

B J & E M TOOLE SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2018 TO 30/06/2019
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL

Printed: Wednesday 22 January, 2020 @ 07:50:58

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
238	<u>Distributions Received</u>					
238/001	<u>Perpetual Wfs Perpetual's Industrial Share</u>					
01/10/2018	4	Journal - Cash			291.14	(291.14)
01/01/2019	4	Journal - Cash			533.40	(824.54)
01/04/2019	4	Journal - Cash			206.92	(1,031.46)
01/04/2019	300619	Closing Journal - Cash			1,239.78	(2,271.24)
Narration: Imputed credit adjustment at 30/06/2019						
01/04/2019	300619	Closing Journal - Cash			44.70	(2,315.94)
Narration: Foreign credit adjustment at 30/06/2019						
30/06/2019	5	Journal - Cash			2,259.08	(4,575.02)
238/002	<u>Colonial First State</u>					
16/09/2018	6	Journal - Cash			455.08	(455.08)
16/12/2018	6	Journal - Cash			779.13	(1,234.21)
31/03/2019	6	Journal - Cash			768.91	(2,003.12)
30/06/2019	6	Journal - Cash			835.75	(2,838.87)
30/06/2019	300619	Closing Journal - Cash			781.95	(3,620.82)
Narration: Imputed credit adjustment at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash			6.36	(3,627.18)
Narration: Foreign credit adjustment at 30/06/2019						
250	<u>Interest Received</u>					
250/001	<u>National Australia Bank a/c 6457</u>					
28/06/2019	1	Bank Statement			0.06	(0.06)
250/003	<u>National Australia Bank Term Deposit (2584)</u>					
24/03/2019	3	Journal - Cash			4,726.60	(4,726.60)
22/06/2019	3	Journal - Cash			1,322.56	(6,049.16)
301	<u>Accountancy Fees</u>					
17/06/2019	1	Bank Statement		1,074.70		1,074.70
304	<u>ATO Supervisory Levy</u>					
04/07/2018	2	Bank Statement		259.00		259.00
30/05/2019	2	Bank Statement		259.00		518.00
307	<u>Auditor's Remuneration</u>					
25/06/2019	1	Bank Statement		385.00		385.00
330	<u>Decrease in Market Value of Investments</u>					
30/06/2019	300619	Closing Journal - Non		1,167.79		1,167.79
Narration: Perpetual Wfs Perpetual's Industrial Share (747/002)						
30/06/2019	300619	Closing Journal - Non			1,064.72	103.07
Narration: Colonial First State (747/001)						
413	<u>Pensions Paid - Unrestricted Non Preserved - Tax Free</u>					
413/001	<u>Toole, Brian John</u>					
30/07/2018	2	Bank Statement		612.34		612.34
25/06/2019	1	Bank Statement		2,799.28		3,411.62
413/002	<u>Toole, Elizabeth Mary</u>					

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
30/07/2018	2	Bank Statement		866.92		866.92
25/06/2019	1	Bank Statement		14,050.92		14,917.84
416		<u>Pensions Paid - Unrestricted Non Preserved - Taxable</u>				
416/001		<u>Toole, Brian John</u>				
30/07/2018	2	Bank Statement		350.16		350.16
25/06/2019	1	Bank Statement		1,600.72		1,950.88
416/002		<u>Toole, Elizabeth Mary</u>				
30/07/2018	2	Bank Statement		95.58		95.58
25/06/2019	1	Bank Statement		1,549.08		1,644.66
490		<u>Profit/Loss Allocation Account</u>				
30/06/2019	300619	Closing Journal - Tax - Narration: Foreign credit adjustment at 30/06/2019		51.06		51.06
30/06/2019	300619	Closing Journal - Cash Narration: Allocation of profit at 30/06/2019		12,119.59		12,170.65
30/06/2019	300619	Closing Journal - Cash Narration: Pensions paid allocation at 30/06/2019			21,925.00	(9,754.35)
500		<u>Profit/(Loss) carried forward</u>				
01/07/2018		Opening Balance				0.00
501		<u>Toole, Brian John (Pension)</u>				
501/003		<u>Opening Balance - Unrestricted Non Preserved/Taxable</u>				
01/07/2018		Opening Balance				(26,172.32)
01/07/2018	010718	Journal - Cash Narration: Fund ledger balance forward at 01/07/2018		1,283.60		(24,888.72)
501/004		<u>Opening Balance - Unrestricted Non Preserved/Tax Free</u>				
01/07/2018		Opening Balance				(45,763.94)
01/07/2018	010718	Journal - Cash Narration: Fund ledger balance forward at 01/07/2018		2,244.72		(43,519.22)
501/015		<u>Member/Personal Contributions - Non Preserved</u>				
501/034		<u>Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free</u>				
01/07/2018		Opening Balance				(2,097.35)
01/07/2018	010718	Journal - Cash Narration: Fund ledger balance forward at 01/07/2018		2,097.35		
30/06/2019	300619	Closing Journal - Cash Narration: Members profit allocation at 30/06/2019			1,571.24	(1,571.24)
501/035		<u>Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>				
01/07/2018		Opening Balance				(1,199.33)
01/07/2018	010718	Journal - Cash Narration: Fund ledger balance forward at 01/07/2018		1,199.33		0.00
30/06/2019	300619	Closing Journal - Cash Narration: Members profit allocation at 30/06/2019			898.49	(898.49)
501/063		<u>Income Tax - Unrestricted Non Preserved/Taxable</u>				
01/07/2018		Opening Balance				0.00

