

## SOMERSET FINANCIAL SERVICES SUPERANNUATION FUND

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>Carindale Property Trust (CDP.AX)</u>					
28/02/2020	FEB2000801522 CDP DISTRIBUTION 458106 [System Matched Income Data]			42,843.60	42,843.60 CR
				<b>42,843.60</b>	<b>42,843.60 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
01/07/2019	Revaluation - 01/07/2019 @ \$6.820000 (System Price) - 236,705.000000 Units on hand (CDP.AX)		7,101.15		7,101.15 DR
30/09/2019	Revaluation - 27/09/2019 @ \$6.570000 (System Price) - 236,705.000000 Units on hand (CDP.AX)		66,277.40		73,378.55 DR
31/10/2019	Revaluation - 30/10/2019 @ \$6.120000 (System Price) - 236,705.000000 Units on hand (CDP.AX)		106,517.25		179,895.80 DR
30/11/2019	Revaluation - 29/11/2019 @ \$6.000000 (System Price) - 236,705.000000 Units on hand (CDP.AX)		28,404.60		208,300.40 DR
31/12/2019	Revaluation - 30/12/2019 @ \$5.900000 (System Price) - 236,705.000000 Units on hand (CDP.AX)		23,670.50		231,970.90 DR
31/01/2020	Revaluation - 30/01/2020 @ \$5.880000 (System Price) - 236,705.000000 Units on hand (CDP.AX)		4,734.10		236,705.00 DR
29/02/2020	Revaluation - 28/02/2020 @ \$5.700000 (System Price) - 236,705.000000 Units on hand (CDP.AX)		42,606.90		279,311.90 DR
31/03/2020	Revaluation - 30/03/2020 @ \$2.700000 (System Price) - 236,705.000000 Units on hand (CDP.AX)		710,115.00		989,426.90 DR
30/04/2020	Revaluation - 29/04/2020 @ \$3.200000 (System Price) - 236,705.000000 Units on hand (CDP.AX)			118,352.50	871,074.40 DR
31/05/2020	Revaluation - 29/05/2020 @ \$3.700000 (System Price) - 236,705.000000 Units on hand (CDP.AX)			118,352.50	752,721.90 DR
30/06/2020	Revaluation - 30/06/2020 @ \$897,394.350000 (Exit) - 1.000000 Units on hand (SOMI1)			712.35	752,009.55 DR
30/06/2020	Revaluation - 30/06/2020 @ \$3.700000 (System Price) - 236,705.000000 Units on hand (CDP.AX)			7,101.15	744,908.40 DR
30/06/2020	Revaluation - 30/06/2020 @ \$459,695.950000 (Exit) - 1.000000 Units on hand (SOMI4)			10,182.95	734,725.45 DR
			<b>989,426.90</b>	<b>254,701.45</b>	<b>734,725.45 DR</b>
<b>Interest Received (25000)</b>					
<u>NAB Business Cheque A/c (NAB226543593)</u>					
30/09/2019	Credit Interest			0.14	0.14 CR

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31/12/2019	Credit Interest			0.24	0.38 CR
31/03/2020	Credit Interest			0.27	0.65 CR
30/06/2020	Credit Interest			0.07	0.72 CR
				<b>0.72</b>	<b>0.72 CR</b>

**Property Income (28000)**Unit 8 The Emerald, Noosa (SOMI1)

01/08/2019	UNIT 08 EMERALD NOOSA 421520			4,161.47	4,161.47 CR
02/09/2019	UNIT 08 EMERALD NOOSA 421520			2,074.26	6,235.73 CR
01/10/2019	UNIT 08 EMERALD NOOSA 421520			4,384.78	10,620.51 CR
01/11/2019	UNIT 08 EMERALD NOOSA 421520			5,645.89	16,266.40 CR
02/12/2019	UNIT 08 EMERALD NOOSA 421520			3,627.84	19,894.24 CR
02/01/2020	UNIT 08 EMERALD NOOSA 421520			5,542.85	25,437.09 CR
03/02/2020	UNIT 08 EMERALD NOOSA 421520			6,884.04	32,321.13 CR
02/03/2020	UNIT 08 EMERALD NOOSA 421520			2,128.08	34,449.21 CR
01/04/2020	UNIT 08 EMERALD NOOSA 421520			437.54	34,886.75 CR
30/06/2020	Rent receivable - Both units banked 01.07.20			1,403.01	36,289.76 CR
30/06/2020	Gross up rent for expenses per annual rent statement - Noosa			31,507.72	67,797.48 CR
				<b>67,797.48</b>	<b>67,797.48 CR</b>

Unit 8 On the Beach, Maroochydore (SOMI4)

