

Willow Glen Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2020 to 30 June 2021

Date	Description	Quantity	Debits	Credits	Balance
Income					
Member Receipts					
Contributions - Member - Personal Concessional					
Mr Frederick Gay					
01/07/2020	Opening Balance				0.00
13/11/2020	Barry cont			25,000.00	25,000.00 CR
30/06/2021	Closing Balance				25,000.00 CR
Mrs Penelope Gay					
01/07/2020	Opening Balance				0.00
25/06/2021	pj cont			25,000.00	25,000.00 CR
30/06/2021	Closing Balance				25,000.00 CR
Investment Gains					
Increase in Market Value - Direct Property					
Euralie, Cowra, NSW					
01/07/2020	Opening Balance				0.00
30/06/2021	Market Value Adjustment			2,320,000.00	2,320,000.00 CR
30/06/2021	Closing Balance				2,320,000.00 CR
Investment Income					
Rent - Direct Property					
Euralie, Cowra, NSW					
01/07/2020	Opening Balance				0.00
25/06/2021	rent			150,000.00	150,000.00 CR
30/06/2021	Closing Balance				150,000.00 CR
Expenses					
Member Payments					
Pensions Paid - Mr Frederick Gay					
Frederick Pension Account					
01/07/2020	Opening Balance				0.00
25/06/2021	Pension Drawdown - Gross		42,000.00		42,000.00 DR
30/06/2021	Closing Balance				42,000.00 DR
Pensions Paid - Mrs Penelope Gay					
Penelope Pension Account					
01/07/2020	Opening Balance				0.00
25/06/2021	Pension Drawdown - Gross		31,000.00		31,000.00 DR
30/06/2021	Closing Balance				31,000.00 DR
Other Expenses					
Accountancy Fee					
01/07/2020	Opening Balance				0.00
27/04/2021	chq143		2,200.00		2,200.00 DR
15/06/2021	chq144		1,930.50		4,130.50 DR
30/06/2021	Closing Balance				4,130.50 DR
Bank Fees - Cash At Bank					
CBA Cash Investment Account					
01/07/2020	Opening Balance				0.00
01/07/2020	adjust bal		0.65		0.65 DR
01/07/2020	bank fee		5.00		5.65 DR
01/08/2020	bank fee		10.00		15.65 DR
01/09/2020	bank fee		5.00		20.65 DR
01/10/2020	bank fee		5.00		25.65 DR
01/11/2020	bank fee		3.00		28.65 DR
01/11/2020	bank fee		5.00		33.65 DR
01/12/2020	bank fee		5.00		38.65 DR

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Date	Description	Quantity	Debits	Credits	Balance
Expenses					
01/01/2021	bank fee		5.00		43.65 DR
01/02/2021	bank fee		5.00		48.65 DR
01/03/2021	bank fee		5.00		53.65 DR
01/04/2021	bank fee		3.00		56.65 DR
01/04/2021	bank fee		5.00		61.65 DR
01/05/2021	bank fee		5.00		66.65 DR
01/05/2021	bank fee		9.00		75.65 DR
01/06/2021	bank fee		5.00		80.65 DR
30/06/2021	Closing Balance				80.65 DR
Fund Administration Fee					
01/07/2020	Opening Balance				0.00
20/04/2021	chq141		121.00		121.00 DR
30/06/2021	Closing Balance				121.00 DR
SMSF Supervisory Levy					
01/07/2020	Opening Balance				0.00
15/05/2021	Fund Income Tax Payment		259.00		259.00 DR
30/06/2021	Closing Balance				259.00 DR
Income Tax					
Income Tax Expense					
Income Tax Expense					
01/07/2020	Opening Balance				0.00
30/06/2021	Change in provision for deferred tax		8,087.67		8,087.67 DR
30/06/2021	Fund Income Tax		7,822.05		15,909.72 DR
30/06/2021	Closing Balance				15,909.72 DR
Assets					
Investments - Euralie, Cowra, NSW					
01/07/2020	Opening Balance	1.00000			1,850,000.00 DR
30/06/2021	Market Value Adjustment		2,320,000.00		4,170,000.00 DR
30/06/2021	Closing Balance	1.00000			4,170,000.00 DR
Cash At Bank - CBA Cash Investment Account					
01/07/2020	Opening Balance				780,475.00 DR
01/07/2020	adjust bal			0.65	780,474.35 DR
01/07/2020	bank fee			5.00	780,469.35 DR
15/07/2020	ATO			2,020.00	778,449.35 DR
01/08/2020	bank fee			10.00	778,439.35 DR
01/09/2020	bank fee			5.00	778,434.35 DR
01/10/2020	bank fee			5.00	778,429.35 DR
26/10/2020	ATO			1,851.00	776,578.35 DR
01/11/2020	bank fee			3.00	776,575.35 DR
01/11/2020	bank fee			5.00	776,570.35 DR
13/11/2020	Barry cont		25,000.00		801,570.35 DR
01/12/2020	bank fee			5.00	801,565.35 DR
01/01/2021	bank fee			5.00	801,560.35 DR
01/02/2021	bank fee			5.00	801,555.35 DR
01/03/2021	bank fee			5.00	801,550.35 DR
26/03/2021	ATO			1,851.00	799,699.35 DR
01/04/2021	bank fee			3.00	799,696.35 DR
01/04/2021	bank fee			5.00	799,691.35 DR
20/04/2021	chq141			121.00	799,570.35 DR
27/04/2021	ATO			1,851.00	797,719.35 DR
27/04/2021	chq143			2,200.00	795,519.35 DR
01/05/2021	bank fee			5.00	795,514.35 DR
01/05/2021	bank fee			9.00	795,505.35 DR
01/06/2021	bank fee			5.00	795,500.35 DR

