

BGL TRAINING FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2013 TO 30/06/2014
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL
Printed: Friday 11 July, 2014 @ 14:26:30

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>238</u>	<u>Distributions Received</u>					
<u>238/001</u>	<u>Gpt Group - Stapled Securities Fully Paid</u>					
30/06/2014	1	Bank Statement			4,500.00	(4,500.00)
<u>239</u>	<u>Dividends Received</u>					
<u>239/001</u>	<u>Bhp Billiton Limited - Ordinary Fully Paid</u>					
30/06/2014	2	Bank Statement			2,842.86	(2,842.86)
30/06/2014	300614	Closing Journal - Cash			1,218.37	(4,061.23)
Narration: Imputed credit adjustment at 30/06/2014						
<u>239/002</u>	<u>ABC Limited</u>					
30/06/2014	3	Bank Statement			42.86	(42.86)
30/06/2014	300614	Closing Journal - Cash			18.37	(61.23)
Narration: Imputed credit adjustment at 30/06/2014						
<u>239/003</u>	<u>National Australia Bank Limited - Ordinary Fully Paid</u>					
30/06/2014	5	Bank Statement			1,746.43	(1,746.43)
30/06/2014	300614	Closing Journal - Cash			748.47	(2,494.90)
Narration: Imputed credit adjustment at 30/06/2014						
<u>242</u>	<u>Employer Contributions - Concessional</u>					
<u>242/001</u>	<u>Jones, John</u>					
30/06/2014	6	Bank Statement			37,000.00	(37,000.00)
<u>242/002</u>	<u>Jones, Mary</u>					
30/06/2014	7	Bank Statement			38,000.00	(38,000.00)
<u>247</u>	<u>Increase in Market Value of Investments</u>					
30/06/2014	300614	Closing Journal - Non			573,400.00	(573,400.00)
Narration: Unit 7, 270 Grange Road, Toorak (772/001)						
30/06/2014	300614	Closing Journal - Non			16,020.00	(589,420.00)
Narration: Bhp Billiton Limited - Ordinary Fully Paid (776/001)						
30/06/2014	300614	Closing Journal - Non			160.00	(589,580.00)
Narration: ABC Limited (776/002)						
30/06/2014	300614	Closing Journal - Non			113,200.00	(702,780.00)
Narration: National Australia Bank Limited - Ordinary Fully Paid (776/003)						
30/06/2014	300614	Closing Journal - Non		3,556.00		(699,224.00)
Narration: Gpt Group - Stapled Securities Fully Paid (782/001)						
<u>250</u>	<u>Interest Received</u>					
<u>250/001</u>	<u>Cash at Bank</u>					
30/06/2014	8	Bank Statement			4,250.00	(4,250.00)
<u>250/002</u>	<u>Westpac Term Deposit</u>					
30/06/2014	9	Bank Statement			4,800.00	(4,800.00)
<u>280</u>	<u>Rent Received</u>					
<u>280/001</u>	<u>Unit 7, 270 Grange Road, Toorak</u>					
30/06/2014	10	Bank Statement			14,000.00	(14,000.00)

