

Parasivam Family Super Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>SNN PROPERTY TRUST (SNN-AX)</u>					
30/06/2021	Profit distribution receivable from SNN PROPERTY TRUST for 2021			15,571.00	15,571.00 CR
				15,571.00	15,571.00 CR
Contributions (24200)					
<u>(Contributions) Parasivam, Sharavanan - Accumulation (PARSHA00006A)</u>					
13/05/2021	ANZ INTERNET BANKING FUNDS TFER TRANSFER 300690 FROM 490515815			25,000.00	25,000.00 CR
30/06/2021	REVERSAL OF 2020 SUNDRY CREDITORS - PAA FEES			1,380.00	26,380.00 CR
30/06/2021	Accounting Fee for 2020 Paid			1,723.65	28,103.65 CR
30/06/2021	ASIC Fees			55.00	28,158.65 CR
				28,158.65	28,158.65 CR
<u>(Contributions) Parasivam, Shreya - Accumulation (PARSHR00002A)</u>					
13/05/2021	ANZ INTERNET BANKING FUNDS TFER TRANSFER 300690 FROM 490515815			25,000.00	25,000.00 CR
				25,000.00	25,000.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2018 @ \$99.827600 (Exit) - 2,677.000000 Units on hand (SNN-AX)			3,940.93	3,940.93 CR
30/06/2021	Revaluation - 30/06/2018 @ \$99.827600 (Exit) - 2,677.000000 Units on hand (SNN-AX)		2,000.00		1,940.93 CR
30/06/2021	Revaluation - 30/06/2021 @ \$99.102563 (Exit) - 2,677.000000 Units on hand (SNN-AX)		1,940.93		0.00 DR
			3,940.93	3,940.93	0.00 DR
Interest Received (25000)					
<u>Business Premium Saver (ANZ464765538)</u>					
31/07/2020	CREDIT INTEREST PAID			0.45	0.45 CR
31/08/2020	CREDIT INTEREST PAID			0.53	0.98 CR
30/09/2020	CREDIT INTEREST PAID			0.49	1.47 CR
30/10/2020	CREDIT INTEREST PAID			0.49	1.96 CR
30/11/2020	CREDIT INTEREST PAID			0.49	2.45 CR
31/12/2020	CREDIT INTEREST PAID			0.48	2.93 CR
29/01/2021	CREDIT INTEREST PAID			0.46	3.39 CR
26/02/2021	CREDIT INTEREST PAID			0.44	3.83 CR
31/03/2021	CREDIT INTEREST PAID			0.52	4.35 CR
30/04/2021	CREDIT INTEREST PAID			0.46	4.81 CR
31/05/2021	CREDIT INTEREST PAID			1.71	6.52 CR
30/06/2021	CREDIT INTEREST PAID			2.51	9.03 CR
				9.03	9.03 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2021	Accounting Fee for 2020 Paid		1,485.00		1,485.00 DR
30/06/2021	Accounting Fee for 2020 Paid		209.00		1,694.00 DR
			1,694.00		1,694.00 DR

Parasivam Family Super Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
ATO Supervisory Levy (30400)					
ATO Supervisory Levy (30400)					
10/07/2020	TRANSFER FROM ATO ATO001100012106604		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
Auditor's Remuneration (30700)					
20/08/2020	ANZ INTERNET BANKING PAYMENT 525518 TO LEE GREEN		704.00		704.00 DR
			704.00		704.00 DR
ASIC Fees (30800)					
ASIC Fees (30800)					
30/06/2021	ASIC Fees		55.00		55.00 DR
			55.00		55.00 DR
Bank Charges (31500)					
Bank Charges (31500)					
30/06/2021	Accounting Fee for 2020 Paid		29.65		29.65 DR
			29.65		29.65 DR
Income Tax Expense (48500)					
Income Tax Expense (48500)					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		1,925.85		1,925.85 DR
			1,925.85		1,925.85 DR
Profit/Loss Allocation Account (49000)					
Profit/Loss Allocation Account (49000)					
13/05/2021	System Member Journals		25,000.00		25,000.00 DR
13/05/2021	System Member Journals		25,000.00		50,000.00 DR
30/06/2021	System Member Journals		1,380.00		51,380.00 DR
30/06/2021	System Member Journals		1,723.65		53,103.65 DR
30/06/2021	System Member Journals		55.00		53,158.65 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		8,441.23		61,599.88 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		4,397.15		65,997.03 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			1,266.25	64,730.78 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			659.60	64,071.18 DR
			65,997.03	1,925.85	64,071.18 DR
Opening Balance (50010)					
(Opening Balance) Parasivam, Sharavanan - Accumulation (PARSHA00006A)					
01/07/2020	Opening Balance				127,671.66 CR
01/07/2020	Close Period Journal			16,689.03	144,360.69 CR
				16,689.03	144,360.69 CR
(Opening Balance) Parasivam, Shreya - Accumulation (PARSHR00002A)					
01/07/2020	Opening Balance				114,111.33 CR
01/07/2020	Close Period Journal		40,509.62		73,601.71 CR
			40,509.62		73,601.71 CR

