

Harbour & Pine Homewares Pty Ltd - General Ledger Transaction Listing

Reporting period: 1 July 2025 to 30 June 2026 | Extracted from the accounting system on 30 June 2026 | Account codes are the authoritative classification field.

Date	Journal ID	Account Code	Account Name	Description	Debit	Credit	Cost Centre
01/07/2025	OB-2025	1000	Bank Account	Opening balance	100,000.00		Corporate
01/07/2025	OB-2025	1100	Accounts Receivable	Opening balance	32,000.00		Corporate
01/07/2025	OB-2025	1200	Inventory	Opening balance	45,000.00		Corporate
01/07/2025	OB-2025	1300	Prepaid Expenses	Opening balance	6,000.00		Corporate
01/07/2025	OB-2025	1500	Property, Plant & Equipment	Opening balance	180,000.00		Corporate
01/07/2025	OB-2025	1510	Accumulated Depreciation	Opening balance		45,000.00	Corporate
01/07/2025	OB-2025	2000	Accounts Payable	Opening balance		28,000.00	Corporate
01/07/2025	OB-2025	2100	GST Payable	Opening balance		3,000.00	Corporate
01/07/2025	OB-2025	2200	Payroll Liabilities	Opening balance		5,000.00	Corporate
01/07/2025	OB-2025	2300	Term Loan	Opening balance		90,000.00	Corporate
01/07/2025	OB-2025	3000	Share Capital	Opening balance		100,000.00	Corporate
01/07/2025	OB-2025	3100	Retained Earnings	Opening balance		92,000.00	Corporate
28/07/2025	COGS-202507	1200	Inventory	Jul inventory sold		36,500.00	Operations
28/07/2025	COGS-202507	5000	Cost of Goods Sold	Jul inventory sold	36,500.00		Operations
28/07/2025	DEP-202507	1510	Accumulated Depreciation	Jul depreciation		1,800.00	Corporate
28/07/2025	DEP-202507	6700	Depreciation Expense	Jul depreciation	1,800.00		Corporate
28/07/2025	EXP-202507-6200	1000	Bank Account	Jul warehouse rent		4,620.00	Operations
28/07/2025	EXP-202507-6200	2100	GST Payable	GST on jul warehouse rent	420.00		Operations
28/07/2025	EXP-202507-6200	6200	Rent Expense	Jul warehouse rent	4,200.00		Operations
28/07/2025	EXP-202507-6300	1000	Bank Account	Jul digital marketing		2,750.00	Sales
28/07/2025	EXP-202507-6300	2100	GST Payable	GST on jul digital marketing	250.00		Sales
28/07/2025	EXP-202507-6300	6300	Marketing Expense	Jul digital marketing	2,500.00		Sales
28/07/2025	EXP-202507-6400	1000	Bank Account	Jul utilities		1,045.00	Operations
28/07/2025	EXP-202507-6400	2100	GST Payable	GST on jul utilities	95.00		Operations
28/07/2025	EXP-202507-6400	6400	Utilities Expense	Jul utilities	950.00		Operations
28/07/2025	EXP-202507-6500	1000	Bank Account	Jul software subscriptions		858.00	Corporate
28/07/2025	EXP-202507-6500	2100	GST Payable	GST on jul software subscriptions	78.00		Corporate
28/07/2025	EXP-202507-6500	6500	Software Subscriptions	Jul software subscriptions	780.00		Corporate
28/07/2025	LOAN-202507	1000	Bank Account	Jul loan repayment		3,150.00	Corporate
28/07/2025	LOAN-202507	2300	Term Loan	Jul term loan principal	2,500.00		Corporate
28/07/2025	LOAN-202507	6800	Interest Expense	Jul loan interest	650.00		Corporate
28/07/2025	PAY-202507	1000	Bank Account	Jul supplier payments		36,000.00	Operations
28/07/2025	PAY-202507	2000	Accounts Payable	Jul supplier payments	36,000.00		Operations
28/07/2025	PAYR-202507	1000	Bank Account	Jul payroll		18,500.00	Operations
28/07/2025	PAYR-202507	6100	Wages Expense	Jul payroll	18,500.00		Operations
28/07/2025	PUR-202507	1200	Inventory	Jul inventory purchases	39,500.00		Operations

Date	Journal ID	Account Code	Account Name	Description	Debit	Credit	Cost Centre
28/07/2025	PUR-202507	2000	Accounts Payable	Jul supplier invoices		43,450.00	Operations
28/07/2025	PUR-202507	2100	GST Payable	Jul GST on purchases	3,950.00		Operations
28/07/2025	RCPT-202507	1000	Bank Account	Jul customer receipts	70,000.00		Sales
28/07/2025	RCPT-202507	1100	Accounts Receivable	Jul customer receipts		70,000.00	Sales
28/07/2025	SI-202507	1100	Accounts Receivable	Jul customer invoices	85,800.00		Sales
28/07/2025	SI-202507	2100	GST Payable	Jul GST on sales		7,800.00	Sales
28/07/2025	SI-202507	4000	Sales Revenue	Jul customer invoices		78,000.00	Sales
28/08/2025	COGS-202508	1200	Inventory	Aug inventory sold		39,000.00	Operations
28/08/2025	COGS-202508	5000	Cost of Goods Sold	Aug inventory sold	39,000.00		Operations
28/08/2025	DEP-202508	1510	Accumulated Depreciation	Aug depreciation		1,800.00	Corporate
28/08/2025	DEP-202508	6700	Depreciation Expense	Aug depreciation	1,800.00		Corporate
28/08/2025	EXP-202508-6200	1000	Bank Account	Aug warehouse rent		4,620.00	Operations
