

Raymond & Wanda Kung Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Dividends Received (23900)					
<u>Fortescue Metals Group Ltd (FMG.AX)</u>					
05/10/2022	FMG			50,336.00	50,336.00 CR
04/04/2023	FMG			34,500.00	84,836.00 CR
				84,836.00	84,836.00 CR
<u>Wesfarmers Limited (WES.AX)</u>					
06/10/2022	WES			1,000.00	1,000.00 CR
28/03/2023	WES			880.00	1,880.00 CR
				1,880.00	1,880.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
31/08/2022	Revaluation - 30/08/2022 @ \$18.950000 (System Price) - 41,600.000000 Units on hand (FMG.AX)			59,072.00	59,072.00 CR
31/08/2022	Revaluation - 30/08/2022 @ \$47.700000 (System Price) - 1,000.000000 Units on hand (WES.AX)			5,790.00	64,862.00 CR
30/09/2022	Revaluation - 29/09/2022 @ \$16.780000 (System Price) - 41,600.000000 Units on hand (FMG.AX)		90,272.00		25,410.00 DR
30/09/2022	Revaluation - 29/09/2022 @ \$44.020000 (System Price) - 1,000.000000 Units on hand (WES.AX)		3,680.00		29,090.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$22.180000 (System Price) - 47,800.000000 Units on hand (FMG.AX)			252,993.17	223,903.17 CR
30/06/2023	Revaluation - 30/06/2023 @ \$49.340000 (System Price) - 1,000.000000 Units on hand (WES.AX)			5,320.00	229,223.17 CR
				93,952.00	323,175.17
					229,223.17 CR
Interest Received (25000)					
<u>Raymond & Wanda Kung SF (CBA30013114)</u>					
01/07/2022	Interest			28.06	28.06 CR
01/08/2022	Interest			4.40	32.46 CR
01/09/2022	Interest			6.80	39.26 CR
01/10/2022	Interest			27.08	66.34 CR
01/11/2022	Interest			82.70	149.04 CR
01/03/2023	Interest			0.11	149.15 CR
28/03/2023	Interest			0.83	149.98 CR
01/05/2023	Interest			69.97	219.95 CR
01/06/2023	Interest			10.92	230.87 CR
				230.87	230.87 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
19/08/2022	TFG		3,300.00		3,300.00 DR
			3,300.00		3,300.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
28/08/2022	ATO		777.00		777.00 DR
			777.00		777.00 DR
Income Tax Expense (48500)					

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Income Tax Expense (48500)					
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023			37,163.99	37,163.99 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		18,004.80		19,159.19 CR
			18,004.80	37,163.99	19,159.19 CR
Profit/Loss Allocation Account (49000)					
Profit/Loss Allocation Account (49000)					
31/08/2022	Profit/Loss Allocation - 31/08/2022		32,431.00		32,431.00 DR
31/08/2022	Profit/Loss Allocation - 31/08/2022		32,431.00		64,862.00 DR
30/09/2022	Profit/Loss Allocation - 30/09/2022			46,976.00	17,886.00 DR
30/09/2022	Profit/Loss Allocation - 30/09/2022			46,976.00	29,090.00 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		189,173.51		160,083.51 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		189,173.52		349,257.03 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			9,002.40	340,254.63 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			9,002.40	331,252.23 DR
			443,209.03	111,956.80	331,252.23 DR
Opening Balance (50010)					
(Opening Balance) Kung, Kwok Hung - Accumulation (KUNKWO00001A)					
01/07/2022	Opening Balance				100,420.82 CR
01/07/2022	Close Period Journal			299,873.08	400,293.90 CR
				299,873.08	400,293.90 CR
(Opening Balance) Kwan, Wanda - Accumulation (KWAWAN00001A)					
01/07/2022	Opening Balance				100,420.82 CR
01/07/2022	Close Period Journal			299,873.09	400,293.91 CR
				299,873.09	400,293.91 CR
Contributions (52420)					
(Contributions) Kung, Kwok Hung - Accumulation (KUNKWO00001A)					
01/07/2022	Opening Balance				330,000.00 CR
01/07/2022	Close Period Journal		330,000.00		0.00 DR
			330,000.00		0.00 DR
(Contributions) Kwan, Wanda - Accumulation (KWAWAN00001A)					
01/07/2022	Opening Balance				330,000.00 CR
01/07/2022	Close Period Journal		330,000.00		0.00 DR
			330,000.00		0.00 DR
Share of Profit/(Loss) (53100)					
(Share of Profit/(Loss)) Kung, Kwok Hung - Accumulation (KUNKWO00001A)					
01/07/2022	Opening Balance				21,540.09 DR
01/07/2022	Close Period Journal			21,540.09	0.00 DR
31/08/2022	Profit/Loss Allocation - 31/08/2022			32,431.00	32,431.00 CR
30/09/2022	Profit/Loss Allocation - 30/09/2022		46,976.00		14,545.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			189,173.52	174,628.52 CR
			46,976.00	243,144.61	174,628.52 CR
(Share of Profit/(Loss)) Kwan, Wanda - Accumulation (KWAWAN00001A)					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Opening Balance				21,540.09 DR
01/07/2022	Close Period Journal			21,540.09	0.00 DR
31/08/2022	Profit/Loss Allocation - 31/08/2022			32,431.00	32,431.00 CR
30/09/2022	Profit/Loss Allocation - 30/09/2022		46,976.00		14,545.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			189,173.51	174,628.51 CR
			46,976.00	243,144.60	174,628.51 CR

