

Emmanuel Paneras Superannuation Fund

General Ledger Audit Trail

For the period from 1 July 2022 to 30 June 2023

Processed Date & User	Date	Description	State	Amount
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Income

Investment Gains · Increase in Market Value · Shares in Listed Companies · Air New Zealand Limited

9/08/2023	lorraine@smsfaustralia.com	30/06/2023	Market Value Adjustment	Accounted	69.94	Cr
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Investment Gains · Increase in Market Value · Shares in Listed Companies · Bank Of Queensland Limited

9/08/2023	lorraine@smsfaustralia.com	30/06/2023	Market Value Adjustment	Accounted	870.84	Dr
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Investment Gains · Increase in Market Value · Shares in Listed Companies · Bendigo And Adelaide Bank Limited

9/08/2023	lorraine@smsfaustralia.com	30/06/2023	Market Value Adjustment	Accounted	297.60	Dr
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Investment Gains · Increase in Market Value · Shares in Listed Companies · Qantas Airways Limited

9/08/2023	lorraine@smsfaustralia.com	30/06/2023	Market Value Adjustment	Accounted	2,249.00	Cr
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Investment Income · Dividends · Shares in Listed Companies · Bank Of Queensland Limited

11/05/2023	Income Announcement	17/11/2022	BOQ AUD 0.24 FRANKED, 30% CTR, DRP 1.5% DISC	Accounted	253.03	Cr
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9/08/2023	Income Announcement	1/06/2023	BOQ AUD 0.2 FRANKED, 30% CTR, DRP 1.5% DISC	Accounted	210.86	Cr
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Investment Income · Dividends · Shares in Listed Companies · Bendigo And Adelaide Bank Limited

11/05/2023	Income Announcement	29/09/2022	BEN AUD 0.265 FRANKED, 30% CTR, DRP NIL DISC, BS	Accounted	234.71	Cr
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11/05/2023	Income Announcement	31/03/2023	BEN AUD 0.29 FRANKED, 30% CTR, DRP NIL DISC, BSP	Accounted	256.86	Cr
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Investment Income · Interest · Cash At Bank · CBA Direct Investment Account 4672

29/06/2023	Transaction Rules	1/07/2022	Credit Interest	Accounted	27.67	Cr
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29/06/2023	Transaction Rules	1/08/2022	Credit Interest	Accounted	61.34	Cr
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29/06/2023	Transaction Rules	1/09/2022	Credit Interest	Accounted	125.07	Cr
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29/06/2023	Transaction Rules	1/10/2022	Credit Interest	Accounted	201.66	Cr
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29/06/2023	Transaction Rules	1/11/2022	Credit Interest	Accounted	264.39	Cr
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29/06/2023	Transaction Rules	1/12/2022	Credit Interest	Accounted	288.66	Cr
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29/06/2023	Transaction Rules	1/01/2023	Credit Interest	Accounted	316.83	Cr
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29/06/2023	Transaction Rules	1/02/2023	Credit Interest	Accounted	324.50	Cr
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29/06/2023	Transaction Rules	1/03/2023	Credit Interest	Accounted	297.36	Cr
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29/06/2023	Transaction Rules	1/04/2023	Credit Interest	Accounted	363.39	Cr
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29/06/2023	Transaction Rules	1/05/2023	Credit Interest	Accounted	363.54	Cr
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3/08/2023	Transaction Rules	1/06/2023	Credit Interest	Accounted	492.40	Cr
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Investment Income · Interest · Cash At Bank · CBA Direct Investment Account 8548

11/05/2023	Transaction Rules	1/03/2023	Interest	Accounted	0.05	Cr
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11/05/2023	Transaction Rules	1/04/2023	Interest	Accounted	0.35	Cr
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11/05/2023	Transaction Rules	1/05/2023	Interest	Accounted	0.45	Cr
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9/08/2023	Transaction Rules	1/06/2023	Interest	Accounted	0.47	Cr
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Member Receipts · Contributions · Member · Personal Concessional · Mr Emmanuel Paneras

9/08/2023	lorraine@smsfaustralia.com	20/05/2023	Transfer from NetBank	Accounted	198.09	Cr
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9/08/2023	lorraine@smsfaustralia.com	10/06/2023	Transfer from NetBank Concessional Super	Accounted	52,840.00	Cr
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Member Receipts · Rollovers In · Mr Emmanuel Paneras

9/08/2023	lorraine@smsfaustralia.com	5/05/2023	Direct Credit 011802 Col First State	Accounted	50,704.36	Cr
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Expenses

