

**SM & TM HEWETT SUPERANNUATION FUND**  
**GENERAL LEDGER FOR THE PERIOD 01/07/2018 TO 30/06/2019**  
**FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL**

Printed: Tuesday 16 June, 2020 @ 16:28:22

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<b>250</b>		<b><u>Interest Received</u></b>				
<b>250/002</b>		<b><u>Bank Sa Term Deposit 4037380160</u></b>				
25/06/2019	1	Journal - Cash			1,096.50	(1,096.50)
<b>250/006</b>		<b><u>Bank SA Term Deposit (4037380160)</u></b>				
05/07/2018	2	Journal - Cash			392.10	(392.10)
05/01/2019	2	Journal - Cash			402.85	(794.95)
<b>250/007</b>		<b><u>Bank SA Term Deposit (4037452860)</u></b>				
24/06/2019	3	Journal - Cash			1,338.67	(1,338.67)
<b>250/008</b>		<b><u>Bank SA Term Deposit (4037582260)</u></b>				
20/08/2018	4	Journal - Cash			671.07	(671.07)
<b>260</b>		<b><u>Member/Personal Contributions - Concessional (Taxable)</u></b>				
<b>260/001</b>		<b><u>Hewett, Stephen</u></b>				
30/06/2019	10	Journal - Cash			25,000.00	(25,000.00)
<b>260/002</b>		<b><u>Hewett, Theresa</u></b>				
30/06/2019	10	Journal - Cash			7,564.11	(7,564.11)
<b>261</b>		<b><u>Member/Personal Contributions - Non Concessional (Undeducted)</u></b>				
<b>261/001</b>		<b><u>Hewett, Stephen</u></b>				
02/07/2018	8	Journal - Cash			2,071.63	(2,071.63)
06/07/2018	9	Journal - Cash			328.36	(2,399.99)
24/07/2018	6	Journal - Cash			655.00	(3,054.99)
05/10/2018	6	Journal - Cash			1,223.50	(4,278.49)
03/01/2019	6	Journal - Cash			1,223.50	(5,501.99)
10/04/2019	6	Journal - Cash			1,223.50	(6,725.49)
30/06/2019	10	Journal - Cash			3,217.94	(9,943.43)
<b>261/002</b>		<b><u>Hewett, Theresa</u></b>				
02/07/2018	8	Journal - Cash			2,071.62	(2,071.62)
06/07/2018	9	Journal - Cash			328.36	(2,399.98)
24/07/2018	6	Journal - Cash			655.00	(3,054.98)
05/10/2018	6	Journal - Cash			1,223.50	(4,278.48)
03/01/2019	6	Journal - Cash			1,223.50	(5,501.98)
10/04/2019	6	Journal - Cash			1,223.50	(6,725.48)
30/06/2019	10	Journal - Cash			3,217.95	(9,943.43)
<b>301</b>		<b><u>Accountancy Fees</u></b>				
06/07/2018	9	Journal - Cash		656.72		656.72
<b>304</b>		<b><u>ATO Supervisory Levy</u></b>				
02/07/2018	8	Journal - Cash		259.00		259.00
<b>485</b>		<b><u>Income Tax Expense</u></b>				
30/06/2019	300619	Closing Journal - Tax - Narration: Income Tax Expense entry at 30/06/2019		5,332.35		5,332.35
<b>490</b>		<b><u>Profit/Loss Allocation Account</u></b>				

