
Statement of Financial Position

Detailed Statement of Financial Position

Operating Statement

Detailed Operating Statement

Members Statement

Consolidated Members Statement

Members Summary

Notes to the Financial Statements

General Ledger

Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Real Estate Properties (Australian - Residential)	2	387,000.00	387,000.00
Total Investments		<u>387,000.00</u>	<u>387,000.00</u>
Other Assets			
Sundry Debtors		675.98	1,047.45
Preliminary Expenses		3,608.00	3,608.00
Bank Acc AMP *9414		22,833.07	36,213.27
Total Other Assets		<u>27,117.05</u>	<u>40,868.72</u>
Total Assets		<u>414,117.05</u>	<u>427,868.72</u>
Less:			
Liabilities			
Limited Recourse Borrowing Arrangements		270,737.16	276,799.88
Total Liabilities		<u>270,737.16</u>	<u>276,799.88</u>
Net assets available to pay benefits		<u>143,379.89</u>	<u>151,068.84</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	4, 5		
HAYES, DANIEL - Accumulation		97,219.09	99,719.11
HAYES, MELISSA - Accumulation		46,160.80	51,349.73
Total Liability for accrued benefits allocated to members' accounts		<u>143,379.89</u>	<u>151,068.84</u>

Refer to compilation report

Detailed Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Real Estate Properties (Australian - Residential)	2		
47 Parkroyal Cres Regents Park		387,000.00	387,000.00
Total Investments		<u>387,000.00</u>	<u>387,000.00</u>
Other Assets			
Bank Accounts	3		
Bank Acc AMP *9414		22,833.07	36,213.27
Preliminary Expenses		3,608.00	3,608.00
Sundry Debtors		675.98	1,047.45
Total Other Assets		<u>27,117.05</u>	<u>40,868.72</u>
Total Assets		<u>414,117.05</u>	<u>427,868.72</u>
Less:			
Liabilities			
Limited Recourse Borrowing Arrangements			
Bank Loan AMP *8745		270,737.16	276,799.88
Total Liabilities		<u>270,737.16</u>	<u>276,799.88</u>
Net assets available to pay benefits		<u>143,379.89</u>	<u>151,068.84</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	4, 5		
HAYES, DANIEL - Accumulation		97,219.09	99,719.11
HAYES, MELISSA - Accumulation		46,160.80	51,349.73
Total Liability for accrued benefits allocated to members' accounts		<u>143,379.89</u>	<u>151,068.84</u>

Refer to compilation report

Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Investment Income			
Property Income	7	18,688.87	20,886.79
Contribution Income			
Employer Contributions		9,369.33	7,752.72
Total Income		<u>28,058.20</u>	<u>28,639.51</u>
Expenses			
Accountancy Fees		1,595.00	1,298.00
Administration Costs		99.00	0.00
ATO Supervisory Levy		0.00	259.00
Auditor's Remuneration		550.00	550.00
ASIC Fees		254.00	545.00
Bank Charges		120.00	119.90
Interest Paid		15,586.00	13,872.66
Insurance		1,148.35	1,135.66
Property Expenses - Agents Management Fees		1,796.10	1,311.75
Property Expenses - Council Rates		3,329.35	3,242.86
Property Expenses - Repairs Maintenance		11,269.35	7,192.50
Property Expense - Rental Expenses		0.00	79.20
Investment Losses			
Changes in Market Values	8	0.00	(9,802.56)
Total Expenses		<u>35,747.15</u>	<u>19,803.97</u>
Benefits accrued as a result of operations before income tax			
Income Tax Expense	9	(7,688.95)	8,835.54
Benefits accrued as a result of operations		<u>(7,688.95)</u>	<u>8,835.54</u>

