

IFS Group Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Parker, Bruce - Accumulation (PARBRU00001A)</u>					
20/08/2020	ASIC fee			54.00	54.00 CR
16/11/2020	Contribution			1,000.00	1,054.00 CR
07/12/2020	Contribution			750.00	1,804.00 CR
07/04/2021	IFS IFSBparke IFS Group Services Pty Ltd			250.00	2,054.00 CR
13/05/2021	IFS IFS IFS Group Services Pty Ltd			600.00	2,654.00 CR
04/06/2021	HW fees			2,310.00	4,964.00 CR
10/06/2021	IFS IFS IFS Group Services Pty Ltd			750.00	5,714.00 CR
30/06/2021	IFS IFS Super IFS Group Services Pty Ltd			924.40	6,638.40 CR
				6,638.40	6,638.40 CR
<u>(Contributions) Parker, Kathryn - Accumulation (PARKAT00001A)</u>					
16/11/2020	Contribution			1,000.00	1,000.00 CR
07/12/2020	Contribution			750.00	1,750.00 CR
07/04/2021	IFS IFSBparke IFS Group Services Pty Ltd			250.00	2,000.00 CR
13/05/2021	IFS IFS IFS Group Services Pty Ltd			600.00	2,600.00 CR
10/06/2021	IFS IFS IFS Group Services Pty Ltd			750.00	3,350.00 CR
30/06/2021	IFS IFS Super IFS Group Services Pty Ltd			1,075.60	4,425.60 CR
				4,425.60	4,425.60 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
31/12/2020	Revaluation - 30/12/2020 @ \$0.120000 (System Price) - 3,125.000000 Units on hand (PEN.AX)			150.00	150.00 CR
31/01/2021	Revaluation - 29/01/2021 @ \$0.130000 (System Price) - 3,125.000000 Units on hand (PEN.AX)			31.25	181.25 CR
28/02/2021	Revaluation - 25/02/2021 @ \$0.145000 (System Price) - 3,125.000000 Units on hand (PEN.AX)			46.88	228.13 CR
31/03/2021	Revaluation - 30/03/2021 @ \$0.115000 (System Price) - 3,125.000000 Units on hand (PEN.AX)		93.75		134.38 CR
30/04/2021	Revaluation - 29/04/2021 @ \$0.125000 (System Price) - 3,125.000000 Units on hand (PEN.AX)			31.25	165.63 CR
31/05/2021	Revaluation - 28/05/2021 @ \$0.170000 (System Price) - 3,125.000000 Units on hand (PEN.AX)			140.62	306.25 CR
30/06/2021	Revaluation - 29/06/2021 @ \$0.155000 (System Price) - 3,125.000000 Units on hand (PEN.AX)		46.87		259.38 CR
30/06/2021	Revaluation - 30/06/2021 @ \$0.170000 (System Price) - 3,125.000000 Units on hand (PEN.AX)			46.87	306.25 CR
			140.62	446.87	306.25 CR
Interest Received (25000)					
<u>Cash at Bank (BQL998738142)</u>					
31/07/2020	Interest			0.45	0.45 CR
31/08/2020	Interest			0.46	0.91 CR
30/09/2020	Interest			0.45	1.36 CR
31/10/2020	Interest			0.45	1.81 CR
30/11/2020	Interest			0.29	2.10 CR
31/12/2020	Interest			1.41	3.51 CR

