

THE SMART 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 16 May, 2022 @ 11:36:29

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>239</u> <u>Dividends Received</u>						
<u>239/002</u> <u>Telstra Corporation</u>						
24/09/2020	131	Bank Statement			800.00	(800.00)
24/09/2020	300621	Closing Journal - Cash			342.86	(1,142.86)
Narration: Imputed credit adjustment at 30/06/2021						
26/03/2021	131	Bank Statement			800.00	(1,942.86)
26/03/2021	300621	Closing Journal - Cash			342.86	(2,285.72)
Narration: Imputed credit adjustment at 30/06/2021						
<u>239/003</u> <u>Wesfarmers Limited</u>						
01/10/2020	131	Bank Statement			922.45	(922.45)
01/10/2020	300621	Closing Journal - Cash			395.34	(1,317.79)
Narration: Imputed credit adjustment at 30/06/2021						
31/03/2021	131	Bank Statement			854.48	(2,172.27)
31/03/2021	300621	Closing Journal - Cash			366.21	(2,538.48)
Narration: Imputed credit adjustment at 30/06/2021						
<u>239/005</u> <u>National Australia Bank</u>						
03/07/2020	131	Bank Statement			270.00	(270.00)
03/07/2020	300621	Closing Journal - Cash			115.71	(385.71)
Narration: Imputed credit adjustment at 30/06/2021						
10/12/2020	131	Bank Statement			270.00	(655.71)
10/12/2020	300621	Closing Journal - Cash			115.71	(771.42)
Narration: Imputed credit adjustment at 30/06/2021						
<u>239/006</u> <u>Amp Limited</u>						
01/10/2020	131	Bank Statement			400.00	(400.00)
01/10/2020	300621	Closing Journal - Cash			171.43	(571.43)
Narration: Imputed credit adjustment at 30/06/2021						
<u>247</u> <u>Increase in Market Value of Investments</u>						
30/06/2021	300621	Closing Journal - Non			6,300.00	(6,300.00)
Narration: Telstra Corporation (776/002)						
30/06/2021	300621	Closing Journal - Non			13,856.17	(20,156.17)
Narration: Wesfarmers Limited (776/003)						
30/06/2021	300621	Closing Journal - Non			7,200.00	(27,356.17)
Narration: National Australia Bank (776/005)						
30/06/2021	300621	Closing Journal - Non		2,920.00		(24,436.17)
Narration: Amp Limited (776/006)						
30/06/2021	300621	Closing Journal - Non			455.62	(24,891.79)
Narration: Virgin Money (Cybg Plc) (776/007)						
<u>250</u> <u>Interest Received</u>						
<u>250/003</u> <u>Westpac Term Deposit</u>						
01/07/2020	131	Bank Statement			566.53	(566.53)
06/10/2020	131	Bank Statement			1.19	(567.72)
06/10/2020	131	Bank Statement			318.73	(886.45)
21/06/2021	131	Bank Statement			1.23	(887.68)
21/06/2021	131	Bank Statement			52.93	(940.61)
30/06/2021	2	Journal - Non Cash		178.61		(762.00)
<u>301</u> <u>Accountancy Fees</u>						

