

Kanaghines Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Kanaghines, Damien - Accumulation (KANDAM00002A)</u>					
30/06/2021	50/50 employer contributions Damien & Sacha			8,990.01	8,990.01 CR
				8,990.01	8,990.01 CR
<u>(Contributions) Kanaghines, Sacha - Accumulation (KANSAC00002A)</u>					
30/06/2021	50/50 employer contributions Damien & Sacha			8,990.01	8,990.01 CR
				8,990.01	8,990.01 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2021 @ \$46,738.980000 (System Price) - 14.497669 Units on hand (BYC-AUD.AX)			484,053.97	484,053.97 CR
				484,053.97	484,053.97 CR
Interest Received (25000)					
<u>Suncorp Business Saver (SUN)</u>					
01/12/2020	Interest			0.01	0.01 CR
				0.01	0.01 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
02/03/2021	CAS Fees		2,860.00		2,860.00 DR
30/06/2021	Reclassify audit fees from accounting fees			330.00	2,530.00 DR
			2,860.00	330.00	2,530.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
13/04/2021	ATO		259.00		259.00 DR
15/06/2021	ATO		259.00		518.00 DR
			518.00		518.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/06/2021	Reclassify audit fees from accounting fees		330.00		330.00 DR
			330.00		330.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		2,190.30		2,190.30 DR
			2,190.30		2,190.30 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2021	System Member Journals		7,641.51		7,641.51 DR
30/06/2021	System Member Journals		7,641.51		15,283.02 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		139,588.30		154,871.32 DR

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30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		142,616.57		297,487.89 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		128,388.55		425,876.44 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		70,082.56		495,959.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		147.15		496,106.15 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		150.34		496,256.49 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		135.34		496,391.83 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		73.87		496,465.70 DR
			496,465.70		496,465.70 DR

Opening Balance (50010)

(Opening Balance) Kanaghines, Benjamin - Accumulation (KANBEN00002A)

01/07/2020	Opening Balance				76,308.59 CR
01/07/2020	Close Period Journal		22,642.92		53,665.67 CR
			22,642.92		53,665.67 CR

(Opening Balance) Kanaghines, Damien - Accumulation (KANDAM00002A)

01/07/2020	Opening Balance				77,891.42 CR
01/07/2020	Close Period Journal		23,084.58		54,806.84 CR
			23,084.58		54,806.84 CR

(Opening Balance) Kanaghines, Julie - Accumulation (KANJUL00002A)

01/07/2020	Opening Balance				38,314.26 CR
01/07/2020	Close Period Journal		11,368.24		26,946.02 CR
			11,368.24		26,946.02 CR

(Opening Balance) Kanaghines, Sacha - Accumulation (KANSAC00002A)

01/07/2020	Opening Balance				70,116.72 CR
01/07/2020	Close Period Journal		20,776.63		49,340.09 CR
			20,776.63		49,340.09 CR

Contributions (52420)

(Contributions) Kanaghines, Damien - Accumulation (KANDAM00002A)

01/07/2020	Opening Balance				49.55 CR
01/07/2020	Close Period Journal		49.55		0.00 DR
30/06/2021	System Member Journals			8,990.01	8,990.01 CR
			49.55	8,990.01	8,990.01 CR

(Contributions) Kanaghines, Sacha - Accumulation (KANSAC00002A)

01/07/2020	Opening Balance				49.55 CR
01/07/2020	Close Period Journal		49.55		0.00 DR
30/06/2021	System Member Journals			8,990.01	8,990.01 CR
			49.55	8,990.01	8,990.01 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Kanaghines, Benjamin - Accumulation (KANBEN00002A)

01/07/2020	Opening Balance				20,832.13 DR
01/07/2020	Close Period Journal			20,832.13	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			139,588.30	139,588.30 CR
				160,420.43	139,588.30 CR

