

IFS Group Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Parker, Bruce - Accumulation (PARBRU00001A)</u>					
16/08/2021	IFS IFS IFS Group Services Pty Ltd			2,000.00	2,000.00 CR
23/08/2021	2020 + 2021 Supervisory Levy			518.00	2,518.00 CR
30/08/2021	ASIC fee			138.00	2,656.00 CR
13/09/2021	IFS IFS IFS Group Services Pty Ltd			2,076.93	4,732.93 CR
15/11/2021	IFS IFS IFS Group Services Pty Ltd			2,538.47	7,271.40 CR
24/12/2021	IFS IFS IFS Group Services Pty Ltd			1,615.39	8,886.79 CR
24/01/2022	IFS IFS IFS Group Services Pty Ltd			1,384.62	10,271.41 CR
07/02/2022	IFS IFS IFS Group Services Pty Ltd			4,028.12	14,299.53 CR
01/03/2022	IFS IFS IFS Group Services Pty Ltd			692.31	14,991.84 CR
30/06/2022	IFS Supe B & IFS Group Services Pty Ltd			30,000.00	44,991.84 CR
30/06/2022	IFS IFS - B P IFS Group Services Pty Ltd			5,173.04	50,164.88 CR
				50,164.88	50,164.88 CR
<u>(Contributions) Parker, Kathryn - Accumulation (PARKAT00001A)</u>					
30/06/2022	IFS Supe B & IFS Group Services Pty Ltd			30,000.00	30,000.00 CR
				30,000.00	30,000.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2022	0070687984 CREDIT 998738142 BSB124001 WALL (WALLABIES)			50,000.00	50,000.00 CR
30/06/2022	Revaluation - 30/06/2022 @ \$0.155000 (System Price) - 3,125.000000 Units on hand (PEN.AX)		46.87		49,953.13 CR
			46.87	50,000.00	49,953.13 CR
Interest Received (25000)					
<u>Cash at Bank (BQL998738142)</u>					
31/07/2021	Interest 01/07/21 to 31/07/21			0.60	0.60 CR
31/08/2021	Interest 01/08/21 to 31/08/21			0.53	1.13 CR
30/09/2021	Interest 01/09/21 to 30/09/21			0.73	1.86 CR
31/10/2021	Interest 01/10/21 to 31/10/21			0.61	2.47 CR
30/11/2021	Interest 01/11/21 to 30/11/21			0.54	3.01 CR
31/12/2021	Interest 01/12/21 to 31/12/21			0.61	3.62 CR
31/01/2022	Interest 01/01/22 to 31/01/22			0.67	4.29 CR
28/02/2022	Interest 01/02/22 to 28/02/22			1.24	5.53 CR
31/03/2022	Interest 01/03/22 to 31/03/22			1.30	6.83 CR
30/04/2022	Interest 01/04/22 to 30/04/22			1.02	7.85 CR
31/05/2022	Interest 01/05/22 to 31/05/22			0.98	8.83 CR
30/06/2022	Interest 01/06/22 to 30/06/22			6.72	15.55 CR
				15.55	15.55 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2022	HW One Invoice - paid July 2022		1,276.00		1,276.00 DR
			1,276.00		1,276.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
23/08/2021	2020 + 2021 Supervisory Levy		518.00		518.00 DR

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			518.00		518.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
30/08/2021	ASIC fee		56.00		56.00 DR
			56.00		56.00 DR
Fines & Penalties (38200)					
<u>Fines & Penalties (38200)</u>					
30/08/2021	ASIC fee		82.00		82.00 DR
			82.00		82.00 DR
Life Insurance Premiums (39000)					
<u>(Life Insurance Premiums) Parker, Bruce - Accumulation (PARBRU00001A)</u>					
16/07/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,177.36		1,177.36 DR
17/08/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,424.41		2,601.77 DR
16/09/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,424.41		4,026.18 DR
18/10/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,424.41		5,450.59 DR
16/11/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,424.41		6,875.00 DR
16/12/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,424.41		8,299.41 DR
18/01/2022	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,424.41		9,723.82 DR
16/02/2022	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,424.41		11,148.23 DR
16/03/2022	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,424.41		12,572.64 DR
26/04/2022	ONEPATHLIFE E380375 3 IFS GROUP SUPERANNUATION FU		1,424.41		13,997.05 DR
16/05/2022	ONEPATHLIFE E380375 3 IFS GROUP SUPERANNUATION FU		1,424.41		15,421.46 DR
15/06/2022	ONEPATHLIFE E380375 3 IFS GROUP SUPERANNUATION FU		1,424.41		16,845.87 DR
			16,845.87		16,845.87 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		9,159.30		9,159.30 DR
			9,159.30		9,159.30 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
16/07/2021	System Member Journals			1,000.76	1,000.76 CR
16/08/2021	System Member Journals		1,700.00		699.24 DR
17/08/2021	System Member Journals			1,210.75	511.51 CR
23/08/2021	System Member Journals		440.30		71.21 CR
30/08/2021	System Member Journals		117.30		46.09 DR
13/09/2021	System Member Journals		1,765.39		1,811.48 DR
16/09/2021	System Member Journals			1,210.75	600.73 DR
18/10/2021	System Member Journals			1,210.75	610.02 CR
15/11/2021	System Member Journals		2,157.70		1,547.68 DR
16/11/2021	System Member Journals			1,210.75	336.93 DR