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30/06/2021	2	Journal - Non Cash		2,090.00		2,090.00
304	<u>ATO Supervisory Levy</u>					
15/04/2021	131	Bank Statement		259.00		259.00
307	<u>Auditor's Remuneration</u>					
30/06/2021	2	Journal - Non Cash		550.00		550.00
315	<u>Bank Charges</u>					
01/07/2020	131	Bank Statement		10.00		10.00
03/08/2020	131	Bank Statement		10.00		20.00
01/09/2020	131	Bank Statement		10.00		30.00
01/10/2020	131	Bank Statement		10.00		40.00
02/11/2020	131	Bank Statement		10.00		50.00
01/12/2020	131	Bank Statement		10.00		60.00
04/01/2021	131	Bank Statement		10.00		70.00
01/02/2021	131	Bank Statement		10.00		80.00
01/03/2021	131	Bank Statement		10.00		90.00
01/04/2021	131	Bank Statement		10.00		100.00
03/05/2021	131	Bank Statement		10.00		110.00
01/06/2021	131	Bank Statement		10.00		120.00
413	<u>Pensions Paid - Unrestricted Non Preserved - Tax Free</u>					
413/001	<u>Smart, Ronald Bruce</u>					
01/07/2020	50121	Journal - Cash		24,000.00		24,000.00
	Narration: Pension Payment - Tax Free					
413/002	<u>Smart, Carolyn</u>					
01/07/2020	50221	Journal - Cash		24,067.84		24,067.84
	Narration: Pension Payment - Tax Free					
490	<u>Profit/Loss Allocation Account</u>					
30/06/2021	300621	Closing Journal - Cash			48,067.84	(48,067.84)
	Narration: Pensions paid allocation at 30/06/2021					
30/06/2021	300621	Closing Journal - Cash		28,801.84		(19,266.00)
	Narration: Allocation of profit at 30/06/2021					
492	<u>Member Payment Clearing Account</u>					
01/07/2020	50121	Journal - Cash			24,000.00	(24,000.00)
	Narration: Pension Payment					
01/07/2020	50221	Journal - Cash			24,067.84	(48,067.84)
	Narration: Pension Payment					
03/08/2020	131	Bank Statement		10,000.00		(38,067.84)
02/12/2020	131	Bank Statement		10,000.00		(28,067.84)
02/03/2021	131	Bank Statement		10,000.00		(18,067.84)
24/06/2021	131	Bank Statement		10,000.00		(8,067.84)
30/06/2021	2	Journal - Non Cash		10,707.84		2,640.00
30/06/2021	2	Journal - Non Cash			2,640.00	0.00
500	<u>Profit/(Loss) carried forward</u>					
01/07/2020		Opening Balance				0.00
501	<u>Smart, Ronald Bruce (Pension)</u>					

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>501/001</u> <u>Opening Balance - Preserved/Taxable</u>						
<u>501/003</u> <u>Opening Balance - Unrestricted Non Preserved/Taxable</u>						
01/07/2020		Opening Balance				0.00
<u>501/004</u> <u>Opening Balance - Unrestricted Non Preserved/Tax Free</u>						
01/07/2020		Opening Balance				(122,733.37)
01/07/2020	010720	Journal - Cash		0.65		(122,732.72)
		Narration: Fund ledger balance forward at 01/07/2020				
01/07/2020	010720	Journal - Cash		26.68		(122,706.04)
		Narration: Fund ledger balance forward at 01/07/2020				
01/07/2020	010720	Journal - Cash		24,818.83		(97,887.21)
		Narration: Fund ledger balance forward at 01/07/2020				
<u>501/015</u> <u>Member/Personal Contributions - Non Preserved</u>						
<u>501/024</u> <u>Transfers In - Unrestricted Non Preserved/Tax Free</u>						
<u>501/034</u> <u>Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free</u>						
01/07/2020		Opening Balance				345.78
01/07/2020	010720	Journal - Cash			345.78	
		Narration: Fund ledger balance forward at 01/07/2020				
30/06/2021	300621	Closing Journal - Cash			8,764.90	(8,764.90)
		Narration: Members profit allocation at 30/06/2021				
<u>501/035</u> <u>Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>						
01/07/2020		Opening Balance				0.38
01/07/2020	010720	Journal - Cash			0.38	
		Narration: Fund ledger balance forward at 01/07/2020				
<u>501/055</u> <u>Pensions Paid - Preserved/Taxable</u>						
01/07/2020		Opening Balance				0.65
01/07/2020	010720	Journal - Cash			0.65	
		Narration: Fund ledger balance forward at 01/07/2020				
<u>501/063</u> <u>Income Tax - Unrestricted Non Preserved/Taxable</u>						
<u>501/065</u> <u>Pensions Paid - Unrestricted Non Preserved/Taxable</u>						
01/07/2020		Opening Balance				26.30
01/07/2020	010720	Journal - Cash			26.30	
		Narration: Fund ledger balance forward at 01/07/2020				
<u>501/068</u> <u>Pensions Paid - Unrestricted Non Preserved/Tax Free</u>						
01/07/2020		Opening Balance				24,473.05
01/07/2020	010720	Journal - Cash			24,473.05	
		Narration: Fund ledger balance forward at 01/07/2020				
01/07/2020	300621	Closing Journal - Cash		24,000.00		24,000.00
		Narration: Account allocation at year end at 30/06/2021				
<u>501/083</u> <u>Benefits Paid - Unrestricted Non Preserved/Taxable</u>						
<u>501/084</u> <u>Benefits Paid - Unrestricted Non Preserved/Tax Free</u>						
<u>501/093</u> <u>Transfers Out - Unrestricted Non Preserved/Taxable</u>						

