

THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
The Oakdale Unit Trust (OAKDALE)					
30/06/2023				2,271.38	2,271.38 CR
				2,271.38	2,271.38 CR
Dividends Received (23900)					
BHP Group Limited (BHP.AX)					
23/09/2022				1,020.74	1,020.74 CR
				1,020.74	1,020.74 CR
Telstra Corporation (TLS.AX)					
21/09/2022				255.00	255.00 CR
31/03/2023				255.00	510.00 CR
				510.00	510.00 CR
Woodside Energy Group Ltd (WDS.AX)					
06/10/2022				914.93	914.93 CR
05/04/2023				1,232.32	2,147.25 CR
				2,147.25	2,147.25 CR
Contributions (24200)					
(Contributions) Smith, Adam Desmond - Accumulation (SMIADA00001A)					
30/06/2023				3,300.00	3,300.00 CR
				3,300.00	3,300.00 CR
(Contributions) Smith, Diana Joy - Accumulation (SMIDIA00002A)					
26/06/2023				27,500.00	27,500.00 CR
				27,500.00	27,500.00 CR
(Contributions) Smith, Richard Desmond - Accumulation (SMIRIC00002A)					
26/06/2023				27,500.00	27,500.00 CR
				27,500.00	27,500.00 CR
Changes in Market Values of Investments (24700)					
Changes in Market Values of Investments (24700)					
31/12/2022	Revaluation - 30/12/2022 @ \$3.990000 (System Price) - 3,000.000000 Units on hand (TLS.AX)			420.00	420.00 CR
31/12/2022	Revaluation - 30/12/2022 @ \$35.440000 (System Price) - 572.000000 Units on hand (WDS.AX)			2,059.20	2,479.20 CR
31/12/2022	Revaluation - 30/12/2022 @ \$45.630000 (System Price) - 400.000000 Units on hand (BHP.AX)			1,752.00	4,231.20 CR
23/01/2023	(BHP.AX)			6,649.79	10,880.99 CR
23/01/2023	Unrealised Gain writeback as at 23/01/2023 (BHP.AX)		5,041.67		5,839.32 CR
20/03/2023	(TLS.AX)		749.30		5,090.02 CR
20/03/2023	Unrealised Gain writeback as at 20/03/2023 (TLS.AX)			1,067.00	6,157.02 CR
20/03/2023	(WDS.AX)		4,846.97		1,310.05 CR
20/03/2023	Unrealised Gain writeback as at 20/03/2023 (WDS.AX)			2,300.99	3,611.04 CR
				10,637.94	14,248.98
					3,611.04 CR
Interest Received (25000)					
ANZ - Cash at Bank (ANZ - Cash at Bank)					

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29/07/2022				0.21	0.21 CR
31/08/2022				0.23	0.44 CR
30/09/2022				0.21	0.65 CR
31/10/2022				0.21	0.86 CR
30/11/2022				0.21	1.07 CR
30/12/2022				0.21	1.28 CR
31/01/2023				0.22	1.50 CR
28/02/2023				0.20	1.70 CR
31/03/2023				0.22	1.92 CR
28/04/2023				0.19	2.11 CR
31/05/2023				0.38	2.49 CR
30/06/2023				0.72	3.21 CR
				3.21	3.21 CR
Accountancy Fees (30100)					
Accountancy Fees (30100)					
30/06/2023			3,300.00		3,300.00 DR
			3,300.00		3,300.00 DR
ATO Supervisory Levy (30400)					
ATO Supervisory Levy (30400)					
12/06/2023			259.00		259.00 DR
			259.00		259.00 DR
General Expenses (35000)					
General Expenses (35000)					
12/06/2023			0.31		0.31 DR
			0.31		0.31 DR
Pensions Paid (41600)					
(Pensions Paid) Smith, Diana Joy - Pension (Pension) (SMIDIA00001P)					
20/06/2023			120.00		120.00 DR
			120.00		120.00 DR
(Pensions Paid) Smith, Richard Desmond - Pension (Pension) (SMIRIC00001P)					
20/06/2023			400.00		400.00 DR
			400.00		400.00 DR
Income Tax Expense (48500)					
Income Tax Expense (48500)					
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023			1,576.29	1,576.29 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		9,388.80		7,812.51 DR
			9,388.80	1,576.29	7,812.51 DR
Profit/Loss Allocation Account (49000)					
Profit/Loss Allocation Account (49000)					
31/12/2022	Profit/Loss Allocation - 31/12/2022		247.10		247.10 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022		80.39		327.49 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022		1,448.76		1,776.25 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022		2,254.39		4,030.64 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022		100.28		4,130.92 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
31/12/2022	Profit/Loss Allocation - 31/12/2022		100.28		4,231.20 DR
20/06/2023	System Member Journals			120.00	4,111.20 DR
20/06/2023	System Member Journals			400.00	3,711.20 DR
26/06/2023	System Member Journals		23,375.00		27,086.20 DR
26/06/2023	System Member Journals		23,375.00		50,461.20 DR
30/06/2023	System Member Journals		2,805.00		53,266.20 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		194.85		53,461.05 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		83.93		53,544.98 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		62.88		53,607.86 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		83.93		53,691.79 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		1,143.05		54,834.84 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		1,780.76		56,615.60 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			16.93	56,598.67 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			16.93	56,581.74 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			238.59	56,343.15 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			371.35	55,971.80 DR
			57,135.60	1,163.80	55,971.80 DR