Refer to compilation report

Detailed Operating Statement

For the year ended 30 June 2018

	2018	2017
	\$	\$
Income		
Property Income		
47 Parkroyal Cres Regents Park	18,688.87	20,886.79
	<u>18,688.87</u>	<u>20,886.79</u>
Contribution Income		
Employer Contributions - Concessional		
DANIEL HAYES	9,369.33	7,752.72
	<u>9,369.33</u>	<u>7,752.72</u>
Changes in Market Values	<u>0.00</u>	<u>0.00</u>
Total Income	<u>28,058.20</u>	<u>28,639.51</u>
Expenses		
Accountancy Fees	1,595.00	1,298.00
Administration Costs	99.00	0.00
ASIC Fees	254.00	545.00
ATO Supervisory Levy	0.00	259.00
Auditor's Remuneration	550.00	550.00
Bank Charges	120.00	119.90
Insurance	1,148.35	1,135.66
Interest Paid	15,586.00	13,872.66
	<u>19,352.35</u>	<u>17,780.22</u>
Property Expense - Rental Expenses		
47 Parkroyal Cres Regents Park	0.00	79.20
	<u>0.00</u>	<u>79.20</u>
Property Expenses - Agents Management Fees		
47 Parkroyal Cres Regents Park	1,796.10	1,311.75
	<u>1,796.10</u>	<u>1,311.75</u>
Property Expenses - Council Rates		
47 Parkroyal Cres Regents Park	3,329.35	3,242.86
	<u>3,329.35</u>	<u>3,242.86</u>
Property Expenses - Repairs Maintenance		
47 Parkroyal Cres Regents Park	11,269.35	7,192.50
	<u>11,269.35</u>	<u>7,192.50</u>
Total Expenses	<u>35,747.15</u>	<u>29,606.53</u>
Benefits accrued as a result of operations before income tax	<u>(7,688.95)</u>	<u>(967.02)</u>
Total Income Tax	<u>0.00</u>	<u>0.00</u>
Benefits accrued as a result of operations	<u>(7,688.95)</u>	<u>(967.02)</u>

Refer to compilation report

Members Statement

DANIEL THOMAS HAYES
61 DOWNES STREET
TARRAGINDI, Queensland, 4121, Australia

Your Details

Date of Birth : 04/03/1973
Age: 45
Tax File Number: Provided
Date Joined Fund: 18/09/2014
Service Period Start Date: 16/10/1989
Date Left Fund:
Member Code: HAYDAN00001A
Account Start Date 18/09/2014
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries N/A
Vested Benefits 97,219.09
Total Death Benefit 97,219.09

Your Balance

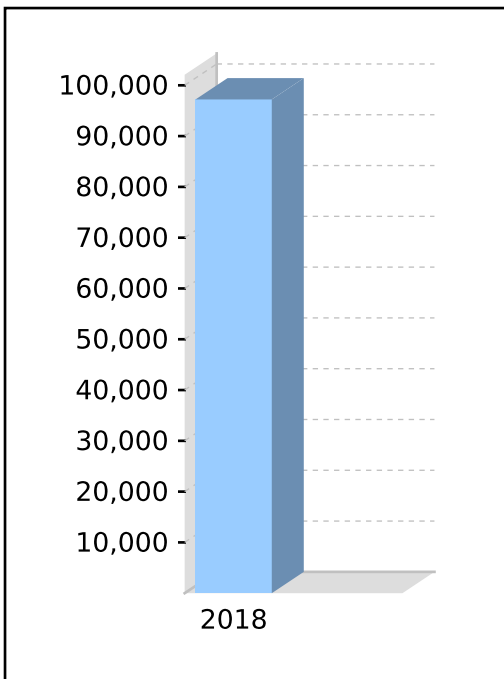
Total Benefits 97,219.09

Preservation Components
Preserved 97,219.09
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components
Tax Free
Taxable 97,219.09

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	99,719.11
<u>Increases to Member account during the period</u>	
Employer Contributions	9,369.33
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(11,403.46)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,405.41
Income Tax	(939.52)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	97,219.09



Members Statement

MELISSA EILEEN HAYES
61 DOWNES STREET
TARRAGINDI, Queensland, 4121, Australia

Your Details

Date of Birth : 09/01/1975
Age: 43
Tax File Number: Provided
Date Joined Fund: 18/09/2014
Service Period Start Date: 08/12/1997
Date Left Fund:
Member Code: HAYMEL00001A
Account Start Date 18/09/2014
Account Phase: Accumulation Phase
Account Description: Accumulation