15/07/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586			680.27	680.27 CR
01/08/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586			1,021.78	1,702.05 CR
15/08/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586			680.27	2,382.32 CR
03/09/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586			684.23	3,066.55 CR
16/09/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586			680.27	3,746.82 CR
01/10/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586			680.27	4,427.09 CR
15/10/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586			1,021.78	5,448.87 CR
01/11/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586			611.27	6,060.14 CR
15/11/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586			680.27	6,740.41 CR
02/12/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586			558.04	7,298.45 CR
17/02/2020	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586			634.30	7,932.75 CR
02/03/2020	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586			586.96	8,519.71 CR
17/03/2020	U8 ON THE BEACH 60FIRST NATIONAL R 346586			710.72	9,230.43 CR
01/04/2020	U8 ON THE BEACH 60FIRST NATIONAL R 346586			608.97	9,839.40 CR
15/04/2020	U8 ON THE BEACH 60FIRST NATIONAL R 346586			710.72	10,550.12 CR
01/05/2020	U8 ON THE BEACH 60FIRST NATIONAL R 346586			33.94	10,584.06 CR
01/06/2020	U8 ON THE BEACH 60FIRST NATIONAL R 346586			548.41	11,132.47 CR
15/06/2020	U8 ON THE BEACH 60FIRST NATIONAL R 346586			710.72	11,843.19 CR
30/06/2020	Rent receivable - Both units banked 01.07.20			608.97	12,452.16 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2020	Gross up rent for expenses per annual rent statement			7,375.39	19,827.55 CR
30/06/2020	Reconcile gross rent to agent statement - variance in net rent in agent statement vs what fund received			161.03	19,988.58 CR
				<b>19,988.58</b>	<b>19,988.58 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
19/08/2019	INTERNET TRANSFER INTERNET TRANSFER howe ford boxer JAN SOMERS		1,661.00		1,661.00 DR
13/09/2019	HFB 2019 Final Fee Adjustment			1,496.00	165.00 DR
15/10/2019	INTERNET TRANSFER INTERNET TRANSFER HFB accounting JAN SOMERS		1,342.00		1,507.00 DR
14/02/2020	INTERNET TRANSFER INTERNET TRANSFER hfb accounting		1,342.00		2,849.00 DR
14/04/2020	INTERNET TRANSFER INTERNET TRANSFER HFB acc inv0537		1,342.00		4,191.00 DR
			<b>5,687.00</b>	<b>1,496.00</b>	<b>4,191.00 DR</b>
<b>Administration Costs (30200)</b>					
<u>Administration Costs (30200)</u>					
12/08/2019	HFB ASIC review fee - paid personally		220.00		220.00 DR
13/09/2019	HFB 2019 Final Fee Adjustment		176.00		396.00 DR
			<b>396.00</b>		<b>396.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
23/09/2019	ATO006000011393761ATO 012721		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
13/09/2019	HFB 2019 Final Fee Adjustment		1,320.00		1,320.00 DR
			<b>1,320.00</b>		<b>1,320.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
21/07/2019	ASIC Fee - Must have been paid personally - see acc bal nil on file		54.00		54.00 DR
			<b>54.00</b>		<b>54.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
01/07/2019	Account keeping fees		4.00		4.00 DR
01/08/2019	Account keeping fees		4.00		8.00 DR
01/06/2020	Account keeping fees		4.00		12.00 DR
			<b>12.00</b>		<b>12.00 DR</b>
<b>Depreciation (33400)</b>					
<u>On the Beach, Maroochydore - Low Value Pool (SOMI5)</u>					
30/06/2020	Depreciation for the period {2020}		182.43		182.43 DR
			<b>182.43</b>		<b>182.43 DR</b>

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<u>The Emerald, Noosa - Carpet (SOMI6)</u>					
30/06/2020	Depreciation for the period {2020}		81.97		81.97 DR
			<b>81.97</b>		<b>81.97 DR</b>
<u>The Emerald, Noosa - Kitchen Appliances (SOMI7)</u>					
30/06/2020	Depreciation for the period {2020}		94.97		94.97 DR
			<b>94.97</b>		<b>94.97 DR</b>
<u>The Emerald, Noosa - Shower Screen (SOMI8)</u>					
30/06/2020	Depreciation for the period {2020}		268.49		268.49 DR
			<b>268.49</b>		<b>268.49 DR</b>
<u>The Emerald, Noosa - Low Value Pool (SOMI9)</u>					
30/06/2020	Depreciation for the period {2020}		267.32		267.32 DR
			<b>267.32</b>		<b>267.32 DR</b>
<b><u>Pensions Paid (41600)</u></b>					
<u>(Pensions Paid) Somers, Ian Fraser - Pension (Pension) (SOMIAN00002P)</u>					
07/01/2020	INTERNET TRANSFER INTERNET TRANSFER jb and if pension JAN SOMERS		7,000.00		7,000.00 DR
28/02/2020	INTERNET TRANSFER INTERNET TRANSFER Pension to JB and SOMER SUP 1		7,650.00		14,650.00 DR
			<b>14,650.00</b>		<b>14,650.00 DR</b>
<u>(Pensions Paid) Somers, Janice - Pension (Pension 2) (SOMJAN00003P)</u>					
30/08/2019	INTERNET TRANSFER INTERNET TRANSFER jb and if pension JAN SOMERS		34,000.00		34,000.00 DR
28/02/2020	INTERNET TRANSFER INTERNET TRANSFER Pension to JB and SOMER SUP 1		41,818.05		75,818.05 DR
			<b>75,818.05</b>		<b>75,818.05 DR</b>
<b><u>Property Expenses - Advertising (41920)</u></b>					
<u>Unit 8 The Emerald, Noosa (SOMI1)</u>					
16/09/2019	INTERNET TRANSFER INTERNET TRANSFER advertising noosa8 jan Somers		4,672.95		4,672.95 DR
30/06/2020	some searches paid personally Gross up rent for expenses per annual rent statement - Noosa		594.00		5,266.95 DR
			<b>5,266.95</b>		<b>5,266.95 DR</b>
<b><u>Property Expenses - Agents Management Fees (41930)</u></b>					
<u>Unit 8 The Emerald, Noosa (SOMI1)</u>					
30/06/2020	Gross up rent for expenses per annual rent statement - Noosa		8,949.34		8,949.34 DR
30/06/2020	Gross up rent for expenses per annual rent statement - Noosa		1,049.91		9,999.25 DR
			<b>9,999.25</b>		<b>9,999.25 DR</b>
<u>Unit 8 On the Beach, Maroochydore (SOMI4)</u>					
30/06/2020	Gross up rent for expenses per annual rent statement		1,450.11		1,450.11 DR
30/06/2020	Reconcile gross rent to agent statement - variance in net rent in agent statement vs what fund received		161.03		1,611.14 DR
			<b>1,611.14</b>		<b>1,611.14 DR</b>