Other Expenses · Accountancy Fee

3/08/2023	lorraine@smsfaustralia.com	1/10/2022	Transfer to Darley Accountants NetBank 18265	Accounted	165.00	Dr
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3/08/2023	lorraine@smsfaustralia.com	18/05/2023	Transfer to SMSF Australia Pty Ltd NetBank Invoice 1367	Accounted	1,100.00	Dr
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Other Expenses · ASIC Fee

Emmanuel Paneras Superannuation Fund
General Ledger Audit Trail
For the period from 1 July 2022 to 30 June 2023

Processed Date & User	Date	Description	State	Amount
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Expenses

Other Expenses · ASIC Fee

29/06/2023	lorraine@smsfaustralia.com	1/10/2022	ASIC NetBank Bpay	Accounted	59.00	Dr
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Other Expenses · Auditor Fee

3/08/2023	lorraine@smsfaustralia.com	18/05/2023	Transfer to SMSF Australia Pty Ltd NetBank Invoice 1367	Accounted	330.00	Dr
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Income Tax

Income Tax Expense · Income Tax Expense

9/08/2023	lorraine@smsfaustralia.com	20/05/2023	Fund Income Tax	Accounted	29.71	Dr
9/08/2023	lorraine@smsfaustralia.com	10/06/2023	Fund Income Tax	Accounted	7,926.00	Dr
9/08/2023	lorraine@smsfaustralia.com	30/06/2023	Fund Income Tax	Accounted	183.89	Dr

Assets

Investments · Shares in Listed Companies · Air New Zealand Limited

9/08/2023	lorraine@smsfaustralia.com	30/06/2023	Market Value Adjustment	Accounted	69.94	Dr
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Investments · Shares in Listed Companies · Bank Of Queensland Limited

9/08/2023	lorraine@smsfaustralia.com	30/06/2023	Market Value Adjustment	Accounted	870.84	Cr
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Investments · Shares in Listed Companies · Bendigo And Adelaide Bank Limited

9/08/2023	lorraine@smsfaustralia.com	30/06/2023	Market Value Adjustment	Accounted	297.60	Cr
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Investments · Shares in Listed Companies · Qantas Airways Limited

9/08/2023	lorraine@smsfaustralia.com	30/06/2023	Market Value Adjustment	Accounted	2,249.00	Dr
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Other Assets · Cash At Bank · CBA Direct Investment Account 4672

29/06/2023	lorraine@smsfaustralia.com	1/07/2022	Credit Interest	Accounted	27.67	Dr
29/06/2023	lorraine@smsfaustralia.com	1/08/2022	Credit Interest	Accounted	61.34	Dr
29/06/2023	lorraine@smsfaustralia.com	22/08/2022	TAX OFFICE PAYMENTS NetBank BPAY 7555600457133	Accounted	465.00	Cr
29/06/2023	lorraine@smsfaustralia.com	1/09/2022	Credit Interest	Accounted	125.07	Dr
29/06/2023	lorraine@smsfaustralia.com	1/10/2022	Credit Interest	Accounted	201.66	Dr
29/06/2023	lorraine@smsfaustralia.com	1/10/2022	TAX OFFICE PAYMENTS NetBank BPAY JulySep PAYG20	Accounted	325.00	Cr
29/06/2023	lorraine@smsfaustralia.com	1/10/2022	Transfer to Darley Accountants NetBank 18265	Accounted	165.00	Cr
29/06/2023	lorraine@smsfaustralia.com	1/10/2022	ASIC NetBank Bpay	Accounted	59.00	Cr
29/06/2023	lorraine@smsfaustralia.com	1/11/2022	Credit Interest	Accounted	264.39	Dr
29/06/2023	lorraine@smsfaustralia.com	1/12/2022	Credit Interest	Accounted	288.66	Dr
29/06/2023	lorraine@smsfaustralia.com	21/12/2022	TAX OFFICE PAYMENTS NetBank BPAY PAYG OctDec20	Accounted	325.00	Cr
29/06/2023	lorraine@smsfaustralia.com	1/01/2023	Credit Interest	Accounted	316.83	Dr
29/06/2023	lorraine@smsfaustralia.com	1/02/2023	Credit Interest	Accounted	324.50	Dr
29/06/2023	lorraine@smsfaustralia.com	1/03/2023	Credit Interest	Accounted	297.36	Dr
29/06/2023	lorraine@smsfaustralia.com	29/03/2023	Zurich-Super cont NetBank BPAY 787879033965120 Life Ir	Accounted	2,390.86	Cr
29/06/2023	lorraine@smsfaustralia.com	1/04/2023	Credit Interest	Accounted	363.39	Dr
29/06/2023	lorraine@smsfaustralia.com	1/05/2023	Credit Interest	Accounted	363.54	Dr
3/08/2023	lorraine@smsfaustralia.com	5/05/2023	Direct Credit 011802 Col First State	Accounted	50,704.36	Dr
3/08/2023	lorraine@smsfaustralia.com	18/05/2023	Transfer to SMSF Australia Pty Ltd NetBank Invoice 1367	Accounted	1,430.00	Cr
3/08/2023	lorraine@smsfaustralia.com	20/05/2023	Transfer from NetBank	Accounted	198.09	Dr
3/08/2023	lorraine@smsfaustralia.com	1/06/2023	Credit Interest	Accounted	492.40	Dr
3/08/2023	lorraine@smsfaustralia.com	8/06/2023	IMT Emmanuel REF EUR 29810 Rate:0.5962	Accounted	50,000.00	Cr
3/08/2023	lorraine@smsfaustralia.com	10/06/2023	Transfer from NetBank Concessional Super	Accounted	52,840.00	Dr
3/08/2023	lorraine@smsfaustralia.com	10/06/2023	IMT Emmanuel REF EUR 29865 Rate:0.5973	Accounted	50,000.00	Cr

