

NICOLA LE COUTEUR CA CTA

CLIENT NAME: JONES SUPER FUND

BALANCE DATE 30 JUNE 2021

ACCOUNTS INDEX

SECTION			PREPARED
1	GENERAL ORGANISATION	1-100	<input type="text"/>
	MPA	1-200	<input type="text"/>
	CORRESPONDENCE	1-300	<input type="text"/>
		1-400	<input type="text"/>
		1-500	<input type="text"/>
2	FINANCIAL STATEMENTS	2-100	<input type="text"/>
3	CASH BALANCES	3-100	<input type="text"/>
4	TRADE DEBTORS		<input type="text"/>
5	OTHER RECEIVABLES		<input type="text"/>
6	INVENTORIES		<input type="text"/>
7	INVESTMENTS		<input type="text"/>
8	FIXED ASSETS		<input type="text"/>
9	INTANGIBLES		<input type="text"/>
10	OTHER ASSETS		<input type="text"/>
11	TRADE CREDITORS & ACCRUALS		<input type="text"/>
12	BORROWINGS		<input type="text"/>
13	LEASES		<input type="text"/>
14	EMPLOYEE PROVISIONS		<input type="text"/>
15	INCOME TAX	15-100	<input type="text"/>
16	SHARE CAPITAL/PARTNER/BENEFICIARY LOANS	16-100	<input type="text"/>
17	PROFIT AND LOSS	17-100	<input type="text"/>
18	COMMITMENTS & CONTINGENCIES		<input type="text"/>
19	SUBSEQUENT EVENTS		<input type="text"/>

2-100

JONES SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	2021	2020
	\$	\$
Investments		
Fixed Interest Securities (Australian)	-	5,952.29
Managed Investments (Australian)	-	10,547.63
Shares in Listed Companies (Australian)	148,049.20	104,988.05
Units in Listed Unit Trusts (Australian)	-	31,785.50
<i>see Magyari annual report</i>	148,049.20	153,273.47
Other Assets		
MCMA	} -100 25,553.11	444.32
Rabo Direct 354374000	} -200 -	2.30
Distributions Receivable	-	1,309.44
Dividend Reinvestment - Residual Account	-	125.00
Income Tax Refundable (Note 7)	-	476.23
	25,553.11	2,357.29
Total Assets	173,602.31	155,630.76
Less:		
Liabilities		
Income Tax Payable (Note 7)	15-100 5,323.31	-
PAYG Payable	1,298.00	1,775.00
	6,621.31	1,775.00
Net Assets Available to Pay Benefits	166,981.00	153,855.76
Represented by:		
Liability for Accrued Benefits (Notes 2, 3, 4)		
Le Couteur, Nicola	16-100 149,747.25	153,855.76
Contribution and Investment Reserves	16-200 17,233.75	-
	166,981.00	153,855.76

The accompanying notes form part of these financial statements

2-101

**JONES SUPERANNUATION FUND
OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
Income		
Capital Gains/(Losses) - Taxable	(2,489.30)	8,680.71
Capital Gains/(Losses) - Non Taxable	15-100 } 1,047.20	4,694.88
Capital Gains - Tax Deferred Write Backs	(41.84)	-
Distributions Received	-	2,223.54
Dividends Received	15-100 (B) 1,892.75	2,071.46
Employer Contributions - Concessional	16-100 25,000.00	-
Increase in Market Value of Investments (Note 5)	29,718.96	31,154.38
Interest Received	28.39	770.29
Member/Personal Contributions - Non Concessional (Undeducted)	-	100,000.00
Unallocated/Unvested Employer Contributions (Taxable) 16-200	20,275.00	-
	<u>75,431.16</u>	<u>149,595.26</u>
Expenses		
Administration Costs	150.62	10.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	275.00	275.00
Transfers Out - Preserved/Taxable	RBS } 29,498.65	103,532.74
Transfers Out - Preserved/Tax Free	3-100 } 25,501.35	36,967.40
	<u>55,684.62</u>	<u>141,044.14</u>
Benefits Accrued as a Result of Operations before Income Tax	19,746.54	8,551.12
Income Tax (Note 7)		
Income Tax Expense	15-100 6,621.31	1,298.77
	<u>6,621.31</u>	<u>1,298.77</u>
Benefits Accrued as a Result of Operations	<u>13,125.23</u>	<u>7,252.35</u>

