

S & J Kettle Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Interest Received (25000)					
<u>ANZ Term Deposit 234 (ANZ Term Deposit 234)</u>					
21/05/2021	Interest received			11,769.26	11,769.26 CR
				11,769.26	11,769.26 CR
<u>ANZ Term Deposit 699 (ANZ Term Deposit 699)</u>					
08/10/2020	Interest Chq for short paid interest on TD 980518699 from Period 18/03/2016 to 18/09/2016 deposited to private account			54.38	54.38 CR
20/04/2021	Interest			5,132.29	5,186.67 CR
				5,186.67	5,186.67 CR
<u>Business Advantage (ANZ642204208)</u>					
30/06/2021	CREDIT INTEREST PAID			0.40	0.40 CR
				0.40	0.40 CR
Property Income (28000)					
<u>47A Third Ave Bassendean (47A Third Ave)</u>					
31/05/2021	Rent [Rent @ Settlement]			565.71	565.71 CR
30/06/2021	FROM PROFESSIONALS WE RENT PAYMENT			1,440.00	2,005.71 CR
				2,005.71	2,005.71 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
21/05/2021	Cosway Accounting		770.00		770.00 DR
			770.00		770.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
21/05/2021	ATO		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
21/05/2021	AW Boys - Audit		330.00		330.00 DR
			330.00		330.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
20/05/2021	Bank Charge		10.00		10.00 DR
21/05/2021	Bank Fee		126.76		136.76 DR
14/06/2021	Reversal Account Fee			8.06	128.70 DR
14/06/2021	Account Fee		8.06		136.76 DR
			144.82	8.06	136.76 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Kettle, John - Pension (Pension) (KETJOH00001P)</u>					
21/05/2021	Pension		4,000.00		4,000.00 DR
			4,000.00		4,000.00 DR
<u>(Pensions Paid) Kettle, Susan - Pension (Pension) (KETSUS00001P)</u>					
08/10/2020	Interest Chq for short paid interest on TD 980518699 from Period 18/03/2016		54.38		54.38 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	to 18/09/2016 deposited to private account				
21/05/2021	Pension		36,000.00		36,054.38 DR
			36,054.38		36,054.38 DR
Property Expenses - Agents Management Fees (41930)					
<u>47A Third Ave Bassendean (47A Third Ave)</u>					
31/05/2021	Rent [Rent @ Settlement]		63.89		63.89 DR
30/06/2021	FROM PROFESSIONALS WE RENT PAYMENT		215.64		279.53 DR
			279.53		279.53 DR
Property Expenses - Insurance Premium (41980)					
<u>47A Third Ave Bassendean (47A Third Ave)</u>					
24/05/2021	Landlords Insurance		263.00		263.00 DR
			263.00		263.00 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
08/10/2020	System Member Journals			54.38	54.38 CR
21/05/2021	System Member Journals			36,000.00	36,054.38 CR
21/05/2021	System Member Journals			4,000.00	40,054.38 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		15,256.76		24,797.62 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		1,666.99		23,130.63 CR
			16,923.75	40,054.38	23,130.63 CR
Opening Balance (50010)					
<u>(Opening Balance) Kettle, John - Pension (Pension) (KETJOH00001P)</u>					
01/07/2020	Opening Balance				136,268.92 CR
01/07/2020	Close Period Journal		5,576.82		130,692.10 CR
			5,576.82		130,692.10 CR
<u>(Opening Balance) Kettle, Susan - Pension (Pension) (KETSUS00001P)</u>					
01/07/2020	Opening Balance				1,437,119.95 CR
01/07/2020	Close Period Journal		241,021.80		1,196,098.15 CR
			241,021.80		1,196,098.15 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Kettle, John - Pension (Pension) (KETJOH00001P)</u>					
01/07/2020	Opening Balance				3,450.97 CR
01/07/2020	Close Period Journal		3,450.97		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			1,666.99	1,666.99 CR