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31/01/2021	Interest 01/01/21 to 31/01/21			1.18	4.69 CR
28/02/2021	Interest 01/02/21 to 28/02/21			0.74	5.43 CR
31/03/2021	Interest 01/03/21 to 31/03/21			0.45	5.88 CR
30/04/2021	Interest 01/04/21 to 30/04/21			0.22	6.10 CR
31/05/2021	Interest 01/05/21 to 31/05/21			0.14	6.24 CR
30/06/2021	Interest 01/06/21 to 30/06/21			0.24	6.48 CR
				6.48	6.48 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
04/06/2021	HW fees		1,100.00		1,100.00 DR
04/06/2021	HW fees		1,210.00		2,310.00 DR
			2,310.00		2,310.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
20/08/2020	ASIC fee		54.00		54.00 DR
			54.00		54.00 DR
Life Insurance Premiums (39000)					
<u>(Life Insurance Premiums) Parker, Bruce - Accumulation (PARBRU00001A)</u>					
16/12/2020	OnePath		1,177.36		1,177.36 DR
18/01/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,177.36		2,354.72 DR
16/02/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,177.36		3,532.08 DR
16/03/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,177.36		4,709.44 DR
16/04/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,177.36		5,886.80 DR
18/05/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,177.36		7,064.16 DR
16/06/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO		1,177.36		8,241.52 DR
			8,241.52		8,241.52 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
20/08/2020	System Member Journals		45.90		45.90 DR
16/11/2020	System Member Journals		850.00		895.90 DR
16/11/2020	System Member Journals		850.00		1,745.90 DR
07/12/2020	System Member Journals		637.50		2,383.40 DR
07/12/2020	System Member Journals		637.50		3,020.90 DR
16/12/2020	System Member Journals			1,000.76	2,020.14 DR
18/01/2021	System Member Journals			1,000.76	1,019.38 DR
16/02/2021	System Member Journals			1,000.76	18.62 DR
16/03/2021	System Member Journals			1,000.76	982.14 CR
07/04/2021	System Member Journals		212.50		769.64 CR
07/04/2021	System Member Journals		212.50		557.14 CR
16/04/2021	System Member Journals			1,000.76	1,557.90 CR
30/04/2021	Profit/Loss Allocation - 30/04/2021		88.61		1,469.29 CR
30/04/2021	Profit/Loss Allocation - 30/04/2021		77.02		1,392.27 CR
13/05/2021	System Member Journals		510.00		882.27 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
13/05/2021	System Member Journals		510.00		372.27 CR
18/05/2021	System Member Journals			1,000.76	1,373.03 CR
31/05/2021	Profit/Loss Allocation - 31/05/2021		75.23		1,297.80 CR
31/05/2021	Profit/Loss Allocation - 31/05/2021		65.39		1,232.41 CR
04/06/2021	System Member Journals		1,963.50		731.09 DR
10/06/2021	System Member Journals		637.50		1,368.59 DR
10/06/2021	System Member Journals		637.50		2,006.09 DR
16/06/2021	System Member Journals			1,000.76	1,005.33 DR
30/06/2021	Profit/Loss Allocation - 30/06/2021			25.07	980.26 DR
30/06/2021	Profit/Loss Allocation - 30/06/2021			21.80	958.46 DR
30/06/2021	System Member Journals		785.74		1,744.20 DR
30/06/2021	System Member Journals		914.26		2,658.46 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			1,214.25	1,444.21 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			1,096.40	347.81 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		221.99		569.80 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		201.41		771.21 DR
			10,134.05	9,362.84	771.21 DR

Opening Balance (50010)

(Opening Balance) Parker, Bruce - Accumulation (PARBRU00001A)

01/07/2020	Opening Balance				65,102.14 CR
01/07/2020	Close Period Journal		10,323.52		54,778.62 CR
			10,323.52		54,778.62 CR

(Opening Balance) Parker, Kathryn - Accumulation (PARKAT00001A)

01/07/2020	Opening Balance				57,884.92 CR
01/07/2020	Close Period Journal		10,282.94		47,601.98 CR
			10,282.94		47,601.98 CR

Contributions (52420)

(Contributions) Parker, Bruce - Accumulation (PARBRU00001A)

01/07/2020	Opening Balance				26.50 CR
01/07/2020	Close Period Journal		26.50		0.00 DR
20/08/2020	System Member Journals			54.00	54.00 CR
16/11/2020	System Member Journals			1,000.00	1,054.00 CR
07/12/2020	System Member Journals			750.00	1,804.00 CR
07/04/2021	System Member Journals			250.00	2,054.00 CR
13/05/2021	System Member Journals			600.00	2,654.00 CR
04/06/2021	System Member Journals			2,310.00	4,964.00 CR
10/06/2021	System Member Journals			750.00	5,714.00 CR
30/06/2021	System Member Journals			924.40	6,638.40 CR
			26.50	6,638.40	6,638.40 CR

(Contributions) Parker, Kathryn - Accumulation (PARKAT00001A)

01/07/2020	Opening Balance				26.50 CR
01/07/2020	Close Period Journal		26.50		0.00 DR
16/11/2020	System Member Journals			1,000.00	1,000.00 CR
07/12/2020	System Member Journals			750.00	1,750.00 CR
07/04/2021	System Member Journals			250.00	2,000.00 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
13/05/2021	System Member Journals			600.00	2,600.00 CR
10/06/2021	System Member Journals			750.00	3,350.00 CR
30/06/2021	System Member Journals			1,075.60	4,425.60 CR
			26.50	4,425.60	4,425.60 CR