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<u>501/065 Pensions Paid - Unrestricted Non Preserved/Taxable</u>						
01/07/2018		Opening Balance				2,482.93
01/07/2018	010718	Journal - Cash			2,482.93	0.00
Narration: Fund ledger balance forward at 01/07/2018						
30/07/2018	300619	Closing Journal - Cash		350.16		350.16
Narration: Account allocation at year end at 30/06/2019						
25/06/2019	300619	Closing Journal - Cash		1,600.72		1,950.88
Narration: Account allocation at year end at 30/06/2019						
<u>501/068 Pensions Paid - Unrestricted Non Preserved/Tax Free</u>						
01/07/2018		Opening Balance				4,342.07
01/07/2018	010718	Journal - Cash			4,342.07	0.00
Narration: Fund ledger balance forward at 01/07/2018						
30/07/2018	300619	Closing Journal - Cash		612.34		612.34
Narration: Account allocation at year end at 30/06/2019						
25/06/2019	300619	Closing Journal - Cash		2,799.28		3,411.62
Narration: Account allocation at year end at 30/06/2019						
<u>501/083 Benefits Paid - Unrestricted Non Preserved/Taxable</u>						
01/07/2018		Opening Balance				0.00
<u>501/084 Benefits Paid - Unrestricted Non Preserved/Tax Free</u>						
01/07/2018		Opening Balance				0.00
<u>502 Toole, Elizabeth Mary (Pension)</u>						
<u>502/003 Opening Balance - Unrestricted Non Preserved/Taxable</u>						
01/07/2018		Opening Balance				(31,622.60)
01/07/2018	010718	Journal - Cash		5,326.21		(26,296.39)
Narration: Fund ledger balance forward at 01/07/2018						
<u>502/004 Opening Balance - Unrestricted Non Preserved/Tax Free</u>						
01/07/2018		Opening Balance				(286,658.12)
01/07/2018	010718	Journal - Cash		48,257.44		(238,400.68)
Narration: Fund ledger balance forward at 01/07/2018						
<u>502/015 Member/Personal Contributions - Non Preserved</u>						
<u>502/034 Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free</u>						
01/07/2018		Opening Balance				(12,378.74)
01/07/2018	010718	Journal - Cash		12,378.74		
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash			8,691.63	(8,691.63)
Narration: Members profit allocation at 30/06/2019						
<u>502/035 Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>						
01/07/2018		Opening Balance				(1,366.25)
01/07/2018	010718	Journal - Cash		1,366.25		
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash			958.23	(958.23)
Narration: Members profit allocation at 30/06/2019						
<u>502/063 Income Tax - Unrestricted Non Preserved/Taxable</u>						

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<u>502/065 Pensions Paid - Unrestricted Non Preserved/Taxable</u>						
01/07/2018		Opening Balance				6,692.46
01/07/2018	010718	Journal - Cash			6,692.46	0.00
Narration: Fund ledger balance forward at 01/07/2018						
30/07/2018	300619	Closing Journal - Cash		95.58		95.58
Narration: Account allocation at year end at 30/06/2019						
25/06/2019	300619	Closing Journal - Cash		1,549.08		1,644.66
Narration: Account allocation at year end at 30/06/2019						
<u>502/068 Pensions Paid - Unrestricted Non Preserved/Tax Free</u>						
01/07/2018		Opening Balance				60,636.18
01/07/2018	010718	Journal - Cash			60,636.18	0.00
Narration: Fund ledger balance forward at 01/07/2018						
30/07/2018	300619	Closing Journal - Cash		866.92		866.92
Narration: Account allocation at year end at 30/06/2019						
25/06/2019	300619	Closing Journal - Cash		14,050.92		14,917.84
Narration: Account allocation at year end at 30/06/2019						
<u>502/083 Benefits Paid - Unrestricted Non Preserved/Taxable</u>						
01/07/2018		Opening Balance				0.00
<u>502/084 Benefits Paid - Unrestricted Non Preserved/Tax Free</u>						
01/07/2018		Opening Balance				0.00
<u>502/164 Internal Transfers In - Unrestricted Non Preserved/Tax Free</u>						
01/07/2018		Opening Balance				0.00
<u>503 Toole, Elizabeth Mary (Accumulation)</u>						
<u>503/004 Opening Balance - Unrestricted Non Preserved/Tax Free</u>						
<u>503/015 Member/Personal Contributions - Non Preserved</u>						
01/07/2018		Opening Balance				0.00
<u>503/174 Internal Transfers Out - Unrestricted Non Preserved/Tax Free</u>						
01/07/2018		Opening Balance				0.00
<u>604 National Australia Bank a/c 6457</u>						
01/07/2018		Opening Balance				18.08
17/06/2019	1	Bank Statement		1,074.70		1,092.78
17/06/2019	1	Bank Statement			1,074.70	18.08
24/06/2019	1	Bank Statement		21,200.00		21,218.08
Narration: from term deposit						
25/06/2019	1	Bank Statement			800.00	20,418.08
25/06/2019	1	Bank Statement			15,600.00	4,818.08
25/06/2019	1	Bank Statement			4,400.00	418.08
25/06/2019	1	Bank Statement			385.00	33.08
28/06/2019	1	Bank Statement		0.06		33.14
<u>605 National Australia Bank a/c 0183</u>						
01/07/2018		Opening Balance				1,812.86
04/07/2018	2	Bank Statement		1,394.84		3,207.70
04/07/2018	2	Bank Statement			259.00	2,948.70
30/07/2018	2	Bank Statement			962.50	1,986.20