Emmanuel Paneras Superannuation Fund

General Ledger Audit Trail

For the period from 1 July 2022 to 30 June 2023

Processed Date & User	Date	Description	State	Amount
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Assets

Other Assets · Cash At Bank · CBA Direct Investment Account 4672

3/08/2023	lorraine@smsfaustralia.com	16/06/2023	Wdl Branch RHODES	Accounted	180,030.00	Cr
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Other Assets · Cash At Bank · CBA Direct Investment Account 8548

11/05/2023	emily@adelaidesmsf.com.au	29/09/2022	BEN	Accounted	164.30	Dr
11/05/2023	emily@adelaidesmsf.com.au	17/11/2022	BOQ	Accounted	177.12	Dr
11/05/2023	emily@adelaidesmsf.com.au	1/03/2023	Interest	Accounted	0.05	Dr
11/05/2023	emily@adelaidesmsf.com.au	31/03/2023	BEN	Accounted	179.80	Dr
11/05/2023	emily@adelaidesmsf.com.au	1/04/2023	Interest	Accounted	0.35	Dr
11/05/2023	emily@adelaidesmsf.com.au	1/05/2023	Interest	Accounted	0.45	Dr
9/08/2023	lorraine@smsfaustralia.com	1/06/2023	Interest	Accounted	0.47	Dr
9/08/2023	lorraine@smsfaustralia.com	1/06/2023	BOQ Dividend	Accounted	147.60	Dr

Other Assets · Receivables · Investment Income Receivable · Dividends · Shares in Listed Companies · Bank Of Queens

11/05/2023	Income Announcement	17/11/2022	BOQ AUD 0.24 FRANKED, 30% CTR, DRP 1.5% DISC	Accounted	177.12	Dr
11/05/2023	Evidence Match	17/11/2022	BOQ AUD 0.24 FRANKED, 30% CTR, DRP 1.5% DISC	Accounted	177.12	Cr
9/08/2023	Income Announcement	1/06/2023	BOQ AUD 0.2 FRANKED, 30% CTR, DRP 1.5% DISC	Accounted	147.60	Dr
9/08/2023	Evidence Match	1/06/2023	BOQ AUD 0.2 FRANKED, 30% CTR, DRP 1.5% DISC	Accounted	147.60	Cr

Other Assets · Receivables · Investment Income Receivable · Dividends · Shares in Listed Companies · Bendigo And Ad

11/05/2023	Income Announcement	29/09/2022	BEN AUD 0.265 FRANKED, 30% CTR, DRP NIL DISC, BS	Accounted	164.30	Dr
11/05/2023	Evidence Match	29/09/2022	BEN AUD 0.265 FRANKED, 30% CTR, DRP NIL DISC, BS	Accounted	164.30	Cr
11/05/2023	Income Announcement	31/03/2023	BEN AUD 0.29 FRANKED, 30% CTR, DRP NIL DISC, BSP	Accounted	179.80	Dr
11/05/2023	Evidence Match	31/03/2023	BEN AUD 0.29 FRANKED, 30% CTR, DRP NIL DISC, BSP	Accounted	179.80	Cr

Other Assets · Receivables · Investment Income Receivable · Interest · Cash At Bank · CBA Direct Investment Account 4

