

N AND F PORLEY SUPERANNUATION FUND

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Montaka Global Access Fund (FHT0038AU)</u>					
30/06/2020	30 June distribution			1,063.96	1,063.96 CR
				1,063.96	1,063.96 CR
Contributions (24200)					
<u>(Contributions) Porley, Fiona - Accumulation (PORFIO00002A)</u>					
04/07/2019	Fiona - contributions			168.99	168.99 CR
06/09/2019	Fiona - contributions			135.19	304.18 CR
25/09/2019	Fiona - contributions			135.19	439.37 CR
04/10/2019	Fiona - contributions			1,529.64	1,969.01 CR
17/10/2019	Fiona - contributions			168.99	2,138.00 CR
06/11/2019	Fiona - contributions			135.19	2,273.19 CR
09/12/2019	Fiona - contributions			168.99	2,442.18 CR
06/01/2020	Fiona - contributions			135.19	2,577.37 CR
15/01/2020	Fiona - contributions			1,624.64	4,202.01 CR
16/03/2020	Fiona - contributions			135.19	4,337.20 CR
15/04/2020	Fiona - contributions			1,368.12	5,705.32 CR
24/04/2020	Fiona - contributions			168.99	5,874.31 CR
18/05/2020	Fiona - contributions			135.19	6,009.50 CR
03/06/2020	Fiona - contributions			135.19	6,144.69 CR
18/06/2020	Fiona - contributions			1,117.32	7,262.01 CR
24/06/2020	Fiona - contributions			168.99	7,431.00 CR
				7,431.00	7,431.00 CR
<u>(Contributions) Porley, Nestor - Accumulation (PORNES00002A)</u>					
04/07/2019	Nestor - Contributions			1,094.18	1,094.18 CR
06/09/2019	Nestor - Contributions			875.34	1,969.52 CR
25/09/2019	Nestor - Contributions			875.34	2,844.86 CR
17/10/2019	Nestor - Contributions			1,094.18	3,939.04 CR
06/11/2019	Nestor - Contributions			875.34	4,814.38 CR
09/12/2019	Nestor - Contributions			1,094.18	5,908.56 CR
06/01/2020	Nestor - Contributions			875.34	6,783.90 CR
16/03/2020	Nestor - Contributions			875.34	7,659.24 CR
24/04/2020	Nestor - Contributions			1,094.18	8,753.42 CR
18/05/2020	Nestor - Contributions			875.34	9,628.76 CR
03/06/2020	Nestor - Contributions			875.34	10,504.10 CR
24/06/2020	Nestor - Contributions			1,094.18	11,598.28 CR
				11,598.28	11,598.28 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2020	Revaluation - 30/06/2020 @ \$0.885200 (Exit) - 69,971.172800 Units on hand (FHT0038AU)		14,588.99		14,588.99 DR
			14,588.99		14,588.99 DR
Interest Received (25000)					
<u>Cash at Bank (STG458994271)</u>					
31/07/2019	interest			16.38	16.38 CR

