

**STEVEN NILAND SUPERANNUATION SCHEME
GENERAL LEDGER FOR THE PERIOD 01/07/2018 TO 30/06/2019
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL**

Printed: Wednesday 24 June, 2020 @ 15:33:24

| Date | Ref | Type | Units | Debits \$ | Credits \$ | Balance \$ |
|--|--------|---|-------|--------------|---------------|---------------|
| <u>280</u> <u>Rent Received</u> | | | | | | |
| <u>280/001</u> <u>Suite 1, 800 Old Princes Highway Sutherland NSW 2232 50%</u> | | | | | | |
| 02/07/2018 | 1 | Bank Statement | | | 1,625.00 | (1,625.00) |
| | | Narration: rent | | | | |
| 01/08/2018 | 1 | Bank Statement | | | 1,625.00 | (3,250.00) |
| | | Narration: rent | | | | |
| 03/09/2018 | 1 | Bank Statement | | | 1,625.00 | (4,875.00) |
| | | Narration: rent | | | | |
| 01/10/2018 | 1 | Bank Statement | | | 1,625.00 | (6,500.00) |
| | | Narration: rent | | | | |
| 01/11/2018 | 1 | Bank Statement | | | 1,625.00 | (8,125.00) |
| | | Narration: rent | | | | |
| 03/12/2018 | 1 | Bank Statement | | | 1,625.00 | (9,750.00) |
| | | Narration: rent | | | | |
| 02/01/2019 | 1 | Bank Statement | | | 1,625.00 | (11,375.00) |
| | | Narration: rent | | | | |
| 02/05/2019 | 1 | Bank Statement | | | 1,750.00 | (13,125.00) |
| | | Narration: rent | | | | |
| 03/06/2019 | 1 | Bank Statement | | | 1,750.00 | (14,875.00) |
| | | Narration: rent | | | | |
| 30/06/2019 | 5 | Journal - Non Cash | | | 5,250.00 | (20,125.00) |
| | | Narration: rental income paid after jun for feb19 march19 and april19 | | | | |
| <u>301</u> <u>Accountancy Fees</u> | | | | | | |
| 13/07/2018 | 1 | Bank Statement | | 593.00 | | 593.00 |
| | | Narration: acctg fees | | | | |
| 21/03/2019 | 1 | Bank Statement | | 2,145.00 | | 2,738.00 |
| | | Narration: acc and aud fees | | | | |
| 30/06/2019 | 4 | Journal - Non Cash | | 1,650.00 | | 4,388.00 |
| | | Narration: to accrue 2019 acctg and auditing fees | | | | |
| <u>304</u> <u>ATO Supervisory Levy</u> | | | | | | |
| 03/06/2019 | 3 | Journal - Non Cash | | 259.00 | | 259.00 |
| | | Narration: super levy 2019 | | | | |
| <u>307</u> <u>Auditor's Remuneration</u> | | | | | | |
| 21/03/2019 | 1 | Bank Statement | | 330.00 | | 330.00 |
| | | Narration: acc and aud fees | | | | |
| <u>330</u> <u>Decrease in Market Value of Investments</u> | | | | | | |
| 30/06/2019 | 300619 | Closing Journal - Non | | 1,695.70 | | 1,695.70 |
| | | Narration: Suite 1, 800 Old Princes Highway Sutherland NSW 2232 50% (772/001) | | | | |
| <u>485</u> <u>Income Tax Expense</u> | | | | | | |
| 30/06/2019 | 300619 | Closing Journal - Tax - | | 2,272.20 | | 2,272.20 |
| | | Narration: Income Tax Expense entry at 30/06/2019 | | | | |
| <u>490</u> <u>Profit/Loss Allocation Account</u> | | | | | | |
| 30/06/2019 | 300619 | Closing Journal - Cash | | 13,452.30 | | 13,452.30 |
| | | Narration: Allocation of profit at 30/06/2019 | | | | |
| 30/06/2019 | 300619 | Closing Journal - Cash | | | 2,272.20 | 11,180.10 |
| | | Narration: Allocation of tax on profit at 30/06/2019 | | | | |