29/06/2023	Evidence Match	1/07/2022	Credit Interest	Accounted	27.67	Cr
29/06/2023	Transaction Rules	1/07/2022	Credit Interest	Accounted	27.67	Dr
29/06/2023	Evidence Match	1/08/2022	Credit Interest	Accounted	61.34	Cr
29/06/2023	Transaction Rules	1/08/2022	Credit Interest	Accounted	61.34	Dr
29/06/2023	Evidence Match	1/09/2022	Credit Interest	Accounted	125.07	Cr
29/06/2023	Transaction Rules	1/09/2022	Credit Interest	Accounted	125.07	Dr
29/06/2023	Evidence Match	1/10/2022	Credit Interest	Accounted	201.66	Cr
29/06/2023	Transaction Rules	1/10/2022	Credit Interest	Accounted	201.66	Dr
29/06/2023	Evidence Match	1/11/2022	Credit Interest	Accounted	264.39	Cr
29/06/2023	Transaction Rules	1/11/2022	Credit Interest	Accounted	264.39	Dr
29/06/2023	Transaction Rules	1/12/2022	Credit Interest	Accounted	288.66	Dr
29/06/2023	Evidence Match	1/12/2022	Credit Interest	Accounted	288.66	Cr
29/06/2023	Evidence Match	1/01/2023	Credit Interest	Accounted	316.83	Cr
29/06/2023	Transaction Rules	1/01/2023	Credit Interest	Accounted	316.83	Dr
29/06/2023	Evidence Match	1/02/2023	Credit Interest	Accounted	324.50	Cr
29/06/2023	Transaction Rules	1/02/2023	Credit Interest	Accounted	324.50	Dr
29/06/2023	Evidence Match	1/03/2023	Credit Interest	Accounted	297.36	Cr
29/06/2023	Transaction Rules	1/03/2023	Credit Interest	Accounted	297.36	Dr
29/06/2023	Evidence Match	1/04/2023	Credit Interest	Accounted	363.39	Cr
29/06/2023	Transaction Rules	1/04/2023	Credit Interest	Accounted	363.39	Dr
29/06/2023	Evidence Match	1/05/2023	Credit Interest	Accounted	363.54	Cr
29/06/2023	Transaction Rules	1/05/2023	Credit Interest	Accounted	363.54	Dr
3/08/2023	Evidence Match	1/06/2023	Credit Interest	Accounted	492.40	Cr
3/08/2023	Transaction Rules	1/06/2023	Credit Interest	Accounted	492.40	Dr

Other Assets · Receivables · Investment Income Receivable · Interest · Cash At Bank · CBA Direct Investment Account 8

Emmanuel Paneras Superannuation Fund

General Ledger Audit Trail

For the period from 1 July 2022 to 30 June 2023

Processed Date & User	Date	Description	State	Amount
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Assets

Other Assets · Receivables · Investment Income Receivable · Interest · Cash At Bank · CBA Direct Investment Account £

11/05/2023	Evidence Match	1/03/2023	Interest	Accounted	0.05	Cr
11/05/2023	Transaction Rules	1/03/2023	Interest	Accounted	0.05	Dr
11/05/2023	Evidence Match	1/04/2023	Interest	Accounted	0.35	Cr
11/05/2023	Transaction Rules	1/04/2023	Interest	Accounted	0.35	Dr
11/05/2023	Evidence Match	1/05/2023	Interest	Accounted	0.45	Cr
11/05/2023	Transaction Rules	1/05/2023	Interest	Accounted	0.45	Dr
9/08/2023	Evidence Match	1/06/2023	Interest	Accounted	0.47	Cr
9/08/2023	Transaction Rules	1/06/2023	Interest	Accounted	0.47	Dr

Other Assets · Receivables · Member Income Receivable · Contributions · Mr Emmanuel Paneras

9/08/2023	Evidence Match	20/05/2023	Contribution Received	Accounted	198.09	Cr
9/08/2023	lorraine@smsfaustralia.com	20/05/2023	Transfer from NetBank	Accounted	198.09	Dr
9/08/2023	Evidence Match	10/06/2023	Contribution Received	Accounted	52,840.00	Cr
9/08/2023	lorraine@smsfaustralia.com	10/06/2023	Transfer from NetBank Concessional Super	Accounted	52,840.00	Dr

Other Assets · Receivables · Member Income Receivable · Rollovers In · Mr Emmanuel Paneras

9/08/2023	Evidence Match	5/05/2023	RolloverIn Received	Accounted	50,704.36	Cr
9/08/2023	lorraine@smsfaustralia.com	5/05/2023	Direct Credit 011802 Col First State	Accounted	50,704.36	Dr