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Property Expenses - Agents Commissions (41940)</b>					
<u>Unit 8 The Emerald, Noosa (SOMI1)</u>					
30/06/2020	Gross up rent for expenses per annual rent statement		423.50		423.50 DR
			<b>423.50</b>		<b>423.50 DR</b>
<b>Property Expenses - Cleaning (41950)</b>					
<u>Unit 8 The Emerald, Noosa (SOMI1)</u>					
30/06/2020	Gross up rent for expenses per annual rent statement - Noosa		13,342.73		13,342.73 DR
			<b>13,342.73</b>		<b>13,342.73 DR</b>
<u>Unit 8 On the Beach, Maroochydore (SOMI4)</u>					
30/06/2020	Gross up rent for expenses per annual rent statement		618.00		618.00 DR
30/06/2020	Gross up rent for expenses per annual rent statement		225.00		843.00 DR
			<b>843.00</b>		<b>843.00 DR</b>
<b>Property Expenses - Council Rates (41960)</b>					
<u>Unit 8 The Emerald, Noosa (SOMI1)</u>					
13/08/2019	INTERNET BILL PAYMNT INTERNET BPAY NSC - RATES 500356059		1,577.15		1,577.15 DR
			<b>1,577.15</b>		<b>1,577.15 DR</b>
<u>Unit 8 On the Beach, Maroochydore (SOMI4)</u>					
13/08/2019	INTERNET BILL PAYMNT INTERNET BPAY SUNSHINE COAST CNCL 161363		1,061.53		1,061.53 DR
			<b>1,061.53</b>		<b>1,061.53 DR</b>
<b>Property Expenses - Electricity (41970)</b>					
<u>Unit 8 The Emerald, Noosa (SOMI1)</u>					
30/03/2020	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 24723771230170000077		655.88		655.88 DR
30/06/2020	Gross up rent for expenses per annual rent statement - Noosa		928.69		1,584.57 DR
			<b>1,584.57</b>		<b>1,584.57 DR</b>
<b>Property Expenses - Repairs Maintenance (42060)</b>					
<u>Unit 8 The Emerald, Noosa (SOMI1)</u>					
30/06/2020	Gross up rent for expenses per annual rent statement - Noosa		570.17		570.17 DR
			<b>570.17</b>		<b>570.17 DR</b>
<u>Unit 8 On the Beach, Maroochydore (SOMI4)</u>					
30/06/2020	Gross up rent for expenses per annual rent statement		69.00		69.00 DR
30/06/2020	Gross up rent for expenses per annual rent statement		1,562.03		1,631.03 DR
30/06/2020	Gross up rent for expenses per annual rent statement		2,596.00		4,227.03 DR
30/06/2020	Gross up rent for expenses per annual rent statement		379.50		4,606.53 DR
			<b>4,606.53</b>		<b>4,606.53 DR</b>
<b>Property Expenses - Strata Levy Fees (42100)</b>					
<u>Unit 8 The Emerald, Noosa (SOMI1)</u>					
16/09/2019	INTERNET TRANSFER INTERNET TRANSFER Body Corp Noosa8 jan		3,505.31		3,505.31 DR