Share of Profit/(Loss) (53100)

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

01/07/2020	Opening Balance				350.37 DR
01/07/2020	Close Period Journal			350.37	0.00 DR
30/04/2021	Profit/Loss Allocation - 30/04/2021			88.61	88.61 CR
31/05/2021	Profit/Loss Allocation - 31/05/2021			75.23	163.84 CR
30/06/2021	Profit/Loss Allocation - 30/06/2021		25.07		138.77 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		1,214.25		1,075.48 DR
			1,239.32	514.21	1,075.48 DR

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

01/07/2020	Opening Balance				309.09 DR
01/07/2020	Close Period Journal			309.09	0.00 DR
30/04/2021	Profit/Loss Allocation - 30/04/2021			77.02	77.02 CR
31/05/2021	Profit/Loss Allocation - 31/05/2021			65.39	142.41 CR
30/06/2021	Profit/Loss Allocation - 30/06/2021		21.80		120.61 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		1,096.40		975.79 DR
			1,118.20	451.50	975.79 DR

Income Tax (53330)

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

01/07/2020	Opening Balance				4.33 CR
01/07/2020	Close Period Journal		4.33		0.00 DR
16/12/2020	System Member Journals			176.60	176.60 CR
18/01/2021	System Member Journals			176.60	353.20 CR
16/02/2021	System Member Journals			176.60	529.80 CR
16/03/2021	System Member Journals			176.60	706.40 CR
16/04/2021	System Member Journals			176.60	883.00 CR
18/05/2021	System Member Journals			176.60	1,059.60 CR
16/06/2021	System Member Journals			176.60	1,236.20 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			221.99	1,458.19 CR
			4.33	1,458.19	1,458.19 CR

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

01/07/2020	Opening Balance				3.63 CR
01/07/2020	Close Period Journal		3.63		0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			201.41	201.41 CR
			3.63	201.41	201.41 CR

Contributions Tax (53800)

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

01/07/2020	Opening Balance				3.98 DR
01/07/2020	Close Period Journal			3.98	0.00 DR
20/08/2020	System Member Journals		8.10		8.10 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
16/11/2020	System Member Journals		150.00		158.10 DR
07/12/2020	System Member Journals		112.50		270.60 DR
07/04/2021	System Member Journals		37.50		308.10 DR
13/05/2021	System Member Journals		90.00		398.10 DR
04/06/2021	System Member Journals		346.50		744.60 DR
10/06/2021	System Member Journals		112.50		857.10 DR
30/06/2021	System Member Journals		138.66		995.76 DR
			995.76	3.98	995.76 DR
<u>(Contributions Tax) Parker, Kathryn - Accumulation (PARKAT00001A)</u>					
01/07/2020	Opening Balance				3.98 DR
01/07/2020	Close Period Journal			3.98	0.00 DR
16/11/2020	System Member Journals		150.00		150.00 DR
07/12/2020	System Member Journals		112.50		262.50 DR
07/04/2021	System Member Journals		37.50		300.00 DR
13/05/2021	System Member Journals		90.00		390.00 DR
10/06/2021	System Member Journals		112.50		502.50 DR
30/06/2021	System Member Journals		161.34		663.84 DR
			663.84	3.98	663.84 DR
Life Insurance Premiums (53920)					
<u>(Life Insurance Premiums) Parker, Bruce - Accumulation (PARBRU00001A)</u>					
16/12/2020	System Member Journals		1,177.36		1,177.36 DR
18/01/2021	System Member Journals		1,177.36		2,354.72 DR
16/02/2021	System Member Journals		1,177.36		3,532.08 DR
16/03/2021	System Member Journals		1,177.36		4,709.44 DR
16/04/2021	System Member Journals		1,177.36		5,886.80 DR
18/05/2021	System Member Journals		1,177.36		7,064.16 DR
16/06/2021	System Member Journals		1,177.36		8,241.52 DR
			8,241.52		8,241.52 DR
Benefits Paid/Transfers Out (54500)					
<u>(Benefits Paid/Transfers Out) Parker, Bruce - Accumulation (PARBRU00001A)</u>					
01/07/2020	Opening Balance				10,000.00 DR
01/07/2020	Close Period Journal			10,000.00	0.00 DR
				10,000.00	0.00 DR
<u>(Benefits Paid/Transfers Out) Parker, Kathryn - Accumulation (PARKAT00001A)</u>					
01/07/2020	Opening Balance				10,000.00 DR
01/07/2020	Close Period Journal			10,000.00	0.00 DR
				10,000.00	0.00 DR
Cash at Bank (60400)					
<u>Cash at Bank (BQL998738142)</u>					
01/07/2020	Opening Balance				2,155.60 DR
31/07/2020	Interest		0.45		2,156.05 DR
31/08/2020	Interest		0.46		2,156.51 DR
30/09/2020	Interest		0.45		2,156.96 DR
31/10/2020	Interest		0.45		2,157.41 DR
16/11/2020	Contribution		2,000.00		4,157.41 DR
30/11/2020	Interest		0.29		4,157.70 DR

