

KAREN YAP SUPERANNUATION FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Yap. Guat Eng - Accumulation (YAPGUA00002A)</u>					
11/07/2019	Super Choice			657.60	657.60 CR
24/07/2019	Super Choice			657.60	1,315.20 CR
07/08/2019	Super Choice			657.60	1,972.80 CR
22/08/2019	Super Choice			657.60	2,630.40 CR
04/09/2019	Super Choice			657.60	3,288.00 CR
19/09/2019	Super Choice			657.60	3,945.60 CR
03/10/2019	Super Choice			657.60	4,603.20 CR
17/10/2019	Super Choice			657.60	5,260.80 CR
30/10/2019	Super Choice			657.60	5,918.40 CR
13/11/2019	Super Choice			657.60	6,576.00 CR
27/11/2019	Super Choice			5,262.84	11,838.84 CR
11/12/2019	Super Choice			685.30	12,524.14 CR
27/12/2019	Super Choice			685.30	13,209.44 CR
08/01/2020	Super Choice			685.30	13,894.74 CR
22/01/2020	Super Choice			1,185.30	15,080.04 CR
05/02/2020	Super Choice			685.30	15,765.34 CR
19/02/2020	Super Choice			685.30	16,450.64 CR
04/03/2020	Super Choice			685.30	17,135.94 CR
18/03/2020	Super Choice			685.30	17,821.24 CR
01/04/2020	Super Choice			685.30	18,506.54 CR
17/04/2020	Super Choice			685.30	19,191.84 CR
29/04/2020	Super Choice			696.40	19,888.24 CR
13/05/2020	Super Choice			685.30	20,573.54 CR
27/05/2020	Super Choice			685.30	21,258.84 CR
11/06/2020	Super Choice			685.30	21,944.14 CR
24/06/2020	Super Choice			685.30	22,629.44 CR
				22,629.44	22,629.44 CR
Interest Received (25000)					
<u>ANZ Term Deposit #9975 53132 (ANZ Term Deposit #99)</u>					
20/07/2019	Interest Income from Term Deposit			1,234.84	1,234.84 CR
20/01/2020	Interest Income from Term Deposit			1,980.64	3,215.48 CR
				3,215.48	3,215.48 CR
<u>Cash at Bank - V2 Plus 89214 (Cash at Bank - V2 PI)</u>					
01/07/2019	Interest Received			8.95	8.95 CR
01/10/2019	Interest Received			2.37	11.32 CR
01/01/2020	Interest Received			2.23	13.55 CR
01/04/2020	Interest Received			0.60	14.15 CR
				14.15	14.15 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2020	Accounting Fee		1,376.00		1,376.00 DR
			1,376.00		1,376.00 DR
Administration Costs (30200)					

