

# Circle H Super Fund

## General Ledger

As at 30 June 2020

| Transaction Date                                       | Description   | Units | Debit           | Credit           | Balance \$          |
|--|---|-------|-----------------|------------------|---------------------|
| <b>Changes in Market Values of Investments (24700)</b> |   |       |                 |                  |                     |
| <u>Changes in Market Values of Investments (24700)</u> |   |       |                 |                  |                     |
| 30/06/2020   | Revaluation - 30/06/2020 @ \$110,000.000000 (Exit) - 1.000000 Units on hand (EXCAVATOR) |       | 2,035.91        |                  | 2,035.91 DR         |
| 30/06/2020   | Revaluation - 30/06/2020 @ \$9,091.910000 (Exit) - 1.000000 Units on hand (MACHINERY)   |       |                 | 418.29           | 1,617.62 DR         |
|  |   |       | <b>2,035.91</b> | <b>418.29</b>    | <b>1,617.62 DR</b>  |
| <b>Other Investment Income (26500)</b>                 |   |       |                 |                  |                     |
| <u>Plant and Equipment (EXCAVATOR2)</u>                |   |       |                 |                  |                     |
| 23/09/2019   | Hire Fee  |       |                 | 12,000.00        | 12,000.00 CR        |
|  |   |       |                 | <b>12,000.00</b> | <b>12,000.00 CR</b> |
| <b>Accountancy Fees (30100)</b>                        |   |       |                 |                  |                     |
| <u>Accountancy Fees (30100)</u>                        |   |       |                 |                  |                     |
| 08/07/2019   | CAS Fees  |       | 2,152.50        |                  | 2,152.50 DR         |
| 21/08/2019   | CAS Fees  |       | 174.25          |                  | 2,326.75 DR         |
| 10/01/2020   | CAS Fees  |       | 2,075.62        |                  | 4,402.37 DR         |
|  |   |       | <b>4,402.37</b> |                  | <b>4,402.37 DR</b>  |
| <b>ATO Supervisory Levy (30400)</b>                    |   |       |                 |                  |                     |
| <u>ATO Supervisory Levy (30400)</u>                    |   |       |                 |                  |                     |
| 30/06/2020   | To take up ATO Super Levy 2019  |       | 518.00          |                  | 518.00 DR           |
| 30/06/2020   | To take up ATO Super Levy 2020  |       | 259.00          |                  | 777.00 DR           |
|  |   |       | <b>777.00</b>   |                  | <b>777.00 DR</b>    |
| <b>ASIC Fees (30800)</b>                               |   |       |                 |                  |                     |
| <u>ASIC Fees (30800)</u>                               |   |       |                 |                  |                     |
| 05/08/2019   | ASIC FEES   |       | 54.00           |                  | 54.00 DR            |
|  |   |       | <b>54.00</b>    |                  | <b>54.00 DR</b>     |
| <b>Depreciation (33400)</b>                            |   |       |                 |                  |                     |
| <u>Machinery (Plant and Equipment5)</u>                |   |       |                 |                  |                     |
| 30/06/2020   | Depreciation for the period {2020}  |       | 7,964.09        |                  | 7,964.09 DR         |
| 30/06/2020   | depreciation - Hyundai excvator   |       | 417.29          |                  | 8,381.38 DR         |
|  |   |       | <b>8,381.38</b> |                  | <b>8,381.38 DR</b>  |
| <b>Insurance (38000)</b>                               |   |       |                 |                  |                     |
| <u>Insurance (38000)</u>                               |   |       |                 |                  |                     |
| 09/08/2019   | CAS Fees  |       | 290.91          |                  | 290.91 DR           |
|  |   |       | <b>290.91</b>   |                  | <b>290.91 DR</b>    |
| <b>Repairs &amp; Maintenance (43000)</b>               |   |       |                 |                  |                     |
| <u>Repairs &amp; Maintenance (43000)</u>               |   |       |                 |                  |                     |
| 07/11/2019   | Concrete Pumping  |       | 5,592.65        |                  | 5,592.65 DR         |
|  |   |       | <b>5,592.65</b> |                  | <b>5,592.65 DR</b>  |
| <b>Profit/Loss Allocation Account (49000)</b>          |   |       |                 |                  |                     |
| <u>Profit/Loss Allocation Account (49000)</u>          |   |       |                 |                  |                     |
| 30/06/2020   | Create Entries - Profit/Loss Allocation - 30/06/2020                                    |       |                 | 9,115.93         | 9,115.93 CR         |
|  |   |       |                 | <b>9,115.93</b>  | <b>9,115.93 CR</b>  |