Other Assets · Sundry Assets · Property Purchase - Greece

9/08/2023	lorraine@smsfaustralia.com	8/06/2023	Funds for property purchase to be settled in FY24	Accounted	50,000.00	Dr
9/08/2023	lorraine@smsfaustralia.com	10/06/2023	Funds for property purchase to be settled in FY24	Accounted	50,000.00	Dr
9/08/2023	lorraine@smsfaustralia.com	16/06/2023	Funds for property purchase to be settled in FY24	Accounted	180,030.00	Dr

Other Assets · Sundry Assets · Repayable

9/08/2023	lorraine@smsfaustralia.com	28/03/2023	Payment	Accounted	325.00	Cr
9/08/2023	lorraine@smsfaustralia.com	29/03/2023	Withdrawal	Accounted	2,390.86	Dr

Other Assets · Unsettled Trades · Acquisitions · Sundry Assets · Property Purchase - Greece

9/08/2023	Evidence Match	8/06/2023	Funds for property purchase to be settled in FY24	Accounted	50,000.00	Dr
9/08/2023	lorraine@smsfaustralia.com	8/06/2023	Funds for property purchase to be settled in FY24	Accounted	50,000.00	Cr
9/08/2023	Evidence Match	10/06/2023	Funds for property purchase to be settled in FY24	Accounted	50,000.00	Dr
9/08/2023	lorraine@smsfaustralia.com	10/06/2023	Funds for property purchase to be settled in FY24	Accounted	50,000.00	Cr
9/08/2023	Evidence Match	16/06/2023	Funds for property purchase to be settled in FY24	Accounted	180,030.00	Dr
9/08/2023	lorraine@smsfaustralia.com	16/06/2023	Funds for property purchase to be settled in FY24	Accounted	180,030.00	Cr

Other Assets · Unsettled Trades · Acquisitions · Sundry Assets · Repayable

9/08/2023	Evidence Match	28/03/2023	Payment	Accounted	325.00	Cr
9/08/2023	lorraine@smsfaustralia.com	28/03/2023	Payment	Accounted	325.00	Dr
9/08/2023	Evidence Match	29/03/2023	Withdrawal	Accounted	2,390.86	Dr
9/08/2023	lorraine@smsfaustralia.com	29/03/2023	Withdrawal	Accounted	2,390.86	Cr

Liabilities

Fund Suspense · CBA Direct Investment Account 4672

29/06/2023	Evidence Match	1/07/2022	Credit Interest	Accounted	27.67	Dr
29/06/2023	lorraine@smsfaustralia.com	1/07/2022	Credit Interest	Accounted	27.67	Cr
29/06/2023	Evidence Match	1/08/2022	Credit Interest	Accounted	61.34	Dr
29/06/2023	lorraine@smsfaustralia.com	1/08/2022	Credit Interest	Accounted	61.34	Cr
29/06/2023	Evidence Match	22/08/2022	TAX OFFICE PAYMENTS NetBank BPAY 7555600457133	Accounted	465.00	Cr
29/06/2023	lorraine@smsfaustralia.com	22/08/2022	TAX OFFICE PAYMENTS NetBank BPAY 7555600457133	Accounted	465.00	Dr
29/06/2023	Evidence Match	1/09/2022	Credit Interest	Accounted	125.07	Dr

Emmanuel Paneras Superannuation Fund
General Ledger Audit Trail
For the period from 1 July 2022 to 30 June 2023

Processed Date & User	Date	Description	State	Amount
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Liabilities

