

Old and Rich Superannuation Fund

General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
Vanguard LifeStrat Growth Fund (VAN0014AU)					
10/01/2019	Deposit Vanguard Dist V00070244			10,475.73	10,475.73 CR
30/06/2019	To record distribution receivable			38,458.56	48,934.29 CR
				48,934.29	48,934.29 CR
Dividends Received (23900)					
Experience Co Limited (EXP.AX)					
28/09/2018	Deposit Dividend Experience Co S00011258603			2,200.00	2,200.00 CR
				2,200.00	2,200.00 CR
Contributions (24200)					
(Contributions) Prowse, John - Accumulation (PROJOH00009A)					
19/06/2019	Deposit Quicksuper Quickspr2457526820			47.50	47.50 CR
				47.50	47.50 CR
Changes in Market Values of Investments (24700)					
Changes in Market Values of Investments (24700)					
18/06/2019	Revaluation - 18/06/2019 @ \$1.658600 (Net Asset Value) - 633,169.850000 Units on hand (VAN0014AU)			70,863.72	70,863.72 CR
18/06/2019	Revaluation - 18/06/2019 @ \$0.240000 (System Price) - 220,000.000000 Units on hand (EXP.AX)		88,000.00		17,136.28 DR
18/06/2019	Revaluation - 18/06/2019 @ \$0.450000 (System Price) - 15,000.000000 Units on hand (XTE.AX)		329.95		17,466.23 DR
18/06/2019	Revaluation - 18/06/2019 @ \$0.385000 (System Price) - 500,000.000000 Units on hand (PPS.AX)		247,500.00		264,966.23 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1.600760 (Ex-Distribution) - 633,169.850000 Units on hand (VAN0014AU)			34,241.18	230,725.05 DR
30/06/2019	Revaluation - 28/06/2019 @ \$0.230000 (System Price) - 220,000.000000 Units on hand (EXP.AX)		90,200.00		320,925.05 DR
30/06/2019	Revaluation - 28/06/2019 @ \$0.430000 (System Price) - 15,000.000000 Units on hand (XTE.AX)		629.95		321,555.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$0.400000 (System Price) - 500,000.000000 Units on hand (PPS.AX)		240,000.00		561,555.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$0.087000 (System Price) - 100,000.000000 Units on hand (QHL.AX)			1,200.00	560,355.00 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1.600760 (Ex-Distribution) - 633,169.850000 Units on hand (VAN0014AU)		70,863.72		631,218.72 DR
30/06/2019	Revaluation - 28/06/2019 @ \$0.230000 (System Price) - 220,000.000000 Units			88,000.00	543,218.72 DR