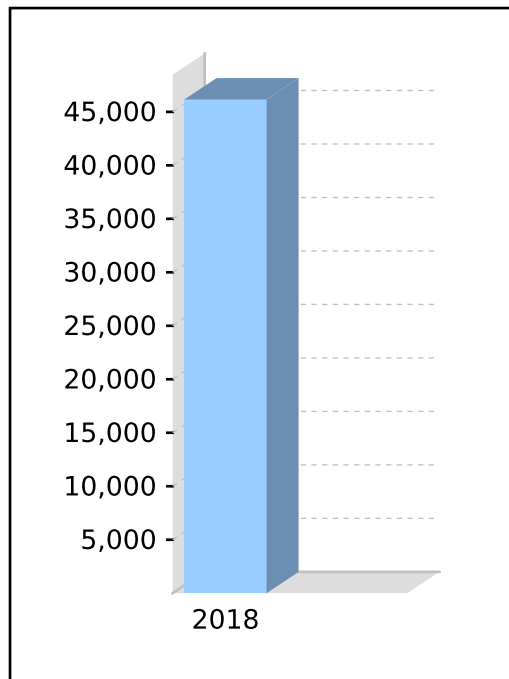
Nominated Beneficiaries N/A
Vested Benefits 46,160.80
Total Death Benefit 46,160.80

Your Balance

Total Benefits 46,160.80

Preservation Components
Preserved 46,160.80
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components
Tax Free 916.42
Taxable 45,244.38



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	51,349.73
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(5,654.82)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(465.89)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	46,160.80

Members Statement

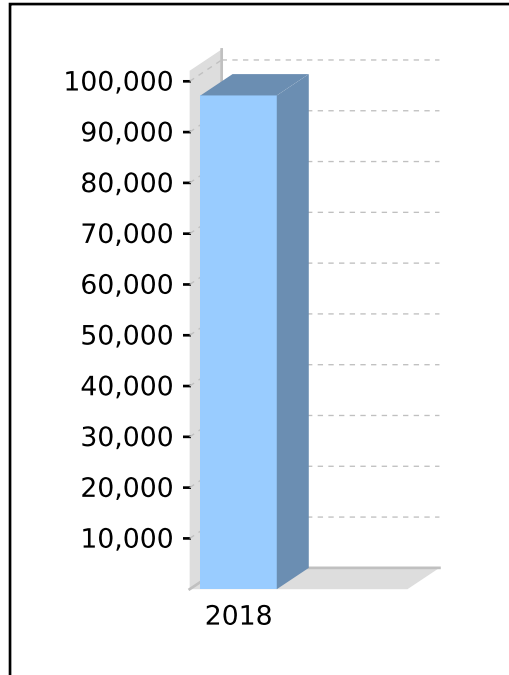
DANIEL THOMAS HAYES
61 DOWNES STREET
TARRAGINDI, Queensland, 4121, Australia

Your Details

Date of Birth :	04/03/1973	Vested Benefits	97,219.09
Age:	45	Total Death Benefit	97,219.09
Tax File Number:	Provided	Nominated Beneficiaries	N/A
Date Joined Fund:	18/09/2014		
Service Period Start Date:	16/10/1989		
Date Left Fund:			
Member Code:	Consolidated		
Account Start Date	18/09/2014		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	97,219.09
<u>Preservation Components</u>	
Preserved	97,219.09
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	97,219.09



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	99,719.11
<u>Increases to Member account during the period</u>	
Employer Contributions	9,369.33
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(11,403.46)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,405.41
Income Tax	(939.52)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	97,219.09

Members Statement

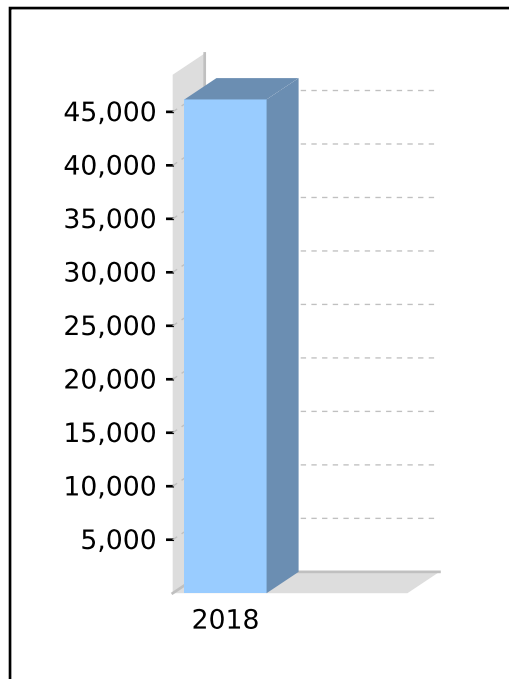
MELISSA EILEEN HAYES
61 DOWNES STREET
TARRAGINDI, Queensland, 4121, Australia