The accompanying notes form part of these financial statements

3-100

Jones Super T21
MCMA 961433679
Bank reconciliation

	\$
01/07/2020 Op bal	444.32
Income	
CC	45,000.00
Interest MCMA	1.68
Dist recb T20	1,309.44
Investment income	1,892.75

T21 \$25,000 }
Resent \$20,000 }
CASH C
+ in specie \$20,000

Sells	
AEF Mgd fund	10,789.81
PPSPTY	2,540.05
VVA	3,692.03
ETHI	10,480.05
FAIR	7,926.93
LLC	11,980.05
	47,408.92

Buy	
JLG	7,866.95
Mac Notes	5,000.00
UWL	7,034.95

	- 19,901.90
DRP residual paid out	125.00

[-90.62] not reconcilable

Expenses	
Audit fee (in-specie contribution)	
Bank fees	- 150.63

[-90.62]

ATO	T20 tax	217.23
	PAYGI	- 1,775.00

		- 1,557.77
Rollover	Aus super	- 55,000.00
Transfers	From Rabo	5,979.00
	From Rabo HISA	2.30

2-101

mvt for the year 25,108.79

30/06/2021 closing balance 25,553.11

30/06/2021 per bank statement 25,553.11

2-100

3-200

Jones Super T21
Rabo 3543740-00
Bank reconciliation

	\$
01/07/2020 Op bal	2.30
Income	26.71
Interest	-
Transfer MCMA	5,981.30
Rabo TD matured (principal)	5,952.29
30/06/2021 closing balance	<u>-</u>
30/06/2021 per bank statement	<u>-</u>

15-100

Jones super T21

1. Tax calc

Income			
ER CC		45275	
Interest	MCMA		
	Mac TD		
	Rabo	28	
Dvds	U/F	824	} 2-101 (B)
	F/F	1069	
	I/C	418	
Trust dist	AA	0	
	I/C	0	
	FI	0	
	FITO	0	
CG events		0	
CG dist		0	
Exp			
Audit		-275	
Bank fee		-151	
Super levy		-259	
Taxable income		<u>46929</u>	Per SF: 46929
			0
Tax @ 15%	0.15	7039.35	
I/C		-418.04	
FITO		0.00	
Tax due		<u>6621.31</u>	
PAYGI paid		-1298.00	
Add SMSF levy		259.00	
Total payable		<u>5582.31</u>	15-101

2. Rec of tax per balance sheet

1.7.20	o/bal	-476.23	
	tax refunded T20	217.23	
	levy	<u>259.00</u>	
		0.00	
	tax pyb T21	6621.31	2-101
	PAYGI payb	-1298.00	
30.6.20	c/bal	<u>5323.31</u>	
Being T21 tax payable		<u>5323.31</u>	2-100

2021 CGT

CG events	CGD	CGO	CL	Total
	3141.6	568.58	-5152	-1442.1
CBA				0
trusts				
	3141.6	568.58	-5152.28	
	-3141.6	-568.58	3710.18	
	0	0		
	0			
Discount	0			
Taxable	0			
CL c/f				-1442.1 2-101 (A)

15-101

**JONES SUPERANNUATION FUND
STATEMENT OF TAXABLE INCOME
FOR THE YEAR ENDED 30 JUNE 2021**

	2021
	\$
Benefits Accrued as a Result of Operations before Income Tax	19,747.00
Less:	
Increase in Market Value of Investments	(29,719.00)
Non Taxable Distributions Received	42.00
Other Non Taxable Items	(1.00)
	(29,678.00)
	(9,931.00)
Add:	
Transfers Out - Preserved/Taxable	29,499.00
Transfers Out - Preserved/Tax Free	25,501.00
Accounting Capital Losses	1,442.00
Imputed Credits	418.00
	56,860.00
Taxable Income	46,929.00
Tax Payable on Taxable Income	7,039.35
Less:	
Imputed Credits	418.04
Instalments Paid	1,298.00
	1,716.04
Income Tax Payable/(Refund)	5,323.31
Add:	15-100
Supervisory levy	259.00
Total Amount Due or Refundable	5,582.31