28/08/2025	EXP-202508-6200	2100	GST Payable	GST on aug warehouse rent	420.00		Operations
28/08/2025	EXP-202508-6200	6200	Rent Expense	Aug warehouse rent	4,200.00		Operations
28/08/2025	EXP-202508-6300	1000	Bank Account	Aug digital marketing		3,080.00	Sales
28/08/2025	EXP-202508-6300	2100	GST Payable	GST on aug digital marketing	280.00		Sales
28/08/2025	EXP-202508-6300	6300	Marketing Expense	Aug digital marketing	2,800.00		Sales
28/08/2025	EXP-202508-6400	1000	Bank Account	Aug utilities		1,122.00	Operations
28/08/2025	EXP-202508-6400	2100	GST Payable	GST on aug utilities	102.00		Operations
28/08/2025	EXP-202508-6400	6400	Utilities Expense	Aug utilities	1,020.00		Operations
28/08/2025	EXP-202508-6500	1000	Bank Account	Aug software subscriptions		858.00	Corporate
28/08/2025	EXP-202508-6500	2100	GST Payable	GST on aug software subscriptions	78.00		Corporate
28/08/2025	EXP-202508-6500	6500	Software Subscriptions	Aug software subscriptions	780.00		Corporate
28/08/2025	LOAN-202508	1000	Bank Account	Aug loan repayment		3,140.00	Corporate
28/08/2025	LOAN-202508	2300	Term Loan	Aug term loan principal	2,500.00		Corporate
28/08/2025	LOAN-202508	6800	Interest Expense	Aug loan interest	640.00		Corporate
28/08/2025	PAY-202508	1000	Bank Account	Aug supplier payments		42,000.00	Operations
28/08/2025	PAY-202508	2000	Accounts Payable	Aug supplier payments	42,000.00		Operations
28/08/2025	PAYR-202508	1000	Bank Account	Aug payroll		19,000.00	Operations
28/08/2025	PAYR-202508	6100	Wages Expense	Aug payroll	19,000.00		Operations
28/08/2025	PUR-202508	1200	Inventory	Aug inventory purchases	41,000.00		Operations
28/08/2025	PUR-202508	2000	Accounts Payable	Aug supplier invoices		45,100.00	Operations
28/08/2025	PUR-202508	2100	GST Payable	Aug GST on purchases	4,100.00		Operations
28/08/2025	RCPT-202508	1000	Bank Account	Aug customer receipts	81,000.00		Sales
28/08/2025	RCPT-202508	1100	Accounts Receivable	Aug customer receipts		81,000.00	Sales
28/08/2025	SI-202508	1100	Accounts Receivable	Aug customer invoices	90,750.00		Sales
28/08/2025	SI-202508	2100	GST Payable	Aug GST on sales		8,250.00	Sales
28/08/2025	SI-202508	4000	Sales Revenue	Aug customer invoices		82,500.00	Sales

Date	Journal ID	Account Code	Account Name	Description	Debit	Credit	Cost Centre
28/09/2025	COGS-202509	1200	Inventory	Sep inventory sold		41,800.00	Operations
28/09/2025	COGS-202509	5000	Cost of Goods Sold	Sep inventory sold	41,800.00		Operations
28/09/2025	DEP-202509	1510	Accumulated Depreciation	Sep depreciation		1,800.00	Corporate
28/09/2025	DEP-202509	6700	Depreciation Expense	Sep depreciation	1,800.00		Corporate
28/09/2025	EXP-202509-6200	1000	Bank Account	Sep warehouse rent		4,620.00	Operations
28/09/2025	EXP-202509-6200	2100	GST Payable	GST on sep warehouse rent	420.00		Operations
28/09/2025	EXP-202509-6200	6200	Rent Expense	Sep warehouse rent	4,200.00		Operations
28/09/2025	EXP-202509-6300	1000	Bank Account	Sep digital marketing		3,300.00	Sales
28/09/2025	EXP-202509-6300	2100	GST Payable	GST on sep digital marketing	300.00		Sales
28/09/2025	EXP-202509-6300	6300	Marketing Expense	Sep digital marketing	3,000.00		Sales
28/09/2025	EXP-202509-6400	1000	Bank Account	Sep utilities		1,078.00	Operations
28/09/2025	EXP-202509-6400	2100	GST Payable	GST on sep utilities	98.00		Operations
28/09/2025	EXP-202509-6400	6400	Utilities Expense	Sep utilities	980.00		Operations
28/09/2025	EXP-202509-6500	1000	Bank Account	Sep software subscriptions		858.00	Corporate
28/09/2025	EXP-202509-6500	2100	GST Payable	GST on sep software subscriptions	78.00		Corporate
28/09/2025	EXP-202509-6500	6500	Software Subscriptions	Sep software subscriptions	780.00		Corporate
28/09/2025	GST-202509	1000	Bank Account	Sep BAS payment		4,800.00	Corporate
28/09/2025	GST-202509	2100	GST Payable	Sep BAS payment	4,800.00		Corporate
28/09/2025	INS-202509	1000	Bank Account	Annual insurance premium		7,920.00	Corporate
28/09/2025	INS-202509	2100	GST Payable	GST on annual insurance	720.00		Corporate
28/09/2025	INS-202509	6600	Insurance Expense	Annual insurance premium	7,200.00		Corporate
28/09/2025	LOAN-202509	1000	Bank Account	Sep loan repayment		3,130.00	Corporate
28/09/2025	LOAN-202509	2300	Term Loan	Sep term loan principal	2,500.00		Corporate
28/09/2025	LOAN-202509	6800	Interest Expense	Sep loan interest	630.00		Corporate
28/09/2025	PAY-202509	1000	Bank Account	Sep supplier payments		45,500.00	Operations
