

# Chard Superannuation Fund General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Interest Received (25000)</b>					
<u>Chard Superannuation Fund (MBL962433447)</u>					
31/07/2020	MACQUARIE CMA INTEREST PAID			74.61	74.61 CR
31/08/2020	MACQUARIE CMA INTEREST PAID			74.44	149.05 CR
30/09/2020	MACQUARIE CMA INTEREST PAID			71.99	221.04 CR
				<b>221.04</b>	<b>221.04 CR</b>
<b>Life Insurance Premiums (39000)</b>					
<u>(Life Insurance Premiums) Chard, Justin - Accumulation (CHAJUS00001A)</u>					
24/07/2020	ONEPATH LIFE LTD 93151220B		339.89		339.89 DR
24/08/2020	ONEPATH LIFE LTD 93151220B		339.89		679.78 DR
24/09/2020	ONEPATH LIFE LTD 93151220B		410.54		1,090.32 DR
26/10/2020	ONEPATH LIFE LTD 93151220B		410.54		1,500.86 DR
24/11/2020	ONEPATH LIFE LTD 93151220B		410.54		1,911.40 DR
24/12/2020	ONEPATH LIFE LTD 93151220B		410.54		2,321.94 DR
25/01/2021	ONEPATH LIFE LTD 93151220B		410.54		2,732.48 DR
24/02/2021	ONEPATH LIFE LTD 93151220B		410.54		3,143.02 DR
24/03/2021	ONEPATH LIFE LTD 93151220B		410.54		3,553.56 DR
26/04/2021	ONEPATH LIFE LTD 93151220B		410.54		3,964.10 DR
24/05/2021	ONEPATH LIFE LTD 93151220B		410.54		4,374.64 DR
24/06/2021	ONEPATH LIFE LTD 93151220B		410.54		4,785.18 DR
			<b>4,785.18</b>		<b>4,785.18 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
24/07/2020	System Member Journals			288.91	288.91 CR
24/08/2020	System Member Journals			288.91	577.82 CR
24/09/2020	System Member Journals			348.96	926.78 CR
26/10/2020	System Member Journals			348.96	1,275.74 CR
24/11/2020	System Member Journals			348.96	1,624.70 CR
24/12/2020	System Member Journals			348.96	1,973.66 CR
25/01/2021	System Member Journals			348.96	2,322.62 CR
24/02/2021	System Member Journals			348.96	2,671.58 CR
24/03/2021	System Member Journals			348.96	3,020.54 CR
26/04/2021	System Member Journals			348.96	3,369.50 CR
24/05/2021	System Member Journals			348.96	3,718.46 CR
24/06/2021	System Member Journals			348.96	4,067.42 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		98.01		3,969.41 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		123.03		3,846.38 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			318.25	4,164.63 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			399.51	4,564.14 CR
			<b>221.04</b>	<b>4,785.18</b>	<b>4,564.14 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Chard, Emma - Accumulation (CHAEMM00001A)</u>					
01/07/2020	Opening Balance				163,606.52 CR
01/07/2020	Close Period Journal			829.74	164,436.26 CR

