

# The Livingstone Superannuation Fund

## General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>Infocus Portfolio Sma00273876 (LIVISS1INF)</u>					
30/06/2022	T/up infocus portfolio			1,655.50	1,655.50 CR
				<b>1,655.50</b>	<b>1,655.50 CR</b>
<b>Contributions (24200)</b>					
<u>(Contributions) Livingstone, Simon Phillip - Accumulation (LIVSIM00001A)</u>					
08/07/2021	Deposit SuperChoice P/L PC050721-100038174			994.77	994.77 CR
26/10/2021	Deposit SuperChoice P/L PC201021-106879693			897.54	1,892.31 CR
25/01/2022	Deposit SuperChoice P/L PC190122-188277138			1,047.13	2,939.44 CR
11/04/2022	Deposit SuperChoice P/L PC040422-105800596			897.54	3,836.98 CR
13/05/2022	Deposit SIMON LIVINGSTONE Super			25,000.00	28,836.98 CR
30/06/2022	Deposit SIMON LIVINGSTONE Super			10,000.00	38,836.98 CR
				<b>38,836.98</b>	<b>38,836.98 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2022	Revaluation - 30/06/2022 @ \$52,340.550000 (Exit) - 1.000000 Units on hand (LIVISS1INF)		4,183.58		4,183.58 DR
30/06/2022	Revaluation - 30/06/2022 @ \$52,340.550000 (Exit) - 1.000000 Units on hand (LIVISS1INF)			1,073.65	3,109.93 DR
			<b>4,183.58</b>	<b>1,073.65</b>	<b>3,109.93 DR</b>
<b>Interest Received (25000)</b>					
<u>Macquarie CMA ***0335 (MBL962690335)</u>					
30/06/2022	Interest MACQUARIE CMA INTEREST PAID*			0.35	0.35 CR
				<b>0.35</b>	<b>0.35 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
13/12/2021	Funds transfer TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON		1,980.00		1,980.00 DR
11/05/2022	Funds transfer TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON		1,870.00		3,850.00 DR
24/05/2022	Funds transfer TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON		1,870.00		5,720.00 DR
			<b>5,720.00</b>		<b>5,720.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
13/05/2022	BPAY BPAY TO TAX OFFICE PAYMENTS		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
28/04/2022	Funds transfer TRANSACT FUNDS TFR TO SUPER AUDITS		275.00		275.00 DR
			<b>275.00</b>		<b>275.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
22/12/2021	BPAY BPAY TO ASIC		56.00		56.00 DR

# The Livingstone Superannuation Fund

## General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>56.00</b>		<b>56.00 DR</b>
<b>Investment Expenses (37500)</b>					
<u>Infocus Portfolio Sma00273876 (LIVISS1INF)</u>					
30/06/2022	T/up infocus portfolio		447.67		447.67 DR
			<b>447.67</b>		<b>447.67 DR</b>
<b>Life Insurance Premiums (39000)</b>					
<u>(Life Insurance Premiums) Livingstone, Simon Phillip - Accumulation (LIVSIM00001A)</u>					
25/10/2021	Direct debit OnePath Life Ltd 1006852979/1s46y		567.16		567.16 DR
18/11/2021	Direct debit ZURICH LIFE 5123356 3M		1,804.99		2,372.15 DR
			<b>2,372.15</b>		<b>2,372.15 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			113.08	113.08 CR
30/06/2022	Create Entries - Foreign Credits Adjustment - 30/06/2022			67.73	180.81 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		4,618.35		4,437.54 DR
			<b>4,618.35</b>	<b>180.81</b>	<b>4,437.54 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
08/07/2021	System Member Journals		845.55		845.55 DR
25/10/2021	System Member Journals			482.09	363.46 DR
26/10/2021	System Member Journals		762.91		1,126.37 DR
18/11/2021	System Member Journals			1,534.24	407.87 CR
25/01/2022	System Member Journals		890.06		482.19 DR
11/04/2022	System Member Journals		762.91		1,245.10 DR
13/05/2022	System Member Journals		21,250.00		22,495.10 DR
30/06/2022	System Member Journals		8,500.00		30,995.10 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			7,883.97	23,111.13 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			146.97	22,964.16 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		835.80		23,799.96 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		15.58		23,815.54 DR
			<b>33,862.81</b>	<b>10,047.27</b>	<b>23,815.54 DR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Livingstone, Emily Kate - Accumulation (LIVEM100001A)</u>					
01/07/2021	Fund ledger balance forward at 01/07/2021			812.74	812.74 CR
				<b>812.74</b>	<b>812.74 CR</b>
<u>(Opening Balance) Livingstone, Simon Phillip - Accumulation (LIVSIM00001A)</u>					
01/07/2021	Opening Balance				21,058.75 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			19,271.00	40,329.75 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			24.16	40,353.91 CR
				<b>19,295.16</b>	<b>40,353.91 CR</b>
<b>Contributions (52420)</b>					