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30/07/2018	2	Bank Statement			962.50	1,023.70
30/05/2019	2	Bank Statement		581.03		1,604.73
30/05/2019	2	Bank Statement			259.00	1,345.73
17/06/2019	2	Bank Statement			1,074.70	271.03
606		<u>National Australia Bank Term Deposit (2584)</u>				
01/07/2018		Opening Balance				0.00
607		<u>National Australia Bank Term Deposit (0613)</u>				
01/07/2018		Opening Balance				0.00
608		<u>National Australia Bank Term Deposit (2584)</u>				
01/07/2018		Opening Balance				222,550.15
24/03/2019	3	Journal - Cash		4,726.60		227,276.75
22/06/2019	3	Journal - Cash		1,322.56		228,599.31
24/06/2019	1	Bank Statement			21,200.00	207,399.31
		Narration: from term deposit				
618		<u>Distributions Receivable</u>				
618/002		<u>Perpetual</u>				
01/07/2018		Opening Balance				2,157.78
01/07/2018	4	Journal - Cash			2,157.73	0.05
30/06/2019	5	Journal - Cash		2,259.08		2,259.13
625		<u>Dividend Reinvestment - Residual Account</u>				
680		<u>Sundry Debtors</u>				
01/07/2018		Opening Balance				(800.00)
25/06/2019	1	Bank Statement		800.00		
747		<u>Managed Investments (Australian)</u>				
747/001		<u>Colonial First State</u>				
01/07/2018		Opening Balance	12,641.2208			43,756.32
16/09/2018	6	Journal - Cash	131.3590	455.08		44,211.40
16/12/2018	6	Journal - Cash	259.7273	779.13		44,990.53
31/03/2019	6	Journal - Cash	233.5551	768.91		45,759.44
30/06/2019	6	Journal - Cash	236.2945	835.75		46,595.19
30/06/2019	300619	Closing Journal - Non		1,064.72		47,659.91
		Narration: Market valuation adjustment at 30/06/2019				
						13,502.1567
747/002		<u>Perpetual Wfs Perpetual's Industrial Share</u>				
01/07/2018		Opening Balance	31,096.8510			61,633.96
01/07/2018	4	Journal - Cash	1,126.3210	2,157.73		63,791.69
01/10/2018	4	Journal - Cash	152.0390	291.14		64,082.83
01/01/2019	4	Journal - Cash	307.2070	533.40		64,616.23
01/04/2019	4	Journal - Cash	112.7200	206.92		64,823.15
30/06/2019	300619	Closing Journal - Non			1,167.79	63,655.36
		Narration: Market valuation adjustment at 30/06/2019				
						32,795.1380

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850		<u>Income Tax Payable</u>				
850/001		<u>Income Tax Payable</u>				
01/07/2018		Opening Balance				1,394.83
01/07/2018	010718	Journal - Cash		581.03		1,975.86
Narration: Fund ledger balance forward at 01/07/2018						
04/07/2018	2	Bank Statement			1,394.84	581.02
30/05/2019	2	Bank Statement			581.03	(0.01)
850/002		<u>Imputed Credits</u>				
01/07/2018		Opening Balance				581.03
01/07/2018	010718	Journal - Cash			581.03	0.00
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash		2,021.73		2,021.73
Narration: Imputed credit adjustment at 30/06/2019						
850/003		<u>Foreign and Other Tax Credits</u>				
30/06/2019	300619	Closing Journal - Tax -			51.06	(51.06)
Narration: Foreign credit adjustment at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash		51.06		
Narration: Foreign credit adjustment at 30/06/2019						
850/004		<u>PAYG Instalments</u>				
851		<u>4th quarter liability</u>				
852		<u>Integrated client account</u>				
01/07/2018		Opening Balance				0.00
860		<u>PAYG Instalments paid</u>				
990		<u>CONTRA ACCOUNT</u>				
999		<u>SUSPENSE</u>				
17/06/2019	1	Bank Statement			1,074.70	(1,074.70)
17/06/2019	2	Bank Statement		1,074.70		
Total Debits:				\$177,499.95		
Total Credits:				\$177,499.95		
Current Year Profit/(Loss):				\$(9,754.35)		