

LJ & SM COWCILL SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2020 TO 30/06/2021
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL

Printed: Monday 31 January, 2022 @ 13:19:46

Date	Ref	Type	Units	Debits	Credits	Balance
				\$	\$	\$
250		<u>Interest Received</u>				
250/003		<u>Term Deposit 036-172 148639</u>				
11/02/2021	1	Journal - Cash			3,559.79	(3,559.79)
490		<u>Profit/Loss Allocation Account</u>				
30/06/2021	300621	Closing Journal - Cash			353,083.07	(353,083.07)
		Narration: Benefits paid allocation at 30/06/2021				
30/06/2021	300621	Closing Journal - Cash		3,559.79		(349,523.28)
		Narration: Allocation of profit at 30/06/2021				
492		<u>Member Payment Clearing Account</u>				
11/02/2021	1	Journal - Cash		3,559.79		3,559.79
01/06/2021	3	Journal - Cash			1,796.85	1,762.94
21/06/2021	2	Journal - Cash		351,320.13		353,083.07
30/06/2021	300621	Journal - Cash			353,083.07	0.00
		Narration: Lump Sum Payout - Cowcill, Shirley May - 502				
496		<u>Benefits Paid - Unrestricted Non Preserved/Taxable</u>				
496/002		<u>Cowcill, Shirley May</u>				
30/06/2021	300621	Journal - Cash		252.98		252.98
		Narration: Lump Sum Payout - Unrestricted Non Preserved - Taxable				
497		<u>Benefits Paid - Unrestricted Non Preserved/Tax Free</u>				
497/002		<u>Cowcill, Shirley May</u>				
30/06/2021	300621	Journal - Cash		352,830.09		352,830.09
		Narration: Lump Sum Payout - Unrestricted Non Preserved - Tax Free				
500		<u>Profit/(Loss) carried forward</u>				
01/07/2020		Opening Balance				0.00
501		<u>Cowcill, Lennard John (Accumulation)</u>				
501/004		<u>Opening Balance - Unrestricted Non Preserved/Tax Free</u>				
501/015		<u>Member/Personal Contributions - Non Preserved</u>				
501/094		<u>Transfers Out - Unrestricted Non Preserved/Tax Free</u>				
502		<u>Cowcill, Shirley May (Pension)</u>				
502/001		<u>Opening Balance - Preserved/Taxable</u>				
01/07/2020		Opening Balance				0.00
502/002		<u>Opening Balance - Preserved/Tax Free</u>				
01/07/2020		Opening Balance				40,412.72
01/06/2021	3	Bank Statement			40,412.72	
		Narration:				
502/003		<u>Opening Balance - Unrestricted Non Preserved/Taxable</u>				
01/07/2020		Opening Balance				(24,122.40)
01/07/2020	010720	Journal - Cash		1,352.29		(22,770.11)