# The Livingstone Superannuation Fund

## General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Contributions) Livingstone, Emily Kate - Accumulation (LIVEMI00001A)</u>					
01/07/2021	Opening Balance				950.76 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		950.76		0.00 DR
			<b>950.76</b>		<b>0.00 DR</b>
<u>(Contributions) Livingstone, Simon Phillip - Accumulation (LIVSIM00001A)</u>					
01/07/2021	Opening Balance				22,316.19 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		2,292.03		20,024.16 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		24.16		20,000.00 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		20,000.00		0.00 DR
08/07/2021	System Member Journals			994.77	994.77 CR
26/10/2021	System Member Journals			897.54	1,892.31 CR
25/01/2022	System Member Journals			1,047.13	2,939.44 CR
11/04/2022	System Member Journals			897.54	3,836.98 CR
13/05/2022	System Member Journals			25,000.00	28,836.98 CR
30/06/2022	System Member Journals			10,000.00	38,836.98 CR
			<b>22,316.19</b>	<b>38,836.98</b>	<b>38,836.98 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Livingstone, Emily Kate - Accumulation (LIVEMI00001A)</u>					
01/07/2021	Opening Balance				4.48 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		4.48		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		146.97		146.97 DR
			<b>151.45</b>		<b>146.97 DR</b>
<u>(Share of Profit/(Loss)) Livingstone, Simon Phillip - Accumulation (LIVSIM00001A)</u>					
01/07/2021	Opening Balance				2,085.09 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		2,085.09		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		7,883.97		7,883.97 DR
			<b>9,969.06</b>		<b>7,883.97 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Livingstone, Emily Kate - Accumulation (LIVEMI00001A)</u>					
01/07/2021	Opening Balance				0.11 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		0.11		0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			15.58	15.58 CR
			<b>0.11</b>	<b>15.58</b>	<b>15.58 CR</b>
<u>(Income Tax) Livingstone, Simon Phillip - Accumulation (LIVSIM00001A)</u>					
01/07/2021	Opening Balance				370.06 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		370.06		0.00 DR
25/10/2021	System Member Journals			85.07	85.07 CR
18/11/2021	System Member Journals			270.75	355.82 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			835.80	1,191.62 CR
			<b>370.06</b>	<b>1,191.62</b>	<b>1,191.62 CR</b>
<b>Contributions Tax (53800)</b>					

