

# 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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Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Hayes, Anthony - Accumulation (HAYANT00001A)</u>					
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>					
<u>(Share of Profit/(Loss)) Hayes, Anthony - Accumulation (HAYANT00001A)</u>					
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>					
<u>NAB Business Everyday Account (NAB915424346)</u>					
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>					
<u>Plant and Equipment (EXCAVATOR2)</u>					
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>
<u>Plant and Equipment (MACHINERY2)</u>					
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>					
<u>GST Payable/Refundable (84000)</u>					
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

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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
			<b>1,819.58</b>	<b>9,588.00</b>	<b>619.70 DR</b>

## **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
			<b>107.00</b>	<b>259.00</b>	<b>152.00 CR</b>

**Total Debits: 115,562.90**

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