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Narration: Fund ledger balance forward at 01/07/2020						
01/06/2021	3	Journal - Cash		22,770.11		0.00
<u>502/004 Opening Balance - Unrestricted Non Preserved/Tax Free</u>						
01/07/2020		Opening Balance				(184,395.33)
01/07/2020	010720	Journal - Cash		8,071.31		(176,324.02)
Narration: Fund ledger balance forward at 01/07/2020						
01/06/2021	3	Bank Statement			152,226.00	(328,550.02)
01/06/2021	3	Journal - Cash			22,770.11	(351,320.13)
<u>502/015 Member/Personal Contributions - Non Preserved</u>						
<u>502/024 Transfers In - Unrestricted Non Preserved/Tax Free</u>						
<u>502/034 Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free</u>						
01/07/2020		Opening Balance				(3,492.28)
01/07/2020	010720	Journal - Cash		3,492.28		
Narration: Fund ledger balance forward at 01/07/2020						
30/06/2021	300621	Closing Journal - Cash			1,510.57	(1,510.57)
Narration: Members profit allocation at 30/06/2021						
<u>502/035 Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>						
01/07/2020		Opening Balance				(585.10)
01/07/2020	010720	Journal - Cash		585.10		
Narration: Fund ledger balance forward at 01/07/2020						
30/06/2021	300621	Closing Journal - Cash			253.09	(253.09)
Narration: Members profit allocation at 30/06/2021						
<u>502/055 Pensions Paid - Preserved/Taxable</u>						
<u>502/059 Pensions Paid - Preserved/Tax Free</u>						
<u>502/061 Contributions Tax - Unrestricted Non Preserved</u>						
<u>502/063 Income Tax - Unrestricted Non Preserved/Taxable</u>						
<u>502/065 Pensions Paid - Unrestricted Non Preserved/Taxable</u>						
01/07/2020		Opening Balance				1,937.39
01/07/2020	010720	Journal - Cash			1,937.39	
Narration: Fund ledger balance forward at 01/07/2020						
<u>502/068 Pensions Paid - Unrestricted Non Preserved/Tax Free</u>						
01/07/2020		Opening Balance				11,563.59
01/07/2020	010720	Journal - Cash			11,563.59	0.00
Narration: Fund ledger balance forward at 01/07/2020						
<u>502/083 Benefits Paid - Unrestricted Non Preserved/Taxable</u>						
30/06/2021	300621	Closing Journal - Cash		252.98		252.98
Narration: Account allocation at year end at 30/06/2021						
<u>502/084 Benefits Paid - Unrestricted Non Preserved/Tax Free</u>						
30/06/2021	300621	Closing Journal - Cash		352,830.09		352,830.09
Narration: Account allocation at year end at 30/06/2021						
<u>503 Cowcill, Shirley May (Pension)</u>						

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<u>503/003</u> <u>Opening Balance - Unrestricted Non Preserved/Taxable</u>						
01/07/2020		Opening Balance				(35,846.02)
01/07/2020	010720	Journal - Cash			4,566.70	(40,412.72)
Narration: Fund ledger balance forward at 01/07/2020						
01/06/2021	3	Bank Statement		40,412.72		0.00
<u>503/004</u> <u>Opening Balance - Unrestricted Non Preserved/Tax Free</u>						
01/07/2020		Opening Balance				(152,226.00)
01/06/2021	3	Bank Statement		152,226.00		
<u>503/015</u> <u>Member/Personal Contributions - Non Preserved</u>						
<u>503/035</u> <u>Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>						
01/07/2020		Opening Balance				(4,566.70)
01/07/2020	010720	Journal - Cash		4,566.70		
Narration: Fund ledger balance forward at 01/07/2020						
01/06/2021	3	Journal - Cash		1,796.85		1,796.85
30/06/2021	300621	Closing Journal - Cash			1,796.13	0.72
Narration: Members profit allocation at 30/06/2021						
<u>503/063</u> <u>Income Tax - Unrestricted Non Preserved/Taxable</u>						
<u>604</u> <u>Cash at Bank</u>						
01/06/2021	3	Bank Statement			40,412.72	(40,412.72)
01/06/2021	3	Bank Statement			152,226.00	(192,638.72)
01/06/2021	3	Bank Statement		40,412.72		(152,226.00)
Narration:						
01/06/2021	3	Bank Statement		152,226.00		
<u>680</u> <u>Sundry Debtors</u>						
<u>724</u> <u>Fixed Interest Securities (Australian)</u>						
<u>724/001</u> <u>Term Deposit 036-157 456860</u>						
01/07/2020		Opening Balance				0.00
<u>724/002</u> <u>Term Deposit 036-172 148639</u>						
01/07/2020		Opening Balance	351,320.1300			351,320.13
21/06/2021	2	Journal - Cash	(351,320.1300)		351,320.13	0.00
<u>850</u> <u>Income Tax Payable</u>						
<u>850/001</u> <u>Income Tax Payable</u>						
<u>880</u> <u>Sundry Creditors</u>						
				Total Debits:	\$1,492,517.93	
				Total Credits:	\$1,492,517.93	
				Current Year Profit/(Loss):	\$3,559.79	