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	(EXP.AX)				
30/06/2019	Revaluation - 28/06/2019 @ \$0.430000 (System Price) - 15,000.000000 Units on hand (XTE.AX)			329.95	542,888.77 DR
30/06/2019	Revaluation - 28/06/2019 @ \$0.400000 (System Price) - 500,000.000000 Units on hand (PPS.AX)			247,500.00	295,388.77 DR
			737,523.62	442,134.85	295,388.77 DR
Other Investment Income (26500)					
<u>Investment Fee Rebate (1476890013)</u>					
12/07/2018	To record Mgmt fee rebate against Vanguard			2,597.08	2,597.08 CR
12/07/2018	To record Mgmt fee rebate against Vanguard			2,763.17	5,360.25 CR
				5,360.25	5,360.25 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
09/07/2018	Withdrawal Mobile 1979297 Pymt Taxgain Old & Rich Sms		1,024.10		1,024.10 DR
15/01/2019	Withdrawal Mobile 1087605 Pymt Talbots Pt Inv 26690 Talbots		198.00		1,222.10 DR
			1,222.10		1,222.10 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
20/07/2018	Deposit Ato Ato001100009279726		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
09/07/2018	Withdrawal Mobile 1979297 Pymt Taxgain Old & Rich Sms		386.10		386.10 DR
			386.10		386.10 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
13/02/2019	Withdrawal Mobile 2091181 Bpay Asic		592.00		592.00 DR
			592.00		592.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
02/07/2018	Monthly Plan Fee		10.00		10.00 DR
01/08/2018	Monthly Plan Fee		10.00		20.00 DR
03/09/2018	Monthly Plan Fee		10.00		30.00 DR
01/10/2018	Monthly Plan Fee		10.00		40.00 DR
01/11/2018	Monthly Plan Fee		10.00		50.00 DR
03/12/2018	Monthly Plan Fee		10.00		60.00 DR
02/01/2019	Monthly Plan Fee		10.00		70.00 DR
01/02/2019	Monthly Plan Fee		10.00		80.00 DR
01/03/2019	Monthly Plan Fee		10.00		90.00 DR
01/04/2019	Monthly Plan Fee		10.00		100.00 DR
01/05/2019	Monthly Plan Fee		10.00		110.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
03/06/2019	Monthly Plan Fee		10.00		120.00 DR
			120.00		120.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Prowse, Heather - Pension (Account Based Pension) (PROHEA00004P)</u>					
30/06/2019	To record pension payment		146,585.00		146,585.00 DR
			146,585.00		146,585.00 DR
<u>(Pensions Paid) Prowse, John - Pension (Account Based Pension) (PROJOH00010P)</u>					
30/06/2019	To record pension payment		30,374.63		30,374.63 DR
			30,374.63		30,374.63 DR
<u>(Pensions Paid) Prowse, John - Pension (Account Based Pension 4) (PROJOH00013P)</u>					
30/06/2019	To record pension payment		40.37		40.37 DR
			40.37		40.37 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
18/06/2019	Create Entries - Franking Credits Adjustment - 18/06/2019			942.86	942.86 CR
30/06/2019	Create Entries - Franking Credits Adjustment - 30/06/2019			4,549.70	5,492.56 CR
				5,492.56	5,492.56 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
18/06/2019	Create Entries - Profit/Loss Allocation - 18/06/2019			44,766.84	44,766.84 CR
18/06/2019	Create Entries - Profit/Loss Allocation - 18/06/2019			203,799.75	248,566.59 CR
19/06/2019	System Member Journals		40.37		248,526.22 CR
30/06/2019	System Member Journals			30,374.63	278,900.85 CR
30/06/2019	System Member Journals			146,585.00	425,485.85 CR
30/06/2019	System Member Journals			40.37	425,526.22 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		2,267.95		423,258.27 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		10,317.77		412,940.50 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		1.28		412,939.22 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		5.85		412,933.37 CR
			12,633.22	425,566.59	412,933.37 CR
Pension Payment Clearing A/c (49200)					
<u>Pension Payment Clearing A/c (49200)</u>					
04/07/2018	Withdrawal Mobile 1305329 Pymt Jg and Ha		100,000.00		100,000.00 DR
12/07/2018	Withdrawal Mobile 1659402 Pymt Jg and Ha		67,000.00		167,000.00 DR
14/02/2019	Withdrawal Mobile 1774957 Pymt John Prows		10,000.00		177,000.00 DR
30/06/2019	To record pension payment			177,000.00	0.00 DR
			177,000.00	177,000.00	0.00 DR
Opening Balance (50010)					
<u>(Opening Balance) Prowse, Heather - Pension (Account Based Pension) (PROHEA00004P)</u>					
01/07/2018	Opening Balance				1,149,141.76 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2018	Close Period Journal			278,463.96	1,427,605.72 CR
				278,463.96	1,427,605.72 CR
<u>(Opening Balance) Prowse, John - Accumulation (PROJOH00009A)</u>					
01/07/2018	Opening Balance				5,187.33 CR
01/07/2018	Close Period Journal		5,187.33		0.00 DR
			5,187.33		0.00 DR
<u>(Opening Balance) Prowse, John - Pension (Account Based Pension) (PROJOH00010P)</u>					
01/07/2018	Opening Balance				238,909.26 CR
01/07/2018	Close Period Journal			74,665.63	313,574.89 CR
				74,665.63	313,574.89 CR
<u>(Opening Balance) Prowse, John - Pension (Account Based Pension 2) (PROJOH00011P)</u>					
01/07/2018	Opening Balance				49,742.95 CR
01/07/2018	Close Period Journal		49,742.95		0.00 DR
			49,742.95		0.00 DR
Contributions (52420)					
<u>(Contributions) Prowse, John - Accumulation (PROJOH00009A)</u>					
19/06/2019	System Member Journals			47.50	47.50 CR
				47.50	47.50 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Prowse, Heather - Pension (Account Based Pension) (PROHEA00004P)</u>					
01/07/2018	Opening Balance				351,371.12 CR
01/07/2018	Close Period Journal		351,371.12		0.00 DR
18/06/2019	Create Entries - Profit/Loss Allocation - 18/06/2019		203,799.75		203,799.75 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			10,317.77	193,481.98 DR
			555,170.87	10,317.77	193,481.98 DR
<u>(Share of Profit/(Loss)) Prowse, John - Pension (Account Based Pension) (PROJOH00010P)</u>					
01/07/2018	Opening Balance				89,828.19 CR
01/07/2018	Close Period Journal		89,828.19		0.00 DR
18/06/2019	Create Entries - Profit/Loss Allocation - 18/06/2019		44,766.84		44,766.84 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			2,267.95	42,498.89 DR
			134,595.03	2,267.95	42,498.89 DR
Income Tax (53330)					
<u>(Income Tax) Prowse, Heather - Pension (Account Based Pension) (PROHEA00004P)</u>					
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			5.85	5.85 CR
				5.85	5.85 CR
<u>(Income Tax) Prowse, John - Pension (Account Based Pension) (PROJOH00010P)</u>					
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			1.28	1.28 CR
				1.28	1.28 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Prowse, John - Accumulation (PROJOH00009A)</u>					
19/06/2019	System Member Journals		7.13		7.13 DR
			7.13		7.13 DR

