

# Pat Freestone Pension Scheme

## GENERAL LEDGER

6 April, 2018 - 5 April, 2019

DATE	TRANSACTION TYPE	NO.	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Macq CMA 8168</b>								
Beginning Balance								6,387.96
30/04/2018	Deposit		No	Macquarie		Interest income	1.50	6,389.46
30/04/2018	Expense		No	ATO	Non-Resident withholding	Non-Resident Withholding Tax	-0.15	6,389.31
24/05/2018	Deposit		No	AREIT	TRANSFER FROM CMH 121913420	Unfranked Dividends Received	2,328.50	8,717.81
31/05/2018	Deposit		No	Macquarie		Interest income	2.20	8,720.01
31/05/2018	Expense		No	ATO	Non-Resident withholding	Non-Resident Withholding Tax	-0.22	8,719.79
29/06/2018	Deposit		No	Macquarie		Interest income	3.95	8,723.74
29/06/2018	Expense		No	ATO	Non-Resident withholding	Non-Resident Withholding Tax	-0.39	8,723.35
31/07/2018	Expense		No	ATO	Non-Resident withholding	Non-Resident Withholding Tax	-0.40	8,722.95
31/07/2018	Deposit		No	Macquarie		Interest income	4.07	8,727.02
31/08/2018	Expense		No	ATO	Non-Resident withholding	Non-Resident Withholding Tax	-0.40	8,726.62
31/08/2018	Deposit		No	Macquarie		Interest income	4.07	8,730.69
28/09/2018	Deposit		No	Macquarie		Interest income	3.95	8,734.64
28/09/2018	Expense		No	ATO	Non-Resident withholding	Non-Resident Withholding Tax	-0.39	8,734.25
05/10/2018	Expense		No	Pension Practitioner		Administration Costs	-1,530.90	7,203.35
05/10/2018	Expense		No	Macquarie	Overseas Telegraphic Tfr Fee	Bank charges and fees	-30.00	7,173.35
10/10/2018	Deposit		No	AREIT		Unfranked Dividends Received	2,668.75	9,842.10
31/10/2018	Expense		No	ATO	Non-Resident withholding	Non-Resident Withholding Tax	-0.46	9,841.64
31/10/2018	Deposit		No	Macquarie		Interest income	4.68	9,846.32
30/11/2018	Deposit		No	Macquarie		Interest income	5.14	9,851.46
30/11/2018	Expense		No	ATO	Non-Resident withholding	Non-Resident Withholding Tax	-0.51	9,850.95
31/12/2018	Deposit		No	Macquarie		Interest income	5.34	9,856.29
31/12/2018	Expense		No	ATO	Non-Resident withholding	Non-Resident Withholding Tax	-0.53	9,855.76
21/01/2019	Deposit		No		Share Transfer	-Split-	45,000.00	54,855.76
23/01/2019	Expense		No	Patrick Freestone	Funds to Pat	Pensions - Patrick Freestone	-45,000.00	9,855.76
24/01/2019	Expense		No	Patrick Freestone	Funds to Pat	Pensions - Patrick Freestone	-5,000.00	4,855.76
31/01/2019	Deposit		No	Macquarie		Interest income	7.16	4,862.92
31/01/2019	Expense		No	ATO	Non-Resident withholding	Non-Resident Withholding Tax	-0.71	4,862.21
<b>Total for Macq CMA 8168</b>							<b>A\$ -1,525.75</b>	
<b>AREIT Diversified Fund</b>								
Beginning Balance								135,995.24
21/01/2019	Deposit		No		Share Transfer	Macq CMA 8168	-51,999.14	83,996.10
05/04/2019	Journal Entry	1	No		AREIT Div Fund valuation	-Split-	7,116.14	91,112.24
<b>Total for AREIT Diversified Fund</b>							<b>A\$ -44,883.00</b>	
<b>Hillview Properties Ltd</b>								
Beginning Balance								532,987.00
<b>Total for Hillview Properties Ltd</b>								
<b>Franking Credits attached to Dividends Received</b>								
Beginning Balance								-93.52
<b>Total for Franking Credits attached to Dividends Received</b>								
<b>Non-Resident Withholding Tax</b>								
Beginning Balance								-17,027.91
30/04/2018	Expense		No	ATO	Non-Resident withholding	Macq CMA 8168	-0.15	-17,028.06
31/05/2018	Expense		No	ATO	Non-Resident withholding	Macq CMA 8168	-0.22	-17,028.28
29/06/2018	Expense		No	ATO	Non-Resident withholding	Macq CMA 8168	-0.39	-17,028.67
31/07/2018	Expense		No	ATO	Non-Resident withholding	Macq CMA 8168	-0.40	-17,029.07
31/08/2018	Expense		No	ATO	Non-Resident withholding	Macq CMA 8168	-0.40	-17,029.47
28/09/2018	Expense		No	ATO	Non-Resident withholding	Macq CMA 8168	-0.39	-17,029.86
31/10/2018	Expense		No	ATO	Non-Resident withholding	Macq CMA 8168	-0.46	-17,030.32
30/11/2018	Expense		No	ATO	Non-Resident withholding	Macq CMA 8168	-0.51	-17,030.83
31/12/2018	Expense		No	ATO	Non-Resident withholding	Macq CMA 8168	-0.53	-17,031.36
31/01/2019	Expense		No	ATO	Non-Resident withholding	Macq CMA 8168	-0.71	-17,032.07
<b>Total for Non-Resident Withholding Tax</b>							<b>A\$ -4.16</b>	
<b>Provision of Income Tax</b>								
Beginning Balance								-54,345.18
<b>Total for Provision of Income Tax</b>								
<b>Capital - Katherine Freestone</b>								
Beginning Balance								981,669.65
<b>Total for Capital - Katherine Freestone</b>								
<b>Capital - Patrick Freestone</b>								
Beginning Balance								6,598.57
<b>Total for Capital - Patrick Freestone</b>								
<b>Pension - Katherine Freestone</b>								
Beginning Balance								-13,653.31
<b>Total for Pension - Katherine Freestone</b>								
<b>Pensions - Patrick Freestone</b>								