Your Details

Date of Birth :	09/01/1975	Vested Benefits	46,160.80
Age:	43	Total Death Benefit	46,160.80
Tax File Number:	Provided	Nominated Beneficiaries	N/A
Date Joined Fund:	18/09/2014		
Service Period Start Date:	08/12/1997		
Date Left Fund:			
Member Code:	Consolidated		
Account Start Date	18/09/2014		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	46,160.80
<u>Preservation Components</u>	
Preserved	46,160.80
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	916.42
Taxable	45,244.38



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	51,349.73
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(5,654.82)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(465.89)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	46,160.80

EAMUS SUPER FUND

Members Summary Report

As at 30 June 2018



Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
DANIEL THOMAS HAYES (Age: 45)											
HAYDAN00001A - Accumulation											
99,719.11	9,369.33	0.00	(11,403.46)	0.00	0.00	1,405.41	(939.52)	0.00	0.00	0.00	97,219.09
99,719.11	9,369.33	0.00	(11,403.46)	0.00	0.00	1,405.41	(939.52)	0.00	0.00	0.00	97,219.09
MELISSA EILEEN HAYES (Age: 43)											
HAYMEL00001A - Accumulation											
51,349.73	0.00	0.00	(5,654.82)	0.00	0.00	0.00	(465.89)	0.00	0.00	0.00	46,160.80
51,349.73	0.00	0.00	(5,654.82)	0.00	0.00	0.00	(465.89)	0.00	0.00	0.00	46,160.80
151,068.84	9,369.33	0.00	(17,058.28)	0.00	0.00	1,405.41	(1,405.41)	0.00	0.00	0.00	143,379.89

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Notes to the Financial Statements

For the year ended 30 June 2018

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

d. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Real Estate Properties (Australian - Residential)

	2018 \$	2017 \$
47 Parkroyal Cres Regents Park	387,000.00	387,000.00
	387,000.00	387,000.00

Note 4: Liability for Accrued Benefits

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	151,068.84	0.00
Benefits accrued as a result of operations	(7,688.95)	8,835.54

Notes to the Financial Statements

For the year ended 30 June 2018

Current year member movements	0.00	142,233.30
Liability for accrued benefits at end of year	143,379.89	151,068.84

Note 5: Vested Benefits

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2018 \$	2017 \$
Vested Benefits	143,379.89	151,068.84

Note 6: Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

Note 7: Rental Income

	2018 \$	2017 \$
47 Parkroyal Cres Regents Park	18,688.87	20,886.79
	18,688.87	20,886.79

Note 8: Unrealised Movements in Market Value

	2018 \$	2017 \$
Other Revaluations		
Other Revaluations	0.00	9,802.56
	0.00	9,802.56
Total Unrealised Movement	0.00	9,802.56
Realised Movements in Market Value		
Total Realised Movement	0.00	0.00

Notes to the Financial Statements

For the year ended 30 June 2018

Changes in Market Values	0.00	9,802.56
Note 9: Income Tax Expense		
The components of tax expense comprise	2018 \$	2017 \$
The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:		
Prima facie tax payable on benefits accrued before income tax at 15%	(1,153.34)	0.00
Less:		
Tax effect of:		
Add:		
Tax effect of:		
Tax Losses	1,153.35	0.00
Rounding	(0.01)	0.00
Less credits:		
Current Tax or Refund	0.00	0.00

