

Circle H Super Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Hayes, Anthony - Accumulation (HAYANT00001A)</u>					
28/10/2021	Tony Super			1,425.00	1,425.00 CR
27/01/2022	Tony Super			1,852.50	3,277.50 CR
28/04/2022	Tony Super			1,710.00	4,987.50 CR
28/06/2022	Tony Super			2,327.50	7,315.00 CR
28/06/2022	Tony Super			950.00	8,265.00 CR
				8,265.00	8,265.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2022	Revaluation - 30/06/2022 @ \$110,000.000000 (Exit) - 1.000000 Units on hand (EXCAVATOR)			5,097.02	5,097.02 CR
30/06/2022	Revaluation - 30/06/2022 @ \$14,000.000000 (Exit) - 1.000000 Units on hand (MACHINERY)			6,295.87	11,392.89 CR
				11,392.89	11,392.89 CR
Other Investment Income (26500)					
<u>NAB Business Everyday Account (NAB915424346)</u>					
02/12/2021	Fee refund			2.70	2.70 CR
				2.70	2.70 CR
Property Income (28000)					
<u>Machinery (Plant & Machinery)</u>					
23/06/2022	Hire Fees			8,000.00	8,000.00 CR
29/06/2022	Hire Fees			3,000.00	11,000.00 CR
				11,000.00	11,000.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
20/07/2021	CAS fees		2,050.00		2,050.00 DR
12/08/2021	CAS fees		205.00		2,255.00 DR
			2,255.00		2,255.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2022	2020 ato super levy		259.00		259.00 DR
			259.00		259.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
12/08/2021	ASIC Fees		56.00		56.00 DR
			56.00		56.00 DR
Depreciation (33400)					
<u>Machinery (Plant and Equipment5)</u>					
30/06/2022	2022 Machinery Depreciation		6,484.80		6,484.80 DR
			6,484.80		6,484.80 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
28/10/2021	System Member Journals		1,211.25		1,211.25 DR
27/01/2022	System Member Journals		1,574.62		2,785.87 DR
28/04/2022	System Member Journals		1,453.50		4,239.37 DR
28/06/2022	System Member Journals		1,978.37		6,217.74 DR
28/06/2022	System Member Journals		807.50		7,025.24 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		13,340.79		20,366.03 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		1,239.76		21,605.79 DR
			21,605.79		21,605.79 DR

Opening Balance (50010)

(Opening Balance) Hayes, Anthony - Accumulation (HAYANT00001A)

01/07/2021	Opening Balance				144,056.67 CR
01/07/2021	Close Period Journal		4,645.16		139,411.51 CR
			4,645.16		139,411.51 CR

Contributions (52420)

(Contributions) Hayes, Anthony - Accumulation (HAYANT00001A)

01/07/2021	Opening Balance				5,985.00 CR
01/07/2021	Close Period Journal		5,985.00		0.00 DR
28/10/2021	System Member Journals			1,425.00	1,425.00 CR
27/01/2022	System Member Journals			1,852.50	3,277.50 CR
28/04/2022	System Member Journals			1,710.00	4,987.50 CR
28/06/2022	System Member Journals			2,327.50	7,315.00 CR
28/06/2022	System Member Journals			950.00	8,265.00 CR
			5,985.00	8,265.00	8,265.00 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Hayes, Anthony - Accumulation (HAYANT00001A)

01/07/2021	Opening Balance				10,630.16 DR
01/07/2021	Close Period Journal			10,630.16	0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			13,340.79	13,340.79 CR
				23,970.95	13,340.79 CR

Income Tax (53330)

(Income Tax) Hayes, Anthony - Accumulation (HAYANT00001A)

01/07/2021	Opening Balance				897.75 CR
01/07/2021	Close Period Journal		897.75		0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			1,239.76	1,239.76 CR
			897.75	1,239.76	1,239.76 CR

Contributions Tax (53800)

(Contributions Tax) Hayes, Anthony - Accumulation (HAYANT00001A)

01/07/2021	Opening Balance				897.75 DR
01/07/2021	Close Period Journal			897.75	0.00 DR
28/10/2021	System Member Journals		213.75		213.75 DR
27/01/2022	System Member Journals		277.88		491.63 DR
28/04/2022	System Member Journals		256.50		748.13 DR
28/06/2022	System Member Journals		349.13		1,097.26 DR
28/06/2022	System Member Journals		142.50		1,239.76 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			1,239.76	897.75	1,239.76 DR
Bank Accounts (60400)					
<u>NAB Business Everyday Account (NAB915424346)</u>					
01/07/2021	Opening Balance				18,647.06 DR
20/07/2021	CAS fees			2,200.00	16,447.06 DR
12/08/2021	ASIC Fees			56.00	16,391.06 DR
12/08/2021	CAS fees			220.00	16,171.06 DR
30/08/2021	ATO		360.00		16,531.06 DR
28/10/2021	Tony Super		1,425.00		17,956.06 DR
02/12/2021	Fee refund		2.70		17,958.76 DR
27/01/2022	Tony Super		1,852.50		19,811.26 DR
28/04/2022	Tony Super		1,710.00		21,521.26 DR
23/06/2022	Hire Fees		8,800.00		30,321.26 DR
28/06/2022	Tony Super		2,327.50		32,648.76 DR
28/06/2022	Tony Super		950.00		33,598.76 DR
29/06/2022	Hire Fees		3,300.00		36,898.76 DR
			20,727.70	2,476.00	36,898.76 DR
Other Assets (76000)					
<u>Plant and Equipment (EXCAVATOR2)</u>					
01/07/2021	Opening Balance	1.00			110,000.00 DR
30/06/2022	2022 Machinery Depreciation			5,097.02	104,902.98 DR
30/06/2022	Revaluation - 30/06/2022 @ \$110,000.000000 (Exit) - 1.000000 Units on hand		5,097.02		110,000.00 DR
		1.00	5,097.02	5,097.02	110,000.00 DR
<u>Plant and Equipment (MACHINERY2)</u>					
01/07/2021	Opening Balance	1.00			9,091.91 DR
30/06/2022	2022 Machinery Depreciation			1,387.78	7,704.13 DR
30/06/2022	Revaluation - 30/06/2022 @ \$14,000.000000 (Exit) - 1.000000 Units on hand		6,295.87		14,000.00 DR
		1.00	6,295.87	1,387.78	14,000.00 DR
GST Payable/Refundable (84000)					
<u>GST Payable/Refundable (84000)</u>					
01/07/2021	Opening Balance				1,672.54 DR
20/07/2021	CAS fees		150.00		1,822.54 DR
12/08/2021	CAS fees		15.00		1,837.54 DR
30/08/2021	ATO			360.00	1,477.54 DR
23/06/2022	Hire Fees			800.00	677.54 DR
29/06/2022	Hire Fees			300.00	377.54 DR
30/06/2022	2020 ato super levy			259.00	118.54 DR
			165.00	1,719.00	118.54 DR
Total Debits:			75,713.85		
Total Credits:				75,713.85	