



SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name:	Eland Superannuation Fund	Period Ended:	30 June 2020
Client Code:	ELAN06	Accountant:	Eddy Lee
Partner/Manager:	MH / JF	DUE DATE:	17/05/2021

GENERAL INDEX	WP Ref	N/A	Completed	Reviewed
Points Carried Forward	1	✓		
Check Engagement Letter for Quote \$	2	✓		
Financial Statements	3	✓	✓	JF
Depreciation Schedule	4	✓		
Income Tax Return	5	✓	✓	JF
Members Annual Statements	6	✓	✓	JF
Client Management Letter	7	✓		
Section 290-170 Notices	8	✓	✓	JF
Investment Strategy	9	✓	✓	JF
Minutes	10	✓	✓	JF
Trial Balance	11	✓	✓	JF
Review Notes	12	✓		
Query Sheet	13	✓		
Bank Reconciliations	14	✓	✓	JF
Trust Tax Statements	15	✓	✓	JF
Dividend Statements	16	✓	✓	JF
Capital Gains Tax Reports - BGL	17	✓		
End of Period Closing Figures - Cash on Hand, Debtors and Creditors	18	✓		
GST - Complete Worksheet - Note Variances	19	✓		
Other Source Documents	20	✓		
Tax Reconciliation	21	✓	✓	JF
General Ledger	22	✓	✓	JF
Create Entries Report	23	✓	✓	JF
Tax Agent Portal Reports	24	✓	✓	JF
Market Value of Investments	25	✓	✓	JF
Actuarial Certificate	26	✓	✓	JF
Pension Documents	27	✓	✓	JF
ETP Roll-In Documents	28	✓		
Rental Property Summary	29	✓		
LRBA Documentation	30	✓		
Super Contribution Breakdown Report	31	✓	✓	JF

ADMIN - To Do:

Scan workpapers	✓	Print letter	✓	
PDF copy to file	✓	Client Records?	Y	(please circle which)
Payment Slip?	✓	Email / Post	E	(please circle which)

Completed By:	Eddy Lee	Date:	21/08/2020
Reviewed By:		Date:	

REVIEWED
By Julie at 2:39 pm, Aug 25, 2020

Financial statements and reports for the year ended
30 June 2020

Eland Superannuation Fund

Eland Superannuation Fund

Reports Index

Statement of Financial Position

Detailed Statement of Financial Position

Operating Statement

Detailed Operating Statement

Notes to the Financial Statements

Statement of Taxable Income

Trustees Declaration

Investment Summary with Market Movement

Eland Superannuation Fund

Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	124,484.99	40,155.24
Units in Unlisted Unit Trusts (Australian)	3	412,979.81	94,297.75
Total Investments		<u>537,464.80</u>	<u>134,452.99</u>
Other Assets			
Reinvestment Residual Account		15.60	0.00
Suncorp Business Saver Acc 453354156		998,771.12	401,936.25
Suncorp Wealth Cash Management Acc 452861380		0.10	0.00
Suncorp Fixed Term Deposit 170377104		0.00	500,000.00
Suncorp Fixed Term Deposit 170377082		0.00	500,000.00
Distributions Receivable		7,530.16	2,756.09
GST Refundable		0.00	1,351.17
Deferred Tax Asset		3,113.72	0.00
Total Other Assets		<u>1,009,430.70</u>	<u>1,406,043.51</u>
Total Assets		<u>1,546,895.50</u>	<u>1,540,496.50</u>
Less:			
Liabilities			
Income Tax Payable		4,442.91	11,375.57
PAYG Payable		0.00	1,000.00
Total Liabilities		<u>4,442.91</u>	<u>12,375.57</u>
Net assets available to pay benefits		<u>1,542,452.59</u>	<u>1,528,120.93</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	4, 5		
Eland, Baiden - Accumulation		1,018,516.60	1,002,058.52
Eland, Diana - Accumulation		43,050.79	20,965.82
Eland, Diana - Pension (ABP , Non-Reversionary)		480,885.20	505,096.59
Total Liability for accrued benefits allocated to members' accounts		<u>1,542,452.59</u>	<u>1,528,120.93</u>

Eland Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2		
Bank Of Queensland Limited.		12,957.00	0.00
BHP Group Limited		25,432.20	11,565.96
Commonwealth Bank Of Australia.		11,246.04	13,410.36
National Australia Bank Limited		31,393.06	8,016.00
Tabcorp Holdings Limited		9,142.90	0.00
Wesfarmers Limited		8,203.89	0.00
Woodside Petroleum Ltd		26,109.90	7,162.92
Units in Unlisted Unit Trusts (Australian)	3		
Vanguard Diversified Bnd Indx Fund		193,292.77	0.00
Vanguard High Yield Australian Shares Fund		38,374.82	10,922.35
Vanguard Index Australian Property Securities Fund		40,727.53	0.00
Vanguard Index Australian Shares Fund		55,117.76	24,218.86
Vanguard Index Diversified Bond Fund		0.00	18,103.66
Vanguard Index Hedged International Shares Fund		4,989.99	5,099.47
Vanguard Index International Shares Fund		4,877.11	5,156.40
Vanguard Investor Cash Plus Fund		12,475.09	0.00
Vanguard Lifestrategy Balanced Fund		47,839.99	23,600.31
Vanguard Lifestrategy Growth Fund		15,284.75	7,196.70
Total Investments		537,464.80	134,452.99
Other Assets			
Bank Accounts			
Suncorp Business Saver Acc 453354156		998,771.12	401,936.25
Suncorp Fixed Term Deposit 170377082		0.00	500,000.00
Suncorp Fixed Term Deposit 170377104		0.00	500,000.00
Suncorp Wealth Cash Management Acc 452861380		0.10	0.00
Distributions Receivable			
Vanguard Diversified Bnd Indx Fund		2,032.08	0.00
Vanguard High Yield Australian Shares Fund		96.92	321.95
Vanguard Index Australian Property Securities Fund		1,388.43	0.00
Vanguard Index Australian Shares Fund		945.79	1,179.56
Vanguard Index Diversified Bond Fund		0.00	8.85
Vanguard Index Hedged International Shares Fund		136.44	107.84
Vanguard Index International Shares Fund		455.32	374.99
Vanguard Investor Cash Plus Fund		53.51	0.00
Vanguard Lifestrategy Balanced Fund		1,637.01	490.12
Vanguard Lifestrategy Growth Fund		784.66	272.78

Eland Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
Other Assets			
Reinvestment Residual Account			
National Australia Bank Limited		15.60	0.00
Deferred Tax Asset		3,113.72	0.00
GST Refundable		0.00	1,351.17
Total Other Assets		<u>1,009,430.70</u>	<u>1,406,043.51</u>
Total Assets		<u>1,546,895.50</u>	<u>1,540,496.50</u>
Less:			
Liabilities			
Income Tax Payable		4,442.91	11,375.57
PAYG Payable		0.00	1,000.00
Total Liabilities		<u>4,442.91</u>	<u>12,375.57</u>
Net assets available to pay benefits		<u>1,542,452.59</u>	<u>1,528,120.93</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts			
	4, 5		
Eland, Baiden - Accumulation		1,018,516.60	1,002,058.52
Eland, Diana - Accumulation		43,050.79	20,965.82
Eland, Diana - Pension (ABP , Non		480,885.20	505,096.59
Total Liability for accrued benefits allocated to members' accounts		<u>1,542,452.59</u>	<u>1,528,120.93</u>

Eland Superannuation Fund
Operating Statement
For the year ended 30 June 2020

	Note	2020 \$	2019 \$
Income			
Investment Income			
Trust Distributions		12,277.22	4,146.08
Dividends Received		4,773.49	1,189.20
Interest Received		29,226.76	13,535.80
Property Income		2,130.00	20,000.00
Contribution Income			
Employer Contributions		1,011.19	284.31
Personal Concessional		48,988.81	0.00
Personal Non Concessional		2,011.19	0.00
Other Contributions		0.00	70,000.00
Total Income		<u>100,418.66</u>	<u>109,155.39</u>
Expenses			
Accountancy Fees		3,465.00	1,588.75
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		385.00	385.00
Rental Property Expenses		0.00	3,216.04
Member Payments			
Pensions Paid		22,000.00	20,450.00
Investment Losses			
Changes in Market Values	7	<u>54,648.81</u>	<u>(11,770.73)</u>
Total Expenses		<u>80,757.81</u>	<u>14,128.06</u>
Benefits accrued as a result of operations before income tax			
		<u>19,660.85</u>	<u>95,027.33</u>
Income Tax Expense	8	<u>5,329.19</u>	<u>13,877.07</u>
Benefits accrued as a result of operations		<u>14,331.66</u>	<u>81,150.26</u>

Eland Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2020

	2020		2019
	\$		\$
Income			
Investment Income			
Trust Distributions			
Vanguard Diversified Bnd Indx Fund	✓ 2,774.14 ✓		0.00
Vanguard High Yield Australian Shares Fund	✓ 2,079.49 ✓		890.87
Vanguard Index Australian Property Securities Fund	✓ 1,968.23 ✓		0.00
Vanguard Index Australian Shares Fund	✓ 1,818.08 ✓		1,726.32
Vanguard Index Diversified Bond Fund	✓ 0.00 ✓		19.74
Vanguard Index Hedged International Shares Fund	✓ 146.56 ✓		111.48
Vanguard Index International Shares Fund	✓ 513.85 ✓		468.71
Vanguard Investor Cash Plus Fund	✓ 53.51 ✓		0.00
Vanguard Lifestrategy Balanced Fund	✓ 1,943.19 ✓		581.67
Vanguard Lifestrategy Growth Fund	✓ 980.17 ✓		347.29
	<u>12,277.22</u>		<u>4,146.08</u>
Dividends Received			
BHP Group Limited	✓ 1,513.06 ✓		865.20
Commonwealth Bank Of Australia.	✓ 698.22 ✓		324.00
National Australia Bank Limited	✓ 1,332.15 ✓		0.00
Woodside Petroleum Ltd	✓ 1,230.06 ✓		0.00
	<u>4,773.49</u>		<u>1,189.20</u>
Interest Received			
Suncorp Business Saver Acc 453354156	✓ 9,975.96 ✓		5,667.52
Suncorp Fixed Term Deposit 170377082	✓ 5,481.50 ✓		0.00
Suncorp Fixed Term Deposit 170377104	13,750.00 ✓		0.00
Suncorp Term deposit 606730590	0.00		3,005.75
Suncorp Term deposit 606742157	0.00		4,861.64
Suncorp Wealth Cash Management Acc 452861380	19.30		0.89
	<u>29,226.76</u>		<u>13,535.80</u>
Property Income			
2/7 Leonard Crescent, Brendale	2,130.00		20,000.00
	<u>2,130.00</u>		<u>20,000.00</u>
Contribution Income			
Employer Contributions - Concessional			
Diana Eland	✓ 1,011.19 ✓		284.31
	<u>1,011.19</u>		<u>284.31</u>
Personal Contributions - Concessional			
Baiden Eland	25,000.00 ✓		0.00
Diana Eland	23,988.81 ✓		0.00
	<u>48,988.81</u>		<u>0.00</u>
Personal Contributions - Non Concessional			
Baiden Eland	1,000.00 ✓		0.00
Diana Eland	1,011.19 ✓		0.00
	<u>2,011.19</u>		<u>0.00</u>
Other Contributions			
Baiden Eland	0.00		70,000.00
	<u>0.00</u>		<u>70,000.00</u>
Total Income	<u>100,418.66</u>		<u>109,155.39</u>

Eland Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2020

	2020	2019
	\$	\$
Expenses		
Accountancy Fees	✓ 3,465.00 ✓	1,588.75
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	385.00 ✓	385.00
	<u>4,109.00</u>	<u>2,232.75</u>
Rental Property Expenses		
Rates & Land Tax	0.00	3,216.04
	<u>0.00</u>	<u>3,216.04</u>
Member Payments		
Pensions Paid		
Eland, Diana - Pension (ABP , Non-Reversionary)	22,000.00 ✓	20,450.00
	<u>22,000.00</u>	<u>20,450.00</u>
Investment Losses		
Realised Movements in Market Value		
Real Estate Properties (Australian - Residential)		
2/7 Leonard Crescent, Brendale	0.00	(180,213.02)
	<u>0.00</u>	<u>(180,213.02)</u>
Units in Unlisted Unit Trusts (Australian)		
Vanguard Index Diversified Bond Fund	401.97	0.00
	<u>401.97</u>	<u>0.00</u>
Unrealised Movements in Market Value		
Real Estate Properties (Australian - Residential)		
2/7 Leonard Crescent, Brendale	0.00	176,543.86
	<u>0.00</u>	<u>176,543.86</u>
Shares in Listed Companies (Australian)		
Bank Of Queensland Limited.	2,192.95	0.00
BHP Group Limited	3,709.81	(2,330.02)
Commonwealth Bank Of Australia.	2,164.32	(2,562.05)
National Australia Bank Limited	10,270.41	(458.05)
Tabcorp Holdings Limited	860.50	0.00
Wesfarmers Limited	(900.37)	0.00
Woodside Petroleum Ltd	10,269.47	(133.59)
	<u>28,567.09</u>	<u>(5,483.71)</u>
Units in Unlisted Unit Trusts (Australian)		
Vanguard Diversified Bnd Indx Fund	(3,694.74)	0.00
Vanguard High Yield Australian Shares Fund	7,547.53	(451.42)
Vanguard Index Australian Property Securities Fund	14,283.43	0.00
Vanguard Index Australian Shares Fund	4,351.10	(658.23)
Vanguard Index Diversified Bond Fund	603.66	(603.66)
Vanguard Index Hedged International Shares Fund	109.48	(99.47)
Vanguard Index International Shares Fund	279.29	343.60
Vanguard Investor Cash Plus Fund	24.91	0.00
Vanguard Lifestrategy Balanced Fund	1,263.14	(951.98)
Vanguard Lifestrategy Growth Fund	911.95	(196.70)
	<u>25,679.75</u>	<u>(2,617.86)</u>
Changes in Market Values	<u>54,648.81</u>	<u>(11,770.73)</u>
Total Expenses	<u>80,757.81</u>	<u>14,128.06</u>

Eland Superannuation Fund
Detailed Operating Statement

For the year ended 30 June 2020

	2020	2019
	\$	\$
Benefits accrued as a result of operations before income tax	<u>19,660.85</u>	<u>95,027.33</u>
Income Tax Expense		
Income Tax Expense	5,329.19	13,877.07
Total Income Tax	<u>5,329.19</u>	<u>13,877.07</u>
Benefits accrued as a result of operations	<u>14,331.66</u>	<u>81,150.26</u>

Eland Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2020

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 Trustee(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 an 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 to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Notes to the Financial Statements

For the year ended 30 June 2020

Interest revenue

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

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).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

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. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

f. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Eland Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2020

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

g. 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: Shares in Listed Companies (Australian)

	2020 \$	2019 \$
BHP Group Limited	25,432.20	11,565.96
Bank Of Queensland Limited.	12,957.00	0.00
Commonwealth Bank Of Australia.	11,246.04	13,410.36
National Australia Bank Limited	31,393.06	8,016.00
Tabcorp Holdings Limited	9,142.90	0.00
Wesfarmers Limited	8,203.89	0.00
Woodside Petroleum Ltd	26,109.90	7,162.92
	124,484.99	40,155.24

Note 3: Units in Unlisted Unit Trusts (Australian)

	2020 \$	2019 \$
Vanguard Index Australian Shares Fund	55,117.76	24,218.86
Vanguard Index International Shares Fund	4,877.11	5,156.40
Vanguard Index Australian Property Securities Fund	40,727.53	0.00
Vanguard Lifestrategy Growth Fund	15,284.75	7,196.70
Vanguard High Yield Australian Shares Fund	38,374.82	10,922.35
Vanguard Diversified Bnd Indx Fund	193,292.77	0.00
Vanguard Investor Cash Plus Fund	12,475.09	0.00
Vanguard Index Diversified Bond Fund	0.00	18,103.66
Vanguard Index Hedged International Shares Fund	4,989.99	5,099.47
Vanguard Lifestrategy Balanced Fund	47,839.99	23,600.31
	412,979.81	94,297.75

Eland Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2020

Note 4: Liability for Accrued Benefits

	2020 \$		2019 \$
Liability for accrued benefits at beginning of year	1,528,120.93		1,405,320.67
Benefits accrued as a result of operations	14,331.66		81,150.26
Current year member movements	0.00		41,650.00
Liability for accrued benefits at end of year	1,542,452.59		1,528,120.93

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.

	2020 \$		2019 \$
Vested Benefits	1,542,452.59		1,528,120.93

Note 6: Guaranteed Benefits

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

Note 7: Unrealised Movements in Market Value

	2020 \$	2019 \$
Real Estate Properties (Australian - Residential)		
2/7 Leonard Crescent, Brendale	0.00	(176,543.86)
	0.00	(176,543.86)
Shares in Listed Companies (Australian)		
BHP Group Limited	(3,709.81)	2,330.02
Bank Of Queensland Limited.	(2,192.95)	0.00
Commonwealth Bank Of Australia.	(2,164.32)	2,562.05
National Australia Bank Limited	(10,270.41)	458.05
Tabcorp Holdings Limited	(860.50)	0.00
Wesfarmers Limited	900.37	0.00
Woodside Petroleum Ltd	(10,269.47)	133.59
	(28,567.09)	5,483.71

Units in Unlisted Unit Trusts (Australian)

Eland Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2020

Vanguard Diversified Bnd Indx Fund	3,694.74	0.00
Vanguard High Yield Australian Shares Fund	(7,547.53)	451.42
Vanguard Index Australian Property Securities Fund	(14,283.43)	0.00
Vanguard Index Australian Shares Fund	(4,351.10)	658.23
Vanguard Index Diversified Bond Fund	(603.66)	603.66
Vanguard Index Hedged International Shares Fund	(109.48)	99.47
Vanguard Index International Shares Fund	(279.29)	(343.60)
Vanguard Investor Cash Plus Fund	(24.91)	0.00
Vanguard Lifestrategy Balanced Fund	(1,263.14)	951.98
Vanguard Lifestrategy Growth Fund	(911.95)	196.70
	(25,679.75)	2,617.86
Total Unrealised Movement	(54,246.84)	(168,442.29)
Realised Movements in Market Value	2020	2019
	\$	\$
Real Estate Properties (Australian - Residential)		
2/7 Leonard Crescent, Brendale	0.00	180,213.02
	0.00	180,213.02
Units in Unlisted Unit Trusts (Australian)		
Vanguard Index Diversified Bond Fund	(401.97)	0.00
	(401.97)	0.00
Total Realised Movement	(401.97)	180,213.02
Changes in Market Values	(54,648.81)	11,770.73
Note 8: Income Tax Expense	2020	2019
	\$	\$
The components of tax expense comprise		
Current Tax	8,442.91	13,877.07
Deferred Tax Liability/Asset	(3,113.72)	0.00

Eland Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2020

Income Tax Expense	5,329.19	13,877.07
--------------------	----------	-----------

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%	2,949.13	14,254.05
--	----------	-----------

Less:

Tax effect of:

Non Taxable Contributions	301.68	10,500.00
Exempt Pension Income	2,475.90	8,308.20
Realised Accounting Capital Gains	(60.30)	27,031.95
Accounting Trust Distributions	1,841.58	384.45
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	(45.60)

Add:

Tax effect of:

Decrease in MV of Investments	8,137.03	25,266.30
SMSF Non-Deductible Expenses	92.70	270.00
Pension Payments	3,300.00	3,067.50
Franking Credits	536.60	185.25
Foreign Credits	14.43	0.00
Net Capital Gains	449.85	18,277.65
Taxable Trust Distributions	903.58	0.00
Distributed Foreign Income	261.02	0.00
Rounding	(0.43)	5.25
Income Tax on Taxable Income or Loss	12,085.05	15,147.00

Less credits:

Franking Credits	3,577.33	1,234.62
Foreign Credits	64.81	35.31
Other Adjustments		10,000.00

Eland Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2020

Current Tax or Refund

8,442.91

13,877.07

Eland Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2020

	2020
	\$
Benefits accrued as a result of operations	19,660.85
Less	
Exempt current pension income	16,506.00
Realised Accounting Capital Gains	(401.97)
Accounting Trust Distributions	12,277.22
Non Taxable Contributions	2,011.19
	<hr/>
	30,392.44
Add	
Decrease in MV of investments	54,246.84
SMSF non deductible expenses	618.00
Pension Payments	22,000.00
Franking Credits	3,577.33
Foreign Credits	96.22
Net Capital Gains	2,999.00
Taxable Trust Distributions	6,023.89
Distributed Foreign income	1,740.14
	<hr/>
	91,301.42
SMSF Annual Return Rounding	(2.83)
	<hr/>
Taxable Income or Loss	80,567.00
	<hr/>
Income Tax on Taxable Income or Loss	12,085.05
Less	
Franking Credits	3,577.33
Foreign Credits	64.81
CURRENT TAX OR REFUND	<hr/>
	8,442.91
Supervisory Levy	259.00
Income Tax Instalments Paid	(4,000.00)
	<hr/>
AMOUNT DUE OR REFUNDABLE	4,701.91
	<hr/>

Eland Superannuation Fund

Trustees Declaration

The trustees have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2020 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2020.

Specifically, the trustees declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the trustees by:

.....
Baiden Eland



Trustee

.....
Diana Eland



Trustee

Dated this day of

Eland Superannuation Fund

Investment Summary with Market Movement

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement	
						Overall	Current Year		
Cash/Bank Accounts									
Suncorp Business Saver Acc 453354156		998,771.120000	998,771.12	998,771.12	998,771.12				
Suncorp Wealth Cash Management Acc 452861380		0.100000	0.10	0.10	0.10				
			998,771.22		998,771.22				
Shares in Listed Companies (Australian)									
BHP.AX	BHP Group Limited	710.00	35.820000	25,432.20	37.76	26,811.99	(1,379.79)	(3,709.81)	0.00
BOQ.AX	Bank Of Queensland Limited.	2,100.00	6.170000	12,957.00	7.21	15,149.95	(2,192.95)	(2,192.95)	0.00
CBA.AX	Commonwealth Bank Of Australia.	162.00	69.420000	11,246.04	66.96	10,848.31	397.73	(2,164.32)	0.00
NAB.AX	National Australia Bank Limited	1,723.00	18.220000	31,393.06	23.91	41,205.42	(9,812.36)	(10,270.41)	0.00
TAH.AX	Tabcorp Holdings Limited	2,705.00	3.380000	9,142.90	3.70	10,003.40	(860.50)	(860.50)	0.00
WES.AX	Wesfarmers Limited	183.00	44.830000	8,203.89	39.91	7,303.52	900.37	900.37	0.00
WPL.AX	Woodside Petroleum Ltd	1,206.00	21.650000	26,109.90	30.05	36,245.78	(10,135.88)	(10,269.47)	0.00
			124,484.99			147,568.37	(23,083.38)	(28,567.09)	0.00
Units in Unlisted Unit Trusts (Australian)									
VAN0042AU	Vanguard Diversified Bnd Indx Fund	191,151.87	1.011200	193,292.77	0.99	189,598.03	3,694.74	3,694.74	0.00
VAN0017AU	Vanguard High Yield Australian Shares Fund	36,775.10	1.043500	38,374.82	1.24	45,519.61	(7,144.79)	(7,547.53)	0.00
VAN0012AU	Vanguard Index Australian Property Securities Fund	49,098.89	0.829500	40,727.53	1.12	55,010.96	(14,283.43)	(14,283.43)	0.00
VAN0010AU	Vanguard Index Australian Shares Fund	29,895.19	1.843700	55,117.76	1.97	58,900.00	(3,782.24)	(4,351.10)	0.00
VAN0101AU	Vanguard Index Diversified Bond Fund	0.00	1.195400	0.00	0.00	0.00	0.00	(603.66)	(401.97)
VAN0107AU	Vanguard Index Hedged International Shares Fund	5,885.81	0.847800	4,989.99	0.85	5,000.00	(10.01)	(109.48)	0.00
VAN0011AU	Vanguard Index International Shares Fund	3,152.22	1.547200	4,877.11	1.74	5,500.00	(622.89)	(279.29)	0.00
VAN0100AU	Vanguard Investor Cash Plus Fund	12,450.19	1.002000	12,475.09	1.00	12,500.00	(24.91)	(24.91)	0.00
VAN0124AU	Vanguard Lifestrategy Balanced Fund	33,417.15	1.431600	47,839.99	1.44	48,177.02	(337.03)	(1,263.14)	0.00
VAN0014AU	Vanguard Lifestrategy Growth Fund	10,131.07	1.508700	15,284.75	1.58	16,000.00	(715.25)	(911.95)	0.00
			412,979.81			436,205.62	(23,225.81)	(25,679.75)	(401.97)
			1,536,236.02			1,582,545.21	(46,309.19)	(54,246.84)	(401.97)

Self-managed superannuation fund annual return **2020**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2020* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2020* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	I	T	H		S	T				
---	---	---	---	---	--	---	---	--	--	--	--
- Place in ALL applicable boxes.

- Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

- | | | |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2020 return? | A No | Yes |
| Is this the first required return for a newly registered SMSF? | B No | Yes |

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** Day / Month / YearWas Part A of the audit report qualified? **B** No YesWas Part B of the audit report qualified? **C** No YesIf Part B of the audit report was qualified,
have the reported issues been rectified? **D** No Yes**7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account. **Go to C.****B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

C Electronic service address aliasProvide the electronic service address alias (ESA) issued by your SMSF messaging provider.
(For example, SMSFdataESAAlias). See instructions for more information.

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?

- No Yes **▶** If yes, provide the date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

- To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No **▶** Go to Section B: Income.

Yes **▶** Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** **▶** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes **▶** Go to Section B: Income.

No **▶** Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

- If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes **A** If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2020*.

Have you applied an exemption or rollover? **M** No Yes

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

D1 \$	Gross foreign income	Net foreign income D \$	<input type="text" value="Loss"/>
--------------	----------------------	--------------------------------	-----------------------------------

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$

Gross payments where ABN not quoted **H** \$

Gross distribution from partnerships **I** \$

Calculation of assessable contributions
Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus **#**No-TFN-quoted contributions

R3 \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Assessable contributions **R** \$
(**R1** plus **R2** plus **R3** less **R6**)

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

*Assessable income due to changed tax status of fund **T** \$

Net non-arm's length income **U** \$
(subject to 45% tax rate)
(**U1** plus **U2** plus **U3**)

#This is a mandatory label.

*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME **W** \$
(Sum of labels **A** to **U**)



Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME **V** \$

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

- Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$	A2 \$	
Interest expenses overseas	B1 \$	B2 \$	
Capital works expenditure	D1 \$	D2 \$	
Decline in value of depreciating assets	E1 \$	E2 \$	
Insurance premiums – members	F1 \$	F2 \$	
SMSF auditor fee	H1 \$	H2 \$	
Investment expenses	I1 \$	I2 \$	
Management and administration expenses	J1 \$	J2 \$	
Forestry managed investment scheme expense	U1 \$	U2 \$	
Other amounts	L1 \$	L2 \$	
		Code	Code
Tax losses deducted	M1 \$		

TOTAL DEDUCTIONS
N \$
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss
O \$
 (**TOTAL ASSESSABLE INCOME** less **TOTAL DEDUCTIONS**)

TOTAL SMSF EXPENSES
Z \$
 (**N plus Y**)

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2020* on how to complete the calculation statement.

#Taxable income	A \$	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	T1 \$	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	J \$	<i>(an amount must be included even if it is zero)</i>

Gross tax **B \$**

(T1 plus J)

Foreign income tax offset

C1 \$

Rebates and tax offsets

C2 \$

Non-refundable non-carry forward tax offsets

C \$

(C1 plus C2)

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset

D1 \$

Early stage venture capital limited partnership tax offset carried forward from previous year

D2 \$

Early stage investor tax offset

D3 \$

Early stage investor tax offset carried forward from previous year

D4 \$

Non-refundable carry forward tax offsets

D \$

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3 \$

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset

E1 \$

No-TFN tax offset

E2 \$

National rental affordability scheme tax offset

E3 \$

Exploration credit tax offset

E4 \$

Refundable tax offsets

E \$

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5 \$**

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Credit for interest on early payments – amount of interest	
H1 \$	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
H2 \$	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H3 \$	
Credit for TFN amounts withheld from payments from closely held trusts	
H5 \$	
Credit for interest on no-TFN tax offset	
H6 \$	
Credit for foreign resident capital gains withholding amounts	
H8 \$	
	Eligible credits
	H \$
	(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	-------------	---

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$



AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	-------------	--



#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a Losses schedule 2020.