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31/08/2019	interest			10.64	27.02 CR
30/09/2019	interest			9.61	36.63 CR
31/10/2019	interest			8.49	45.12 CR
30/11/2019	interest			3.37	48.49 CR
31/12/2019	interest			3.53	52.02 CR
31/01/2020	interest			3.56	55.58 CR
29/02/2020	interest			3.25	58.83 CR
31/03/2020	interest			2.00	60.83 CR
30/04/2020	interest			0.64	61.47 CR
30/05/2020	interest			0.68	62.15 CR
30/06/2020	interest			0.67	62.82 CR
				62.82	62.82 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
09/03/2020	Accounting fees [Audit fees]		1,210.00		1,210.00 DR
			1,210.00		1,210.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
16/10/2019	PAYG installments		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
09/03/2020	Accounting fees [Audit fees]		440.00		440.00 DR
			440.00		440.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
19/07/2019	ASIC fees		53.00		53.00 DR
08/06/2020	ASIC fees		54.00		107.00 DR
			107.00		107.00 DR
Life Insurance Premiums (39000)					
<u>(Life Insurance Premiums) Porley, Fiona - Accumulation (PORFIO00002A)</u>					
06/01/2020	BT Life		1,582.97		1,582.97 DR
			1,582.97		1,582.97 DR
<u>(Life Insurance Premiums) Porley, Nestor - Accumulation (PORNES00002A)</u>					
19/02/2020	clearview life		6,723.00		6,723.00 DR
			6,723.00		6,723.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - PDIT Entry - 30/06/2020			1,384.46	1,384.46 CR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		1,425.30		40.84 DR
			1,425.30	1,384.46	40.84 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
04/07/2019	System Member Journals		930.05		930.05 DR
04/07/2019	System Member Journals		143.64		1,073.69 DR
06/09/2019	System Member Journals		744.04		1,817.73 DR
06/09/2019	System Member Journals		114.91		1,932.64 DR
25/09/2019	System Member Journals		744.04		2,676.68 DR
25/09/2019	System Member Journals		114.91		2,791.59 DR
04/10/2019	System Member Journals		1,300.19		4,091.78 DR
17/10/2019	System Member Journals		930.05		5,021.83 DR
17/10/2019	System Member Journals		143.64		5,165.47 DR
06/11/2019	System Member Journals		744.04		5,909.51 DR
06/11/2019	System Member Journals		114.91		6,024.42 DR
09/12/2019	System Member Journals		930.05		6,954.47 DR
09/12/2019	System Member Journals		143.64		7,098.11 DR
06/01/2020	System Member Journals		744.04		7,842.15 DR
06/01/2020	System Member Journals		114.91		7,957.06 DR
06/01/2020	System Member Journals			1,345.52	6,611.54 DR
15/01/2020	System Member Journals		1,380.94		7,992.48 DR
19/02/2020	System Member Journals			5,714.55	2,277.93 DR
16/03/2020	System Member Journals		744.04		3,021.97 DR
16/03/2020	System Member Journals		114.91		3,136.88 DR
15/04/2020	System Member Journals		1,162.90		4,299.78 DR
24/04/2020	System Member Journals		930.05		5,229.83 DR
24/04/2020	System Member Journals		143.64		5,373.47 DR
18/05/2020	System Member Journals		744.04		6,117.51 DR
18/05/2020	System Member Journals		114.91		6,232.42 DR
03/06/2020	System Member Journals		744.04		6,976.46 DR
03/06/2020	System Member Journals		114.91		7,091.37 DR
18/06/2020	System Member Journals		949.72		8,041.09 DR
24/06/2020	System Member Journals		930.05		8,971.14 DR
24/06/2020	System Member Journals		143.64		9,114.78 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			9,895.22	780.44 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			5,582.99	6,363.43 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		1,002.22		5,361.21 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		565.47		4,795.74 CR
			17,742.54	22,538.28	4,795.74 CR

Opening Balance (50010)

(Opening Balance) Porley, Fiona - Accumulation (PORFIO00002A)

01/07/2019	Opening Balance				46,829.10 CR
01/07/2019	Close Period Journal			7,579.37	54,408.47 CR
				7,579.37	54,408.47 CR

(Opening Balance) Porley, Nestor - Accumulation (PORNES00002A)

01/07/2019	Opening Balance				84,398.63 CR
01/07/2019	Close Period Journal			13,058.74	97,457.37 CR
				13,058.74	97,457.37 CR

Contributions (52420)