			3,450.97	1,666.99	1,666.99 CR
<u>(Share of Profit/(Loss)) Kettle, Susan - Pension (Pension) (KETSUS00001P)</u>					
01/07/2020	Opening Balance				33,978.20 CR
01/07/2020	Close Period Journal		33,978.20		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			15,256.76	15,256.76 CR
			33,978.20	15,256.76	15,256.76 CR
Pensions Paid (54160)					
<u>(Pensions Paid) Kettle, John - Pension (Pension) (KETJOH00001P)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Opening Balance				9,027.79 DR
01/07/2020	Close Period Journal			9,027.79	0.00 DR
21/05/2021	System Member Journals		4,000.00		4,000.00 DR
			4,000.00	9,027.79	4,000.00 DR
<u>(Pensions Paid) Kettle, Susan - Pension (Pension) (KETSUS00001P)</u>					
01/07/2020	Opening Balance				275,000.00 DR
01/07/2020	Close Period Journal			275,000.00	0.00 DR
08/10/2020	System Member Journals		54.38		54.38 DR
21/05/2021	System Member Journals		36,000.00		36,054.38 DR
			36,054.38	275,000.00	36,054.38 DR
Bank Accounts (60400)					
<u>ANZ Term Deposit 234 (ANZ Term Deposit 234)</u>					
01/07/2020	Opening Balance				1,111,667.04 DR
21/05/2021	Interest received		11,769.26		1,123,436.30 DR
21/05/2021	Transfer to 6422-04208			229,485.50	893,950.80 DR
21/05/2021	Pension			40,000.00	853,950.80 DR
21/05/2021	Bank Fee			126.76	853,824.04 DR
21/05/2021	Cosway Accounting			770.00	853,054.04 DR
21/05/2021	AW Boys - Audit			330.00	852,724.04 DR
21/05/2021	ATO			259.00	852,465.04 DR
			11,769.26	270,971.26	852,465.04 DR
<u>ANZ Term Deposit 699 (ANZ Term Deposit 699)</u>					
01/07/2020	Opening Balance				215,382.21 DR
20/04/2021	Interest		5,132.29		220,514.50 DR
20/04/2021	Close Account			220,514.50	0.00 DR
			5,132.29	220,514.50	0.00 DR
<u>Business Advantage (ANZ642204208)</u>					
20/04/2021	Wrong Account		229,485.50		229,485.50 DR
20/04/2021	Deposit on Property			10,000.00	219,485.50 DR
20/04/2021	Close Account		220,514.50		440,000.00 DR
21/04/2021	Reversal Wrong account			229,485.50	210,514.50 DR
21/04/2021	Pest Inspection			225.00	210,289.50 DR
20/05/2021	Bank Charge			10.00	210,279.50 DR
21/05/2021	Transfer to 6422-04208		229,485.50		439,765.00 DR
21/05/2021	Settlement			422,327.39	17,437.61 DR
24/05/2021	Landlords Insurance			263.00	17,174.61 DR
24/05/2021	Balance of Settlement - Refunded		1,009.95		18,184.56 DR
31/05/2021	Rent [Rent @ Settlement]		501.82		18,686.38 DR
14/06/2021	Reversal Account Fee		8.06		18,694.44 DR
14/06/2021	Account Fee			8.06	18,686.38 DR
30/06/2021	FROM PROFESSIONALS WE RENT PAYMENT		1,224.36		19,910.74 DR
30/06/2021	CREDIT INTEREST PAID		0.40		19,911.14 DR
			682,230.09	662,318.95	19,911.14 DR
Real Estate Properties (Australian - Residential) (77200)					
<u>47A Third Ave Bassendean (47A Third Ave)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
20/04/2021	Deposit on Property	1.00	10,000.00		10,000.00 DR
21/04/2021	Pest Inspection	0.00	225.00		10,225.00 DR
21/05/2021	Settlement	0.00	422,327.39		432,552.39 DR
24/05/2021	Balance of Settlement - Refunded	0.00		1,009.95	431,542.44 DR
		1.00	432,552.39	1,009.95	431,542.44 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				259.00 CR
21/05/2021	ATO				259.00 CR
			0.00		259.00 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
20/04/2021	Wrong Account			229,485.50	229,485.50 CR
21/04/2021	Reversal Wrong account		229,485.50		0.00 DR
			229,485.50	229,485.50	0.00 DR

Total Debits: 1,744,276.18

Total Credits: 1,744,276.18