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Pensions Paid (54160)					
<u>(Pensions Paid) Prowse, Heather - Pension (Account Based Pension) (PROHEA00004P)</u>					
01/07/2018	Opening Balance				72,907.16 DR
01/07/2018	Close Period Journal			72,907.16	0.00 DR
30/06/2019	System Member Journals		146,585.00		146,585.00 DR
			146,585.00	72,907.16	146,585.00 DR
<u>(Pensions Paid) Prowse, John - Pension (Account Based Pension) (PROJOH00010P)</u>					
01/07/2018	Opening Balance				15,162.56 DR
01/07/2018	Close Period Journal			15,162.56	0.00 DR
30/06/2019	System Member Journals		30,374.63		30,374.63 DR
			30,374.63	15,162.56	30,374.63 DR
<u>(Pensions Paid) Prowse, John - Pension (Account Based Pension 2) (PROJOH00011P)</u>					
01/07/2018	Opening Balance				49,742.95 DR
01/07/2018	Close Period Journal			49,742.95	0.00 DR
				49,742.95	0.00 DR
<u>(Pensions Paid) Prowse, John - Pension (Account Based Pension 3) (PROJOH00012P)</u>					
01/07/2018	Opening Balance				5,187.33 DR
01/07/2018	Close Period Journal			5,187.33	0.00 DR
				5,187.33	0.00 DR
<u>(Pensions Paid) Prowse, John - Pension (Account Based Pension 4) (PROJOH00013P)</u>					
30/06/2019	System Member Journals		40.37		40.37 DR
			40.37		40.37 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Prowse, John - Pension (Account Based Pension 3) (PROJOH00012P)</u>					
01/07/2018	Opening Balance				5,187.33 CR
01/07/2018	Close Period Journal		5,187.33		0.00 DR
			5,187.33		0.00 DR
<u>(Internal Transfers In) Prowse, John - Pension (Account Based Pension 4) (PROJOH00013P)</u>					
19/06/2019	New Pension Member			40.37	40.37 CR
				40.37	40.37 CR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Prowse, John - Accumulation (PROJOH00009A)</u>					
01/07/2018	Opening Balance				5,187.33 DR
01/07/2018	Close Period Journal			5,187.33	0.00 DR
19/06/2019	New Pension Member		40.37		40.37 DR
			40.37	5,187.33	40.37 DR
Bank Accounts (60400)					
<u>Westpac Banking Corporation (WBC149508)</u>					
01/07/2018	Opening Balance				126,572.57 DR
02/07/2018	Monthly Plan Fee			10.00	126,562.57 DR
04/07/2018	Withdrawal Mobile 1305329 Pymt Jg and Ha			100,000.00	26,562.57 DR
09/07/2018	Withdrawal Mobile 1979297 Pymt Taxgain Old & Rich Sms			1,410.20	25,152.37 DR
10/07/2018	Deposit Vanguard Dist V00070244		42,878.42		68,030.79 DR
12/07/2018	Withdrawal Mobile 1659402 Pymt Jg			67,000.00	1,030.79 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	and Ha				
20/07/2018	Deposit Ato Ato001100009279726		4,361.40		5,392.19 DR
01/08/2018	Monthly Plan Fee			10.00	5,382.19 DR
03/09/2018	Monthly Plan Fee			10.00	5,372.19 DR
28/09/2018	Deposit Dividend Experience Co S00011258603		2,200.00		7,572.19 DR
01/10/2018	Monthly Plan Fee			10.00	7,562.19 DR
24/10/2018	Payment By Authority To Commonwealth Sec Commsec			7,079.95	482.24 DR
01/11/2018	Monthly Plan Fee			10.00	472.24 DR
03/12/2018	Monthly Plan Fee			10.00	462.24 DR
02/01/2019	Monthly Plan Fee			10.00	452.24 DR
10/01/2019	Deposit Vanguard Dist V00070244		10,475.73		10,927.97 DR
15/01/2019	Withdrawal Mobile 1087605 Pymt Talbots Pt Inv 26690 Talbots			198.00	10,729.97 DR
01/02/2019	Monthly Plan Fee			10.00	10,719.97 DR
13/02/2019	Withdrawal Mobile 2091181 Bpay Asic			592.00	10,127.97 DR
14/02/2019	Withdrawal Mobile 1774957 Pymt John Prows			10,000.00	127.97 DR
01/03/2019	Monthly Plan Fee			10.00	117.97 DR
01/04/2019	Monthly Plan Fee			10.00	107.97 DR
01/05/2019	Monthly Plan Fee			10.00	97.97 DR
03/06/2019	Monthly Plan Fee			10.00	87.97 DR
19/06/2019	Deposit Quicksuper Quickspr2457526820		47.50		135.47 DR
			59,963.05	186,400.15	135.47 DR