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07/12/2020	Contribution		1,500.00		5,657.70 DR
16/12/2020	OnePath			1,177.36	4,480.34 DR
31/12/2020	Interest		1.41		4,481.75 DR
18/01/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,177.36	3,304.39 DR
31/01/2021	Interest 01/01/21 to 31/01/21		1.18		3,305.57 DR
16/02/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,177.36	2,128.21 DR
28/02/2021	Interest 01/02/21 to 28/02/21		0.74		2,128.95 DR
16/03/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,177.36	951.59 DR
31/03/2021	Interest 01/03/21 to 31/03/21		0.45		952.04 DR
07/04/2021	IFS IFSBparke IFS Group Services Pty Ltd		500.00		1,452.04 DR
16/04/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,177.36	274.68 DR
30/04/2021	Interest 01/04/21 to 30/04/21		0.22		274.90 DR
13/05/2021	IFS IFS IFS Group Services Pty Ltd		1,200.00		1,474.90 DR
18/05/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,177.36	297.54 DR
31/05/2021	Interest 01/05/21 to 31/05/21		0.14		297.68 DR
10/06/2021	IFS IFS IFS Group Services Pty Ltd		1,500.00		1,797.68 DR
16/06/2021	OnePath Life Ltd 100719289 IFS GROUP SUPERANNUATIO			1,177.36	620.32 DR
30/06/2021	IFS IFS Super IFS Group Services Pty Ltd		2,000.00		2,620.32 DR
30/06/2021	Interest 01/06/21 to 30/06/21		0.24		2,620.56 DR
			8,706.48	8,241.52	2,620.56 DR

Shares in Listed Companies (Australian) (77600)

Peninsula Energy Limited (PEN.AX)

01/07/2020	Opening Balance	3,125.00			225.00 DR
31/12/2020	Revaluation - 30/12/2020 @ \$0.120000 (System Price) - 3,125.000000 Units on hand		150.00		375.00 DR
31/01/2021	Revaluation - 29/01/2021 @ \$0.130000 (System Price) - 3,125.000000 Units on hand		31.25		406.25 DR
28/02/2021	Revaluation - 25/02/2021 @ \$0.145000 (System Price) - 3,125.000000 Units on hand		46.88		453.13 DR
31/03/2021	Revaluation - 30/03/2021 @ \$0.115000 (System Price) - 3,125.000000 Units on hand			93.75	359.38 DR
30/04/2021	Revaluation - 29/04/2021 @ \$0.125000 (System Price) - 3,125.000000 Units on hand		31.25		390.63 DR
31/05/2021	Revaluation - 28/05/2021 @ \$0.170000 (System Price) - 3,125.000000 Units on hand		140.62		531.25 DR
30/06/2021	Revaluation - 29/06/2021 @ \$0.155000 (System Price) - 3,125.000000 Units on hand			46.87	484.38 DR
30/06/2021	Revaluation - 30/06/2021 @ \$0.170000 (System Price) - 3,125.000000 Units on hand		46.87		531.25 DR
		3,125.00	446.87	140.62	531.25 DR

Units in Unlisted Unit Trusts (Overseas) (78500)

Wallabies Corporation (WALLABIES)

01/07/2020	Opening Balance	1.00			100,000.00 DR
		1.00			100,000.00 DR

Total Debits: 62,959.60

Total Credits: 62,959.60