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Date	Description	Quantity	Debits	Credits	Balance
Assets					
Cash At Bank - CBA Cash Investment Account					
15/06/2021	chq144			1,930.50	793,569.85 DR
25/06/2021	pension			31,000.00	762,569.85 DR
25/06/2021	pension			42,000.00	720,569.85 DR
25/06/2021	pj cont		25,000.00		745,569.85 DR
25/06/2021	rent		165,000.00		910,569.85 DR
30/06/2021	Closing Balance				910,569.85 DR
Other Assets - Receivables					
Investment Income Receivable - Rent - Direct Property					
Euralie, Cowra, NSW					
01/07/2020	Opening Balance				0.00
25/06/2021	rent		165,000.00		165,000.00 DR
25/06/2021	Rental Income/Disbursements Received			165,000.00	0.00 CR
30/06/2021	Closing Balance				0.00
Member Income Receivable - Contributions					
Mr Frederick Gay					
01/07/2020	Opening Balance				0.00
13/11/2020	Barry cont		25,000.00		25,000.00 DR
13/11/2020	Contribution Received			25,000.00	0.00 CR
30/06/2021	Closing Balance				0.00
Mrs Penelope Gay					
01/07/2020	Opening Balance				0.00
25/06/2021	Contribution Received			25,000.00	25,000.00 CR
25/06/2021	pj cont		25,000.00		0.00 CR
30/06/2021	Closing Balance				0.00
Other Assets - Income Tax Suspense					
01/07/2020	Opening Balance				0.00
15/05/2021	Fund Income Tax Payment		137.85		137.85 DR
30/06/2021	Closing Balance				137.85 DR
Liabilities					
Other Creditors and Accruals					
Accountancy Fee					
01/07/2020	Opening Balance				0.00
27/04/2021	chq143			2,200.00	2,200.00 CR
27/04/2021	chq143		2,200.00		0.00 CR
15/06/2021	chq144			1,930.50	1,930.50 CR
15/06/2021	chq144		1,930.50		0.00 CR
30/06/2021	Closing Balance				0.00
Bank Fees - Cash At Bank					
CBA Cash Investment Account					
01/07/2020	Opening Balance				0.00
01/07/2020	adjust bal			0.65	0.65 CR
01/07/2020	adjust bal		0.65		0.00 CR
01/07/2020	bank fee			5.00	5.00 CR
01/07/2020	bank fee		5.00		0.00 CR
01/08/2020	bank fee			10.00	10.00 CR
01/08/2020	bank fee		10.00		0.00 CR
01/09/2020	bank fee			5.00	5.00 CR
01/09/2020	bank fee		5.00		0.00 CR
01/10/2020	bank fee			5.00	5.00 CR
01/10/2020	bank fee		5.00		0.00 CR
01/11/2020	bank fee			3.00	3.00 CR
01/11/2020	bank fee			5.00	8.00 CR