Tax losses carried forward to later income years **U \$**

Net capital losses carried forward to later income years **V \$**

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth / /

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date / /

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$



TOTAL CONTRIBUTIONS **N** \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

Retirement phase account balance – Non CDBIS **S2** \$

Outward rollovers and transfers **Q** \$

Retirement phase account balance – CDBIS **S3** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE **S** \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

MEMBER 2

Title: Mr Mrs Miss Ms Other
Family name

First given name Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

Contributions

OPENING ACCOUNT BALANCE \$



I Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date Day / Month / Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance

S1 \$

Retirement phase account balance – Non CDBIS

S2 \$

Retirement phase account balance – CDBIS

S3 \$

TRIS Count

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Sensitive (when completed)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$Unlisted trusts **B** \$Insurance policy **C** \$Other managed investments **D** \$

15b Australian direct investments

Cash and term deposits **E** \$Debt securities **F** \$Loans **G** \$Listed shares **H** \$Unlisted shares **I** \$

Limited recourse borrowing arrangements

Australian residential real property

J1 \$

Australian non-residential real property

J2 \$

Overseas real property

J3 \$

Australian shares

J4 \$

Overseas shares

J5 \$

Other

J6 \$

Property count

J7Limited recourse borrowing arrangements **J** \$Non-residential real property **K** \$Residential real property **L** \$Collectables and personal use assets **M** \$Other assets **O** \$

15c Other investments

Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares **P** \$Overseas non-residential real property **Q** \$Overseas residential real property **R** \$Overseas managed investments **S** \$Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$

(Sum of labels **A** to **T**)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No Yes **B** \$

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements

V1 \$

Permissible temporary borrowings

V2 \$

Other borrowings

V3 \$

Borrowings **V \$**

Total member closing account balances (total of all **CLOSING ACCOUNT BALANCES** from Sections F and G) **W \$**

Reserve accounts **X \$**

Other liabilities **Y \$**

TOTAL LIABILITIES Z \$

**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H \$**

Total TOFA losses **I \$**

Section J: Other information**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2019-20 income year, write **2020**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2020*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2020* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2020*. **D**

Section K: Declarations

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the **Taxation Administration Act 1953** to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs

 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

TAX AGENT'S DECLARATION:

I declare that the Self-managed superannuation fund annual return 2020 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number



Members Statement

Baiden Eland
 24 Lamaur Street
 Warner, Queensland, 4500, Australia

Your Details

Date of Birth : 05/08/1966
 Age: 53
 Tax File Number: Provided
 Date Joined Fund: 25/02/2011
 Service Period Start Date: 10/02/1986
 Date Left Fund:
 Member Code: ELABAI00001A
 Account Start Date: 25/02/2011
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 1,018,516.60
 Total Death Benefit 1,018,516.60
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

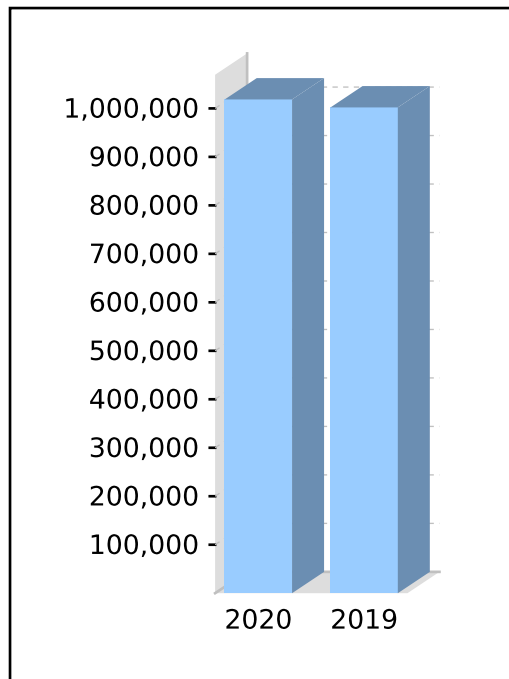
Total Benefits 1,018,516.60

Preservation Components

Preserved 991,619.89
 Unrestricted Non Preserved 26,896.71
 Restricted Non Preserved

Tax Components

Tax Free 159,672.74
 Taxable 858,843.86



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	1,002,058.52	895,260.16
<u>Increases to Member account during the period</u>		
Employer Contributions		25,000.00
Personal Contributions (Concessional)	25,000.00	
Personal Contributions (Non Concessional)	1,000.00	
Government Co-Contributions		70,000.00
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(4,363.99)	30,344.24
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750.00	3,750.00
Income Tax	1,427.93	14,795.88
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 30/06/2020	1,018,516.60	1,002,058.52



Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Baiden Eland
Trustee

Diana Eland
Trustee

Members Statement

Diana Eland
 24 Lamaur Street
 Warner, Queensland, 4500, Australia

Your Details

Date of Birth : 28/06/1960
 Age: 60
 Tax File Number: Provided
 Date Joined Fund: 25/02/2011
 Service Period Start Date: 15/11/1985
 Date Left Fund:
 Member Code: ELADIA00001A
 Account Start Date: 25/02/2011
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 43,050.79
 Total Death Benefit 43,050.79
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

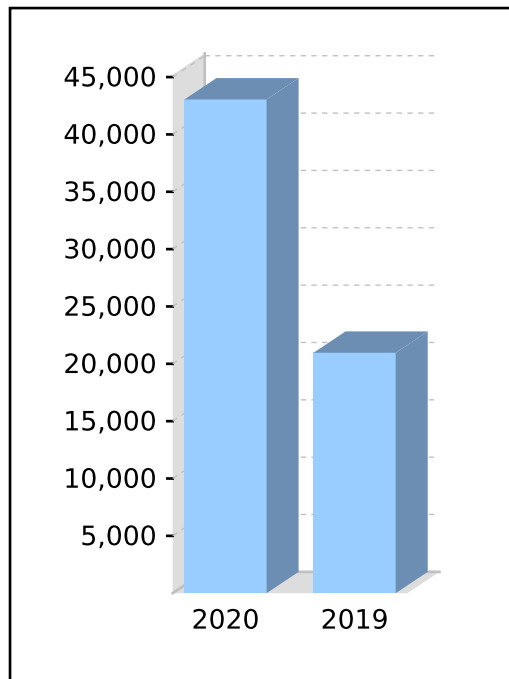
Total Benefits 43,050.79

Preservation Components

Preserved 43,050.79
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 1,011.19
 Taxable 42,039.60



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	20,965.82	510,060.51
<u>Increases to Member account during the period</u>		
Employer Contributions	1,011.19	24,284.31
Personal Contributions (Concessional)	23,988.81	
Personal Contributions (Non Concessional)	1,011.19	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(132.82)	632.63
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750.00	3,642.65
Income Tax	43.40	308.47
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		510,060.51
Closing balance at 30/06/2020	43,050.79	20,965.82



Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Baiden Eland
Trustee

Diana Eland
Trustee

Members Statement

Diana Eland
 24 Lamaur Street
 Warner, Queensland, 4500, Australia

Your Details

Date of Birth : 28/06/1960
 Age: 60
 Tax File Number: Provided
 Date Joined Fund: 25/02/2011
 Service Period Start Date: 15/11/1985
 Date Left Fund:
 Member Code: ELADIA00002P
 Account Start Date: 01/07/2018
 Account Phase: Retirement Phase
 Account Description: ABP , Non-Reversionary

Nominated Beneficiaries N/A
 Vested Benefits 480,885.20
 Total Death Benefit 480,885.20
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 480,885.20

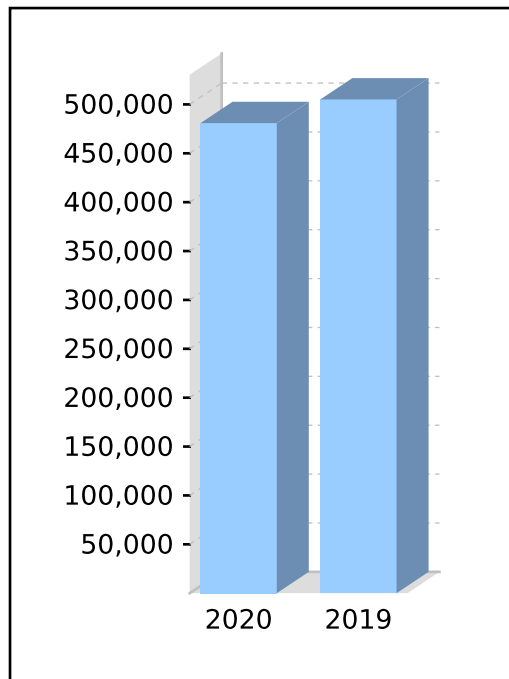
Preservation Components

Preserved

Unrestricted Non Preserved 480,885.20
 Restricted Non Preserved

Tax Components

Tax Free (14.44%) 69,460.83
 Taxable 411,424.37



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	505,096.59	✓
<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	(2,211.39)	15,486.08
Internal Transfer In		510,060.51
<u>Decreases to Member account during the period</u>		
Pensions Paid	22,000.00	✓ 20,450.00
Contributions Tax		
Income Tax		
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 30/06/2020	480,885.20	505,096.59



Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Baiden Eland
Trustee

Diana Eland
Trustee

Notice of intent to claim or vary a deduction for personal super contributions

Section A: Your details

1 Tax file number (TFN)

! The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if you do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

2 Name

Title:

Family name

First given name

Other given names

3 Date of birth

4 Current postal address

Suburb/town/locality

State/territory

Postcode

Country if outside of Australia

(Australia only)

(Australia only)

5 Daytime phone number (include area code)

Section B: Super fund's details

6 Fund name

7 Fund Australian business number (ABN)

8 Member account number

9 Unique Superannuation Identifier (USI) (if known)

Section C: Contribution details

10 Personal contribution details

Is this notice varying an earlier notice? No Yes

If you answered 'No' complete the **Original Notice to Claim a Tax Deduction** section below.
If you answered 'Yes' complete the **Variation of previous valid notice of intent** section below.

ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

11 Financial year ended 30 June 20

12 My personal contributions to this fund in the above financial year \$

13 The amount of these personal contributions I will be claiming as a tax deduction \$



Section D: Declaration

This form has a declaration where you say the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

INTENTION TO CLAIM A TAX DEDUCTION

! Complete this declaration if you have **not** previously lodged a valid notice with your super fund for these contributions.

I declare that at the time of lodging this notice:

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included any of the contributions in an earlier valid notice.

I declare that I am lodging this notice at the earlier of either:

- before the end of the day that I lodged my income tax return for the income year in which the personal contributions were made, **or**
- before the end of the income year following the year in which the contribution was made.

I declare that the information given on this notice is correct and complete.

Name (Print in BLOCK LETTERS)

Signature

Date

> Send your completed notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

14 Financial year ended 30 June 20


15 My personal contributions to this fund in the above financial year \$

16 The amount of these personal contributions claimed in my original notice of intent \$

17 The amount of these personal contributions I will now be claiming as a tax deduction \$

Declaration

This form has a declaration where you sign to indicate that the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

 Complete this declaration if you have already lodged a valid notice with your fund for these contributions and you wish to **reduce** the amount stated in that notice.

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

I declare that at the time of lodging this notice:

- *I intend to claim the personal contributions stated as a tax deduction*
- *I am a current member of the identified super fund*
- *the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions.*

*I declare that I wish to vary my previous valid notice for these contributions by **reducing** the amount I advised in my previous notice and I confirm that either:*

- *I have lodged my income tax return for the year in which the contribution was made, prior to the end of the following income year, and this variation notice is being lodged before the end of the day on which the return was lodged, or*


- *I have not yet lodged my income tax return for the relevant year and this variation notice is being lodged on or before 30 June in the financial year following the year in which the personal contributions were made, or*
- *the ATO has disallowed my claim for a deduction for the relevant year and this notice reduces the amount stated in my previous valid notice by the amount that has been disallowed.*

I declare that the information given on this notice is correct and complete.

Name (Print in BLOCK LETTERS)

Signature

Date

 Send your completed variation notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

Notice of intent to claim or vary a deduction for personal super contributions

Section A: Your details

1 Tax file number (TFN)

! The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if you do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

2 Name

Title:

Family name

First given name

Other given names

3 Date of birth

4 Current postal address

Suburb/town/locality

State/territory

Postcode

Country if outside of Australia

(Australia only)

(Australia only)

5 Daytime phone number (include area code)

Section B: Super fund's details

6 Fund name

7 Fund Australian business number (ABN)

8 Member account number

9 Unique Superannuation Identifier (USI) (if known)

Section C: Contribution details

10 Personal contribution details

Is this notice varying an earlier notice? No Yes

If you answered 'No' complete the **Original Notice to Claim a Tax Deduction** section below.

If you answered 'Yes' complete the **Variation of previous valid notice of intent** section below.

ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

11 Financial year ended 30 June 20

12 My personal contributions to this fund in the above financial year \$

13 The amount of these personal contributions I will be claiming as a tax deduction \$



Section D: Declaration

This form has a declaration where you say the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

INTENTION TO CLAIM A TAX DEDUCTION

! Complete this declaration if you have **not** previously lodged a valid notice with your super fund for these contributions.

I declare that at the time of lodging this notice:

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included any of the contributions in an earlier valid notice.

I declare that I am lodging this notice at the earlier of either:

- before the end of the day that I lodged my income tax return for the income year in which the personal contributions were made, **or**
- before the end of the income year following the year in which the contribution was made.

I declare that the information given on this notice is correct and complete.

Name (Print in BLOCK LETTERS)

Signature

Date

> Send your completed notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

14 Financial year ended 30 June 20


15 My personal contributions to this fund in the above financial year \$

16 The amount of these personal contributions claimed in my original notice of intent \$

17 The amount of these personal contributions I will now be claiming as a tax deduction \$

Declaration

This form has a declaration where you sign to indicate that the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

 Complete this declaration if you have already lodged a valid notice with your fund for these contributions and you wish to **reduce** the amount stated in that notice.

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

I declare that at the time of lodging this notice:

- *I intend to claim the personal contributions stated as a tax deduction*
- *I am a current member of the identified super fund*
- *the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions.*

*I declare that I wish to vary my previous valid notice for these contributions by **reducing** the amount I advised in my previous notice and I confirm that either:*

- *I have lodged my income tax return for the year in which the contribution was made, prior to the end of the following income year, and this variation notice is being lodged before the end of the day on which the return was lodged, or*


- *I have not yet lodged my income tax return for the relevant year and this variation notice is being lodged on or before 30 June in the financial year following the year in which the personal contributions were made, or*
- *the ATO has disallowed my claim for a deduction for the relevant year and this notice reduces the amount stated in my previous valid notice by the amount that has been disallowed.*

I declare that the information given on this notice is correct and complete.

Name (Print in BLOCK LETTERS)

Signature

Date

 Send your completed variation notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

Eland Superannuation Fund

Projected Investment Strategy

Overview

The aim of this strategy is to provide the Members with an income on retirement.

Investment Objectives

The Trustee will at all times act prudently to maximise the rate of return, subject to acceptable risk parameters, and maintenance of appropriate diversification across a broad range of assets.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.

Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Shares	0 - 75 %	0 %
International Shares	0 - 25 %	0 %
Cash	10 - 100 %	0 %
Australian Fixed Interest	0 - 90 %	0 %
International Fixed Interest	0 - 25 %	0 %
Mortgages	0 - 0 %	0 %
Direct Property	0 - 0 %	0 %
Listed Property	0 - 0 %	0 %
Other	0 - 10 %	0 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

Date: / /

.....

Baiden Eland

Eland Superannuation Fund

Projected Investment Strategy

.....
Diana Eland

Memorandum of Resolutions of

Baiden Eland and Diana Eland

ATF Eland Superannuation Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2020 thereon be adopted.

TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

ANNUAL RETURN:

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2020, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

INVESTMENT STRATEGY:

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

ALLOCATION OF INCOME:

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2020.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2020.

AUDITORS:

It was resolved that

Tony Boys

of

PO Box 3376, Rundle Mall, South Australia 5000

act as auditors of the Fund for the next financial year.

TAX AGENTS:

It was resolved that

Mark G W Herron

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

Memorandum of Resolutions of

Baiden Eland and Diana Eland

ATF Eland Superannuation Fund

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

CLOSURE:

Signed as a true record –

.....
Baiden Eland
/ /

.....
Diana Eland
/ /

Eland Superannuation Fund

Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
(1,726.32)	23800/VAN0010AU	Vanguard Index Australian Shares Fund			1,818.08
(468.71)	23800/VAN0011AU	Vanguard Index International Shares Fund			513.85
	23800/VAN0012AU	Vanguard Index Australian Property Securities Fund			1,968.23
(347.29)	23800/VAN0014AU	Vanguard Lifestrategy Growth Fund			980.17
(890.87)	23800/VAN0017AU	Vanguard High Yield Australian Shares Fund			2,079.49
	23800/VAN0042AU	Vanguard Diversified Bnd Indx Fund			2,774.14
	23800/VAN0100AU	Vanguard Investor Cash Plus Fund			53.51
(19.74)	23800/VAN0101AU	Vanguard Index Diversified Bond Fund			
(111.48)	23800/VAN0107AU	Vanguard Index Hedged International Shares Fund			146.56
(581.67)	23800/VAN0124AU	Vanguard Lifestrategy Balanced Fund			1,943.19
	23900	Dividends Received			
(865.20)	23900/BHP.AX	BHP Group Limited			1,513.06
(324.00)	23900/CBA.AX	Commonwealth Bank Of Australia.			698.22
	23900/NAB.AX	National Australia Bank Limited			1,332.15
	23900/WPL.AX	Woodside Petroleum Ltd			1,230.06
	24200	Contributions			
(70,000.00)	24200/ELABAI00001A	(Contributions) Eland, Baiden - Accumulation			26,000.00
(284.31)	24200/ELADIA00001A	(Contributions) Eland, Diana - Accumulation			26,011.19
(11,770.73)	24700	Changes in Market Values of Investments		54,648.81	
	25000	Interest Received			
(3,005.75)	25000/Suncorp Term deposit	Suncorp Term deposit 606730590			
(5,667.52)	25000/SuncorpBusinessSav1	Suncorp Business Saver Acc 453354156			9,975.96
(0.89)	25000/SuncorpWealth Cash	Suncorp Wealth Cash Management Acc 452861380			19.30
(4,861.64)	25000/uncorp Term deposit1	Suncorp Term deposit 606742157			
	25000/uncorpFixedTermD1	Suncorp Fixed Term Deposit 170377104			13,750.00
	25000/uncorpFixedTermD2	Suncorp Fixed Term Deposit 170377082			5,481.50

Eland Superannuation Fund

Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	28000	Property Income			
(20,000.00)	28000/LEONARD2-7	2/7 Leonard Crescent, Brendale			2,130.00
1,588.75	30100	Accountancy Fees		3,465.00	
259.00	30400	ATO Supervisory Levy		259.00	
385.00	30700	Auditor's Remuneration		385.00	
	41600	Pensions Paid			
20,450.00	41600/ELADIA00002P	(Pensions Paid) Eland, Diana - Pension (ABP , Non-Reversionary)		22,000.00	
	42501	Rental Property Expenses			
3,216.04	42501/00079	Rates & Land Tax			
13,877.07	48500	Income Tax Expense		5,329.19	
81,150.26	49000	Profit/Loss Allocation Account		14,331.66	
	50010	Opening Balance			
(895,260.16)	50010/ELABAI00001A	(Opening Balance) Eland, Baiden - Accumulation			1,002,058.52
(510,060.51)	50010/ELADIA00001A	(Opening Balance) Eland, Diana - Accumulation			20,965.82
	50010/ELADIA00002P	(Opening Balance) Eland, Diana - Pension (ABP , Non-Reversionary)			505,096.59
	52420	Contributions			
(95,000.00)	52420/ELABAI00001A	(Contributions) Eland, Baiden - Accumulation			26,000.00
(24,284.31)	52420/ELADIA00001A	(Contributions) Eland, Diana - Accumulation			26,011.19
	53100	Share of Profit/(Loss)			
(30,344.24)	53100/ELABAI00001A	(Share of Profit/(Loss)) Eland, Baiden - Accumulation		4,363.99	
(632.63)	53100/ELADIA00001A	(Share of Profit/(Loss)) Eland, Diana - Accumulation		132.82	
(15,486.08)	53100/ELADIA00002P	(Share of Profit/(Loss)) Eland, Diana - Pension (ABP , Non-Reversionary)		2,211.39	
	53330	Income Tax			
14,795.88	53330/ELABAI00001A	(Income Tax) Eland, Baiden - Accumulation		1,427.93	
308.47	53330/ELADIA00001A	(Income Tax) Eland, Diana - Accumulation		43.40	
	53800	Contributions Tax			
3,750.00	53800/ELABAI00001A	(Contributions Tax) Eland, Baiden - Accumulation		3,750.00	
3,642.65	53800/ELADIA00001A	(Contributions Tax) Eland, Diana - Accumulation		3,750.00	

Eland Superannuation Fund

Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	54160	Pensions Paid			
20,450.00	54160/ELADIA00002P	(Pensions Paid) Eland, Diana - Pension (ABP , Non-Reversionary)		22,000.00	
	56100	Internal Transfers In			
(510,060.51)	56100/ELADIA00002P	(Internal Transfers In) Eland, Diana - Pension (ABP , Non-Reversionary)			0.00
	57100	Internal Transfers Out			
510,060.51	57100/ELADIA00001A	(Internal Transfers Out) Eland, Diana - Accumulation			0.00
	60400	Bank Accounts			
401,936.25	60400/SuncorpBusinessSav1	Suncorp Business Saver Acc 453354156		998,771.12	
0.00	60400/SuncorpWealthCash	Suncorp Wealth Cash Management Acc 452861380		0.10	
500,000.00	60400/uncorpFixedTermD1	Suncorp Fixed Term Deposit 170377104			0.00
500,000.00	60400/uncorpFixedTermD2	Suncorp Fixed Term Deposit 170377082			0.00
	61800	Distributions Receivable			
1,179.56	61800/VAN0010AU	Vanguard Index Australian Shares Fund		945.79	
374.99	61800/VAN0011AU	Vanguard Index International Shares Fund		455.32	
	61800/VAN0012AU	Vanguard Index Australian Property Securities Fund		1,388.43	
272.78	61800/VAN0014AU	Vanguard Lifestrategy Growth Fund		784.66	
321.95	61800/VAN0017AU	Vanguard High Yield Australian Shares Fund		96.92	
	61800/VAN0042AU	Vanguard Diversified Bnd Indx Fund		2,032.08	
	61800/VAN0100AU	Vanguard Investor Cash Plus Fund		53.51	
8.85	61800/VAN0101AU	Vanguard Index Diversified Bond Fund			0.00
107.84	61800/VAN0107AU	Vanguard Index Hedged International Shares Fund		136.44	
490.12	61800/VAN0124AU	Vanguard Lifestrategy Balanced Fund		1,637.01	
	62550	Reinvestment Residual Account			
	62550/NAB.AX	National Australia Bank Limited		15.60	
	77600	Shares in Listed Companies (Australian)			
11,565.96	77600/BHP.AX	BHP Group Limited	710.0000	25,432.20	
	77600/BOQ.AX	Bank Of Queensland Limited.	2,100.0000	12,957.00	

Eland Superannuation Fund

Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
13,410.36	77600/CBA.AX	Commonwealth Bank Of Australia.	162.0000	11,246.04	
8,016.00	77600/NAB.AX	National Australia Bank Limited	1,723.0000	31,393.06	
	77600/TAH.AX	Tabcorp Holdings Limited	2,705.0000	9,142.90	
	77600/WES.AX	Wesfarmers Limited	183.0000	8,203.89	
7,162.92	77600/WPL.AX	Woodside Petroleum Ltd	1,206.0000	26,109.90	
	78400	Units in Unlisted Unit Trusts (Australian)			
24,218.86	78400/VAN0010AU	Vanguard Index Australian Shares Fund	29,895.1900	55,117.76	
5,156.40	78400/VAN0011AU	Vanguard Index International Shares Fund	3,152.2200	4,877.11	
	78400/VAN0012AU	Vanguard Index Australian Property Securities Fund	49,098.8900	40,727.53	
7,196.70	78400/VAN0014AU	Vanguard Lifestrategy Growth Fund	10,131.0700	15,284.75	
10,922.35	78400/VAN0017AU	Vanguard High Yield Australian Shares Fund	36,775.1000	38,374.82	
	78400/VAN0042AU	Vanguard Diversified Bnd Indx Fund	191,151.8700	193,292.77	
	78400/VAN0100AU	Vanguard Investor Cash Plus Fund	12,450.1900	12,475.09	
18,103.66	78400/VAN0101AU	Vanguard Index Diversified Bond Fund	0.0000		0.00
5,099.47	78400/VAN0107AU	Vanguard Index Hedged International Shares Fund	5,885.8100	4,989.99	
23,600.31	78400/VAN0124AU	Vanguard Lifestrategy Balanced Fund	33,417.1500	47,839.99	
1,351.17	84000	GST Payable/Refundable			0.00
(11,375.57)	85000	Income Tax Payable/Refundable			4,442.91
(1,000.00)	86000	PAYG Payable			0.00
	89000	Deferred Tax Liability/Asset		3,113.72	
				1,684,993.69	1,684,993.69

Current Year Profit/(Loss): 19,660.85

MR B L AND MRS D K ELAND
ATF ELAND SUPERANNUATION FUND
24 LAMAU ST
WARNER QLD 4500

Account Summary

Opening Balance	\$401,936.25
Total Withdrawals	\$336,104.68 -
Total Deposits	\$518,480.62+
Closing Balance	\$584,312.19
Earning Variable Interest	\$0.07
Earning flexiRate Interest	\$584,312.12

BSB Number	484-799
Account Number	453354156
Statement Period	1/07/2019 - 31/12/2019

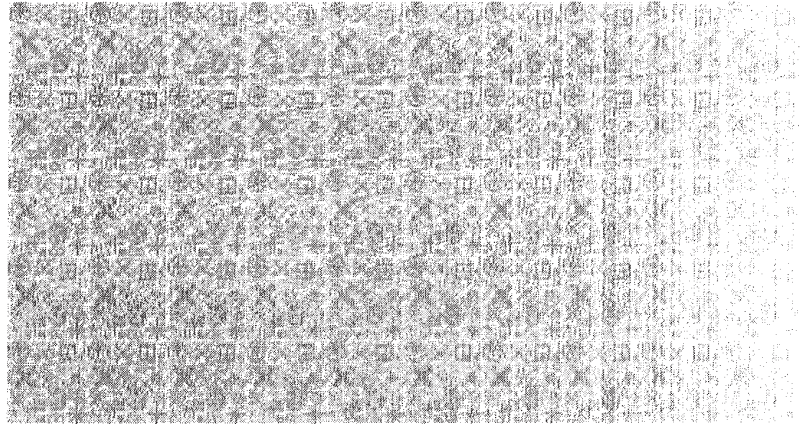
flexiRate Details
as at 31 Dec 2019

Start Date	End Date	Interest Rate	Amount
04 Aug 2019	04 Feb 2020	2.05% p.a.	300,000.00
08 Aug 2019	08 Aug 2020	2.05% p.a.	75,000.00
06 Dec 2019	06 Mar 2020	1.70% p.a.	26,830.78
16 Sep 2019	16 Mar 2020	1.85% p.a.	55,000.00
11 Oct 2019	11 Apr 2020	1.95% p.a.	41,000.00
23 Aug 2019	23 Feb 2020	1.95% p.a.	30,000.00
06 Sep 2019	06 Mar 2020	1.85% p.a.	50,896.54
17 Sep 2019	17 Mar 2020	1.85% p.a.	5,584.80

Account Transactions

Date	Transaction Details	Withdrawal	Deposit	Balance
	Opening Balance			401,936.25
4 Jul 2019	CREDIT INTEREST		440.78	402,377.03
5 Jul 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 25255320 INTERNAL TRF	34,510.96		367,866.07
8 Jul 2019	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 79724710 INTERNAL TRF		812.07	368,678.14
	BALANCE CARRIED FORWARD			368,678.14

Details are continued on the back of this page



Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			368,678.14
9 Jul 2019	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 99156690 INTERNAL TRF		1,944.02	370,622.16
9 Jul 2019	CREDIT INTEREST		1,296.43	371,918.59
10 Jul 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 17665322 INTERNAL TRF	1,000.00		370,918.59
10 Jul 2019	INTERNET TRANSFER DEBIT TO 452861380 REFERENCE NO 58871330 INTERNAL TRF	20,000.00		350,918.59
10 Jul 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 4782331 INTERNAL TRF	42,000.00		308,918.59
11 Jul 2019	INTERNET TRANSFER CREDIT FROM 452861380 REF NO 17621310 INTERNAL TRF		21.18	308,939.77
31 Jul 2019	CREDIT INTEREST		0.14	308,939.91
3 Aug 2019	INTEREST TFR REDIRECTED FROM 170377082		5,481.50	314,421.41
3 Aug 2019	MATURE TERM DEPOSIT FROM 170377082		500,000.00	814,421.41
3 Aug 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 78421381 INTERNAL TRF	5,502.82		808,918.59
3 Aug 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 27124391 INTERNAL TRF	14,000.00		794,918.59
4 Aug 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 35794432 INTERNAL TRF	20,000.00		774,918.59
	BALANCE CARRIED FORWARD			774,918.59

Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			774,918.59
5 Aug 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 11682332 INTERNAL TRF	20,000.00		754,918.59
6 Aug 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 19814312 INTERNAL TRF	20,000.00		734,918.59
7 Aug 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 85891321 INT TRF	20,000.00		714,918.59
8 Aug 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 36938371 INT TRF	19,000.00		695,918.59
9 Aug 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 36005382 INT TRF	12,000.00		683,918.59
22 Aug 2019	CREDIT INTEREST		1,490.90	685,409.49
23 Aug 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 84275320 INTERNAL TRF	20,000.00		665,409.49
23 Aug 2019	INTERNET TRANSFER DEBIT TO 452861380 REFERENCE NO 6347331 INTER TRF	26,490.90		638,918.59
23 Aug 2019	INTERNET TRANSFER CREDIT FROM 452861380 REF NO 19534762 INT TRF		207.40	639,125.99
24 Aug 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 13695320 INTERNAL TRF	20,000.00		619,125.99
25 Aug 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 24633362 INTERNAL TRF	20,000.00		599,125.99
31 Aug 2019	CREDIT INTEREST		30.24	599,156.23
5 Sep 2019	CREDIT INTEREST		658.90	599,815.13
15 Sep 2019	CREDIT INTEREST		461.00	600,276.13
17 Sep 2019	INTERNET TRANSFER CREDIT FROM 452861380 REF NO 44670310 INT TRF		2,130.86	602,406.99
17 Sep 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 32813342 INTERNAL TRF	19,000.00		583,406.99
	BALANCE CARRIED FORWARD			583,406.99

Details are continued on the back of this page

Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			583,406.99
26 Sep 2019	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 17449721 INT TRF		374.22	583,781.21
30 Sep 2019	CREDIT INTEREST		0.70	583,781.91
3 Oct 2019	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 85602330 INT TRF		900.00	584,681.91
5 Oct 2019	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 58901361 INT TRF		662.06	585,343.97
8 Oct 2019	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 41463280 INT TRF		150.32	585,494.29
9 Oct 2019	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 54713302 INT TRF		789.20	586,283.49
10 Oct 2019	CREDIT INTEREST		214.42	586,497.91
12 Oct 2019	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 17519322 INT TRF	2,500.00		583,997.91
20 Oct 2019	INTERNET TRANSFER CREDIT FROM 65744687 REF NO 85663312 Diana		100.00	584,097.91
20 Oct 2019	INTERNET TRANSFER DEBIT TO 29444890 REFERENCE NO 87715382 ERROR ADJ DIANA	100.00		583,997.91
31 Oct 2019	CREDIT INTEREST		0.80	583,998.71
30 Nov 2019	CREDIT INTEREST		0.39	583,999.10
5 Dec 2019	CREDIT INTEREST		313.02	584,312.12
31 Dec 2019	CREDIT INTEREST		0.07	584,312.19
	CLOSING BALANCE			584,312.19

Summary of Interest, Fees and Charges on this account for period 1 July 2019 - 31 December 2019

	This Period	1 July to date	Government:	This Period	1 July to date
Suncorp:					
Interest Paid	\$4,907.79	\$4,907.79	Government Duties/Taxes	\$0.00	
Interest Charged	\$0.00	\$0.00	Withholding Tax	\$0.00	
Bank Fees Charged	\$0.00		Other Financial Institutions:		
			ATM Operator Fee	\$0.00	

Notes: Please check all entries on your statement and notify Suncorp Bank immediately of any errors or omissions. Should you have a query about your account please call 13 11 55.