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
30/06/2019	300619	Closing Journal - Cash		2,985.47		2,985.47
		Narration: Allocation of profit at 30/06/2019				
30/06/2019	300619	Closing Journal - Cash		47,566.35		50,551.82
		Narration: Contributions and tax allocation at 30/06/2019				
30/06/2019	300619	Closing Journal - Cash			447.73	50,104.09
		Narration: Allocation of tax on profit at 30/06/2019				
<b>500</b>		<b><u>Profit/(Loss) carried forward</u></b>				
01/07/2018		Opening Balance				0.00
<b>501</b>		<b><u>Hewett, Stephen (Accumulation)</u></b>				
<b>501/001</b>		<b><u>Opening Balance - Preserved/Taxable</u></b>				
01/07/2018		Opening Balance				(93,534.64)
01/07/2018	010718	Journal - Cash			22,344.28	(115,878.92)
		Narration: Fund ledger balance forward at 01/07/2018				
<b>501/002</b>		<b><u>Opening Balance - Preserved/Tax Free</u></b>				
01/07/2018		Opening Balance				(4,036.47)
01/07/2018	010718	Journal - Cash			11,181.50	(15,217.97)
		Narration: Fund ledger balance forward at 01/07/2018				
<b>501/006</b>		<b><u>Opening Balance - Restricted Non Preserved/Tax Free</u></b>				
<b>501/016</b>		<b><u>Member/Personal Contributions - Preserved</u></b>				
01/07/2018		Opening Balance				(36,181.50)
01/07/2018	010718	Journal - Cash		11,181.50		(25,000.00)
		Narration: Fund ledger balance forward at 01/07/2018				
01/07/2018	010718	Journal - Cash		25,000.00		
		Narration: Fund ledger balance forward at 01/07/2018				
02/07/2018	300619	Closing Journal - Cash			2,071.63	(2,071.63)
		Narration: Account allocation at year end at 30/06/2019				
06/07/2018	300619	Closing Journal - Cash			328.36	(2,399.99)
		Narration: Account allocation at year end at 30/06/2019				
24/07/2018	300619	Closing Journal - Cash			655.00	(3,054.99)
		Narration: Account allocation at year end at 30/06/2019				
05/10/2018	300619	Closing Journal - Cash			1,223.50	(4,278.49)
		Narration: Account allocation at year end at 30/06/2019				
03/01/2019	300619	Closing Journal - Cash			1,223.50	(5,501.99)
		Narration: Account allocation at year end at 30/06/2019				
10/04/2019	300619	Closing Journal - Cash			1,223.50	(6,725.49)
		Narration: Account allocation at year end at 30/06/2019				
30/06/2019	300619	Closing Journal - Cash			3,217.94	(9,943.43)
		Narration: Account allocation at year end at 30/06/2019				
30/06/2019	300619	Closing Journal - Cash			25,000.00	(34,943.43)
		Narration: Account allocation at year end at 30/06/2019				
<b>501/017</b>		<b><u>Member/Personal Contributions - Restricted Non Preserved</u></b>				
01/07/2018		Opening Balance				0.00
<b>501/031</b>		<b><u>Share of Profit/(Loss) - Preserved/Taxable</u></b>				
01/07/2018		Opening Balance				(1,287.35)
01/07/2018	010718	Journal - Cash		1,287.35		0.00
		Narration: Fund ledger balance forward at 01/07/2018				
30/06/2019	300619	Closing Journal - Cash			2,044.39	(2,044.39)

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
Narration: Members profit allocation at 30/06/2019						
<b>501/051</b>		<b><u>Contributions Tax - Preserved</u></b>				
01/07/2018		Opening Balance				3,750.00
01/07/2018	010718	Journal - Cash			3,750.00	
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash		3,750.00		3,750.00
Narration: Account allocation at year end at 30/06/2019						
<b>501/053</b>		<b><u>Income Tax - Preserved/Taxable</u></b>				
01/07/2018		Opening Balance				193.07
01/07/2018	010718	Journal - Cash			193.07	0.00
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash		306.60		306.60
Narration: Members profits tax allocation at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash			0.01	306.59
Narration: Income tax rounding allocation adjustment at 30/06/2019						
<b>502</b>		<b><u>Hewett, Theresa (Accumulation)</u></b>				
<b>502/001</b>		<b><u>Opening Balance - Preserved/Taxable</u></b>				
01/07/2018	010718	Journal - Cash			2,209.16	(2,209.16)
Narration: Fund ledger balance forward at 01/07/2018						
01/07/2018	5	Journal - Non Cash		2,209.16		
<b>502/002</b>		<b><u>Opening Balance - Preserved/Tax Free</u></b>				
01/07/2018	010718	Journal - Cash			11,181.50	(11,181.50)
Narration: Fund ledger balance forward at 01/07/2018						
01/07/2018	5	Journal - Non Cash		11,181.50		
<b>502/005</b>		<b><u>Opening Balance - Restricted Non Preserved/Taxable</u></b>				
01/07/2018		Opening Balance				(40,350.38)
01/07/2018	5	Journal - Non Cash			2,209.16	(42,559.54)
<b>502/006</b>		<b><u>Opening Balance - Restricted Non Preserved/Tax Free</u></b>				
01/07/2018		Opening Balance				(4,036.47)
01/07/2018	5	Journal - Non Cash			11,181.50	(15,217.97)
<b>502/011</b>		<b><u>Employer Contributions - Concessional</u></b>				
<b>502/016</b>		<b><u>Member/Personal Contributions - Preserved</u></b>				
01/07/2018		Opening Balance				(13,181.50)
01/07/2018	010718	Journal - Cash		11,181.50		(2,000.00)
Narration: Fund ledger balance forward at 01/07/2018						
01/07/2018	010718	Journal - Cash		2,000.00		
Narration: Fund ledger balance forward at 01/07/2018						
02/07/2018	300619	Closing Journal - Cash			2,071.62	(2,071.62)
Narration: Account allocation at year end at 30/06/2019						
06/07/2018	300619	Closing Journal - Cash			328.36	(2,399.98)
Narration: Account allocation at year end at 30/06/2019						
24/07/2018	300619	Closing Journal - Cash			655.00	(3,054.98)
Narration: Account allocation at year end at 30/06/2019						
05/10/2018	300619	Closing Journal - Cash			1,223.50	(4,278.48)
Narration: Account allocation at year end at 30/06/2019						
03/01/2019	300619	Closing Journal - Cash			1,223.50	(5,501.98)