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<u>Administration Costs (30200)</u>					
30/06/2020	ASIC Fee		261.00		261.00 DR
			261.00		261.00 DR
<u>ATO Supervisory Levy (30400)</u>					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2020	FY 2019 Income Tax Paid		259.00		259.00 DR
			259.00		259.00 DR
<u>Pensions Paid (41600)</u>					
<u>(Pensions Paid) Yap, Guat Eng - Pension (Pension) (YAPGUA00001P)</u>					
05/07/2019	Withdrawal		8,000.00		8,000.00 DR
30/12/2019	Withdrawal		4,000.00		12,000.00 DR
11/06/2020	Withdrawal		2,600.00		14,600.00 DR
30/06/2020	Accounting Fee			1,376.00	13,224.00 DR
30/06/2020	4th PAYG Instalment FY 2019			1,297.00	11,927.00 DR
30/06/2020	PAYG Instalments			3,423.00	8,504.00 DR
30/06/2020	ASIC Fee			261.00	8,243.00 DR
30/06/2020	FY 2019 Income Tax Paid		166.65		8,409.65 DR
			14,766.65	6,357.00	8,409.65 DR
<u>Income Tax Expense (48500)</u>					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		3,594.30		3,594.30 DR
			3,594.30		3,594.30 DR
<u>Profit/Loss Allocation Account (49000)</u>					
<u>Profit/Loss Allocation Account (49000)</u>					
05/07/2019	System Member Journals			8,000.00	8,000.00 CR
11/07/2019	System Member Journals		558.96		7,441.04 CR
24/07/2019	System Member Journals		558.96		6,882.08 CR
07/08/2019	System Member Journals		558.96		6,323.12 CR
22/08/2019	System Member Journals		558.96		5,764.16 CR
04/09/2019	System Member Journals		558.96		5,205.20 CR
19/09/2019	System Member Journals		558.96		4,646.24 CR
03/10/2019	System Member Journals		558.96		4,087.28 CR
17/10/2019	System Member Journals		558.96		3,528.32 CR
30/10/2019	System Member Journals		558.96		2,969.36 CR
13/11/2019	System Member Journals		558.96		2,410.40 CR
27/11/2019	System Member Journals		4,473.41		2,063.01 DR
11/12/2019	System Member Journals		582.50		2,645.51 DR
27/12/2019	System Member Journals		582.50		3,228.01 DR
30/12/2019	System Member Journals			4,000.00	771.99 CR
08/01/2020	System Member Journals		582.50		189.49 CR
22/01/2020	System Member Journals		1,007.50		818.01 DR
05/02/2020	System Member Journals		582.50		1,400.51 DR
19/02/2020	System Member Journals		582.50		1,983.01 DR
04/03/2020	System Member Journals		582.50		2,565.51 DR
18/03/2020	System Member Journals		582.50		3,148.01 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/04/2020	System Member Journals		582.50		3,730.51 DR
17/04/2020	System Member Journals		582.50		4,313.01 DR
29/04/2020	System Member Journals		591.94		4,904.95 DR
13/05/2020	System Member Journals		582.50		5,487.45 DR
27/05/2020	System Member Journals		582.50		6,069.95 DR
11/06/2020	System Member Journals		582.50		6,652.45 DR
11/06/2020	System Member Journals			2,600.00	4,052.45 DR
24/06/2020	System Member Journals		582.50		4,634.95 DR
30/06/2020	System Member Journals		1,376.00		6,010.95 DR
30/06/2020	System Member Journals		1,297.00		7,307.95 DR
30/06/2020	System Member Journals		3,423.00		10,730.95 DR
30/06/2020	System Member Journals		261.00		10,991.95 DR
30/06/2020	System Member Journals			166.65	10,825.30 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		632.67		11,457.97 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		700.96		12,158.93 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			199.81	11,959.12 DR
			26,925.58	14,966.46	11,959.12 DR

Opening Balance (50010)(Opening Balance) Yap. Guat Eng - Pension (Pension) (YAPGUA00001P)

01/07/2019	Opening Balance				133,279.04 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		9,591.42		123,687.62 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		487.84		123,199.78 CR
			10,079.26		123,199.78 CR

(Opening Balance) Yap. Guat Eng - Accumulation (YAPGUA00002A)

01/07/2019	Opening Balance				84,029.17 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			22,925.24	106,954.41 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			8,578.00	115,532.41 CR
				31,503.24	115,532.41 CR

Contributions (52420)(Contributions) Yap. Guat Eng - Accumulation (YAPGUA00002A)

01/07/2019	Opening Balance				34,175.60 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		25,597.60		8,578.00 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		8,578.00		0.00 DR
11/07/2019	System Member Journals			657.60	657.60 CR
24/07/2019	System Member Journals			657.60	1,315.20 CR
07/08/2019	System Member Journals			657.60	1,972.80 CR
22/08/2019	System Member Journals			657.60	2,630.40 CR
04/09/2019	System Member Journals			657.60	3,288.00 CR
19/09/2019	System Member Journals			657.60	3,945.60 CR
03/10/2019	System Member Journals			657.60	4,603.20 CR
17/10/2019	System Member Journals			657.60	5,260.80 CR
30/10/2019	System Member Journals			657.60	5,918.40 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
13/11/2019	System Member Journals			657.60	6,576.00 CR
27/11/2019	System Member Journals			5,262.84	11,838.84 CR
11/12/2019	System Member Journals			685.30	12,524.14 CR
27/12/2019	System Member Journals			685.30	13,209.44 CR
08/01/2020	System Member Journals			685.30	13,894.74 CR
22/01/2020	System Member Journals			1,185.30	15,080.04 CR
05/02/2020	System Member Journals			685.30	15,765.34 CR
19/02/2020	System Member Journals			685.30	16,450.64 CR
04/03/2020	System Member Journals			685.30	17,135.94 CR
18/03/2020	System Member Journals			685.30	17,821.24 CR
01/04/2020	System Member Journals			685.30	18,506.54 CR
17/04/2020	System Member Journals			685.30	19,191.84 CR
29/04/2020	System Member Journals			696.40	19,888.24 CR
13/05/2020	System Member Journals			685.30	20,573.54 CR
27/05/2020	System Member Journals			685.30	21,258.84 CR
11/06/2020	System Member Journals			685.30	21,944.14 CR
24/06/2020	System Member Journals			685.30	22,629.44 CR
			34,175.60	22,629.44	22,629.44 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Yap, Guat Eng - Pension (Pension) (YAPGUA00001P)