Please retain this statement for taxation purposes.



Business Saver Statement

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MR B L AND MRS D K ELAND
ATF ELAND SUPERANNUATION FUND
24 LAMAUR ST
WARNER QLD 4500

Account Summary

Opening Balance	\$584,312.19
Total Withdrawals	\$197,237.54 -
Total Deposits	\$611,696.47+
Closing Balance	\$998,771.12
Earning Variable Interest	\$0.75
Earning flexiRate Interest	\$998,770.37

BSB Number	484-799
Account Number	453354156
Statement Period	1/01/2020 - 30/06/2020

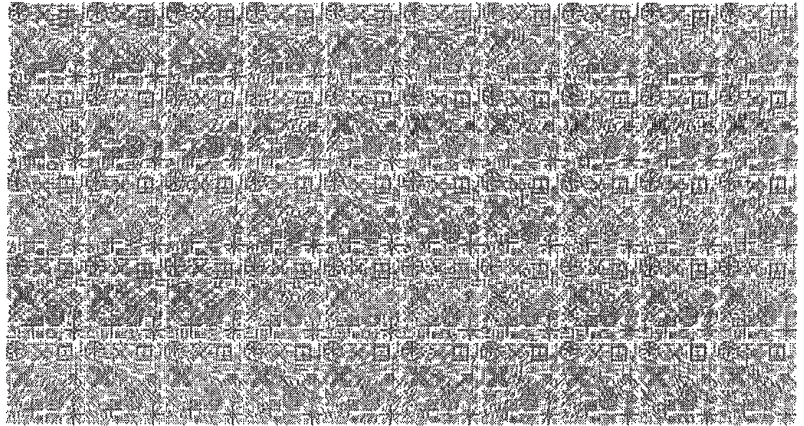
flexiRate Details as at 30 Jun 2020

Start Date	End Date	Interest Rate	Amount
05 Feb 2020	05 Aug 2020	1.65% p.a.	308,752.54
08 Aug 2019	08 Aug 2020	2.05% p.a.	75,000.00
07 Mar 2020	07 Sep 2020	1.60% p.a.	77,727.32
17 Mar 2020	17 Sep 2020	1.60% p.a.	43,875.57
29 Jun 2020	07 Aug 2020	0.69% p.a.	2,802.74
26 Feb 2020	26 Aug 2020	1.60% p.a.	31,648.50
09 Mar 2020	09 Sep 2020	1.60% p.a.	22,837.04
10 Jun 2020	10 Sep 2020	1.15% p.a.	10,839.82
07 Feb 2020	07 Aug 2020	1.65% p.a.	24,000.00
04 Mar 2020	04 Sep 2020	1.60% p.a.	381,286.84
09 Mar 2020	09 Mar 2021	1.45% p.a.	20,000.00

Account Transactions

Date	Transaction Details	Withdrawal	Deposit	Balance
	Opening Balance			584,312.19
2 Jan 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 86968250 INT TRF		337.53	584,649.72
12 Jan 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 88782800 INT TRF		2,792.69	587,442.41
	BALANCE CARRIED FORWARD			587,442.41

Details are continued on the back of this page



Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			587,442.41
15 Jan 2020	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 46006310 INT TRF	1,500.00		585,942.41
16 Jan 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 61901372 INT TRF		23,000.00	608,942.41
16 Jan 2020	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 21014371 INT TRF	24,000.00		584,942.41
23 Jan 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 90317312 INT TRF		25,000.00	609,942.41
31 Jan 2020	CREDIT INTEREST		5.13	609,947.54
4 Feb 2020	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 67839231 INTERNAL TRF	20,000.00		589,947.54
4 Feb 2020	CREDIT INTEREST		3,117.12	593,064.66
7 Feb 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 70349321 INT TRF		24,000.00	617,064.66
16 Feb 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 24766480 INT TRF		1,352.00	618,416.66
23 Feb 2020	CREDIT INTEREST		296.50	618,713.16
29 Feb 2020	CREDIT INTEREST		3.21	618,716.37
4 Mar 2020	INTEREST TFR REDIRECTED FROM 170377104		13,750.00	632,466.37
4 Mar 2020	MATURE TERM DEPOSIT FROM 170377104		500,000.00	1,132,466.37
	BALANCE CARRIED FORWARD			1,132,466.37



Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			1,132,466.37
4 Mar 2020	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 43521370 INT TRF	20,000.00		1,112,466.37
4 Mar 2020	INTERNET TRANSFER DEBIT TO 452861380 REFERENCE NO 68589371 INT TRF	32,466.37		1,080,000.00
5 Mar 2020	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 56232751 INT TRF	20,000.00		1,060,000.00
5 Mar 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 55815752 INT TRF		2,250.00	1,062,250.00
6 Mar 2020	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 51058401 INT TRF	20,000.00		1,042,250.00
6 Mar 2020	CREDIT INTEREST		114.96	1,042,364.96
6 Mar 2020	CREDIT INTEREST		472.08	1,042,837.04
16 Mar 2020	CREDIT INTEREST		510.14	1,043,347.18
17 Mar 2020	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 26063310 INT TRF	11,634.57		1,031,712.61
17 Mar 2020	CREDIT INTEREST		51.80	1,031,764.41
18 Mar 2020	INTERNET TRANSFER DEBIT TO 452861380 REFERENCE NO 48980372 INT TRF	5,636.60		1,026,127.81
20 Mar 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 7324632 INT TRF		749.85	1,026,877.66
20 Mar 2020	INTERNET TRANSFER CREDIT FROM 452861380 REF NO 25306630 INT TRF		106.56	1,026,984.22
24 Mar 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 98892710 INT TRF		705.77	1,027,689.99
31 Mar 2020	CREDIT INTEREST		5.83	1,027,695.82
1 Apr 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 17651300 INT TRF		324.00	1,028,019.82
6 Apr 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 25703250 INT TRF		313.98	1,028,333.80
	BALANCE CARRIED FORWARD			1,028,333.80

Details are continued on the back of this page

Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			1,028,333.80
8 Apr 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 71969291 INT TRF		364.77	1,028,698.57
9 Apr 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 47749282 INT TRF		666.43	1,029,365.00
11 Apr 2020	CREDIT INTEREST		403.03	1,029,768.03
30 Apr 2020	CREDIT INTEREST		5.56	1,029,773.59
18 May 2020	INTERNET TRANSFER DEBIT TO 453354105 REFERENCE NO 39752360 INT TRF	20,000.00		1,009,773.59
31 May 2020	CREDIT INTEREST		4.66	1,009,778.25
5 Jun 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 71866361 INT TRF		10,829.60	1,020,607.85
23 Jun 2020	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 49648410 INT TRF		85.12	1,020,692.97
28 Jun 2020	CREDIT INTEREST		77.40	1,020,770.37
29 Jun 2020	INTERNET TRANSFER DEBIT TO 29444890 REFERENCE NO 40074330 DIANA SUPER	22,000.00		998,770.37
30 Jun 2020	CREDIT INTEREST		0.75	998,771.12
	CLOSING BALANCE			998,771.12



Summary of Interest, Fees and Charges on this account for period 1 January 2020 - 30 June 2020

Suncorp:	This Period	1 July to date	Government:	This Period	1 July to date
Interest Paid	\$5,068.17	\$9,975.96	Government Duties/Taxes	\$0.00	
Interest Charged	\$0.00	\$0.00	Withholding Tax	\$0.00	
Bank Fees Charged	\$0.00		Other Financial Institutions:		
			ATM Operator Fee	\$0.00	

Notes: Please check all entries on your statement and notify Suncorp Bank immediately of any errors or omissions. Should you have a query about your account please call 13 11 55.

Please retain this statement for taxation purposes.



Bank Reconciliation - Super Fund

Client Name:	Eland Superannuation Fund		
Client Code:	ELAN06	Period Ended:	30 June 2020
Partner/Manager:	MH / SA	Accountant:	Eddy Lee

Bank: <u>Suncorp</u>	Account No: <u>452861380</u>
	BGL Code: _____

AS AT

30/06/2020

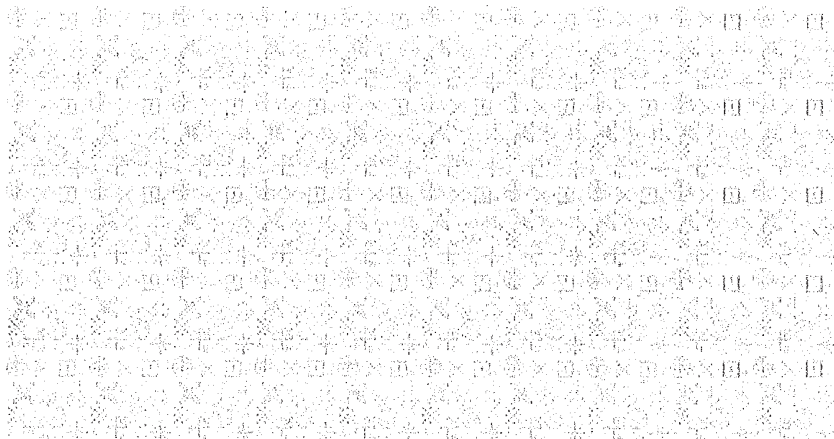
Balance as per bank statement		\$0.10	
add: Outstanding deposits	0.00		
	0.00		
	0.00	0.00	
		0.10	

less: Outstanding cheques

	Chq No	Code	Amount	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00
				\$0.10

Reconciled Balance





Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			28.94
1 Apr 2019	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 31996611 INTERNAL TRF	28.94		0
10 Jul 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 58871330 INTERNAL TRF		20,000.00	20,000.00
10 Jul 2019	INTERNET TRANSFER CREDIT FROM 453354105 REF NO 25630331 INTERNAL TRF		22,000.00	42,000.00
11 Jul 2019	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 17621310 INTERNAL TRF	21.18		41,978.82
12 Jul 2019	BROKER INITIATED DEBIT TO 85657300 REFERENCE NO 69195350 7444625 BGHT 300 W	10,910.95		31,067.87
12 Jul 2019	BROKER INITIATED DEBIT TO 85657300 REFERENCE NO 65862351 7445136 BGHT 501 N	13,491.82		17,576.05
12 Jul 2019	BROKER INITIATED DEBIT TO 85657300 REFERENCE NO 63130352 7445313 BGHT 429 B	17,576.05		0.00
30 Jul 2019	CREDIT INTEREST		1.15	1.15
23 Aug 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 6347331 INTER TRF		26,490.90	26,492.05
23 Aug 2019	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 19534762 INT TRF	207.40		26,284.65
	BALANCE CARRIED FORWARD			26,284.65

241ST/DL040598PR-E1303 SZ498 M996-

Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			26,284.65
27 Aug 2019	BROKER INITIATED DEBIT TO 85657300 REFERENCE NO 26207351 7762066 BGHT 400 W	12,765.95	BUY W PL	13,518.70
27 Aug 2019	BROKER INITIATED DEBIT TO 85657300 REFERENCE NO 65556352 7767124 BGHT 495 N	13,518.70	BUY NAB	0.00
	CLOSING BALANCE			0.00



2411ST1DL040558PR-E 1303 SZ499 M4997-

Summary of Interest, Fees and Charges on this account for period 1 March 2019 - 28 August 2019

Suncorp:	This Period	1 July to date	Government:	This Period	1 July to date
Interest Paid	\$1.68	\$1.15	Government Duties/Taxes	\$0.00	
Interest Charged	\$0.00	\$0.00	Withholding Tax	\$0.00	
Bank Fees Charged	\$0.00		Other Financial Institutions:		
			ATM Operator Fee	\$0.00	

Notes: Please check all entries on your statement and notify Suncorp Bank immediately of any errors or omissions. Should you have a query about your account please call 13 11 55.

Please retain this statement for taxation purposes.



036
MR B L ELAND & MRS DIANA KAY ELAND ATF
ELAND SUPER FUND
24 LAMAUR ST
WARNER QLD 4500

Account Summary

Opening Balance	\$0.00
Total Withdrawals	\$0.00 -
Total Deposits	\$0.86+
Closing Balance	\$0.86

BSB Number	484-799
Account Number	452861380
Statement Period	29/08/2019 - 30/08/2019

If you are experiencing any difficulty making your repayments, please contact us as soon as possible. You can call us on 13 11 55 or visit www.suncorp.com.au/banking for more information about financial difficulty. We'll be happy to help.

Account Transactions



Date	Transaction Details	Withdrawal	Deposit	Balance
	Opening Balance			0.00
30 Aug 2019	CREDIT INTEREST		0.86	0.86
	CLOSING BALANCE			0.86

243ST1DL03494PR-E553 S840 11679-

Summary of Interest, Fees and Charges on this account for period 29 August 2019 - 30 August 2019

	This Period	1 July to date	Government:	This Period	1 July to date
Suncorp:					
Interest Paid	\$0.86	\$2.01	Government Duties/Taxes	\$0.00	
Interest Charged	\$0.00	\$0.00	Withholding Tax	\$0.00	
Bank Fees Charged	\$0.00		Other Financial Institutions:		
			ATM Operator Fee	\$0.00	

Notes: Please check all entries on your statement and notify Suncorp Bank immediately of any errors or omissions. Should you have a query about your account please call 13 11 55.

Please retain this statement for taxation purposes.




036
MR B L ELAND & MRS DIANA KAY ELAND ATF
ELAND SUPER FUND
24 LAMAUR ST
WARNER QLD 4500

Account Summary

Opening Balance	\$0.86
Total Withdrawals	\$2,130.86 -
Total Deposits	\$2,130.01+
Closing Balance	\$0.01

BSB Number	484-799
Account Number	452861380
Statement Period	31/08/2019 - 29/02/2020

Account Transactions

Date	Transaction Details	Withdrawal	Deposit	Balance
	Opening Balance			0.86
16 Sep 2019	DIRECT CREDIT OSR QLD 000780057539	<i>Refund Land Tax</i>	2,130.00 	2,130.86
17 Sep 2019	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 44670310 INT TRF	2,130.86		0.00
30 Sep 2019	CREDIT INTEREST		0.01	0.01
	CLOSING BALANCE			0.01

Summary of Interest, Fees and Charges on this account for period 31 August 2019 - 29 February 2020

Suncorp:	This Period	1 July to date	Government:	This Period	1 July to date
Interest Paid	\$0.01	\$2.02	Government Duties/Taxes	\$0.00	
Interest Charged	\$0.00	\$0.00	Withholding Tax	\$0.00	
Bank Fees Charged	\$0.00		Other Financial Institutions:		
			ATM Operator Fee	\$0.00	

Notes: Please check all entries on your statement and notify Suncorp Bank immediately of any errors or omissions. Should you have a query about your account please call 13 11 55.
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061ST1DL071918PP-E2287-53207-16413-


SUNCORP BANK Internet Banking

Transaction History

Find Transactions - Quick Search Results

Account: SMSF SHARE TRADING - WEALTH CASH MANAGEMENT - 452861380

Period: **Date Range - 29/02/2020 to 15/07/2020**

Ordered results by: Most recent first

Current Balance: \$0.10 

Available Balance: \$0.10

Quickly import payees and billers you have stored at other banks

Transaction Download - Statement not available

Transactions

Transactions 1 to 8 of 8

Date	Transaction Details	Withdrawal	Deposit	Balance
30/03/2020	CREDIT INTEREST		\$0.10	\$0.10
20/03/2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 25306630 INT TRF	\$106.56		\$0.00
20/03/2020	BROKER INITIATED DEBIT TO 85657300 REFERENCE NO 83780321 9203400 BGHT 304 W	\$5,539.55		\$106.56
18/03/2020	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 48980372 INT TRF		\$5,636.60	\$5,646.11
06/03/2020	BROKER INITIATED DEBIT TO 85657300 REFERENCE NO 37614322 8993767 BGHT 2100	\$15,149.95		\$9.51
06/03/2020	BROKER INITIATED DEBIT TO 85657300 REFERENCE NO 49330321 8994359 BGHT 2705	\$10,003.40		\$15,159.46
06/03/2020	BROKER INITIATED DEBIT TO 85657300 REFERENCE NO 49254321 8994159 BGHT 183 W	\$7,303.52		\$25,162.86
04/03/2020	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 68589371 INT TRF		\$32,466.37	\$32,466.38

Information as at: Wednesday, 15th July 2020 8:02:21 AM AEST



036
MR B L AND MRS D K ELAND
ATF ELAND SUPERANNUATION FUND
24 LAMAUR ST
WARNER QLD 4500

BSB Number	484-799
Account Number	453354105
Statement Period	1/07/2019 - 30/09/2019

Account Summary

Opening Balance	\$0.00
Total Withdrawals	\$290,144.09 -
Total Deposits	\$290,144.09+
Closing Balance	\$0.00



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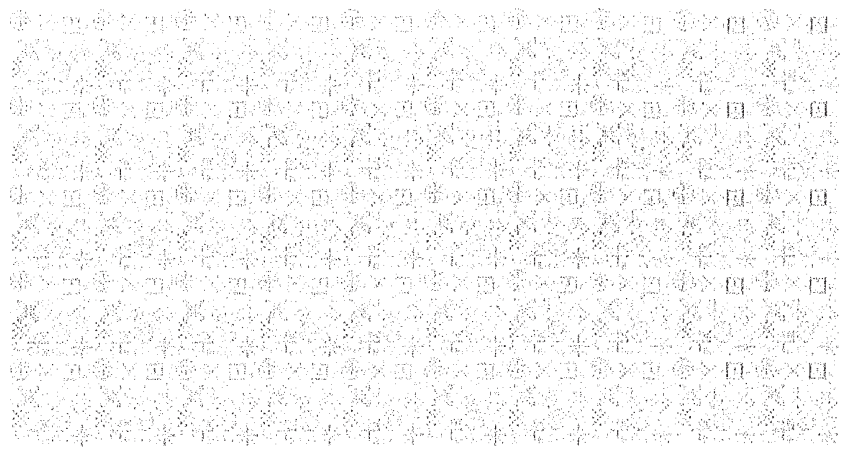
If you are experiencing any difficulty making your repayments, please contact us as soon as possible. You can call us on 13 11 55 or visit www.suncorp.com.au/banking for more information about financial difficulty. We'll be happy to help.

Account Transactions

Date	Transaction Details	Withdrawal	Deposit	Balance
	Opening Balance			0.00
5 Jul 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 25255320 INTERNAL TRF		34,510.96	34,510.96
5 Jul 2019	INTERNET TRANSFER DEBIT TO 29444890 REFERENCE NO 29427320 DIANA SUPER DRAW	21,000.00		13,510.96
5 Jul 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020800583648 REFERENCE NUMBER 59856332	5,500.00		8,010.96
5 Jul 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020300583648 REFERENCE NUMBER 43795330	8,010.96		0.00
8 Jul 2019	DIRECT CREDIT Vanguard Dist V00583648		321.95	321.95
	BALANCE CARRIED FORWARD			321.95

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Details are continued on the back of this page



Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			321.95
8 Jul 2019	DIRECT CREDIT Vanguard Dist V00583648		490.12	812.07
8 Jul 2019	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 79724710 INTERNAL TRF	812.07		0.00
8 Jul 2019	DIRECT CREDIT Vanguard Dist V00583648		8.85	8.85
8 Jul 2019	DIRECT CREDIT Vanguard Dist V00583648		107.84	116.69
8 Jul 2019	DIRECT CREDIT Vanguard Dist V00583648		272.78	389.47
8 Jul 2019	DIRECT CREDIT Vanguard Dist V00583648		374.99	764.46
8 Jul 2019	DIRECT CREDIT Vanguard Dist V00583648		1,179.56	1,944.02
9 Jul 2019	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 99156690 INTERNAL TRF	1,944.02		0.00
10 Jul 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 17665322 INTERNAL TRF		1,000.00	1,000.00
10 Jul 2019	BPAY DEBIT VIA INTERNET TAX OFFICE PAYMENTS 743348907534460 REFERENCE NUMBER 52951321	1,000.00		0.00
10 Jul 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 4782331 INTERNAL TRF		42,000.00	42,000.00
	BALANCE CARRIED FORWARD			42,000.00

2745T1BUSINESSD075343PR-E2203 S5031 110

Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			42,000.00
10 Jul 2019	INTERNET TRANSFER DEBIT TO 452861380 REFERENCE NO 25630331 INTERNAL TRF	22,000.00		20,000.00
11 Jul 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 021100583648 REFERENCE NUMBER 10941310	15,000.00		5,000.00
11 Jul 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020100583648 REFERENCE NUMBER 20466312	5,000.00		0.00
3 Aug 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 78421381 INTERNAL TRF		5,502.82	5,502.82
3 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 021000583648 REFERENCE NUMBER 71370380	5,502.82		0.00
3 Aug 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 27124391 INTERNAL TRF		14,000.00	14,000.00
3 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020800583648 REFERENCE NUMBER 37044391	5,000.00		9,000.00
3 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020500583648 REFERENCE NUMBER 19073390	9,000.00		0.00
4 Aug 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 35794432 INTERNAL TRF		20,000.00	20,000.00
4 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020300583648 REFERENCE NUMBER 37628432	20,000.00		0.00
5 Aug 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 11682332 INTERNAL TRF		20,000.00	20,000.00
5 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 021000583648 REFERENCE NUMBER 27862332	20,000.00		0.00
6 Aug 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 19814312 INTERNAL TRF		20,000.00	20,000.00
	BALANCE CARRIED FORWARD			20,000.00



2745T1BUSINESSDL076343PR-EZ203 S6032 110

Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			20,000.00
6 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 021100583648 REFERENCE NUMBER 33286312	20,000.00		0.00
7 Aug 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 85891321 INT TRF		20,000.00	20,000.00
7 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020800583648 REFERENCE NUMBER 67113322	10,000.00		10,000.00
7 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020100583648 REFERENCE NUMBER 18626320	10,000.00		0.00
8 Aug 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 36938371 INT TRF		19,000.00	19,000.00
8 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020800583648 REFERENCE NUMBER 23748372	9,000.00		10,000.00
8 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020300583648 REFERENCE NUMBER 32989372	10,000.00		0.00
9 Aug 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 36005382 INT TRF		12,000.00	12,000.00
9 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020300583648 REFERENCE NUMBER 57747380	12,000.00		0.00
23 Aug 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 84275320 INTERNAL TRF		20,000.00	20,000.00
23 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020800583648 REFERENCE NUMBER 82981321	20,000.00		0.00
24 Aug 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 13695320 INTERNAL TRF		20,000.00	20,000.00
24 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020800583648 REFERENCE NUMBER 90093321	20,000.00		0.00
	BALANCE CARRIED FORWARD			0.00

274STBUSINESSDL078343PR-EZ203 SS032 110

Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			0.00
25 Aug 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 24633362 INTERNAL TRF		20,000.00	20,000.00
25 Aug 2019	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020800583648 REFERENCE NUMBER 26382362	20,000.00		0.00
17 Sep 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 32813342 INTERNAL TRF		19,000.00	19,000.00
17 Sep 2019	BPAY DEBIT VIA INTERNET vanguard invest 032400691913 REFERENCE NUMBER 5122340	19,000.00		0.00
26 Sep 2019	DIRECT CREDIT CBA FNL DIV 001231376473		374.22	374.22
26 Sep 2019	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 17449721 INT TRF	374.22		0.00
	CLOSING BALANCE			0.00



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Summary of Interest, Fees and Charges on this account for period 1 July 2019 - 30 September 2019

	This Period	1 July to date	Government:	This Period	1 July to date
Suncorp:					
Interest Paid	\$0.00	\$0.00	Government Duties/Taxes	\$0.00	
Interest Charged	\$0.00	\$0.00	Withholding Tax	\$0.00	
Bank Fees Charged	\$0.00		Other Financial Institutions:		
			ATM Operator Fee	\$0.00	

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MR B L AND MRS D K ELAND
ATF ELAND SUPERANNUATION FUND
24 LAMAUR ST
WARNER QLD 4500

Account Summary

Opening Balance	\$0.00
Total Withdrawals	\$5,001.58 -
Total Deposits	\$5,339.11 +
Closing Balance	\$337.53

BSB Number	484-799
Account Number	453354105
Statement Period	1/10/2019 - 31/12/2019