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Date	Ref	Type	Units	Debits	Credits	Balance
				\$	\$	\$
502		<u>Smart, Carolyn (Pension)</u>				
502/001		<u>Opening Balance - Preserved/Taxable</u>				
502/002		<u>Opening Balance - Preserved/Tax Free</u>				
502/003		<u>Opening Balance - Unrestricted Non Preserved/Taxable</u>				
01/07/2020		Opening Balance				0.00
502/004		<u>Opening Balance - Unrestricted Non Preserved/Tax Free</u>				
01/07/2020		Opening Balance				(218,093.17)
01/07/2020	010720	Journal - Cash		0.65		(218,092.52)
		Narration: Fund ledger balance forward at 01/07/2020				
01/07/2020	010720	Journal - Cash		26.98		(218,065.54)
		Narration: Fund ledger balance forward at 01/07/2020				
01/07/2020	010720	Journal - Cash		25,088.22		(192,977.32)
		Narration: Fund ledger balance forward at 01/07/2020				
502/015		<u>Member/Personal Contributions - Non Preserved</u>				
502/016		<u>Member/Personal Contributions - Preserved</u>				
502/024		<u>Transfers In - Unrestricted Non Preserved/Tax Free</u>				
502/031		<u>Share of Profit/(Loss) - Preserved/Taxable</u>				
502/034		<u>Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free</u>				
01/07/2020		Opening Balance				615.17
01/07/2020	010720	Journal - Cash			615.17	
		Narration: Fund ledger balance forward at 01/07/2020				
30/06/2021	300621	Closing Journal - Cash			20,036.94	(20,036.94)
		Narration: Members profit allocation at 30/06/2021				
502/035		<u>Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>				
01/07/2020		Opening Balance				0.68
01/07/2020	010720	Journal - Cash			0.68	
		Narration: Fund ledger balance forward at 01/07/2020				
502/053		<u>Income Tax - Preserved/Taxable</u>				
502/055		<u>Pensions Paid - Preserved/Taxable</u>				
01/07/2020		Opening Balance				0.65
01/07/2020	010720	Journal - Cash			0.65	
		Narration: Fund ledger balance forward at 01/07/2020				
502/065		<u>Pensions Paid - Unrestricted Non Preserved/Taxable</u>				
01/07/2020		Opening Balance				26.30
01/07/2020	010720	Journal - Cash			26.30	
		Narration: Fund ledger balance forward at 01/07/2020				
502/068		<u>Pensions Paid - Unrestricted Non Preserved/Tax Free</u>				
01/07/2020		Opening Balance				24,473.05
01/07/2020	010720	Journal - Cash			24,473.05	
		Narration: Fund ledger balance forward at 01/07/2020				

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
01/07/2020	300621	Closing Journal - Cash		24,067.84		24,067.84
Narration: Account allocation at year end at 30/06/2021						
502/083		<u>Benefits Paid - Unrestricted Non Preserved/Taxable</u>				
502/084		<u>Benefits Paid - Unrestricted Non Preserved/Tax Free</u>				
502/093		<u>Transfers Out - Unrestricted Non Preserved/Taxable</u>				
604		<u>Cash at Bank</u>				
01/07/2020		Opening Balance				9,881.52
01/07/2020	131	Bank Statement		566.43		10,447.95
01/07/2020	131	Bank Statement		9,433.47		19,881.42
01/07/2020	131	Bank Statement			10.00	19,871.42
01/07/2020	999999	Bank Statement		0.10		19,871.52
Narration: Bank Statement Adjustment Posting						
03/07/2020	131	Bank Statement		270.00		20,141.52
03/08/2020	131	Bank Statement			10.00	20,131.52
03/08/2020	131	Bank Statement			10,000.00	10,131.52
01/09/2020	131	Bank Statement			10.00	10,121.52
24/09/2020	131	Bank Statement		800.00		10,921.52
01/10/2020	131	Bank Statement		400.00		11,321.52
01/10/2020	131	Bank Statement		922.45		12,243.97
01/10/2020	131	Bank Statement			10.00	12,233.97
06/10/2020	131	Bank Statement		1.19		12,235.16
06/10/2020	131	Bank Statement		318.73		12,553.89
06/10/2020	131	Bank Statement		9,680.08		22,233.97
02/11/2020	131	Bank Statement			10.00	22,223.97
01/12/2020	131	Bank Statement			10.00	22,213.97
02/12/2020	131	Bank Statement			10,000.00	12,213.97
10/12/2020	131	Bank Statement		270.00		12,483.97
04/01/2021	131	Bank Statement			10.00	12,473.97
01/02/2021	131	Bank Statement			10.00	12,463.97
01/03/2021	131	Bank Statement			10.00	12,453.97
02/03/2021	131	Bank Statement			10,000.00	2,453.97
26/03/2021	131	Bank Statement		800.00		3,253.97
31/03/2021	131	Bank Statement		854.48		4,108.45
01/04/2021	131	Bank Statement			10.00	4,098.45
15/04/2021	131	Bank Statement		1,962.70		6,061.15
15/04/2021	131	Bank Statement			259.00	5,802.15
03/05/2021	131	Bank Statement			10.00	5,792.15
01/06/2021	131	Bank Statement			10.00	5,782.15
21/06/2021	131	Bank Statement		1.23		5,783.38
21/06/2021	131	Bank Statement		52.93		5,836.31
21/06/2021	131	Bank Statement		10,000.00		15,836.31
24/06/2021	131	Bank Statement			1,000.00	14,836.31
24/06/2021	999999	Bank Statement			9,000.00	5,836.31
Narration: Bank Statement Adjustment Posting						
605		<u>Westpac Max-I Direct</u>				
724		<u>Fixed Interest Securities (Australian)</u>				
724/001		<u>Westpac Term Deposit</u>				
01/07/2020		Opening Balance				180,000.00