28/09/2025	PAY-202509	2000	Accounts Payable	Sep supplier payments	45,500.00		Operations
28/09/2025	PAYR-202509	1000	Bank Account	Sep payroll		19,200.00	Operations
28/09/2025	PAYR-202509	6100	Wages Expense	Sep payroll	19,200.00		Operations
28/09/2025	PUR-202509	1200	Inventory	Sep inventory purchases	47,000.00		Operations
28/09/2025	PUR-202509	2000	Accounts Payable	Sep supplier invoices		51,700.00	Operations
28/09/2025	PUR-202509	2100	GST Payable	Sep GST on purchases	4,700.00		Operations
28/09/2025	RCPT-202509	1000	Bank Account	Sep customer receipts	88,000.00		Sales
28/09/2025	RCPT-202509	1100	Accounts Receivable	Sep customer receipts		88,000.00	Sales
28/09/2025	SI-202509	1100	Accounts Receivable	Sep customer invoices	98,450.00		Sales
28/09/2025	SI-202509	2100	GST Payable	Sep GST on sales		8,950.00	Sales
28/09/2025	SI-202509	4000	Sales Revenue	Sep customer invoices		89,500.00	Sales
28/10/2025	COGS-202510	1200	Inventory	Oct inventory sold		43,200.00	Operations
28/10/2025	COGS-202510	5000	Cost of Goods Sold	Oct inventory sold	43,200.00		Operations

Date	Journal ID	Account Code	Account Name	Description	Debit	Credit	Cost Centre
28/10/2025	DEP-202510	1510	Accumulated Depreciation	Oct depreciation		1,800.00	Corporate
28/10/2025	DEP-202510	6700	Depreciation Expense	Oct depreciation	1,800.00		Corporate
28/10/2025	EXP-202510-6200	1000	Bank Account	Oct warehouse rent		4,620.00	Operations
28/10/2025	EXP-202510-6200	2100	GST Payable	GST on oct warehouse rent	420.00		Operations
28/10/2025	EXP-202510-6200	6200	Rent Expense	Oct warehouse rent	4,200.00		Operations
28/10/2025	EXP-202510-6300	1000	Bank Account	Oct digital marketing		3,740.00	Sales
28/10/2025	EXP-202510-6300	2100	GST Payable	GST on oct digital marketing	340.00		Sales
28/10/2025	EXP-202510-6300	6300	Marketing Expense	Oct digital marketing	3,400.00		Sales
28/10/2025	EXP-202510-6400	1000	Bank Account	Oct utilities		1,155.00	Operations
28/10/2025	EXP-202510-6400	2100	GST Payable	GST on oct utilities	105.00		Operations
28/10/2025	EXP-202510-6400	6400	Utilities Expense	Oct utilities	1,050.00		Operations
28/10/2025	EXP-202510-6500	1000	Bank Account	Oct software subscriptions		858.00	Corporate
28/10/2025	EXP-202510-6500	2100	GST Payable	GST on oct software subscriptions	78.00		Corporate
28/10/2025	EXP-202510-6500	6500	Software Subscriptions	Oct software subscriptions	780.00		Corporate
28/10/2025	LOAN-202510	1000	Bank Account	Oct loan repayment		3,120.00	Corporate
28/10/2025	LOAN-202510	2300	Term Loan	Oct term loan principal	2,500.00		Corporate
28/10/2025	LOAN-202510	6800	Interest Expense	Oct loan interest	620.00		Corporate
28/10/2025	OTHER-202510	1000	Bank Account	Oct insurance reimbursement	1,200.00		Corporate
28/10/2025	OTHER-202510	4100	Other Income	Oct insurance reimbursement		1,200.00	Corporate
28/10/2025	PAY-202510	1000	Bank Account	Oct supplier payments		47,000.00	Operations
28/10/2025	PAY-202510	2000	Accounts Payable	Oct supplier payments	47,000.00		Operations
28/10/2025	PAYR-202510	1000	Bank Account	Oct payroll		19,500.00	Operations
28/10/2025	PAYR-202510	6100	Wages Expense	Oct payroll	19,500.00		Operations
28/10/2025	PUR-202510	1200	Inventory	Oct inventory purchases	44,500.00		Operations
28/10/2025	PUR-202510	2000	Accounts Payable	Oct supplier invoices		48,950.00	Operations
28/10/2025	PUR-202510	2100	GST Payable	Oct GST on purchases	4,450.00		Operations
28/10/2025	RCPT-202510	1000	Bank Account	Oct customer receipts	92,000.00		Sales
28/10/2025	RCPT-202510	1100	Accounts Receivable	Oct customer receipts		92,000.00	Sales
28/10/2025	SI-202510	1100	Accounts Receivable	Oct customer invoices	102,300.00		Sales
28/10/2025	SI-202510	2100	GST Payable	Oct GST on sales		9,300.00	Sales
28/10/2025	SI-202510	4000	Sales Revenue	Oct customer invoices		93,000.00	Sales
28/11/2025	COGS-202511	1200	Inventory	Nov inventory sold		48,600.00	Operations
28/11/2025	COGS-202511	5000	Cost of Goods Sold	Nov inventory sold	48,600.00		Operations
28/11/2025	DEP-202511	1510	Accumulated Depreciation	Nov depreciation		1,800.00	Corporate
28/11/2025	DEP-202511	6700	Depreciation Expense	Nov depreciation	1,800.00		Corporate
28/11/2025	EXP-202511-6200	1000	Bank Account	Nov warehouse rent		4,620.00	Operations
28/11/2025	EXP-202511-6200	2100	GST Payable	GST on nov warehouse rent	420.00		Operations
28/11/2025	EXP-202511-6200	6200	Rent Expense	Nov warehouse rent	4,200.00		Operations