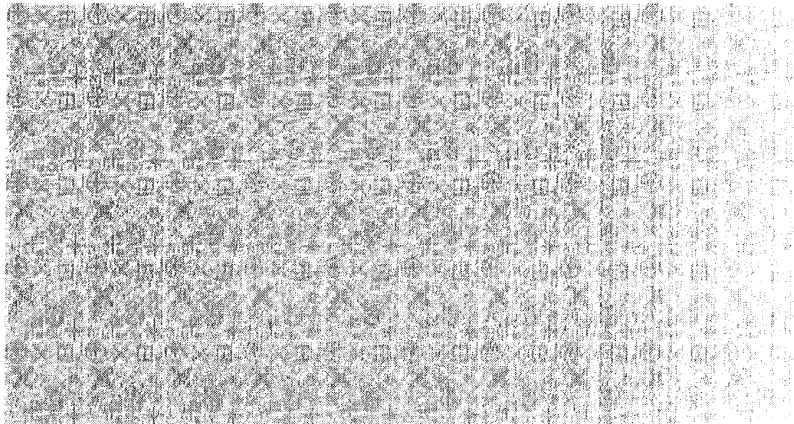
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Account Transactions

Date	Transaction Details	Withdrawal	Deposit	Balance
	Opening Balance			0.00
2 Oct 2019	BRANCH DEPOSIT Strathpine BHP DIV		807.29	807.29
2 Oct 2019	BRANCH DEPOSIT Strathpine WOODSIDE DIV		480.21	1,287.50
3 Oct 2019	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 85602330 INT TRF	900.00		387.50
4 Oct 2019	DIRECT CREDIT SuperChoice P/L PC031019-128561894		274.56	662.06
5 Oct 2019	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 58901361 INT TRF	662.06		0.00
7 Oct 2019	DIRECT CREDIT Vanguard Dist V6919131F001		150.32	150.32
	BALANCE CARRIED FORWARD			150.32

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Details are continued on the back of this page



Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			150.32
8 Oct 2019	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 41463280 INT TRF	150.32		0.00
8 Oct 2019	DIRECT CREDIT Vanguard Dist V00583648		789.20	789.20
9 Oct 2019	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 54713302 INT TRF	789.20		0.00
12 Oct 2019	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 17519322 INT TRF		2,500.00	2,500.00
12 Oct 2019	BPAY DEBIT VIA INTERNET TAX OFFICE PAYMENTS 743348907534460 REFERENCE NUMBER 69454321	2,500.00		0.00
31 Dec 2019	DIRECT CREDIT SuperChoice P/L PC301219-149639419		<i>DI Super</i> 337.53	337.53
	CLOSING BALANCE			337.53



036
MR B L AND MRS D K ELAND
ATF ELAND SUPERANNUATION FUND
24 LAMAUR ST
WARNER QLD 4500

BSB Number	484-799
Account Number	453354105
Statement Period	1/01/2020 - 31/03/2020

Account Summary	
Opening Balance	\$337.53
Total Withdrawals	\$195,072.41 -
Total Deposits	\$195,058.88+
Closing Balance	\$324.00

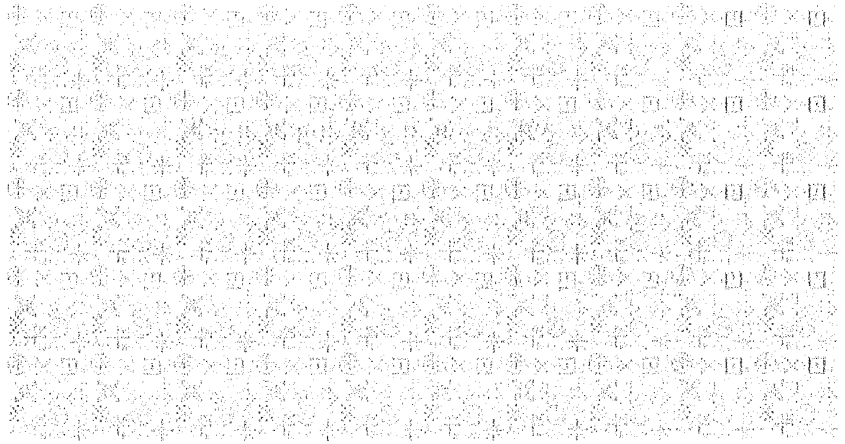
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Account Transactions

Date	Transaction Details	Withdrawal	Deposit	Balance
	Opening Balance			337.53
2 Jan 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 86968250 INT TRF	337.53		0.00
9 Jan 2020	DIRECT CREDIT Vanguard Dist V691913IF001		226.97	226.97
10 Jan 2020	DIRECT CREDIT Vanguard Dist V00583648		10.12	237.09
10 Jan 2020	DIRECT CREDIT Vanguard Dist V00583648		58.53	295.62
10 Jan 2020	DIRECT CREDIT Vanguard Dist V00583648		195.51	491.13
10 Jan 2020	DIRECT CREDIT Vanguard Dist V00583648		306.18	797.31
10 Jan 2020	DIRECT CREDIT Vanguard Dist V00583648		543.29	1,340.60
	BALANCE CARRIED FORWARD			1,340.60

092ST1BUSINESSDL000239R-EZ118 S4617 196

Details are continued on the back of this page



Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			1,340.60
10 Jan 2020	DIRECT CREDIT Vanguard Dist V00583648		579.80	1,920.40
10 Jan 2020	DIRECT CREDIT Vanguard Dist V00583648		872.29	2,792.69
12 Jan 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 88782800 INT TRF	2,792.69		0.00
15 Jan 2020	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 46006310 INT TRF		1,500.00	1,500.00
15 Jan 2020	BPAY DEBIT VIA INTERNET TAX OFFICE PAYMENTS 743348907534460 REFERENCE NUMBER 49887310	1,500.00		0.00
15 Jan 2020	DIRECT CREDIT BAIDEN ELAND and RCPT: 3X6K6WPQFV6G		13,000.00	13,000.00
15 Jan 2020	DIRECT CREDIT BAIDEN ELAND and RCPT: 3XM8R2SG24LJ		10,000.00	23,000.00
16 Jan 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 61901372 INT TRF	23,000.00		0.00
16 Jan 2020	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 21014371 INT TRF		24,000.00	24,000.00
16 Jan 2020	BPAY DEBIT VIA INTERNET vanguard invest 032400691913 REFERENCE NUMBER 22602382	20,000.00		4,000.00
17 Jan 2020	BPAY DEBIT VIA INTERNET vanguard invest REFERENCE NUMBER 84319	4,000.00		0.00
	BALANCE CARRIED FORWARD			0.00

092571BUSINESSDL08023PR-E218 S4617 186

Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			0.00
23 Jan 2020	INTERNET TRANSFER CREDIT FROM 607408498 REF NO 54024312 CONCES BAIDEN		25,000.00	25,000.00
23 Jan 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 90317312 INT TRF	25,000.00		0.00
4 Feb 2020	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 67839231 INTERNAL TRF		20,000.00	20,000.00
4 Feb 2020	BPAY DEBIT VIA INTERNET vanguard invest 032400691913 REFERENCE NUMBER 99726232	20,000.00		0.00
7 Feb 2020	INTERNET TRANSFER CREDIT FROM 607408510 REF NO 44743311 CON CONT BAIDEN		24,000.00	24,000.00
7 Feb 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 70349321 INT TRF	24,000.00		0.00
16 Feb 2020	DIRECT CREDIT ATO ATO006000011876492		1,352.00	1,352.00
16 Feb 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 24766480 INT TRF	1,352.00		0.00
4 Mar 2020	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 43521370 INT TRF		20,000.00	20,000.00
4 Mar 2020	BPAY DEBIT VIA INTERNET vanguard invest 032400691913 REFERENCE NUMBER 4657372	20,000.00		0.00
5 Mar 2020	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 56232751 INT TRF		20,000.00	20,000.00
5 Mar 2020	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020300583648 REFERENCE NUMBER 66043751	5,000.00		15,000.00
5 Mar 2020	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020100583648 REFERENCE NUMBER 47299750	12,750.00		2,250.00
5 Mar 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 55815752 INT TRF	2,250.00		0.00
	BALANCE CARRIED FORWARD			0.00



0925TIBUSINESSDL06029PR-EE2118 54616 196

Details are continued on the back of this page

Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			0.00
6 Mar 2020	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 51058401 INT TRF		20,000.00	20,000.00
6 Mar 2020	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020100583648 REFERENCE NUMBER 15384402	7,500.00		12,500.00
6 Mar 2020	BPAY DEBIT VIA INTERNET VANGUARD INVESTMENTS 020700583648 REFERENCE NUMBER 26524402	12,500.00		0.00
17 Mar 2020	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 26063310 INT TRF		11,634.57	11,634.57
17 Mar 2020	BPAY DEBIT VIA INTERNET TAX OFFICE PAYMENTS 551009236144084221 REFERENCE NUMBER 77990312	11,634.57		0.00
20 Mar 2020	DIRECT CREDIT WOODSIDE FIN19/00613684		749.85	749.85
20 Mar 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 7324632 INT TRF	749.85		0.00
24 Mar 2020	DIRECT CREDIT BHP GROUP DIV AI381/01131096		705.77	705.77
24 Mar 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 98892710 INT TRF	705.77		0.00
31 Mar 2020	DIRECT CREDIT CBA ITM DIV 001237695887		324.00	324.00
	CLOSING BALANCE			324.00

09/ST11BUSINESSDLO80/29PR-E2118 S4818 096

Summary of Interest, Fees and Charges on this account for period 1 January 2020 - 31 March 2020

	This Period	1 July to date	Government:	This Period	1 July to date
Suncorp:					
Interest Paid	\$0.00	\$0.00	Government Duties/Taxes	\$0.00	
Interest Charged	\$0.00	\$0.00	Withholding Tax	\$0.00	
Bank Fees Charged	\$0.00		Other Financial Institutions:		
			ATM Operator Fee	\$0.00	

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Please retain this statement for taxation purposes.

MR B L AND MRS D K ELAND
ATF ELAND SUPERANNUATION FUND
24 LAMAUR ST
WARNER QLD 4500

Account Summary

BSB Number	484-799
Account Number	453354105
Statement Period	1/04/2020 - 30/06/2020

Opening Balance	\$324.00
Total Withdrawals	\$36,433.90 -
Total Deposits	\$36,109.90+
Closing Balance	\$0.00

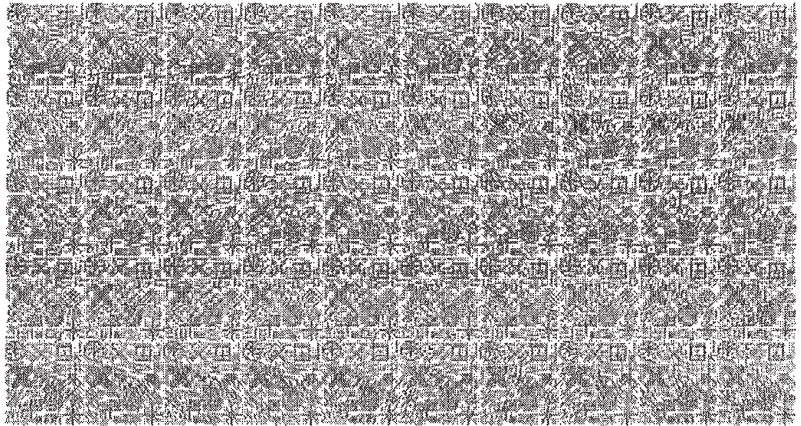


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Account Transactions

Date	Transaction Details	Withdrawal	Deposit	Balance
	Opening Balance			324.00
1 Apr 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 17651300 INT TRF	324.00		0.00
3 Apr 2020	DIRECT CREDIT SuperChoice P/L PC020420-155473801		313.98	313.98
6 Apr 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 25703250 INT TRF	313.98		0.00
7 Apr 2020	DIRECT CREDIT Vanguard Dist V691913IF001		364.77	364.77
8 Apr 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 71969291 INT TRF	364.77		0.00
8 Apr 2020	DIRECT CREDIT Vanguard Dist V00583648		16.35	16.35
	BALANCE CARRIED FORWARD			16.35

Details are continued on the back of this page



Account Transactions Continued

Date	Transaction Details	Withdrawal	Deposit	Balance
	BALANCE BROUGHT FORWARD			16.35
8 Apr 2020	DIRECT CREDIT Vanguard Dist V00583648		650.08	666.43
9 Apr 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 47749282 INT TRF	666.43		0.00
18 May 2020	INTERNET TRANSFER CREDIT FROM 453354156 REF NO 39752360 INT TRF		20,000.00	20,000.00
18 May 2020	BPAY DEBIT VIA INTERNET NAB SPP 150589900849245331 REFERENCE NUMBER 70754361	20,000.00		0.00
4 Jun 2020	DIRECT CREDIT NAB SPP REFUND NSPPA/00864391		14,679.60	14,679.60
5 Jun 2020	INTERNET EXTERNAL TRANSFER TO 124001 021374214 REF NO 49576362 INV 23371	3,850.00		10,829.60
5 Jun 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 71866361 INT TRF	10,829.60		0.00
22 Jun 2020	DIRECT CREDIT SuperChoice P/L PC180620-154216367		85.12	85.12
23 Jun 2020	INTERNET TRANSFER DEBIT TO 453354156 REFERENCE NO 49648410 INT TRF	85.12		0.00
	CLOSING BALANCE			0.00

Di Super

Fixed Term Deposit Interest Advice



.036
MR B & MRS D ELAND
ATF ELAND SUPERANNUATION FUND
24 LAMAUR ST
WARNER QLD 4500

BSB: 484-799 Account No: 170377104

Statement Period: 23 Feb 2020 - 4 Mar 2020

ACCOUNT INFORMATION:

Interest Earned Year to Date: \$13,750.00 ✓

Date	Transaction Details	Withdrawal	Deposit	Balance
	Opening Balance			500,000.00
4 Mar 2020	INTEREST		13,750.00	513,750.00
4 Mar 2020	INTEREST TFR TO 453354156	13,750.00		500,000.00
4 Mar 2020	CLOSING WITHDRAWAL TO INTERNAL A/C	500,000.00		0.00
	CLOSING BALANCE			0.00



Notes: Please check all entries on your statement and notify Suncorp Bank immediately of any errors or omissions. Should you have a query about your account please call 13 11 55.

Please retain this statement for taxation purposes.



Bank Reconciliation - Super Fund

Client Name:	Eland Superannuation Fund		
Client Code:	ELAN06	Period Ended:	30 June 2020
Partner/Manager:	MH / SA	Accountant:	Eddy Lee

Bank: <u>Suncorp (Term Deposit - Closed)</u>	Account No:	170377082
	BGL Code:	

AS AT

30/06/2020

Balance as per bank statement		\$0.00	
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add: Outstanding deposits		0.00	
		0.00	
		0.00	
		0.00	
		0.00	

less: Outstanding cheques

	Chq No	Code	Amount	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	

Reconciled Balance		\$0.00	
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453354105

Fixed Term Deposit Interest Advice



036
B & D ELAND
ATF ELAND SUPERANNUATION FUND
24 LAMAUR ST
WARNER QLD 4500

BSB: 484-799 Account No: 170377082

Statement Period: 5 Mar 2019 - 3 Aug 2019

ACCOUNT INFORMATION:

Interest Earned Year to Date: **\$5,481.50** ✓

Date	Transaction Details	Withdrawal	Deposit	Balance
	Opening Balance			0.00
5 Mar 2019	OPEN TFR		500,000.00	500,000.00
3 Aug 2019	INTEREST		5,481.50	505,481.50
3 Aug 2019	INTEREST TFR TO 453354156	5,481.50		500,000.00
3 Aug 2019	CLOSING WITHDRAWAL TO INTERNAL A/C	500,000.00		0.00
	CLOSING BALANCE			0.00



216STDL03744PR-E907 S1503 19005-

Notes: Please check all entries on your statement and notify Suncorp Bank immediately of any errors or omissions. Should you have a query about your account please call 13 11 55.

Please retain this statement for taxation purposes.

Eland Superannuation Fund

Distribution Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Non Primary Production Income (A) * ₁					Distributed Capital Gains (B) * ₂					Foreign Income * ₃		Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * ₆	
Units in Unlisted Unit Trusts (Australian)																
VAN0010AU Vanguard Index Australian Shares Fund																
30/06/2020	1,818.08	922.73	169.13	91.06	542.72	491.13	S	245.57			35.03	2.65			(136.57)	2,254.45
	1,818.08	922.73	169.13	91.06	542.72	491.13		245.57			35.03	2.65			(136.57)	2,254.45
	<i>Net Cash Distribution:</i>		1,818.08													
VAN0011AU Vanguard Index International Shares Fund																
30/06/2020	513.85			0.54		368.25	S	184.13			61.43	14.18			(100.50)	444.40
	513.85			0.54		368.25		184.13			61.43	14.18			(100.50)	444.40
	<i>Net Cash Distribution:</i>		513.85													
VAN0012AU Vanguard Index Australian Property Securities Fund																
30/06/2020	1,968.23	61.09	15.26	697.59	50.17	389.23	S	194.61			42.08	15.33			568.37	1,270.75
	1,968.23	61.09	15.26	697.59	50.17	389.23		194.61			42.08	15.33			568.37	1,270.75
	<i>Net Cash Distribution:</i>		1,968.23													
VAN0014AU Vanguard Lifestrategy Growth Fund																
30/06/2020	980.17	70.72	15.01	47.32	54.95	612.01	S	306.01			87.88	13.09			(158.78)	900.98
	980.17	70.72	15.01	47.32	54.95	612.01		306.01			87.88	13.09			(158.78)	900.98
	<i>Net Cash Distribution:</i>		980.17													
VAN0017AU Vanguard High Yield Australian Shares Fund																
30/06/2020	2,079.49	1,442.26	166.21	24.60	765.40	51.69	S	25.85							368.88	2,450.16

Eland Superannuation Fund

Distribution Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Non Primary Production Income (A) * ₁					Distributed Capital Gains (B) * ₂					Foreign Income * ₃		Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * ₆	
	2,079.49	1,442.26	166.21	24.60	765.40	51.69		25.85							368.88	2,450.16
<i>Net Cash Distribution:</i>		<i>2,079.49</i>														
VAN0042AU Vanguard Diversified Bnd Indx Fund																
30/06/2020	2,774.14			1,886.19			S				1,243.08	21.15			(355.13)	3,150.42
	2,774.14			1,886.19							1,243.08	21.15			(355.13)	3,150.42
<i>Net Cash Distribution:</i>		<i>2,774.14</i>														
VAN0100AU Vanguard Investor Cash Plus Fund																
30/06/2020	53.51			30.02			S				19.69				3.80	49.71
	53.51			30.02							19.69				3.80	49.71
<i>Net Cash Distribution:</i>		<i>53.51</i>														
VAN0107AU Vanguard Index Hedged International Shares Fund																
30/06/2020	146.56					168.17	S	84.09							(105.70)	168.17
	146.56					168.17		84.09							(105.70)	168.17
<i>Net Cash Distribution:</i>		<i>146.56</i>														
VAN0124AU Vanguard Lifestrategy Balanced Fund																
30/06/2020	1,943.19	145.13	31.62	207.41	118.32	1,191.45	S	595.73			250.95	29.82			(479.10)	1,974.70
	1,943.19	145.13	31.62	207.41	118.32	1,191.45		595.73			250.95	29.82			(479.10)	1,974.70
<i>Net Cash Distribution:</i>		<i>1,943.19</i>														
	12,277.22	2,641.93	397.23	2,984.73	1,531.56	3,271.93		1,635.99			1,740.14	96.22			(394.73)	12,663.74

Eland Superannuation Fund

Distribution Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Non Primary Production Income (A) * ₁				Distributed Capital Gains (B) * ₂				Foreign Income * ₃		Non-Assessable			Taxable Income		
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt		Tax Free	Tax Deferred / AMIT * ₆
TOTAL	12,277.22	2,641.93	397.23	2,984.73	1,531.56	3,271.93		1,635.99			1,740.14	96.22			(394.73)	12,663.74
Total Distributed Gains																
Discount Rate		Discounted	Gross													
Superfund 1/3		3,271.93	4,907.92													
Individual 50%(I)		0.00	0.00													
Total		3,271.93	4,907.92													

*₁ Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits * ₇	Franking Credits	Total Including Credits
11M Gross trust distributions	2,641.93	397.23	2,984.73		6,023.89	1,531.56	7,555.45

*₂ Forms part of the Net Capital Gains calculation for Tax Label 11A.

*₃ Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

*₄ Taxable Income is designed to match Tax Statement provided by Fund Manager.

Taxable Income in the SMSF Annual Return will be different due to application of Capital Losses in Net Capital Gain calculation and application of different discount method.

*₅ This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.

*₆ AMIT cost base net increase is reflected as negative amount i.e. negative tax deferred and AMIT cost base net decrease is reflected as positive amount i.e. positive tax deferred.

*₇ Sum of Income Before Credits reconciles with Taxable Trust Distributions in Statement of Taxable Income.

^ Variance between Payment Received and Net Cash Distribution.



Investor Number: V00583648

**VANGUARD® HIGH YIELD AUSTRALIAN SHARES FUND
AMMA TAX STATEMENT - Year Ended 30 June 2020**

Components of Attribution

	Cash Distribution	Tax Paid / Offset	Tax Attributions
<u>Australian Income</u>			
Unfranked distributions	\$90.51		\$79.15
Unfranked CFI distributions	\$86.70		\$87.06
Interest - subject to non resident WHT	\$20.57		\$11.43
Interest - not subject to non resident	\$0.00		\$0.00
Other income	\$16.87		\$13.17
Non-Primary Production Income	\$214.65		\$190.81
Franked Distributions	\$1,435.60	\$765.40 ✓	\$2,207.66 ✓
<u>Capital Gains</u>			
Discount capital gain TAP	\$0.00		\$0.00
Discount capital gain NTAP	\$214.62		\$38.77
Capital gains - other method TAP	\$0.00		\$0.00
Capital gains - other method NTAP	\$0.00		\$0.00
Net Capital Gain	\$214.62		\$38.77
AMIT CGT gross up amount			\$38.77 ✓
Other capital gains distribution	\$214.62		
Total Current Year Capital Gains	\$429.24		\$77.54
<u>Foreign Income</u>			
Assessable Foreign Source Income	\$0.00	\$0.00	\$0.00
<u>Other Non-assessable Amounts</u>			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		
Other non-attributable amounts	\$0.00		
Gross Amount	\$2,079.49		\$2,476.01
AMIT cost base net amount			
- excess (Reduce cost base)			\$368.88 ✓
- shortfall (Increase cost base)			\$0.00
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- interest / dividend amounts withheld	\$0.00		
- fund payment amounts withheld	\$0.00		
Less other expenses	\$0.00		
Add management fee rebate	\$0.00		
Net cash distribution	\$2,079.49 ✓		



Investor Number: V00583648

**VANGUARD® INDEX AUSTRALIAN PROPERTY SECURITIES FUND
AMMA TAX STATEMENT - Year Ended 30 June 2020**

Components of Attribution

	Cash Distribution	Tax Paid / Offset	Tax Attributions
<u>Australian Income</u>			
Unfranked distributions	\$14.66		\$14.89
Unfranked CFI distributions	\$0.38		\$0.37
Interest - subject to non resident WHT	\$61.77		\$54.37
Interest - not subject to non resident	\$0.07		\$0.07
Other income	\$644.03		\$643.15
Non-Primary Production Income	\$720.91		\$712.85
Franked Distributions	\$44.36	\$50.17 ✓	\$111.26 ✓
<u>Capital Gains</u>			
Discount capital gain TAP	\$14.48		\$0.00
Discount capital gain NTAP	\$550.30		\$291.92
Capital gains - other method TAP	\$0.00		\$0.00
Capital gains - other method NTAP	\$0.00		\$0.00
Net Capital Gain	\$564.78		\$291.92 ✓
AMIT CGT gross up amount			\$291.92
Other capital gains distribution	\$564.78		
Total Current Year Capital Gains	\$1,129.56		\$583.84
<u>Foreign Income</u>			
Assessable Foreign Source Income	\$73.22	\$15.33 ✓	\$57.41 ✓
<u>Other Non-assessable Amounts</u>			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		
Other non-attributable amounts	\$0.00		
Gross Amount	\$1,968.05		\$1,465.36
AMIT cost base net amount			
- excess (Reduce cost base)			\$568.19
- shortfall (Increase cost base)			\$0.00
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- interest / dividend amounts withheld	\$0.00		
- fund payment amounts withheld	\$0.00		
Less other expenses	\$0.00		
Add management fee rebate	\$0.18		
Net cash distribution	\$1,968.23 ✓		



Investor Number: V00583648

**VANGUARD® INDEX AUSTRALIAN SHARES FUND
AMMA TAX STATEMENT - Year Ended 30 June 2020**

Components of Attribution

	Cash Distribution	Tax Paid / Offset	Tax Attributions
<u>Australian Income</u>			
Unfranked distributions	\$54.98		\$44.99
Unfranked CFI distributions	\$122.83		\$124.14
Interest - subject to non resident WHT	\$15.48		\$14.64
Interest - not subject to non resident	\$0.01		\$0.01
Other income	\$78.25		\$76.41
Non-Primary Production Income	\$271.55		\$260.19
Franked Distributions	\$909.81	\$542.72 ✓	\$1,465.45 ✓
<u>Capital Gains</u>			
Discount capital gain TAP	\$0.00		\$0.00
Discount capital gain NTAP	\$298.83		\$368.35
Capital gains - other method TAP	\$0.00		\$0.00
Capital gains - other method NTAP	\$0.00		\$0.00
Net Capital Gain	\$298.83		\$368.35
AMIT CGT gross up amount			\$368.35
Other capital gains distribution	\$298.83		
Total Current Year Capital Gains	\$597.66		\$736.70 ✓
<u>Foreign Income</u>			
Assessable Foreign Source Income	\$39.06	\$2.65 ✓	\$37.68 ✓
<u>Other Non-assessable Amounts</u>			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		
Other non-attributable amounts	\$0.00		
Gross Amount	\$1,818.08		\$2,500.02
AMIT cost base net amount			
- excess (Reduce cost base)			\$0.00
- shortfall (Increase cost base)			\$136.57
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- interest / dividend amounts withheld	\$0.00		
- fund payment amounts withheld	\$0.00		
Less other expenses	\$0.00		
Add management fee rebate	\$0.00		
Net cash distribution	\$1,818.08 ✓		



Vanguard®

Investor Number: V00583648

**VANGUARD® INDEX HEDGED INTERNATIONAL SHARES FUND
AMMA TAX STATEMENT - Year Ended 30 June 2020**

Components of Attribution

	Cash Distribution	Tax Paid / Offset	Tax Attributions
<u>Australian Income</u>			
Unfranked distributions	\$0.00		\$0.00
Unfranked CFI distributions	\$0.00		\$0.00
Interest - subject to non resident WHT	\$0.00		\$0.00
Interest - not subject to non resident	\$0.00		\$0.00
Other income	\$0.00		\$0.00
Non-Primary Production Income	\$0.00		\$0.00
Franked Distributions	\$0.00	\$0.00	\$0.00
<u>Capital Gains</u>			
Discount capital gain TAP	\$0.00		\$0.00
Discount capital gain NTAP	\$73.28		\$126.13
Capital gains - other method TAP	\$0.00		\$0.00
Capital gains - other method NTAP	\$0.00		\$0.00
Net Capital Gain	\$73.28		\$126.13
AMIT CGT gross up amount			\$126.13
Other capital gains distribution	\$73.28		
Total Current Year Capital Gains	\$146.56		\$252.26
<u>Foreign Income</u>			
Assessable Foreign Source Income	\$0.00	\$0.00	\$0.00
<u>Other Non-assessable Amounts</u>			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		
Other non-attributable amounts	\$0.00		
Gross Amount	\$146.56		\$252.26
AMIT cost base net amount			
- excess (Reduce cost base)			\$0.00
- shortfall (Increase cost base)			\$105.70
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- interest / dividend amounts withheld	\$0.00		
- fund payment amounts withheld	\$0.00		
Less other expenses	\$0.00		
Add management fee rebate	\$0.00		
Net cash distribution	\$146.56		