EAMUS SUPER FUND General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) HAYES, DANIEL - Accumulation (HAYDAN00001A)</u>					
05/07/2017				613.76	613.76 CR
14/08/2017				613.76	1,227.52 CR
25/09/2017				767.20	1,994.72 CR
11/10/2017				613.76	2,608.48 CR
10/11/2017				613.76	3,222.24 CR
11/12/2017				1,104.78	4,327.02 CR
15/12/2017				292.31	4,619.33 CR
18/01/2018				913.46	5,532.79 CR
16/02/2018				730.77	6,263.56 CR
20/03/2018				730.77	6,994.33 CR
20/04/2018				730.77	7,725.10 CR
23/05/2018				913.46	8,638.56 CR
22/06/2018				730.77	9,369.33 CR
				9,369.33	9,369.33 CR
Property Income (28000)					
<u>47 Parkroyal Cres Regents Park (47PARKROYAL)</u>					
17/07/2017				697.20	697.20 CR
17/07/2017				105.60	802.80 CR
01/08/2017				697.20	1,500.00 CR
11/08/2017				346.95	1,846.95 CR
30/08/2017				105.60	1,952.55 CR
30/08/2017				79.00	2,031.55 CR
01/09/2017				968.45	3,000.00 CR
15/09/2017				450.50	3,450.50 CR
15/09/2017				250.00	3,700.50 CR
15/09/2017				127.05	3,827.55 CR
03/10/2017				1,122.86	4,950.41 CR
15/10/2017				105.60	5,056.01 CR
15/10/2017				114.40	5,170.41 CR
16/10/2017				697.20	5,867.61 CR
01/11/2017				582.80	6,450.41 CR
15/11/2017				697.20	7,147.61 CR
15/11/2017				105.60	7,253.21 CR
15/11/2017				130.35	7,383.56 CR
01/12/2017				758.13	8,141.69 CR
15/12/2017				697.20	8,838.89 CR
02/01/2018				1,047.45	9,886.34 CR
15/01/2018				697.20	10,583.54 CR
15/01/2018				105.60	10,689.14 CR
01/02/2018				697.20	11,386.34 CR
15/02/2018				73.12	11,459.46 CR
15/02/2018				467.00	11,926.46 CR
15/02/2018				570.00	12,496.46 CR
31/03/2018				104.28	12,600.74 CR

EAMUS SUPER FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/03/2018				1,545.00	14,145.74 CR
16/04/2018				442.07	14,587.81 CR
30/04/2018				128.70	14,716.51 CR
30/04/2018				818.50	15,535.01 CR
30/04/2018				66.00	15,601.01 CR
30/05/2018				1,718.00	17,319.01 CR
30/05/2018				79.86	17,398.87 CR
15/06/2018				342.28	17,741.15 CR
15/06/2018				91.74	17,832.89 CR
15/06/2018				180.00	18,012.89 CR
30/06/2018	outstanding rent			675.98	18,688.87 CR
				18,688.87	18,688.87 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
25/09/2017			220.00		220.00 DR
07/03/2018			220.00		440.00 DR
29/05/2018			1,705.00		2,145.00 DR
30/06/2018				550.00	1,595.00 DR
			2,145.00	550.00	1,595.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
10/08/2017			99.00		99.00 DR
			99.00		99.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/06/2018			550.00		550.00 DR
			550.00		550.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
07/03/2018			254.00		254.00 DR
			254.00		254.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
13/07/2017			10.00		10.00 DR
13/08/2017			10.00		20.00 DR
13/09/2017			10.00		30.00 DR
15/10/2017			10.00		40.00 DR
13/11/2017			10.00		50.00 DR
13/12/2017			10.00		60.00 DR
14/01/2018			10.00		70.00 DR
13/02/2018			10.00		80.00 DR
13/03/2018			10.00		90.00 DR
15/04/2018			10.00		100.00 DR
13/05/2018			10.00		110.00 DR
13/06/2018			10.00		120.00 DR

EAMUS SUPER FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
			120.00		120.00 DR
Interest Paid (37900)					
<u>Interest Paid (37900)</u>					
14/07/2017			1,245.03		1,245.03 DR
14/08/2017			1,311.88		2,556.91 DR
14/09/2017			1,314.16		3,871.07 DR
16/10/2017			1,353.78		5,224.85 DR
14/11/2017			1,225.90		6,450.75 DR
14/12/2017			1,279.79		7,730.54 DR
15/01/2018			1,374.99		9,105.53 DR
14/02/2018			1,283.80		10,389.33 DR
14/03/2018			1,203.78		11,593.11 DR
16/04/2018			1,424.98		13,018.09 DR
14/05/2018			1,214.83		14,232.92 DR
14/06/2018			1,353.08		15,586.00 DR
			15,586.00		15,586.00 DR
Insurance (38000)					
<u>Insurance (38000)</u>					
03/07/2017			94.78		94.78 DR
01/08/2017			94.78		189.56 DR
01/09/2017			94.78		284.34 DR
03/10/2017			94.78		379.12 DR
01/11/2017			94.78		473.90 DR
01/12/2017			96.35		570.25 DR
02/01/2018			96.35		666.60 DR
02/02/2018			96.35		762.95 DR
01/03/2018			96.35		859.30 DR
03/04/2018			96.35		955.65 DR
01/05/2018			96.35		1,052.00 DR
01/06/2018			96.35		1,148.35 DR
			1,148.35		1,148.35 DR
Property Expenses - Agents Management Fees (41930)					
<u>47 Parkroyal Cres Regents Park (47PARKROYAL)</u>					
17/07/2017			105.60		105.60 DR
30/08/2017			105.60		211.20 DR
15/09/2017			127.05		338.25 DR
15/10/2017			105.60		443.85 DR
15/11/2017			105.60		549.45 DR
15/11/2017			130.35		679.80 DR
15/01/2018			105.60		785.40 DR
15/02/2018			73.12		858.52 DR
15/02/2018			467.00		1,325.52 DR
31/03/2018			104.28		1,429.80 DR
30/04/2018			128.70		1,558.50 DR
30/04/2018			66.00		1,624.50 DR
30/05/2018			79.86		1,704.36 DR