Opening Balance (50010)

(Opening Balance) Smith, Adam Desmond - Accumulation (SMIADA00001A)

01/07/2022	Opening Balance				153,277.06 CR
01/07/2022	Close Period Journal			114,687.59	267,964.65 CR
				114,687.59	267,964.65 CR

(Opening Balance) Smith, Diana Joy - Pension (Pension) (SMIDIA00001P)

01/07/2022	Opening Balance				5,482.31 CR
01/07/2022	Close Period Journal			4,052.88	9,535.19 CR
30/06/2023	Create Entries - Member preservation component transfer at age 65				9,535.19 CR
			0.00	4,052.88	9,535.19 CR

(Opening Balance) Smith, Diana Joy - Accumulation (SMIDIA00002A)

01/07/2022	Close Period Journal			11,920.52	11,920.52 CR
				11,920.52	11,920.52 CR

(Opening Balance) Smith, Karl Desmond - Accumulation (SMIKAR00001A)

01/07/2022	Opening Balance				98,480.65 CR
01/07/2022	Close Period Journal			73,695.53	172,176.18 CR
				73,695.53	172,176.18 CR

(Opening Balance) Smith, Richard Desmond - Pension (Pension) (SMIRIC00001P)

01/07/2022	Opening Balance				16,934.99 CR
01/07/2022	Close Period Journal			12,448.46	29,383.45 CR
30/06/2023	Create Entries - Member preservation component transfer at age 65				29,383.45 CR
			0.00	12,448.46	29,383.45 CR

(Opening Balance) Smith, Richard Desmond - Accumulation (SMIRIC00002A)

