

**BGL TRAINING TRUST LEDGER**  
**General Ledger for the period 01/07/2013 to 30/06/2014**  
**From Account 100/000 to 999/999**

Printed: Monday 14 July, 2014 @ 13:27:17

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<b>233</b>		<b>Gains/ Losses on Livestock</b>				
30/06/2014	1	Bank Statement			1,450.00	(1,450.00)
<b>237</b>		<b>Distributions Received</b>				
<u>237/001</u>		<u>General Property Trust</u>				
30/06/2014	2	Bank Statement			2,550.00	(2,550.00)
<b>239</b>		<b>Dividends Received</b>				
<u>239/001</u>		<u>National Australia Bank Limited</u>				
30/06/2014	2	Bank Statement			3,300.00	(3,300.00)
<u>239/003</u>		<u>Commonwealth Bank of Australia.</u>				
30/06/2014	3	Bank Statement			2,650.00	(2,650.00)
<b>250</b>		<b>Interest Received</b>				
30/06/2014	3	Bank Statement			3,050.00	(3,050.00)
<b>272</b>		<b>Profit/(Loss) on Disposal of Investments</b>				
<u>272/004</u>		<u>Commonwealth Bank of Australia.</u>				
19/04/2014	706003	Journal			620.76	(620.76)
		Disposal of 500.0000 unit(s) in Commonwealth Bank of Australia.				
19/04/2014	706003	Journal			1,278.92	(1,899.68)
		Disposal of 500.0000 unit(s) in Commonwealth Bank of Australia.				
<b>280</b>		<b>Rent Received</b>				
<u>280/001</u>		<u>354 Oak Street Toorak Victoria</u>				
30/06/2014	3	Bank Statement			9,500.00	(9,500.00)
<b>301</b>		<b>Accountancy Fees</b>				
30/06/2014	3	Bank Statement		780.00		780.00
<b>306</b>		<b>Other expense</b>				
30/06/2014	3	Bank Statement		100.00		100.00
<b>307</b>		<b>Auditor's Remuneration</b>				
30/06/2014	3	Bank Statement		690.00		690.00
<b>309</b>		<b>Bank Charges</b>				
30/06/2014	3	Bank Statement		50.00		50.00
<b>483</b>		<b>Distributions to Beneficiaries</b>				
<u>483/001</u>		<u>Beneficiary 1</u>				
30/06/2014	4	Bank Statement		15,930.00		15,930.00
<u>483/002</u>		<u>Beneficiary 2</u>				
30/06/2014	4	Bank Statement		6,850.00		6,850.00
<b>603</b>		<b>Amounts Owing to Other Persons</b>				
<u>603/001</u>		<u>Beneficiary 1</u>				
01/07/2013		Opening Balance				(413,417.83)
<u>603/002</u>		<u>Beneficiary 2</u>				