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<u>(Share of Profit/(Loss)) Kanaghines, Damien - Accumulation (KANDAM00002A)</u>					
01/07/2020	Opening Balance				21,284.06 DR
01/07/2020	Close Period Journal			21,284.06	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			142,616.57	142,616.57 CR
				163,900.63	142,616.57 CR
<u>(Share of Profit/(Loss)) Kanaghines, Julie - Accumulation (KANJUL00002A)</u>					
01/07/2020	Opening Balance				10,459.10 DR
01/07/2020	Close Period Journal			10,459.10	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			70,082.56	70,082.56 CR
				80,541.66	70,082.56 CR
<u>(Share of Profit/(Loss)) Kanaghines, Sacha - Accumulation (KANSAC00002A)</u>					
01/07/2020	Opening Balance				19,160.68 DR
01/07/2020	Close Period Journal			19,160.68	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			128,388.55	128,388.55 CR
				147,549.23	128,388.55 CR
<u>Income Tax (53330)</u>					
<u>(Income Tax) Kanaghines, Benjamin - Accumulation (KANBEN00002A)</u>					
01/07/2020	Opening Balance				1,810.79 DR
01/07/2020	Close Period Journal			1,810.79	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			147.15	147.15 CR
				1,957.94	147.15 CR
<u>(Income Tax) Kanaghines, Damien - Accumulation (KANDAM00002A)</u>					
01/07/2020	Opening Balance				1,850.07 DR
01/07/2020	Close Period Journal			1,850.07	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			150.34	150.34 CR
				2,000.41	150.34 CR
<u>(Income Tax) Kanaghines, Julie - Accumulation (KANJUL00002A)</u>					
01/07/2020	Opening Balance				909.14 DR
01/07/2020	Close Period Journal			909.14	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			73.87	73.87 CR
				983.01	73.87 CR
<u>(Income Tax) Kanaghines, Sacha - Accumulation (KANSAC00002A)</u>					
01/07/2020	Opening Balance				1,665.50 DR
01/07/2020	Close Period Journal			1,665.50	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			135.34	135.34 CR
				1,800.84	135.34 CR
<u>Contributions Tax (53800)</u>					
<u>(Contributions Tax) Kanaghines, Damien - Accumulation (KANDAM00002A)</u>					
30/06/2021	System Member Journals		1,348.50		1,348.50 DR
			1,348.50		1,348.50 DR
<u>(Contributions Tax) Kanaghines, Sacha - Accumulation (KANSAC00002A)</u>					
30/06/2021	System Member Journals		1,348.50		1,348.50 DR

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			1,348.50		1,348.50 DR
Bank Accounts (60400)					
<u>Suncorp Business Saver (SUN)</u>					
01/07/2020	Opening Balance				2.93 DR
01/12/2020	Interest		0.01		2.94 DR
			0.01		2.94 DR
<u>Suncorp Business Everyday Account (SUN1)</u>					
01/07/2020	Opening Balance				2.85 DR
02/03/2021	Internal Transfer		2,860.00		2,862.85 DR
02/03/2021	CAS Fees			2,860.00	2.85 DR
13/04/2021	Internal Transfer		3,000.00		3,002.85 DR
13/04/2021	ATO			2,822.95	179.90 DR
15/05/2021	Internal Transfer		8,414.50		8,594.40 DR
15/06/2021	ATO			1,920.00	6,674.40 DR
15/06/2021	ATO			6,494.50	179.90 DR
22/06/2021	Damien Super		1,852.76		2,032.66 DR
22/06/2021	Sacha Super		1,852.76		3,885.42 DR
			17,980.02	14,097.45	3,885.42 DR
Cryptocurrency (70040)					
<u>Bitcoin (BYC-AUD.AX)</u>					
01/07/2020	Opening Balance	14.50			193,552.29 DR
30/06/2021	Revaluation - 30/06/2021 @ \$46,738.980000 (System Price) - 14.497669 Units on hand		484,053.97		677,606.26 DR
		14.50	484,053.97		677,606.26 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				8,799.45 CR
13/04/2021	ATO		2,563.95		6,235.50 CR
15/06/2021	ATO		6,235.50		0.00 DR
15/06/2021	ATO		1,920.00		1,920.00 DR
30/06/2021	June 2021 PAYGI Payable		4,312.00		6,232.00 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			2,190.30	4,041.70 DR
			15,031.45	2,190.30	4,041.70 DR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
30/06/2021	June 2021 PAYGI Payable			4,312.00	4,312.00 CR
				4,312.00	4,312.00 CR
Migration Suspense Account (89990)					
<u>Migration Suspense Account (89990)</u>					
02/03/2021	Internal Transfer			2,860.00	2,860.00 CR
13/04/2021	Internal Transfer			3,000.00	5,860.00 CR
15/05/2021	Internal Transfer			8,414.50	14,274.50 CR
22/06/2021	Sacha Super			1,852.76	16,127.26 CR
22/06/2021	Damien Super			1,852.76	17,980.02 CR

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30/06/2021	50/50 employer contributions Damien & Sacha		17,980.02		0.00 DR
			17,980.02	17,980.02	0.00 DR

Total Debits: 1,118,077.94
Total Credits: 1,118,077.94