Fund Suspense - CBA Direct Investment Account 4672

29/06/2023	lorraine@smsfaustralia.com	1/09/2022	Credit Interest	Accounted	125.07	Cr
29/06/2023	lorraine@smsfaustralia.com	1/10/2022	ASIC NetBank Bpay	Accounted	59.00	Dr
29/06/2023	lorraine@smsfaustralia.com	1/10/2022	Transfer to Darley Accountants NetBank 18265	Accounted	165.00	Dr
29/06/2023	lorraine@smsfaustralia.com	1/10/2022	TAX OFFICE PAYMENTS NetBank BPAY JulySep PAYG2I	Accounted	325.00	Dr
29/06/2023	lorraine@smsfaustralia.com	1/10/2022	Credit Interest	Accounted	201.66	Cr
9/08/2023	Evidence Match	1/10/2022	Transfer to Darley Accountants NetBank 18265	Accounted	165.00	Cr
29/06/2023	Evidence Match	1/10/2022	ASIC NetBank Bpay	Accounted	59.00	Cr
29/06/2023	Evidence Match	1/10/2022	TAX OFFICE PAYMENTS NetBank BPAY JulySep PAYG2I	Accounted	325.00	Cr
29/06/2023	Evidence Match	1/10/2022	Credit Interest	Accounted	201.66	Dr
29/06/2023	Evidence Match	1/11/2022	Credit Interest	Accounted	264.39	Dr
29/06/2023	lorraine@smsfaustralia.com	1/11/2022	Credit Interest	Accounted	264.39	Cr
29/06/2023	Evidence Match	1/12/2022	Credit Interest	Accounted	288.66	Dr
29/06/2023	lorraine@smsfaustralia.com	1/12/2022	Credit Interest	Accounted	288.66	Cr
29/06/2023	Evidence Match	21/12/2022	TAX OFFICE PAYMENTS NetBank BPAY PAYG OctDec2C	Accounted	325.00	Cr
29/06/2023	lorraine@smsfaustralia.com	21/12/2022	TAX OFFICE PAYMENTS NetBank BPAY PAYG OctDec2C	Accounted	325.00	Dr
29/06/2023	Evidence Match	1/01/2023	Credit Interest	Accounted	316.83	Dr
29/06/2023	lorraine@smsfaustralia.com	1/01/2023	Credit Interest	Accounted	316.83	Cr
29/06/2023	lorraine@smsfaustralia.com	1/02/2023	Credit Interest	Accounted	324.50	Cr
29/06/2023	Evidence Match	1/02/2023	Credit Interest	Accounted	324.50	Dr
29/06/2023	Evidence Match	1/03/2023	Credit Interest	Accounted	297.36	Dr
29/06/2023	lorraine@smsfaustralia.com	1/03/2023	Credit Interest	Accounted	297.36	Cr
9/08/2023	Evidence Match	29/03/2023	Zurich-Super cont NetBank BPAY 787879033965120 Life Ir	Accounted	2,390.86	Cr
29/06/2023	lorraine@smsfaustralia.com	29/03/2023	Zurich-Super cont NetBank BPAY 787879033965120 Life Ir	Accounted	2,390.86	Dr
29/06/2023	Evidence Match	1/04/2023	Credit Interest	Accounted	363.39	Dr
29/06/2023	lorraine@smsfaustralia.com	1/04/2023	Credit Interest	Accounted	363.39	Cr
29/06/2023	Evidence Match	1/05/2023	Credit Interest	Accounted	363.54	Dr
29/06/2023	lorraine@smsfaustralia.com	1/05/2023	Credit Interest	Accounted	363.54	Cr
9/08/2023	Evidence Match	5/05/2023	Direct Credit 011802 Col First State	Accounted	50,704.36	Dr
3/08/2023	lorraine@smsfaustralia.com	5/05/2023	Direct Credit 011802 Col First State	Accounted	50,704.36	Cr
3/08/2023	Evidence Match	18/05/2023	Transfer to SMSF Australia Pty Ltd NetBank Invoice 1367	Accounted	1,100.00	Cr
3/08/2023	lorraine@smsfaustralia.com	18/05/2023	Transfer to SMSF Australia Pty Ltd NetBank Invoice 1367	Accounted	1,430.00	Dr
3/08/2023	Evidence Match	18/05/2023	Transfer to SMSF Australia Pty Ltd NetBank Invoice 1367	Accounted	330.00	Cr
9/08/2023	Evidence Match	20/05/2023	Transfer from NetBank	Accounted	198.09	Dr
3/08/2023	lorraine@smsfaustralia.com	20/05/2023	Transfer from NetBank	Accounted	198.09	Cr
3/08/2023	Evidence Match	1/06/2023	Credit Interest	Accounted	492.40	Dr
3/08/2023	lorraine@smsfaustralia.com	1/06/2023	Credit Interest	Accounted	492.40	Cr
9/08/2023	Evidence Match	8/06/2023	IMT Emmanuel REF EUR 29810 Rate:0.5962	Accounted	50,000.00	Cr
3/08/2023	lorraine@smsfaustralia.com	8/06/2023	IMT Emmanuel REF EUR 29810 Rate:0.5962	Accounted	50,000.00	Dr
9/08/2023	Evidence Match	10/06/2023	IMT Emmanuel REF EUR 29865 Rate:0.5973	Accounted	50,000.00	Cr
9/08/2023	Evidence Match	10/06/2023	Transfer from NetBank Concessional Super	Accounted	52,840.00	Dr
3/08/2023	lorraine@smsfaustralia.com	10/06/2023	Transfer from NetBank Concessional Super	Accounted	52,840.00	Cr
3/08/2023	lorraine@smsfaustralia.com	10/06/2023	IMT Emmanuel REF EUR 29865 Rate:0.5973	Accounted	50,000.00	Dr
9/08/2023	Evidence Match	16/06/2023	Wdl Branch RHODES	Accounted	180,030.00	Cr
3/08/2023	lorraine@smsfaustralia.com	16/06/2023	Wdl Branch RHODES	Accounted	180,030.00	Dr

