

CANT FAMILY SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>The Cant Unit Trust (CANTUNIT)</u>					
30/06/2021	distribution from Cant Unit Trust			5,211.00	5,211.00 CR
				5,211.00	5,211.00 CR
Contributions (24200)					
<u>(Contributions) Cant, Phillip - Accumulation (CANPHI00002A)</u>					
03/08/2020	PC contributions			2,291.28	2,291.28 CR
04/11/2020	PC contributions			3,099.97	5,391.25 CR
12/02/2021	PC contributions			2,695.62	8,086.87 CR
04/05/2021	PC contributions			2,695.62	10,782.49 CR
				10,782.49	10,782.49 CR
<u>(Contributions) Morrison, Kerry - Accumulation (MORKER00001A)</u>					
07/07/2020	KM contributions			593.75	593.75 CR
07/07/2020	KM contributions			475.00	1,068.75 CR
07/07/2020	KM contributions			475.00	1,543.75 CR
11/11/2020	KM contributions			1,543.75	3,087.50 CR
30/11/2020	KM contributions			1,543.75	4,631.25 CR
03/02/2021	KM contributions			1,872.55	6,503.80 CR
06/05/2021	KM contributions			1,899.95	8,403.75 CR
				8,403.75	8,403.75 CR
Transfers In (28500)					
<u>(Transfers In) Cant, Phillip - Accumulation (CANPHI00002A)</u>					
12/01/2021	rollover P Cant [rollover P Cant ATO unclaimed super]			1,332.77	1,332.77 CR
				1,332.77	1,332.77 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
17/11/2020	accounting fees		440.00		440.00 DR
16/06/2021	accounting fees		1,375.00		1,815.00 DR
			1,815.00		1,815.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2021	ATO supervisory levy		259.00		259.00 DR
			259.00		259.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
15/02/2021	ASIC fees		55.00		55.00 DR
			55.00		55.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		3,340.20		3,340.20 DR
			3,340.20		3,340.20 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
07/07/2020	System Member Journals		504.69		504.69 DR
07/07/2020	System Member Journals		403.75		908.44 DR
07/07/2020	System Member Journals		403.75		1,312.19 DR
03/08/2020	System Member Journals		1,947.59		3,259.78 DR
04/11/2020	System Member Journals		2,634.97		5,894.75 DR
11/11/2020	System Member Journals		1,312.19		7,206.94 DR
30/11/2020	System Member Journals		1,312.19		8,519.13 DR
12/01/2021	System Member Journals		1,332.77		9,851.90 DR
03/02/2021	System Member Journals		1,591.67		11,443.57 DR
12/02/2021	System Member Journals		2,291.28		13,734.85 DR
04/05/2021	System Member Journals		2,291.28		16,026.13 DR
06/05/2021	System Member Journals		1,614.96		17,641.09 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		2,623.71		20,264.80 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		458.29		20,723.09 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			393.54	20,329.55 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			68.74	20,260.81 DR
			20,723.09	462.28	20,260.81 DR

Opening Balance (50010)(Opening Balance) Cant, Phillip - Accumulation (CANPHI00002A)

01/07/2020	Opening Balance				253,996.28 CR
01/07/2020	Close Period Journal			6,523.27	260,519.55 CR
				6,523.27	260,519.55 CR

(Opening Balance) Morrison, Kerry - Accumulation (MORKER00001A)

01/07/2020	Opening Balance				38,824.98 CR
01/07/2020	Close Period Journal			3,828.39	42,653.37 CR
				3,828.39	42,653.37 CR

Contributions (52420)(Contributions) Cant, Phillip - Accumulation (CANPHI00002A)

01/07/2020	Opening Balance				8,799.39 CR
01/07/2020	Close Period Journal		8,799.39		0.00 DR
03/08/2020	System Member Journals			2,291.28	2,291.28 CR
04/11/2020	System Member Journals			3,099.97	5,391.25 CR
12/02/2021	System Member Journals			2,695.62	8,086.87 CR
04/05/2021	System Member Journals			2,695.62	10,782.49 CR
			8,799.39	10,782.49	10,782.49 CR

(Contributions) Morrison, Kerry - Accumulation (MORKER00001A)

