

Arnott Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Context TCM Tactical Opportunity Series (TCM)</u>					
30/07/2021	bank statement entry 29.72% realised gain 0.7576 = 3,242.62 AUD 70.28% capital return 0.7576 = 7,667.93 AUD	2,456.60 USD @		3,242.62	3,242.62 CR
09/11/2021	1 bank statement entry			8,592.28	11,834.90 CR
06/05/2022	bank statement entry 30.16% realised gain 0.7414 = 2,791.58 AUD 69.84% capital return 0.7414 = 6,464.31 AUD	2,069.72 USD @ 4,792.76 USD @		2,791.58	14,626.48 CR
	1			14,626.48	14,626.48 CR
Contributions (24200)					
<u>(Contributions) Arnott, Kenneth Mclean - Accumulation (ARNKEN00001A)</u>					
17/12/2021	bank statement entry			10,000.08	10,000.08 CR
08/04/2022	bank statement entry			5,000.04	15,000.12 CR
09/06/2022	bank statement entry			12,000.04	27,000.16 CR
				27,000.16	27,000.16 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/07/2021	bank statement entry 29.72% realised gain 0.7576 = 3,242.62 AUD 70.28% capital return 0.7576 = 7,667.93 AUD	2,456.60 USD @ 5,809.23 USD @	1,218.62		1,218.62 DR
30/07/2021	1 (TCM) Unrealised Gain writeback as at 30/07/2021 (TCM)		352.95		1,571.57 DR
09/11/2021	bank statement entry (TCM)		512.13		2,083.70 DR
09/11/2021	Unrealised Gain writeback as at 09/11/2021 (TCM)		248.90		2,332.60 DR
06/05/2022	bank statement entry 30.16% realised gain 0.7414 = 2,791.58 AUD 69.84% capital return 0.7414 = 6,464.31 AUD	2,069.72 USD @ 4,792.76 USD @	371.16		2,703.76 DR
06/05/2022	1 (TCM) Unrealised Gain writeback as at 06/05/2022 (TCM)		291.20		2,994.96 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.666400 (System Price) - 161,996.000000 Units on hand (LIT.L)		129,888.40		132,883.36 DR
30/06/2022	Revaluation - 30/06/2021 @ \$1.476207 (Exit) - 59,077.360000 Units on hand (TCM)			715.44	132,167.92 DR
30/06/2022	Revaluation - 30/06/2021 @ \$1.476207 (Exit) - 61,531.710000 Units on hand (TCM)			1,160.28	131,007.64 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.451589 (Exit) - 61,531.710000 Units on hand (TCM)		1,514.79		132,522.43 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.407490 (Exit) - 61,531.710000 Units on hand (TCM)		2,713.48		135,235.91 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			137,111.63	1,875.72	135,235.91 DR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
17/01/2022	bank statement entry		1,512.50		1,512.50 DR
			1,512.50		1,512.50 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
13/01/2022	bank statement entry		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/12/2021	bank statement entry		275.00		275.00 DR
			275.00		275.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		3,743.10		3,743.10 DR
			3,743.10		3,743.10 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
17/12/2021	System Member Journals		8,500.07		8,500.07 DR
08/04/2022	System Member Journals		4,250.03		12,750.10 DR
09/06/2022	System Member Journals		10,200.03		22,950.13 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			122,655.93	99,705.80 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		306.93		99,398.87 CR
			23,257.06	122,655.93	99,398.87 CR
Opening Balance (50010)					
<u>(Opening Balance) Arnott, Kenneth Mclean - Accumulation (ARNKEN00001A)</u>					
01/07/2021	Opening Balance				206,499.83 CR
01/07/2021	Close Period Journal			331,634.61	538,134.44 CR
				331,634.61	538,134.44 CR
<u>(Opening Balance) Arnott, Rachel Katherine - Accumulation (ARNRAC00001A)</u>					
01/07/2021	Opening Balance				299,387.66 CR
01/07/2021	Close Period Journal		299,387.66		0.00 DR
			299,387.66		0.00 DR
Contributions (52420)					
<u>(Contributions) Arnott, Kenneth Mclean - Accumulation (ARNKEN00001A)</u>					
01/07/2021	Opening Balance				98,200.20 CR
01/07/2021	Close Period Journal		98,200.20		0.00 DR
17/12/2021	System Member Journals			10,000.08	10,000.08 CR
08/04/2022	System Member Journals			5,000.04	15,000.12 CR
09/06/2022	System Member Journals			12,000.04	27,000.16 CR
			98,200.20	27,000.16	27,000.16 CR
Share of Profit/(Loss) (53100)					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Share of Profit/(Loss)) Arnott, Kenneth Mclean - Accumulation (ARNKEN00001A)</u>					
01/07/2021	Opening Balance				237,203.76 CR
01/07/2021	Close Period Journal		237,203.76		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		122,655.93		122,655.93 DR
			359,859.69		122,655.93 DR
Income Tax (53330)					
<u>(Income Tax) Arnott, Kenneth Mclean - Accumulation (ARNKEN00001A)</u>					
01/07/2021	Opening Balance				289.32 DR
01/07/2021	Close Period Journal			289.32	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			306.93	306.93 CR
				596.25	306.93 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Arnott, Kenneth Mclean - Accumulation (ARNKEN00001A)</u>					
01/07/2021	Opening Balance				3,480.03 DR
01/07/2021	Close Period Journal			3,480.03	0.00 DR
17/12/2021	System Member Journals		1,500.01		1,500.01 DR
08/04/2022	System Member Journals		750.01		2,250.02 DR
09/06/2022	System Member Journals		1,800.01		4,050.03 DR
			4,050.03	3,480.03	4,050.03 DR
Benefits Paid/Transfers Out (54500)					
<u>(Benefits Paid/Transfers Out) Arnott, Rachel Katherine - Accumulation (ARNRAC00001A)</u>					
01/07/2021	Opening Balance				299,387.66 DR
01/07/2021	Close Period Journal			299,387.66	0.00 DR
				299,387.66	0.00 DR
Bank Accounts (60400)					
<u>National Australia Bank (NAB824514290)</u>					
01/07/2021	Opening Balance				28,028.12 DR
30/07/2021	bank statement entry 29.72% realised gain 0.7576 = 3,242.62 AUD 70.28% capital return 0.7576 = 7,667.93 AUD	2,456.60 USD @	10,910.55		38,938.67 DR
23/08/2021	1 bank statement entry			3,892.00	35,046.67 DR
23/09/2021	bank statement entry			500.00	34,546.67 DR
09/11/2021	bank statement entry		5,368.40		39,915.07 DR
29/11/2021	bank statement entry			3,892.00	36,023.07 DR
17/12/2021	bank statement entry		10,000.08		46,023.15 DR
30/12/2021	bank statement entry			275.00	45,748.15 DR
13/01/2022	bank statement entry		11,539.65		57,287.80 DR
17/01/2022	bank statement entry			1,512.50	55,775.30 DR
31/01/2022	bank statement entry			3,892.00	51,883.30 DR
08/04/2022	bank statement entry		5,000.04		56,883.34 DR
06/05/2022	bank statement entry 30.16% realised gain 0.7414 = 2,791.58 AUD 69.84% capital return	2,069.72 USD @ 4,792.76	9,255.89		66,139.23 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	USD @ 0.7414 = 6,464.31 AUD				
09/06/2022	1 bank statement entry		12,000.04		78,139.27 DR
			64,074.65	13,963.50	78,139.27 DR