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
301	<u>Accountancy Fees</u>					
30/06/2014	11	Bank Statement		700.00		700.00
307	<u>Auditor's Remuneration</u>					
30/06/2014	12	Bank Statement		1,250.00		1,250.00
315	<u>Bank Charges</u>					
30/06/2014	13	Bank Statement		45.00		45.00
485	<u>Income Tax Expense</u>					
30/06/2014	300614	Closing Journal - Tax - Narration: Income Tax Expense entry at 30/06/2014		90,461.20		90,461.20
490	<u>Profit/Loss Allocation Account</u>					
30/06/2014	300614	Closing Journal - Cash Narration: Contributions and tax allocation at 30/06/2014		63,750.00		63,750.00
30/06/2014	300614	Closing Journal - Cash Narration: Allocation of profit at 30/06/2014		731,396.36		795,146.36
30/06/2014	300614	Closing Journal - Cash Narration: Allocation of tax on profit at 30/06/2014			79,211.20	715,935.16
500	<u>Profit/(Loss) carried forward</u>					
01/07/2013		Opening Balance				0.00
501	<u>Jones, John (Accumulation)</u>					
501/001	<u>Opening Balance - Preserved/Taxable</u>					
01/07/2013		Opening Balance				(450,190.00)
501/002	<u>Opening Balance - Preserved/Tax Free</u>					
01/07/2013		Opening Balance				(58,939.30)
501/003	<u>Opening Balance - Unrestricted Non Preserved/Taxable</u>					
01/07/2013	010713	Journal - Cash Narration: Fund ledger balance forward at 01/07/2013		218,452.40		218,452.40
501/013	<u>Employer Contributions - Non Preserved</u>					
30/06/2014	300614	Closing Journal - Cash Narration: Account allocation at year end at 30/06/2014			37,000.00	(37,000.00)
501/015	<u>Member/Personal Contributions - Non Preserved</u>					
01/07/2013		Opening Balance				(1,000.00)
01/07/2013	010713	Journal - Cash Narration: Fund ledger balance forward at 01/07/2013		1,000.00		
501/035	<u>Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>					
01/07/2013		Opening Balance				246,445.22
01/07/2013	010713	Journal - Cash Narration: Fund ledger balance forward at 01/07/2013			246,445.22	
30/06/2014	300614	Closing Journal - Cash Narration: Members profit allocation at 30/06/2014			377,757.81	(377,757.81)
501/061	<u>Contributions Tax - Unrestricted Non Preserved</u>					
01/07/2013		Opening Balance				150.00

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01/07/2013	010713	Journal - Cash			150.00	
		Narration: Fund ledger balance forward at 01/07/2013				
30/06/2014	300614	Closing Journal - Cash		5,550.00		5,550.00
		Narration: Account allocation at year end at 30/06/2014				
501/063		<u>Income Tax - Unrestricted Non Preserved/Taxable</u>				
01/07/2013		Opening Balance				(27,142.82)
01/07/2013	010713	Journal - Cash		27,142.82		
		Narration: Fund ledger balance forward at 01/07/2013				
30/06/2014	300614	Closing Journal - Cash		40,911.67		40,911.67
		Narration: Members profits tax allocation at 30/06/2014				
502		<u>Jones, Mary (Accumulation)</u>				
502/001		<u>Opening Balance - Preserved/Taxable</u>				
01/07/2013		Opening Balance				(470,115.00)
01/07/2013	010713	Journal - Cash		202,497.38		(267,617.62)
		Narration: Fund ledger balance forward at 01/07/2013				
502/002		<u>Opening Balance - Preserved/Tax Free</u>				
01/07/2013	010713	Journal - Cash			4,500.00	(4,500.00)
		Narration: Fund ledger balance forward at 01/07/2013				
502/013		<u>Employer Contributions - Non Preserved</u>				
30/06/2014	300614	Closing Journal - Cash			38,000.00	(38,000.00)
		Narration: Account allocation at year end at 30/06/2014				
502/016		<u>Member/Personal Contributions - Preserved</u>				
01/07/2013		Opening Balance				(4,500.00)
01/07/2013	010713	Journal - Cash		4,500.00		
		Narration: Fund ledger balance forward at 01/07/2013				
502/031		<u>Share of Profit/(Loss) - Preserved/Taxable</u>				
01/07/2013		Opening Balance				227,560.26
01/07/2013	010713	Journal - Cash			227,560.26	
		Narration: Fund ledger balance forward at 01/07/2013				
502/035		<u>Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>				
30/06/2014	300614	Closing Journal - Cash			353,638.55	(353,638.55)
		Narration: Members profit allocation at 30/06/2014				
502/053		<u>Income Tax - Preserved/Taxable</u>				
01/07/2013		Opening Balance				(25,062.88)
01/07/2013	010713	Journal - Cash		25,062.88		
		Narration: Fund ledger balance forward at 01/07/2013				
502/061		<u>Contributions Tax - Unrestricted Non Preserved</u>				
30/06/2014	300614	Closing Journal - Cash		5,700.00		5,700.00
		Narration: Account allocation at year end at 30/06/2014				
502/063		<u>Income Tax - Unrestricted Non Preserved/Taxable</u>				
30/06/2014	300614	Closing Journal - Cash		38,299.53		38,299.53
		Narration: Members profits tax allocation at 30/06/2014				
604		<u>Cash at Bank</u>				