01/07/2020	Opening Balance				4,086.02 CR
01/07/2020	Close Period Journal		4,086.02		0.00 DR
07/07/2020	System Member Journals			593.75	593.75 CR
07/07/2020	System Member Journals			475.00	1,068.75 CR
07/07/2020	System Member Journals			475.00	1,543.75 CR
11/11/2020	System Member Journals			1,543.75	3,087.50 CR
30/11/2020	System Member Journals			1,543.75	4,631.25 CR
03/02/2021	System Member Journals			1,872.55	6,503.80 CR
06/05/2021	System Member Journals			1,899.95	8,403.75 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			4,086.02	8,403.75	8,403.75 CR
Transfers In (52850)					
<u>(Transfers In) Cant, Phillip - Accumulation (CANPHI00002A)</u>					
12/01/2021	System Member Journals			1,332.77	1,332.77 CR
				1,332.77	1,332.77 CR
<u>(Transfers In) Morrison, Kerry - Accumulation (MORKER00001A)</u>					
01/07/2020	Opening Balance				506.55 CR
01/07/2020	Close Period Journal		506.55		0.00 DR
			506.55		0.00 DR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Cant, Phillip - Accumulation (CANPHI00002A)</u>					
01/07/2020	Opening Balance				1,125.01 DR
01/07/2020	Close Period Journal			1,125.01	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			2,623.71	2,623.71 CR
				3,748.72	2,623.71 CR
<u>(Share of Profit/(Loss)) Morrison, Kerry - Accumulation (MORKER00001A)</u>					
01/07/2020	Opening Balance				177.99 DR
01/07/2020	Close Period Journal			177.99	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			458.29	458.29 CR
				636.28	458.29 CR
Income Tax (53330)					
<u>(Income Tax) Cant, Phillip - Accumulation (CANPHI00002A)</u>					
01/07/2020	Opening Balance				168.79 CR
01/07/2020	Close Period Journal		168.79		0.00 DR
12/01/2021	System Member Journals				0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		393.54		393.54 DR
			562.33		393.54 DR
<u>(Income Tax) Morrison, Kerry - Accumulation (MORKER00001A)</u>					
01/07/2020	Opening Balance				26.71 CR
01/07/2020	Close Period Journal		26.71		0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		68.74		68.74 DR
			95.45		68.74 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Cant, Phillip - Accumulation (CANPHI00002A)</u>					
01/07/2020	Opening Balance				1,319.90 DR
01/07/2020	Close Period Journal			1,319.90	0.00 DR
03/08/2020	System Member Journals		343.69		343.69 DR
04/11/2020	System Member Journals		465.00		808.69 DR
12/02/2021	System Member Journals		404.34		1,213.03 DR
04/05/2021	System Member Journals		404.34		1,617.37 DR
			1,617.37	1,319.90	1,617.37 DR
<u>(Contributions Tax) Morrison, Kerry - Accumulation (MORKER00001A)</u>					
01/07/2020	Opening Balance				612.90 DR

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01/07/2020	Close Period Journal			612.90	0.00 DR
07/07/2020	System Member Journals		89.06		89.06 DR
07/07/2020	System Member Journals		71.25		160.31 DR
07/07/2020	System Member Journals		71.25		231.56 DR
11/11/2020	System Member Journals		231.56		463.12 DR
30/11/2020	System Member Journals		231.56		694.68 DR
03/02/2021	System Member Journals		280.88		975.56 DR
06/05/2021	System Member Journals		284.99		1,260.55 DR
			1,260.55	612.90	1,260.55 DR

Bank Accounts (60400)Cant Family Super Fund (BCC72593)

01/07/2020	Opening Balance				50,276.69 DR
07/07/2020	KM contributions		475.00		50,751.69 DR
07/07/2020	KM contributions		475.00		51,226.69 DR
07/07/2020	KM contributions		593.75		51,820.44 DR
03/08/2020	PC contributions		2,291.28		54,111.72 DR
04/11/2020	PC contributions		3,099.97		57,211.69 DR
11/11/2020	KM contributions		1,543.75		58,755.44 DR
17/11/2020	accounting fees			440.00	58,315.44 DR
30/11/2020	KM contributions		1,543.75		59,859.19 DR
12/01/2021	rollover P Cant [rollover P Cant ATO unclaimed super]		1,332.77		61,191.96 DR
03/02/2021	KM contributions		1,872.55		63,064.51 DR
12/02/2021	PC contributions		2,695.62		65,760.13 DR
15/02/2021	ASIC fees			55.00	65,705.13 DR
04/05/2021	PC contributions		2,695.62		68,400.75 DR
06/05/2021	KM contributions		1,899.95		70,300.70 DR
16/06/2021	ATO paymnt			554.00	69,746.70 DR
16/06/2021	accounting fees			1,375.00	68,371.70 DR
			20,519.01	2,424.00	68,371.70 DR

Bonus Share Dividend Account (BCC72593S98)

01/07/2020	Opening Balance				150.00 DR
					150.00 DR

Distributions Receivable (61800)The Cant Unit Trust (CANTUNIT)

30/06/2021	distribution from Cant Unit Trust		5,211.00		5,211.00 DR
			5,211.00		5,211.00 DR

Shares in Unlisted Private Companies (Australian) (77800)Banana Coast Credit Union Shares (BCCU Shares)

01/07/2020	Opening Balance	10.00			10.00 DR
		10.00			10.00 DR

Units in Unlisted Unit Trusts (Australian) (78400)The Cant Unit Trust (CANTUNIT)

01/07/2020	Opening Balance				259,082.68 DR
		0.00			259,082.68 DR

Income Tax Payable/Refundable (85000)

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<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				5,828.45 CR
16/06/2021	ATO paymnt		554.00		5,274.45 CR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			3,340.20	8,614.65 CR
			554.00	3,340.20	8,614.65 CR
<u>Sundry Creditors (88000)</u>					
<u>Sundry Creditors (88000)</u>					
01/07/2020	Opening Balance				518.00 CR
30/06/2021	ATO supervisory levy			259.00	777.00 CR
				259.00	777.00 CR
Total Debits:		69,403.96			
Total Credits:		69,403.96			