Distributions Receivable (61800)

Vanguard LifeStrat Growth Fund (VAN0014AU)

01/07/2018	Opening Balance				42,878.42 DR
10/07/2018	Deposit Vanguard Dist V00070244			42,878.42	0.00 DR
30/06/2019	To record distribution receivable		38,458.56		38,458.56 DR
			38,458.56	42,878.42	38,458.56 DR

Other Assets (65500)

Other Assets (65500)

01/07/2018	Opening Balance				390.00 DR
					390.00 DR

Shares in Listed Companies (Australian) (77600)

Experience Co Limited (EXP.AX)

01/07/2018	Opening Balance	220,000.00			140,800.00 DR
18/06/2019	Revaluation - 18/06/2019 @ \$0.240000 (System Price) - 220,000.000000 Units on hand			88,000.00	52,800.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$0.230000 (System Price) - 220,000.000000 Units on hand			90,200.00	37,400.00 CR
30/06/2019	Revaluation - 28/06/2019 @ \$0.230000 (System Price) - 220,000.000000 Units on hand		88,000.00		50,600.00 DR
		220,000.00	88,000.00	178,200.00	50,600.00 DR

Praemium Limited (PPS.AX)

01/07/2018	Opening Balance	500,000.00			440,000.00 DR
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18/06/2019	Revaluation - 18/06/2019 @ \$0.385000 (System Price) - 500,000.000000 Units on hand			247,500.00	192,500.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$0.400000 (System Price) - 500,000.000000 Units on hand			240,000.00	47,500.00 CR
30/06/2019	Revaluation - 28/06/2019 @ \$0.400000 (System Price) - 500,000.000000 Units on hand		247,500.00		200,000.00 DR
		500,000.00	247,500.00	487,500.00	200,000.00 DR
Quickstep Holdings Limited (QHL.AX)					
01/07/2018	Opening Balance	100,000.00			7,500.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$0.087000 (System Price) - 100,000.000000 Units on hand		1,200.00		8,700.00 DR
		100,000.00	1,200.00		8,700.00 DR
Xtek Limited. (XTE.AX)					
24/10/2018	Payment By Authority To Commonwealth Sec Commsec	15,000.00	7,079.95		7,079.95 DR
18/06/2019	Revaluation - 18/06/2019 @ \$0.450000 (System Price) - 15,000.000000 Units on hand			329.95	6,750.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$0.430000 (System Price) - 15,000.000000 Units on hand			629.95	6,120.05 DR
30/06/2019	Revaluation - 28/06/2019 @ \$0.430000 (System Price) - 15,000.000000 Units on hand		329.95		6,450.00 DR
		15,000.00	7,409.90	959.90	6,450.00 DR
Units in Listed Unit Trusts (Australian) (78200)					
Vanguard LifeStrat Growth Fund (VAN0014AU)					
01/07/2018	Opening Balance	629,654.95			973,951.54 DR
12/07/2018	To record Mgmt fee rebate against Vanguard	1,657.56	2,597.08		976,548.62 DR
12/07/2018	To record Mgmt fee rebate against Vanguard	1,857.34	2,763.17		979,311.79 DR
18/06/2019	Revaluation - 18/06/2019 @ \$1.658600 (Net Asset Value) - 633,169.850000 Units on hand		70,863.72		1,050,175.51 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1.600760 (Ex-Distribution) - 633,169.850000 Units on hand		34,241.18		1,084,416.69 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1.600760 (Ex-Distribution) - 633,169.850000 Units on hand			70,863.72	1,013,552.97 DR
		633,169.85	110,465.15	70,863.72	1,013,552.97 DR
Income Tax Payable/Refundable (85000)					
Income Tax Payable/Refundable (85000)					
01/07/2018	Opening Balance				9,088.08 DR
20/07/2018	Deposit Ato Ato001100009279726			4,620.40	4,467.68 DR
18/06/2019	Create Entries - Franking Credits Adjustment - 18/06/2019		942.86		5,410.54 DR
30/06/2019	Create Entries - Franking Credits Adjustment - 30/06/2019		4,549.70		9,960.24 DR
			5,492.56	4,620.40	9,960.24 DR

Total Debits: 2,592,156.27

Total Credits: 2,592,156.27