Date	Journal ID	Account Code	Account Name	Description	Debit	Credit	Cost Centre
28/11/2025	EXP-202511-6300	1000	Bank Account	Nov digital marketing		5,280.00	Sales
28/11/2025	EXP-202511-6300	2100	GST Payable	GST on nov digital marketing	480.00		Sales
28/11/2025	EXP-202511-6300	6300	Marketing Expense	Nov digital marketing	4,800.00		Sales
28/11/2025	EXP-202511-6400	1000	Bank Account	Nov utilities		1,232.00	Operations
28/11/2025	EXP-202511-6400	2100	GST Payable	GST on nov utilities	112.00		Operations
28/11/2025	EXP-202511-6400	6400	Utilities Expense	Nov utilities	1,120.00		Operations
28/11/2025	EXP-202511-6500	1000	Bank Account	Nov software subscriptions		858.00	Corporate
28/11/2025	EXP-202511-6500	2100	GST Payable	GST on nov software subscriptions	78.00		Corporate
28/11/2025	EXP-202511-6500	6500	Software Subscriptions	Nov software subscriptions	780.00		Corporate
28/11/2025	LOAN-202511	1000	Bank Account	Nov loan repayment		3,110.00	Corporate
28/11/2025	LOAN-202511	2300	Term Loan	Nov term loan principal	2,500.00		Corporate
28/11/2025	LOAN-202511	6800	Interest Expense	Nov loan interest	610.00		Corporate
28/11/2025	PAY-202511	1000	Bank Account	Nov supplier payments		52,000.00	Operations
28/11/2025	PAY-202511	2000	Accounts Payable	Nov supplier payments	52,000.00		Operations
28/11/2025	PAYR-202511	1000	Bank Account	Nov payroll		20,000.00	Operations
28/11/2025	PAYR-202511	6100	Wages Expense	Nov payroll	20,000.00		Operations
28/11/2025	PUR-202511	1200	Inventory	Nov inventory purchases	50,500.00		Operations
28/11/2025	PUR-202511	2000	Accounts Payable	Nov supplier invoices		55,550.00	Operations
28/11/2025	PUR-202511	2100	GST Payable	Nov GST on purchases	5,050.00		Operations
28/11/2025	RCPT-202511	1000	Bank Account	Nov customer receipts	100,000.00		Sales
28/11/2025	RCPT-202511	1100	Accounts Receivable	Nov customer receipts		100,000.00	Sales
28/11/2025	SI-202511	1100	Accounts Receivable	Nov customer invoices	112,200.00		Sales
28/11/2025	SI-202511	2100	GST Payable	Nov GST on sales		10,200.00	Sales
28/11/2025	SI-202511	4000	Sales Revenue	Nov customer invoices		102,000.00	Sales
28/12/2025	CAPEX-202512	1000	Bank Account	Warehouse equipment purchase		26,400.00	Operations
28/12/2025	CAPEX-202512	1500	Property, Plant & Equipment	Warehouse equipment purchase	24,000.00		Operations
28/12/2025	CAPEX-202512	2100	GST Payable	GST on equipment purchase	2,400.00		Operations
28/12/2025	COGS-202512	1200	Inventory	Dec inventory sold		57,200.00	Operations
28/12/2025	COGS-202512	5000	Cost of Goods Sold	Dec inventory sold	57,200.00		Operations
28/12/2025	DEP-202512	1510	Accumulated Depreciation	Dec depreciation		1,800.00	Corporate
28/12/2025	DEP-202512	6700	Depreciation Expense	Dec depreciation	1,800.00		Corporate
28/12/2025	EXP-202512-6200	1000	Bank Account	Dec warehouse rent		4,620.00	Operations
28/12/2025	EXP-202512-6200	2100	GST Payable	GST on dec warehouse rent	420.00		Operations
28/12/2025	EXP-202512-6200	6200	Rent Expense	Dec warehouse rent	4,200.00		Operations
28/12/2025	EXP-202512-6300	1000	Bank Account	Dec digital marketing		6,050.00	Sales
28/12/2025	EXP-202512-6300	2100	GST Payable	GST on dec digital marketing	550.00		Sales
28/12/2025	EXP-202512-6300	6300	Marketing Expense	Dec digital marketing	5,500.00		Sales
28/12/2025	EXP-202512-6400	1000	Bank Account	Dec utilities		1,375.00	Operations

Date	Journal ID	Account Code	Account Name	Description	Debit	Credit	Cost Centre
28/12/2025	EXP-202512-6400	2100	GST Payable	GST on dec utilities	125.00		Operations
28/12/2025	EXP-202512-6400	6400	Utilities Expense	Dec utilities	1,250.00		Operations
28/12/2025	EXP-202512-6500	1000	Bank Account	Dec software subscriptions		858.00	Corporate
28/12/2025	EXP-202512-6500	2100	GST Payable	GST on dec software subscriptions	78.00		Corporate
28/12/2025	EXP-202512-6500	6500	Software Subscriptions	Dec software subscriptions	780.00		Corporate
28/12/2025	GST-202512	1000	Bank Account	Dec BAS payment		6,200.00	Corporate
28/12/2025	GST-202512	2100	GST Payable	Dec BAS payment	6,200.00		Corporate
28/12/2025	LOAN-202512	1000	Bank Account	Dec loan repayment		3,100.00	Corporate
28/12/2025	LOAN-202512	2300	Term Loan	Dec term loan principal	2,500.00		Corporate
28/12/2025	LOAN-202512	6800	Interest Expense	Dec loan interest	600.00		Corporate
28/12/2025	PAY-202512	1000	Bank Account	Dec supplier payments		59,000.00	Operations