# The Livingstone Superannuation Fund

## General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Contributions Tax) Livingstone, Emily Kate - Accumulation (LIVEMI00001A)</u>					
01/07/2021	Opening Balance				142.61 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			142.61	0.00 DR
				<b>142.61</b>	<b>0.00 DR</b>
<u>(Contributions Tax) Livingstone, Simon Phillip - Accumulation (LIVSIM00001A)</u>					
01/07/2021	Opening Balance				3,343.81 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			3,343.81	0.00 DR
08/07/2021	System Member Journals		149.22		149.22 DR
26/10/2021	System Member Journals		134.63		283.85 DR
25/01/2022	System Member Journals		157.07		440.92 DR
11/04/2022	System Member Journals		134.63		575.55 DR
13/05/2022	System Member Journals		3,750.00		4,325.55 DR
30/06/2022	System Member Journals		1,500.00		5,825.55 DR
			<b>5,825.55</b>	<b>3,343.81</b>	<b>5,825.55 DR</b>
<u>Life Insurance Premiums (53920)</u>					
<u>(Life Insurance Premiums) Livingstone, Simon Phillip - Accumulation (LIVSIM00001A)</u>					
01/07/2021	Opening Balance				2,132.37 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			2,132.37	0.00 DR
25/10/2021	System Member Journals		567.16		567.16 DR
18/11/2021	System Member Journals		1,804.99		2,372.15 DR
			<b>2,372.15</b>	<b>2,132.37</b>	<b>2,372.15 DR</b>
<u>Bank Accounts (60400)</u>					
<u>Macquarie CMA ***0335 (MBL962690335)</u>					
01/07/2021	Opening Balance				23,125.34 DR
01/07/2021	BPAY BPAY TO PRAEMIUM SMA			18,000.00	5,125.34 DR
08/07/2021	Deposit SuperChoice P/L PC050721-100038174		994.77		6,120.11 DR
25/10/2021	Direct debit OnePath Life Ltd 1006852979/1s46y			567.16	5,552.95 DR
26/10/2021	Deposit SuperChoice P/L PC201021-106879693		897.54		6,450.49 DR
18/11/2021	Direct debit ZURICH LIFE 5123356 3M			1,804.99	4,645.50 DR
13/12/2021	Funds transfer TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON			1,980.00	2,665.50 DR
22/12/2021	BPAY BPAY TO ASIC			56.00	2,609.50 DR
25/01/2022	Deposit SuperChoice P/L PC190122-188277138		1,047.13		3,656.63 DR
11/04/2022	Deposit SuperChoice P/L PC040422-105800596		897.54		4,554.17 DR
28/04/2022	Funds transfer TRANSACT FUNDS TFR TO SUPER AUDITS			275.00	4,279.17 DR
11/05/2022	Funds transfer TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON			1,870.00	2,409.17 DR
13/05/2022	Deposit SIMON LIVINGSTONE Super		25,000.00		27,409.17 DR
13/05/2022	BPAY BPAY TO TAX OFFICE PAYMENTS			3,317.98	24,091.19 DR
13/05/2022	BPAY BPAY TO PRAEMIUM SMA			19,000.00	5,091.19 DR
24/05/2022	Funds transfer TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON			1,870.00	3,221.19 DR
30/06/2022	Deposit SIMON LIVINGSTONE Super		10,000.00		13,221.19 DR
30/06/2022	Interest MACQUARIE CMA INTEREST PAID*		0.35		13,221.54 DR

# The Livingstone Superannuation Fund

## General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>38,837.33</b>	<b>48,741.13</b>	<b>13,221.54 DR</b>
<b>Distributions Receivable (61800)</b>					
<u>Infocus Portfolio Sma00273876 (LIVISS1INF)</u>					
01/07/2021	Opening Balance				360.93 DR
30/06/2022	T/up infocus portfolio		636.71		997.64 DR
			<b>636.71</b>		<b>997.64 DR</b>
<b>Formation Expenses (64000)</b>					
<u>Formation Expenses (64000)</u>					
01/07/2021	Opening Balance				2,860.00 DR
					<b>2,860.00 DR</b>
<b>Managed Investments (Australian) (74700)</b>					
<u>Infocus Portfolio Sma00273876 (LIVISS1INF)</u>					
01/07/2021	Opening Balance	1.00			17,879.36 DR
01/07/2021	BPAY BPAY TO PRAEMIUM SMA	0.00	18,000.00		35,879.36 DR
13/05/2022	BPAY BPAY TO PRAEMIUM SMA	0.00	19,000.00		54,879.36 DR
30/06/2022	T/up infocus portfolio	0.00	571.12		55,450.48 DR
30/06/2022	Revaluation - 30/06/2022 @ \$52,340.550000 (Exit) - 1.000000 Units on hand			4,183.58	51,266.90 DR
30/06/2022	Revaluation - 30/06/2022 @ \$52,340.550000 (Exit) - 1.000000 Units on hand		1,073.65		52,340.55 DR
		<b>1.00</b>	<b>38,644.77</b>	<b>4,183.58</b>	<b>52,340.55 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				3,058.98 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		57.27		3,001.71 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			30.00	3,031.71 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			27.27	3,058.98 CR
13/05/2022	BPAY BPAY TO TAX OFFICE PAYMENTS		3,058.98		0.00 DR
30/06/2022	T/up June 2022 IAS		764.00		764.00 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		113.08		877.08 DR
30/06/2022	Create Entries - Foreign Credits Adjustment - 30/06/2022		67.73		944.81 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			4,618.35	3,673.54 CR
			<b>4,061.06</b>	<b>4,675.62</b>	<b>3,673.54 CR</b>
<b>PAYG Payable (86000)</b>					
<u>PAYG Payable (86000)</u>					
30/06/2022	T/up June 2022 IAS			764.00	764.00 CR
				<b>764.00</b>	<b>764.00 CR</b>
<b>Total Debits:</b>			<b>175,929.76</b>		
<b>Total Credits:</b>				<b>175,929.76</b>	