Investor Number: V00583648

**VANGUARD® INDEX INTERNATIONAL SHARES FUND
AMMA TAX STATEMENT - Year Ended 30 June 2020**

Components of Attribution

	Cash Distribution	Tax Paid / Offset	Tax Attributions
<u>Australian Income</u>			
Unfranked distributions	\$0.00		\$0.00
Unfranked CFI distributions	\$0.00		\$0.00
Interest - subject to non resident WHT	\$0.07		\$0.07
Interest - not subject to non resident	\$0.00		\$0.00
Other income	\$0.90		\$0.47
Non-Primary Production Income	\$0.97		\$0.54
Franked Distributions	\$0.00	\$0.00	\$0.00
<u>Capital Gains</u>			
Discount capital gain TAP	\$0.00		\$0.00
Discount capital gain NTAP	\$226.58		\$276.19
Capital gains - other method TAP	\$0.00		\$0.00
Capital gains - other method NTAP	\$0.00		\$0.00
Net Capital Gain	\$226.58		\$276.19
AMIT CGT gross up amount			\$276.19
Other capital gains distribution	\$226.58		
Total Current Year Capital Gains	\$453.16		\$552.38
<u>Foreign Income</u>			
Assessable Foreign Source Income	\$59.72	\$14.18	\$75.61
<u>Other Non-assessable Amounts</u>			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		
Other non-attributable amounts	\$0.00		
Gross Amount	\$513.85		\$628.53
AMIT cost base net amount			
- excess (Reduce cost base)			\$0.00
- shortfall (Increase cost base)			\$100.50
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- interest / dividend amounts withheld	\$0.00		
- fund payment amounts withheld	\$0.00		
Less other expenses	\$0.00		
Add management fee rebate	\$0.00		
Net cash distribution	\$513.85		

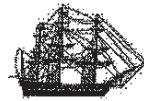


Investor Number: V00583648

**VANGUARD® INVESTOR CASH PLUS FUND
AMMA TAX STATEMENT - Year Ended 30 June 2020**

Components of Attribution

	Cash Distribution	Tax Paid / Offset	Tax Attributions
<u>Australian Income</u>			
Unfranked distributions	\$0.00		\$0.00
Unfranked CFI distributions	\$0.00		\$0.00
Interest - subject to non resident WHT	\$0.13		\$0.13
Interest - not subject to non resident	\$32.94		\$29.89
Other income	\$0.00		\$0.00
Non-Primary Production Income	\$33.07		\$30.02
Franked Distributions	\$0.00	\$0.00	\$0.00
<u>Capital Gains</u>			
Discount capital gain TAP	\$0.00		\$0.00
Discount capital gain NTAP	\$0.00		\$0.00
Capital gains - other method TAP	\$0.00		\$0.00
Capital gains - other method NTAP	\$0.00		\$0.00
Net Capital Gain	\$0.00		\$0.00
AMIT CGT gross up amount			\$0.00
Other capital gains distribution	\$0.00		
Total Current Year Capital Gains	\$0.00		\$0.00
<u>Foreign Income</u>			
Assessable Foreign Source Income	\$20.44	\$0.00	\$19.69
<u>Other Non-assessable Amounts</u>			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		
Other non-attributable amounts	\$0.00		
Gross Amount	\$53.51		\$49.71
AMIT cost base net amount			
- excess (Reduce cost base)			\$3.80
- shortfall (Increase cost base)			\$0.00
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- interest / dividend amounts withheld	\$0.00		
- fund payment amounts withheld	\$0.00		
Less other expenses	\$0.00		
Add management fee rebate	\$0.00		
Net cash distribution	\$53.51		



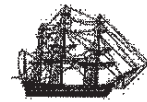
Vanguard®

Investor Number: V00583648

**VANGUARD® LIFESTRATEGY BALANCED FUND
AMMA TAX STATEMENT - Year Ended 30 June 2020**

Components of Attribution

	Cash Distribution	Tax Paid / Offset	Tax Attributions
<u>Australian Income</u>			
Unfranked distributions	\$10.34		\$10.57
Unfranked CFI distributions	\$20.39		\$21.05
Interest - subject to non resident WHT	\$5.58		\$5.91
Interest - not subject to non resident	\$132.18		\$138.77
Other income	\$48.75		\$62.73
Non-Primary Production Income	\$217.24		\$239.03
Franked Distributions	\$137.65	\$118.32 ✓	\$263.45 ✓
<u>Capital Gains</u>			
Discount capital gain TAP	\$0.00		\$0.00
Discount capital gain NTAP	\$681.32		\$893.59
Capital gains - other method TAP	\$0.00		\$0.00
Capital gains - other method NTAP	\$0.00		\$0.00
Net Capital Gain	\$681.32		\$893.59
AMIT CGT gross up amount			\$893.59
Other capital gains distribution	\$681.32		
Total Current Year Capital Gains	\$1,362.64		\$1,787.18 ✓
<u>Foreign Income</u>			
Assessable Foreign Source Income	\$225.19	\$29.82 ✓	\$280.30 ✓
<u>Other Non-assessable Amounts</u>			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		
Other non-attributable amounts	\$0.00		
Gross Amount	\$1,942.72		\$2,569.96
AMIT cost base net amount			
- excess (Reduce cost base)			\$0.00
- shortfall (Increase cost base)			\$479.10 ✓
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- interest / dividend amounts withheld	\$0.00		
- fund payment amounts withheld	\$0.00		
Less other expenses	\$0.00		
Add management fee rebate	\$0.47		
Net cash distribution	\$1,943.19 ✓		



Vanguard®

Investor Number: V00583648

**VANGUARD® LIFESTRATEGY GROWTH FUND
AMMA TAX STATEMENT - Year Ended 30 June 2020**

Components of Attribution

	Cash Distribution	Tax Paid / Offset	Tax Attributions
<u>Australian Income</u>			
Unfranked distributions	\$5.09		\$5.11
Unfranked CFI distributions	\$9.68		\$9.90
Interest - subject to non resident WHT	\$1.93		\$2.00
Interest - not subject to non resident	\$27.04		\$28.35
Other income	\$14.20		\$16.97
Non-Primary Production Income	\$57.94		\$62.33
Franked Distributions	\$68.28	\$54.95 ✓	\$125.67 ✓
<u>Capital Gains</u>			
Discount capital gain TAP	\$0.00		\$0.00
Discount capital gain NTAP	\$385.92		\$459.01
Capital gains - other method TAP	\$0.00		\$0.00
Capital gains - other method NTAP	\$0.00		\$0.00
Net Capital Gain	\$385.92		\$459.01
AMIT CGT gross up amount			\$459.01
Other capital gains distribution	\$385.92		
Total Current Year Capital Gains	\$771.84		\$918.02 ✓
<u>Foreign Income</u>			
Assessable Foreign Source Income	\$82.11	\$13.09 ✓	\$100.97 ✓
<u>Other Non-assessable Amounts</u>			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		
Other non-attributable amounts	\$0.00		
Gross Amount	\$980.17		\$1,206.99
AMIT cost base net amount			
- excess (Reduce cost base)			\$0.00
- shortfall (Increase cost base)			\$158.78 ✓
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- interest / dividend amounts withheld	\$0.00		
- fund payment amounts withheld	\$0.00		
Less other expenses	\$0.00		
Add management fee rebate	\$0.00		
Net cash distribution	\$980.17 ✓		

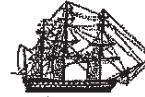


Investor Number: V00583648

If you have any queries regarding your AMMA statement please contact Vanguard Client Services on 1300 655 101 Mon-Fri 8am to 6pm.

Vanguard has a dispute resolution process for resolving complaints. If you have a complaint please contact Client Services on 1300 655 101 or write to our Client Services Manager and we will respond as soon as possible (and always within 45 days). If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority.
Website: www.afca.org.au or Email: info@afca.org.au or Telephone: 1800 931 678 (free call) or in writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

Wholesale Fund
2020 TAX STATEMENT



Vanguard®

Level 13
130 Lonsdale Street
Melbourne VIC 3000
Australia
Phone: +61 3 8888 3888
Fax: +61 1300 765 712
vanguard.com.au

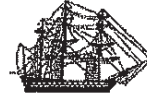
MR B L & MRS D K ELAND
ATF THE ELAND SUPERANNUATION FUND
24 LAMAU STREET
WARNER QLD 4500

Page 1 of 2

VANGUARD DIVERSIFIED BOND INDEX FUND
AMMA TAX STATEMENT - Year Ended 30 June 2020

Investor Number: V691913IF001
TFN Status: Supplied
Investor Name: MR BAIDEN LESLIE & MRS DIANA KAY ELAND ATF THE ELAND SUPERANNUATION FUND

<u>Components of Attribution</u>	Cash Distribution	Tax Paid / Offset	Tax Attribution
<u>Australian Income</u>			
Unfranked distributions	\$0.00		\$0.00
Unfranked CFI distributions	\$0.00		\$0.00
Interest - subject to non resident WHT	\$32.06		\$34.33
Interest - not subject to non resident WHT	\$1,309.09		\$1,354.06
Other income	\$360.98		\$497.80
Non-Primary Production Income	\$1,702.13		\$1,886.19 ✓
Franked Distributions	\$0.00	\$0.00	\$0.00
<u>Capital Gains</u>			
Discount capital gain TAP	\$0.00		\$0.00
Discount capital gain NTAP	\$0.00		\$0.00
Capital gains - other method TAP	\$0.00		\$0.00
Capital gains - other method NTAP	\$0.00		\$0.00
Net Capital Gain	\$0.00		\$0.00
AMIT CGT gross up amount			\$0.00
Other capital gains distribution	\$0.00		\$0.00
Total Current Year Capital Gains	\$0.00		\$0.00
<u>Foreign Income</u>			
Assessable Foreign Source Income	\$1,072.01	\$21.15 ✓	\$1,264.23 ✓



Vanguard®

Investor Number: V691913IF001

Page 2 of 2

VANGUARD DIVERSIFIED BOND INDEX FUND
AMMA TAX STATEMENT - Year Ended 30 June 2020

<u>Other Non-assessable Amounts</u>		
Non-assessable non-exempt amount	\$0.00	\$0.00
Net exempt income	\$0.00	
Other non-attributable amounts	\$0.00	
Gross Amount	\$2,774.14	\$3,150.42
AMIT cost base net amount		
- excess (Reduce cost base)		\$0.00
- shortfall (Increase cost base)		\$355.13
Less TFN amounts withheld	\$0.00	
Less non-resident withholding tax		
- interest / dividend amounts withheld	\$0.00	
- fund payment amounts withheld	\$0.00	
Less other expenses	\$0.00	
Net Cash Distribution	\$2,774.14	

Throughout the year, \$360.98 included in the Net Cash Distribution was classified as fund payment amounts.

Vanguard has a dispute resolution process for resolving complaints. If you have a complaint please contact Client Services on 1300 655 101 or write to our Client Services Manager and we will respond as soon as possible (and always within 45 days).

If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority.

Website: www.afca.org.au or Email: info@afca.org.au or Telephone: 1800 931 678 (free call) or in writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

Please retain this statement for income tax purposes.

This statement constitutes a payment summary for the purposes of subdivision 12-H of Schedule 1 to the *Tax Administration Act 1953*.













If you have any queries regarding this advice, please ring Vanguard Client Services on 1300 655 102 from 8.00am to 6.00pm Monday to Friday, AEST time.

Printed: 10 July 2020

Eland Superannuation Fund

Dividend Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
Shares in Listed Companies (Australian)										
BHP.AX BHP Group Limited										
02/10/2019	 807.29	0.00	807.29	345.98						
24/03/2020	 705.77	0.00	705.77	302.47						
	 1,513.06	0.00	1,513.06	648.45						
CBA.AX Commonwealth Bank Of Australia.										
26/09/2019	 374.22	0.00	374.22	160.38						
31/03/2020	 324.00	0.00	324.00	138.86						
	 698.22	0.00	698.22	299.24						
NAB.AX National Australia Bank Limited										
03/07/2019	 249.00	0.00	249.00	106.71						
12/12/2019	 1,083.15	0.00	1,083.15	464.21						
	 1,332.15	0.00	1,332.15	570.92						
WPL.AX Woodside Petroleum Ltd										
02/10/2019	 480.21	0.00	480.21	205.80						
20/03/2020	 749.85	0.00	749.85	321.36						
	 1,230.06	0.00	1,230.06	527.16						

Eland Superannuation Fund
Dividend Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Australian Income			Foreign Income			Withheld			
	Net Payment Received	Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
	4,773.49	0.00	4,773.49	2,045.77						
TOTAL	4,773.49	0.00	4,773.49	2,045.77						



Tax Return Reconciliation

	Totals	Tax Return Label
Unfranked	0.00	J
Franked Dividends	4,773.49	K
Franking Credits	2,045.77	L

24 march 2020



BHP Group Limited
ABN 49 004 028 077

127754 000 BHP
MR BAIDEN LESLIE ELAND &
MRS DIANA KAY ELAND
<ELAND SUPER FUND A/C>
24 LAMAUR STREET
WARNER QLD 4500

Update Your Details:

- www.computershare.com.au/investor
- (within Australia) 1300 656 780
(outside Australia) +61 3 9415 4020
- Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia

Your Shareholding

SHARE CLASS	HOLDER NUMBER
Ordinary Shares	HIN WITHHELD
TFN/ABN STATUS	DIRECT CREDIT REF NO
Quoted	1131096
RECORD DATE	PAYMENT DATE
6 March 2020	24 March 2020

You must keep this document for your tax records.

BHP Group Limited Shares

381st Dividend Payment - Dividend Statement & Direct Credit Advice

The statement below represents your interim dividend for the year ending 30 June 2020. This dividend is paid at the rate of 65 US cents (equivalent to 99.403579 Australian cents) per share on your holding of fully paid ordinary shares, registered in your name and entitled to participate as at the record date. This dividend has been franked in Australia at a rate of 100% and the company tax rate used to determine the franking credit is 30%. All amounts are in Australian dollars, except where indicated.

Caroline Cox
Group General Counsel and Company Secretary

Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Gross Payment
A99.403579 cents	710	A\$705.77	A\$0.00	A\$705.77
Net Payment				A\$705.77
Australian Franking Credit				A\$302.47



Your Payment Instruction

SUNCORP BANK LTD
BSB: 484-799
Account Number: XXXXXX05

Amount Deposited
A\$705.77

If payment cannot be made to the above instruction, you will be issued with a cheque in the same currency as the Amount Deposited.



BHP Group Limited
ABN 49 004 028 077



018683 036 BHP



MR BAIDEN LESLIE ELAND &
MRS DIANA KAY ELAND
<ELAND SUPER FUND A/C>
24 LAMAUR STREET
WARNER QLD 4500

25 Sept 2019
Update Your Details!



www.computershare.com.au/investor



(within Australia) 1300 656 780
(outside Australia) +61 3 9415 4020



Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia

Your Shareholding

SHARE CLASS	HOLDER NUMBER
Ordinary Shares	X 0064036904
TFN/ABN STATUS	CHEQUE NO.
Quoted	699245
RECORD DATE	PAYMENT DATE
6 September 2019	25 September 2019

You must keep this document for your tax records.

BHP Group Limited Shares

380th Dividend Payment - Dividend Statement & Cheque

The statement below represents your final dividend for the year ended 30 June 2019. This dividend is paid at the rate of 78 US cents (equivalent to A\$1.13702624) per share on your holding of fully paid ordinary shares, registered in your name and entitled to participate as at the record date. This dividend has been franked in Australia at a rate of 100% and the company tax rate used to determine the franking credit is 30%. All amounts are in Australian dollars.

Caroline Cox
Group General Counsel and Company Secretary

Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Gross Payment
A\$1.13702624	710	A\$807.29	A\$0.00	A\$807.29
Net Payment				A\$807.29
Australian Franking Credit				A\$345.98

251216_09_V3 251216_CN_AUS/018683/018683/1



Direct Credit - an easy way to receive your dividend!

Have you thought about having your dividend credited to your nominated bank account? To update your banking instructions, please log on to www.computershare.com.au/easyupdate/bhp

PLEASE BANK THIS CHEQUE PROMPTLY

31 March 2020

Payment Advice

CommonwealthBank



All Registry communications to:
Commonwealth Bank of Australia
Locked Bag A14, Sydney South, NSW, 1235
Telephone: 1800 022 440
ASX Code: **CBA**
Email: cba@linkmarketservices.com.au
Website: www.linkmarketservices.com.au

COMMONWEALTH BANK OF AUSTRALIA

ABN: 48 123 123 124

MR BAIDEN LESLIE ELAND & MRS DIANA KAY ELAND <ELAND
SUPER FUND A/C>
24 LAMAUR STREET
WARNER QLD
4500

DIVIDEND STATEMENT

Reference No.: X*****6904
Payment Date: 31 March 2020
Record Date: 20 February 2020

Security Description	Dividend Rate per Share	Participating Shares	Unfranked Amount	Franked Amount	Total Payment	Franking Credit
CBA - ORDINARY SHARES	\$2.00	162	\$0.00	\$324.00	\$324.00	\$138.86
		Less Withholding Tax			\$0.00	
		Net Amount			AUD 324.00	
		Represented By:				
		Direct Credit amount			AUD 324.00	

BANKING INSTRUCTIONS

The amount of AUD 324.00 was deposited to the bank account detailed below:

METWAY (SUNCORP-METWAY)

ELAND SUPERANNUATION FUND
BSB: 484-799 ACC: *****4105

DIRECT CREDIT REFERENCE NO.: 1237695887

FRANKING INFORMATION

Franked Rate per Share \$2.00
Franking Percentage 100%
Company Tax Rate 30%

New Zealand Imputation Credit in NZD

\$16.20

Attached to this dividend is a New Zealand Imputation Credit of NZ\$0.10 per share. The only Commonwealth Bank shareholders who may obtain benefits from the New Zealand Imputation Credits are New Zealand resident taxpayers who meet certain other requirements. If you require further information, we recommend you talk to your tax advisor or the New Zealand Inland Revenue Department.

For the avoidance of doubt, the offer of the Dividend Reinvestment Plan (DRP) to the public in New Zealand is made in compliance with Australian law and any code, rules or other requirements relating to the offer of the DRP in Australia.

The total amount together with the franking credit (if any) should be disclosed as assessable income in your Australian tax return.

Note: You may require this statement for taxation purposes. All investors should seek independent advice relevant to their own particular circumstances.

Please ensure your details are current by viewing and updating via the online service centre.

Payment Advice

26 Sept 2019



All Registry communications to:
Commonwealth Bank of Australia
Locked Bag A14, Sydney South, NSW, 1235
Telephone: 1800 022 440
ASX Code: **CBA**
Email: cba@linkmarketservices.com.au
Website: www.linkmarketservices.com.au

COMMONWEALTH BANK OF AUSTRALIA

ABN: 48 123 123 124

MR BAIDEN LESLIE ELAND & MRS DIANA KAY ELAND <ELAND
SUPER FUND A/C>
24 LAMAUR STREET
WARNER QLD
4500

DIVIDEND STATEMENT

Reference No.: X*****6904
Payment Date: 26 September 2019
Record Date: 15 August 2019

Security Description	Dividend Rate per Share	Participating Shares	Unfranked Amount	Franked Amount	Total Payment	Franking Credit
CBA - ORDINARY SHARES	\$2.31	162	\$0.00	\$374.22	\$374.22	\$160.38

Less Withholding Tax \$0.00

Net Amount AUD 374.22

Represented By:
Direct Credit amount AUD 374.22

BANKING INSTRUCTIONS

The amount of AUD 374.22 was deposited to the bank account detailed below:

METWAY (SUNCORP-METWAY)

ELAND SUPERANNUATION FUND
BSB: 484-799 ACC: *****4105

DIRECT CREDIT REFERENCE NO.: 1231376473

FRANKING INFORMATION

Franked Rate per Share \$2.31
Franking Percentage 100%
Company Tax Rate 30%

New Zealand Imputation Credit in NZD

\$16.20

Attached to this dividend is a New Zealand Imputation Credit of NZ\$0.10 per share. The only Commonwealth Bank shareholders who may obtain benefits from the New Zealand Imputation Credits are New Zealand resident taxpayers who meet certain other requirements. If you require further information, we recommend you talk to your tax advisor or the New Zealand Inland Revenue Department.

For the avoidance of doubt, the offer of the Dividend Reinvestment Plan (DRP) to the public in New Zealand is made in compliance with Australian law and any code, rules or other requirements relating to the offer of the DRP in Australia.

The total amount together with the franking credit (if any) should be disclosed as assessable income in your Australian tax return.

Note: You may require this statement for taxation purposes. All investors should seek independent advice relevant to their own particular circumstances.

Please ensure your details are current by viewing and updating via the online service centre.



NAB July 19

2019 Interim Dividend Statement

Need assistance?
www.nab.com.au/shareholder
 (in Australia) 1300 367 647
 (outside Australia) +61 3 9415 4299

053435
 000
 NAB
 MR BAIDEN LESLIE ELAND &
 MRS DIANA KAY ELAND
 <ELAND SUPER FUND A/C>
 24 LAMAUR STREET
 WARNER QLD 4500

Holder Identification Number (HIN)
 X0064036904

Summary of key information
 Payment Date 3 July 2019
 Record Date 15 May 2019
 TFN/ABN status Quoted
 ASX code NAB

Interim Dividend for the year ending 30 September 2019

The details below represent your participation in National Australia Bank's Dividend Reinvestment Plan (DRP) on shares registered in your name at the record date.

The dividend is 83 cents per ordinary share, franked to 100% at the relevant Australian Corporate Tax Rate of 30%.

Ordinary Shares	Price per Share*	Unfranked Amount	Franked Amount	Franking Credit	Shares Allotted
300	\$25.93	\$0.00	\$249.00	\$106.71	9

Dividend Summary

300 shares x 83 cents = \$249.00

*A discount of 1.5% has been applied to the price per share.

The allotment of shares issued under the DRP is set out on the reverse side of this statement.

Full details of the Dividend Package is available at www.nab.com.au/dividendpackage

Tax information

Australian resident shareholders

Franked Amount: This should be included in your assessable income.

Franking Credit: This may also need to be included in your assessable income. This amount may be available as a tax offset to reduce your income tax liability.

If you are unsure of the tax treatment of your dividend, please contact your accountant or taxation adviser.

Dividend Amount \$249.00

Dividend Reinvestment Plan (DRP)

Residual amount carried forward from 14 December 2018	\$0.00
Dividend amount participating in the DRP	\$249.00
Total amount for reinvestment	\$249.00
9 ordinary share/s allotted @ \$25.93 per share	\$233.37
Residual amount to be carried forward to the next dividend	\$15.63



XNAB DEC 19

2019 Final Dividend Statement

Need assistance?
www.nab.com.au/shareholder
 (in Australia) 1300 367 647
 (outside Australia) +61 3 9415 4299

054657
 000
 NAB
 MR BAIDEN LESLIE ELAND &
 MRS DIANA KAY ELAND
 <ELAND SUPER FUND A/C>
 24 LAMAUR STREET
 WARNER QLD 4500

Holder Identification Number (HIN)
 X0064036904

Summary of key information
 Payment Date 12 December 2019
 Record Date 15 November 2019
 TFN/ABN status Quoted
 ASX code NAB

Final Dividend for the year ended 30 September 2019

The details below represent your participation in National Australia Bank's Dividend Reinvestment Plan (DRP) on shares registered in your name at the record date.

The dividend is 83 cents per ordinary share, franked to 100% at the relevant Australian Corporate Tax Rate of 30%.

Ordinary Shares	Price per Share*	Unfranked Amount	Franked Amount	Franking Credit	Shares Allotted
1,305	\$25.79	\$0.00	\$1,083.15	\$464.21	42

Dividend Summary

✓ 1,305 shares x 83 cents = \$1,083.15

Dividend Amount **\$1,083.15**

*A discount of 1.5% has been applied to the price per share.

The allotment of shares issued under the DRP is set out on the reverse side of this statement.

Full details of the Dividend Package is available at www.nab.com.au/dividendpackage

Tax information

Australian resident shareholders

Franked Amount: This should be included in your assessable income.
Franking Credit: This may also need to be included in your assessable income. This amount may be available as a tax offset to reduce your income tax liability.

New Zealand tax resident shareholders

New Zealand tax law requires us to notify shareholders that New Zealand imputation credits have been attached to this dividend at a rate of NZ\$0.15 per share. These credits are only relevant for shareholders required to file a New Zealand income tax return.

The aggregate of the dividend amount together with the attached New Zealand imputation credits is NZ\$1,347.36.

If you are unsure of the tax treatment of your dividend, please contact your accountant or taxation adviser.

Dividend Reinvestment Plan (DRP)

Residual amount carried forward from 3 July 2019	\$15.63
Dividend amount participating in the DRP	\$1,083.15
Total amount for reinvestment	\$1,098.78
42 ordinary share/s allotted @ \$25.79 per share	\$1,083.18
Residual amount to be carried forward to the next dividend	\$15.60

20 March 2020



044388 000 WPL



MR BAIDEN LESLIE ELAND &
MRS DIANA KAY ELAND
<ELAND SUPER FUND A/C>
24 LAMAUR STREET
WARNER QLD 4500

Update Your Information:

www.investorcentre.com/wpl



Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia



1300 558 507 (within Australia)
+61 3 9415 4632 (outside Australia)



Holder Identification Number (HIN)

HIN WITHHELD

ASX Code	WPL
TFN/ABN Status	Quoted
Record Date	25 February 2020
Payment Date	20 March 2020
Direct Credit Reference No.	613684

DIVIDEND STATEMENT

The statement below represents your final dividend for the full year ended 31 December 2019. This dividend is paid at the rate of 55 US cents (equivalent to 83.131802 Australian cents) per share on your holding of fully paid ordinary shares, registered in your name and eligible as at the record date 25 February 2020.

This dividend is fully franked (100%) at the tax rate of 30%.

Class Description	Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Total Payment
Ordinary Shares	A\$0.83131802	902	A\$749.85	A\$0.00	A\$749.85
Net Payment					A\$749.85
Australian Franking Credit					A\$321.36



VIEW OR UPDATE YOUR SECURITY HOLDING DETAILS ONLINE

To view your security holding details please visit www.investorcentre.com/wpl. When in Investor Centre, log in using your SRN/HIN and postcode (if within Australia) or country (if outside Australia). For security purposes, if you wish to update your information you will be required to login as an existing user with your User ID and password or register as a new user and create a User ID and password.

Important Notes:

1. You should retain this statement to assist you in preparing your tax return.
2. If you require a replacement payment for any of your dividend payments, you may be charged a fee to cover the costs to reissue such payments.

YOUR PAYMENT INSTRUCTION

SUNCORP BANK LTD
BSB: 484-799 Account number: XXXXXXXX05

Amount Deposited
A\$749.85

If payment cannot be made to the above account, the dividend amount will be withheld pending receipt of your valid direct credit instructions.



20 Sept 2019

Update Your Information:

www.investorcentre.com/wpl



Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia



1300 558 507 (within Australia)
+61 3 9415 4632 (outside Australia)



Holder Identification Number (HIN)

X 0064036904

ASX Code WPL
TFN/ABN Status Quoted
Record Date 27 August 2019
Payment Date 20 September 2019
Cheque Number 101065



003035 000 WPL



MR BAIDEN LESLIE ELAND &
MRS DIANA KAY ELAND
<ELAND SUPER FUND A/C>
24 LAMAU STREET
WARNER QLD 4500

DIVIDEND STATEMENT

The statement below represents your interim dividend for the half year ended 30 June 2019. This dividend is paid at the rate of 36 US cents (equivalent to 53.238687 Australian cents) per share on your holding of fully paid ordinary shares, registered in your name and eligible as at the record date 27 August 2019. This dividend is fully franked (100%) at the tax rate of 30%.

Class Description	Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Total Payment
Ordinary Shares	A\$0.53238687	902	A\$480.21	A\$0.00	A\$480.21
Net Payment					A\$480.21
Australian Franking Credit					A\$205.80

Important Notes:

- You should retain this statement to assist you in preparing your tax return.
- If you require a replacement payment for any of your dividend payments, you may be charged a fee to cover the costs to reissue such payments. Woodside encourages you to register your bank account details with Computershare to allow for electronic payment. Please contact Computershare if you need to update your payment instructions.

Woodside Petroleum Ltd ABN 55 004 898 962

PLEASE BANK THIS CHEQUE PROMPTLY

916CR70158

254893_12_V4 254893_ORD_CHEQ/003035/006071



Tax History

◀ View:

BOQ, X*****6904 (MR BAIDEN LESLIE ELAND + MRS DIANA KAY ELAND <ELAND SUPER FUND A/C>)

Note: this tax history does not cover Employee Plan transactions. Please see Tax Statements for Employee Plan details.

Date range from (dd/mm/yyyy) to (dd/mm/yyyy)

Displaying Income & Tax History from 01 Jul 2019 to 30 Jun 2020

Payment Date	Issuer	HIN/SRN EMP ID	Payment Type	Franked Amount	Unfranked Amount	Gross Amount	W'holding Tax	Net Amount	Franking Credit
No records found									

Page 1 of 0

No records to view

Ask us now ^



Tax History

« View:

TAH, X*****6904 (MR BAIDEN LESLIE ELAND + MRS DIANA KAY ELAND <ELAND SUPER FUND A/C>)

Note: this tax history does not cover Employee Plan transactions. Please see Tax Statements for Employee Plan details.

