

MacDonald SMSF Trust

General Ledger - Audit View

For The Period 01 July 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Changes in Market Values of Investments (24700)								
<u>Changes in Market Values of Investments (24700)</u>								
28/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	Sale of BTC (BTC)		(4,590.07)	(4,590.07)
28/07/2021	SYSTEM	24/08/2021		System Journal	Unrealised Gain writeback as at 28/07/2021 (BTC)		(2,030.58)	(6,620.65)
28/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	Sale of ETHC (ETHC)		4,227.59	(2,393.06)
28/07/2021	SYSTEM	24/08/2021		System Journal	Unrealised Gain writeback as at 28/07/2021 (ETHC)		(9,310.87)	(11,703.93)
28/07/2021	matthew.s@4you.net.au	24/08/2021		General Journal	Movement in accounts to the date 03/08/2021		814.99	(10,888.94)
09/05/2022	matthew.s@4you.net.au	15/01/2024		General Journal	Swyftx bank rounding error adjustment and also Nett crypto coins adjustment to reconcile to year end swyftx report as at 30th of June 2022. (ETHC)		106.78	(10,782.16)
30/06/2022	Matthew Symons	15/01/2024		System Journal	Revaluation - 30/06/2022 @ \$1,460.010000 (Custom Firm (Exit)) - 33.627609 Units on hand (ETHC)		89,159.76	78,377.60
							78,377.60	78,377.60
Other Investment Income (26500)								
<u>Ethereum (ETHC)</u>								
09/05/2022	matthew.s@4you.net.au	15/01/2024		General Journal	Swyftx bank rounding error adjustment and also Nett crypto coins adjustment to reconcile to year end swyftx report as at 30th of June 2022.		0.01	0.01
30/06/2022	matthew.s@4you.net.au	15/01/2024		General Journal	To record the nett rewards recorded for 2022/23		(363.19)	(363.18)
							(363.18)	(363.18)
Accountancy Fees (30100)								
<u>Accountancy Fees (30100)</u>								
13/09/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	gOcARDLESS 4YouAcctAX-dVR7X9D		1,775.00	1,775.00
							1,775.00	1,775.00
Administration Costs (30200)								

MacDonald SMSF Trust

General Ledger - Audit View

For The Period 01 July 2021 - 30 June 2022

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<u>Administration Costs (30200)</u>								
04/04/2022	matthew.s@4you.net.au	24/11/2023		Bank Statement	4YOU SMSF Ann Review		200.00	200.00
							200.00	200.00
<u>ATO Supervisory Levy (30400)</u>								
<u>ATO Supervisory Levy (30400)</u>								
05/10/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	SMSF TAX		518.00	518.00
							518.00	518.00
<u>Auditor's Remuneration (30700)</u>								
<u>Auditor's Remuneration (30700)</u>								
13/09/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	gOcARDLESS 4YouAcctAX-dVR7X9D		375.00	375.00
							375.00	375.00
<u>ASIC Fees (30800)</u>								
<u>ASIC Fees (30800)</u>								
04/04/2022	matthew.s@4you.net.au	24/11/2023		Bank Statement	ASIC Payment		56.00	56.00
							56.00	56.00
<u>Bank Charges (31500)</u>								
<u>Bank Charges (31500)</u>								
30/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	bweimt0257322		35.00	35.00
							35.00	35.00
<u>Benefits Paid/Transfers Out (46000)</u>								
<u>(Benefits Paid/Transfers Out) MacDonald, Alan - Accumulation (MACALA00001A)</u>								
04/08/2021	matthew.s@4you.net.au	24/08/2021	matthew.s@4you.net.au	Bank Statement	Processing Rollover amount for Kylee and Alan		460,000.00	460,000.00
							460,000.00	460,000.00
<u>(Benefits Paid/Transfers Out) MacDonald, Kylee - Accumulation (MACKYL00002A)</u>								