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Contributions) Porley, Fiona - Accumulation (PORFIO00002A)</u>					
01/07/2019	Opening Balance				7,317.67 CR
01/07/2019	Close Period Journal		7,317.67		0.00 DR
04/07/2019	System Member Journals			168.99	168.99 CR
06/09/2019	System Member Journals			135.19	304.18 CR
25/09/2019	System Member Journals			135.19	439.37 CR
04/10/2019	System Member Journals			1,529.64	1,969.01 CR
17/10/2019	System Member Journals			168.99	2,138.00 CR
06/11/2019	System Member Journals			135.19	2,273.19 CR
09/12/2019	System Member Journals			168.99	2,442.18 CR
06/01/2020	System Member Journals			135.19	2,577.37 CR
15/01/2020	System Member Journals			1,624.64	4,202.01 CR
16/03/2020	System Member Journals			135.19	4,337.20 CR
15/04/2020	System Member Journals			1,368.12	5,705.32 CR
24/04/2020	System Member Journals			168.99	5,874.31 CR
18/05/2020	System Member Journals			135.19	6,009.50 CR
03/06/2020	System Member Journals			135.19	6,144.69 CR
18/06/2020	System Member Journals			1,117.32	7,262.01 CR
24/06/2020	System Member Journals			168.99	7,431.00 CR
			7,317.67	7,431.00	7,431.00 CR
<u>(Contributions) Porley, Nestor - Accumulation (PORNES00002A)</u>					
01/07/2019	Opening Balance				12,254.78 CR
01/07/2019	Close Period Journal		12,254.78		0.00 DR
04/07/2019	System Member Journals			1,094.18	1,094.18 CR
06/09/2019	System Member Journals			875.34	1,969.52 CR
25/09/2019	System Member Journals			875.34	2,844.86 CR
17/10/2019	System Member Journals			1,094.18	3,939.04 CR
06/11/2019	System Member Journals			875.34	4,814.38 CR
09/12/2019	System Member Journals			1,094.18	5,908.56 CR
06/01/2020	System Member Journals			875.34	6,783.90 CR
16/03/2020	System Member Journals			875.34	7,659.24 CR
24/04/2020	System Member Journals			1,094.18	8,753.42 CR
18/05/2020	System Member Journals			875.34	9,628.76 CR
03/06/2020	System Member Journals			875.34	10,504.10 CR
24/06/2020	System Member Journals			1,094.18	11,598.28 CR
			12,254.78	11,598.28	11,598.28 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Porley, Fiona - Accumulation (PORFIO00002A)</u>					
01/07/2019	Opening Balance				1,511.44 CR
01/07/2019	Close Period Journal		1,511.44		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		5,582.99		5,582.99 DR
			7,094.43		5,582.99 DR
<u>(Share of Profit/(Loss)) Porley, Nestor - Accumulation (PORNES00002A)</u>					
01/07/2019	Opening Balance				2,750.95 CR
01/07/2019	Close Period Journal		2,750.95		0.00 DR
30/06/2020	Create Entries - Profit/Loss		9,895.22		9,895.22 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	Allocation - 30/06/2020				
			12,646.17		9,895.22 DR
Income Tax (53330)					
<u>(Income Tax) Porley, Fiona - Accumulation (PORFIO00002A)</u>					
01/07/2019	Opening Balance				152.07 DR
01/07/2019	Close Period Journal			152.07	0.00 DR
06/01/2020	System Member Journals			237.45	237.45 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			565.47	802.92 CR
				954.99	802.92 CR
<u>(Income Tax) Porley, Nestor - Accumulation (PORNES00002A)</u>					
01/07/2019	Opening Balance				276.77 DR
01/07/2019	Close Period Journal			276.77	0.00 DR
19/02/2020	System Member Journals			1,008.45	1,008.45 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			1,002.22	2,010.67 CR
				2,287.44	2,010.67 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Porley, Fiona - Accumulation (PORFIO00002A)</u>					
01/07/2019	Opening Balance				1,097.67 DR
01/07/2019	Close Period Journal			1,097.67	0.00 DR
04/07/2019	System Member Journals		25.35		25.35 DR
06/09/2019	System Member Journals		20.28		45.63 DR
25/09/2019	System Member Journals		20.28		65.91 DR
04/10/2019	System Member Journals		229.45		295.36 DR
17/10/2019	System Member Journals		25.35		320.71 DR
06/11/2019	System Member Journals		20.28		340.99 DR
09/12/2019	System Member Journals		25.35		366.34 DR
06/01/2020	System Member Journals		20.28		386.62 DR
15/01/2020	System Member Journals		243.70		630.32 DR
16/03/2020	System Member Journals		20.28		650.60 DR
15/04/2020	System Member Journals		205.22		855.82 DR
24/04/2020	System Member Journals		25.35		881.17 DR
18/05/2020	System Member Journals		20.28		901.45 DR
03/06/2020	System Member Journals		20.28		921.73 DR
18/06/2020	System Member Journals		167.60		1,089.33 DR
24/06/2020	System Member Journals		25.35		1,114.68 DR
			1,114.68	1,097.67	1,114.68 DR
<u>(Contributions Tax) Porley, Nestor - Accumulation (PORNES00002A)</u>					
01/07/2019	Opening Balance				1,670.22 DR
01/07/2019	Close Period Journal			1,670.22	0.00 DR
04/07/2019	System Member Journals		164.13		164.13 DR
06/09/2019	System Member Journals		131.30		295.43 DR
25/09/2019	System Member Journals		131.30		426.73 DR
17/10/2019	System Member Journals		164.13		590.86 DR
06/11/2019	System Member Journals		131.30		722.16 DR
09/12/2019	System Member Journals		164.13		886.29 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
06/01/2020	System Member Journals		131.30		1,017.59 DR
16/03/2020	System Member Journals		131.30		1,148.89 DR
24/04/2020	System Member Journals		164.13		1,313.02 DR
18/05/2020	System Member Journals		131.30		1,444.32 DR
03/06/2020	System Member Journals		131.30		1,575.62 DR
24/06/2020	System Member Journals		164.13		1,739.75 DR
			1,739.75	1,670.22	1,739.75 DR

Life Insurance Premiums (53920)

(Life Insurance Premiums) Porley, Fiona - Accumulation (PORFIO00002A)

06/01/2020	System Member Journals		1,582.97		1,582.97 DR
			1,582.97		1,582.97 DR

(Life Insurance Premiums) Porley, Nestor - Accumulation (PORNES00002A)

19/02/2020	System Member Journals		6,723.00		6,723.00 DR
			6,723.00		6,723.00 DR

Bank Accounts (60400)

Cash at Bank (STG458994271)