Date range from (dd/mm/yyyy) to (dd/mm/yyyy)

Displaying Income & Tax History from 01 Jul 2019 to 30 Jun 2020

Payment Date	Issuer	HIN/SRN EMP ID	Payment Type	Franked Amount	Unfranked Amount	Gross Amount	W'holding Tax	Net Amount	Franking Credit
No records found									

Page of 0

No records to view

Ask us now ^

Statements & Documents

▼ **WESFARMERS LIMITED**

**Mr Baiden Leslie Eland + Mrs Diana Kay Eland <ELAND SUPER FUND>
X*****6904**

There are no records for this account matching the filter.

Trouble accessing PDFs? Please **Contact Us**

Eland Superannuation Fund

Realised Capital Gains Report

For the period: 1 July 2019 to 30 June 2020

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Units in Unlisted Unit Trusts (Australian)												
Vanguard High Yield Australian Shares Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77.54	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77.54	0.00	0.00
Vanguard Index Australian Property Securities Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	583.84	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	583.84	0.00	0.00
Vanguard Index Australian Shares Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	736.70	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	736.70	0.00	0.00
Vanguard Index Diversified Bond Fund												
25/08/2019	13/09/2019	16,891.89	20,000.00	19,650.34	(349.66)	20,000.00	20,000.00	0.00	0.00	0.00	0.00	(349.66)
24/08/2019	13/09/2019	16,891.89	20,000.00	19,650.34	(349.66)	20,000.00	20,000.00	0.00	0.00	0.00	0.00	(349.66)
23/08/2019	13/09/2019	16,917.61	20,000.00	19,680.26	(319.74)	20,000.00	20,000.00	0.00	0.00	0.00	0.00	(319.74)
08/08/2019	13/09/2019	7,664.79	9,000.00	8,916.45	(83.55)	9,000.00	9,000.00	0.00	0.00	0.00	0.00	(83.55)
07/08/2019	13/09/2019	8,515.71	10,000.00	9,906.33	(93.67)	10,000.00	10,000.00	0.00	0.00	0.00	0.00	(93.67)
03/08/2019	13/09/2019	4,265.84	5,000.00	4,962.45	(37.55)	5,000.00	5,000.00	0.00	0.00	0.00	0.00	(37.55)
05/07/2019	13/09/2019	4,761.90	5,500.00	5,539.52	39.52	5,500.00	5,500.00	0.00	0.00	0.00	39.52	0.00
18/04/2019	13/09/2019	6,706.60	7,500.00	7,801.79	301.79	7,503.25	7,503.25	0.00	0.00	0.00	298.53	0.00
06/03/2019	13/09/2019	9,017.94	10,000.00	10,490.57	490.57	10,004.38	10,004.38	0.00	0.00	0.00	486.19	0.00
		91,634.17	107,000.00	106,598.05	(401.95)	107,007.63	107,007.63	0.00	0.00	0.00	824.24	(1,233.83)

Eland Superannuation Fund

Realised Capital Gains Report

For the period: 1 July 2019 to 30 June 2020

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Units in Unlisted Unit Trusts (Australian)												
Vanguard Index Hedged International Shares Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	252.26	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	252.26	0.00	0.00
Vanguard Index International Shares Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	552.38	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	552.38	0.00	0.00
Vanguard Lifestrategy Balanced Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,787.18	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,787.18	0.00	0.00
Vanguard Lifestrategy Growth Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	918.02	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	918.02	0.00	0.00
		91,634.17	107,000.00	106,598.05	(401.95)	107,007.63	107,007.63	0.00	0.00	4,907.92	824.24	(1,233.83)
		91,634.17	107,000.00	106,598.05	(401.95)	107,007.63	107,007.63	0.00	0.00	4,907.92	824.24	(1,233.83)

\$2,998.89 net CG



Eland Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
A - Net capital gain				
				2,998.88
Sub-Total				2,998.88
Ignore Cents				0.88
Total				2,998.00
B - Income - Gross rent and other leasing and hiring income				
	16/09/2019	28000/LEONARD2-7	2/7 Leonard Crescent, Brendale	2,130.00
Sub-Total				2,130.00
Ignore Cents				0.00
Total				2,130.00
C - Income - Gross interest				
	04/07/2019	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	440.78
	09/07/2019	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	1,296.43
	30/07/2019	25000/SuncorpWealthCash 452861380	Suncorp Wealth Cash Management Acc	1.15
	31/07/2019	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	0.14
	03/08/2019	25000/uncorpFixedTermD2	Suncorp Fixed Term Deposit 170377082	5,481.50
	22/08/2019	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	1,490.90
	30/08/2019	25000/SuncorpWealthCash 452861380	Suncorp Wealth Cash Management Acc	0.86
	31/08/2019	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	30.24
	05/09/2019	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	658.90
	15/09/2019	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	461.00
	30/09/2019	25000/SuncorpWealthCash 452861380	Suncorp Wealth Cash Management Acc	0.01
	30/09/2019	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	0.70
	10/10/2019	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	214.42
	31/10/2019	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	0.80
	30/11/2019	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	0.39
	05/12/2019	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	313.02
	31/12/2019	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	0.07
	31/01/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	5.13
	04/02/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	3,117.12
	23/02/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	296.50
	29/02/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	3.21
	04/03/2020	25000/uncorpFixedTermD1	Suncorp Fixed Term Deposit 170377104	13,750.00
	06/03/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	472.08

Eland Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
C - Income - Gross interest				
	06/03/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	114.96
	16/03/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	510.14
	17/03/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	51.80
	31/03/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	5.83
	08/04/2020	25000/SuncorpWealthCash 452861380	Suncorp Wealth Cash Management Acc	16.35
	11/04/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	403.03
	30/04/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	5.56
	31/05/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	4.66
	28/06/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	77.40
	30/06/2020	25000/SuncorpWealthCash 452861380	Suncorp Wealth Cash Management Acc	0.10
	30/06/2020	25000/SuncorpBusinessSa v1	Suncorp Business Saver Acc 453354156	0.75
	30/06/2020	25000/SuncorpWealthCash 452861380	Suncorp Wealth Cash Management Acc	0.83
Sub-Total				29,226.76
Ignore Cents				0.76
Total				29,226.00
D1 - Income - Gross foreign income				
	30/06/2020	23800/VAN0012AU	Vanguard Index Australian Property Securities Fund	57.41
	30/06/2020	23800/VAN0010AU	Vanguard Index Australian Shares Fund	37.68
	30/06/2020	23800/VAN0011AU	Vanguard Index International Shares Fund	75.61
	30/06/2020	23800/VAN0100AU	Vanguard Investor Cash Plus Fund	19.69
	30/06/2020	23800/VAN0124AU	Vanguard Lifestrategy Balanced Fund	280.77
	30/06/2020	23800/VAN0014AU	Vanguard Lifestrategy Growth Fund	100.97
	30/06/2020	23800/VAN0042AU	Vanguard Diversified Bnd Indx Fund	1,264.23
Sub-Total				1,836.36
Ignore Cents				0.36
Total				1,836.00
D - Income - Net foreign income				
	30/06/2020	23800/VAN0012AU	Vanguard Index Australian Property Securities Fund	57.41
	30/06/2020	23800/VAN0010AU	Vanguard Index Australian Shares Fund	37.68
	30/06/2020	23800/VAN0011AU	Vanguard Index International Shares Fund	75.61
	30/06/2020	23800/VAN0100AU	Vanguard Investor Cash Plus Fund	19.69
	30/06/2020	23800/VAN0124AU	Vanguard Lifestrategy Balanced Fund	280.77
	30/06/2020	23800/VAN0014AU	Vanguard Lifestrategy Growth Fund	100.97
	30/06/2020	23800/VAN0042AU	Vanguard Diversified Bnd Indx Fund	1,264.23

Eland Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
D - Income - Net foreign income				
Sub-Total				1,836.36
Ignore Cents				0.36
Total				1,836.00
K - Franked dividend amount				
	03/07/2019	23900/NAB.AX	National Australia Bank Limited	249.00
	26/09/2019	23900/CBA.AX	Commonwealth Bank Of Australia.	374.22
	02/10/2019	23900/WPL.AX	Woodside Petroleum Ltd	480.21
	02/10/2019	23900/BHP.AX	BHP Group Limited	807.29
	12/12/2019	23900/NAB.AX	National Australia Bank Limited	1,083.15
	20/03/2020	23900/WPL.AX	Woodside Petroleum Ltd	749.85
	24/03/2020	23900/BHP.AX	BHP Group Limited	705.77
	31/03/2020	23900/CBA.AX	Commonwealth Bank Of Australia.	324.00
Sub-Total				4,773.49
Ignore Cents				0.49
Total				4,773.00
L - Income - Dividend franking credit				
	03/07/2019	23900/NAB.AX	National Australia Bank Limited	106.71
	26/09/2019	23900/CBA.AX	Commonwealth Bank Of Australia.	160.38
	02/10/2019	23900/WPL.AX	Woodside Petroleum Ltd	205.80
	02/10/2019	23900/BHP.AX	BHP Group Limited	345.98
	12/12/2019	23900/NAB.AX	National Australia Bank Limited	464.21
	20/03/2020	23900/WPL.AX	Woodside Petroleum Ltd	321.36
	24/03/2020	23900/BHP.AX	BHP Group Limited	302.47
	31/03/2020	23900/CBA.AX	Commonwealth Bank Of Australia.	138.86
Sub-Total				2,045.77
Ignore Cents				0.77
Total				2,045.00
M - Gross trust distributions				
	30/06/2020	23800/VAN0017AU	Vanguard High Yield Australian Shares Fund	2,398.47
	30/06/2020	23800/VAN0012AU	Vanguard Index Australian Property Securities Fund	824.11
	30/06/2020	23800/VAN0010AU	Vanguard Index Australian Shares Fund	1,725.64
	30/06/2020	23800/VAN0011AU	Vanguard Index International Shares Fund	0.54
	30/06/2020	23800/VAN0100AU	Vanguard Investor Cash Plus Fund	30.02
	30/06/2020	23800/VAN0124AU	Vanguard Lifestrategy Balanced Fund	502.48
	30/06/2020	23800/VAN0014AU	Vanguard Lifestrategy Growth Fund	188.00
	30/06/2020	23800/VAN0042AU	Vanguard Diversified Bnd Indx Fund	1,886.19
Sub-Total				7,555.45
Ignore Cents				0.45
Total				7,555.00

Eland Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
R1 - Assessable employer contributions				
	04/10/2019	24200/ELADIA00001A	(Contributions) Eland, Diana - Accumulation (Accumulation)	274.56
	31/12/2019	24200/ELADIA00001A	(Contributions) Eland, Diana - Accumulation (Accumulation)	337.53
	03/04/2020	24200/ELADIA00001A	(Contributions) Eland, Diana - Accumulation (Accumulation)	313.98
	22/06/2020	24200/ELADIA00001A	(Contributions) Eland, Diana - Accumulation (Accumulation)	85.12
Sub-Total				1,011.19
Ignore Cents				0.19
Total				1,011.00
R2 - Assessable personal contributions				
	15/01/2020	24200/ELABAI00001A	(Contributions) Eland, Baiden - Accumulation (Accumulation)	1,000.00
	23/01/2020	24200/ELADIA00001A	(Contributions) Eland, Diana - Accumulation (Accumulation)	23,988.81
	07/02/2020	24200/ELABAI00001A	(Contributions) Eland, Baiden - Accumulation (Accumulation)	24,000.00
Sub-Total				48,988.81
Ignore Cents				0.81
Total				48,988.00
R - Assessable contributions (R1 plus R2 plus R3 less R6)				
Assessable employer contributions				1,011.19
Assessable personal contributions				48,988.81
Sub-Total				50,000.00
Ignore Cents				0.00
Total				50,000.00
W - GROSS INCOME (Sum of labels A to U)				
				100,562.00
Sub-Total				100,562.00
Ignore Cents				0.00
Total				100,562.00
Y - Income - Exempt current pension income				
				16,506.00
Sub-Total				16,506.00
Ignore Cents				0.00
Total				16,506.00
V - TOTAL ASSESSABLE INCOME (W less Y)				
				84,056.00
Sub-Total				84,056.00
Ignore Cents				0.00
Total				84,056.00
H1 - Expenses - SMSF auditor fee				
	05/06/2020	30700	Auditor's Remuneration	323.05

Eland Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
H1 - Expenses - SMSF auditor fee				
Sub-Total				323.05
Ignore Cents				0.05
Total				323.00
H2 - Expenses - SMSF auditor fee non deductible				
	05/06/2020	30700	Auditor's Remuneration	61.95
Sub-Total				61.95
Ignore Cents				0.95
Total				61.00
J1 - Expenses - Management and administration expenses				
	05/06/2020	30100	Accountancy Fees	2,907.41
	17/03/2020	30400	ATO Supervisory Levy	259.00
Sub-Total				3,166.41
Ignore Cents				0.41
Total				3,166.00
J2 - Expenses - Management and administration expenses non deductible				
	05/06/2020	30100	Accountancy Fees	557.59
Sub-Total				557.59
Ignore Cents				0.59
Total				557.00
L2 - Expenses - Other amounts (Non-deductible)				
	17/03/2020	85000	Income Tax Payable/Refundable	11,375.57
Sub-Total				11,375.57
Ignore Cents				0.57
Total				11,375.00
N - TOTAL DEDUCTIONS				
				3,489.00
Sub-Total				3,489.00
Ignore Cents				0.00
Total				3,489.00
Y - TOTAL NON DEDUCTIBLE EXPENSES				
				11,993.00
Sub-Total				11,993.00
Ignore Cents				0.00
Total				11,993.00
O - TAXABLE INCOME OR LOSS				
				80,567.00
Sub-Total				80,567.00
Ignore Cents				0.00
Total				80,567.00

Eland Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
Z - TOTAL SMSF EXPENSES				
				15,482.00
Sub-Total				15,482.00
Ignore Cents				0.00
Total				15,482.00
A - Taxable income				
				80,567.00
Sub-Total				80,567.00
Ignore Cents				0.00
Total				80,567.00
T1 - Tax on taxable income				
				12,085.05
Sub-Total				12,085.05
Ignore Cents				0.00
Total				12,085.05
B - Gross Tax				
				12,085.05
Sub-Total				12,085.05
Ignore Cents				0.00
Total				12,085.05
C1 - Foreign income tax offset				
	30/06/2020	23800/VAN0012AU	Vanguard Index Australian Property Securities Fund	15.33
	30/06/2020	23800/VAN0010AU	Vanguard Index Australian Shares Fund	2.65
	30/06/2020	23800/VAN0011AU	Vanguard Index International Shares Fund	14.18
	30/06/2020	23800/VAN0124AU	Vanguard Lifestrategy Balanced Fund	29.82
	30/06/2020	23800/VAN0014AU	Vanguard Lifestrategy Growth Fund	13.09
	30/06/2020	23800/VAN0042AU	Vanguard Diversified Bnd Indx Fund Adjustment	21.15
				(31.41)
Sub-Total				64.81
Ignore Cents				0.00
Total				64.81
C - Non-refundable non-carry forward tax offsets				
				64.81
Sub-Total				64.81
Ignore Cents				0.00
Total				64.81
T2 - SUBTOTAL				
				12,020.24

Eland Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
T2 - SUBTOTAL				
Sub-Total				12,020.24
Ignore Cents				0.00
Total				12,020.24
T3 - SUBTOTAL 2				
				12,020.24
Sub-Total				12,020.24
Ignore Cents				0.00
Total				12,020.24
E1 - Complying fund's franking credits tax offset				
	03/07/2019	23900/NAB.AX	National Australia Bank Limited	106.71
	26/09/2019	23900/CBA.AX	Commonwealth Bank Of Australia.	160.38
	02/10/2019	23900/WPL.AX	Woodside Petroleum Ltd	205.80
	02/10/2019	23900/BHP.AX	BHP Group Limited	345.98
	12/12/2019	23900/NAB.AX	National Australia Bank Limited	464.21
	20/03/2020	23900/WPL.AX	Woodside Petroleum Ltd	321.36
	24/03/2020	23900/BHP.AX	BHP Group Limited	302.47
	31/03/2020	23900/CBA.AX	Commonwealth Bank Of Australia.	138.86
	30/06/2020	23800/VAN0017AU	Vanguard High Yield Australian Shares Fund	765.40
	30/06/2020	23800/VAN0012AU	Vanguard Index Australian Property Securities Fund	50.17
	30/06/2020	23800/VAN0010AU	Vanguard Index Australian Shares Fund	542.72
	30/06/2020	23800/VAN0124AU	Vanguard Lifestrategy Balanced Fund	118.32
	30/06/2020	23800/VAN0014AU	Vanguard Lifestrategy Growth Fund	54.95
Sub-Total				3,577.33
Ignore Cents				0.00
Total				3,577.33
E - Refundable tax offsets				
				3,577.33
Sub-Total				3,577.33
Ignore Cents				0.00
Total				3,577.33
T5 - TAX PAYABLE				
				8,442.91
Sub-Total				8,442.91
Ignore Cents				0.00
Total				8,442.91
K - PAYG instalments raised				
	12/10/2019	85000	Income Tax Payable/Refundable	2,500.00
	15/01/2020	85000	Income Tax Payable/Refundable	1,500.00

Eland Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
K - PAYG instalments raised				
Sub-Total				4,000.00
Ignore Cents				0.00
Total				4,000.00
L - Supervisory levy				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
S - AMOUNT DUE OR REFUNDABLE				
				4,701.91
Sub-Total				4,701.91
Ignore Cents				0.00
Total				4,701.91

Eland Superannuation Fund

Deferred Tax Reconciliation

For The Period 01 July 2019 - 30 June 2020

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
Revaluations					
VAN0042AU	78400/VAN0042AU - Vanguard Diversified Bnd Indx Fund	3,694.74	1,231.58	2,463.16	1,658.96
BHP.AX	77600/BHP.AX - BHP Group Limited	(1,379.79)	(459.93)	(919.86)	(619.53)
VAN0011AU	78400/VAN0011AU - Vanguard Index International Shares Fund	(622.89)	(207.63)	(415.26)	(279.68)
VAN0010AU	78400/VAN0010AU - Vanguard Index Australian Shares Fund	(3,782.24)	(1,260.75)	(2,521.49)	(1,698.25)
TAH.AX	77600/TAH.AX - Tabcorp Holdings Limited	(860.50)	(286.83)	(573.67)	(386.37)
WES.AX	77600/WES.AX - Wesfarmers Limited	900.37	300.12	600.25	404.27
VAN0014AU	78400/VAN0014AU - Vanguard Lifestrategy Growth Fund	(715.25)	(238.42)	(476.83)	(321.15)
VAN0012AU	78400/VAN0012AU - Vanguard Index Australian Property Securities Fund	(14,283.43)	(4,761.14)	(9,522.29)	(6,413.36)
VAN0017AU	78400/VAN0017AU - Vanguard High Yield Australian Shares Fund	(7,144.79)	(2,381.60)	(4,763.19)	(3,208.06)
WPL.AX	77600/WPL.AX - Woodside Petroleum Ltd	(10,135.88)	(3,378.63)	(6,757.25)	(4,551.08)
CBA.AX	77600/CBA.AX - Commonwealth Bank Of Australia.	397.73	132.58	265.15	178.58
VAN0124AU	78400/VAN0124AU - Vanguard Lifestrategy Balanced Fund	(337.03)	(112.34)	(224.69)	(151.33)
VAN0100AU	78400/VAN0100AU - Vanguard Investor Cash Plus Fund	(24.91)	(8.30)	(16.61)	(11.19)
NAB.AX	77600/NAB.AX - National Australia Bank Limited	(9,812.36)	(3,270.79)	(6,541.57)	(4,405.81)
VAN0107AU	78400/VAN0107AU - Vanguard Index Hedged International Shares Fund	(10.01)	(3.34)	(6.67)	(4.49)
BOQ.AX	77600/BOQ.AX - Bank Of Queensland Limited.	(2,192.95)	(730.98)	(1,461.97)	(984.65)
		(46,309.19)	(15,436.40)	(30,872.79)	(20,793.14)
Tax Deferred Distributions					
VAN0010AU	78400/VAN0010AU - Vanguard Index Australian Shares Fund	155.76	0.00	155.76	104.91
VAN0011AU	78400/VAN0011AU - Vanguard Index International Shares Fund	(164.57)	0.00	(164.57)	(110.84)

Eland Superannuation Fund

Deferred Tax Reconciliation

For The Period 01 July 2019 - 30 June 2020

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
VAN0012AU	78400/VAN0012AU - Vanguard Index Australian Property Securities Fund	568.37	0.00	568.37	382.80
VAN0014AU	78400/VAN0014AU - Vanguard Lifestrategy Growth Fund	(169.35)	0.00	(169.35)	(114.06)
VAN0017AU	78400/VAN0017AU - Vanguard High Yield Australian Shares Fund	417.48	0.00	417.48	281.18
VAN0042AU	78400/VAN0042AU - Vanguard Diversified Bnd Indx Fund	(355.13)	0.00	(355.13)	(239.18)
VAN0100AU	78400/VAN0100AU - Vanguard Investor Cash Plus Fund	3.80	0.00	3.80	2.56
VAN0107AU	78400/VAN0107AU - Vanguard Index Hedged International Shares Fund	(116.22)	0.00	(116.22)	(78.28)
VAN0124AU	78400/VAN0124AU - Vanguard Lifestrategy Balanced Fund	(288.29)	0.00	(288.29)	(194.17)
		51.85	0.00	51.85	34.92
Total		(46,257.34)	(15,436.40)	(30,820.94)	(20,758.22)

Deferred Tax Liability (Asset) Summary

Opening Balance

Current Year Transactions

Total Capital Losses

Total Tax Losses

Deferred Tax WriteBacks/Adjustment

Capital Loss carried forward recouped

Tax Loss carried forward recouped

Closing Balance

0.00

(3,113.73)

0.00

0.00

0.00

0.00

0.00

(3,113.73)



Eland Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2020

	2020	
	\$	
Benefits accrued as a result of operations	19,660.85	✓
Less		
Exempt current pension income	16,506.00	✓
Realised Accounting Capital Gains	(401.97)	✓
Accounting Trust Distributions	12,277.22	✓
Non Taxable Contributions	2,011.19	✓
	<u>30,392.44</u>	
Add		
Decrease in MV of investments	54,246.84	✓
SMSF non deductible expenses	618.00	✓
Pension Payments	22,000.00	✓
Franking Credits	3,577.33	✓
Foreign Credits	96.22	✓
Net Capital Gains	2,999.00	✓
Taxable Trust Distributions	6,023.89	✓
Distributed Foreign income	1,740.14	✓
	<u>91,301.42</u>	
SMSF Annual Return Rounding	(2.83)	
Taxable Income or Loss	<u>80,567.00</u>	
Income Tax on Taxable Income or Loss	12,085.05	
Less		
Franking Credits	3,577.33	✓
Foreign Credits	64.81	✓
CURRENT TAX OR REFUND	<u>8,442.91</u>	
Supervisory Levy	259.00	
Income Tax Instalments Paid	(4,000.00)	✓
AMOUNT DUE OR REFUNDABLE	<u>4,701.91</u>	

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Vanguard Index Australian Shares Fund (VAN0010AU)</u>					
30/06/2020	Vanguard Index Australian Shares Fund			1,818.08	1,818.08 CR
				1,818.08	1,818.08 CR
<u>Vanguard Index International Shares Fund (VAN0011AU)</u>					
30/06/2020	Vanguard Index International Shares			513.85	513.85 CR
				513.85	513.85 CR
<u>Vanguard Index Australian Property Securities Fund (VAN0012AU)</u>					
30/06/2020	Vanguard Index Australian Property Securities Fund			1,968.23	1,968.23 CR
				1,968.23	1,968.23 CR
<u>Vanguard Lifestrategy Growth Fund (VAN0014AU)</u>					
30/06/2020	Vanguard Lifestrategy Growth Fund			980.17	980.17 CR
				980.17	980.17 CR
<u>Vanguard High Yield Australian Shares Fund (VAN0017AU)</u>					
30/06/2020	Vanguard Aus High Yield Index Fund			2,079.49	2,079.49 CR
				2,079.49	2,079.49 CR
<u>Vanguard Diversified Bnd Indx Fund (VAN0042AU)</u>					
30/06/2020	Vanguard Diversified Bnd Indx Fund			2,774.14	2,774.14 CR
				2,774.14	2,774.14 CR
<u>Vanguard Investor Cash Plus Fund (VAN0100AU)</u>					
30/06/2020	Vanguard Investor Cash Plus Fund			53.51	53.51 CR
				53.51	53.51 CR
<u>Vanguard Index Hedged International Shares Fund (VAN0107AU)</u>					
30/06/2020	Vanguard Index Hedged International			146.56	146.56 CR
				146.56	146.56 CR
<u>Vanguard Lifestrategy Balanced Fund (VAN0124AU)</u>					
30/06/2020	Vanguard Lifestrategy Balanced Fund			1,943.19	1,943.19 CR
				1,943.19	1,943.19 CR
Dividends Received (23900)					
<u>BHP Group Limited (BHP.AX)</u>					
02/10/2019	BHP Div			807.29	807.29 CR
24/03/2020	BHP Div			705.77	1,513.06 CR
				1,513.06	1,513.06 CR
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>					
26/09/2019	DIRECT CREDIT CBA Div [System Matched Income Data]			374.22	374.22 CR
31/03/2020	CBA ITM DIV [System Matched Income Data]			324.00	698.22 CR
				698.22	698.22 CR
<u>National Australia Bank Limited (NAB.AX)</u>					
03/07/2019	83C FR@ 30%; DRP; BSP NIL DISCOUNT			249.00	249.00 CR
12/12/2019	AUD 0.83 FRANKED, 30% CTR, DRP 1.5% DISC, BSP			1,083.15	1,332.15 CR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
				1,332.15	1,332.15 CR
	<u>Woodside Petroleum Ltd (WPL.AX)</u>				
02/10/2019	WOODSIDE Div			480.21	480.21 CR
20/03/2020	WOODSIDE Div			749.85	1,230.06 CR
				1,230.06	1,230.06 CR
Contributions (24200)					
<u>(Contributions) Eland, Baiden - Accumulation (ELABAI00001A)</u>					
15/01/2020	DIRECT CREDIT BAIDEN ELAND			2,000.00	2,000.00 CR
07/02/2020	CON CONT BAIDEN			24,000.00	26,000.00 CR
				26,000.00	26,000.00 CR
<u>(Contributions) Eland, Diana - Accumulation (ELADIA00001A)</u>					
04/10/2019	SUPER CHOICE			274.56	274.56 CR
31/12/2019	SUPER CHOICE			337.53	612.09 CR
23/01/2020	TRANSFER CREDIT CONCES BAIDEN			25,000.00	25,612.09 CR
03/04/2020	SUPER CHOICE			313.98	25,926.07 CR
22/06/2020	SUPER CHOICE			85.12	26,011.19 CR
				26,011.19	26,011.19 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
13/09/2019	Withdrawal and Application (VAN0101AU)		401.97		401.97 DR
13/09/2019	Unrealised Gain writeback as at 13/09/2019 (VAN0101AU)		603.66		1,005.63 DR
30/06/2020	Revaluation - 30/06/2020 @ \$3.380000 (System Price) - 2,705.000000 Units on hand (TAH.AX)		860.50		1,866.13 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.431600 (Custom) - 33,416.850000 Units on hand (VAN0124AU)		1,263.57		3,129.70 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.043500 (Custom) - 36,775.100000 Units on hand (VAN0017AU)		7,547.53		10,677.23 DR
30/06/2020	Revaluation - 30/06/2020 @ \$21.650000 (System Price) - 1,206.000000 Units on hand (WPL.AX)		10,269.47		20,946.70 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.547200 (Custom) - 3,152.220000 Units on hand (VAN0011AU)		279.29		21,225.99 DR
30/06/2020	Revaluation - 30/06/2020 @ \$44.830000 (System Price) - 183.000000 Units on hand (WES.AX)			900.37	20,325.62 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.843700 (Custom) - 29,895.190000 Units on hand (VAN0010AU)		4,351.10		24,676.72 DR
30/06/2020	Revaluation - 30/06/2020 @ \$69.420000 (System Price) - 162.000000 Units on hand (CBA.AX)		2,164.32		26,841.04 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.829500 (Custom) - 49,098.730000 Units on hand (VAN0012AU)		14,283.56		41,124.60 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.508700 (Custom) -		911.95		42,036.55 DR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
	10,131.070000 Units on hand (VAN0014AU)				
30/06/2020	Revaluation - 30/06/2020 @ \$6.170000 (System Price) - 2,100.000000 Units on hand (BOQ.AX)		2,192.95		44,229.50 DR
30/06/2020	Revaluation - 30/06/2020 @ \$35.820000 (System Price) - 710.000000 Units on hand (BHP.AX)		3,709.81		47,939.31 DR
30/06/2020	Revaluation - 30/06/2020 @ \$18.220000 (System Price) - 1,723.000000 Units on hand (NAB.AX)		10,270.41		58,209.72 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.011200 (Exit) - 191,151.870000 Units on hand (VAN0042AU)			3,694.74	54,514.98 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.847800 (Custom) - 5,885.810000 Units on hand (VAN0107AU)		109.48		54,624.46 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.002000 (Custom) - 12,450.190000 Units on hand (VAN0100AU)		24.91		54,649.37 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.431600 (Custom) - 33,417.150000 Units on hand (VAN0124AU)			0.43	54,648.94 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.829500 (Custom) - 49,098.890000 Units on hand (VAN0012AU)			0.13	54,648.81 DR
			59,244.48	4,595.67	54,648.81 DR

