

THE SMART SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Dividends Received (23900)					
<u>Virgin Money UK (CYB.AX)</u>					
11/03/2022				4.28	4.28 CR
21/06/2022				9.96	14.24 CR
				14.24	14.24 CR
<u>National Australia Bank (NAB.AX)</u>					
02/07/2021				540.00	540.00 CR
15/12/2021				603.00	1,143.00 CR
				1,143.00	1,143.00 CR
<u>Telstra Corporation (TLS.AX)</u>					
23/09/2021				800.00	800.00 CR
01/04/2022				800.00	1,600.00 CR
				1,600.00	1,600.00 CR
<u>Wesfarmers Limited - Ordinary Fully Paid (WES.AX)</u>					
07/10/2021				873.90	873.90 CR
30/03/2022				776.80	1,650.70 CR
				1,650.70	1,650.70 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2022	Revaluation - 30/06/2022 @ \$41.910000 (System Price) - 971.000000 Units on hand (WES.AX)		14,749.49		14,749.49 DR
30/06/2022	Revaluation - 30/06/2022 @ \$3.850000 (System Price) - 10,000.000000 Units on hand (TLS.AX)			900.00	13,849.49 DR
30/06/2022	Revaluation - 30/06/2022 @ \$27.390000 (System Price) - 900.000000 Units on hand (NAB.AX)			1,053.00	12,796.49 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.955000 (System Price) - 4,000.000000 Units on hand (AMP.AX)		680.00		13,476.49 DR
30/06/2022	Revaluation - 14/11/2019 @ \$2.720000 (System Price) - 225.000000 Units on hand (CYB.AX)		216.00		13,692.49 DR
			15,645.49	1,953.00	13,692.49 DR
Interest Received (25000)					
<u>Westpac Term Deposit (SMARTRB WESTPACTERMD)</u>					
28/09/2021				68.39	68.39 CR
04/04/2022				168.86	237.25 CR
				237.25	237.25 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
27/06/2022			2,310.00		2,310.00 DR
			2,310.00		2,310.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
15/06/2022			259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					

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Auditor's Remuneration (30700)					
27/06/2022			550.00		550.00 DR
			550.00		550.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2021			10.00		10.00 DR
02/08/2021			10.00		20.00 DR
01/09/2021			10.00		30.00 DR
01/10/2021			10.00		40.00 DR
01/11/2021			10.00		50.00 DR
01/12/2021			10.00		60.00 DR
04/01/2022			10.00		70.00 DR
01/02/2022			10.00		80.00 DR
01/03/2022			10.00		90.00 DR
01/04/2022			10.00		100.00 DR
02/05/2022			10.00		110.00 DR
01/06/2022			10.00		120.00 DR
			120.00		120.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Smart, Carolyn - Pension (Pension) (SMACAR00001P)</u>					
18/11/2021			5,000.00		5,000.00 DR
12/04/2022			7,500.00		12,500.00 DR
09/05/2022			5,000.00		17,500.00 DR
27/06/2022			140.00		17,640.00 DR
			17,640.00		17,640.00 DR
<u>(Pensions Paid) Smart, Ronald Bruce - Pension (Pension) (SMARON00001P)</u>					
18/11/2021			5,000.00		5,000.00 DR
12/04/2022			7,500.00		12,500.00 DR
			12,500.00		12,500.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			1,883.02	1,883.02 CR
				1,883.02	1,883.02 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
18/11/2021	System Member Journals		5,000.00		5,000.00 CR
18/11/2021	System Member Journals		5,000.00		10,000.00 CR
12/04/2022	System Member Journals		7,500.00		17,500.00 CR
12/04/2022	System Member Journals		7,500.00		25,000.00 CR
09/05/2022	System Member Journals		5,000.00		30,000.00 CR
27/06/2022	System Member Journals		140.00		30,140.00 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			7,302.06	37,442.06 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			3,101.22	40,543.28 CR
				40,543.28	40,543.28 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Opening Balance (50010)					
<u>(Opening Balance) Smart, Carolyn - Pension (Pension) (SMACAR00001P)</u>					
01/07/2021	Opening Balance				192,977.32 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		4,030.90		188,946.42 CR
			4,030.90		188,946.42 CR
<u>(Opening Balance) Smart, Ronald Bruce - Pension (Pension) (SMARON00001P)</u>					
01/07/2021	Opening Balance				97,887.21 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		15,235.10		82,652.11 CR
			15,235.10		82,652.11 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Smart, Carolyn - Pension (Pension) (SMACAR00001P)</u>					
01/07/2021	Opening Balance				20,036.94 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		20,036.94		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		7,302.06		7,302.06 DR
			27,339.00		7,302.06 DR
<u>(Share of Profit/(Loss)) Smart, Ronald Bruce - Pension (Pension) (SMARON00001P)</u>					
01/07/2021	Opening Balance				8,764.90 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		8,764.90		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		3,101.22		3,101.22 DR
			11,866.12		3,101.22 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Smart, Carolyn - Pension (Pension) (SMACAR00001P)</u>					
01/07/2021	Opening Balance				24,067.84 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			24,067.84	0.00 DR
18/11/2021	System Member Journals		5,000.00		5,000.00 DR
12/04/2022	System Member Journals		7,500.00		12,500.00 DR
09/05/2022	System Member Journals		5,000.00		17,500.00 DR
27/06/2022	System Member Journals		140.00		17,640.00 DR
			17,640.00	24,067.84	17,640.00 DR
<u>(Pensions Paid) Smart, Ronald Bruce - Pension (Pension) (SMARON00001P)</u>					
01/07/2021	Opening Balance				24,000.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			24,000.00	0.00 DR
18/11/2021	System Member Journals		5,000.00		5,000.00 DR
12/04/2022	System Member Journals		7,500.00		12,500.00 DR
			12,500.00	24,000.00	12,500.00 DR
Bank Accounts (60400)					
<u>Cash at Bank (WBC199042)</u>					
01/07/2021	Opening Balance				5,836.31 DR
01/07/2021				10.00	5,826.31 DR
02/07/2021			540.00		6,366.31 DR
02/08/2021				10.00	6,356.31 DR
01/09/2021				10.00	6,346.31 DR