28/12/2025	PAY-202512	2000	Accounts Payable	Dec supplier payments	59,000.00		Operations
28/12/2025	PAYR-202512	1000	Bank Account	Dec payroll		21,500.00	Operations
28/12/2025	PAYR-202512	6100	Wages Expense	Dec payroll	21,500.00		Operations
28/12/2025	PUR-202512	1200	Inventory	Dec inventory purchases	62,000.00		Operations
28/12/2025	PUR-202512	2000	Accounts Payable	Dec supplier invoices		68,200.00	Operations
28/12/2025	PUR-202512	2100	GST Payable	Dec GST on purchases	6,200.00		Operations
28/12/2025	RCPT-202512	1000	Bank Account	Dec customer receipts	110,000.00		Sales
28/12/2025	RCPT-202512	1100	Accounts Receivable	Dec customer receipts		110,000.00	Sales
28/12/2025	SI-202512	1100	Accounts Receivable	Dec customer invoices	129,800.00		Sales
28/12/2025	SI-202512	2100	GST Payable	Dec GST on sales		11,800.00	Sales
28/12/2025	SI-202512	4000	Sales Revenue	Dec customer invoices		118,000.00	Sales
28/01/2026	COGS-202601	1200	Inventory	Jan inventory sold		40,100.00	Operations
28/01/2026	COGS-202601	5000	Cost of Goods Sold	Jan inventory sold	40,100.00		Operations
28/01/2026	DEP-202601	1510	Accumulated Depreciation	Jan depreciation		1,800.00	Corporate
28/01/2026	DEP-202601	6700	Depreciation Expense	Jan depreciation	1,800.00		Corporate
28/01/2026	EXP-202601-6200	1000	Bank Account	Jan warehouse rent		4,620.00	Operations
28/01/2026	EXP-202601-6200	2100	GST Payable	GST on jan warehouse rent	420.00		Operations
28/01/2026	EXP-202601-6200	6200	Rent Expense	Jan warehouse rent	4,200.00		Operations
28/01/2026	EXP-202601-6300	1000	Bank Account	Jan digital marketing		2,860.00	Sales
28/01/2026	EXP-202601-6300	2100	GST Payable	GST on jan digital marketing	260.00		Sales
28/01/2026	EXP-202601-6300	6300	Marketing Expense	Jan digital marketing	2,600.00		Sales
28/01/2026	EXP-202601-6400	1000	Bank Account	Jan utilities		1,210.00	Operations
28/01/2026	EXP-202601-6400	2100	GST Payable	GST on jan utilities	110.00		Operations
28/01/2026	EXP-202601-6400	6400	Utilities Expense	Jan utilities	1,100.00		Operations
28/01/2026	EXP-202601-6500	1000	Bank Account	Jan software subscriptions		858.00	Corporate
28/01/2026	EXP-202601-6500	2100	GST Payable	GST on jan software subscriptions	78.00		Corporate
28/01/2026	EXP-202601-6500	6500	Software Subscriptions	Jan software subscriptions	780.00		Corporate

Date	Journal ID	Account Code	Account Name	Description	Debit	Credit	Cost Centre
28/01/2026	LOAN-202601	1000	Bank Account	Jan loan repayment		3,090.00	Corporate
28/01/2026	LOAN-202601	2300	Term Loan	Jan term loan principal	2,500.00		Corporate
28/01/2026	LOAN-202601	6800	Interest Expense	Jan loan interest	590.00		Corporate
28/01/2026	PAY-202601	1000	Bank Account	Jan supplier payments		46,500.00	Operations
28/01/2026	PAY-202601	2000	Accounts Payable	Jan supplier payments	46,500.00		Operations
28/01/2026	PAYR-202601	1000	Bank Account	Jan payroll		19,800.00	Operations
28/01/2026	PAYR-202601	6100	Wages Expense	Jan payroll	19,800.00		Operations
28/01/2026	PUR-202601	1200	Inventory	Jan inventory purchases	39,000.00		Operations
28/01/2026	PUR-202601	2000	Accounts Payable	Jan supplier invoices		42,900.00	Operations
28/01/2026	PUR-202601	2100	GST Payable	Jan GST on purchases	3,900.00		Operations
28/01/2026	RCPT-202601	1000	Bank Account	Jan customer receipts	95,000.00		Sales
28/01/2026	RCPT-202601	1100	Accounts Receivable	Jan customer receipts		95,000.00	Sales
28/01/2026	SI-202601	1100	Accounts Receivable	Jan customer invoices	94,600.00		Sales
28/01/2026	SI-202601	2100	GST Payable	Jan GST on sales		8,600.00	Sales
28/01/2026	SI-202601	4000	Sales Revenue	Jan customer invoices		86,000.00	Sales
28/02/2026	COGS-202602	1200	Inventory	Feb inventory sold		38,200.00	Operations
28/02/2026	COGS-202602	5000	Cost of Goods Sold	Feb inventory sold	38,200.00		Operations
28/02/2026	DEP-202602	1510	Accumulated Depreciation	Feb depreciation		1,800.00	Corporate
28/02/2026	DEP-202602	6700	Depreciation Expense	Feb depreciation	1,800.00		Corporate
28/02/2026	EXP-202602-6200	1000	Bank Account	Feb warehouse rent		4,620.00	Operations
28/02/2026	EXP-202602-6200	2100	GST Payable	GST on feb warehouse rent	420.00		Operations
28/02/2026	EXP-202602-6200	6200	Rent Expense	Feb warehouse rent	4,200.00		Operations
28/02/2026	EXP-202602-6300	1000	Bank Account	Feb digital marketing		2,640.00	Sales
28/02/2026	EXP-202602-6300	2100	GST Payable	GST on feb digital marketing	240.00		Sales