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| 500 | | <u>Profit/(Loss) carried forward</u> | | | | |
| 01/07/2018 | | Opening Balance | | | | 0.00 |
| 501 | | <u>Niland, Steven Francis (Accumulation)</u> | | | | |
| 501/001 | | <u>Opening Balance - Preserved/Taxable</u> | | | | |
| 01/07/2018 | 010718 | Journal - Cash | | | 10,855.36 | (10,855.36) |
| | | Narration: Fund ledger balance forward at 01/07/2018 | | | | |
| 501/002 | | <u>Opening Balance - Preserved/Tax Free</u> | | | | |
| 01/07/2018 | 010718 | Journal - Cash | | | 185,000.00 | (185,000.00) |
| | | Narration: Fund ledger balance forward at 01/07/2018 | | | | |
| 501/016 | | <u>Member/Personal Contributions - Preserved</u> | | | | |
| 01/07/2018 | | Opening Balance | | | | (185,000.00) |
| 01/07/2018 | 010718 | Journal - Cash | | 185,000.00 | | |
| | | Narration: Fund ledger balance forward at 01/07/2018 | | | | |
| 501/031 | | <u>Share of Profit/(Loss) - Preserved/Taxable</u> | | | | |
| 01/07/2018 | | Opening Balance | | | | (12,771.01) |
| 01/07/2018 | 010718 | Journal - Cash | | 12,771.01 | | |
| | | Narration: Fund ledger balance forward at 01/07/2018 | | | | |
| 30/06/2019 | 300619 | Closing Journal - Cash | | | 13,452.30 | (13,452.30) |
| | | Narration: Members profit allocation at 30/06/2019 | | | | |
| 501/053 | | <u>Income Tax - Preserved/Taxable</u> | | | | |
| 01/07/2018 | | Opening Balance | | | | 1,915.65 |
| 01/07/2018 | 010718 | Journal - Cash | | | 1,915.65 | |
| | | Narration: Fund ledger balance forward at 01/07/2018 | | | | |
| 30/06/2019 | 300619 | Closing Journal - Cash | | 2,272.20 | | 2,272.20 |
| | | Narration: Members profits tax allocation at 30/06/2019 | | | | |
| 604 | | <u>Cash at Bank</u> | | | | |
| 01/07/2018 | | Opening Balance | | | | 13,289.01 |
| 02/07/2018 | 1 | Bank Statement | | 1,625.00 | | 14,914.01 |
| | | Narration: rent | | | | |
| 13/07/2018 | 1 | Bank Statement | | | 593.00 | 14,321.01 |
| | | Narration: acctg fees | | | | |
| 01/08/2018 | 1 | Bank Statement | | 1,625.00 | | 15,946.01 |
| | | Narration: rent | | | | |
| 03/09/2018 | 1 | Bank Statement | | 1,625.00 | | 17,571.01 |
| | | Narration: rent | | | | |
| 01/10/2018 | 1 | Bank Statement | | 1,625.00 | | 19,196.01 |
| | | Narration: rent | | | | |
| 01/11/2018 | 1 | Bank Statement | | 1,625.00 | | 20,821.01 |
| | | Narration: rent | | | | |
| 03/12/2018 | 1 | Bank Statement | | 1,625.00 | | 22,446.01 |
| | | Narration: rent | | | | |
| 02/01/2019 | 1 | Bank Statement | | 1,625.00 | | 24,071.01 |
| | | Narration: rent | | | | |
| 21/01/2019 | 1 | Bank Statement | | | 1,695.70 | 22,375.31 |
| | | Narration: unknown | | | | |
| 21/03/2019 | 1 | Bank Statement | | | 2,145.00 | 20,230.31 |
| | | Narration: acc and aud fees | | | | |

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|---|--|-------------------------|--------|--------------|---------------|---------------|
| 21/03/2019 | 1 | Bank Statement | | | 330.00 | 19,900.31 |
| Narration: acc and aud fees | | | | | | |
| 27/03/2019 | 1 | Bank Statement | | | 2,433.65 | 17,466.66 |
| Narration: ato | | | | | | |
| 08/04/2019 | 1 | Bank Statement | | | 507.00 | 16,959.66 |
| Narration: ias | | | | | | |
| 02/05/2019 | 1 | Bank Statement | | 1,750.00 | | 18,709.66 |
| Narration: rent | | | | | | |
| 03/06/2019 | 1 | Bank Statement | | 1,750.00 | | 20,459.66 |
| Narration: rent | | | | | | |
| 680 | <u>Sundry Debtors</u> | | | | | |
| 30/06/2019 | 5 | Journal - Non Cash | | 5,250.00 | | 5,250.00 |
| Narration: rental income paid after jun for feb19 march19 and april19 | | | | | | |
| 772 | <u>Real Estate Properties (Australian)</u> | | | | | |
| 772/001 | <u>Suite 1, 800 Old Princes Highway Sutherland NSW 2232 50%</u> | | | | | |
| 01/07/2018 | | Opening Balance | 1.0000 | | | 185,000.00 |
| 21/01/2019* | 1 | Bank Statement | | 1,695.70 | | 186,695.70 |
| Narration: legal fees paid for property | | | | | | |
| 30/06/2019 | 300619 | Closing Journal - Non | | | 1,695.70 | 185,000.00 |
| Narration: Market valuation adjustment at 30/06/2019 | | | | | | |
| | | | | ----- | | |
| | | | | 1.0000 | | |
| 850 | <u>Income Tax Payable</u> | | | | | |
| 850/001 | <u>Income Tax Payable</u> | | | | | |
| 01/07/2018 | | Opening Balance | | | | (2,433.65) |
| 27/03/2019 | 1 | Bank Statement | | 2,433.65 | | |
| Narration: ato | | | | | | |
| 03/06/2019 | 3 | Journal - Non Cash | | | 259.00 | (259.00) |
| Narration: super levy 2019 | | | | | | |
| 30/06/2019 | 300619 | Closing Journal - Tax - | | | 2,272.20 | (2,531.20) |
| Narration: Income Tax Payable entry at 30/06/2019 | | | | | | |
| 850/004 | <u>Tax Instalments Paid</u> | | | | | |
| 08/04/2019 | 1 | Bank Statement | | 507.00 | | 507.00 |
| Narration: ias | | | | | | |
| 03/06/2019 | 2 | Journal - Non Cash | | 507.00 | | 1,014.00 |
| Narration: ias jun 2019 | | | | | | |
| 880 | <u>Sundry Creditors</u> | | | | | |
| 03/06/2019 | 2 | Journal - Non Cash | | | 507.00 | (507.00) |
| Narration: ias jun 2019 | | | | | | |
| 30/06/2019 | 4 | Journal - Non Cash | | | 1,650.00 | (2,157.00) |
| Narration: to accrue 2019 acctg and auditing fees | | | | | | |
| 999 | <u>SUSPENSE</u> | | | | | |
| 01/07/2018 | | Opening Balance | | | | 0.00 |

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| Date | Ref | Type | Units | Debits | Credits | Balance |
|------|-----|------|-------|--------|---------|---------|
| | | | | \$ | \$ | \$ |

| | | | | | | |
|--|--|--|-----------------------------|---------------------|--|--|
| | | | Total Debits: | \$247,708.76 | | |
| | | | Total Credits: | \$247,708.76 | | |
| | | | Current Year Profit/(Loss): | \$13,452.30 | | |