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16/12/2021	System Member Journals			1,210.75	873.82 CR
24/12/2021	System Member Journals		1,373.08		499.26 DR
18/01/2022	System Member Journals			1,210.75	711.49 CR
24/01/2022	System Member Journals		1,176.93		465.44 DR
07/02/2022	System Member Journals		3,423.90		3,889.34 DR
16/02/2022	System Member Journals			1,210.75	2,678.59 DR
01/03/2022	System Member Journals		588.46		3,267.05 DR
16/03/2022	System Member Journals			1,210.75	2,056.30 DR
26/04/2022	System Member Journals			1,210.75	845.55 DR
16/05/2022	System Member Journals			1,210.75	365.20 CR
15/06/2022	System Member Journals			1,210.75	1,575.95 CR
30/06/2022	System Member Journals		4,397.08		2,821.13 DR
30/06/2022	System Member Journals		25,500.00		28,321.13 DR
30/06/2022	System Member Journals		25,500.00		53,821.13 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		24,306.56		78,127.69 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		23,730.12		101,857.81 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		171.32		102,029.13 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		167.26		102,196.39 DR
			116,515.40	14,319.01	102,196.39 DR
Opening Balance (50010)					
<u>(Opening Balance) Parker, Bruce - Accumulation (PARBRU00001A)</u>					
01/07/2021	Opening Balance				54,778.62 CR
01/07/2021	Close Period Journal		2,216.17		52,562.45 CR
			2,216.17		52,562.45 CR
<u>(Opening Balance) Parker, Kathryn - Accumulation (PARKAT00001A)</u>					
01/07/2021	Opening Balance				47,601.98 CR
01/07/2021	Close Period Journal			2,987.38	50,589.36 CR
				2,987.38	50,589.36 CR
Contributions (52420)					
<u>(Contributions) Parker, Bruce - Accumulation (PARBRU00001A)</u>					
01/07/2021	Opening Balance				6,638.40 CR
01/07/2021	Close Period Journal		6,638.40		0.00 DR
16/08/2021	System Member Journals			2,000.00	2,000.00 CR
23/08/2021	System Member Journals			518.00	2,518.00 CR
30/08/2021	System Member Journals			138.00	2,656.00 CR
13/09/2021	System Member Journals			2,076.93	4,732.93 CR
15/11/2021	System Member Journals			2,538.47	7,271.40 CR
24/12/2021	System Member Journals			1,615.39	8,886.79 CR
24/01/2022	System Member Journals			1,384.62	10,271.41 CR
07/02/2022	System Member Journals			4,028.12	14,299.53 CR
01/03/2022	System Member Journals			692.31	14,991.84 CR
30/06/2022	System Member Journals			5,173.04	20,164.88 CR
30/06/2022	System Member Journals			30,000.00	50,164.88 CR
			6,638.40	50,164.88	50,164.88 CR
<u>(Contributions) Parker, Kathryn - Accumulation (PARKAT00001A)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				4,425.60 CR
01/07/2021	Close Period Journal		4,425.60		0.00 DR
30/06/2022	System Member Journals			30,000.00	30,000.00 CR
			4,425.60	30,000.00	30,000.00 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Parker, Bruce - Accumulation (PARBRU00001A)