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	Somers				
25/10/2019	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 2441221153281629		4,034.56		7,539.87 DR
05/02/2020	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 2441221153281629		4,034.62		11,574.49 DR
14/04/2020	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 2441221153281629		3,627.19		15,201.68 DR
			<b>15,201.68</b>		<b>15,201.68 DR</b>
	<u>Unit 8 On the Beach, Maroochydore (SOMI4)</u>				
29/10/2019	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 23235126210000000086		2,221.10		2,221.10 DR
28/04/2020	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 23235126210000000086		2,675.22		4,896.32 DR
28/04/2020	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 23235126210000000086		500.00		5,396.32 DR
			<b>5,396.32</b>		<b>5,396.32 DR</b>
	<b>Property Expenses - Sundry Expenses (42110)</b>				
	<u>Unit 8 The Emerald, Noosa (SOMI1)</u>				
30/06/2020	Gross up rent for expenses per annual rent statement - Noosa		1,416.54		1,416.54 DR
30/06/2020	Gross up rent for expenses per annual rent statement - Noosa		4,501.24		5,917.78 DR
30/06/2020	Gross up rent for expenses per annual rent statement - Noosa		155.10		6,072.88 DR
			<b>6,072.88</b>		<b>6,072.88 DR</b>
	<u>Unit 8 On the Beach, Maroochydore (SOMI4)</u>				
30/06/2020	Gross up rent for expenses per annual rent statement		52.25		52.25 DR
			<b>52.25</b>		<b>52.25 DR</b>
	<b>Property Expenses - Water Rates (42150)</b>				
	<u>Unit 8 The Emerald, Noosa (SOMI1)</u>				
20/09/2019	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999231913		269.87		269.87 DR
30/09/2019	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999231913		86.63		356.50 DR
24/12/2019	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999231913		506.41		862.91 DR
19/03/2020	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999231913		591.57		1,454.48 DR
26/06/2020	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999231913		373.23		1,827.71 DR
			<b>1,827.71</b>		<b>1,827.71 DR</b>
	<u>Unit 8 On the Beach, Maroochydore (SOMI4)</u>				
19/08/2019	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0000161364		269.87		269.87 DR
13/11/2019	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999232226		325.23		595.10 DR
19/02/2020	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999232226		355.64		950.74 DR
28/05/2020	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999232226		363.37		1,314.11 DR
			<b>1,314.11</b>		<b>1,314.11 DR</b>
	<b>Income Tax Expense (48500)</b>				

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<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020			691.28	691.28 CR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		1,578.75		887.47 DR
			<b>1,578.75</b>	<b>691.28</b>	<b>887.47 DR</b>
<u>Profit/Loss Allocation Account (49000)</u>					
<u>Profit/Loss Allocation Account (49000)</u>					
01/07/2019	Create Entries - Profit/Loss Allocation - 01/07/2019			2,125.15	2,125.15 CR
01/07/2019	Create Entries - Profit/Loss Allocation - 01/07/2019			1,381.24	3,506.39 CR
01/07/2019	Create Entries - Profit/Loss Allocation - 01/07/2019			3,598.76	7,105.15 CR
30/08/2019	System Member Journals			34,000.00	41,105.15 CR
28/10/2019	Profit/Loss Allocation - 28/10/2019			36,558.73	77,663.88 CR
28/10/2019	Profit/Loss Allocation - 28/10/2019			23,760.15	101,424.03 CR
28/10/2019	Profit/Loss Allocation - 28/10/2019			60,536.42	161,960.45 CR
07/01/2020	System Member Journals			7,000.00	168,960.45 CR
28/02/2020	System Member Journals			7,650.00	176,610.45 CR
28/02/2020	System Member Journals			41,818.05	218,428.50 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			168,391.17	386,819.67 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			108,108.92	494,928.59 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			276,821.90	771,750.49 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			1,578.75	773,329.24 CR
				<b>773,329.24</b>	<b>773,329.24 CR</b>
<u>Opening Balance (50010)</u>					
<u>(Opening Balance) Somers, Ian - Accumulation (SOMIAN00001A)</u>					
01/07/2019	Opening Balance				987,233.56 CR
01/07/2019	Close Period Journal		85,498.53		901,735.03 CR
			<b>85,498.53</b>		<b>901,735.03 CR</b>
<u>(Opening Balance) Somers, Ian Fraser - Pension (Pension) (SOMIAN00002P)</u>					
01/07/2019	Opening Balance				632,892.54 CR
01/07/2019	Close Period Journal		46,959.23		585,933.31 CR
			<b>46,959.23</b>		<b>585,933.31 CR</b>
<u>(Opening Balance) Somers, Janice - Accumulation (SOMJAN00001A)</u>					
01/07/2019	Opening Balance				14,049.69 CR
01/07/2019	Close Period Journal		214.10		13,835.59 CR
			<b>214.10</b>		<b>13,835.59 CR</b>
<u>(Opening Balance) Somers, Janice - Pension (Pension 1) (SOMJAN00002P)</u>					
01/07/2019	Opening Balance				1,613,493.12 CR
01/07/2019	Close Period Journal		100,255.79		1,513,237.33 CR
			<b>100,255.79</b>		<b>1,513,237.33 CR</b>
<u>Share of Profit/(Loss) (53100)</u>					
<u>(Share of Profit/(Loss)) Somers, Ian - Accumulation (SOMIAN00001A)</u>					
01/07/2019	Opening Balance				12,202.02 DR