DATE	TRANSACTION TYPE	NO.	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Beginning Balance								281,060.00
23/01/2019	Expense		No	Patrick Freestone	Funds to Pat	Macq CMA 8168	-45,000.00	236,060.00
24/01/2019	Expense		No	Patrick Freestone	Funds to Pat	Macq CMA 8168	-5,000.00	231,060.00
<b>Total for Pensions - Patrick Freestone</b>							<b>A\$ -50,000.00</b>	
Retained Earnings								
Beginning Balance								655,088.46
<b>Total for Retained Earnings</b>								
Transfer to Foreign Fund								
Beginning Balance								-1,203,024.62
<b>Total for Transfer to Foreign Fund</b>								
Administration Costs								
05/10/2018	Expense		No	Pension Practitioner	GBP WIRE TFR @ 0.5389	Macq CMA 8168	1,530.90	1,530.90
<b>Total for Administration Costs</b>							<b>A\$1,530.90</b>	
Bank charges and fees								
05/10/2018	Expense		No	Macquarie	Overseas Telegraphic Tfr Fee	Macq CMA 8168	30.00	30.00
<b>Total for Bank charges and fees</b>							<b>A\$30.00</b>	
Interest income								
30/04/2018	Deposit		No	Macquarie	MACQUARIE CMA INTEREST PAID	Macq CMA 8168	1.50	1.50
31/05/2018	Deposit		No	Macquarie	MACQUARIE CMA INTEREST PAID	Macq CMA 8168	2.20	3.70
29/06/2018	Deposit		No	Macquarie	MACQUARIE CMA INTEREST PAID	Macq CMA 8168	3.95	7.65
31/07/2018	Deposit		No	Macquarie	MACQUARIE CMA INTEREST PAID	Macq CMA 8168	4.07	11.72
31/08/2018	Deposit		No	Macquarie	MACQUARIE CMA INTEREST PAID	Macq CMA 8168	4.07	15.79
28/09/2018	Deposit		No	Macquarie	MACQUARIE CMA INTEREST PAID	Macq CMA 8168	3.95	19.74
31/10/2018	Deposit		No	Macquarie	MACQUARIE CMA INTEREST PAID	Macq CMA 8168	4.68	24.42
30/11/2018	Deposit		No	Macquarie	MACQUARIE CMA INTEREST PAID	Macq CMA 8168	5.14	29.56
31/12/2018	Deposit		No	Macquarie	MACQUARIE CMA INTEREST PAID	Macq CMA 8168	5.34	34.90
31/01/2019	Deposit		No	Macquarie	MACQUARIE CMA INTEREST PAID	Macq CMA 8168	7.16	42.06
<b>Total for Interest income</b>							<b>A\$42.06</b>	
Movement in Net Market Values								
05/04/2019	Journal Entry	1	No		AREIT Div Fund valuaation	-Split-	7,116.14	7,116.14
<b>Total for Movement in Net Market Values</b>							<b>A\$7,116.14</b>	
Profit (Loss) on Disposal of Investments								
21/01/2019	Deposit		No			Macq CMA 8168	-6,999.14	-6,999.14
<b>Total for Profit (Loss) on Disposal of Investments</b>							<b>A\$ -6,999.14</b>	
Unfranked Dividends Received								
24/05/2018	Deposit		No	AREIT	TRANSFER FROM CMH 121913420	Macq CMA 8168	2,328.50	2,328.50
10/10/2018	Deposit		No	AREIT	TRANSFER FROM CMH 121913420	Macq CMA 8168	2,668.75	4,997.25
<b>Total for Unfranked Dividends Received</b>							<b>A\$4,997.25</b>	