01/07/2022	Close Period Journal			11,920.52	11,920.52 CR
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Transaction Date	Description	Units	Debit	Credit	Balance \$
				11,920.52	11,920.52 CR
Contributions (52420)					
<u>(Contributions) Smith, Adam Desmond - Accumulation (SMIADA00001A)</u>					
30/06/2023	System Member Journals			3,300.00	3,300.00 CR
				3,300.00	3,300.00 CR
<u>(Contributions) Smith, Diana Joy - Accumulation (SMIDIA00002A)</u>					
01/07/2022	Opening Balance				14,000.00 CR
01/07/2022	Close Period Journal		14,000.00		0.00 DR
26/06/2023	System Member Journals			27,500.00	27,500.00 CR
			14,000.00	27,500.00	27,500.00 CR
<u>(Contributions) Smith, Richard Desmond - Accumulation (SMIRIC00002A)</u>					
01/07/2022	Opening Balance				14,000.00 CR
01/07/2022	Close Period Journal		14,000.00		0.00 DR
26/06/2023	System Member Journals			27,500.00	27,500.00 CR
			14,000.00	27,500.00	27,500.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Smith, Adam Desmond - Accumulation (SMIADA00001A)</u>					
01/07/2022	Opening Balance				115,234.42 CR
01/07/2022	Close Period Journal		115,234.42		0.00 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022			2,254.39	2,254.39 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			1,780.76	4,035.15 CR
			115,234.42	4,035.15	4,035.15 CR
<u>(Share of Profit/(Loss)) Smith, Diana Joy - Pension (Pension) (SMIDIA00001P)</u>					
01/07/2022	Opening Balance				4,122.88 CR
01/07/2022	Close Period Journal		4,122.88		0.00 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022			80.39	80.39 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			62.88	143.27 CR
			4,122.88	143.27	143.27 CR
<u>(Share of Profit/(Loss)) Smith, Diana Joy - Accumulation (SMIDIA00002A)</u>					
01/07/2022	Opening Balance				20.61 CR
01/07/2022	Close Period Journal		20.61		0.00 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022			100.28	100.28 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			83.93	184.21 CR
			20.61	184.21	184.21 CR
<u>(Share of Profit/(Loss)) Smith, Karl Desmond - Accumulation (SMIKAR00001A)</u>					
01/07/2022	Opening Balance				74,046.87 CR
01/07/2022	Close Period Journal		74,046.87		0.00 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022			1,448.76	1,448.76 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			1,143.05	2,591.81 CR
			74,046.87	2,591.81	2,591.81 CR
<u>(Share of Profit/(Loss)) Smith, Richard Desmond - Pension (Pension) (SMIRIC00001P)</u>					
01/07/2022	Opening Balance				12,698.46 CR
01/07/2022	Close Period Journal		12,698.46		0.00 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022			247.10	247.10 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			194.85	441.95 CR
			12,698.46	441.95	441.95 CR
<u>(Share of Profit/(Loss)) Smith, Richard Desmond - Accumulation (SMIRIC00002A)</u>					
01/07/2022	Opening Balance				20.61 CR
01/07/2022	Close Period Journal		20.61		0.00 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022			100.28	100.28 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			83.93	184.21 CR
			20.61	184.21	184.21 CR
Income Tax (53330)					
<u>(Income Tax) Smith, Adam Desmond - Accumulation (SMIADA00001A)</u>					
01/07/2022	Opening Balance				546.83 DR
01/07/2022	Close Period Journal			546.83	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		371.35		371.35 DR
			371.35	546.83	371.35 DR
<u>(Income Tax) Smith, Diana Joy - Accumulation (SMIDIA00002A)</u>					
01/07/2022	Opening Balance				0.09 DR
01/07/2022	Close Period Journal			0.09	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		16.93		16.93 DR
			16.93	0.09	16.93 DR
<u>(Income Tax) Smith, Karl Desmond - Accumulation (SMIKAR00001A)</u>					
01/07/2022	Opening Balance				351.34 DR
01/07/2022	Close Period Journal			351.34	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		238.59		238.59 DR
			238.59	351.34	238.59 DR
<u>(Income Tax) Smith, Richard Desmond - Accumulation (SMIRIC00002A)</u>					
01/07/2022	Opening Balance				0.09 DR
01/07/2022	Close Period Journal			0.09	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		16.93		16.93 DR
			16.93	0.09	16.93 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Smith, Adam Desmond - Accumulation (SMIADA00001A)</u>					
30/06/2023	System Member Journals		495.00		495.00 DR
			495.00		495.00 DR
<u>(Contributions Tax) Smith, Diana Joy - Accumulation (SMIDIA00002A)</u>					
01/07/2022	Opening Balance				2,100.00 DR
01/07/2022	Close Period Journal			2,100.00	0.00 DR
26/06/2023	System Member Journals		4,125.00		4,125.00 DR
			4,125.00	2,100.00	4,125.00 DR
<u>(Contributions Tax) Smith, Richard Desmond - Accumulation (SMIRIC00002A)</u>					
01/07/2022	Opening Balance				2,100.00 DR
01/07/2022	Close Period Journal			2,100.00	0.00 DR
26/06/2023	System Member Journals		4,125.00		4,125.00 DR
			4,125.00	2,100.00	4,125.00 DR