Parasivam Family Super Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Division 293 Tax (51900)					
<u>(Division 293 Tax) Parasivam, Shreya - Accumulation (PARSHR00002A)</u>					
01/07/2020	Opening Balance				43,524.20 DR
01/07/2020	Close Period Journal			43,524.20	0.00 DR
				43,524.20	0.00 DR
Contributions (52420)					
<u>(Contributions) Parasivam, Sharavanan - Accumulation (PARSHA00006A)</u>					
01/07/2020	Opening Balance				12,385.00 CR
01/07/2020	Close Period Journal		12,385.00		0.00 DR
13/05/2021	System Member Journals			25,000.00	25,000.00 CR
30/06/2021	System Member Journals			1,380.00	26,380.00 CR
30/06/2021	System Member Journals			1,723.65	28,103.65 CR
30/06/2021	System Member Journals			55.00	28,158.65 CR
			12,385.00	28,158.65	28,158.65 CR
<u>(Contributions) Parasivam, Shreya - Accumulation (PARSHR00002A)</u>					
13/05/2021	System Member Journals			25,000.00	25,000.00 CR
				25,000.00	25,000.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Parasivam, Sharavanan - Accumulation (PARSHA00006A)</u>					
01/07/2020	Opening Balance				6,122.39 CR
01/07/2020	Close Period Journal		6,122.39		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			8,441.23	8,441.23 CR
			6,122.39	8,441.23	8,441.23 CR
<u>(Share of Profit/(Loss)) Parasivam, Shreya - Accumulation (PARSHR00002A)</u>					
01/07/2020	Opening Balance				3,546.57 CR
01/07/2020	Close Period Journal		3,546.57		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			4,397.15	4,397.15 CR
			3,546.57	4,397.15	4,397.15 CR
Income Tax (53330)					
<u>(Income Tax) Parasivam, Sharavanan - Accumulation (PARSHA00006A)</u>					
01/07/2020	Opening Balance				918.36 DR
01/07/2020	Close Period Journal			918.36	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		1,266.25		1,266.25 DR
			1,266.25	918.36	1,266.25 DR
<u>(Income Tax) Parasivam, Shreya - Accumulation (PARSHR00002A)</u>					
01/07/2020	Opening Balance				531.99 DR
01/07/2020	Close Period Journal			531.99	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		659.60		659.60 DR
			659.60	531.99	659.60 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Parasivam, Sharavanan - Accumulation (PARSHA00006A)</u>					
01/07/2020	Opening Balance				900.00 DR
01/07/2020	Close Period Journal			900.00	0.00 DR