Fund Suspense - CBA Direct Investment Account 8548

11/05/2023	Evidence Match	29/09/2022	BEN	Accounted	164.30	Dr
11/05/2023	emily@adelaidesmsf.com.au	29/09/2022	BEN	Accounted	164.30	Cr
11/05/2023	Evidence Match	17/11/2022	BOQ	Accounted	177.12	Dr

Emmanuel Paneras Superannuation Fund

General Ledger Audit Trail

For the period from 1 July 2022 to 30 June 2023

Processed Date & User	Date	Description	State	Amount
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Liabilities

Fund Suspense - CBA Direct Investment Account 8548

11/05/2023	emily@adelaidesmsf.com.au	17/11/2022	BOQ	Accounted	177.12	Cr
11/05/2023	Evidence Match	1/03/2023	Interest	Accounted	0.05	Dr
11/05/2023	emily@adelaidesmsf.com.au	1/03/2023	Interest	Accounted	0.05	Cr
11/05/2023	Evidence Match	31/03/2023	BEN	Accounted	179.80	Dr
11/05/2023	emily@adelaidesmsf.com.au	31/03/2023	BEN	Accounted	179.80	Cr
11/05/2023	Evidence Match	1/04/2023	Interest	Accounted	0.35	Dr
11/05/2023	emily@adelaidesmsf.com.au	1/04/2023	Interest	Accounted	0.35	Cr
11/05/2023	Evidence Match	1/05/2023	Interest	Accounted	0.45	Dr
11/05/2023	emily@adelaidesmsf.com.au	1/05/2023	Interest	Accounted	0.45	Cr
9/08/2023	Evidence Match	1/06/2023	Interest	Accounted	0.47	Dr
9/08/2023	Evidence Match	1/06/2023	BOQ Dividend	Accounted	147.60	Dr
9/08/2023	lorraine@smsfaustralia.com	1/06/2023	Interest	Accounted	0.47	Cr
9/08/2023	lorraine@smsfaustralia.com	1/06/2023	BOQ Dividend	Accounted	147.60	Cr

Income Tax Payable - Franking Credits - Shares in Listed Companies - Bank Of Queensland Limited

16/05/2023	joan@smsfaustralia.com	1/07/2022	Fund Tax Finalisation	Accounted	139.16	Cr
11/05/2023	Income Announcement	17/11/2022	BOQ AUD 0.24 FRANKED, 30% CTR, DRP 1.5% DISC	Accounted	75.91	Dr
9/08/2023	Income Announcement	1/06/2023	BOQ AUD 0.2 FRANKED, 30% CTR, DRP 1.5% DISC	Accounted	63.26	Dr

Income Tax Payable - Franking Credits - Shares in Listed Companies - Bendigo And Adelaide Bank Limited

16/05/2023	joan@smsfaustralia.com	1/07/2022	Fund Tax Finalisation	Accounted	140.82	Cr
11/05/2023	Income Announcement	29/09/2022	BEN AUD 0.265 FRANKED, 30% CTR, DRP NIL DISC, BS	Accounted	70.41	Dr
11/05/2023	Income Announcement	31/03/2023	BEN AUD 0.29 FRANKED, 30% CTR, DRP NIL DISC, BSP	Accounted	77.06	Dr

Income Tax Payable - Income Tax Instalments Paid

16/05/2023	joan@smsfaustralia.com	1/07/2022	Fund Tax Finalisation	Accounted	1,275.00	Cr
29/06/2023	lorraine@smsfaustralia.com	30/09/2022	TAX OFFICE PAYMENTS NetBank BPAY JulySep PAYG20	Accounted	325.00	Dr
29/06/2023	lorraine@smsfaustralia.com	31/12/2022	TAX OFFICE PAYMENTS NetBank BPAY PAYG OctDec20	Accounted	325.00	Dr
3/08/2023	lorraine@smsfaustralia.com	31/03/2023	Fund Activity Statement	Accounted	325.00	Dr
3/08/2023	lorraine@smsfaustralia.com	30/06/2023	Fund Activity Statement	Accounted	325.00	Dr

Income Tax Payable - Income Tax Payable

16/05/2023	joan@smsfaustralia.com	1/07/2022	Fund Tax Finalisation	Accounted	1,554.98	Dr
3/08/2023	lorraine@smsfaustralia.com	15/05/2023	Fund Income Tax Payment	Accounted	325.00	Cr