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Pensions Paid (54160)					
<u>(Pensions Paid) Smith, Diana Joy - Pension (Pension) (SMIDIA00001P)</u>					
01/07/2022	Opening Balance				70.00 DR
01/07/2022	Close Period Journal			70.00	0.00 DR
20/06/2023	System Member Journals		120.00		120.00 DR
			120.00	70.00	120.00 DR
<u>(Pensions Paid) Smith, Richard Desmond - Pension (Pension) (SMIRIC00001P)</u>					
01/07/2022	Opening Balance				250.00 DR
01/07/2022	Close Period Journal			250.00	0.00 DR
20/06/2023	System Member Journals		400.00		400.00 DR
			400.00	250.00	400.00 DR
Bank Accounts (60400)					
<u>ANZ Cash Account (ANZ Cash Account)</u>					
01/07/2022	Opening Balance				25,495.92 DR
29/07/2022			0.21		25,496.13 DR
31/08/2022			0.23		25,496.36 DR
30/09/2022			0.21		25,496.57 DR
31/10/2022			0.21		25,496.78 DR
30/11/2022			0.21		25,496.99 DR
30/12/2022			0.21		25,497.20 DR
31/01/2023			0.22		25,497.42 DR
28/02/2023			0.20		25,497.62 DR
31/03/2023			0.22		25,497.84 DR
28/04/2023			0.19		25,498.03 DR
22/05/2023			58,000.00		83,498.03 DR
31/05/2023			0.38		83,498.41 DR
12/06/2023				3,010.35	80,488.06 DR
20/06/2023				120.00	80,368.06 DR
20/06/2023				400.00	79,968.06 DR
26/06/2023			27,500.00		107,468.06 DR
26/06/2023			27,500.00		134,968.06 DR
28/06/2023				701.00	134,267.06 DR
30/06/2023			0.72		134,267.78 DR
			113,003.21	4,231.35	134,267.78 DR
<u>ANZ E- Trade Account (ANZ454405467)</u>					
01/07/2022	Opening Balance				4,460.30 DR
21/09/2022			255.00		4,715.30 DR
23/09/2022			1,020.74		5,736.04 DR
06/10/2022			914.93		6,650.97 DR
23/01/2023			19,860.12		26,511.09 DR
20/03/2023			12,287.70		38,798.79 DR
20/03/2023			17,725.70		56,524.49 DR
31/03/2023			255.00		56,779.49 DR
05/04/2023			1,232.32		58,011.81 DR
22/05/2023				58,000.00	11.81 DR
			53,551.51	58,000.00	11.81 DR

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Formation Expenses (64000)					
<u>Formation Expenses (64000)</u>					
01/07/2022	Opening Balance				304.00 DR
					304.00 DR
Shares in Listed Companies (Australian) (77600)					
<u>BHP Group Limited (BHP.AX)</u>					
01/07/2022	Opening Balance	400.00			16,500.00 DR
31/12/2022	Revaluation - 30/12/2022 @ \$45.630000 (System Price) - 400.000000 Units on hand		1,752.00		18,252.00 DR
23/01/2023		(400.00)		13,210.33	5,041.67 DR
23/01/2023	Unrealised Gain writeback as at 23/01/2023			5,041.67	0.00 DR
		0.00	1,752.00	18,252.00	0.00 DR
<u>Telstra Corporation (TLS.AX)</u>					
01/07/2022	Opening Balance	3,000.00			11,550.00 DR
31/12/2022	Revaluation - 30/12/2022 @ \$3.990000 (System Price) - 3,000.000000 Units on hand		420.00		11,970.00 DR
20/03/2023		(3,000.00)		13,037.00	1,067.00 CR
20/03/2023	Unrealised Gain writeback as at 20/03/2023		1,067.00		0.00 DR
		0.00	1,487.00	13,037.00	0.00 DR
<u>Troy Resources NI (TRY.AX)</u>					
01/07/2022	Opening Balance	1,000.00			37.00 DR
		1,000.00			37.00 DR
<u>Woodside Energy Group Ltd (WDS.AX)</u>					
01/07/2022	Opening Balance	572.00			18,212.48 DR
31/12/2022	Revaluation - 30/12/2022 @ \$35.440000 (System Price) - 572.000000 Units on hand		2,059.20		20,271.68 DR
20/03/2023		(572.00)		22,572.67	2,300.99 CR
20/03/2023	Unrealised Gain writeback as at 20/03/2023		2,300.99		0.00 DR
		0.00	4,360.19	22,572.67	0.00 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
<u>The Oakdale Unit Trust (OAKDALE)</u>					
01/07/2022	Opening Balance	27,375.00			431,977.50 DR
		27,375.00			431,977.50 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				2,751.04 CR
12/06/2023			2,751.04		0.00 DR
28/06/2023			701.00		701.00 DR
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023		1,576.29		2,277.29 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			9,388.80	7,111.51 CR
			5,028.33	9,388.80	7,111.51 CR
Instalment Payable (88000)					
<u>Instalment Payable (88000)</u>					

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01/07/2022	Opening Balance				2,885.65 CR
01/07/2022			2,885.65		0.00 DR
			2,885.65		0.00 DR
Creditor - Oakdale Unit Trust (88010)					
<u>Creditor - Oakdale Unit Trust (88010)</u>					
01/07/2022				2,885.65	2,885.65 CR
30/06/2023			2,271.38		614.27 CR
			2,271.38	2,885.65	614.27 CR
Member Data Clearing Account (94920)					
<u>Member Data Clearing Account (94920)</u>					
30/06/2023	Create Entries - Member preservation component transfer at age 65				0.00 DR
30/06/2023	Create Entries - Member preservation component transfer at age 65				0.00 DR
			0.00		0.00 DR
Total Debits:			509,633.57		
Total Credits:				509,633.57	