Income Tax (53330)

(Income Tax) Kung, Kwok Hung - Accumulation (KUNKWO00001A)

01/07/2022	Opening Balance				8,586.83 DR
01/07/2022	Close Period Journal			8,586.83	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		9,002.40		9,002.40 DR
			9,002.40	8,586.83	9,002.40 DR

(Income Tax) Kwan, Wanda - Accumulation (KWAWAN00001A)

01/07/2022	Opening Balance				8,586.82 DR
01/07/2022	Close Period Journal			8,586.82	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		9,002.40		9,002.40 DR
			9,002.40	8,586.82	9,002.40 DR

Bank Account (60400)

Raymond & Wanda Kung SF (CBA30013114)

01/07/2022	Opening Balance				13,021.41 DR
01/07/2022	Interest		28.06		13,049.47 DR
01/08/2022	Interest		4.40		13,053.87 DR
19/08/2022	TFG			3,300.00	9,753.87 DR
28/08/2022	ATO		14,640.85		24,394.72 DR
01/09/2022	Interest		6.80		24,401.52 DR
01/10/2022	Interest		27.08		24,428.60 DR
05/10/2022	FMG		50,336.00		74,764.60 DR
06/10/2022	WES		1,000.00		75,764.60 DR
27/10/2022	Bght FMG			72,687.12	3,077.48 DR
01/11/2022	Interest		82.70		3,160.18 DR
01/03/2023	Interest		0.11		3,160.29 DR
28/03/2023	WES		880.00		4,040.29 DR
28/03/2023	Interest		0.83		4,041.12 DR
04/04/2023	FMG		34,500.00		38,541.12 DR
01/05/2023	Interest		69.97		38,611.09 DR
05/05/2023	FMG			36,475.71	2,135.38 DR
01/06/2023	Interest		10.92		2,146.30 DR
			101,587.72	112,462.83	2,146.30 DR

Other Assets (76000)

Preliminary Expense (76000.01)

01/07/2022	Opening Balance				990.00 DR
			0.00		990.00 DR

Shares in Listed Company (Australian) (77600)

Fortescue Metals Group Ltd (FMG.AX)

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Opening Balance	41,600.00			729,248.00 DR
31/08/2022	Revaluation - 30/08/2022 @ \$18.950000 (System Price) - 41,600.000000 Units on hand		59,072.00		788,320.00 DR
30/09/2022	Revaluation - 29/09/2022 @ \$16.780000 (System Price) - 41,600.000000 Units on hand			90,272.00	698,048.00 DR
27/10/2022	Bght FMG	4,400.00	72,687.12		770,735.12 DR
05/05/2023	FMG	1,800.00	36,475.71		807,210.83 DR
30/06/2023	Revaluation - 30/06/2023 @ \$22.180000 (System Price) - 47,800.000000 Units on hand		252,993.17		1,060,204.00 DR
		47,800.00	421,228.00	90,272.00	1,060,204.00 DR
<u>Wesfarmers Limited (WES.AX)</u>					
01/07/2022	Opening Balance	1,000.00			41,910.00 DR
31/08/2022	Revaluation - 30/08/2022 @ \$47.700000 (System Price) - 1,000.000000 Units on hand		5,790.00		47,700.00 DR
30/09/2022	Revaluation - 29/09/2022 @ \$44.020000 (System Price) - 1,000.000000 Units on hand			3,680.00	44,020.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$49.340000 (System Price) - 1,000.000000 Units on hand		5,320.00		49,340.00 DR
		1,000.00	11,110.00	3,680.00	49,340.00 DR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				15,418.40 DR
28/08/2022	ATO			15,417.85	0.55 DR
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023		37,163.99		37,164.54 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			18,004.80	19,159.74 DR
			37,163.99	33,422.65	19,159.74 DR

Total Debits: 1,902,289.34

Total Credits: 1,902,289.34