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01/07/2013		Opening Balance				402,534.31
30/06/2014	1	Bank Statement		4,500.00		407,034.31
30/06/2014	2	Bank Statement		2,842.86		409,877.17
30/06/2014	3	Bank Statement		42.86		409,920.03
30/06/2014	4	Bank Statement			20,040.00	389,880.03
30/06/2014	5	Bank Statement		1,746.43		391,626.46
30/06/2014	6	Bank Statement		37,000.00		428,626.46
30/06/2014	7	Bank Statement		38,000.00		466,626.46
30/06/2014	8	Bank Statement		4,250.00		470,876.46
30/06/2014	9	Bank Statement		4,800.00		475,676.46
30/06/2014	10	Bank Statement		14,000.00		489,676.46
30/06/2014	11	Bank Statement			700.00	488,976.46
30/06/2014	12	Bank Statement			1,250.00	487,726.46
30/06/2014	13	Bank Statement			45.00	487,681.46
724		<u>Fixed Interest Securities (Australian)</u>				
724/001		<u>Westpac Term Deposit</u>				
01/07/2013		Opening Balance	1.0000			40,000.00

			1.0000			
772		<u>Real Estate Properties (Australian)</u>				
772/001		<u>Unit 7, 270 Grange Road, Toorak</u>				
01/07/2013		Opening Balance	1.0000			900.00
30/06/2014	300614	Closing Journal - Non		573,400.00		574,300.00
		Narration: Market valuation adjustment at 30/06/2014				

			1.0000			
776		<u>Shares in Listed Companies (Australian)</u>				
776/001		<u>Bhp Billiton Limited - Ordinary Fully Paid</u>				
01/07/2013		Opening Balance	2,000.0000			62,740.00
30/06/2014	300614	Closing Journal - Non		16,020.00		78,760.00
		Narration: Market valuation adjustment at 30/06/2014				

			2,000.0000			
776/002		<u>ABC Limited</u>				
01/07/2013		Opening Balance	4,000.0000			13,200.00
30/06/2014	300614	Closing Journal - Non		160.00		13,360.00
		Narration: Market valuation adjustment at 30/06/2014				

			4,000.0000			
776/003		<u>National Australia Bank Limited - Ordinary Fully Paid</u>				
30/06/2014	4	Bank Statement	4,000.0000	20,040.00		20,040.00
30/06/2014	300614	Closing Journal - Non		113,200.00		133,240.00
		Narration: Market valuation adjustment at 30/06/2014				

			4,000.0000			
782		<u>Units in Listed Unit Trusts (Australian)</u>				

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<u>782/001</u> <u>Gpt Group - Stapled Securities Fully Paid</u>						
01/07/2013		Opening Balance	12,700.0000			48,768.00
30/06/2014	300614	Closing Journal - Non			3,556.00	45,212.00
Narration: Market valuation adjustment at 30/06/2014			-----			
			12,700.0000			
<u>850</u> <u>Income Tax Payable</u>						
<u>850/001</u> <u>Income Tax Payable</u>						
01/07/2013		Opening Balance				(16,122.70)
01/07/2013	010713	Journal - Cash		224.71		(15,897.99)
Narration: Fund ledger balance forward at 01/07/2013						
30/06/2014	300614	Closing Journal - Tax -			16,075.80	(31,973.79)
Narration: Income Tax Payable entry at 30/06/2014						
<u>850/002</u> <u>Imputed Credits</u>						
01/07/2013		Opening Balance				224.71
01/07/2013	010713	Journal - Cash			224.71	
Narration: Fund ledger balance forward at 01/07/2013						
30/06/2014	300614	Closing Journal - Cash		1,985.21		1,985.21
Narration: Imputed credit adjustment at 30/06/2014						
<u>870</u> <u>Deferred Tax Liability</u>						
01/07/2013		Opening Balance				10,550.20
30/06/2014	300614	Closing Journal - Tax -			74,385.40	(63,835.20)
Narration: PDIT entry at 30/06/2014						
			Total Debits:	\$2,292,487.31		
			Total Credits:	\$2,292,487.31		
			Current Year Profit/(Loss):	\$806,396.36		