01/07/2019	Opening Balance				1,920.74 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		92.96		1,827.78 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		1,827.78		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			632.67	632.67 CR
			1,920.74	632.67	632.67 CR

(Share of Profit/(Loss)) Yap, Guat Eng - Accumulation (YAPGUA00002A)

01/07/2019	Opening Balance				1,508.00 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		1,508.00		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			700.96	700.96 CR
			1,508.00	700.96	700.96 CR

Income Tax (53330)

(Income Tax) Yap, Guat Eng - Accumulation (YAPGUA00002A)

01/07/2019	Opening Balance				340.71 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			340.71	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		199.81		199.81 DR
			199.81	340.71	199.81 DR

Contributions Tax (53800)

(Contributions Tax) Yap, Guat Eng - Accumulation (YAPGUA00002A)

01/07/2019	Opening Balance				3,839.65 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			3,839.65	0.00 DR
11/07/2019	System Member Journals		98.64		98.64 DR
24/07/2019	System Member Journals		98.64		197.28 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
07/08/2019	System Member Journals		98.64		295.92 DR
22/08/2019	System Member Journals		98.64		394.56 DR
04/09/2019	System Member Journals		98.64		493.20 DR
19/09/2019	System Member Journals		98.64		591.84 DR
03/10/2019	System Member Journals		98.64		690.48 DR
17/10/2019	System Member Journals		98.64		789.12 DR
30/10/2019	System Member Journals		98.64		887.76 DR
13/11/2019	System Member Journals		98.64		986.40 DR
27/11/2019	System Member Journals		789.43		1,775.83 DR
11/12/2019	System Member Journals		102.80		1,878.63 DR
27/12/2019	System Member Journals		102.80		1,981.43 DR
08/01/2020	System Member Journals		102.80		2,084.23 DR
22/01/2020	System Member Journals		177.80		2,262.03 DR
05/02/2020	System Member Journals		102.80		2,364.83 DR
19/02/2020	System Member Journals		102.80		2,467.63 DR
04/03/2020	System Member Journals		102.80		2,570.43 DR
18/03/2020	System Member Journals		102.80		2,673.23 DR
01/04/2020	System Member Journals		102.80		2,776.03 DR
17/04/2020	System Member Journals		102.80		2,878.83 DR
29/04/2020	System Member Journals		104.46		2,983.29 DR
13/05/2020	System Member Journals		102.80		3,086.09 DR
27/05/2020	System Member Journals		102.80		3,188.89 DR
11/06/2020	System Member Journals		102.80		3,291.69 DR
24/06/2020	System Member Journals		102.80		3,394.49 DR
			3,394.49	3,839.65	3,394.49 DR

Pensions Paid (54160)

(Pensions Paid) Yap, Guat Eng - Pension (Pension) (YAPGUA00001P)

01/07/2019	Opening Balance				12,000.00 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			11,419.20	580.80 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			580.80	0.00 DR
05/07/2019	System Member Journals		8,000.00		8,000.00 DR
30/12/2019	System Member Journals		4,000.00		12,000.00 DR
11/06/2020	System Member Journals		2,600.00		14,600.00 DR
30/06/2020	System Member Journals			1,376.00	13,224.00 DR
30/06/2020	System Member Journals			1,297.00	11,927.00 DR
30/06/2020	System Member Journals			3,423.00	8,504.00 DR
30/06/2020	System Member Journals			261.00	8,243.00 DR
30/06/2020	System Member Journals		166.65		8,409.65 DR
			14,766.65	18,357.00	8,409.65 DR

Bank Account (60400)

ANZ Term Deposit #9975 53132 (ANZ Term Deposit #99)

