

THE PHELAN FAMILY SUPERANNUATION FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
(Contributions) Phelan, Edward - Accumulation (PHEEDW00002A)					
30/07/2019	TRANSFER FROM QUICKSUPER QUICKSPR2485890494			5,303.83	5,303.83 CR
30/07/2019	TRANSFER FROM QUICKSUPER QUICKSPR2485890493			3,892.86	9,196.69 CR
29/10/2019	TRANSFER FROM QUICKSUPER QUICKSPR2552460406			9,159.00	18,355.69 CR
24/01/2020	TRANSFER FROM QUICKSUPER QUICKSPR2618465920			9,313.48	27,669.17 CR
24/04/2020	TRANSFER FROM QUICKSUPER QUICKSPR2682120894			9,313.47	36,982.64 CR
				36,982.64	36,982.64 CR
Changes in Market Values of Investments (24700)					
Changes in Market Values of Investments (24700)					
30/06/2020	Revaluation - 30/06/2020 @ \$0.171100 (Exit) - 20,000.000000 Units on hand (MCMAN.AX)		138.00		138.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$65.580000 (Exit) - 13,837.000000 Units on hand (MCMAN4)		39,297.08		39,435.08 DR
			39,435.08		39,435.08 DR
Accountancy Fees (30100)					
Accountancy Fees (30100)					
08/08/2019	ANZ INTERNET BANKING PAYMENT 303038 TO Howe Ford Boxer - 2018FY fee		1,925.00		1,925.00 DR
30/10/2019	ANZ INTERNET BANKING PAYMENT 126050 TO Howe Ford Boxer		1,232.00		3,157.00 DR
02/04/2020	ANZ INTERNET BANKING PAYMENT 332802 TO Howe Ford Boxer		572.00		3,729.00 DR
22/06/2020	ANZ INTERNET BANKING PAYMENT 690571 TO Howe Ford Boxer		572.00		4,301.00 DR
24/06/2020	HFB 2019FY final fee			55.00	4,246.00 DR
			4,301.00	55.00	4,246.00 DR
ATO Supervisory Levy (30400)					
ATO Supervisory Levy (30400)					
29/06/2020	TRANSFER FROM ATO ATO001000012824333		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
Auditor's Remuneration (30700)					
08/08/2019	ANZ INTERNET BANKING PAYMENT 303038 TO Howe Ford Boxer - 2018FY fee		715.00		715.00 DR
24/06/2020	HFB 2019FY final fee		715.00		1,430.00 DR
			1,430.00		1,430.00 DR
Life Insurance Premiums (39000)					
(Life Insurance Premiums) Phelan, Lucy - Accumulation (PHELUC00001A)					
02/08/2019	PAYMENT TO ONEPATH LIFE LTD		133.45		133.45 DR

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	1007005981/1XFOZ				
03/09/2019	PAYMENT ONEPATH LIFE LTD 1007005981/1Y3JA	TO	133.45		266.90 DR
02/10/2019	PAYMENT ONEPATH LIFE LTD 1007005981/1YTQW	TO	133.45		400.35 DR
04/11/2019	PAYMENT ONEPATH LIFE LTD 1007005981/1ZIIB	TO	133.45		533.80 DR
03/12/2019	PAYMENT ONEPATH LIFE LTD 1007005981/1AWKU	TO	133.45		667.25 DR
02/01/2020	PAYMENT ONEPATH LIFE LTD 1007005981/1BLBW	TO	133.45		800.70 DR
04/02/2020	PAYMENT ONEPATH LIFE LTD 1007005981/1C9DD	TO	133.45		934.15 DR
03/03/2020	PAYMENT ONEPATH LIFE LTD 1007005981/1CX58	TO	133.45		1,067.60 DR
02/04/2020	PAYMENT ONEPATH LIFE LTD 1007005981/1DJSY	TO	133.45		1,201.05 DR
04/05/2020	PAYMENT ONEPATH LIFE LTD 1007005981/1EXRL	TO	133.45		1,334.50 DR
02/06/2020	PAYMENT ONEPATH LIFE LTD 1007005981/1FHTP	TO	133.45		1,467.95 DR
			1,467.95		1,467.95 DR