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23/09/2021			800.00		7,146.31 DR
28/09/2021			68.39		7,214.70 DR
28/09/2021			10,000.00		17,214.70 DR
01/10/2021				10.00	17,204.70 DR
07/10/2021			873.90		18,078.60 DR
01/11/2021				10.00	18,068.60 DR
18/11/2021				10,000.00	8,068.60 DR
01/12/2021				10.00	8,058.60 DR
02/12/2021	[Return of Capital: \$2 per unit]		1,942.00		10,000.60 DR
15/12/2021			603.00		10,603.60 DR
04/01/2022				10.00	10,593.60 DR
01/02/2022				10.00	10,583.60 DR
01/03/2022				10.00	10,573.60 DR
11/03/2022			4.28		10,577.88 DR
30/03/2022			776.80		11,354.68 DR
01/04/2022			800.00		12,154.68 DR
01/04/2022				10.00	12,144.68 DR
04/04/2022			168.86		12,313.54 DR
04/04/2022			10,000.00		22,313.54 DR
12/04/2022				15,000.00	7,313.54 DR
02/05/2022				10.00	7,303.54 DR
09/05/2022				5,000.00	2,303.54 DR
01/06/2022				10.00	2,293.54 DR
15/06/2022			1,591.12		3,884.66 DR
21/06/2022			9.96		3,894.62 DR
27/06/2022				3,000.00	894.62 DR
			28,178.31	33,120.00	894.62 DR
Fixed Interest Securities (Australian) (72400)					
<u>Westpac Term Deposit (SMARTRB WESTPACTERMD)</u>					
01/07/2021	Opening Balance				140,000.00 DR
28/09/2021				10,000.00	130,000.00 DR
04/04/2022				10,000.00	120,000.00 DR
			0.00	20,000.00	120,000.00 DR
Shares in Listed Companies (Australian) (77600)					
<u>AMP Limited (AMP.AX)</u>					
01/07/2021	Opening Balance	4,000.00			4,500.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.955000 (System Price) - 4,000.000000 Units on hand			680.00	3,820.00 DR
		4,000.00		680.00	3,820.00 DR
<u>Virgin Money UK (CYB.AX)</u>					
01/07/2021	Opening Balance	225.00			828.00 DR
30/06/2022	Revaluation - 14/11/2019 @ \$2.720000 (System Price) - 225.000000 Units on hand			216.00	612.00 DR
		225.00		216.00	612.00 DR
<u>National Australia Bank (NAB.AX)</u>					
01/07/2021	Opening Balance	900.00			23,598.00 DR

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30/06/2022	Revaluation - 30/06/2022 @ \$27.390000 (System Price) - 900.000000 Units on hand		1,053.00		24,651.00 DR
		900.00	1,053.00		24,651.00 DR
<u>Telstra Corporation (TLS.AX)</u>					
01/07/2021	Opening Balance	10,000.00			37,600.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$3.850000 (System Price) - 10,000.000000 Units on hand		900.00		38,500.00 DR
		10,000.00	900.00		38,500.00 DR
<u>Wesfarmers Limited - Ordinary Fully Paid (WES.AX)</u>					
01/07/2021	Opening Balance	971.00			57,386.10 DR
02/12/2021	[Return of Capital: \$2 per unit]	0.00		1,942.00	55,444.10 DR
30/06/2022	Revaluation - 30/06/2022 @ \$41.910000 (System Price) - 971.000000 Units on hand			14,749.49	40,694.61 DR
		971.00		16,691.49	40,694.61 DR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				1,850.12 DR
01/07/2021	Fund ledger balance forward at 01/07/2021		1,850.12		3,700.24 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			1,850.12	1,850.12 DR
15/06/2022				1,850.12	0.00 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		1,883.02		1,883.02 DR
			3,733.14	3,700.24	1,883.02 DR
Total Debits:		171,500.06			
Total Credits:				171,500.06	