01/07/2019	Opening Balance				212,572.32 DR
20/07/2019	Interest Income from Term Deposit		1,234.84		213,807.16 DR
22/07/2019	Transfer to ANZ Term Deposit #53132		17,325.00		231,132.16 DR
22/07/2019	Transfer to ANZ Term Deposit #53132		175.00		231,307.16 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
20/01/2020	Interest Income from Term Deposit		1,980.64		233,287.80 DR
22/01/2020	Transfer to ANZ Term Deposit #53132		10,000.00		243,287.80 DR
			30,715.48		243,287.80 DR
<u>Cash at Bank - V2 Plus 89214 (Cash at Bank - V2 PI)</u>					
01/07/2019	Opening Balance				25,911.23 DR
01/07/2019	Interest Received		8.95		25,920.18 DR
05/07/2019	Withdrawal			8,000.00	17,920.18 DR
11/07/2019	Super Choice		657.60		18,577.78 DR
22/07/2019	Transfer to ANZ Term Deposit #53132			175.00	18,402.78 DR
22/07/2019	Transfer to ANZ Term Deposit #53132			17,325.00	1,077.78 DR
24/07/2019	Super Choice		657.60		1,735.38 DR
07/08/2019	Super Choice		657.60		2,392.98 DR
22/08/2019	Super Choice		657.60		3,050.58 DR
04/09/2019	Super Choice		657.60		3,708.18 DR
19/09/2019	Super Choice		657.60		4,365.78 DR
01/10/2019	Interest Received		2.37		4,368.15 DR
03/10/2019	Super Choice		657.60		5,025.75 DR
17/10/2019	Super Choice		657.60		5,683.35 DR
30/10/2019	Super Choice		657.60		6,340.95 DR
13/11/2019	Super Choice		657.60		6,998.55 DR
27/11/2019	Super Choice		5,262.84		12,261.39 DR
11/12/2019	Super Choice		685.30		12,946.69 DR
27/12/2019	Super Choice		685.30		13,631.99 DR
30/12/2019	Withdrawal			4,000.00	9,631.99 DR
01/01/2020	Interest Received		2.23		9,634.22 DR
08/01/2020	Super Choice		685.30		10,319.52 DR
22/01/2020	Super Choice		1,185.30		11,504.82 DR
22/01/2020	Transfer to ANZ Term Deposit #53132			10,000.00	1,504.82 DR
05/02/2020	Super Choice		685.30		2,190.12 DR
19/02/2020	Super Choice		685.30		2,875.42 DR
04/03/2020	Super Choice		685.30		3,560.72 DR
18/03/2020	Super Choice		685.30		4,246.02 DR
01/04/2020	Interest Received		0.60		4,246.62 DR
01/04/2020	Super Choice		685.30		4,931.92 DR
17/04/2020	Super Choice		685.30		5,617.22 DR
29/04/2020	Super Choice		696.40		6,313.62 DR
13/05/2020	Super Choice		685.30		6,998.92 DR
27/05/2020	Super Choice		685.30		7,684.22 DR
11/06/2020	Super Choice		685.30		8,369.52 DR
11/06/2020	Withdrawal			2,600.00	5,769.52 DR
24/06/2020	Super Choice		685.30		6,454.82 DR
			22,643.59	42,100.00	6,454.82 DR

Formation Expenses (64000)Formation Expenses (64000)

01/07/2019	Opening Balance				1,120.00 DR
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Transaction Date	Description	Units	Debit	Credit	Balance \$
					1,120.00 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
01/07/2019	Opening Balance				0.01 CR
					0.01 CR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2019	Opening Balance				425.65 DR
01/07/2019	Fund ledger balance forward at 01/07/2019		4,606.00		5,031.65 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			4,606.00	425.65 DR
30/06/2020	PAYG Instalments		3,423.00		3,848.65 DR
30/06/2020	4th PAYG Instalment FY 2020		1,141.00		4,989.65 DR
30/06/2020	FY 2019 Income Tax Paid			425.65	4,564.00 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			3,594.30	969.70 DR
			9,170.00	8,625.95	969.70 DR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
01/07/2019	Opening Balance				1,297.00 CR
30/06/2020	4th PAYG Instalment FY 2019		1,297.00		0.00 DR
30/06/2020	4th PAYG Instalment FY 2020			1,141.00	1,141.00 CR
			1,297.00	1,141.00	1,141.00 CR
Total Debits:			177,053.15		
Total Credits:				177,053.15	