Payment History

« View: MQG, X*****4541 (GRAPEVINE ADMIN SERVICES PTY LTD <JONES SUPER FUND ACCOUNT>)

Date range from (dd/mm/yyyy) 09/10/2019  to (dd/mm/yyyy) 09/10/2021 

Displaying Payment History from 09 Oct 2019 to 09 Oct 2021

Payment Date	Issuer	Security Code	HIN/SRN EMP ID	Payment Type	Payment Amount	Payment Status	Download Statement
20/09/2021	MQG	MQGPE	X*****4541	Dividend	\$64.22 AUD	Direct Credit (Paid)	
02/07/2021	MQG	MQG	X*****4541	Dividend	\$1,139.00 AUD	Direct Credit (Paid)	
18/06/2021	MQG	MQGPE	X*****4541	Dividend	\$63.84 AUD	Direct Credit (Paid)	
17/03/2021	MQG	MQGPB	X*****4541	Dividend	\$111.77 AUD	Direct Credit (Paid)	
22/12/2020	MQG	MQG	X*****4541	Dividend	\$459.00 AUD	Direct Credit (Paid)	
17/09/2020	MQG	MQGPB	X*****4541	Dividend	\$126.14 AUD	Direct Credit (Paid)	
03/07/2020	MQG	MQG	X*****4541	Dividend	\$612.00 AUD	Direct Credit (Paid)	
17/03/2020	MQG	MQGPB	X*****4541	Distribution	\$133.82 AUD	Direct Credit (Paid)	
18/12/2019	MQG	MQG	X*****4541	Dividend	\$350.00 AUD	Direct Credit (Paid)	

Viewing 1 - 9 of 9

16-100

Member's Statement
JONES SUPERANNUATION FUND

DR NICOLA LE COUTEUR
U1 9 COMMODORE CRESCENT
MCMAHONS POINT NSW 2060

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

Your Details		Your Balance	
Date of Birth	18 July 1959	Total Benefits	\$149,747.25
Tax File Number	Provided	Comprising:	
Date Joined Fund	11 January 2011	- Preserved	\$149,747.25
Service Period Start Date	11 January 2011	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$39,231.31
Current Salary		- Taxable Component	\$110,515.94
Vested Amount	\$149,747.25		
Insured Death Benefit			
Total Death Benefit	\$149,747.25		
Disability Benefit			
Nominated Beneficiaries	Andrew McLean		

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2020	153,855.76			153,855.76
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions <i>Cash to</i>	25,000.00	<i>2-101</i>		25,000.00
Non-Concessional Contributions <i>MCA</i>				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	29,889.58			29,889.58
Transfers in and transfers from reserves				
	54,889.58			54,889.58
	208,745.34			208,745.34
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	3,750.02			3,750.02
Income Tax	248.08			248.08
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses	(0.01)			(0.01)
Transfers out and transfers to reserves	55,000.00			55,000.00
	58,998.09			58,998.09
Member's Account Balance at 30/06/2021	149,747.25			149,747.25

Reference: JONES / 501

16-200

JONES SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2020 TO 30/06/2021
FROM ACCOUNT 599/001 TO 599/999 - ENTRIES: ALL

Printed: Saturday 9 October, 2021 @ 12:36:00

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
599 <u>Contribution and Investment Reserves</u>						
599/001 <u>Le Couteur, Nicola</u>						
16/06/2021	300621	Closing Journal - Cash			275.00 ^(A)	(275.00)
Narration: Account allocation at year end at 30/06/2021						
16/06/2021	300621	Closing Journal - Cash		41.25		(233.75)
Narration: Account allocation at year end at 30/06/2021						
21/06/2021	300621	Closing Journal - Cash		3,000.00		2,766.25
Narration: Account allocation at year end at 30/06/2021						
21/06/2021	300621	Closing Journal - Cash			20,000.00 ^(B)	(17,233.75)
Narration: Account allocation at year end at 30/06/2021						
				Total Debits:	\$3,041.25	
				Total Credits:	\$20,275.00	
				Current Year Profit/(Loss):	N/A	

Handwritten annotations: A, B, and a bracket grouping the 275.00 and 20,000.00 credit entries. Below the table, there is a handwritten note "6-201".

(A) Insure payment of auditor fee by employer sponsor.

(B) Cash to MMA.