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				<b>829.74</b>	<b>164,436.26 CR</b>
	<u>(Opening Balance) Chard, Justin - Accumulation (CHAJUS00001A)</u>				
01/07/2020	Opening Balance				136,022.30 CR
01/07/2020	Close Period Journal		2,790.35		133,231.95 CR
			<b>2,790.35</b>		<b>133,231.95 CR</b>
	<b>Share of Profit/(Loss) (53100)</b>				
	<u>(Share of Profit/(Loss)) Chard, Emma - Accumulation (CHAEMM00001A)</u>				
01/07/2020	Opening Balance				1,166.30 CR
01/07/2020	Close Period Journal		1,166.30		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			123.03	123.03 CR
			<b>1,166.30</b>	<b>123.03</b>	<b>123.03 CR</b>
	<u>(Share of Profit/(Loss)) Chard, Justin - Accumulation (CHAJUS00001A)</u>				
01/07/2020	Opening Balance				955.79 CR
01/07/2020	Close Period Journal		955.79		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			98.01	98.01 CR
			<b>955.79</b>	<b>98.01</b>	<b>98.01 CR</b>
	<b>Income Tax (53330)</b>				
	<u>(Income Tax) Chard, Emma - Accumulation (CHAEMM00001A)</u>				
01/07/2020	Opening Balance				336.56 DR
01/07/2020	Close Period Journal			336.56	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		399.51		399.51 DR
			<b>399.51</b>	<b>336.56</b>	<b>399.51 DR</b>
	<u>(Income Tax) Chard, Justin - Accumulation (CHAJUS00001A)</u>				
01/07/2020	Opening Balance				336.56 CR
01/07/2020	Close Period Journal		336.56		0.00 DR
24/07/2020	System Member Journals			50.98	50.98 CR
24/08/2020	System Member Journals			50.98	101.96 CR
24/09/2020	System Member Journals			61.58	163.54 CR
26/10/2020	System Member Journals			61.58	225.12 CR
24/11/2020	System Member Journals			61.58	286.70 CR
24/12/2020	System Member Journals			61.58	348.28 CR
25/01/2021	System Member Journals			61.58	409.86 CR
24/02/2021	System Member Journals			61.58	471.44 CR
24/03/2021	System Member Journals			61.58	533.02 CR
26/04/2021	System Member Journals			61.58	594.60 CR
24/05/2021	System Member Journals			61.58	656.18 CR
24/06/2021	System Member Journals			61.58	717.76 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		318.25		399.51 CR
			<b>654.81</b>	<b>717.76</b>	<b>399.51 CR</b>
	<b>Life Insurance Premiums (53920)</b>				
	<u>(Life Insurance Premiums) Chard, Justin - Accumulation (CHAJUS00001A)</u>				
01/07/2020	Opening Balance				4,082.70 DR
01/07/2020	Close Period Journal			4,082.70	0.00 DR
24/07/2020	System Member Journals		339.89		339.89 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
24/08/2020	System Member Journals		339.89		679.78 DR
24/09/2020	System Member Journals		410.54		1,090.32 DR
26/10/2020	System Member Journals		410.54		1,500.86 DR
24/11/2020	System Member Journals		410.54		1,911.40 DR
24/12/2020	System Member Journals		410.54		2,321.94 DR
25/01/2021	System Member Journals		410.54		2,732.48 DR
24/02/2021	System Member Journals		410.54		3,143.02 DR
24/03/2021	System Member Journals		410.54		3,553.56 DR
26/04/2021	System Member Journals		410.54		3,964.10 DR
24/05/2021	System Member Journals		410.54		4,374.64 DR
24/06/2021	System Member Journals		410.54		4,785.18 DR
			<b>4,785.18</b>	<b>4,082.70</b>	<b>4,785.18 DR</b>

## Bank Accounts (60400)

### Chard Superannuation Fund (MBL962433447)

01/07/2020	Opening Balance				297,657.76 DR
24/07/2020	ONEPATH LIFE LTD 93151220B			339.89	297,317.87 DR
31/07/2020	MACQUARIE CMA INTEREST PAID		74.61		297,392.48 DR
24/08/2020	ONEPATH LIFE LTD 93151220B			339.89	297,052.59 DR
31/08/2020	MACQUARIE CMA INTEREST PAID		74.44		297,127.03 DR
24/09/2020	ONEPATH LIFE LTD 93151220B			410.54	296,716.49 DR
30/09/2020	MACQUARIE CMA INTEREST PAID		71.99		296,788.48 DR
26/10/2020	ONEPATH LIFE LTD 93151220B			410.54	296,377.94 DR
24/11/2020	ONEPATH LIFE LTD 93151220B			410.54	295,967.40 DR
24/12/2020	ONEPATH LIFE LTD 93151220B			410.54	295,556.86 DR
25/01/2021	ONEPATH LIFE LTD 93151220B			410.54	295,146.32 DR
24/02/2021	ONEPATH LIFE LTD 93151220B			410.54	294,735.78 DR
24/03/2021	ONEPATH LIFE LTD 93151220B			410.54	294,325.24 DR
26/04/2021	ONEPATH LIFE LTD 93151220B			410.54	293,914.70 DR
24/05/2021	ONEPATH LIFE LTD 93151220B			410.54	293,504.16 DR
24/06/2021	ONEPATH LIFE LTD 93151220B			410.54	293,093.62 DR
			<b>221.04</b>	<b>4,785.18</b>	<b>293,093.62 DR</b>

## Formation Expenses (64000)

### Formation Expenses (64000)

01/07/2020	Opening Balance				3,400.00 DR
					<b>3,400.00 DR</b>

## Income Tax Payable/Refundable (85000)

### Income Tax Payable/Refundable (85000)

01/07/2020	Opening Balance				3,389.55 CR
					<b>3,389.55 CR</b>

**Total Debits: 15,979.20**

**Total Credits: 15,979.20**