01/07/2021	Opening Balance				1,075.48 DR
01/07/2021	Close Period Journal			1,075.48	0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			24,306.56	24,306.56 CR
				25,382.04	24,306.56 CR

(Share of Profit/(Loss)) Parker, Kathryn - Accumulation (PARKAT00001A)

01/07/2021	Opening Balance				975.79 DR
01/07/2021	Close Period Journal			975.79	0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			23,730.12	23,730.12 CR
				24,705.91	23,730.12 CR

Income Tax (53330)

(Income Tax) Parker, Bruce - Accumulation (PARBRU00001A)

01/07/2021	Opening Balance				1,458.19 CR
01/07/2021	Close Period Journal		1,458.19		0.00 DR
16/07/2021	System Member Journals			176.60	176.60 CR
17/08/2021	System Member Journals			213.66	390.26 CR
16/09/2021	System Member Journals			213.66	603.92 CR
18/10/2021	System Member Journals			213.66	817.58 CR
16/11/2021	System Member Journals			213.66	1,031.24 CR
16/12/2021	System Member Journals			213.66	1,244.90 CR
18/01/2022	System Member Journals			213.66	1,458.56 CR
16/02/2022	System Member Journals			213.66	1,672.22 CR
16/03/2022	System Member Journals			213.66	1,885.88 CR
26/04/2022	System Member Journals			213.66	2,099.54 CR
16/05/2022	System Member Journals			213.66	2,313.20 CR
15/06/2022	System Member Journals			213.66	2,526.86 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			171.32	2,698.18 CR
			1,458.19	2,698.18	2,698.18 CR

(Income Tax) Parker, Kathryn - Accumulation (PARKAT00001A)

01/07/2021	Opening Balance				201.41 CR
01/07/2021	Close Period Journal		201.41		0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			167.26	167.26 CR
			201.41	167.26	167.26 CR

Contributions Tax (53800)

(Contributions Tax) Parker, Bruce - Accumulation (PARBRU00001A)

01/07/2021	Opening Balance				995.76 DR
01/07/2021	Close Period Journal			995.76	0.00 DR
16/08/2021	System Member Journals		300.00		300.00 DR
23/08/2021	System Member Journals		77.70		377.70 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/08/2021	System Member Journals		20.70		398.40 DR
13/09/2021	System Member Journals		311.54		709.94 DR
15/11/2021	System Member Journals		380.77		1,090.71 DR
24/12/2021	System Member Journals		242.31		1,333.02 DR
24/01/2022	System Member Journals		207.69		1,540.71 DR
07/02/2022	System Member Journals		604.22		2,144.93 DR
01/03/2022	System Member Journals		103.85		2,248.78 DR
30/06/2022	System Member Journals		775.96		3,024.74 DR
30/06/2022	System Member Journals		4,500.00		7,524.74 DR
			7,524.74	995.76	7,524.74 DR
<u>(Contributions Tax) Parker, Kathryn - Accumulation (PARKAT00001A)</u>					
01/07/2021	Opening Balance				663.84 DR
01/07/2021	Close Period Journal			663.84	0.00 DR
30/06/2022	System Member Journals		4,500.00		4,500.00 DR
			4,500.00	663.84	4,500.00 DR
Life Insurance Premiums (53920)					
<u>(Life Insurance Premiums) Parker, Bruce - Accumulation (PARBRU00001A)</u>					
01/07/2021	Opening Balance				8,241.52 DR
01/07/2021	Close Period Journal			8,241.52	0.00 DR
16/07/2021	System Member Journals		1,177.36		1,177.36 DR
17/08/2021	System Member Journals		1,424.41		2,601.77 DR
16/09/2021	System Member Journals		1,424.41		4,026.18 DR
18/10/2021	System Member Journals		1,424.41		5,450.59 DR
16/11/2021	System Member Journals		1,424.41		6,875.00 DR
16/12/2021	System Member Journals		1,424.41		8,299.41 DR
18/01/2022	System Member Journals		1,424.41		9,723.82 DR
16/02/2022	System Member Journals		1,424.41		11,148.23 DR
16/03/2022	System Member Journals		1,424.41		12,572.64 DR
26/04/2022	System Member Journals		1,424.41		13,997.05 DR
16/05/2022	System Member Journals		1,424.41		15,421.46 DR
15/06/2022	System Member Journals		1,424.41		16,845.87 DR
			16,845.87	8,241.52	16,845.87 DR
Cash at Bank (60400)					
<u>Cash at Bank (BQL998738142)</u>					
01/07/2021	Opening Balance				2,620.56 DR
16/07/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,177.36	1,443.20 DR
31/07/2021	Interest 01/07/21 to 31/07/21		0.60		1,443.80 DR
16/08/2021	IFS IFS IFS Group Services Pty Ltd		2,000.00		3,443.80 DR
17/08/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,424.41	2,019.39 DR
31/08/2021	Interest 01/08/21 to 31/08/21		0.53		2,019.92 DR
13/09/2021	IFS IFS IFS Group Services Pty Ltd		2,076.93		4,096.85 DR
16/09/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,424.41	2,672.44 DR
30/09/2021	Interest 01/09/21 to 30/09/21		0.73		2,673.17 DR
18/10/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,424.41	1,248.76 DR
31/10/2021	Interest 01/10/21 to 31/10/21		0.61		1,249.37 DR

