

HAH SMSF

General Ledger

As at 31 March 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Hughes, Aaron - Accumulation (HUGAAR00001A)</u>					
03/07/2020	Gkinsey			775.92	775.92 CR
11/08/2020	Gkinsey			810.83	1,586.75 CR
15/09/2020	Gkinsey			540.08	2,126.83 CR
27/10/2020	Gkinsey			587.82	2,714.65 CR
02/11/2020	Gkinsey			630.57	3,345.22 CR
17/12/2020	Gkinsey			649.80	3,995.02 CR
01/02/2021	Gkinsey			645.54	4,640.56 CR
10/02/2021	Gkinsey			344.14	4,984.70 CR
				4,984.70	4,984.70 CR
<u>(Contributions) Hughes, Hilikka - Accumulation (HUGHIL00001A)</u>					
13/07/2020	Precision			511.97	511.97 CR
14/08/2020	Precision			731.38	1,243.35 CR
22/09/2020	Precision			731.38	1,974.73 CR
19/10/2020	Precision			731.38	2,706.11 CR
13/11/2020	Precision			731.38	3,437.49 CR
15/12/2020	Precision			1,097.07	4,534.56 CR
14/01/2021	Precision			859.38	5,393.94 CR
15/02/2021	Precision			749.68	6,143.62 CR
				6,143.62	6,143.62 CR
Interest Received (25000)					
<u>Macquarie 5512 (Macquarie 5512)</u>					
31/07/2020	Interest			7.75	7.75 CR
31/08/2020	Interest			7.75	15.50 CR
30/09/2020	Interest			7.50	23.00 CR
				23.00	23.00 CR
Transfers In (28500)					
<u>(Transfers In) Hughes, Aaron - Accumulation (HUGAAR00001A)</u>					
01/07/2020	Rollover in 19/11/2019 was recorded as tax refund by mistake			2,260.51	2,260.51 CR
				2,260.51	2,260.51 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
01/07/2020	Take up accrual of 2021 accounting fees		2,000.00		2,000.00 DR
28/08/2020	NQSS		1,650.00		3,650.00 DR
			3,650.00		3,650.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
01/07/2020	Take up formation exp for 2021		583.00		583.00 DR
			583.00		583.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
14/09/2020	ATO		259.00		259.00 DR
			259.00		259.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Benefits Paid/Transfers Out (46000)					
<u>(Benefits Paid/Transfers Out) Hughes, Aaron - Accumulation (HUGAAR00001A)</u>					
31/03/2021			60,260.63		60,260.63 DR
31/03/2021	Create Entries Member Payout (Wind Up) - 31/03/2021				60,260.63 DR
31/03/2021	System Member Journals				60,260.63 DR
			60,260.63		60,260.63 DR
<u>(Benefits Paid/Transfers Out) Hughes, Hilka - Accumulation (HUGHIL00001A)</u>					
31/03/2021			126,734.62		126,734.62 DR
31/03/2021	Create Entries Member Payout (Wind Up) - 31/03/2021				126,734.62 DR
31/03/2021	System Member Journals				126,734.62 DR
			126,734.62		126,734.62 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
31/03/2021	Create Entries - Income Tax Expense - 31/03/2021		998.85		998.85 DR
			998.85		998.85 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
01/07/2020	System Member Journals		2,260.51		2,260.51 DR
03/07/2020	System Member Journals		659.53		2,920.04 DR
13/07/2020	System Member Journals		435.17		3,355.21 DR
11/08/2020	System Member Journals		689.21		4,044.42 DR
14/08/2020	System Member Journals		621.67		4,666.09 DR
15/09/2020	System Member Journals		459.07		5,125.16 DR
22/09/2020	System Member Journals		621.67		5,746.83 DR
19/10/2020	System Member Journals		621.67		6,368.50 DR
27/10/2020	System Member Journals		499.65		6,868.15 DR
02/11/2020	System Member Journals		535.98		7,404.13 DR
13/11/2020	System Member Journals		621.67		8,025.80 DR
15/12/2020	System Member Journals		932.51		8,958.31 DR
17/12/2020	System Member Journals		552.33		9,510.64 DR
14/01/2021	System Member Journals		730.47		10,241.11 DR
01/02/2021	System Member Journals		548.71		10,789.82 DR
10/02/2021	System Member Journals		292.52		11,082.34 DR
15/02/2021	System Member Journals		637.23		11,719.57 DR
31/03/2021	System Member Journals			126,734.62	115,015.05 CR
31/03/2021	System Member Journals			60,260.63	175,275.68 CR
31/03/2021	Create Entries - Profit/Loss Allocation - 31/03/2021			1,431.42	176,707.10 CR
31/03/2021	Create Entries - Profit/Loss Allocation - 31/03/2021			3,037.58	179,744.68 CR
