

Belev Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) AYERS, NATASHA - Accumulation (AYENAT00001A)</u>					
30/06/2021	Transfer from NetBank tash super			12,800.00	12,800.00 CR
				12,800.00	12,800.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2021 @ \$139,006.370000 (Net Asset Value) - 1.000000 Units on hand (AuvergneCap)			16.42	16.42 CR
30/06/2021	Revaluation - 30/06/2021 @ \$139,006.370000 (Net Asset Value) - 1.000000 Units on hand (AuvergneCap)		16.42		0.00 DR
			16.42	16.42	0.00 DR
Interest Received (25000)					
<u>Loan to Auvergne Capital Pty Ltd (AuvergneCap)</u>					
30/06/2021	Interest			6,011.37	6,011.37 CR
				6,011.37	6,011.37 CR
<u>Commonwealth Direct Investment 5282 (CBA11095282)</u>					
01/07/2020	Credit Interest			1.81	1.81 CR
01/08/2020	Credit Interest			1.88	3.69 CR
01/09/2020	Credit Interest			1.88	5.57 CR
01/10/2020	Credit Interest			1.81	7.38 CR
01/11/2020	Credit Interest			1.88	9.26 CR
01/12/2020	Credit Interest			1.07	10.33 CR
01/01/2021	Credit Interest			0.60	10.93 CR
01/02/2021	Credit Interest			0.60	11.53 CR
01/03/2021	Credit Interest			0.55	12.08 CR
01/04/2021	Credit Interest			0.60	12.68 CR
01/05/2021	Credit Interest			0.58	13.26 CR
01/06/2021	Credit Interest			0.40	13.66 CR
				13.66	13.66 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
24/05/2021	Transfer To Carter Woodgate NetBank Belev tax return		880.00		880.00 DR
			880.00		880.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
09/11/2020	Transfer to CBA A/c NetBank Infuse annual fee		509.30		509.30 DR
			509.30		509.30 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
10/06/2021	TAX OFFICE PAYMENTS CommBank app BPAY 7 002005689352151621 income tax		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					

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Auditor's Remuneration (30700)					
24/05/2021	Transfer To Carter Woodgate NetBank Belev tax return		880.00		880.00 DR
			880.00		880.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		2,378.25		2,378.25 DR
			2,378.25		2,378.25 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2021	System Member Journals		10,880.00		10,880.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		3,496.73		14,376.73 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			458.25	13,918.48 DR
			14,376.73	458.25	13,918.48 DR
Opening Balance (50010)					
<u>(Opening Balance) AYERS, NATASHA - Accumulation (AYENAT00001A)</u>					
01/07/2020	Opening Balance				147,715.91 CR
					147,715.91 CR
Contributions (52420)					
<u>(Contributions) AYERS, NATASHA - Accumulation (AYENAT00001A)</u>					
30/06/2021	System Member Journals			12,800.00	12,800.00 CR
				12,800.00	12,800.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) AYERS, NATASHA - Accumulation (AYENAT00001A)</u>					
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			3,496.73	3,496.73 CR
				3,496.73	3,496.73 CR
Income Tax (53330)					
<u>(Income Tax) AYERS, NATASHA - Accumulation (AYENAT00001A)</u>					
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		458.25		458.25 DR
			458.25		458.25 DR
Contributions Tax (53800)					
<u>(Contributions Tax) AYERS, NATASHA - Accumulation (AYENAT00001A)</u>					
30/06/2021	System Member Journals		1,920.00		1,920.00 DR
			1,920.00		1,920.00 DR
Bank Accounts (60400)					
<u>Commonwealth Direct Investment 5282 (CBA11095282)</u>					
01/07/2020	Opening Balance				14,715.91 DR
01/07/2020	Credit Interest		1.81		14,717.72 DR
01/08/2020	Credit Interest		1.88		14,719.60 DR
01/09/2020	Credit Interest		1.88		14,721.48 DR
01/10/2020	Credit Interest		1.81		14,723.29 DR
01/11/2020	Credit Interest		1.88		14,725.17 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
09/11/2020	Transfer to CBA A/c NetBank Infuse annual fee			509.30	14,215.87 DR
01/12/2020	Credit Interest		1.07		14,216.94 DR
01/01/2021	Credit Interest		0.60		14,217.54 DR
01/02/2021	Credit Interest		0.60		14,218.14 DR
01/03/2021	Credit Interest		0.55		14,218.69 DR
01/04/2021	Credit Interest		0.60		14,219.29 DR
01/05/2021	Credit Interest		0.58		14,219.87 DR
14/05/2021	Transfer to other Bank NetBank deposit and fees			3,750.00	10,469.87 DR
24/05/2021	Transfer To Carter Woodgate NetBank Belev tax return			1,760.00	8,709.87 DR
01/06/2021	Credit Interest		0.40		8,710.27 DR
10/06/2021	TAX OFFICE PAYMENTS CommBank app BPAY 7 002005689352151621 income tax			259.00	8,451.27 DR
30/06/2021	Transfer from NetBank tash super		12,800.00		21,251.27 DR
			12,813.66	6,278.30	21,251.27 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
14/05/2021	Transfer to other Bank NetBank deposit and fees		3,750.00		3,750.00 DR
			3,750.00		3,750.00 DR
Mortgage Loans (Australian) (75000)					
<u>Loan to Auvergne Capital Pty Ltd (AuvergneCap)</u>					
01/07/2020	Opening Balance	1.00			132,995.00 DR
30/06/2021	Interest	0.00	6,011.37		139,006.37 DR
30/06/2021	Revaluation - 30/06/2021 @ \$139,006.370000 (Net Asset Value) - 1.000000 Units on hand		16.42		139,022.79 DR
30/06/2021	Revaluation - 30/06/2021 @ \$139,006.370000 (Net Asset Value) - 1.000000 Units on hand			16.42	139,006.37 DR
		1.00	6,027.79	16.42	139,006.37 DR
Shares in Unlisted Private Companies (Australian) (77800)					
<u>Auvergne Capital Pty Ltd (Auvergne)</u>					
01/07/2020	Opening Balance	5.00			5.00 DR
		5.00			5.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			2,378.25	2,378.25 CR
				2,378.25	2,378.25 CR

Total Debits: 44,269.40

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