

Parasivam Family Super Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>SNN PROPERTY TRUST (SNN-AX)</u>					
30/06/2020	Profit distribution receivable from SNN PROPERTY TRUST for 2020			12,353.00	12,353.00 CR
				12,353.00	12,353.00 CR
Contributions (24200)					
<u>(Contributions) Parasivam, Sharavanam - Accumulation (PARSHA00006A)</u>					
19/09/2019	ANZ INTERNET BANKING FUNDS TFER TRANSFER 116674 FROM 490515815			10,000.00	10,000.00 CR
30/06/2020	ASIC			54.00	10,054.00 CR
30/06/2020	REVERSAL OF 2019 SUNDRY CREDITORS - PAA FEES			1,375.00	11,429.00 CR
30/06/2020	PAYG IT Tax instalments for QE Dec 19, March 20 & June 20			956.00	12,385.00 CR
				12,385.00	12,385.00 CR
Interest Received (25000)					
<u>Business Premium Saver (ANZ464765538)</u>					
31/07/2019	CREDIT INTEREST PAID			7.03	7.03 CR
30/08/2019	CREDIT INTEREST PAID			5.11	12.14 CR
30/09/2019	CREDIT INTEREST PAID			0.69	12.83 CR
31/10/2019	CREDIT INTEREST PAID			0.47	13.30 CR
29/11/2019	CREDIT INTEREST PAID			0.44	13.74 CR
31/12/2019	CREDIT INTEREST PAID			0.48	14.22 CR
31/01/2020	CREDIT INTEREST PAID			0.46	14.68 CR
28/02/2020	CREDIT INTEREST PAID			0.43	15.11 CR
31/03/2020	CREDIT INTEREST PAID			0.48	15.59 CR
30/04/2020	CREDIT INTEREST PAID			0.45	16.04 CR
29/05/2020	CREDIT INTEREST PAID			0.44	16.48 CR
30/06/2020	CREDIT INTEREST PAID			0.33	16.81 CR
				16.81	16.81 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2020	Accrue Accounting Fee		1,430.00		1,430.00 DR
			1,430.00		1,430.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
18/09/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {278183}		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
02/09/2019	ANZ INTERNET BANKING PAYMENT 302470 TO LEE GREEN EFFECTIVE DATE 31 AUG 2019		693.00		693.00 DR
			693.00		693.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2020	ASIC		54.00		54.00 DR
			54.00		54.00 DR
Interest Paid - ATO General Interest (37700)					
<u>Interest Paid - ATO General Interest (37700)</u>					
30/06/2020	ATO GIC charges Offset from INCOME TAX REFUND AT 30 JUNE 2020		110.26		110.26 DR
30/06/2020	ATO GIC charges Offset from INCOME TAX REFUND AT 30 JUNE 2020		154.59		264.85 DR
			264.85		264.85 DR
Division 293 Tax (48100)					
<u>(Division 293 Tax) Parasivam, Shreya - Accumulation (PARSHR00002A)</u>					
02/09/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {300388} EFFECTIVE DATE 31 AUG 2019		27,957.30		27,957.30 DR
02/09/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {300388} EFFECTIVE DATE 31 AUG 2019		15,566.90		43,524.20 DR
			43,524.20		43,524.20 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		2,350.35		2,350.35 DR
			2,350.35		2,350.35 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
02/09/2019	System Member Journals			27,957.30	27,957.30 CR
02/09/2019	System Member Journals			15,566.90	43,524.20 CR
19/09/2019	System Member Journals		9,100.00		34,424.20 CR
30/06/2020	System Member Journals		54.00		34,370.20 CR
30/06/2020	System Member Journals		1,375.00		32,995.20 CR
30/06/2020	System Member Journals		956.00		32,039.20 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		6,122.39		25,916.81 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		3,546.57		22,370.24 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			918.36	23,288.60 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			531.99	23,820.59 CR
			21,153.96	44,974.55	23,820.59 CR
Opening Balance (50010)					
<u>(Opening Balance) Parasivam, Sharavanam - Accumulation (PARSHA00006A)</u>					
01/07/2019	Opening Balance				123,454.96 CR
01/07/2019	Close Period Journal			4,216.70	127,671.66 CR
				4,216.70	127,671.66 CR
<u>(Opening Balance) Parasivam, Shreya - Accumulation (PARSHR00002A)</u>					
01/07/2019	Opening Balance				110,387.73 CR
01/07/2019	Close Period Journal			3,723.60	114,111.33 CR
				3,723.60	114,111.33 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Division 293 Tax (51900)					
<u>(Division 293 Tax) Parasivam, Shreya - Accumulation (PARSHR00002A)</u>					
02/09/2019	System Member Journals		27,957.30		27,957.30 DR
02/09/2019	System Member Journals		15,566.90		43,524.20 DR
			43,524.20		43,524.20 DR
Contributions (52420)					
<u>(Contributions) Parasivam, Sharavanam - Accumulation (PARSHA00006A)</u>					
01/07/2019	Opening Balance				53.00 CR
01/07/2019	Close Period Journal		53.00		0.00 DR
19/09/2019	System Member Journals			10,000.00	10,000.00 CR
30/06/2020	System Member Journals			54.00	10,054.00 CR
30/06/2020	System Member Journals			1,375.00	11,429.00 CR
30/06/2020	System Member Journals			956.00	12,385.00 CR
			53.00	12,385.00	12,385.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Parasivam, Sharavanam - Accumulation (PARSHA00006A)</u>					
01/07/2019	Opening Balance				4,898.30 CR
01/07/2019	Close Period Journal		4,898.30		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			6,122.39	6,122.39 CR
			4,898.30	6,122.39	6,122.39 CR
<u>(Share of Profit/(Loss)) Parasivam, Shreya - Accumulation (PARSHR00002A)</u>					
01/07/2019	Opening Balance				4,380.55 CR
01/07/2019	Close Period Journal		4,380.55		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			3,546.57	3,546.57 CR
			4,380.55	3,546.57	3,546.57 CR
Income Tax (53330)					
<u>(Income Tax) Parasivam, Sharavanam - Accumulation (PARSHA00006A)</u>					
01/07/2019	Opening Balance				734.60 DR
01/07/2019	Close Period Journal			734.60	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		918.36		918.36 DR
			918.36	734.60	918.36 DR
<u>(Income Tax) Parasivam, Shreya - Accumulation (PARSHR00002A)</u>					
01/07/2019	Opening Balance				656.95 DR
01/07/2019	Close Period Journal			656.95	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		531.99		531.99 DR
			531.99	656.95	531.99 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Parasivam, Sharavanam - Accumulation (PARSHA00006A)</u>					
19/09/2019	System Member Journals		900.00		900.00 DR
			900.00		900.00 DR
Bank Accounts (60400)					
<u>Business Premium Saver (ANZ464765538)</u>					
01/07/2019	Opening Balance				51,799.07 DR