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01/07/2019	Close Period Journal			12,202.02	0.00 DR
01/07/2019	Create Entries - Profit/Loss Allocation - 01/07/2019		2,125.15		2,125.15 DR
28/10/2019	Profit/Loss Allocation - 28/10/2019		36,558.73		38,683.88 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		168,391.17		207,075.05 DR
			<b>207,075.05</b>	<b>12,202.02</b>	<b>207,075.05 DR</b>
<u>(Share of Profit/(Loss)) Somers, Ian Fraser - Pension (Pension) (SOMIAN00002P)</u>					
01/07/2019	Opening Balance				7,629.23 DR
01/07/2019	Close Period Journal			7,629.23	0.00 DR
01/07/2019	Create Entries - Profit/Loss Allocation - 01/07/2019		1,381.24		1,381.24 DR
28/10/2019	Profit/Loss Allocation - 28/10/2019		23,760.15		25,141.39 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		108,108.92		133,250.31 DR
			<b>133,250.31</b>	<b>7,629.23</b>	<b>133,250.31 DR</b>
<u>(Share of Profit/(Loss)) Somers, Janice - Accumulation (SOMJAN00001A)</u>					
01/07/2019	Opening Balance				174.21 DR
01/07/2019	Close Period Journal			174.21	0.00 DR
				<b>174.21</b>	<b>0.00 DR</b>
<u>(Share of Profit/(Loss)) Somers, Janice - Pension (Pension 1) (SOMJAN00002P)</u>					
01/07/2019	Opening Balance				19,585.79 DR
01/07/2019	Close Period Journal			19,585.79	0.00 DR
				<b>19,585.79</b>	<b>0.00 DR</b>
<u>(Share of Profit/(Loss)) Somers, Janice - Pension (Pension 2) (SOMJAN00003P)</u>					
01/07/2019	Create Entries - Profit/Loss Allocation - 01/07/2019		3,598.76		3,598.76 DR
28/10/2019	Profit/Loss Allocation - 28/10/2019		60,536.42		64,135.18 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		276,821.90		340,957.08 DR
			<b>340,957.08</b>		<b>340,957.08 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Somers, Ian - Accumulation (SOMIAN00001A)</u>					
01/07/2019	Opening Balance				2,749.81 DR
01/07/2019	Close Period Journal			2,749.81	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		1,578.75		1,578.75 DR
			<b>1,578.75</b>	<b>2,749.81</b>	<b>1,578.75 DR</b>
<u>(Income Tax) Somers, Janice - Accumulation (SOMJAN00001A)</u>					
01/07/2019	Opening Balance				39.89 DR
01/07/2019	Close Period Journal			39.89	0.00 DR
				<b>39.89</b>	<b>0.00 DR</b>
<b>Pensions Paid (54160)</b>					
<u>(Pensions Paid) Somers, Ian Fraser - Pension (Pension) (SOMIAN00002P)</u>					
01/07/2019	Opening Balance				39,330.00 DR
01/07/2019	Close Period Journal			39,330.00	0.00 DR
07/01/2020	System Member Journals		7,000.00		7,000.00 DR
28/02/2020	System Member Journals		7,650.00		14,650.00 DR
			<b>14,650.00</b>	<b>39,330.00</b>	<b>14,650.00 DR</b>

## SOMERSET FINANCIAL SERVICES SUPERANNUATION FUND

## General Ledger

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Pensions Paid) Somers, Janice - Pension (Pension 1) (SOMJAN00002P)</u>					
01/07/2019	Opening Balance				80,670.00 DR
01/07/2019	Close Period Journal			80,670.00	0.00 DR
				<b>80,670.00</b>	<b>0.00 DR</b>
<u>(Pensions Paid) Somers, Janice - Pension (Pension 2) (SOMJAN00003P)</u>					
30/08/2019	System Member Journals		34,000.00		34,000.00 DR
28/02/2020	System Member Journals		41,818.05		75,818.05 DR
			<b>75,818.05</b>		<b>75,818.05 DR</b>
<b>Benefits Paid/Transfers Out (54500)</b>					
<u>(Benefits Paid/Transfers Out) Somers, Ian - Accumulation (SOMIAN00001A)</u>					
01/07/2019	Opening Balance				70,546.70 DR
01/07/2019	Close Period Journal			70,546.70	0.00 DR
				<b>70,546.70</b>	<b>0.00 DR</b>
<b>Internal Transfers In (56100)</b>					
<u>(Internal Transfers In) Somers, Janice - Accumulation (SOMJAN00001A)</u>					
01/07/2019	Commutation			1,513,237.33	1,513,237.33 CR
				<b>1,513,237.33</b>	<b>1,513,237.33 CR</b>
<u>(Internal Transfers In) Somers, Janice - Pension (Pension 2) (SOMJAN00003P)</u>					
01/07/2019	New Pension Member			1,527,072.92	1,527,072.92 CR
				<b>1,527,072.92</b>	<b>1,527,072.92 CR</b>
<b>Internal Transfers Out (57100)</b>					
<u>(Internal Transfers Out) Somers, Janice - Accumulation (SOMJAN00001A)</u>					
01/07/2019	New Pension Member		1,527,072.92		1,527,072.92 DR
			<b>1,527,072.92</b>		<b>1,527,072.92 DR</b>
<u>(Internal Transfers Out) Somers, Janice - Pension (Pension 1) (SOMJAN00002P)</u>					
01/07/2019	Commutation		1,513,237.33		1,513,237.33 DR
			<b>1,513,237.33</b>		<b>1,513,237.33 DR</b>
<b>Bank Accounts (60400)</b>					
<u>ANZ Cash Investment Etrade A/c (ANZ413361218)</u>					
01/07/2019	Opening Balance				3.22 DR
15/08/2019	Closure of ANZ a/c [7704508 CMC MARKETS STOC 511749]			3.22	0.00 DR
				<b>3.22</b>	<b>0.00 DR</b>
<u>NAB Business Cheque A/c (NAB226543593)</u>					
01/07/2019	Opening Balance				1,181.62 DR
01/07/2019	UNIT 08 EMERALD NOOSA 421520		1,131.32		2,312.94 DR
01/07/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586		680.27		2,993.21 DR
01/07/2019	Account keeping fees			4.00	2,989.21 DR
08/07/2019	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999231913			423.39	2,565.82 DR
15/07/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586		680.27		3,246.09 DR
25/07/2019	INTERNET TRANSFER INTERNET TRANSFER cash max to super Jan Somers [INTERNET TRANSFER INTERNET TRANSFER cash max to super Jan Somers]		82.61		3,328.70 DR