Income Tax Payable - Provision for Income Tax

9/08/2023	lorraine@smsfaustralia.com	20/05/2023	Tax Effect Of Income	Accounted	29.71	Cr
9/08/2023	lorraine@smsfaustralia.com	10/06/2023	Tax Effect Of Income	Accounted	7,926.00	Cr
9/08/2023	lorraine@smsfaustralia.com	30/06/2023	Tax Effect Of Income	Accounted	183.89	Cr

Income Tax Suspense

3/08/2023	lorraine@smsfaustralia.com	15/05/2023	Fund Income Tax Payment	Accounted	325.00	Dr
3/08/2023	Evidence Match	15/05/2023	Fund Income Tax Payment	Accounted	325.00	Cr

Other Creditors and Accruals - Accountancy Fee

9/08/2023	Evidence Match	1/10/2022	Transfer to Darley Accountants NetBank 18265	Accounted	165.00	Dr
3/08/2023	lorraine@smsfaustralia.com	1/10/2022	Transfer to Darley Accountants NetBank 18265	Accounted	165.00	Cr
3/08/2023	Evidence Match	18/05/2023	Transfer to SMSF Australia Pty Ltd NetBank Invoice 1367	Accounted	1,100.00	Dr
3/08/2023	lorraine@smsfaustralia.com	18/05/2023	Transfer to SMSF Australia Pty Ltd NetBank Invoice 1367	Accounted	1,100.00	Cr

Other Creditors and Accruals - ASIC Fee

29/06/2023	Evidence Match	1/10/2022	ASIC NetBank Bpay	Accounted	59.00	Dr
29/06/2023	lorraine@smsfaustralia.com	1/10/2022	ASIC NetBank Bpay	Accounted	59.00	Cr

Emmanuel Paneras Superannuation Fund
General Ledger Audit Trail
For the period from 1 July 2022 to 30 June 2023

Processed Date & User	Date	Description	State	Amount
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Liabilities

Other Creditors and Accruals · Auditor Fee

3/08/2023	Evidence Match	18/05/2023	Transfer to SMSF Australia Pty Ltd NetBank Invoice 1367	Accounted	330.00	Dr
3/08/2023	lorraine@smsfaustralia.com	18/05/2023	Transfer to SMSF Australia Pty Ltd NetBank Invoice 1367	Accounted	330.00	Cr

Other Taxes Payable · Activity Statement Payable · Refundable

29/06/2023	Evidence Match	22/08/2022	Fund Activity Statement	Accounted	465.00	Dr
29/06/2023	lorraine@smsfaustralia.com	30/09/2022	TAX OFFICE PAYMENTS NetBank BPAY JulySep PAYG2I	Accounted	325.00	Cr
29/06/2023	Evidence Match	1/10/2022	TAX OFFICE PAYMENTS NetBank BPAY JulySep PAYG2I	Accounted	325.00	Dr
29/06/2023	Evidence Match	21/12/2022	TAX OFFICE PAYMENTS NetBank BPAY PAYG OctDec2C	Accounted	325.00	Dr
29/06/2023	lorraine@smsfaustralia.com	31/12/2022	TAX OFFICE PAYMENTS NetBank BPAY PAYG OctDec2C	Accounted	325.00	Cr
9/08/2023	Evidence Match	28/03/2023	Fund Activity Statement	Accounted	325.00	Dr
3/08/2023	lorraine@smsfaustralia.com	31/03/2023	Fund Activity Statement	Accounted	325.00	Cr
3/08/2023	Evidence Match	15/05/2023	Fund Activity Statement	Accounted	325.00	Dr
3/08/2023	lorraine@smsfaustralia.com	30/06/2023	Fund Activity Statement	Accounted	325.00	Cr

Member Entitlements

Member Entitlement Accounts · Mr Emmanuel Paneras · Accumulation

9/08/2023	lorraine@smsfaustralia.com	5/05/2023	Direct Credit 011802 Col First State	Accounted	50,704.36	Cr
9/08/2023	lorraine@smsfaustralia.com	20/05/2023	Transfer from NetBank	Accounted	198.09	Cr
9/08/2023	lorraine@smsfaustralia.com	20/05/2023	Contribution Tax Withheld	Accounted	29.71	Dr
9/08/2023	lorraine@smsfaustralia.com	10/06/2023	Transfer from NetBank Concessional Super	Accounted	52,840.00	Cr
9/08/2023	lorraine@smsfaustralia.com	10/06/2023	Contribution Tax Withheld	Accounted	7,926.00	Dr
9/08/2023	lorraine@smsfaustralia.com	30/06/2023	Investment Profit or Loss	Accounted	3,580.09	Cr
9/08/2023	lorraine@smsfaustralia.com	30/06/2023	Income Taxes Allocated	Accounted	183.89	Dr