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01/07/2020	131	Bank Statement			9,433.47	170,566.53
06/10/2020	131	Bank Statement			9,680.08	160,886.45
21/06/2021	131	Bank Statement			10,000.00	150,886.45
30/06/2021	2	Journal - Non Cash			10,886.45	140,000.00
776		<u>Shares in Listed Companies (Australian)</u>				
776/001		<u>Australian Stock Exchange</u>				
01/07/2020		Opening Balance				0.00
776/002		<u>Telstra Corporation</u>				
01/07/2020		Opening Balance	10,000.0000			31,300.00
30/06/2021	300621	Closing Journal - Non		6,300.00		37,600.00
		Narration: Market valuation adjustment at 30/06/2021				
			10,000.0000			
776/003		<u>Wesfarmers Limited</u>				
01/07/2020		Opening Balance	971.0000			43,529.93
30/06/2021	300621	Closing Journal - Non		13,856.17		57,386.10
		Narration: Market valuation adjustment at 30/06/2021				
		Notes: Consolidation of 1,000.0000 to 988.0000 on 18/11/2013				
			971.0000			
776/004		<u>Anz Banking Group</u>				
01/07/2020		Opening Balance				0.00
776/005		<u>National Australia Bank</u>				
01/07/2020		Opening Balance	900.0000			16,398.00
30/06/2021	300621	Closing Journal - Non		7,200.00		23,598.00
		Narration: Market valuation adjustment at 30/06/2021				
			900.0000			
776/006		<u>Amp Limited</u>				
01/07/2020		Opening Balance	4,000.0000			7,420.00
30/06/2021	300621	Closing Journal - Non			2,920.00	4,500.00
		Narration: Market valuation adjustment at 30/06/2021				
			4,000.0000			
776/007		<u>Virgin Money (Cybg Plc)</u>				
01/07/2020		Opening Balance	225.0000			372.38
30/06/2021	300621	Closing Journal - Non		455.62		828.00
		Narration: Market valuation adjustment at 30/06/2021				
			225.0000			
776/008		<u>Coles Group</u>				
850		<u>Income Tax Payable</u>				
850/001		<u>Income Tax Payable</u>				
01/07/2020	010720	Journal - Cash		1,962.70		1,962.70
		Narration: Fund ledger balance forward at 01/07/2020				

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15/04/2021	131	Bank Statement			1,962.70	
<u>850/002</u> <u>Imputed Credits</u>						
01/07/2020		Opening Balance				1,962.70
01/07/2020	010720	Journal - Cash			1,962.70	
Narration: Fund ledger balance forward at 01/07/2020						
30/06/2021	300621	Closing Journal - Cash		1,850.12		1,850.12
Narration: Imputed credit adjustment at 30/06/2021						
<u>998</u> <u>Data Upload Clearing Account</u>						
				Total Debits:	\$299,683.38	
				Total Credits:	\$299,683.38	
				Current Year Profit/(Loss):	\$(19,266.00)	