Managed Investments (Overseas) (74800)

Context TCM Tactical Opportunity Series (TCM)

01/07/2021	Opening Balance	69,679.35			102,861.14 DR
30/07/2021	bank statement entry 29.72% realised gain 2,456.60 USD @ 0.7576 = 3,242.62 AUD 70.28% capital return 5,809.23 USD @ 0.7576 = 7,667.93 AUD	(5,809.23)		8,886.55	93,974.59 DR
30/07/2021	1 Unrealised Gain writeback as at 30/07/2021			352.95	93,621.64 DR
09/11/2021	bank statement entry	7,000.00	9,194.79		102,816.43 DR
09/11/2021	bank statement entry	(4,545.65)		6,483.04	96,333.39 DR
09/11/2021	Unrealised Gain writeback as at 09/11/2021			248.90	96,084.49 DR
06/05/2022	bank statement entry 30.16% realised gain 2,069.72 USD @ 0.7414 = 2,791.58 AUD 69.84% capital return 4,792.76 USD @ 0.7414 = 6,464.31 AUD	(4,792.76)		6,835.47	89,249.02 DR
06/05/2022	1 Unrealised Gain writeback as at 06/05/2022			291.20	88,957.82 DR
30/06/2022	Revaluation - 30/06/2021 @ \$1.476207 (Exit) - 59,077.360000 Units on hand		715.44		89,673.26 DR
30/06/2022	Revaluation - 30/06/2021 @ \$1.476207 (Exit) - 61,531.710000 Units on hand		1,160.28		90,833.54 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.451589 (Exit) - 61,531.710000 Units on hand			1,514.79	89,318.75 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.407490 (Exit) - 61,531.710000 Units on hand			2,713.48	86,605.27 DR
		61,531.71	11,070.51	27,326.38	86,605.27 DR

Shares in Listed Companies (Overseas) (77700)

Litigation Capital Management Limited (LIT.L)

01/07/2021	Opening Balance	161,996.00			399,838.53 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.666400 (System Price) - 161,996.000000 Units on hand			129,888.40	269,950.13 DR
		161,996.00		129,888.40	269,950.13 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2021	Opening Balance				11,798.65 DR
29/11/2021	bank statement entry		3,892.00		15,690.65 DR
13/01/2022	bank statement entry			11,798.65	3,892.00 DR
31/01/2022	bank statement entry		3,892.00		7,784.00 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			3,743.10	4,040.90 DR
			7,784.00	15,541.75	4,040.90 DR

Sundry Creditors (88000)

Sundry Creditors (88000)

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As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				4,392.00 CR
23/08/2021	bank statement entry		3,892.00		500.00 CR
23/09/2021	bank statement entry		500.00		0.00 DR
			4,392.00		0.00 DR

Total Debits: 1,014,977.03

Total Credits: 1,014,977.03