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01/07/2013		Opening Balance				(213,067.75)
<b>610</b>		<b>Cash at Bank</b>				
30/06/2014	1	Bank Statement		1,450.00		1,450.00
30/06/2014	2	Bank Statement		2,550.00		4,000.00
30/06/2014	2	Bank Statement		3,300.00		7,300.00
30/06/2014	3	Bank Statement		2,650.00		9,950.00
30/06/2014	3	Bank Statement		3,050.00		13,000.00
30/06/2014	3	Bank Statement		9,500.00		22,500.00
30/06/2014	3	Bank Statement			780.00	21,720.00
30/06/2014	3	Bank Statement			100.00	21,620.00
30/06/2014	3	Bank Statement			690.00	20,930.00
30/06/2014	3	Bank Statement			50.00	20,880.00
<b>611</b>		<b>ANZ Cash Management Account</b>				
01/01/2014	4	Bank Statement		1,500.00		1,500.00
01/01/2014	4	Bank Statement		28,000.00		29,500.00
30/06/2014	2	Cash Receipt			3,000.00	26,500.00
		Renovations				
30/06/2014	1	Cash Payment			142,854.00	(116,354.00)
30/06/2014	4	Bank Statement			15,930.00	(132,284.00)
30/06/2014	4	Bank Statement			6,850.00	(139,134.00)
<b>662</b>		<b>Stock on Hand</b>				
01/07/2013		Opening Balance				4,000.00
<b>668</b>		<b>Trade Receivables</b>				
01/07/2013		Opening Balance				1,260.25
<b>676</b>		<b>Buildings</b>				
<u>676/001</u>		<u>354 Oak Street Toorak Victoria</u>				
01/07/2013		Opening Balance				100,000.00
30/06/2014	2	Cash Receipt		3,000.00		103,000.00
		Renovations				
<b>677</b>		<b>Buildings - Accumulated Depreciation</b>				
<u>677/001</u>		<u>Less Accumulated Depreciation</u>				
01/07/2013		Opening Balance				(5,000.00)
<b>706</b>		<b>Listed Investments</b>				
<u>706/001</u>		<u>Bhp Billiton Limited</u>				
01/07/2013		Opening Balance				152,375.30
<u>706/002</u>		<u>National Australia Bank Limited</u>				
01/07/2013		Opening Balance				35,059.80
<u>706/003</u>		<u>Commonwealth Bank of Australia.</u>				
01/07/2013		Opening Balance				187,748.60
01/01/2014*	010120	Journal			1,365.00	186,383.60
		Return of Capital of 1,365.00 for 3,255.0000 shares				
01/01/2014*	010120	Journal			135.00	186,248.60
		Return of Capital of 135.00 for 321.0000 shares				

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19/04/2014	706003	Journal Disposal of 500.0000 unit(s) purchased on 24/08/1995 in Commonwealth Bank of Aus	-500.0000		26,100.32	160,148.28
<b>706/004</b>		<b><u>Western Metals Limited</u></b>				
01/07/2013		Opening Balance				15,000.00
<b>710</b>		<b>Units in Listed Unit Trusts</b>				
<b>710/001</b>		<b><u>General Property Trust</u></b>				
01/07/2013		Opening Balance				3,252.96
<b>715</b>		<b>Managed Funds</b>				
<b>715/001</b>		<b><u>Colonial First State Imputation Fund</u></b>				
30/06/2014	1	Cash Payment	41,703.1090	142,854.00		142,854.00
<b>736</b>		<b>Goodwill</b>				
<b>736/001</b>		<b><u>Goodwill</u></b>				
01/07/2013		Opening Balance				150,000.00
<b>737</b>		<b>Goodwill - Accumulated Amortisation</b>				
<b>737/001</b>		<b><u>Less Accumulated Amortisation</u></b>				
01/07/2013		Opening Balance				(24,700.00)
<b>758</b>		<b>Beneficiary Loans</b>				
01/07/2013		Opening Balance				(2,600.00)
<b>765</b>		<b>GST Payable/(Refundable)</b>				
01/07/2013		Opening Balance				(1,520.94)
<b>802</b>		<b>Provision for Income Tax</b>				
01/07/2013		Opening Balance				(1,526.35)
<b>822</b>		<b>Sundry Creditors</b>				
01/07/2013		Opening Balance				(721.00)
<b>991</b>		<b>Disposal of Investments Proceeds Account</b>				
01/01/2014	010120	Journal Total Return of Capital of 1,500.00 for 3,576.0000 shares		1,500.00		1,500.00
01/01/2014	4	Bank Statement			1,500.00	
19/04/2014	4	Bank Statement			28,000.00	(28,000.00)
19/04/2014	706003	Journal Disposal of 500.0000 unit(s) in Commonwealth Bank of Australia.		28,000.00		
				Total Debits:		<b>\$251,754.00</b>
				Total Credits:		<b>\$251,754.00</b>
				Current Year Profit/(Loss):		<b>\$(0.32)</b>