28/02/2026	EXP-202602-6300	6300	Marketing Expense	Feb digital marketing	2,400.00		Sales
28/02/2026	EXP-202602-6400	1000	Bank Account	Feb utilities		1,078.00	Operations
28/02/2026	EXP-202602-6400	2100	GST Payable	GST on feb utilities	98.00		Operations
28/02/2026	EXP-202602-6400	6400	Utilities Expense	Feb utilities	980.00		Operations
28/02/2026	EXP-202602-6500	1000	Bank Account	Feb software subscriptions		858.00	Corporate
28/02/2026	EXP-202602-6500	2100	GST Payable	GST on feb software subscriptions	78.00		Corporate
28/02/2026	EXP-202602-6500	6500	Software Subscriptions	Feb software subscriptions	780.00		Corporate
28/02/2026	LOAN-202602	1000	Bank Account	Feb loan repayment		3,080.00	Corporate
28/02/2026	LOAN-202602	2300	Term Loan	Feb term loan principal	2,500.00		Corporate
28/02/2026	LOAN-202602	6800	Interest Expense	Feb loan interest	580.00		Corporate
28/02/2026	PAY-202602	1000	Bank Account	Feb supplier payments		41,000.00	Operations
28/02/2026	PAY-202602	2000	Accounts Payable	Feb supplier payments	41,000.00		Operations
28/02/2026	PAYR-202602	1000	Bank Account	Feb payroll		19,800.00	Operations
28/02/2026	PAYR-202602	6100	Wages Expense	Feb payroll	19,800.00		Operations

Date	Journal ID	Account Code	Account Name	Description	Debit	Credit	Cost Centre
28/02/2026	PUR-202602	1200	Inventory	Feb inventory purchases	40,500.00		Operations
28/02/2026	PUR-202602	2000	Accounts Payable	Feb supplier invoices		44,550.00	Operations
28/02/2026	PUR-202602	2100	GST Payable	Feb GST on purchases	4,050.00		Operations
28/02/2026	RCPT-202602	1000	Bank Account	Feb customer receipts	82,000.00		Sales
28/02/2026	RCPT-202602	1100	Accounts Receivable	Feb customer receipts		82,000.00	Sales
28/02/2026	SI-202602	1100	Accounts Receivable	Feb customer invoices	89,650.00		Sales
28/02/2026	SI-202602	2100	GST Payable	Feb GST on sales		8,150.00	Sales
28/02/2026	SI-202602	4000	Sales Revenue	Feb customer invoices		81,500.00	Sales
28/03/2026	COGS-202603	1200	Inventory	Mar inventory sold		45,400.00	Operations
28/03/2026	COGS-202603	5000	Cost of Goods Sold	Mar inventory sold	45,400.00		Operations
28/03/2026	DEP-202603	1510	Accumulated Depreciation	Mar depreciation		1,800.00	Corporate
28/03/2026	DEP-202603	6700	Depreciation Expense	Mar depreciation	1,800.00		Corporate
28/03/2026	EXP-202603-6200	1000	Bank Account	Mar warehouse rent		4,620.00	Operations
28/03/2026	EXP-202603-6200	2100	GST Payable	GST on mar warehouse rent	420.00		Operations
28/03/2026	EXP-202603-6200	6200	Rent Expense	Mar warehouse rent	4,200.00		Operations
28/03/2026	EXP-202603-6300	1000	Bank Account	Mar digital marketing		3,300.00	Sales
28/03/2026	EXP-202603-6300	2100	GST Payable	GST on mar digital marketing	300.00		Sales
28/03/2026	EXP-202603-6300	6300	Marketing Expense	Mar digital marketing	3,000.00		Sales
28/03/2026	EXP-202603-6400	1000	Bank Account	Mar utilities		1,122.00	Operations
28/03/2026	EXP-202603-6400	2100	GST Payable	GST on mar utilities	102.00		Operations
28/03/2026	EXP-202603-6400	6400	Utilities Expense	Mar utilities	1,020.00		Operations
28/03/2026	EXP-202603-6500	1000	Bank Account	Mar software subscriptions		858.00	Corporate
28/03/2026	EXP-202603-6500	2100	GST Payable	GST on mar software subscriptions	78.00		Corporate
28/03/2026	EXP-202603-6500	6500	Software Subscriptions	Mar software subscriptions	780.00		Corporate
28/03/2026	GST-202603	1000	Bank Account	Mar BAS payment		5,000.00	Corporate
28/03/2026	GST-202603	2100	GST Payable	Mar BAS payment	5,000.00		Corporate
28/03/2026	LOAN-202603	1000	Bank Account	Mar loan repayment		3,070.00	Corporate
28/03/2026	LOAN-202603	2300	Term Loan	Mar term loan principal	2,500.00		Corporate
28/03/2026	LOAN-202603	6800	Interest Expense	Mar loan interest	570.00		Corporate
28/03/2026	PAY-202603	1000	Bank Account	Mar supplier payments		47,000.00	Operations
28/03/2026	PAY-202603	2000	Accounts Payable	Mar supplier payments	47,000.00		Operations
28/03/2026	PAYR-202603	1000	Bank Account	Mar payroll		20,500.00	Operations
28/03/2026	PAYR-202603	6100	Wages Expense	Mar payroll	20,500.00		Operations
28/03/2026	PUR-202603	1200	Inventory	Mar inventory purchases	49,000.00		Operations
28/03/2026	PUR-202603	2000	Accounts Payable	Mar supplier invoices		53,900.00	Operations
28/03/2026	PUR-202603	2100	GST Payable	Mar GST on purchases	4,900.00		Operations
28/03/2026	RCPT-202603	1000	Bank Account	Mar customer receipts	90,000.00		Sales