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15/11/2021	IFS IFS IFS Group Services Pty Ltd		2,538.47		3,787.84 DR
16/11/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,424.41	2,363.43 DR
30/11/2021	Interest 01/11/21 to 30/11/21		0.54		2,363.97 DR
16/12/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,424.41	939.56 DR
24/12/2021	IFS IFS IFS Group Services Pty Ltd		1,615.39		2,554.95 DR
31/12/2021	Interest 01/12/21 to 31/12/21		0.61		2,555.56 DR
18/01/2022	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,424.41	1,131.15 DR
24/01/2022	IFS IFS IFS Group Services Pty Ltd		1,384.62		2,515.77 DR
31/01/2022	Interest 01/01/22 to 31/01/22		0.67		2,516.44 DR
07/02/2022	IFS IFS IFS Group Services Pty Ltd		4,028.12		6,544.56 DR
16/02/2022	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,424.41	5,120.15 DR
28/02/2022	Interest 01/02/22 to 28/02/22		1.24		5,121.39 DR
01/03/2022	IFS IFS IFS Group Services Pty Ltd		692.31		5,813.70 DR
16/03/2022	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,424.41	4,389.29 DR
31/03/2022	Interest 01/03/22 to 31/03/22		1.30		4,390.59 DR
26/04/2022	ONEPATHLIFE E380375 3 IFS GROUP SUPERANNUATION FU			1,424.41	2,966.18 DR
30/04/2022	Interest 01/04/22 to 30/04/22		1.02		2,967.20 DR
16/05/2022	ONEPATHLIFE E380375 3 IFS GROUP SUPERANNUATION FU			1,424.41	1,542.79 DR
31/05/2022	Interest 01/05/22 to 31/05/22		0.98		1,543.77 DR
15/06/2022	ONEPATHLIFE E380375 3 IFS GROUP SUPERANNUATION FU			1,424.41	119.36 DR
30/06/2022	0070687984 CREDIT 998738142 BSB124001 WALL		150,000.00		150,119.36 DR
30/06/2022	IFS IFS - B P IFS Group Services Pty Ltd		5,173.04		155,292.40 DR
30/06/2022	IFS Supe B & IFS Group Services Pty Ltd		60,000.00		215,292.40 DR
30/06/2022	Interest 01/06/22 to 30/06/22		6.72		215,299.12 DR
			229,524.43	16,845.87	215,299.12 DR

Shares in Listed Companies (Australian) (77600)

Peninsula Energy Limited (PEN.AX)

01/07/2021	Opening Balance	3,125.00			531.25 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.155000 (System Price) - 3,125.000000 Units on hand			46.87	484.38 DR
		3,125.00		46.87	484.38 DR

Units in Unlisted Unit Trusts (Overseas) (78500)

Wallabies Corporation (WALLABIES)

01/07/2021	Opening Balance	1.00			100,000.00 DR
30/06/2022	0070687984 CREDIT 998738142 BSB124001 WALL	(1.00)		100,000.00	0.00 DR
		0.00		100,000.00	0.00 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			9,159.30	9,159.30 CR
				9,159.30	9,159.30 CR

Sundry Creditors (88000)

Sundry Creditors (88000)

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30/06/2022	HW One Invoice - paid July 2022			1,276.00	1,276.00 CR
				1,276.00	1,276.00 CR
Total Debits:	417,834.25				
Total Credits:	417,834.25				