Parasivam Family Super Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
				900.00	0.00 DR
Bank Accounts (60400)					
<u>Business Premium Saver (ANZ464765538)</u>					
01/07/2020	Opening Balance				5,494.88 DR
10/07/2020	TRANSFER FROM ATO ATO001100012106604		7,628.60		13,123.48 DR
23/07/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {276929}			478.00	12,645.48 DR
31/07/2020	CREDIT INTEREST PAID		0.45		12,645.93 DR
20/08/2020	ANZ INTERNET BANKING PAYMENT 525518 TO LEE GREEN			704.00	11,941.93 DR
31/08/2020	CREDIT INTEREST PAID		0.53		11,942.46 DR
30/09/2020	CREDIT INTEREST PAID		0.49		11,942.95 DR
29/10/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {625147}			478.00	11,464.95 DR
30/10/2020	CREDIT INTEREST PAID		0.49		11,465.44 DR
30/11/2020	CREDIT INTEREST PAID		0.49		11,465.93 DR
31/12/2020	CREDIT INTEREST PAID		0.48		11,466.41 DR
29/01/2021	CREDIT INTEREST PAID		0.46		11,466.87 DR
26/02/2021	CREDIT INTEREST PAID		0.44		11,467.31 DR
25/03/2021	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {785902}			216.00	11,251.31 DR
31/03/2021	CREDIT INTEREST PAID		0.52		11,251.83 DR
30/04/2021	CREDIT INTEREST PAID		0.46		11,252.29 DR
05/05/2021	ANZ MOBILE BANKING PAYMENT 473959 TO R C SMITH			50.00	11,202.29 DR
13/05/2021	ANZ INTERNET BANKING FUNDS TFER TRANSFER 300690 FROM 490515815		50,000.00		61,202.29 DR
31/05/2021	CREDIT INTEREST PAID		1.71		61,204.00 DR
30/06/2021	CREDIT INTEREST PAID		2.51		61,206.51 DR
			57,637.63	1,926.00	61,206.51 DR
Distributions Receivable (61800)					
<u>SNN PROPERTY TRUST (SNN-AX)</u>					
01/07/2020	Opening Balance				31,629.00 DR
30/06/2021	Profit distribution receivable from SNN PROPERTY TRUST for 2021		15,571.00		47,200.00 DR
30/06/2021	Part of UPE unitised at 30/04/2021			44,242.89	2,957.11 DR
			15,571.00	44,242.89	2,957.11 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
<u>SNN PROPERTY TRUST (SNN-AX)</u>					
01/07/2020	Opening Balance	1,756.00			175,297.27 DR
30/06/2021	Part of UPE unitised at 30/04/2021	421.00	44,242.89		219,540.16 DR
30/06/2021	1/5/21 ? Purchase of 500 units from TE Kimber Family Trust for \$45,757.40 ? Transfer occurred 1/5/21, however consideration not paid until 2021/22 financial year	500.00	45,757.40		265,297.56 DR
30/06/2021	Revaluation - 30/06/2018 @ \$99.827600 (Exit) - 2,677.000000 Units on hand		3,940.93		269,238.49 DR
30/06/2021	Revaluation - 30/06/2018 @ \$99.827600 (Exit) - 2,677.000000 Units on hand			2,000.00	267,238.49 DR
30/06/2021	Revaluation - 30/06/2021 @ \$99.102563 (Exit) - 2,677.000000 Units on hand			1,940.93	265,297.56 DR
		2,677.00	93,941.22	3,940.93	265,297.56 DR

Parasivam Family Super Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				7,449.25 DR
10/07/2020	TRANSFER FROM ATO ATO001100012106604			7,887.60	438.35 CR
29/10/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {625147}		478.00		39.65 DR
25/03/2021	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {785902}		216.00		255.65 DR
30/06/2021	PAYG IT Tax instalments for QE March 21 & June 21		347.00		602.65 DR
30/06/2021	PAYG IT Tax instalments for QE March 21 & June 21		347.00		949.65 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			1,925.85	976.20 CR
			1,388.00	9,813.45	976.20 CR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
01/07/2020	Opening Balance				478.00 CR
23/07/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {276929}		478.00		0.00 DR
30/06/2021	PAYG IT Tax instalments for QE March 21 & June 21			694.00	694.00 CR
			478.00	694.00	694.00 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2020	Opening Balance				1,430.00 CR
05/05/2021	ANZ MOBILE BANKING PAYMENT 473959 TO R C SMITH		50.00		1,380.00 CR
30/06/2021	REVERSAL OF 2020 SUNDRY CREDITORS - PAA FEES		1,380.00		0.00 DR
30/06/2021	1/5/21 ? Purchase of 500 units from TE Kimber Family Trust for \$45,757.40 ? Transfer occurred 1/5/21, however consideration not paid until 2021/22 financial year			45,757.40	45,757.40 CR
			1,430.00	45,757.40	45,757.40 CR
Total Debits:			309,540.74		
Total Credits:				309,540.74	