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General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/06/2018			91.74		1,796.10 DR
			1,796.10		1,796.10 DR
Property Expenses - Council Rates (41960)					
<u>47 Parkroyal Cres Regents Park (47PARKROYAL)</u>					
10/08/2017			823.75		823.75 DR
17/10/2017			809.27		1,633.02 DR
16/02/2018			836.65		2,469.67 DR
17/04/2018			859.68		3,329.35 DR
			3,329.35		3,329.35 DR
Property Expenses - Repairs Maintenance (42060)					
<u>47 Parkroyal Cres Regents Park (47PARKROYAL)</u>					
30/08/2017			79.00		79.00 DR
15/09/2017			250.00		329.00 DR
15/10/2017			114.40		443.40 DR
30/11/2017			906.95		1,350.35 DR
30/11/2017			5,087.50		6,437.85 DR
15/02/2018			570.00		7,007.85 DR
31/03/2018			1,545.00		8,552.85 DR
30/04/2018			818.50		9,371.35 DR
30/05/2018			1,718.00		11,089.35 DR
15/06/2018			180.00		11,269.35 DR
			11,269.35		11,269.35 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
05/07/2017	System Member Journals		521.70		521.70 DR
14/08/2017	System Member Journals		521.70		1,043.40 DR
25/09/2017	System Member Journals		652.12		1,695.52 DR
11/10/2017	System Member Journals		521.70		2,217.22 DR
10/11/2017	System Member Journals		521.70		2,738.92 DR
11/12/2017	System Member Journals		939.06		3,677.98 DR
15/12/2017	System Member Journals		248.46		3,926.44 DR
18/01/2018	System Member Journals		776.44		4,702.88 DR
16/02/2018	System Member Journals		621.15		5,324.03 DR
20/03/2018	System Member Journals		621.15		5,945.18 DR
20/04/2018	System Member Journals		621.15		6,566.33 DR
23/05/2018	System Member Journals		776.44		7,342.77 DR
22/06/2018	System Member Journals		621.15		7,963.92 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			11,403.46	3,439.54 CR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			5,654.82	9,094.36 CR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		939.52		8,154.84 CR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		465.89		7,688.95 CR
			9,369.33	17,058.28	7,688.95 CR
Opening Balance (50010)					
<u>(Opening Balance) HAYES, DANIEL - Accumulation (HAYDAN00001A)</u>					