MacDonald SMSF Trust

General Ledger - Audit View

For The Period 01 July 2021 - 30 June 2022

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04/08/2021	matthew.s@4you.net.au	24/08/2021	matthew.s@4you.net.au	Bank Statement	Process Rollover Benefit - Kylee MacDonald		380,000.00	380,000.00
							380,000.00	380,000.00
Income Tax Expense (48500)								
<u>Income Tax Expense (48500)</u>								
03/08/2021	Matthew Symons	24/08/2021		System Journal	Create Entries - Income Tax Expense - 03/08/2021		54.37	54.37
30/06/2022	Matthew Symons	15/01/2024		System Journal	Create Entries - Income Tax Expense - 30/06/2022		(54.37)	0.00
							0.00	0.00
Profit/Loss Allocation Account (49000)								
<u>Profit/Loss Allocation Account (49000)</u>								
03/08/2021	Matthew Symons	24/08/2021		System Journal	Create Entries - Profit/Loss Allocation - 03/08/2021		6,035.74	6,035.74
03/08/2021	Matthew Symons	24/08/2021		System Journal	Create Entries - Profit/Loss Allocation - 03/08/2021		4,853.20	10,888.94
03/08/2021	Matthew Symons	24/08/2021		System Journal	Create Entries - Income Tax Expense Allocation - 03/08/2021		(30.14)	10,858.80
03/08/2021	Matthew Symons	24/08/2021		System Journal	Create Entries - Income Tax Expense Allocation - 03/08/2021		(24.23)	10,834.57
04/08/2021	SYSTEM	24/08/2021		System Journal	System Member Journals		(460,000.00)	(449,165.43)
04/08/2021	SYSTEM	24/08/2021		System Journal	System Member Journals		(380,000.00)	(829,165.43)
30/06/2022	Matthew Symons	15/01/2024		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2022		(54,474.38)	(883,639.81)
30/06/2022	Matthew Symons	15/01/2024		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2022		(37,387.98)	(921,027.79)
30/06/2022	Matthew Symons	15/01/2024		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2022		32.24	(920,995.55)
30/06/2022	Matthew Symons	15/01/2024		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2022		22.13	(920,973.42)
							(920,973.42)	(920,973.42)
Opening Balance (50010)								
<u>(Opening Balance) MacDonald, Alan - Accumulation (MACALA00001A)</u>								
01/07/2021	54733	24/08/2021		System Journal	Close Period Journal		(539,762.96)	(539,762.96)

MacDonald SMSF Trust

General Ledger - Audit View

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
							(539,762.96)	(539,762.96)
<u>(Opening Balance) MacDonald, Kylee - Accumulation (MACKYL00002A)</u>								
01/07/2021	54733	24/08/2021		System Journal	Close Period Journal		(434,046.77)	(434,046.77)
							(434,046.77)	(434,046.77)
Transfers In (52850)								
<u>(Transfers In) MacDonald, Alan - Accumulation (MACALA00001A)</u>								
01/07/2021	Opening Balance				Opening Balance			(545,774.37)
01/07/2021	54733	24/08/2021		System Journal	Close Period Journal		545,774.37	0.00
							545,774.37	0.00
<u>(Transfers In) MacDonald, Kylee - Accumulation (MACKYL00002A)</u>								
01/07/2021	Opening Balance				Opening Balance			(439,396.93)
01/07/2021	54733	24/08/2021		System Journal	Close Period Journal		439,396.93	0.00
							439,396.93	0.00
Share of Profit/(Loss) (53100)								
<u>(Share of Profit/(Loss)) MacDonald, Alan - Accumulation (MACALA00001A)</u>								
01/07/2021	Opening Balance				Opening Balance			6,011.41
01/07/2021	54733	24/08/2021		System Journal	Close Period Journal		(6,011.41)	0.00
03/08/2021	Matthew Symons	24/08/2021		System Journal	Create Entries - Profit/Loss Allocation - 03/08/2021		(6,035.74)	(6,035.74)
30/06/2022	Matthew Symons	15/01/2024		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2022		54,474.38	48,438.64
							42,427.23	48,438.64
<u>(Share of Profit/(Loss)) MacDonald, Kylee - Accumulation (MACKYL00002A)</u>								
01/07/2021	Opening Balance				Opening Balance			5,350.16
01/07/2021	54733	24/08/2021		System Journal	Close Period Journal		(5,350.16)	0.00
03/08/2021	Matthew Symons	24/08/2021		System Journal	Create Entries - Profit/Loss Allocation - 03/08/2021		(4,853.20)	(4,853.20)
30/06/2022	Matthew Symons	15/01/2024		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2022		37,387.98	32,534.78
							27,184.62	32,534.78