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As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/07/2019	CREDIT INTEREST PAID		7.03		51,806.10 DR
30/08/2019	CREDIT INTEREST PAID		5.11		51,811.21 DR
02/09/2019	ANZ INTERNET BANKING PAYMENT 302470 TO LEE GREEN EFFECTIVE DATE 31 AUG 2019			693.00	51,118.21 DR
02/09/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {300388} EFFECTIVE DATE 31 AUG 2019			43,524.20	7,594.01 DR
18/09/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {278183}			2,081.80	5,512.21 DR
19/09/2019	ANZ INTERNET BANKING FUNDS TFER TRANSFER 116674 FROM 490515815		10,000.00		15,512.21 DR
19/09/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {119372} [Sep 2019 PAYG IT Instalment]			10,022.00	5,490.21 DR
30/09/2019	CREDIT INTEREST PAID		0.69		5,490.90 DR
31/10/2019	CREDIT INTEREST PAID		0.47		5,491.37 DR
29/11/2019	CREDIT INTEREST PAID		0.44		5,491.81 DR
31/12/2019	CREDIT INTEREST PAID		0.48		5,492.29 DR
31/01/2020	CREDIT INTEREST PAID		0.46		5,492.75 DR
28/02/2020	CREDIT INTEREST PAID		0.43		5,493.18 DR
31/03/2020	CREDIT INTEREST PAID		0.48		5,493.66 DR
30/04/2020	CREDIT INTEREST PAID		0.45		5,494.11 DR
29/05/2020	CREDIT INTEREST PAID		0.44		5,494.55 DR
30/06/2020	CREDIT INTEREST PAID		0.33		5,494.88 DR
			10,016.81	56,321.00	5,494.88 DR
Distributions Receivable (61800)					
<u>SNN PROPERTY TRUST (SNN-AX)</u>					
01/07/2019	Opening Balance				19,276.00 DR
30/06/2020	Profit distribution receivable from SNN PROPERTY TRUST for 2020		12,353.00		31,629.00 DR
			12,353.00		31,629.00 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
<u>SNN PROPERTY TRUST (SNN-AX)</u>					
01/07/2019	Opening Balance	1,756.00			175,297.27 DR
		1,756.00			175,297.27 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2019	Opening Balance				6,329.65 DR
18/09/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {278183}		1,822.80		8,152.45 DR
19/09/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {119372} [Sep 2019 PAYG IT Instalment]		478.00		8,630.45 DR
30/06/2020	ATO GIC charges Offset from INCOME TAX REFUND AT 30 JUNE 2020			264.85	8,365.60 DR
30/06/2020	PAYG IT Tax instalments for QE Dec 19, March 20 & June 20		478.00		8,843.60 DR
30/06/2020	PAYG IT Tax instalments for QE Dec 19, March 20 & June 20		478.00		9,321.60 DR
30/06/2020	PAYG IT Tax instalments for QE Dec 19, March 20 & June 20		478.00		9,799.60 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			2,350.35	7,449.25 DR