Division 293 Tax (48100)

(Division 293 Tax) Phelan, Edward - Accumulation (PHEEDW00002A)

29/08/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {848605}		3,146.05		3,146.05 DR
			3,146.05		3,146.05 DR

Income Tax Expense (48500)

Income Tax Expense (48500)

30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		4,437.00		4,437.00 DR
			4,437.00		4,437.00 DR

Profit/Loss Allocation Account (49000)

Profit/Loss Allocation Account (49000)

30/07/2019	System Member Journals		4,508.26		4,508.26 DR
30/07/2019	System Member Journals		3,308.93		7,817.19 DR
02/08/2019	System Member Journals			113.43	7,703.76 DR
29/08/2019	System Member Journals			3,146.05	4,557.71 DR
03/09/2019	System Member Journals			113.43	4,444.28 DR
02/10/2019	System Member Journals			113.43	4,330.85 DR
29/10/2019	System Member Journals		7,785.15		12,116.00 DR
04/11/2019	System Member Journals			113.43	12,002.57 DR
03/12/2019	System Member Journals			113.43	11,889.14 DR
02/01/2020	System Member Journals			113.43	11,775.71 DR
24/01/2020	System Member Journals		7,916.46		19,692.17 DR
04/02/2020	System Member Journals			113.43	19,578.74 DR

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03/03/2020	System Member Journals			113.43	19,465.31 DR
02/04/2020	System Member Journals			113.43	19,351.88 DR
24/04/2020	System Member Journals		7,916.45		27,268.33 DR
04/05/2020	System Member Journals			113.43	27,154.90 DR
02/06/2020	System Member Journals			113.43	27,041.47 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			41,413.81	14,372.34 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			3,956.27	18,328.61 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		812.55		17,516.06 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		77.62		17,438.44 CR
			32,325.42	49,763.86	17,438.44 CR

Opening Balance (50010)

(Opening Balance) Phelan, Edward - Accumulation (PHEEDW00002A)

01/07/2019	Opening Balance				1,276,447.29 CR
01/07/2019	Close Period Journal		338,511.20		937,936.09 CR
			338,511.20		937,936.09 CR

(Opening Balance) Phelan, Lucy - Accumulation (PHELUC00001A)

01/07/2019	Opening Balance				127,541.58 CR
01/07/2019	Close Period Journal		35,846.90		91,694.68 CR
			35,846.90		91,694.68 CR

Division 293 Tax (51900)

(Division 293 Tax) Phelan, Edward - Accumulation (PHEEDW00002A)

29/08/2019	System Member Journals		3,146.05		3,146.05 DR
			3,146.05		3,146.05 DR

Contributions (52420)

(Contributions) Phelan, Edward - Accumulation (PHEEDW00002A)

01/07/2019	Opening Balance				27,126.63 CR
01/07/2019	Close Period Journal		27,126.63		0.00 DR
30/07/2019	System Member Journals			5,303.83	5,303.83 CR
30/07/2019	System Member Journals			3,892.86	9,196.69 CR
29/10/2019	System Member Journals			9,159.00	18,355.69 CR
24/01/2020	System Member Journals			9,313.48	27,669.17 CR
24/04/2020	System Member Journals			9,313.47	36,982.64 CR
			27,126.63	36,982.64	36,982.64 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Phelan, Edward - Accumulation (PHEEDW00002A)

01/07/2019	Opening Balance				361,784.41 DR
01/07/2019	Close Period Journal			361,784.41	0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		41,413.81		41,413.81 DR
			41,413.81	361,784.41	41,413.81 DR

(Share of Profit/(Loss)) Phelan, Lucy - Accumulation (PHELUC00001A)