## SOMERSET FINANCIAL SERVICES SUPERANNUATION FUND

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/07/2019	Cheques (paid) - ChqRef:0000109			2,660.00	668.70 DR
01/08/2019	UNIT 08 EMERALD NOOSA 421520		4,161.47		4,830.17 DR
01/08/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586		1,021.78		5,851.95 DR
01/08/2019	Account keeping fees			4.00	5,847.95 DR
13/08/2019	INTERNET BILL PAYMNT INTERNET BPAY NSC - RATES 500356059			1,577.15	4,270.80 DR
13/08/2019	INTERNET BILL PAYMNT INTERNET BPAY SUNSHINE COAST CNCL 161363			1,061.53	3,209.27 DR
15/08/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586		680.27		3,889.54 DR
15/08/2019	Closure of ANZ a/c [7704508 CMC MARKETS STOC 511749]		3.22		3,892.76 DR
19/08/2019	INTERNET TRANSFER INTERNET TRANSFER howe ford boxer JAN SOMERS			1,661.00	2,231.76 DR
19/08/2019	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0000161364			269.87	1,961.89 DR
30/08/2019	AUG1900801504 CDP DISTRIBUTION 458106 [System Matched Income Data]		42,843.60		44,805.49 DR
30/08/2019	INTERNET TRANSFER INTERNET TRANSFER jb and if pension JAN SOMERS			34,000.00	10,805.49 DR
02/09/2019	UNIT 08 EMERALD NOOSA 421520		2,074.26		12,879.75 DR
03/09/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586		684.23		13,563.98 DR
16/09/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586		680.27		14,244.25 DR
16/09/2019	INTERNET TRANSFER INTERNET TRANSFER advertising noosa8 jan Somers some searches paid personally			4,415.00	9,829.25 DR
16/09/2019	INTERNET TRANSFER INTERNET TRANSFER Body Corp Noosa8 jan Somers			3,505.31	6,323.94 DR
20/09/2019	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999231913			269.87	6,054.07 DR
23/09/2019	ATO006000011393761ATO 012721		213.88		6,267.95 DR
30/09/2019	Credit Interest		0.14		6,268.09 DR
30/09/2019	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999231913			86.63	6,181.46 DR
01/10/2019	UNIT 08 EMERALD NOOSA 421520		4,384.78		10,566.24 DR
01/10/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586		680.27		11,246.51 DR
07/10/2019	INTERNET BILL PAYMNT INTERNET BPAY SUNSUPER EOL 102621000 [INTERNET TRANSFER INTERNET TRANSFER super Jenny contr]		1,254.00		12,500.51 DR
07/10/2019	INTERNET BILL PAYMNT INTERNET BPAY SUNSUPER EOL 102621000 [INTERNET TRANSFER INTERNET TRANSFER super Jenny contr]			1,254.00	11,246.51 DR
14/10/2019	Cheques (paid) - ChqRef:0000110			2,634.00	8,612.51 DR
15/10/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586		1,021.78		9,634.29 DR
15/10/2019	INTERNET TRANSFER INTERNET TRANSFER HFB accounting JAN SOMERS			1,342.00	8,292.29 DR
25/10/2019	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 2441221153281629			4,034.56	4,257.73 DR
29/10/2019	INTERNET BILL PAYMNT INTERNET			2,221.10	2,036.63 DR