MacDonald SMSF Trust

General Ledger - Audit View

For The Period 01 July 2021 - 30 June 2022

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Income Tax (53330)								
<u>(Income Tax) MacDonald, Alan - Accumulation (MACALA00001A)</u>								
03/08/2021	Matthew Symons	24/08/2021		System Journal	Create Entries - Income Tax Expense Allocation - 03/08/2021		30.14	30.14
30/06/2022	Matthew Symons	15/01/2024		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2022		(32.24)	(2.10)
							(2.10)	(2.10)
<u>(Income Tax) MacDonald, Kylee - Accumulation (MACKYL00002A)</u>								
03/08/2021	Matthew Symons	24/08/2021		System Journal	Create Entries - Income Tax Expense Allocation - 03/08/2021		24.23	24.23
30/06/2022	Matthew Symons	15/01/2024		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2022		(22.13)	2.10
							2.10	2.10
Benefits Paid/Transfers Out (54500)								
<u>(Benefits Paid/Transfers Out) MacDonald, Alan - Accumulation (MACALA00001A)</u>								
04/08/2021	SYSTEM	24/08/2021		System Journal	System Member Journals		460,000.00	460,000.00
							460,000.00	460,000.00
<u>(Benefits Paid/Transfers Out) MacDonald, Kylee - Accumulation (MACKYL00002A)</u>								
04/08/2021	SYSTEM	24/08/2021		System Journal	System Member Journals		380,000.00	380,000.00
							380,000.00	380,000.00
Bank Accounts (60400)								
<u>Business Zero Acc (BWA1816092)</u>								
01/07/2021	Opening Balance				Opening Balance			885,978.94
26/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	SMSF SWYFTX		(15,000.00)	870,978.94
27/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	DEPOSIT [SMSF SWYFTX]		(15,000.00)	855,978.94
28/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	SMSF SWYFTX		(15,000.00)	840,978.94
29/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	DEPOSIT [SMSF SWYFTX]		(15,000.00)	825,978.94
30/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	SMSF SWYFTX		(15,000.00)	810,978.94

MacDonald SMSF Trust

General Ledger - Audit View

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04/08/2021	matthew.s@4you.net.au	24/08/2021	matthew.s@4you.net.au	Bank Statement	Processing Rollover amount for Kylee and Alan		(460,000.00)	350,978.94
04/08/2021	matthew.s@4you.net.au	24/08/2021	matthew.s@4you.net.au	Bank Statement	Process Rollover Benefit - Kylee MacDonald		(380,000.00)	(29,021.06)
09/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	SWYFTX 10.24AM 07Aug SWYFTX		50,000.00	20,978.94
09/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	SWYFTX 10.18AM 08Aug SWYFTX		23,719.72	44,698.66
16/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	SWYFTX SMSF		(19,000.00)	25,698.66
16/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	SWYFTX SMSF		(19,000.00)	6,698.66
24/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	Cash to Swyftx SMSF		(6,698.66)	0.00
30/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	swyftx 1.07pm 30 AUG SWYFTX		2,703.00	2,703.00
30/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	bweimt0257322		(35.00)	2,668.00
13/09/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	gOcARDLESS 4YouAcctAX-dVR7X9D		(2,150.00)	518.00
05/10/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	SMSF TAX		(518.00)	0.00
04/04/2022	matthew.s@4you.net.au	24/11/2023		Bank Statement	SWYFTX 9.53AM 04aPR SWYFTX		256.00	256.00
04/04/2022	matthew.s@4you.net.au	24/11/2023		Bank Statement	ASIC Payment		(56.00)	200.00
04/04/2022	matthew.s@4you.net.au	24/11/2023		Bank Statement	4YOU SMSF Ann Review		(200.00)	0.00
							(885,978.94)	0.00
<u>Swyftx Acc (SwyftxFiatAcc)</u>								
27/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	DEPOSIT [SMSF SWYFTX]		15,000.00	15,000.00
28/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	Sale of BTC		44,260.63	59,260.63
28/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	Sale of ETHC		55,274.09	114,534.72
28/07/2021	matthew.s@4you.net.au	24/08/2021		General Journal	Movement in accounts to the date 03/08/2021		(814.99)	113,719.73
29/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	DEPOSIT		15,000.00	128,719.73