01/07/2019	Opening Balance				35,868.27 DR
01/07/2019	Close Period Journal			35,868.27	0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		3,956.27		3,956.27 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			3,956.27	35,868.27	3,956.27 DR
Income Tax (53330)					
<u>(Income Tax) Phelan, Edward - Accumulation (PHEEDW00002A)</u>					
01/07/2019	Opening Balance				215.57 CR
01/07/2019	Close Period Journal		215.57		0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			812.55	812.55 CR
			215.57	812.55	812.55 CR
<u>(Income Tax) Phelan, Lucy - Accumulation (PHELUC00001A)</u>					
01/07/2019	Opening Balance				21.37 CR
01/07/2019	Close Period Journal		21.37		0.00 DR
02/08/2019	System Member Journals			20.02	20.02 CR
03/09/2019	System Member Journals			20.02	40.04 CR
02/10/2019	System Member Journals			20.02	60.06 CR
04/11/2019	System Member Journals			20.02	80.08 CR
03/12/2019	System Member Journals			20.02	100.10 CR
02/01/2020	System Member Journals			20.02	120.12 CR
04/02/2020	System Member Journals			20.02	140.14 CR
03/03/2020	System Member Journals			20.02	160.16 CR
02/04/2020	System Member Journals			20.02	180.18 CR
04/05/2020	System Member Journals			20.02	200.20 CR
02/06/2020	System Member Journals			20.02	220.22 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			77.62	297.84 CR
			21.37	297.84	297.84 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Phelan, Edward - Accumulation (PHEEDW00002A)</u>					
01/07/2019	Opening Balance				4,068.99 DR
01/07/2019	Close Period Journal			4,068.99	0.00 DR
30/07/2019	System Member Journals		795.57		795.57 DR
30/07/2019	System Member Journals		583.93		1,379.50 DR
29/10/2019	System Member Journals		1,373.85		2,753.35 DR
24/01/2020	System Member Journals		1,397.02		4,150.37 DR
24/04/2020	System Member Journals		1,397.02		5,547.39 DR
			5,547.39	4,068.99	5,547.39 DR
Life Insurance Premiums (53920)					
<u>(Life Insurance Premiums) Phelan, Lucy - Accumulation (PHELUC00001A)</u>					
02/08/2019	System Member Journals		133.45		133.45 DR
03/09/2019	System Member Journals		133.45		266.90 DR
02/10/2019	System Member Journals		133.45		400.35 DR
04/11/2019	System Member Journals		133.45		533.80 DR
03/12/2019	System Member Journals		133.45		667.25 DR
02/01/2020	System Member Journals		133.45		800.70 DR
04/02/2020	System Member Journals		133.45		934.15 DR
03/03/2020	System Member Journals		133.45		1,067.60 DR
02/04/2020	System Member Journals		133.45		1,201.05 DR
04/05/2020	System Member Journals		133.45		1,334.50 DR