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General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2017	Opening Balance				99,719.11 CR
					99,719.11 CR
	<u>(Opening Balance) HAYES, MELISSA - Accumulation (HAYMEL00001A)</u>				
01/07/2017	Opening Balance				51,349.73 CR
					51,349.73 CR
	Contributions (52420)				
	<u>(Contributions) HAYES, DANIEL - Accumulation (HAYDAN00001A)</u>				
05/07/2017	System Member Journals			613.76	613.76 CR
14/08/2017	System Member Journals			613.76	1,227.52 CR
25/09/2017	System Member Journals			767.20	1,994.72 CR
11/10/2017	System Member Journals			613.76	2,608.48 CR
10/11/2017	System Member Journals			613.76	3,222.24 CR
11/12/2017	System Member Journals			1,104.78	4,327.02 CR
15/12/2017	System Member Journals			292.31	4,619.33 CR
18/01/2018	System Member Journals			913.46	5,532.79 CR
16/02/2018	System Member Journals			730.77	6,263.56 CR
20/03/2018	System Member Journals			730.77	6,994.33 CR
20/04/2018	System Member Journals			730.77	7,725.10 CR
23/05/2018	System Member Journals			913.46	8,638.56 CR
22/06/2018	System Member Journals			730.77	9,369.33 CR
				9,369.33	9,369.33 CR
	Share of Profit/(Loss) (53100)				
	<u>(Share of Profit/(Loss)) HAYES, DANIEL - Accumulation (HAYDAN00001A)</u>				
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		11,403.46		11,403.46 DR
			11,403.46		11,403.46 DR
	<u>(Share of Profit/(Loss)) HAYES, MELISSA - Accumulation (HAYMEL00001A)</u>				
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		5,654.82		5,654.82 DR
			5,654.82		5,654.82 DR
	Income Tax (53330)				
	<u>(Income Tax) HAYES, DANIEL - Accumulation (HAYDAN00001A)</u>				
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			939.52	939.52 CR
				939.52	939.52 CR
	<u>(Income Tax) HAYES, MELISSA - Accumulation (HAYMEL00001A)</u>				
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			465.89	465.89 CR
				465.89	465.89 CR
	Contributions Tax (53800)				
	<u>(Contributions Tax) HAYES, DANIEL - Accumulation (HAYDAN00001A)</u>				
05/07/2017	System Member Journals		92.06		92.06 DR
14/08/2017	System Member Journals		92.06		184.12 DR
25/09/2017	System Member Journals		115.08		299.20 DR
11/10/2017	System Member Journals		92.06		391.26 DR
10/11/2017	System Member Journals		92.06		483.32 DR
11/12/2017	System Member Journals		165.72		649.04 DR

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General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/12/2017	System Member Journals		43.85		692.89 DR
18/01/2018	System Member Journals		137.02		829.91 DR
16/02/2018	System Member Journals		109.62		939.53 DR
20/03/2018	System Member Journals		109.62		1,049.15 DR
20/04/2018	System Member Journals		109.62		1,158.77 DR
23/05/2018	System Member Journals		137.02		1,295.79 DR
22/06/2018	System Member Journals		109.62		1,405.41 DR
			1,405.41		1,405.41 DR

Bank Accounts (60400)

Bank Acc AMP *9414 (AMP9414)

01/07/2017	Opening Balance				36,213.27 DR
03/07/2017				94.78	36,118.49 DR
03/07/2017			1,047.45		37,165.94 DR
05/07/2017			613.76		37,779.70 DR
14/07/2017				1,755.54	36,024.16 DR
17/07/2017			697.20		36,721.36 DR
01/08/2017			697.20		37,418.56 DR
01/08/2017				94.78	37,323.78 DR
10/08/2017				823.75	36,500.03 DR
10/08/2017				99.00	36,401.03 DR
11/08/2017			346.95		36,747.98 DR
14/08/2017			613.76		37,361.74 DR
14/08/2017				1,819.38	35,542.36 DR
01/09/2017			968.45		36,510.81 DR
01/09/2017				94.78	36,416.03 DR
14/09/2017				1,819.38	34,596.65 DR
15/09/2017			450.50		35,047.15 DR
25/09/2017			767.20		35,814.35 DR
25/09/2017				220.00	35,594.35 DR
03/10/2017			1,122.86		36,717.21 DR
03/10/2017				94.78	36,622.43 DR
11/10/2017			613.76		37,236.19 DR
16/10/2017			697.20		37,933.39 DR
16/10/2017				1,819.38	36,114.01 DR
17/10/2017				809.27	35,304.74 DR
01/11/2017			582.80		35,887.54 DR
01/11/2017				94.78	35,792.76 DR
10/11/2017			613.76		36,406.52 DR
14/11/2017				1,819.38	34,587.14 DR
15/11/2017			697.20		35,284.34 DR
30/11/2017				906.95	34,377.39 DR
30/11/2017				5,087.50	29,289.89 DR
01/12/2017			758.13		30,048.02 DR
01/12/2017				96.35	29,951.67 DR
11/12/2017			1,104.78		31,056.45 DR
14/12/2017				1,819.38	29,237.07 DR
15/12/2017			697.20		29,934.27 DR