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
Narration: Account allocation at year end at 30/06/2019						
10/04/2019	300619	Closing Journal - Cash			1,223.50	(6,725.48)
Narration: Account allocation at year end at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash			7,564.11	(14,289.59)
Narration: Account allocation at year end at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash			3,217.95	(17,507.54)
Narration: Account allocation at year end at 30/06/2019						
<b>502/017</b>	<b><u>Member/Personal Contributions - Restricted Non Preserved</u></b>					
01/07/2018		Opening Balance				0.00
<b>502/031</b>	<b><u>Share of Profit/(Loss) - Preserved/Taxable</u></b>					
01/07/2018		Opening Balance				(598.99)
01/07/2018	010718	Journal - Cash		598.99		
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash			869.43	(869.43)
Narration: Members profit allocation at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash			71.65	(941.08)
Narration: Members profit allocation at 30/06/2019						
<b>502/051</b>	<b><u>Contributions Tax - Preserved</u></b>					
01/07/2018		Opening Balance				300.00
01/07/2018	010718	Journal - Cash			300.00	
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash		1,134.62		1,134.62
Narration: Account allocation at year end at 30/06/2019						
<b>502/053</b>	<b><u>Income Tax - Preserved/Taxable</u></b>					
01/07/2018		Opening Balance				89.83
01/07/2018	010718	Journal - Cash			89.83	
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash		130.39		130.39
Narration: Members profits tax allocation at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash		10.75		141.14
Narration: Members profits tax allocation at 30/06/2019						
<b>640</b>	<b><u>Formation Expenses</u></b>					
01/07/2018		Opening Balance				486.30
<b>655</b>	<b><u>Other Assets</u></b>					
<b>724</b>	<b><u>Fixed Interest Securities (Australian)</u></b>					
<b>724/001</b>	<b><u>Bank SA Term Deposit (4037679660)</u></b>					
01/07/2018		Opening Balance				43,000.00
25/06/2019	1	Journal - Cash		1,096.50		44,096.50
<b>724/002</b>	<b><u>Bank SA Term Deposit (4037380160)</u></b>					
01/07/2018		Opening Balance				36,776.78
05/07/2018	2	Journal - Cash		392.10		37,168.88
05/01/2019	2	Journal - Cash		402.85		37,571.73
<b>724/003</b>	<b><u>Bank SA Term Deposit (4037452860)</u></b>					
01/07/2018		Opening Balance				54,639.48
24/06/2019	3	Journal - Cash		1,338.67		55,978.15

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30/06/2019	10	Journal - Cash		39,000.00		94,978.15
<b>724/004</b>		<b><u>Bank SA Term Deposit (4037582260)</u></b>				
01/07/2018		Opening Balance				60,809.10
20/08/2018	4	Journal - Cash		671.07		61,480.17
<b>850</b>		<b><u>Income Tax Payable</u></b>				
<b>850/001</b>		<b><u>Income Tax Payable</u></b>				
01/07/2018		Opening Balance				(10,767.26)
01/07/2018	010718	Journal - Cash		5,240.00		(5,527.26)
		Narration: Fund ledger balance forward at 01/07/2018				
02/07/2018	8	Journal - Cash		3,884.25		(1,643.01)
30/06/2019	300619	Closing Journal - Tax -			5,332.35	(6,975.36)
		Narration: Income Tax Payable entry at 30/06/2019				
<b>850/004</b>		<b><u>Tax Instalments Paid</u></b>				
01/07/2018		Opening Balance				5,240.00
01/07/2018	010718	Journal - Cash			5,240.00	
		Narration: Fund ledger balance forward at 01/07/2018				
05/10/2018	6	Journal - Cash		2,447.00		2,447.00
03/01/2019	6	Journal - Cash		2,447.00		4,894.00
10/04/2019	6	Journal - Cash		2,447.00		7,341.00
30/06/2019	7	Journal - Cash		2,447.00		9,788.00
<b>860</b>		<b><u>PAYG Payable</u></b>				
01/07/2018		Opening Balance				(1,310.00)
24/07/2018	6	Journal - Cash		1,310.00		
30/06/2019	7	Journal - Cash			2,447.00	(2,447.00)
		Total Debits:		<b>\$189,895.69</b>		
		Total Credits:		<b>\$189,895.69</b>		
		Current Year Profit/(Loss):		<b>\$55,436.44</b>		