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Liabilities					
01/11/2020	bank fee		3.00		5.00 CR
01/11/2020	bank fee		5.00		0.00 CR
01/12/2020	bank fee			5.00	5.00 CR
01/12/2020	bank fee		5.00		0.00 CR
01/01/2021	bank fee			5.00	5.00 CR
01/01/2021	bank fee		5.00		0.00 CR
01/02/2021	bank fee			5.00	5.00 CR
01/02/2021	bank fee		5.00		0.00 CR
01/03/2021	bank fee			5.00	5.00 CR
01/03/2021	bank fee		5.00		0.00 CR
01/04/2021	bank fee			3.00	3.00 CR
01/04/2021	bank fee			5.00	8.00 CR
01/04/2021	bank fee		3.00		5.00 CR
01/04/2021	bank fee		5.00		0.00 CR
01/05/2021	bank fee			5.00	5.00 CR
01/05/2021	bank fee			9.00	14.00 CR
01/05/2021	bank fee		5.00		9.00 CR
01/05/2021	bank fee		9.00		0.00 CR
01/06/2021	bank fee			5.00	5.00 CR
01/06/2021	bank fee		5.00		0.00 CR
30/06/2021	Closing Balance				0.00
Fund Administration Fee					
01/07/2020	Opening Balance				0.00
20/04/2021	chq141			121.00	121.00 CR
20/04/2021	chq141		121.00		0.00 CR
30/06/2021	Closing Balance				0.00
Member Payments					
Pensions Paid - Mr Frederick Gay					
Frederick Pension Account					
01/07/2020	Opening Balance				0.00
25/06/2021	Pension Drawdown - Net			42,000.00	42,000.00 CR
25/06/2021	Pension Drawdown - Paid		42,000.00		0.00 CR
30/06/2021	Closing Balance				0.00
Pensions Paid - Mrs Penelope Gay					
Penelope Pension Account					
01/07/2020	Opening Balance				0.00
25/06/2021	Pension Drawdown - Net			31,000.00	31,000.00 CR
25/06/2021	Pension Drawdown - Paid		31,000.00		0.00 CR
30/06/2021	Closing Balance				0.00
Income Tax Payable					
Income Tax Payable					
01/07/2020	Opening Balance				397.00 DR
15/05/2021	Fund Income Tax Payment			396.85	0.15 DR
30/06/2021	Closing Balance				0.15 DR
Provision for Income Tax					
01/07/2020	Opening Balance				0.00
30/06/2021	Tax Effect Of Income			7,822.05	7,822.05 CR
30/06/2021	Closing Balance				7,822.05 CR
Income Tax Instalments Paid					
01/07/2020	Opening Balance				0.00
30/09/2020	ATO		1,851.00		1,851.00 DR
31/12/2020	ATO		1,851.00		3,702.00 DR
31/03/2021	ATO		1,851.00		5,553.00 DR
30/06/2021	Fund Activity Statement		1,851.00		7,404.00 DR
30/06/2021	Closing Balance				7,404.00 DR

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Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
Deferred Tax Liability					
Unrealised Gains/Losses					
01/07/2020	Opening Balance				0.00
30/06/2021	Change in provision for deferred tax			8,087.67	8,087.67 CR
30/06/2021	Closing Balance				8,087.67 CR
Other Taxes Payable					
Activity Statement Payable/Refundable					
01/07/2020	Opening Balance				2,020.00 CR
15/07/2020	Outstanding Activity Statement Payment		2,020.00		0.00 CR
30/09/2020	ATO			1,851.00	1,851.00 CR
26/10/2020	ATO		1,851.00		0.00 CR
31/12/2020	ATO			1,851.00	1,851.00 CR
26/03/2021	ATO		1,851.00		0.00 CR
31/03/2021	ATO			1,851.00	1,851.00 CR
27/04/2021	ATO		1,851.00		0.00 CR
30/06/2021	Fund Activity Statement			1,851.00	1,851.00 CR
30/06/2021	Closing Balance				1,851.00 CR
GST Payable/Refundable					
01/07/2020	Opening Balance				0.00
25/06/2021	rent			15,000.00	15,000.00 CR
30/06/2021	Closing Balance				15,000.00 CR
Fund Suspense					
CBA Cash Investment Account					
01/07/2020	Opening Balance				0.00
01/07/2020	adjust bal			0.65	0.65 CR
01/07/2020	adjust bal		0.65		0.00 CR
01/07/2020	bank fee			5.00	5.00 CR
01/07/2020	bank fee		5.00		0.00 CR
15/07/2020	ATO			2,020.00	2,020.00 CR
15/07/2020	ATO		2,020.00		0.00 CR
01/08/2020	bank fee			10.00	10.00 CR
01/08/2020	bank fee		10.00		0.00 CR
01/09/2020	bank fee			5.00	5.00 CR
01/09/2020	bank fee		5.00		0.00 CR
01/10/2020	bank fee			5.00	5.00 CR
01/10/2020	bank fee		5.00		0.00 CR
26/10/2020	ATO			1,851.00	1,851.00 CR
26/10/2020	ATO		1,851.00		0.00 CR
01/11/2020	bank fee			3.00	3.00 CR
01/11/2020	bank fee			5.00	8.00 CR
01/11/2020	bank fee		3.00		5.00 CR
01/11/2020	bank fee		5.00		0.00 CR
13/11/2020	Barry cont			25,000.00	25,000.00 CR
13/11/2020	Barry cont		25,000.00		0.00 CR
01/12/2020	bank fee			5.00	5.00 CR
01/12/2020	bank fee		5.00		0.00 CR
01/01/2021	bank fee			5.00	5.00 CR
01/01/2021	bank fee		5.00		0.00 CR
01/02/2021	bank fee			5.00	5.00 CR
01/02/2021	bank fee		5.00		0.00 CR
01/03/2021	bank fee			5.00	5.00 CR
01/03/2021	bank fee		5.00		0.00 CR
26/03/2021	ATO			1,851.00	1,851.00 CR
26/03/2021	ATO		1,851.00		0.00 CR
01/04/2021	bank fee			3.00	3.00 CR
01/04/2021	bank fee			5.00	8.00 CR