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General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
			3,734.80	2,615.20	7,449.25 DR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
01/07/2019	Opening Balance				9,544.00 CR
19/09/2019	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {119372} [Sep 2019 PAYG IT Instalment]		9,544.00		0.00 DR
30/06/2020	PAYG IT Tax instalments for QE Dec 19, March 20 & June 20			478.00	478.00 CR
			9,544.00	478.00	478.00 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2019	Opening Balance				1,375.00 CR
30/06/2020	Accrue Accounting Fee			1,430.00	2,805.00 CR
30/06/2020	REVERSAL OF 2019 SUNDRY CREDITORS - PAA FEES		1,375.00		1,430.00 CR
			1,375.00	1,430.00	1,430.00 CR
Total Debits:			161,959.37		
Total Credits:				161,959.37	

Parasivam Family Super Fund

Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(11,145.00)	23800/SNN-AX	SNN PROPERTY TRUST			12,353.00
	24200	Contributions			
(53.00)	24200/PARSHA00006 A	(Contributions) Parasivam, Sharavanam - Accumulation			12,385.00
	25000	Interest Received			
(79.85)	25000/ANZ464765538	Business Premium Saver			16.81
1,375.00	30100	Accountancy Fees		1,430.00	
518.00	30400	ATO Supervisory Levy		259.00	
	30700	Auditor's Remuneration		693.00	
53.00	30800	ASIC Fees		54.00	
	37700	Interest Paid - ATO General Interest		264.85	
	48100	Division 293 Tax			
	48100/PARSHR00002 A	(Division 293 Tax) Parasivam, Shreya - Accumulation		43,524.20	
1,391.55	48500	Income Tax Expense		2,350.35	
7,940.30	49000	Profit/Loss Allocation Account			23,820.59
	50010	Opening Balance			
(123,454.96)	50010/PARSHA00006 A	(Opening Balance) Parasivam, Sharavanam - Accumulation			127,671.66
(110,387.73)	50010/PARSHR00002 A	(Opening Balance) Parasivam, Shreya - Accumulation			114,111.33
	51900	Division 293 Tax			
	51900/PARSHR00002 A	(Division 293 Tax) Parasivam, Shreya - Accumulation		43,524.20	
	52420	Contributions			
(53.00)	52420/PARSHA00006 A	(Contributions) Parasivam, Sharavanam - Accumulation			12,385.00
	53100	Share of Profit/(Loss)			
(4,898.30)	53100/PARSHA00006 A	(Share of Profit/(Loss)) Parasivam, Sharavanam - Accumulation			6,122.39
(4,380.55)	53100/PARSHR00002 A	(Share of Profit/(Loss)) Parasivam, Shreya - Accumulation			3,546.57
	53330	Income Tax			
734.60	53330/PARSHA00006 A	(Income Tax) Parasivam, Sharavanam - Accumulation		918.36	
656.95	53330/PARSHR00002 A	(Income Tax) Parasivam, Shreya - Accumulation		531.99	

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Trial Balance

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Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	53800	Contributions Tax			
0.00	53800/PARSHA00006 A	(Contributions Tax) Parasivam, Sharavanam - Accumulation		900.00	
	60400	Bank Accounts			
51,799.07	60400/ANZ464765538	Business Premium Saver		5,494.88	
	61800	Distributions Receivable			
19,276.00	61800/SNN-AX	SNN PROPERTY TRUST		31,629.00	
	78400	Units in Unlisted Unit Trusts (Australian)			
175,297.27	78400/SNN-AX	SNN PROPERTY TRUST	1,756.0000	175,297.27	
6,329.65	85000	Income Tax Payable/Refundable		7,449.25	
(9,544.00)	86000	PAYG Payable			478.00
(1,375.00)	88000	Sundry Creditors			1,430.00
				314,320.35	314,320.35

Current Year Profit/(Loss): (21,470.24)