28/03/2026	RCPT-202603	1100	Accounts Receivable	Mar customer receipts		90,000.00	Sales

Date	Journal ID	Account Code	Account Name	Description	Debit	Credit	Cost Centre
28/03/2026	SI-202603	1100	Accounts Receivable	Mar customer invoices	106,700.00		Sales
28/03/2026	SI-202603	2100	GST Payable	Mar GST on sales		9,700.00	Sales
28/03/2026	SI-202603	4000	Sales Revenue	Mar customer invoices		97,000.00	Sales
28/04/2026	COGS-202604	1200	Inventory	Apr inventory sold		49,300.00	Operations
28/04/2026	COGS-202604	5000	Cost of Goods Sold	Apr inventory sold	49,300.00		Operations
28/04/2026	DEP-202604	1510	Accumulated Depreciation	Apr depreciation		1,800.00	Corporate
28/04/2026	DEP-202604	6700	Depreciation Expense	Apr depreciation	1,800.00		Corporate
28/04/2026	EXP-202604-6200	1000	Bank Account	Apr warehouse rent		4,620.00	Operations
28/04/2026	EXP-202604-6200	2100	GST Payable	GST on apr warehouse rent	420.00		Operations
28/04/2026	EXP-202604-6200	6200	Rent Expense	Apr warehouse rent	4,200.00		Operations
28/04/2026	EXP-202604-6300	1000	Bank Account	Apr digital marketing		3,850.00	Sales
28/04/2026	EXP-202604-6300	2100	GST Payable	GST on apr digital marketing	350.00		Sales
28/04/2026	EXP-202604-6300	6300	Marketing Expense	Apr digital marketing	3,500.00		Sales
28/04/2026	EXP-202604-6400	1000	Bank Account	Apr utilities		1,144.00	Operations
28/04/2026	EXP-202604-6400	2100	GST Payable	GST on apr utilities	104.00		Operations
28/04/2026	EXP-202604-6400	6400	Utilities Expense	Apr utilities	1,040.00		Operations
28/04/2026	EXP-202604-6500	1000	Bank Account	Apr software subscriptions		858.00	Corporate
28/04/2026	EXP-202604-6500	2100	GST Payable	GST on apr software subscriptions	78.00		Corporate
28/04/2026	EXP-202604-6500	6500	Software Subscriptions	Apr software subscriptions	780.00		Corporate
28/04/2026	LOAN-202604	1000	Bank Account	Apr loan repayment		3,060.00	Corporate
28/04/2026	LOAN-202604	2300	Term Loan	Apr term loan principal	2,500.00		Corporate
28/04/2026	LOAN-202604	6800	Interest Expense	Apr loan interest	560.00		Corporate
28/04/2026	PAY-202604	1000	Bank Account	Apr supplier payments		53,500.00	Operations
28/04/2026	PAY-202604	2000	Accounts Payable	Apr supplier payments	53,500.00		Operations
28/04/2026	PAYR-202604	1000	Bank Account	Apr payroll		21,000.00	Operations
28/04/2026	PAYR-202604	6100	Wages Expense	Apr payroll	21,000.00		Operations
28/04/2026	PUR-202604	1200	Inventory	Apr inventory purchases	51,500.00		Operations
28/04/2026	PUR-202604	2000	Accounts Payable	Apr supplier invoices		56,650.00	Operations
28/04/2026	PUR-202604	2100	GST Payable	Apr GST on purchases	5,150.00		Operations
28/04/2026	RCPT-202604	1000	Bank Account	Apr customer receipts	101,000.00		Sales
28/04/2026	RCPT-202604	1100	Accounts Receivable	Apr customer receipts		101,000.00	Sales
28/04/2026	SI-202604	1100	Accounts Receivable	Apr customer invoices	114,400.00		Sales
28/04/2026	SI-202604	2100	GST Payable	Apr GST on sales		10,400.00	Sales
28/04/2026	SI-202604	4000	Sales Revenue	Apr customer invoices		104,000.00	Sales
28/05/2026	COGS-202605	1200	Inventory	May inventory sold		53,300.00	Operations
28/05/2026	COGS-202605	5000	Cost of Goods Sold	May inventory sold	53,300.00		Operations
28/05/2026	DEP-202605	1510	Accumulated Depreciation	May depreciation		1,800.00	Corporate
28/05/2026	DEP-202605	6700	Depreciation Expense	May depreciation	1,800.00		Corporate

Date	Journal ID	Account Code	Account Name	Description	Debit	Credit	Cost Centre
28/05/2026	EXP-202605-6200	1000	Bank Account	May warehouse rent		4,620.00	Operations
28/05/2026	EXP-202605-6200	2100	GST Payable	GST on may warehouse rent	420.00		Operations
28/05/2026	EXP-202605-6200	6200	Rent Expense	May warehouse rent	4,200.00		Operations
28/05/2026	EXP-202605-6300	1000	Bank Account	May digital marketing		4,180.00	Sales
28/05/2026	EXP-202605-6300	2100	GST Payable	GST on may digital marketing	380.00		Sales
28/05/2026	EXP-202605-6300	6300	Marketing Expense	May digital marketing	3,800.00		Sales
28/05/2026	EXP-202605-6400	1000	Bank Account	May utilities		1,188.00	Operations
28/05/2026	EXP-202605-6400	2100	GST Payable	GST on may utilities	108.00		Operations
28/05/2026	EXP-202605-6400	6400	Utilities Expense	May utilities	1,080.00		Operations
28/05/2026	EXP-202605-6500	1000	Bank Account	May software subscriptions		858.00	Corporate
28/05/2026	EXP-202605-6500	2100	GST Payable	GST on may software subscriptions	78.00		Corporate