31/03/2021	Create Entries - Income Tax Expense Allocation - 31/03/2021		214.73		179,529.95 CR
31/03/2021	Create Entries - Income Tax Expense Allocation - 31/03/2021		455.68		179,074.27 CR
			12,389.98	191,464.25	179,074.27 CR
Opening Balance (50010)					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Opening Balance) Hughes, Aaron - Accumulation (HUGAAR00001A)</u>					
01/07/2020	Opening Balance				49,520.87 CR
01/07/2020	Close Period Journal			5,458.94	54,979.81 CR
				5,458.94	54,979.81 CR
<u>(Opening Balance) Hughes, Hilikka - Accumulation (HUGHIL00001A)</u>					
01/07/2020	Opening Balance				117,842.07 CR
01/07/2020	Close Period Journal			6,252.39	124,094.46 CR
				6,252.39	124,094.46 CR
Contributions (52420)					
<u>(Contributions) Hughes, Aaron - Accumulation (HUGAAR00001A)</u>					
01/07/2020	Opening Balance				7,378.70 CR
01/07/2020	Close Period Journal		7,378.70		0.00 DR
03/07/2020	System Member Journals			775.92	775.92 CR
11/08/2020	System Member Journals			810.83	1,586.75 CR
15/09/2020	System Member Journals			540.08	2,126.83 CR
27/10/2020	System Member Journals			587.82	2,714.65 CR
02/11/2020	System Member Journals			630.57	3,345.22 CR
17/12/2020	System Member Journals			649.80	3,995.02 CR
01/02/2021	System Member Journals			645.54	4,640.56 CR
10/02/2021	System Member Journals			344.14	4,984.70 CR
			7,378.70	4,984.70	4,984.70 CR
<u>(Contributions) Hughes, Hilikka - Accumulation (HUGHIL00001A)</u>					
01/07/2020	Opening Balance				9,590.63 CR
01/07/2020	Close Period Journal		9,590.63		0.00 DR
13/07/2020	System Member Journals			511.97	511.97 CR
14/08/2020	System Member Journals			731.38	1,243.35 CR
22/09/2020	System Member Journals			731.38	1,974.73 CR
19/10/2020	System Member Journals			731.38	2,706.11 CR
13/11/2020	System Member Journals			731.38	3,437.49 CR
15/12/2020	System Member Journals			1,097.07	4,534.56 CR
14/01/2021	System Member Journals			859.38	5,393.94 CR
15/02/2021	System Member Journals			749.68	6,143.62 CR
			9,590.63	6,143.62	6,143.62 CR
Transfers In (52850)					
<u>(Transfers In) Hughes, Aaron - Accumulation (HUGAAR00001A)</u>					
01/07/2020	System Member Journals			2,260.51	2,260.51 CR
				2,260.51	2,260.51 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Hughes, Aaron - Accumulation (HUGAAR00001A)</u>					
01/07/2020	Opening Balance				956.48 DR
01/07/2020	Close Period Journal			956.48	0.00 DR
31/03/2021	Create Entries - Profit/Loss Allocation - 31/03/2021		1,431.42		1,431.42 DR
			1,431.42	956.48	1,431.42 DR
<u>(Share of Profit/(Loss)) Hughes, Hilikka - Accumulation (HUGHIL00001A)</u>					
01/07/2020	Opening Balance				2,234.97 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Close Period Journal			2,234.97	0.00 DR
31/03/2021	Create Entries - Profit/Loss Allocation - 31/03/2021		3,037.58		3,037.58 DR
			3,037.58	2,234.97	3,037.58 DR
Income Tax (53330)					
<u>(Income Tax) Hughes, Aaron - Accumulation (HUGAAR00001A)</u>					
01/07/2020	Opening Balance				143.51 CR
01/07/2020	Close Period Journal		143.51		0.00 DR
01/07/2020	System Member Journals				0.00 DR
31/03/2021	Create Entries - Income Tax Expense Allocation - 31/03/2021			214.73	214.73 CR
			143.51	214.73	214.73 CR
<u>(Income Tax) Hughes, Hilikka - Accumulation (HUGHIL00001A)</u>					
01/07/2020	Opening Balance				335.35 CR
01/07/2020	Close Period Journal		335.35		0.00 DR
31/03/2021	Create Entries - Income Tax Expense Allocation - 31/03/2021			455.68	455.68 CR
			335.35	455.68	455.68 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Hughes, Aaron - Accumulation (HUGAAR00001A)</u>					
01/07/2020	Opening Balance				1,106.79 DR
01/07/2020	Close Period Journal			1,106.79	0.00 DR
03/07/2020	System Member Journals		116.39		116.39 DR
11/08/2020	System Member Journals		121.62		238.01 DR
15/09/2020	System Member Journals		81.01		319.02 DR