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As at 30 June 2020

| Transaction Date  | Description   | Units       | Debit            | Credit           | Balance \$           |
|---|---|-------------|------------------|------------------|----------------------|
| <b>Opening Balance (50010)</b>  |   |             |                  |                  |                      |
| (Opening Balance) Hayes, Anthony - Accumulation (HAYANT00001A)        |   |             |                  |                  |                      |
| 01/07/2019  | Opening Balance   |             |                  |                  | 100,658.63 CR        |
| 01/07/2019  | Close Period Journal  |             |                  | 52,513.97        | 153,172.60 CR        |
|   |   |             |                  | <b>52,513.97</b> | <b>153,172.60 CR</b> |
| <b>Share of Profit/(Loss) (53100)</b>                                 |   |             |                  |                  |                      |
| (Share of Profit/(Loss)) Hayes, Anthony - Accumulation (HAYANT00001A) |   |             |                  |                  |                      |
| 01/07/2019  | Opening Balance   |             |                  |                  | 52,513.97 CR         |
| 01/07/2019  | Close Period Journal  |             | 52,513.97        |                  | 0.00 DR              |
| 30/06/2020  | Create Entries - Profit/Loss Allocation - 30/06/2020                        |             | 9,115.93         |                  | 9,115.93 DR          |
|   |   |             | <b>61,629.90</b> |                  | <b>9,115.93 DR</b>   |
| <b>Bank Accounts (60400)</b>  |   |             |                  |                  |                      |
| NAB Business Everyday Account (NAB915424346)                          |   |             |                  |                  |                      |
| 01/07/2019  | Opening Balance   |             |                  |                  | 24,784.48 DR         |
| 08/07/2019  | CAS Fees  |             |                  | 2,310.00         | 22,474.48 DR         |
| 05/08/2019  | ASIC FEES   |             |                  | 54.00            | 22,420.48 DR         |
| 09/08/2019  | CAS Fees  |             |                  | 320.00           | 22,100.48 DR         |
| 21/08/2019  | CAS Fees  |             |                  | 187.00           | 21,913.48 DR         |
| 23/09/2019  | Hire Fee  |             | 13,200.00        |                  | 35,113.48 DR         |
| 07/11/2019  | Concrete Pumping  |             |                  | 6,151.92         | 28,961.56 DR         |
| 18/11/2019  | ATO   |             | 7,763.00         |                  | 36,724.56 DR         |
| 10/01/2020  | CAS Fees  |             |                  | 2,227.50         | 34,497.06 DR         |
| 08/04/2020  | Envirosafe Earthworks - Purchase of Hyundai 5.7 ft Robex 55-7               |             |                  | 10,000.00        | 24,497.06 DR         |
|   |   |             | <b>20,963.00</b> | <b>21,250.42</b> | <b>24,497.06 DR</b>  |
| <b>Other Assets (76000)</b>   |   |             |                  |                  |                      |
| Plant and Equipment (EXCAVATOR2)                                      |   |             |                  |                  |                      |
| 01/07/2019  | Opening Balance   | 1.00        |                  |                  | 120,000.00 DR        |
| 30/06/2020  | Depreciation for the period {2020}  |             |                  | 7,964.09         | 112,035.91 DR        |
| 30/06/2020  | Revaluation - 30/06/2020 @ \$110,000.000000 (Exit) - 1.000000 Units on hand |             |                  | 2,035.91         | 110,000.00 DR        |
|   |   | <b>1.00</b> |                  | <b>10,000.00</b> | <b>110,000.00 DR</b> |
| Plant and Equipment (MACHINERY2)                                      |   |             |                  |                  |                      |
| 08/04/2020  | Envirosafe Earthworks - Purchase of Hyundai 5.7 ft Robex 55-7               | 1.00        | 9,090.91         |                  | 9,090.91 DR          |
| 30/06/2020  | depreciation - Hyundai excvator   |             |                  | 417.29           | 8,673.62 DR          |
| 30/06/2020  | Revaluation - 30/06/2020 @ \$9,091.910000 (Exit) - 1.000000 Units on hand   |             | 418.29           |                  | 9,091.91 DR          |
|   |   | <b>1.00</b> | <b>9,509.20</b>  | <b>417.29</b>    | <b>9,091.91 DR</b>   |
| <b>GST Payable/Refundable (84000)</b>                                 |   |             |                  |                  |                      |
| GST Payable/Refundable (84000)  |   |             |                  |                  |                      |
| 01/07/2019  | Opening Balance   |             |                  |                  | 8,388.12 DR          |
| 08/07/2019  | CAS Fees  |             | 157.50           |                  | 8,545.62 DR          |
| 09/08/2019  | CAS Fees  |             | 29.09            |                  | 8,574.71 DR          |
| 21/08/2019  | CAS Fees  |             | 12.75            |                  | 8,587.46 DR          |

Circle H Super Fund

General Ledger

As at 30 June 2020

| Transaction Date | Description   | Units | Debit    | Credit   | Balance \$  |
|------------------|---|-------|----------|----------|-------------|
| 23/09/2019       | Hire Fee  |       |          | 1,200.00 | 7,387.46 DR |
| 07/11/2019       | Concrete Pumping  |       | 559.27   |          | 7,946.73 DR |
| 18/11/2019       | ATO   |       |          | 7,763.00 | 183.73 DR   |
| 10/01/2020       | CAS Fees  |       | 151.88   |          | 335.61 DR   |
| 08/04/2020       | Envirosafe Earthworks - Purchase of Hyundai 5.7 ft Robex 55-7 |       | 909.09   |          | 1,244.70 DR |
| 30/06/2020       | To take up ATO Super Levy 2019                                |       |          | 518.00   | 726.70 DR   |
| 30/06/2020       | To reflect transfer from ICA to ITA                           |       |          | 107.00   | 619.70 DR   |
|                  |   |       | 1,819.58 | 9,588.00 | 619.70 DR   |

Income Tax Payable/Refundable (85000)

|                                       |                                     |  |        |        |           |
|---------------------------------------|-------------------------------------|--|--------|--------|-----------|
| Income Tax Payable/Refundable (85000) |                                     |  |        |        |           |
| 30/06/2020                            | To take up ATO Super Levy 2020      |  |        | 259.00 | 259.00 CR |
| 30/06/2020                            | To reflect transfer from ICA to ITA |  | 107.00 |        | 152.00 CR |
|                                       |                                     |  | 107.00 | 259.00 | 152.00 CR |

Total Debits: 115,562.90

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