28/05/2026	EXP-202605-6500	6500	Software Subscriptions	May software subscriptions	780.00		Corporate
28/05/2026	LOAN-202605	1000	Bank Account	May loan repayment		3,050.00	Corporate
28/05/2026	LOAN-202605	2300	Term Loan	May term loan principal	2,500.00		Corporate
28/05/2026	LOAN-202605	6800	Interest Expense	May loan interest	550.00		Corporate
28/05/2026	OTHER-202605	1000	Bank Account	May insurance reimbursement	1,500.00		Corporate
28/05/2026	OTHER-202605	4100	Other Income	May insurance reimbursement		1,500.00	Corporate
28/05/2026	PAY-202605	1000	Bank Account	May supplier payments		57,000.00	Operations
28/05/2026	PAY-202605	2000	Accounts Payable	May supplier payments	57,000.00		Operations
28/05/2026	PAYR-202605	1000	Bank Account	May payroll		21,400.00	Operations
28/05/2026	PAYR-202605	6100	Wages Expense	May payroll	21,400.00		Operations
28/05/2026	PUR-202605	1200	Inventory	May inventory purchases	56,000.00		Operations
28/05/2026	PUR-202605	2000	Accounts Payable	May supplier invoices		61,600.00	Operations
28/05/2026	PUR-202605	2100	GST Payable	May GST on purchases	5,600.00		Operations
28/05/2026	RCPT-202605	1000	Bank Account	May customer receipts	110,000.00		Sales
28/05/2026	RCPT-202605	1100	Accounts Receivable	May customer receipts		110,000.00	Sales
28/05/2026	SI-202605	1100	Accounts Receivable	May customer invoices	123,750.00		Sales
28/05/2026	SI-202605	2100	GST Payable	May GST on sales		11,250.00	Sales
28/05/2026	SI-202605	4000	Sales Revenue	May customer invoices		112,500.00	Sales
28/06/2026	COGS-202606	1200	Inventory	Jun inventory sold		59,800.00	Operations
28/06/2026	COGS-202606	5000	Cost of Goods Sold	Jun inventory sold	59,800.00		Operations
28/06/2026	DEP-202606	1510	Accumulated Depreciation	Jun depreciation		1,800.00	Corporate
28/06/2026	DEP-202606	6700	Depreciation Expense	Jun depreciation	1,800.00		Corporate
28/06/2026	EXP-202606-6200	1000	Bank Account	Jun warehouse rent		4,620.00	Operations
28/06/2026	EXP-202606-6200	2100	GST Payable	GST on jun warehouse rent	420.00		Operations
28/06/2026	EXP-202606-6200	6200	Rent Expense	Jun warehouse rent	4,200.00		Operations
28/06/2026	EXP-202606-6300	1000	Bank Account	Jun digital marketing		4,950.00	Sales
28/06/2026	EXP-202606-6300	2100	GST Payable	GST on jun digital marketing	450.00		Sales

Date	Journal ID	Account Code	Account Name	Description	Debit	Credit	Cost Centre
28/06/2026	EXP-202606-6300	6300	Marketing Expense	Jun digital marketing	4,500.00		Sales
28/06/2026	EXP-202606-6400	1000	Bank Account	Jun utilities		1,276.00	Operations
28/06/2026	EXP-202606-6400	2100	GST Payable	GST on jun utilities	116.00		Operations
28/06/2026	EXP-202606-6400	6400	Utilities Expense	Jun utilities	1,160.00		Operations
28/06/2026	EXP-202606-6500	1000	Bank Account	Jun software subscriptions		858.00	Corporate
28/06/2026	EXP-202606-6500	2100	GST Payable	GST on jun software subscriptions	78.00		Corporate
28/06/2026	EXP-202606-6500	6500	Software Subscriptions	Jun software subscriptions	780.00		Corporate
28/06/2026	GST-202606	1000	Bank Account	Jun BAS payment		7,300.00	Corporate
28/06/2026	GST-202606	2100	GST Payable	Jun BAS payment	7,300.00		Corporate
28/06/2026	LOAN-202606	1000	Bank Account	Jun loan repayment		3,040.00	Corporate
28/06/2026	LOAN-202606	2300	Term Loan	Jun term loan principal	2,500.00		Corporate
28/06/2026	LOAN-202606	6800	Interest Expense	Jun loan interest	540.00		Corporate
28/06/2026	PAY-202606	1000	Bank Account	Jun supplier payments		65,000.00	Operations
28/06/2026	PAY-202606	2000	Accounts Payable	Jun supplier payments	65,000.00		Operations
28/06/2026	PAYR-202606	1000	Bank Account	Jun payroll		22,500.00	Operations
28/06/2026	PAYR-202606	6100	Wages Expense	Jun payroll	22,500.00		Operations
28/06/2026	PUR-202606	1200	Inventory	Jun inventory purchases	68,000.00		Operations
28/06/2026	PUR-202606	2000	Accounts Payable	Jun supplier invoices		74,800.00	Operations
28/06/2026	PUR-202606	2100	GST Payable	Jun GST on purchases	6,800.00		Operations
28/06/2026	RCPT-202606	1000	Bank Account	Jun customer receipts	120,000.00		Sales
28/06/2026	RCPT-202606	1100	Accounts Receivable	Jun customer receipts		120,000.00	Sales
28/06/2026	SI-202606	1100	Accounts Receivable	Jun customer invoices	138,600.00		Sales
28/06/2026	SI-202606	2100	GST Payable	Jun GST on sales		12,600.00	Sales
28/06/2026	SI-202606	4000	Sales Revenue	Jun customer invoices		126,000.00	Sales