27/10/2020	System Member Journals		88.17		407.19 DR
02/11/2020	System Member Journals		94.59		501.78 DR
17/12/2020	System Member Journals		97.47		599.25 DR
01/02/2021	System Member Journals		96.83		696.08 DR
10/02/2021	System Member Journals		51.62		747.70 DR
			747.70	1,106.79	747.70 DR
<u>(Contributions Tax) Hughes, Hilikka - Accumulation (HUGHIL00001A)</u>					
01/07/2020	Opening Balance				1,438.62 DR
01/07/2020	Close Period Journal			1,438.62	0.00 DR
13/07/2020	System Member Journals		76.80		76.80 DR
14/08/2020	System Member Journals		109.71		186.51 DR
22/09/2020	System Member Journals		109.71		296.22 DR
19/10/2020	System Member Journals		109.71		405.93 DR
13/11/2020	System Member Journals		109.71		515.64 DR
15/12/2020	System Member Journals		164.56		680.20 DR
14/01/2021	System Member Journals		128.91		809.11 DR
15/02/2021	System Member Journals		112.45		921.56 DR
			921.56	1,438.62	921.56 DR
Benefits Paid/Transfers Out (54500)					
<u>(Benefits Paid/Transfers Out) Hughes, Aaron - Accumulation (HUGAAR00001A)</u>					
31/03/2021	System Member Journals		60,260.63		60,260.63 DR
31/03/2021	System Member Journals				60,260.63 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			60,260.63		60,260.63 DR
	<u>(Benefits Paid/Transfers Out) Hughes, Hilikka - Accumulation (HUGHIL00001A)</u>				
31/03/2021	System Member Journals		126,734.62		126,734.62 DR
31/03/2021	System Member Journals				126,734.62 DR
			126,734.62		126,734.62 DR
Bank Accounts (60400)					
<u>Macquarie 5512 (Macquarie 5512)</u>					
01/07/2020	Opening Balance				181,646.33 DR
03/07/2020	Gkinsey		775.92		182,422.25 DR
13/07/2020	Precision		511.97		182,934.22 DR
16/07/2020	ATO			391.00	182,543.22 DR
31/07/2020	Interest		7.75		182,550.97 DR
11/08/2020	Gkinsey		810.83		183,361.80 DR
14/08/2020	Precision		731.38		184,093.18 DR
28/08/2020	NQSS			1,650.00	182,443.18 DR
31/08/2020	Interest		7.75		182,450.93 DR
14/09/2020	ATO			762.70	181,688.23 DR
15/09/2020	Gkinsey		540.08		182,228.31 DR
22/09/2020	Precision		731.38		182,959.69 DR
30/09/2020	Interest		7.50		182,967.19 DR
19/10/2020	Precision		731.38		183,698.57 DR
27/10/2020	Gkinsey		587.82		184,286.39 DR
27/10/2020	ATO			516.00	183,770.39 DR
02/11/2020	Gkinsey		630.57		184,400.96 DR
13/11/2020	Precision		731.38		185,132.34 DR
15/12/2020	Precision		1,097.07		186,229.41 DR
17/12/2020	Gkinsey		649.80		186,879.21 DR
14/01/2021	Precision		859.38		187,738.59 DR
01/02/2021	Gkinsey		645.54		188,384.13 DR
10/02/2021	Gkinsey		344.14		188,728.27 DR
15/02/2021	Precision		749.68		189,477.95 DR
19/02/2021	ATO			516.00	188,961.95 DR
31/03/2021				60,260.63	128,701.32 DR
31/03/2021				126,734.62	1,966.70 DR
			11,151.32	190,830.95	1,966.70 DR
Formation Expenses (64000)					
<u>Formation Expenses (64000)</u>					
01/07/2020	Opening Balance				583.00 DR
01/07/2020	Take up formation exp for 2021			583.00	0.00 DR
				583.00	0.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				2,764.06 CR
01/07/2020	Rollover in 19/11/2019 was recorded as tax refund by mistake		2,260.51		503.55 CR
14/09/2020	ATO		503.70		0.15 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
27/10/2020	ATO		516.00		516.15 DR
19/02/2021	ATO		516.00		1,032.15 DR
31/03/2021	Create Entries - Income Tax Expense - 31/03/2021			998.85	33.30 DR
			3,796.21	998.85	33.30 DR

Sundry Creditors (88000)Sundry Creditors (88000)

01/07/2020	Opening Balance				391.00 CR
01/07/2020	Take up accrual of 2021 accounting fees			2,000.00	2,391.00 CR
16/07/2020	ATO		391.00		2,000.00 CR
			391.00	2,000.00	2,000.00 CR

Manual Suspense Account (99900)Manual Suspense Account (99900)

31/03/2021	Create Entries Member Payout (Wind Up) - 31/03/2021				0.00 DR
31/03/2021	Create Entries Member Payout (Wind Up) - 31/03/2021				0.00 DR
			0.00		0.00 DR

Total Debits: 430,796.31**Total Credits: 430,796.31**