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02/06/2020	System Member Journals		133.45		1,467.95 DR
			1,467.95		1,467.95 DR
Bank Accounts (60400)					
<u>ANZ A/c 57292 (ANZ460957292)</u>					
01/07/2019	Opening Balance				84,508.13 DR
25/07/2019	ANZ INTERNET BANKING PAYMENT 799571 TO Howe Ford Boxer			660.00	83,848.13 DR
30/07/2019	TRANSFER FROM QUICKSUPER QUICKSPR2485890493		3,892.86		87,740.99 DR
30/07/2019	TRANSFER FROM QUICKSUPER QUICKSPR2485890494		5,303.83		93,044.82 DR
02/08/2019	PAYMENT TO ONEPATH LIFE LTD 1007005981/1XFOZ			133.45	92,911.37 DR
08/08/2019	ANZ INTERNET BANKING PAYMENT 303038 TO Howe Ford Boxer - 2018FY fee			2,640.00	90,271.37 DR
29/08/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {106254}			672.85	89,598.52 DR
29/08/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {848605}			3,146.05	86,452.47 DR
03/09/2019	PAYMENT TO ONEPATH LIFE LTD 1007005981/1Y3JA			133.45	86,319.02 DR
02/10/2019	PAYMENT TO ONEPATH LIFE LTD 1007005981/1YTQW			133.45	86,185.57 DR
21/10/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {876250} Personal tax liab paid from the SF in error - reimbursed 7/4/2021			2,914.81	83,270.76 DR
29/10/2019	TRANSFER FROM QUICKSUPER QUICKSPR2552460406		9,159.00		92,429.76 DR
30/10/2019	ANZ INTERNET BANKING PAYMENT 126050 TO Howe Ford Boxer			1,232.00	91,197.76 DR
04/11/2019	PAYMENT TO ONEPATH LIFE LTD 1007005981/1ZIIB			133.45	91,064.31 DR
15/11/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {783422}			4,100.00	86,964.31 DR
03/12/2019	PAYMENT TO ONEPATH LIFE LTD 1007005981/1AWKU			133.45	86,830.86 DR
02/01/2020	PAYMENT TO ONEPATH LIFE LTD 1007005981/1BLBW			133.45	86,697.41 DR
24/01/2020	TRANSFER FROM QUICKSUPER QUICKSPR2618465920		9,313.48		96,010.89 DR
04/02/2020	PAYMENT TO ONEPATH LIFE LTD 1007005981/1C9DD			133.45	95,877.44 DR
03/03/2020	PAYMENT TO ONEPATH LIFE LTD 1007005981/1CX58			133.45	95,743.99 DR
02/04/2020	PAYMENT TO ONEPATH LIFE LTD 1007005981/1DJSY			133.45	95,610.54 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
02/04/2020	ANZ INTERNET BANKING PAYMENT 332802 TO Howe Ford Boxer			572.00	95,038.54 DR
24/04/2020	TRANSFER FROM QUICKSUPER QUICKSPR2682120894		9,313.47		104,352.01 DR
04/05/2020	PAYMENT TO ONEPATH LIFE LTD 1007005981/1EXRL			133.45	104,218.56 DR
02/06/2020	PAYMENT TO ONEPATH LIFE LTD 1007005981/1FHTP			133.45	104,085.11 DR
22/06/2020	ANZ INTERNET BANKING PAYMENT 690571 TO Howe Ford Boxer			572.00	103,513.11 DR
29/06/2020	TRANSFER FROM ATO ATO001000012824333		8.95		103,522.06 DR
			36,991.59	17,977.66	103,522.06 DR
Sundry Debtors (68000)					
Sundry Debtors (68000)					
21/10/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {876250} Personal tax liab paid from the SF in error - reimbursed 7/4/2021		2,914.81		2,914.81 DR
			2,914.81		2,914.81 DR
Shares in Unlisted Private Companies (Australian) (77800)					
CV Services Group Pty Ltd (MCMAN41)					
01/07/2019	Opening Balance	13,837.00			946,727.54 DR
30/06/2020	Revaluation - 30/06/2020 @ \$65.580000 (Exit) - 13,837.000000 Units on hand			39,297.08	907,430.46 DR
		13,837.00		39,297.08	907,430.46 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
BSPE Mining Services Trust (MCMAN.AX)					
01/07/2019	Opening Balance	20,000.00			3,560.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.171100 (Exit) - 20,000.000000 Units on hand			138.00	3,422.00 DR
		20,000.00		138.00	3,422.00 DR
Income Tax Payable/Refundable (85000)					
Income Tax Payable/Refundable (85000)					
01/07/2019	Opening Balance				267.95 DR
29/06/2020	TRANSFER FROM ATO ATO001000012824333			267.95	0.00 DR
30/06/2020	June 2020 PAYGI		4,664.00		4,664.00 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			4,437.00	227.00 DR
			4,664.00	4,704.95	227.00 DR
Sundry Creditors (88000)					
Sundry Creditors (88000)					
01/07/2019	Opening Balance				5,432.85 CR
25/07/2019	ANZ INTERNET BANKING PAYMENT 799571 TO Howe Ford Boxer		660.00		4,772.85 CR
29/08/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {106254}		672.85		4,100.00 CR
15/11/2019	ANZ INTERNET BANKING BPAY		4,100.00		0.00 DR

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	TAX OFFICE PAYMENT	{783422}			
24/06/2020	HFB 2019FY final fee			660.00	660.00 CR
30/06/2020	June 2020 PAYGI			4,664.00	5,324.00 CR
			5,432.85	5,324.00	5,324.00 CR
Total Debits:	594,057.89				
Total Credits:	594,057.89				