Interest Received (25000)

Suncorp Business Saver Acc 453354156 (SuncorpBusinessSav1)

04/07/2019	CREDIT INTEREST			440.78	440.78 CR
09/07/2019	CREDIT INTEREST			1,296.43	1,737.21 CR
31/07/2019	CREDIT INTEREST			0.14	1,737.35 CR
22/08/2019	CREDIT INTEREST			1,490.90	3,228.25 CR
31/08/2019	CREDIT INTEREST			30.24	3,258.49 CR
05/09/2019	CREDIT INTEREST			658.90	3,917.39 CR
15/09/2019	CREDIT INTEREST			461.00	4,378.39 CR
30/09/2019	CREDIT INTEREST			0.70	4,379.09 CR
10/10/2019	CREDIT INTEREST			214.42	4,593.51 CR
31/10/2019	CREDIT INTEREST			0.80	4,594.31 CR
30/11/2019	CREDIT INTEREST			0.39	4,594.70 CR
05/12/2019	CREDIT INTEREST			313.02	4,907.72 CR
31/12/2019	CREDIT INTEREST			0.07	4,907.79 CR
31/01/2020	CREDIT INTEREST			5.13	4,912.92 CR
04/02/2020	CREDIT INTEREST			3,117.12	8,030.04 CR
23/02/2020	CREDIT INTEREST			296.50	8,326.54 CR
29/02/2020	CREDIT INTEREST			3.21	8,329.75 CR
06/03/2020	CREDIT INTEREST			472.08	8,801.83 CR
06/03/2020	CREDIT INTEREST			114.96	8,916.79 CR
16/03/2020	CREDIT INTEREST			510.14	9,426.93 CR
17/03/2020	CREDIT INTEREST			51.80	9,478.73 CR
31/03/2020	CREDIT INTEREST			5.83	9,484.56 CR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
11/04/2020	CREDIT INTEREST			403.03	9,887.59 CR
30/04/2020	CREDIT INTEREST			5.56	9,893.15 CR
31/05/2020	CREDIT INTEREST			4.66	9,897.81 CR
28/06/2020	CREDIT INTEREST			77.40	9,975.21 CR
30/06/2020	CREDIT INTEREST			0.75	9,975.96 CR
				9,975.96	9,975.96 CR
<u>Suncorp Wealth Cash Management Acc 452861380 (SuncorpWealthCash)</u>					
30/07/2019	INTEREST			1.15	1.15 CR
30/08/2019	INTEREST			0.86	2.01 CR
30/09/2019	INTEREST			0.01	2.02 CR
08/04/2020	DIRECT CREDIT Vanguard Dist - unknown (immaterial)			16.35	18.37 CR
30/06/2020	INTEREST			0.10	18.47 CR
30/06/2020	Rounding			0.83	19.30 CR
				19.30	19.30 CR
<u>Suncorp Fixed Term Deposit 170377104 (uncorpFixedTermD1)</u>					
04/03/2020	INTEREST REDIRECT			13,750.00	13,750.00 CR
				13,750.00	13,750.00 CR
<u>Suncorp Fixed Term Deposit 170377082 (uncorpFixedTermD2)</u>					
03/08/2019	INTEREST REDIRECT			5,481.50	5,481.50 CR
				5,481.50	5,481.50 CR
Property Income (28000)					
<u>2/7 Leonard Crescent, Brendale (LEONARD2-7)</u>					
16/09/2019	OSR QLD REFUND LAND TAX			2,130.00	2,130.00 CR
				2,130.00	2,130.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
05/06/2020	INT- EXT TRF to *4214		3,465.00		3,465.00 DR
			3,465.00		3,465.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
17/03/2020	TAX OFFICE PAYMENT		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
05/06/2020	INT- EXT TRF to *4214		385.00		385.00 DR
			385.00		385.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Eland, Diana - Pension (ABP , Non-Reversionary) (ELADIA00002P)</u>					
29/06/2020	Internet TRF DIANA SUPER		22,000.00		22,000.00 DR
			22,000.00		22,000.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020			3,577.33	3,577.33 CR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2020	Create Entries - Foreign Credits Adjustment - 30/06/2020			64.81	3,642.14 CR
30/06/2020	Create Entries - PDIT Entry - 30/06/2020			3,113.72	6,755.86 CR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		12,085.05		5,329.19 DR
			12,085.05	6,755.86	5,329.19 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
04/10/2019	System Member Journals		233.38		233.38 DR
31/12/2019	System Member Journals		286.90		520.28 DR
15/01/2020	System Member Journals		1,850.00		2,370.28 DR
23/01/2020	System Member Journals		21,401.68		23,771.96 DR
07/02/2020	System Member Journals		20,400.00		44,171.96 DR
03/04/2020	System Member Journals		266.88		44,438.84 DR
22/06/2020	System Member Journals		72.35		44,511.19 DR
29/06/2020	System Member Journals			22,000.00	22,511.19 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			4,363.99	18,147.20 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			132.82	18,014.38 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			2,211.39	15,802.99 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			1,427.93	14,375.06 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			43.40	14,331.66 DR
			44,511.19	30,179.53	14,331.66 DR
Opening Balance (50010)					
<u>(Opening Balance) Eland, Baiden - Accumulation (ELABAI00001A)</u>					
01/07/2019	Opening Balance				895,260.16 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			36,798.35	932,058.51 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			70,000.00	1,002,058.51 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			0.01	1,002,058.52 CR
				106,798.36	1,002,058.52 CR
<u>(Opening Balance) Eland, Diana - Accumulation (ELADIA00001A)</u>					
01/07/2019	Opening Balance				510,060.51 CR
01/07/2019	Fund ledger balance forward at 01/07/2019	208,512.51			301,548.00 CR
01/07/2019	Fund ledger balance forward at 01/07/2019	65,010.39			236,537.61 CR
01/07/2019	Fund ledger balance forward at 01/07/2019	206,908.44			29,629.17 CR
01/07/2019	Fund ledger balance forward at 01/07/2019	8,663.35			20,965.82 CR
		489,094.69			20,965.82 CR
<u>(Opening Balance) Eland, Diana - Pension (ABP, Non-Reversionary) (ELADIA00002P)</u>					
01/07/2019	Fund ledger balance forward at 01/07/2019			432,139.64	432,139.64 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			72,956.95	505,096.59 CR
				505,096.59	505,096.59 CR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (52420)					
<u>(Contributions) Eland, Baiden - Accumulation (ELABAI00001A)</u>					
01/07/2019	Opening Balance				95,000.00 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		25,000.00		70,000.00 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		70,000.00		0.00 DR
15/01/2020	System Member Journals			2,000.00	2,000.00 CR
07/02/2020	System Member Journals			24,000.00	26,000.00 CR
			95,000.00	26,000.00	26,000.00 CR
<u>(Contributions) Eland, Diana - Accumulation (ELADIA00001A)</u>					
01/07/2019	Opening Balance				24,284.31 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		24,284.31		0.00 DR
04/10/2019	System Member Journals			274.56	274.56 CR
31/12/2019	System Member Journals			337.53	612.09 CR
23/01/2020	System Member Journals			25,000.00	25,612.09 CR
03/04/2020	System Member Journals			313.98	25,926.07 CR
22/06/2020	System Member Journals			85.12	26,011.19 CR
			24,284.31	26,011.19	26,011.19 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Eland, Baiden - Accumulation (ELABAI00001A)</u>					
01/07/2019	Opening Balance				30,344.24 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		30,344.23		0.01 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		0.01		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		4,363.99		4,363.99 DR
			34,708.23		4,363.99 DR
<u>(Share of Profit/(Loss)) Eland, Diana - Accumulation (ELADIA00001A)</u>					
01/07/2019	Opening Balance				632.63 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		632.63		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		132.82		132.82 DR
			765.45		132.82 DR
<u>(Share of Profit/(Loss)) Eland, Diana - Pension (ABP , Non-Reversionary) (ELADIA00002P)</u>					
01/07/2019	Opening Balance				15,486.08 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		2,236.19		13,249.89 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		13,249.89		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		2,211.39		2,211.39 DR
			17,697.47		2,211.39 DR
Income Tax (53330)					
<u>(Income Tax) Eland, Baiden - Accumulation (ELABAI00001A)</u>					
01/07/2019	Opening Balance				14,795.88 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			14,795.88	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		1,427.93		1,427.93 DR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
			1,427.93	14,795.88	1,427.93 DR
<u>(Income Tax) Eland, Diana - Accumulation (ELADIA00001A)</u>					
01/07/2019	Opening Balance				308.47 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			308.47	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		43.40		43.40 DR
			43.40	308.47	43.40 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Eland, Baiden - Accumulation (ELABAI00001A)</u>					
01/07/2019	Opening Balance				3,750.00 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			3,750.00	0.00 DR
15/01/2020	System Member Journals		150.00		150.00 DR
07/02/2020	System Member Journals		3,600.00		3,750.00 DR
			3,750.00	3,750.00	3,750.00 DR
<u>(Contributions Tax) Eland, Diana - Accumulation (ELADIA00001A)</u>					
01/07/2019	Opening Balance				3,642.65 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			3,642.65	0.00 DR
04/10/2019	System Member Journals		41.18		41.18 DR
31/12/2019	System Member Journals		50.63		91.81 DR
23/01/2020	System Member Journals		3,598.32		3,690.13 DR
03/04/2020	System Member Journals		47.10		3,737.23 DR
22/06/2020	System Member Journals		12.77		3,750.00 DR
			3,750.00	3,642.65	3,750.00 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Eland, Diana - Pension (ABP , Non-Reversionary) (ELADIA00002P)</u>					
01/07/2019	Opening Balance				20,450.00 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			17,497.02	2,952.98 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			2,952.98	0.00 DR
29/06/2020	System Member Journals		22,000.00		22,000.00 DR
			22,000.00	20,450.00	22,000.00 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Eland, Diana - Pension (ABP , Non-Reversionary) (ELADIA00002P)</u>					
01/07/2019	Opening Balance				510,060.51 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		436,386.77		73,673.74 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		73,673.74		0.00 DR
			510,060.51		0.00 DR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Eland, Diana - Accumulation (ELADIA00001A)</u>					
01/07/2019	Opening Balance				510,060.51 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			229,478.33	280,582.18 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			65,010.39	215,571.79 DR
01/07/2019	Fund ledger balance forward at			206,908.44	8,663.35 DR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2019	01/07/2019 Fund ledger balance forward at 01/07/2019			8,663.35	0.00 DR
				510,060.51	0.00 DR
Bank Accounts (60400)					
<u>Dummy Acc (dummyeland)</u>					
05/07/2019	INTERNET TRANSFER DEBIT to *4890		21,000.00		21,000.00 DR
07/10/2019	DIRECT CREDIT Vanguard Dist `			150.32	20,849.68 DR
08/10/2019	DIRECT CREDIT Vanguard Dist `			789.20	20,060.48 DR
09/01/2020	DIRECT CREDIT Vanguard Dist `			226.97	19,833.51 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `			543.29	19,290.22 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `			579.80	18,710.42 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `			872.29	17,838.13 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `			10.12	17,828.01 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `			58.53	17,769.48 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `			195.51	17,573.97 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `			306.18	17,267.79 DR
15/01/2020	DIRECT CREDIT BAIDEN ELAND			13,000.00	4,267.79 DR
15/01/2020	DIRECT CREDIT BAIDEN ELAND			8,000.00	3,732.21 CR
07/04/2020	DIRECT CREDIT Vanguard Dist `			364.77	4,096.98 CR
08/04/2020	DIRECT CREDIT Vanguard Dist `			650.08	4,747.06 CR
18/05/2020	NAB SPP		20,000.00		15,252.94 DR
02/06/2020	NAB SPP			5,320.40	9,932.54 DR
04/06/2020	NAB SPP REFUND			14,679.60	4,747.06 CR
30/06/2020	Vanguard Aus High Yield Index Fund		1,982.57		2,764.49 CR
30/06/2020	Vanguard Index Australian Property Securities Fund		579.80		2,184.69 CR
30/06/2020	Vanguard Index Australian Shares Fund		872.29		1,312.40 CR
30/06/2020	Vanguard Index Hedged International		10.12		1,302.28 CR
30/06/2020	Vanguard Index International Shares		58.53		1,243.75 CR
30/06/2020	Vanguard Lifestrategy Balanced Fund		306.18		937.57 CR
30/06/2020	Vanguard Lifestrategy Growth Fund		195.51		742.06 CR
30/06/2020	Vanguard Diversified Bnd Indx Fund		742.06		0.00 DR
			45,747.06	45,747.06	0.00 DR
<u>Suncorp Business Saver Acc 453354156 (SuncorpBusinessSav1)</u>					
01/07/2019	Opening Balance				401,936.25 DR
04/07/2019	CREDIT INTEREST		440.78		402,377.03 DR
05/07/2019	CREDIT TRANSFER FROM *4156			34,510.96	367,866.07 DR
08/07/2019	INTERNET TRANSFER DEBIT		812.07		368,678.14 DR
09/07/2019	CREDIT TRANSFER FROM *4156			1,000.00	367,678.14 DR
09/07/2019	INTERNET TRANSFER DEBIT		1,944.02		369,622.16 DR
09/07/2019	CREDIT INTEREST		1,296.43		370,918.59 DR
10/07/2019	CREDIT TRANSFER FROM *4156			42,000.00	328,918.59 DR
10/07/2019	TRANSFER FROM *4156			20,000.00	308,918.59 DR
11/07/2019	T0 *4156		21.18		308,939.77 DR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/07/2019	CREDIT INTEREST		0.14		308,939.91 DR
03/08/2019	CREDIT TRANSFER FROM *4156			14,000.00	294,939.91 DR
03/08/2019	CREDIT TRANSFER FROM *4156			5,502.82	289,437.09 DR
03/08/2019	INTEREST REDIRECT		5,481.50		294,918.59 DR
03/08/2019	TD MATURED 7082		500,000.00		794,918.59 DR
04/08/2019	CREDIT TRANSFER FROM *4156			20,000.00	774,918.59 DR
05/08/2019	CREDIT TRANSFER FROM *4156			20,000.00	754,918.59 DR
06/08/2019	CREDIT TRANSFER FROM *4156			20,000.00	734,918.59 DR
07/08/2019	CREDIT TRANSFER FROM *4156			20,000.00	714,918.59 DR
08/08/2019	CREDIT TRANSFER FROM *4156			19,000.00	695,918.59 DR
09/08/2019	CREDIT TRANSFER FROM *4156			12,000.00	683,918.59 DR
22/08/2019	CREDIT INTEREST		1,490.90		685,409.49 DR
23/08/2019	CREDIT TRANSFER FROM *4156			20,000.00	665,409.49 DR
23/08/2019	T0 *4156		207.40		665,616.89 DR
23/08/2019	TRANSFER FROM *4156			26,490.90	639,125.99 DR
24/08/2019	CREDIT TRANSFER FROM *4156			20,000.00	619,125.99 DR
25/08/2019	CREDIT TRANSFER FROM *4156			20,000.00	599,125.99 DR
31/08/2019	CREDIT INTEREST		30.24		599,156.23 DR
05/09/2019	CREDIT INTEREST		658.90		599,815.13 DR
15/09/2019	CREDIT INTEREST		461.00		600,276.13 DR
17/09/2019	CREDIT TRANSFER FROM *4156			19,000.00	581,276.13 DR
17/09/2019	T0 *4156		2,130.86		583,406.99 DR
26/09/2019	TRF DEBIT TO *4156		374.22		583,781.21 DR
30/09/2019	CREDIT INTEREST		0.70		583,781.91 DR
03/10/2019	TRF DEBIT TO *4156		900.00		584,681.91 DR
05/10/2019	TRF DEBIT TO *4156		662.06		585,343.97 DR
08/10/2019	TRF DEBIT TO *4156		150.32		585,494.29 DR
09/10/2019	TRF DEBIT TO *4156		789.20		586,283.49 DR
10/10/2019	CREDIT INTEREST		214.42		586,497.91 DR
12/10/2019	CREDIT TRANSFER FROM *4156			2,500.00	583,997.91 DR
20/10/2019	Internal Transfer to Diana		100.00		584,097.91 DR
20/10/2019	Internal Transfer Error adj Diana			100.00	583,997.91 DR
31/10/2019	CREDIT INTEREST		0.80		583,998.71 DR
30/11/2019	CREDIT INTEREST		0.39		583,999.10 DR
05/12/2019	CREDIT INTEREST		313.02		584,312.12 DR
31/12/2019	CREDIT INTEREST		0.07		584,312.19 DR
02/01/2020	TRF DEBIT TO *4156		337.53		584,649.72 DR
12/01/2020	TRF DEBIT TO *4156		2,792.69		587,442.41 DR
15/01/2020	CREDIT TRANSFER FROM *4156			1,500.00	585,942.41 DR
16/01/2020	CREDIT TRANSFER FROM *4156			24,000.00	561,942.41 DR
16/01/2020	TRF DEBIT TO *4156		23,000.00		584,942.41 DR
23/01/2020	TRF DEBIT TO *4156		25,000.00		609,942.41 DR
31/01/2020	CREDIT INTEREST		5.13		609,947.54 DR
04/02/2020	CREDIT TRANSFER FROM *4156			20,000.00	589,947.54 DR
04/02/2020	CREDIT INTEREST		3,117.12		593,064.66 DR
07/02/2020	TRF DEBIT TO *4156		24,000.00		617,064.66 DR
16/02/2020	TRF DEBIT TO *4156		1,352.00		618,416.66 DR

Eland Superannuation Fund

General Ledger

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Transaction Date	Description	Units	Debit	Credit	Balance \$
23/02/2020	CREDIT INTEREST		296.50		618,713.16 DR
29/02/2020	CREDIT INTEREST		3.21		618,716.37 DR
04/03/2020	CREDIT TRANSFER FROM *4156			20,000.00	598,716.37 DR
04/03/2020	TRANSFER FROM *4156			32,466.37	566,250.00 DR
04/03/2020	INTEREST REDIRECT		13,750.00		580,000.00 DR
04/03/2020	TD MATURED 7104		500,000.00		1,080,000.00 DR
05/03/2020	CREDIT TRANSFER FROM *4156			20,000.00	1,060,000.00 DR
05/03/2020	TRF DEBIT TO *4156		2,250.00		1,062,250.00 DR
06/03/2020	CREDIT TRANSFER FROM *4156			20,000.00	1,042,250.00 DR
06/03/2020	CREDIT INTEREST		114.96		1,042,364.96 DR
06/03/2020	CREDIT INTEREST		472.08		1,042,837.04 DR
16/03/2020	CREDIT INTEREST		510.14		1,043,347.18 DR
17/03/2020	CREDIT TRANSFER FROM *4156			11,634.57	1,031,712.61 DR
17/03/2020	CREDIT INTEREST		51.80		1,031,764.41 DR
18/03/2020	TRANSFER FROM *4156			5,636.60	1,026,127.81 DR
20/03/2020	TRF DEBIT TO *4156		749.85		1,026,877.66 DR
20/03/2020	T0 *4156		106.56		1,026,984.22 DR
24/03/2020	TRF DEBIT TO *4156		705.77		1,027,689.99 DR
31/03/2020	CREDIT INTEREST		5.83		1,027,695.82 DR
01/04/2020	TRF DEBIT TO *4156		324.00		1,028,019.82 DR
06/04/2020	TRF DEBIT TO *4156		313.98		1,028,333.80 DR
08/04/2020	TRF DEBIT TO *4156		364.77		1,028,698.57 DR
09/04/2020	TRF DEBIT TO *4156		666.43		1,029,365.00 DR
11/04/2020	CREDIT INTEREST		403.03		1,029,768.03 DR
30/04/2020	CREDIT INTEREST		5.56		1,029,773.59 DR
18/05/2020	CREDIT TRANSFER FROM *4156			20,000.00	1,009,773.59 DR
31/05/2020	CREDIT INTEREST		4.66		1,009,778.25 DR
05/06/2020	TRF DEBIT TO *4156		10,829.60		1,020,607.85 DR
23/06/2020	TRF DEBIT TO *4156		85.12		1,020,692.97 DR
28/06/2020	CREDIT INTEREST		77.40		1,020,770.37 DR
29/06/2020	Internet TRF DIANA SUPER			22,000.00	998,770.37 DR
30/06/2020	CREDIT INTEREST		0.75		998,771.12 DR
			1,130,177.09	533,342.22	998,771.12 DR
Suncorp Wealth Cash Management Acc 452861380 (SuncorpWealthCash)					
10/07/2019	TRANSFER FROM *4156		20,000.00		20,000.00 DR
10/07/2019	INTERNET TRANSFER DEBIT [TRANSFER FROM *4150]		22,000.00		42,000.00 DR
11/07/2019	T0 *4156			21.18	41,978.82 DR
12/07/2019	BROKER DR WPL			10,910.95	31,067.87 DR
12/07/2019	BROKER DR NAB			13,491.82	17,576.05 DR
12/07/2019	BROKER DR BHP			17,576.05	0.00 DR
30/07/2019	INTEREST		1.15		1.15 DR
23/08/2019	TRANSFER FROM *4156		26,490.90		26,492.05 DR
23/08/2019	T0 *4156			207.40	26,284.65 DR
27/08/2019	BROKER DR WPL			12,765.95	13,518.70 DR
27/08/2019	BROKER DR NAB			13,518.70	0.00 DR
30/08/2019	INTEREST		0.86		0.86 DR
16/09/2019	OSR QLD REFUND LAND TAX		2,130.00		2,130.86 DR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
17/09/2019	T0 *4156			2,130.86	0.00 DR
30/09/2019	INTEREST		0.01		0.01 DR
04/03/2020	TRANSFER FROM *4156		32,466.37		32,466.38 DR
06/03/2020	BROKER DR			7,303.52	25,162.86 DR
06/03/2020	BROKER DR			10,003.40	15,159.46 DR
06/03/2020	BROKER DR			15,149.95	9.51 DR
18/03/2020	TRANSFER FROM *4156		5,636.60		5,646.11 DR
20/03/2020	BROKER INITIALTED			5,539.55	106.56 DR
20/03/2020	T0 *4156			106.56	0.00 DR
30/06/2020	INTEREST		0.10		0.10 DR
			108,725.99	108,725.89	0.10 DR

Suncorp Business Everyday Acc 453354105 (uncorpBusinessEve1)

05/07/2019	CREDIT TRANSFER FROM *4156		34,510.96		34,510.96 DR
05/07/2019	INTERNET TRANSFER DEBIT to *4890			21,000.00	13,510.96 DR
05/07/2019	BPAY VANGUARD INVESTMENTS			5,500.00	8,010.96 DR
05/07/2019	BPAY VANGUARD INVESTMENTS			8,010.96	0.00 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `		321.95		321.95 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `		490.12		812.07 DR
08/07/2019	INTERNET TRANSFER DEBIT			812.07	0.00 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `		8.85		8.85 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `		107.84		116.69 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `		272.78		389.47 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `		374.99		764.46 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `		1,179.56		1,944.02 DR
09/07/2019	INTERNET TRANSFER DEBIT			1,944.02	0.00 DR
09/07/2019	CREDIT TRANSFER FROM *4156		1,000.00		1,000.00 DR
10/07/2019	BPAY DEBIT VIA INTERNET TAX OFFICE PAYMENTS			1,000.00	0.00 DR
10/07/2019	CREDIT TRANSFER FROM *4156		42,000.00		42,000.00 DR
10/07/2019	INTERNET TRANSFER DEBIT [TRANSFER FROM *4150]			22,000.00	20,000.00 DR
11/07/2019	BPAY VANGUARD INVESTMENTS			15,000.00	5,000.00 DR
11/07/2019	BPAY VANGUARD INVESTMENTS			5,000.00	0.00 DR
03/08/2019	CREDIT TRANSFER FROM *4156		5,502.82		5,502.82 DR
03/08/2019	BPAY VANGUARD INVESTMENTS			5,502.82	0.00 DR
03/08/2019	CREDIT TRANSFER FROM *4156		14,000.00		14,000.00 DR
03/08/2019	BPAY VANGUARD INVESTMENTS			5,000.00	9,000.00 DR
03/08/2019	BPAY VANGUARD INVESTMENTS			9,000.00	0.00 DR
04/08/2019	CREDIT TRANSFER FROM *4156		20,000.00		20,000.00 DR
04/08/2019	BPAY VANGUARD INVESTMENTS			20,000.00	0.00 DR
05/08/2019	CREDIT TRANSFER FROM *4156		20,000.00		20,000.00 DR
05/08/2019	BPAY VANGUARD INVESTMENTS			20,000.00	0.00 DR
06/08/2019	CREDIT TRANSFER FROM *4156		20,000.00		20,000.00 DR
06/08/2019	BPAY VANGUARD INVESTMENTS			20,000.00	0.00 DR
07/08/2019	CREDIT TRANSFER FROM *4156		20,000.00		20,000.00 DR
07/08/2019	BPAY VANGUARD INVESTMENTS			10,000.00	10,000.00 DR
07/08/2019	BPAY VANGUARD INVESTMENTS			10,000.00	0.00 DR
08/08/2019	CREDIT TRANSFER FROM *4156		19,000.00		19,000.00 DR

Eland Superannuation Fund

General Ledger

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Transaction Date	Description	Units	Debit	Credit	Balance \$
08/08/2019	BPAY VANGUARD INVESTMENTS			9,000.00	10,000.00 DR
08/08/2019	BPAY VANGUARD INVESTMENTS			10,000.00	0.00 DR
09/08/2019	CREDIT TRANSFER FROM *4156		12,000.00		12,000.00 DR
09/08/2019	BPAY VANGUARD INVESTMENTS			12,000.00	0.00 DR
23/08/2019	CREDIT TRANSFER FROM *4156		20,000.00		20,000.00 DR
23/08/2019	BPAY VANGUARD INVESTMENTS			20,000.00	0.00 DR
24/08/2019	CREDIT TRANSFER FROM *4156		20,000.00		20,000.00 DR
24/08/2019	BPAY VANGUARD INVESTMENTS			20,000.00	0.00 DR
25/08/2019	CREDIT TRANSFER FROM *4156		20,000.00		20,000.00 DR
25/08/2019	BPAY VANGUARD INVESTMENTS			20,000.00	0.00 DR
17/09/2019	CREDIT TRANSFER FROM *4156		19,000.00		19,000.00 DR
17/09/2019	BPAY VANGUARD INVESTMENTS			19,000.00	0.00 DR
26/09/2019	DIRECT CREDIT CBA Div [System Matched Income Data]		374.22		374.22 DR
26/09/2019	TRF DEBIT TO *4156			374.22	0.00 DR
02/10/2019	BHP Div		807.29		807.29 DR
02/10/2019	WOODSIDE Div		480.21		1,287.50 DR
03/10/2019	TRF DEBIT TO *4156			900.00	387.50 DR
04/10/2019	SUPER CHOICE		274.56		662.06 DR
05/10/2019	TRF DEBIT TO *4156			662.06	0.00 DR
07/10/2019	DIRECT CREDIT Vanguard Dist `		150.32		150.32 DR
08/10/2019	TRF DEBIT TO *4156			150.32	0.00 DR
08/10/2019	DIRECT CREDIT Vanguard Dist `		789.20		789.20 DR
09/10/2019	TRF DEBIT TO *4156			789.20	0.00 DR
12/10/2019	CREDIT TRANSFER FROM *4156		2,500.00		2,500.00 DR
12/10/2019	TAX OFFICE PAYMENT			2,500.00	0.00 DR
31/12/2019	SUPER CHOICE		337.53		337.53 DR
02/01/2020	TRF DEBIT TO *4156			337.53	0.00 DR
09/01/2020	DIRECT CREDIT Vanguard Dist `		226.97		226.97 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `		10.12		237.09 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `		58.53		295.62 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `		195.51		491.13 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `		306.18		797.31 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `		543.29		1,340.60 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `		579.80		1,920.40 DR
10/01/2020	DIRECT CREDIT Vanguard Dist `		872.29		2,792.69 DR
12/01/2020	TRF DEBIT TO *4156			2,792.69	0.00 DR
15/01/2020	CREDIT TRANSFER FROM *4156		1,500.00		1,500.00 DR
15/01/2020	TAX OFFICE PAYMENT			1,500.00	0.00 DR
15/01/2020	DIRECT CREDIT BAIDEN ELAND		13,000.00		13,000.00 DR
15/01/2020	DIRECT CREDIT BAIDEN ELAND		10,000.00		23,000.00 DR
16/01/2020	TRF DEBIT TO *4156			23,000.00	0.00 DR
16/01/2020	CREDIT TRANSFER FROM *4156		24,000.00		24,000.00 DR
16/01/2020	VANGUARD INVEST			20,000.00	4,000.00 DR
17/01/2020	VANGUARD INVEST			4,000.00	0.00 DR
23/01/2020	TRANSFER CREDIT CONCES BAIDEN		25,000.00		25,000.00 DR
23/01/2020	TRF DEBIT TO *4156			25,000.00	0.00 DR
04/02/2020	CREDIT TRANSFER FROM *4156		20,000.00		20,000.00 DR