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General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/12/2017			292.31		30,226.58 DR
02/01/2018			1,047.45		31,274.03 DR
02/01/2018				96.35	31,177.68 DR
15/01/2018			697.20		31,874.88 DR
15/01/2018				1,819.38	30,055.50 DR
18/01/2018			913.46		30,968.96 DR
01/02/2018			697.20		31,666.16 DR
02/02/2018				96.35	31,569.81 DR
14/02/2018				1,819.38	29,750.43 DR
16/02/2018			730.77		30,481.20 DR
16/02/2018				836.65	29,644.55 DR
01/03/2018				96.35	29,548.20 DR
07/03/2018				220.00	29,328.20 DR
07/03/2018				254.00	29,074.20 DR
14/03/2018				1,819.38	27,254.82 DR
20/03/2018			730.77		27,985.59 DR
03/04/2018				96.35	27,889.24 DR
16/04/2018			442.07		28,331.31 DR
16/04/2018				1,819.38	26,511.93 DR
17/04/2018				859.68	25,652.25 DR
20/04/2018			730.77		26,383.02 DR
01/05/2018				96.35	26,286.67 DR
14/05/2018				1,819.38	24,467.29 DR
23/05/2018			913.46		25,380.75 DR
29/05/2018				1,705.00	23,675.75 DR
01/06/2018				96.35	23,579.40 DR
14/06/2018				1,819.38	21,760.02 DR
15/06/2018			342.28		22,102.30 DR
22/06/2018			730.77		22,833.07 DR
			21,358.67	34,738.87	22,833.07 DR
Preliminary Expenses (67000)					
Preliminary Expenses (67000)					
01/07/2017	Opening Balance				3,608.00 DR
					3,608.00 DR
Sundry Debtors (68000)					
Sundry Debtors (68000)					
01/07/2017	Opening Balance				1,047.45 DR
03/07/2017				1,047.45	0.00 DR
30/06/2018	outstanding rent		675.98		675.98 DR
			675.98	1,047.45	675.98 DR
Real Estate Properties (Australian - Residential) (77200)					
47 Parkroyal Cres Regents Park (47PARKROYAL)					
01/07/2017	Opening Balance	1.00			387,000.00 DR
		1.00			387,000.00 DR
Limited Recourse Borrowing Arrangements (85500)					
Bank Loan AMP *8745 (AMP8745)					

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General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2017	Opening Balance				276,799.88 CR
13/07/2017				10.00	276,809.88 CR
14/07/2017			1,755.54		275,054.34 CR
14/07/2017				1,245.03	276,299.37 CR
13/08/2017				10.00	276,309.37 CR
14/08/2017			1,819.38		274,489.99 CR
14/08/2017				1,311.88	275,801.87 CR
13/09/2017				10.00	275,811.87 CR
14/09/2017			1,819.38		273,992.49 CR
14/09/2017				1,314.16	275,306.65 CR
15/10/2017				10.00	275,316.65 CR
16/10/2017			1,819.38		273,497.27 CR
16/10/2017				1,353.78	274,851.05 CR
13/11/2017				10.00	274,861.05 CR
14/11/2017			1,819.38		273,041.67 CR
14/11/2017				1,225.90	274,267.57 CR
13/12/2017				10.00	274,277.57 CR
14/12/2017			1,819.38		272,458.19 CR
14/12/2017				1,279.79	273,737.98 CR
14/01/2018				10.00	273,747.98 CR
15/01/2018			1,819.38		271,928.60 CR
15/01/2018				1,374.99	273,303.59 CR
13/02/2018				10.00	273,313.59 CR
14/02/2018			1,819.38		271,494.21 CR
14/02/2018				1,283.80	272,778.01 CR
13/03/2018				10.00	272,788.01 CR
14/03/2018			1,819.38		270,968.63 CR
14/03/2018				1,203.78	272,172.41 CR
15/04/2018				10.00	272,182.41 CR
16/04/2018			1,819.38		270,363.03 CR
16/04/2018				1,424.98	271,788.01 CR
13/05/2018				10.00	271,798.01 CR
14/05/2018			1,819.38		269,978.63 CR
14/05/2018				1,214.83	271,193.46 CR
13/06/2018				10.00	271,203.46 CR
14/06/2018			1,819.38		269,384.08 CR
14/06/2018				1,353.08	270,737.16 CR
			21,768.72	15,706.00	270,737.16 CR

Total Debits: 107,933.54

Total Credits: 107,933.54