MacDonald SMSF Trust

General Ledger - Audit View

For The Period 01 July 2021 - 30 June 2022

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29/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	DEPOSIT [SMSF SWYFTX]		15,000.00	143,719.73
03/08/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	DEPOSIT		15,000.00	158,719.73
03/08/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	DEPOSIT		15,000.00	173,719.73
09/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	SWYFTX 10.24AM 07Aug SWYFTX		(173,719.72)	0.01
24/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	Cash to Swyftx SMSF		6,698.66	6,698.67
30/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	swyftx 1.07pm 30 AUG SWYFTX		(2,703.00)	3,995.67
04/04/2022	matthew.s@4you.net.au	24/11/2023		Bank Statement	SWYFTX 9.53AM 04aPR SWYFTX		(256.00)	3,739.67
09/05/2022	matthew.s@4you.net.au	15/01/2024		General Journal	Swyftx bank rounding error adjustment and also Nett crypto coins adjustment to reconcile to year end swyftx report as at 30th of June 2022.		(0.01)	3,739.66
							3,739.66	3,739.66

ContraAccount (61000)

Contra Account (ContraAccount)

26/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	SMSF SWYFTX		15,000.00	15,000.00
28/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	SMSF SWYFTX		15,000.00	30,000.00
29/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	DEPOSIT		(15,000.00)	15,000.00
30/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	SMSF SWYFTX		15,000.00	30,000.00
03/08/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	DEPOSIT		(15,000.00)	15,000.00
03/08/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	DEPOSIT		(15,000.00)	0.00
09/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	SWYFTX 10.24AM 07Aug SWYFTX		23,719.72	23,719.72
09/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	SWYFTX 10.18AM 08Aug SWYFTX		(23,719.72)	0.00
							0.00	0.00

MacDonald SMSF Trust

General Ledger - Audit View

For The Period 01 July 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Cryptocurrency (70040)								
<u>BitCoin (BTC1)</u>								
01/07/2021	Opening Balance				Opening Balance	0.817000		37,639.98
28/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	Sale of BTC	(0.817000)	(39,670.56)	(2,030.58)
28/07/2021	SYSTEM	24/08/2021		System Journal	Unrealised Gain writeback as at 28/07/2021		2,030.58	0.00
						0.000000	(37,639.98)	0.00
<u>Ethereum (ETHC)</u>								
01/07/2021	Opening Balance				Opening Balance	17.675000		50,190.81
28/07/2021	matthew.s@4you.net.au	24/08/2021		Bank Statement	Sale of ETHC	(17.675000)	(59,501.68)	(9,310.87)
28/07/2021	SYSTEM	24/08/2021		System Journal	Unrealised Gain writeback as at 28/07/2021		9,310.87	0.00
09/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	SWYFTX 10.24AM 07Aug SWYFTX	25.084916	100,000.00	100,000.00
16/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	SWYFTX SMSF	4.205500	19,000.00	119,000.00
16/08/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	SWYFTX SMSF	4.205500	19,000.00	138,000.00
09/05/2022	matthew.s@4you.net.au	15/01/2024		General Journal	Swyftx bank rounding error adjustment and also Nett crypto coins adjustment to reconcile to year end swyftx report as at 30th of June 2022.	(0.023634)	(106.78)	137,893.22
30/06/2022	matthew.s@4you.net.au	15/01/2024		General Journal	To record the nett rewards recorded for 2022/23	0.155327	363.19	138,256.41
30/06/2022	Matthew Symons	15/01/2024		System Journal	Revaluation - 30/06/2022 @ \$1,460.010000 (Custom Firm (Exit)) - 33.627609 Units on hand		(89,159.76)	49,096.65
						33.627609	(1,094.16)	49,096.65
Income Tax Payable/Refundable (85000)								
<u>Income Tax Payable/Refundable (85000)</u>								
03/08/2021	Matthew Symons	24/08/2021		System Journal	Create Entries - Income Tax Expense - 03/08/2021		(54.37)	(54.37)
05/10/2021	matthew.s@4you.net.au	24/11/2023		Bank Statement	SMSF TAX		0.00	(54.37)
30/06/2022	Matthew Symons	15/01/2024		System Journal	Create Entries - Income Tax Expense -		54.37	0.00

MacDonald SMSF Trust

General Ledger - Audit View

For The Period 01 July 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
					30/06/2022		0.00	0.00