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Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
01/04/2021	bank fee		3.00		5.00 CR
01/04/2021	bank fee		5.00		0.00 CR
20/04/2021	chq141			121.00	121.00 CR
20/04/2021	chq141		121.00		0.00 CR
27/04/2021	ATO			1,851.00	1,851.00 CR
27/04/2021	ATO		1,851.00		0.00 CR
27/04/2021	chq143			2,200.00	2,200.00 CR
27/04/2021	chq143		2,200.00		0.00 CR
01/05/2021	bank fee			5.00	5.00 CR
01/05/2021	bank fee			9.00	14.00 CR
01/05/2021	bank fee		5.00		9.00 CR
01/05/2021	bank fee		9.00		0.00 CR
01/06/2021	bank fee			5.00	5.00 CR
01/06/2021	bank fee		5.00		0.00 CR
15/06/2021	chq144			1,930.50	1,930.50 CR
15/06/2021	chq144		1,930.50		0.00 CR
25/06/2021	pension			31,000.00	31,000.00 CR
25/06/2021	pension			42,000.00	73,000.00 CR
25/06/2021	pension		31,000.00		42,000.00 CR
25/06/2021	pension		42,000.00		0.00 CR
25/06/2021	pj cont			25,000.00	25,000.00 CR
25/06/2021	pj cont		25,000.00		0.00 CR
25/06/2021	rent			165,000.00	165,000.00 CR
25/06/2021	rent		165,000.00		0.00 CR
30/06/2021	Closing Balance				0.00

Member Entitlements

Member Entitlement Accounts

Mr Frederick Gay

Accumulation

01/07/2020	Opening Balance				23,155.00 CR
13/11/2020	Barry cont			25,000.00	48,155.00 CR
30/06/2021	Contribution Tax		3,750.00		44,405.00 CR
30/06/2021	Income Taxes Allocated		5,237.48		39,167.52 CR
30/06/2021	Investment Profit or Loss			36,282.84	75,450.36 CR
30/06/2021	Closing Balance				75,450.36 CR

Frederick Pension Account

01/07/2020	Opening Balance				1,369,762.00 CR
25/06/2021	Pension Drawdown - Gross		42,000.00		1,327,762.00 CR
30/06/2021	Investment Profit or Loss			1,276,685.19	2,604,447.19 CR
30/06/2021	Closing Balance				2,604,447.19 CR

Mrs Penelope Gay

Accumulation

01/07/2020	Opening Balance				23,155.00 CR
25/06/2021	pj cont			25,000.00	48,155.00 CR
30/06/2021	Contribution Tax		3,750.00		44,405.00 CR
30/06/2021	Income Taxes Allocated		3,172.24		41,232.76 CR
30/06/2021	Investment Profit or Loss			21,975.70	63,208.46 CR
30/06/2021	Closing Balance				63,208.46 CR

Penelope Pension Account

01/07/2020	Opening Balance				1,212,780.00 CR
25/06/2021	Pension Drawdown - Gross		31,000.00		1,181,780.00 CR
30/06/2021	Investment Profit or Loss			1,130,465.12	2,312,245.12 CR
30/06/2021	Closing Balance				2,312,245.12 CR