01/07/2019	Opening Balance				76,048.10 DR
04/07/2019	Fiona - contributions		168.99		76,217.09 DR
04/07/2019	Nestor - Contributions		1,094.18		77,311.27 DR
19/07/2019	ASIC fees			53.00	77,258.27 DR
31/07/2019	interest		16.38		77,274.65 DR
05/08/2019	PAYG installments			373.00	76,901.65 DR
31/08/2019	interest		10.64		76,912.29 DR
06/09/2019	Fiona - contributions		135.19		77,047.48 DR
06/09/2019	Nestor - Contributions		875.34		77,922.82 DR
25/09/2019	Fiona - contributions		135.19		78,058.01 DR
25/09/2019	Nestor - Contributions		875.34		78,933.35 DR
30/09/2019	interest		9.61		78,942.96 DR
04/10/2019	Fiona - contributions		1,529.64		80,472.60 DR
16/10/2019	PAYG installments			512.00	79,960.60 DR
17/10/2019	Fiona - contributions		168.99		80,129.59 DR
17/10/2019	Nestor - Contributions		1,094.18		81,223.77 DR
31/10/2019	interest		8.49		81,232.26 DR
06/11/2019	Fiona - contributions		135.19		81,367.45 DR
06/11/2019	Nestor - Contributions		875.34		82,242.79 DR
30/11/2019	interest		3.37		82,246.16 DR
09/12/2019	Fiona - contributions		168.99		82,415.15 DR
09/12/2019	Nestor - Contributions		1,094.18		83,509.33 DR
31/12/2019	interest		3.53		83,512.86 DR
06/01/2020	Fiona - contributions		135.19		83,648.05 DR
06/01/2020	Nestor - Contributions		875.34		84,523.39 DR
06/01/2020	BT Life			1,582.97	82,940.42 DR
15/01/2020	Fiona - contributions		1,624.64		84,565.06 DR
31/01/2020	interest		3.56		84,568.62 DR
19/02/2020	clearview life			6,723.00	77,845.62 DR
29/02/2020	interest		3.25		77,848.87 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
09/03/2020	Accounting fees [Audit fees]			1,650.00	76,198.87 DR
16/03/2020	Fiona - contributions		135.19		76,334.06 DR
16/03/2020	Nestor - Contributions		875.34		77,209.40 DR
31/03/2020	interest		2.00		77,211.40 DR
15/04/2020	Fiona - contributions		1,368.12		78,579.52 DR
24/04/2020	Fiona - contributions		168.99		78,748.51 DR
24/04/2020	Nestor - Contributions		1,094.18		79,842.69 DR
30/04/2020	interest		0.64		79,843.33 DR
18/05/2020	Fiona - contributions		135.19		79,978.52 DR
18/05/2020	Nestor - Contributions		875.34		80,853.86 DR
30/05/2020	interest		0.68		80,854.54 DR
03/06/2020	Fiona - contributions		135.19		80,989.73 DR
03/06/2020	Nestor - Contributions		875.34		81,865.07 DR
08/06/2020	ASIC fees			54.00	81,811.07 DR
18/06/2020	Fiona - contributions		1,117.32		82,928.39 DR
24/06/2020	Fiona - contributions		168.99		83,097.38 DR
24/06/2020	Nestor - Contributions		1,094.18		84,191.56 DR
30/06/2020	interest		0.67		84,192.23 DR
			19,092.10	10,947.97	84,192.23 DR

Distributions Receivable (61800)

Montaka Global Access Fund (FHT0038AU)

01/07/2019	Opening Balance				2,002.99 DR
01/07/2019	distribution received			2,002.99	0.00 DR
30/06/2020	30 June distribution		1,063.96		1,063.96 DR
			1,063.96	2,002.99	1,063.96 DR

Formation Expenses (64000)

Formation Expenses (64000)

01/07/2019	Opening Balance				792.00 DR
					792.00 DR

Units in Unlisted Unit Trusts (Australian) (78400)

Montaka Global Access Fund (FHT0038AU)

01/07/2019	Opening Balance	68,139.78			74,524.48 DR
01/07/2019	distribution received	1,831.39	2,002.99		76,527.47 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.885200 (Exit) - 69,971.172800 Units on hand			14,588.99	61,938.48 DR
		69,971.17	2,002.99	14,588.99	61,938.48 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2019	Opening Balance				628.10 CR
05/08/2019	PAYG installments		373.00		255.10 CR
16/10/2019	PAYG installments		253.00		2.10 CR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			1,425.30	1,427.40 CR
			626.00	1,425.30	1,427.40 CR

Sundry Creditors (88000)

Sundry Creditors (88000)

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2019	Opening Balance				373.00 CR
					373.00 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2019	Opening Balance				500.63 CR
30/06/2020	Create Entries - PDIT Entry - 30/06/2020		1,384.46		883.83 DR
			1,384.46		883.83 DR
Total Debits:		118,721.76			
Total Credits:				118,721.76	