## SOMERSET FINANCIAL SERVICES SUPERANNUATION FUND

## General Ledger

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	BPAY DEFT PAYMENTS 23235126210000000086				
01/11/2019	UNIT 08 EMERALD NOOSA 421520		5,645.89		7,682.52 DR
01/11/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586		611.27		8,293.79 DR
13/11/2019	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999232226			325.23	7,968.56 DR
15/11/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586		680.27		8,648.83 DR
02/12/2019	UNIT 08 EMERALD NOOSA 421520		3,627.84		12,276.67 DR
02/12/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586		558.04		12,834.71 DR
24/12/2019	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999231913			506.41	12,328.30 DR
31/12/2019	Credit Interest		0.24		12,328.54 DR
02/01/2020	UNIT 08 EMERALD NOOSA 421520		5,542.85		17,871.39 DR
07/01/2020	INTERNET TRANSFER INTERNET TRANSFER jb and if pension JAN SOMERS			7,000.00	10,871.39 DR
03/02/2020	UNIT 08 EMERALD NOOSA 421520		6,884.04		17,755.43 DR
05/02/2020	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 2441221153281629			4,034.62	13,720.81 DR
14/02/2020	INTERNET TRANSFER INTERNET TRANSFER hfb accounting			1,342.00	12,378.81 DR
17/02/2020	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586		634.30		13,013.11 DR
19/02/2020	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999232226			355.64	12,657.47 DR
28/02/2020	FEB2000801522 CDP DISTRIBUTION 458106 [System Matched Income Data]		42,843.60		55,501.07 DR
28/02/2020	INTERNET TRANSFER INTERNET TRANSFER Pension to JB and SOMER SUP 1			50,000.00	5,501.07 DR
02/03/2020	UNIT 08 EMERALD NOOSA 421520		2,128.08		7,629.15 DR
02/03/2020	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586		586.96		8,216.11 DR
17/03/2020	U8 ON THE BEACH 60FIRST NATIONAL R 346586		710.72		8,926.83 DR
19/03/2020	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999231913			591.57	8,335.26 DR
30/03/2020	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 24723771230170000077			655.88	7,679.38 DR
31/03/2020	Credit Interest		0.27		7,679.65 DR
01/04/2020	U8 ON THE BEACH 60FIRST NATIONAL R 346586		608.97		8,288.62 DR
01/04/2020	UNIT 08 EMERALD NOOSA 421520		437.54		8,726.16 DR
14/04/2020	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 2441221153281629			3,627.19	5,098.97 DR
14/04/2020	INTERNET TRANSFER INTERNET TRANSFER HFB acc inv0537			1,342.00	3,756.97 DR
15/04/2020	U8 ON THE BEACH 60FIRST NATIONAL R 346586		710.72		4,467.69 DR
28/04/2020	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 23235126210000000086			2,675.22	1,792.47 DR
28/04/2020	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 23235126210000000086			500.00	1,292.47 DR
01/05/2020	U8 ON THE BEACH 60FIRST NATIONAL R 346586		33.94		1,326.41 DR

## SOMERSET FINANCIAL SERVICES SUPERANNUATION FUND

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Transaction Date	Description	Units	Debit	Credit	Balance \$
28/05/2020	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999232226			363.37	963.04 DR
01/06/2020	U8 ON THE BEACH 60FIRST NATIONAL R 346586		548.41		1,511.45 DR
01/06/2020	Account keeping fees			4.00	1,507.45 DR
15/06/2020	U8 ON THE BEACH 60FIRST NATIONAL R 346586		710.72		2,218.17 DR
26/06/2020	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999231913			373.23	1,844.94 DR
30/06/2020	Credit Interest		0.07		1,845.01 DR
			<b>135,783.16</b>	<b>135,119.77</b>	<b>1,845.01 DR</b>
<u>NAB Business Cash Maximiser A/c (NAB855095172)</u>					
01/07/2019	Opening Balance				82.61 DR
25/07/2019	INTERNET TRANSFER INTERNET TRANSFER cash max to super Jan Somers [INTERNET TRANSFER INTERNET TRANSFER cash max to super Jan Somers]			82.61	0.00 DR
				<b>82.61</b>	<b>0.00 DR</b>
<b>Distributions Receivable (61800)</b>					
<u>Carindale Property Trust (CDP.AX)</u>					
01/07/2019	Opening Balance				42,843.60 DR
30/08/2019	AUG1900801504 CDP DISTRIBUTION 458106 [System Matched Income Data]			42,843.60	0.00 DR
				<b>42,843.60</b>	<b>0.00 DR</b>
<b>Sundry Debtors (68000)</b>					
<u>Sundry Debtors (68000)</u>					
01/07/2019	Opening Balance				1,811.59 DR
01/07/2019	TRANSFER U8 ON THEFLEX ACTIVE PTY 346586			680.27	1,131.32 DR
01/07/2019	UNIT 08 EMERALD NOOSA 421520			1,131.32	0.00 DR
30/06/2020	Rent receivable - Both units banked 01.07.20		608.97		608.97 DR
30/06/2020	Rent receivable - Both units banked 01.07.20		1,403.01		2,011.98 DR
			<b>2,011.98</b>	<b>1,811.59</b>	<b>2,011.98 DR</b>
<b>Fixtures and Fittings (at written down value) - Unitised (72650)</b>					
<u>On the Beach, Maroochydore - Low Value Pool (SOMI5)</u>					
01/07/2019	Opening Balance	1.00			486.48 DR
30/06/2020	Depreciation for the period {2020}			182.43	304.05 DR
		<b>1.00</b>		<b>182.43</b>	<b>304.05 DR</b>
<u>The Emerald, Noosa - Carpet (SOMI6)</u>					
01/07/2019	Opening Balance	1.00			819.72 DR
30/06/2020	Depreciation for the period {2020}			81.97	737.75 DR
		<b>1.00</b>		<b>81.97</b>	<b>737.75 DR</b>
<u>The Emerald, Noosa - Kitchen Appliances (SOMI7)</u>					
01/07/2019	Opening Balance	1.00			791.44 DR
30/06/2020	Depreciation for the period {2020}			94.97	696.47 DR
		<b>1.00</b>		<b>94.97</b>	<b>696.47 DR</b>
<u>The Emerald, Noosa - Shower Screen (SOMI8)</u>					
01/07/2019	Opening Balance	1.00			994.39 DR

