FNSACC321 Bright Spark FY26/27
Unit 12, 30-50 Eastern Highway
Spence ACT 2615
02 9852 2222

Journal entries report

01 Sep 2026 - 30 Sep 2026

Transaction type	Issue date	Description	Debit ($)	Credit ($)
Invoice	**01/09/2026**	**Sale; Events by Ingrid**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000135	1-1200	Accounts Receivable	473.00	
00000135	4-1400	Sales		430.00
00000135	2-1212	GST Balance		43.00
Total amount			**473.00**	**473.00**
Invoice	**02/09/2026**	**Sale; Mountain View Real Estate**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000136	1-1200	Accounts Receivable	498.00	
00000136	4-1400	Sales		452.73
00000136	2-1212	GST Balance		45.27
Total amount			**498.00**	**498.00**
Invoice	**09/09/2026**	**Sale; Release Rentals**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000137	1-1200	Accounts Receivable	1,533.00	
00000137	4-1400	Sales		1,393.64
00000137	2-1212	GST Balance		139.36
Total amount			**1,533.00**	**1,533.00**
Invoice	**12/09/2026**	**Sale; Release Rentals**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000138	1-1200	Accounts Receivable		78.00
00000138	4-1450	Sales Returns and Allowances	70.91	
00000138	2-1212	GST Balance	7.09	
Total amount			**78.00**	**78.00**
Customer return applied	**12/09/2026**	**Credit to correct mileage on Inv 137**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
SJ000001	1-1200	Accounts Receivable	78.00	
SJ000001	1-1200	Accounts Receivable		78.00
Total amount			**78.00**	**78.00**
Invoice	**14/09/2026**	**Sale; Mountain View Real Estate**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000139	1-1200	Accounts Receivable		25.00
00000139	4-1450	Sales Returns and Allowances	22.73	
00000139	2-1212	GST Balance	2.27	
Total amount			**25.00**	**25.00**
Customer return applied	**14/09/2026**	**Price reduction on Inv 136**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
SJ000002	1-1200	Accounts Receivable	25.00	
SJ000002	1-1200	Accounts Receivable		25.00
Total amount			**25.00**	**25.00**

Transaction type	Issue date	Description	Debit ($)	Credit ($)
Invoice	**20/09/2026**	**Sale; Hamilton Homes**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000140	1-1200	Accounts Receivable	1,598.00	
00000140	4-1400	Sales		1,452.73
00000140	2-1212	GST Balance		145.27
Total amount			**1,598.00**	**1,598.00**
Invoice	**26/09/2026**	**Sale; Harris, Mark**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000141	1-1200	Accounts Receivable	264.00	
00000141	4-1400	Sales		240.00
00000141	2-1212	GST Balance		24.00
Total amount			**264.00**	**264.00**
Invoice	**26/09/2026**	**Sale; Sawyer, Belinda**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000142	1-1200	Accounts Receivable	308.00	
00000142	4-1400	Sales		280.00
00000142	2-1212	GST Balance		28.00
Total amount			**308.00**	**308.00**
Invoice	**26/09/2026**	**Sale; Brown, Peter**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000143	1-1200	Accounts Receivable	242.00	
00000143	4-1400	Sales		220.00
00000143	2-1212	GST Balance		22.00
Total amount			**242.00**	**242.00**
Invoice payment	**26/09/2026**	**Payment of cash for Inv 141**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
CR000001	1-1170	Undeposited Funds Account	264.00	
CR000001	1-1200	Accounts Receivable		264.00
Total amount			**264.00**	**264.00**
Invoice payment	**26/09/2026**	**Payment by cash for Inv 142**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
CR000002	1-1170	Undeposited Funds Account	308.00	
CR000002	1-1200	Accounts Receivable		308.00
Total amount			**308.00**	**308.00**
Invoice payment	**26/09/2026**	**Payment by cash for Inv 143**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
CR000003	1-1170	Undeposited Funds Account	242.00	
CR000003	1-1200	Accounts Receivable		242.00
Total amount			**242.00**	**242.00**
Invoice payment	**26/09/2026**	**Direct deposit for Inv 135**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
CR000004	1-1110	ANZ Business Account	430.00	
CR000004	1-1200	Accounts Receivable		430.00
Total amount			**430.00**	**430.00**
Transfer money	**26/09/2026**	**Bank deposit by Sam**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
TR000001	1-1170	Undeposited Funds Account		814.00
TR000001	1-1110	ANZ Business Account	814.00	
Total amount			**814.00**	**814.00**

Transaction type	Issue date	Description	Debit ($)	Credit ($)
Invoice payment	**29/09/2026**	**Direct deposit for Inv 136**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
CR000005	1-1110	ANZ Business Account	473.00	
CR000005	1-1200	Accounts Receivable		473.00
Total amount			**473.00**	**473.00**
Invoice	**30/09/2026**	**Sale; Events by Ingrid**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000144	1-1200	Accounts Receivable		43.00
00000144	6-1400	Bad and Doubtful Debts	39.09	
00000144	2-1212	GST Balance	3.91	
Total amount			**43.00**	**43.00**
Invoice payment	**30/09/2026**	**Direct deposit for Inv 137**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
CR000006	1-1110	ANZ Business Account	1,455.00	
CR000006	1-1200	Accounts Receivable		1,455.00
Total amount			**1,455.00**	**1,455.00**
Customer return applied	**30/09/2026**	**Adjustment to write off balance of Inv 135 as bad debt**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
SJ000003	1-1200	Accounts Receivable	43.00	
SJ000003	1-1200	Accounts Receivable		43.00
Total amount			**43.00**	**43.00**