

NICOLA LE COUTEUR CA CTA

CLIENT NAME: JONES SUPER FUND

BALANCE DATE 30 JUNE 2021

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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 Flanagan annual report</i>	148,049.20	153,273.47
Other Assets		
MCMA	3-100 25,553.11	444.32
Rabo Direct 354374000	3-200 -	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

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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	185 { 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	<u>19,746.54</u>	<u>8,551.12</u>
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

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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
+ inspuie \$20

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
125.00

DRP residual paid out

[- 90.62] not
reimbursable

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

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mvt for the year 25,108.79

30/06/2021 closing balance 25,553.11

30/06/2021 per bank statement 25,553.11

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3-200

Jones Super T21
Rabo 3543740-00
Bank reconciliation

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

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Jones super T21

1. Tax calc**Income**

ER CC

45275

Interest

MCMA

Mac TD

Rabo

28

Dvds

U/F

824

F/F

1069

I/C

418

Trust dist

AA

0

I/C

0

FI

0

FITO

0

CG events

0

CG dist

Exp

Audit

-275

Bank fee

-151

Super levy

-259

Taxable income

46929

Per SF:

46929

0

Tax @ 15%

0.15

7039.35

I/C

-418.04

FITO

0.00

Tax due

6621.31

PAYGI paid

-1298.00

Add SMSF levy

259.00

Total payable

5582.31

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2. Rec of tax per balance sheet

1.7.20

o/bal

-476.23

tax refunded T20

217.23

levy

259.00

0.00

tax pyb T21

6621.31

PAYGI payb

-1298.00

30.6.20

c/bal

5323.31

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Being T21 tax payable

5323.31

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)
	<u>(29,678.00)</u>
	(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
	<u>56,860.00</u>
Taxable Income	<u>46,929.00</u>
Tax Payable on Taxable Income	7,039.35
Less:	
Imputed Credits	418.04
Instalments Paid	1,298.00
	<u>1,716.04</u>
Income Tax Payable/(Refund)	<u>5,323.31</u>
Add:	
Supervisory levy	259.00
Total Amount Due or Refundable	<u>5,582.31</u>



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)	

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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	2-101		25,000.00
Non-Concessional Contributions <i>FCRA</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

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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		

{

275.00 ^(A)

20,000.00 ^(B)

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Ⓐ Insure payment of auditors fee by employer sponsor.

Ⓑ Cash to MMA.