## SOMERSET FINANCIAL SERVICES SUPERANNUATION FUND

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2020	Depreciation for the period {2020}			268.49	725.90 DR
		1.00		268.49	725.90 DR
<u>The Emerald, Noosa - Low Value Pool (SOMI9)</u>					
01/07/2019	Opening Balance	1.00			712.85 DR
30/06/2020	Depreciation for the period {2020}			267.32	445.53 DR
		1.00		267.32	445.53 DR
<b>Real Estate Properties (Australian - Residential) (77200)</b>					
<u>Unit 8 The Emerald, Noosa (SOMI1)</u>					
01/07/2019	Opening Balance	1.00			896,682.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$897,394.350000 (Exit) - 1.000000 Units on hand		712.35		897,394.35 DR
30/06/2020	Create Entries - Capital Works Expenditure Adjustment - 30/06/2020				897,394.35 DR
		1.00	712.35		897,394.35 DR
<u>Unit 8 On the Beach, Maroochydore (SOMI4)</u>					
01/07/2019	Opening Balance	1.00			449,513.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$459,695.950000 (Exit) - 1.000000 Units on hand		10,182.95		459,695.95 DR
30/06/2020	Create Entries - Capital Works Expenditure Adjustment - 30/06/2020				459,695.95 DR
		1.00	10,182.95		459,695.95 DR
<b>Units in Listed Unit Trusts (Australian) (78200)</b>					
<u>Carindale Property Trust (CDP.AX)</u>					
01/07/2019	Opening Balance	236,705.00			1,621,429.25 DR
01/07/2019	Revaluation - 01/07/2019 @ \$6.820000 (System Price) - 236,705.000000 Units on hand			7,101.15	1,614,328.10 DR
30/09/2019	Revaluation - 27/09/2019 @ \$6.570000 (System Price) - 236,705.000000 Units on hand			66,277.40	1,548,050.70 DR
31/10/2019	Revaluation - 30/10/2019 @ \$6.120000 (System Price) - 236,705.000000 Units on hand			106,517.25	1,441,533.45 DR
30/11/2019	Revaluation - 29/11/2019 @ \$6.000000 (System Price) - 236,705.000000 Units on hand			28,404.60	1,413,128.85 DR
31/12/2019	Revaluation - 30/12/2019 @ \$5.900000 (System Price) - 236,705.000000 Units on hand			23,670.50	1,389,458.35 DR
31/01/2020	Revaluation - 30/01/2020 @ \$5.880000 (System Price) - 236,705.000000 Units on hand			4,734.10	1,384,724.25 DR
29/02/2020	Revaluation - 28/02/2020 @ \$5.700000 (System Price) - 236,705.000000 Units on hand			42,606.90	1,342,117.35 DR
31/03/2020	Revaluation - 30/03/2020 @ \$2.700000 (System Price) - 236,705.000000 Units on hand			710,115.00	632,002.35 DR
30/04/2020	Revaluation - 29/04/2020 @ \$3.200000 (System Price) - 236,705.000000 Units on hand		118,352.50		750,354.85 DR
31/05/2020	Revaluation - 29/05/2020 @ \$3.700000 (System Price) - 236,705.000000 Units on hand		118,352.50		868,707.35 DR
30/06/2020	Revaluation - 30/06/2020 @ \$3.700000 (System Price) -		7,101.15		875,808.50 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	236,705.000000 Units on hand				
		236,705.00	243,806.15	989,426.90	875,808.50 DR
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2019	Opening Balance				472.88 DR
23/09/2019	ATO006000011393761ATO 012721			472.88	0.00 DR
14/10/2019	Cheques (paid) - ChqRef:0000110		2,634.00		2,634.00 DR
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020		691.28		3,325.28 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			1,578.75	1,746.53 DR
			3,325.28	2,051.63	1,746.53 DR
<b>Sundry Creditors (88000)</b>					
<u>Sundry Creditors (88000)</u>					
01/07/2019	Opening Balance				3,083.39 CR
08/07/2019	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999231913		423.39		2,660.00 CR
21/07/2019	ASIC Fee - Must have been paid personally - see acc bal nil on file			54.00	2,714.00 CR
30/07/2019	Cheques (paid) - ChqRef:0000109		2,660.00		54.00 CR
12/08/2019	HFB ASIC review fee - paid personally			220.00	274.00 CR
16/09/2019	INTERNET TRANSFER INTERNET TRANSFER advertising noosa8 jan Somers some searches paid personally			257.95	531.95 CR
28/02/2020	INTERNET TRANSFER INTERNET TRANSFER Pension to JB and SOMER SUP 1		531.95		0.00 DR
			3,615.34	531.95	0.00 DR
<b>Total Debits: 5,606,852.70</b>					
<b>Total Credits: 5,606,852.70</b>					