Eland Superannuation Fund

General Ledger

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Transaction Date	Description	Units	Debit	Credit	Balance \$
04/02/2020	VANGUARD INVEST			20,000.00	0.00 DR
07/02/2020	CON CONT BAIDEN		24,000.00		24,000.00 DR
07/02/2020	TRF DEBIT TO *4156			24,000.00	0.00 DR
16/02/2020	ATO		1,352.00		1,352.00 DR
16/02/2020	TRF DEBIT TO *4156			1,352.00	0.00 DR
04/03/2020	CREDIT TRANSFER FROM *4156		20,000.00		20,000.00 DR
04/03/2020	VANGUARD INVEST			20,000.00	0.00 DR
05/03/2020	CREDIT TRANSFER FROM *4156		20,000.00		20,000.00 DR
05/03/2020	VANGUARD INVEST			5,000.00	15,000.00 DR
05/03/2020	VANGUARD INVEST			12,750.00	2,250.00 DR
05/03/2020	TRF DEBIT TO *4156			2,250.00	0.00 DR
06/03/2020	CREDIT TRANSFER FROM *4156		20,000.00		20,000.00 DR
06/03/2020	VANGUARD INVEST			7,500.00	12,500.00 DR
06/03/2020	VANGUARD INVEST			12,500.00	0.00 DR
17/03/2020	CREDIT TRANSFER FROM *4156		11,634.57		11,634.57 DR
17/03/2020	TAX OFFICE PAYMENT			11,634.57	0.00 DR
20/03/2020	WOODSIDE Div		749.85		749.85 DR
20/03/2020	TRF DEBIT TO *4156			749.85	0.00 DR
24/03/2020	BHP Div		705.77		705.77 DR
24/03/2020	TRF DEBIT TO *4156			705.77	0.00 DR
31/03/2020	CBA ITM DIV [System Matched Income Data]		324.00		324.00 DR
01/04/2020	TRF DEBIT TO *4156			324.00	0.00 DR
03/04/2020	SUPER CHOICE		313.98		313.98 DR
06/04/2020	TRF DEBIT TO *4156			313.98	0.00 DR
07/04/2020	DIRECT CREDIT Vanguard Dist `		364.77		364.77 DR
08/04/2020	TRF DEBIT TO *4156			364.77	0.00 DR
08/04/2020	DIRECT CREDIT Vanguard Dist - unknown (immaterial)		16.35		16.35 DR
08/04/2020	DIRECT CREDIT Vanguard Dist `		650.08		666.43 DR
09/04/2020	TRF DEBIT TO *4156			666.43	0.00 DR
18/05/2020	CREDIT TRANSFER FROM *4156		20,000.00		20,000.00 DR
18/05/2020	NAB SPP			20,000.00	0.00 DR
04/06/2020	NAB SPP REFUND		14,679.60		14,679.60 DR
05/06/2020	INT- EXT TRF to *4214			3,850.00	10,829.60 DR
05/06/2020	TRF DEBIT TO *4156			10,829.60	0.00 DR
22/06/2020	SUPER CHOICE		85.12		85.12 DR
23/06/2020	TRF DEBIT TO *4156			85.12	0.00 DR
			526,651.98	526,651.98	0.00 DR
Suncorp Fixed Term Deposit 170377104 (uncorpFixedTermD1)					
01/07/2019	Opening Balance				500,000.00 DR
04/03/2020	TD MATURED 7104			500,000.00	0.00 DR
				500,000.00	0.00 DR
Suncorp Fixed Term Deposit 170377082 (uncorpFixedTermD2)					
01/07/2019	Opening Balance				500,000.00 DR
03/08/2019	TD MATURED 7082			500,000.00	0.00 DR
				500,000.00	0.00 DR
Distributions Receivable (61800)					

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Vanguard Index Australian Shares Fund (VAN0010AU)</u>					
01/07/2019	Opening Balance				1,179.56 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `			1,179.56	0.00 DR
30/06/2020	Vanguard Index Australian Shares Fund		945.79		945.79 DR
			945.79	1,179.56	945.79 DR
<u>Vanguard Index International Shares Fund (VAN0011AU)</u>					
01/07/2019	Opening Balance				374.99 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `			374.99	0.00 DR
30/06/2020	Vanguard Index International Shares		455.32		455.32 DR
			455.32	374.99	455.32 DR
<u>Vanguard Index Australian Property Securities Fund (VAN0012AU)</u>					
30/06/2020	Vanguard Index Australian Property Securities Fund		1,388.43		1,388.43 DR
			1,388.43		1,388.43 DR
<u>Vanguard Lifestrategy Growth Fund (VAN0014AU)</u>					
01/07/2019	Opening Balance				272.78 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `			272.78	0.00 DR
30/06/2020	Vanguard Lifestrategy Growth Fund		784.66		784.66 DR
			784.66	272.78	784.66 DR
<u>Vanguard High Yield Australian Shares Fund (VAN0017AU)</u>					
01/07/2019	Opening Balance				321.95 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `			321.95	0.00 DR
30/06/2020	Vanguard Aus High Yield Index Fund		96.92		96.92 DR
			96.92	321.95	96.92 DR
<u>Vanguard Diversified Bnd Indx Fund (VAN0042AU)</u>					
30/06/2020	Vanguard Diversified Bnd Indx Fund		2,032.08		2,032.08 DR
			2,032.08		2,032.08 DR
<u>Vanguard Investor Cash Plus Fund (VAN0100AU)</u>					
30/06/2020	Vanguard Investor Cash Plus Fund		53.51		53.51 DR
			53.51		53.51 DR
<u>Vanguard Index Diversified Bond Fund (VAN0101AU)</u>					
01/07/2019	Opening Balance				8.85 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `			8.85	0.00 DR
				8.85	0.00 DR
<u>Vanguard Index Hedged International Shares Fund (VAN0107AU)</u>					
01/07/2019	Opening Balance				107.84 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `			107.84	0.00 DR
30/06/2020	Vanguard Index Hedged International		136.44		136.44 DR
			136.44	107.84	136.44 DR
<u>Vanguard Lifestrategy Balanced Fund (VAN0124AU)</u>					
01/07/2019	Opening Balance				490.12 DR
08/07/2019	DIRECT CREDIT Vanguard Dist `			490.12	0.00 DR
30/06/2020	Vanguard Lifestrategy Balanced Fund		1,637.01		1,637.01 DR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
			1,637.01	490.12	1,637.01 DR
Reinvestment Residual Account (62550)					
<u>National Australia Bank Limited (NAB.AX)</u>					
03/07/2019	83C FR@ 30%; DRP; BSP NIL DISCOUNT		15.63		15.63 DR
12/12/2019	AUD 0.83 FRANKED, 30% CTR, DRP 1.5% DISC, BSP		15.60		31.23 DR
12/12/2019	AUD 0.83 FRANKED, 30% CTR, DRP 1.5% DISC, BSP			15.63	15.60 DR
			31.23	15.63	15.60 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
20/10/2019	Internal Transfer to Diana			100.00	100.00 CR
20/10/2019	Internal Transfer Error adj Diana		100.00		0.00 DR
			100.00	100.00	0.00 DR
Shares in Listed Companies (Australian) (77600)					
<u>BHP Group Limited (BHP.AX)</u>					
01/07/2019	Opening Balance	281.00			11,565.96 DR
12/07/2019	BROKER DR BHP	429.00	17,576.05		29,142.01 DR
30/06/2020	Revaluation - 30/06/2020 @ \$35.820000 (System Price) - 710.000000 Units on hand			3,709.81	25,432.20 DR
		710.00	17,576.05	3,709.81	25,432.20 DR
<u>Bank Of Queensland Limited. (BOQ.AX)</u>					
06/03/2020	BROKER DR	2,100.00	15,149.95		15,149.95 DR
30/06/2020	Revaluation - 30/06/2020 @ \$6.170000 (System Price) - 2,100.000000 Units on hand			2,192.95	12,957.00 DR
		2,100.00	15,149.95	2,192.95	12,957.00 DR
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>					
01/07/2019	Opening Balance	162.00			13,410.36 DR
30/06/2020	Revaluation - 30/06/2020 @ \$69.420000 (System Price) - 162.000000 Units on hand			2,164.32	11,246.04 DR
		162.00		2,164.32	11,246.04 DR
<u>National Australia Bank Limited (NAB.AX)</u>					
01/07/2019	Opening Balance	300.00			8,016.00 DR
03/07/2019	83C FR@ 30%; DRP; BSP NIL DISCOUNT	9.00	233.37		8,249.37 DR
12/07/2019	BROKER DR NAB	501.00	13,491.82		21,741.19 DR
27/08/2019	BROKER DR NAB	495.00	13,518.70		35,259.89 DR
12/12/2019	AUD 0.83 FRANKED, 30% CTR, DRP 1.5% DISC, BSP	42.00	1,083.18		36,343.07 DR
02/06/2020	NAB SPP	376.00	5,320.40		41,663.47 DR
30/06/2020	Revaluation - 30/06/2020 @ \$18.220000 (System Price) - 1,723.000000 Units on hand			10,270.41	31,393.06 DR
		1,723.00	33,647.47	10,270.41	31,393.06 DR
<u>Tabcorp Holdings Limited (TAH.AX)</u>					
06/03/2020	BROKER DR	2,705.00	10,003.40		10,003.40 DR
30/06/2020	Revaluation - 30/06/2020 @ \$3.380000 (System Price) - 2,705.000000 Units on hand			860.50	9,142.90 DR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
		2,705.00	10,003.40	860.50	9,142.90 DR
<u>Wesfarmers Limited (WES.AX)</u>					
06/03/2020	BROKER DR	183.00	7,303.52		7,303.52 DR
30/06/2020	Revaluation - 30/06/2020 @ \$44.830000 (System Price) - 183.000000 Units on hand		900.37		8,203.89 DR
		183.00	8,203.89		8,203.89 DR
<u>Woodside Petroleum Ltd (WPL.AX)</u>					
01/07/2019	Opening Balance	202.00			7,162.92 DR
12/07/2019	BROKER DR WPL	300.00	10,910.95		18,073.87 DR
27/08/2019	BROKER DR WPL	400.00	12,765.95		30,839.82 DR
20/03/2020	BROKER INITIATED	304.00	5,539.55		36,379.37 DR
30/06/2020	Revaluation - 30/06/2020 @ \$21.650000 (System Price) - 1,206.000000 Units on hand			10,269.47	26,109.90 DR
		1,206.00	29,216.45	10,269.47	26,109.90 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
<u>Vanguard Index Australian Shares Fund (VAN0010AU)</u>					
01/07/2019	Opening Balance	11,609.08			24,218.86 DR
11/07/2019	BPAY VANGUARD INVESTMENTS	2,367.20	5,000.00		29,218.86 DR
07/08/2019	BPAY VANGUARD INVESTMENTS	4,824.85	10,000.00		39,218.86 DR
05/03/2020	VANGUARD INVEST	6,985.15	12,750.00		51,968.86 DR
06/03/2020	VANGUARD INVEST	4,108.91	7,500.00		59,468.86 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.843700 (Custom) - 29,895.190000 Units on hand			4,351.10	55,117.76 DR
		29,895.19	35,250.00	4,351.10	55,117.76 DR
<u>Vanguard Index International Shares Fund (VAN0011AU)</u>					
01/07/2019	Opening Balance	3,152.22			5,156.40 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.547200 (Custom) - 3,152.220000 Units on hand			279.29	4,877.11 DR
		3,152.22		279.29	4,877.11 DR
<u>Vanguard Index Australian Property Securities Fund (VAN0012AU)</u>					
01/07/2019	adjustment - no. of unit as per statement (immaterial)	0.16			0.00 DR
05/07/2019	BPAY VANGUARD INVESTMENTS	6,973.93	8,010.96		8,010.96 DR
04/08/2019	BPAY VANGUARD INVESTMENTS	18,057.06	20,000.00		28,010.96 DR
08/08/2019	BPAY VANGUARD INVESTMENTS	8,778.08	10,000.00		38,010.96 DR
09/08/2019	BPAY VANGUARD INVESTMENTS	10,530.93	12,000.00		50,010.96 DR
05/03/2020	VANGUARD INVEST	4,758.73	5,000.00		55,010.96 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.829500 (Custom) - 49,098.730000 Units on hand			14,283.56	40,727.40 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.829500 (Custom) - 49,098.890000 Units on hand		0.13		40,727.53 DR
		49,098.89	55,011.09	14,283.56	40,727.53 DR
<u>Vanguard Lifestrategy Growth Fund (VAN0014AU)</u>					
01/07/2019	Opening Balance	4,490.92			7,196.70 DR
03/08/2019	BPAY VANGUARD INVESTMENTS	5,640.15	9,000.00		16,196.70 DR
30/06/2020	Revaluation - 30/06/2020 @			911.95	15,284.75 DR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
	\$1.508700 (Custom) - 10,131.070000 Units on hand				
		10,131.07	9,000.00	911.95	15,284.75 DR
<u>Vanguard High Yield Australian Shares Fund (VAN0017AU)</u>					
01/07/2019	Opening Balance	8,647.94			10,922.35 DR
11/07/2019	BPAY VANGUARD INVESTMENTS	11,807.30	15,000.00		25,922.35 DR
06/08/2019	BPAY VANGUARD INVESTMENTS	16,319.86	20,000.00		45,922.35 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.043500 (Custom) - 36,775.100000 Units on hand			7,547.53	38,374.82 DR
		36,775.10	35,000.00	7,547.53	38,374.82 DR
<u>Vanguard Diversified Bnd Indx Fund (VAN0042AU)</u>					
13/09/2019	Withdrawal and Application	108,056.80	106,598.03		106,598.03 DR
17/09/2019	BPAY VANGUARD INVESTMENTS	19,184.17	19,000.00		125,598.03 DR
16/01/2020	VANGUARD INVEST	20,218.36	20,000.00		145,598.03 DR
17/01/2020	VANGUARD INVEST	4,033.48	4,000.00		149,598.03 DR
04/02/2020	VANGUARD INVEST	20,030.05	20,000.00		169,598.03 DR
04/03/2020	VANGUARD INVEST	19,629.01	20,000.00		189,598.03 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.011200 (Exit) - 191,151.870000 Units on hand		3,694.74		193,292.77 DR
		191,151.87	193,292.77		193,292.77 DR
<u>Vanguard Investor Cash Plus Fund (VAN0100AU)</u>					
06/03/2020	VANGUARD INVEST	12,450.19	12,500.00		12,500.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.002000 (Custom) - 12,450.190000 Units on hand			24.91	12,475.09 DR
		12,450.19	12,500.00	24.91	12,475.09 DR
<u>Vanguard Index Diversified Bond Fund (VAN0101AU)</u>					
01/07/2019	Opening Balance	15,724.54			18,103.66 DR
05/07/2019	BPAY VANGUARD INVESTMENTS	4,761.90	5,500.00		23,603.66 DR
03/08/2019	BPAY VANGUARD INVESTMENTS	4,265.84	5,000.00		28,603.66 DR
07/08/2019	BPAY VANGUARD INVESTMENTS	8,515.71	10,000.00		38,603.66 DR
08/08/2019	BPAY VANGUARD INVESTMENTS	7,664.79	9,000.00		47,603.66 DR
23/08/2019	BPAY VANGUARD INVESTMENTS	16,917.61	20,000.00		67,603.66 DR
24/08/2019	BPAY VANGUARD INVESTMENTS	16,891.89	20,000.00		87,603.66 DR
25/08/2019	BPAY VANGUARD INVESTMENTS	16,891.89	20,000.00		107,603.66 DR
13/09/2019	Withdrawal and Application	(91,634.17)		107,000.00	603.66 DR
13/09/2019	Unrealised Gain writeback as at 13/09/2019			603.66	0.00 DR
		0.00	89,500.00	107,603.66	0.00 DR
<u>Vanguard Index Hedged International Shares Fund (VAN0107AU)</u>					
01/07/2019	Opening Balance	5,885.81			5,099.47 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.847800 (Custom) - 5,885.810000 Units on hand			109.48	4,989.99 DR
		5,885.81		109.48	4,989.99 DR
<u>Vanguard Lifestrategy Balanced Fund (VAN0124AU)</u>					
01/07/2019	Opening Balance	16,079.79			23,600.31 DR
01/07/2019	adjustment - no. of unit as per statement (immaterial)	0.30			23,600.31 DR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
03/08/2019	BPAY VANGUARD INVESTMENTS	3,740.87	5,502.82		29,103.13 DR
05/08/2019	BPAY VANGUARD INVESTMENTS	13,596.19	20,000.00		49,103.13 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.431600 (Custom) - 33,416.850000 Units on hand			1,263.57	47,839.56 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.431600 (Custom) - 33,417.150000 Units on hand		0.43		47,839.99 DR
		33,417.15	25,503.25	1,263.57	47,839.99 DR

GST Payable/Refundable (84000)

GST Payable/Refundable (84000)

01/07/2019	Opening Balance				1,351.17 DR
16/02/2020	ATO			1,352.00	0.83 CR
30/06/2020	Rounding		0.83		0.00 DR
			0.83	1,352.00	0.00 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2019	Opening Balance				11,375.57 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		11,269.93		105.64 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			1,234.62	1,340.26 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			35.31	1,375.57 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			10,000.00	11,375.57 CR
12/10/2019	TAX OFFICE PAYMENT		2,500.00		8,875.57 CR
15/01/2020	TAX OFFICE PAYMENT		1,500.00		7,375.57 CR
17/03/2020	TAX OFFICE PAYMENT		11,375.57		4,000.00 DR
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020		3,577.33		7,577.33 DR
30/06/2020	Create Entries - Foreign Credits Adjustment - 30/06/2020		64.81		7,642.14 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			12,085.05	4,442.91 CR
			30,287.64	23,354.98	4,442.91 CR

PAYG Payable (86000)

PAYG Payable (86000)

01/07/2019	Opening Balance				1,000.00 CR
10/07/2019	BPAY DEBIT VIA INTERNET TAX OFFICE PAYMENTS		1,000.00		0.00 DR
			1,000.00		0.00 DR

Deferred Tax Liability/Asset (89000)

Deferred Tax Liability/Asset (89000)

30/06/2020	Create Entries - PDIT Entry - 30/06/2020		3,113.72		3,113.72 DR
			3,113.72		3,113.72 DR

Migration Suspense Account (89990)

Migration Suspense Account (89990)

01/07/2019	Fund ledger balance forward at 01/07/2019		36,798.35		36,798.35 DR
01/07/2019	Fund ledger balance forward at 01/07/2019		70,000.00		106,798.35 DR

Eland Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2019	Fund ledger balance forward at 01/07/2019		0.01		106,798.36 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			25,000.00	81,798.36 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			70,000.00	11,798.36 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			30,344.23	18,545.87 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			0.01	18,545.88 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		3,750.00		14,795.88 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		14,795.88		0.00 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			208,512.51	208,512.51 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			65,010.39	273,522.90 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			206,908.44	480,431.34 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			8,663.35	489,094.69 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			24,284.31	513,379.00 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			632.63	514,011.63 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		3,642.65		510,368.98 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		308.47		510,060.51 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		229,478.33		280,582.18 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		65,010.39		215,571.79 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		206,908.44		8,663.35 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		8,663.35		0.00 DR
01/07/2019	Fund ledger balance forward at 01/07/2019		432,139.64		432,139.64 DR
01/07/2019	Fund ledger balance forward at 01/07/2019		72,956.95		505,096.59 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			2,236.19	502,860.40 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			13,249.89	489,610.51 DR
01/07/2019	Fund ledger balance forward at 01/07/2019		17,497.02		507,107.53 DR
01/07/2019	Fund ledger balance forward at 01/07/2019		2,952.98		510,060.51 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			436,386.77	73,673.74 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			73,673.74	0.00 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			11,269.93	11,269.93 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		1,234.62		10,035.31 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		35.31		10,000.00 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		10,000.00		0.00 DR
			1,176,172.39	1,176,172.39	0.00 DR

Total Debits: 4,942,924.12

Total Credits: 4,942,924.12

Eland Superannuation Fund

Create Entries Report

For the period 01 July 2019 to 30 June 2020

Create Entries Financial Year Summary 01 July 2019 - 30 June 2020

Total Profit	Amount
Income	45,769.85
Less Expense	26,109.00
Total Profit	19,660.85

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	19,660.85
Less Permanent Differences	(18,082.28)
Less Timing Differences	(36,164.56)
Less Exempt Pension Income	16,506.00
Less Other Non Taxable Income	(19,988.81)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	618.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	3,673.55
Less Realised Accounting Capital Gains	(401.97)
Less Accounting Trust Distributions	12,277.22
Add Taxable Trust Distributions	6,023.89
Add Distributed Foreign income	1,740.14
Add Total Net Capital Gains	2,998.88
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(2.71)
Taxable Income	80,567.00
Income Tax on Taxable Income or Loss	12,085.05

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(10,350.34)
Franking Credits	3,577.33
TFN Credits	0.00
Foreign Credits	64.81
FRW Credits	0.00
Total	(6,773.01)

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	12,085.05
Deferred Tax	(3,113.72)
Member Specific Income Tax	(7,500.00)
Total Income Tax Expense Allocation	1,471.33

Calculation of Non Deductible Expense Percentage(s)	Amount
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Calculation of Non Deductible Expense Percentage(s)	Amount
General Expense Calculation	
Total Member Contributions	52,011.19
Net Capital Gains	2,998.00
Gross Rent	2,130.00
Gross Interest	29,226.00
Gross Foreign Income	1,836.00
Franked Dividend	4,773.00
Dividend Franking Credit	2,045.00
Gross Trust Distributions	7,555.00
Less exempt pension income	16,506.00
Total Assessable Income (A)	86,068.19
Total Assessable Income	86,068.19
Exempt Pension Income	16,506.00
Total Income (B)	102,574.19
Non Deductible Gen Exp% = 1-(A/B)	
Non Deductible General Expense Percentage	16.092%
Investment Expense Calculation	
Net Capital Gains	2,998.00
Gross Rent	2,130.00
Gross Interest	29,226.00
Gross Foreign Income	1,836.00
Franked Dividend	4,773.00
Dividend Franking Credit	2,045.00
Gross Trust Distributions	7,555.00
Total Investment Income (B)	50,563.00
Less Non-Assessable Investment Income	16,506.00
Total Investment Assessable Income (A)	34,057.00
Non Deductible Inv Exp% = 1-(A/B)	
Non-Deductible Investment Expense Percentage	32.644%

Final Segment 1 from 01 July 2019 to 30 June 2020

Pool Name Unsegregated Pool

Total Profit	Amount
Income	45,769.85
Less Expense	26,109.00
Total Profit	19,660.85

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	19,660.85
Less Permanent Differences	(18,082.28)
Less Timing Differences	(36,164.56)
Less Exempt Pension Income	16,509.52
Less Other Non Taxable Income	(19,988.81)
Add SMSF Non Deductible Expenses	619.54
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	3,673.55
Less Realised Accounting Capital Gains	(401.97)
Less Accounting Trust Distributions	12,277.22
Add Taxable Trust Distributions	6,023.89
Add Distributed Foreign income	1,740.14
Add Capital Gains Adjustment	2,998.88
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(0.73)
Taxable Income	80,567.00
Income Tax on Taxable Income or Loss	12,085.05

Member Weighted Balance Summary	Weighting%	Amount
Baiden Eland(ELABAI00001A)	65.37	1,010,989.67
Diana Eland(ELADIA00001A)	1.98	30,704.67
Diana Eland(ELADIA00002P)	32.65	504,976.37

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(10,350.34)
Franking Credits	3,577.33
TFN Credits	0.00
FRW Credits	0.00
Total	(6,773.01)

Allocation to Members	Weighting%	Amount
Baiden Eland(ELABAI00001A)	65.37	(4,427.52)
Diana Eland(ELADIA00001A)	1.98	(134.10)
Diana Eland(ELADIA00002P)	32.65	(2,211.39)

Accumulation Weighted Balance Summary	Weighting%	Amount
Baiden Eland(ELABAI00001A)	97.05	1,010,989.67
Diana Eland(ELADIA00001A)	2.95	30,704.67
Diana Eland(ELADIA00002P)	0.00	504,976.37

Income Tax Expense Available for Allocation		Amount
Income Tax on Taxable Income or Loss		12,085.05
Deferred Tax		(3,113.72)
Member Specific Income Tax		(7,500.00)
Total Income Tax Expense Allocation		1,471.33

Allocation to Members	Weighting%	Amount
Baiden Eland(ELABAI00001A)	97.05	1,427.93
Diana Eland(ELADIA00001A)	2.95	43.40
Diana Eland(ELADIA00002P)	0.00	0.00

Calculation of daily member weighted balances

Baiden Eland (ELABAI00001A)

Member Balance

01/07/2019	50010	Opening Balance	1,002,058.52	1,002,058.52
15/01/2020	52420	Contributions	2,000.00	918.03
15/01/2020	53800	Contributions Tax	(150.00)	(68.85)
07/02/2020	52420	Contributions	24,000.00	9,508.20
07/02/2020	53800	Contributions Tax	(3,600.00)	(1,426.23)
Total Amount (Weighted)				1,010,989.67

Diana Eland (ELADIA00001A)

Member Balance

01/07/2019	50010	Opening Balance	20,965.82	20,965.82
04/10/2019	52420	Contributions	274.56	203.29
04/10/2019	53800	Contributions Tax	(41.18)	(30.49)
31/12/2019	52420	Contributions	337.53	168.77
31/12/2019	53800	Contributions Tax	(50.63)	(25.32)
23/01/2020	52420	Contributions	25,000.00	10,928.96
23/01/2020	53800	Contributions Tax	(3,598.32)	(1,573.04)
03/04/2020	52420	Contributions	313.98	76.35
03/04/2020	53800	Contributions Tax	(47.10)	(11.45)
22/06/2020	52420	Contributions	85.12	2.09
22/06/2020	53800	Contributions Tax	(12.77)	(0.31)
Total Amount (Weighted)				30,704.67

Diana Eland (ELADIA00002P)

Member Balance

01/07/2019	50010	Opening Balance	505,096.59	505,096.59
29/06/2020	54160	Pensions Paid	(22,000.00)	(120.22)
Total Amount (Weighted)				504,976.37

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	5,732.17
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	1,233.85
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	1,233.85
Total CGT Discount Applied	1,499.44
Capital Gain /(Losses carried forward)	2,998.88
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (4498.32/4498.32)=100.00%	2,998.88

Foreign Tax Offset Calculations

Segment 01 July 2019 to 30 June 2020

Claimable FTO - Unsegregated Pool	64.81
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Claimable FTO	64.81
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Total Claimable Foreign Credits for the Year	64.81
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Foreign Tax Offset (Label C1)	64.81
--------------------------------------	--------------

Applied/Claimed FTO	64.81
----------------------------	--------------

Allocations of Foreign Tax Offset to Members

Baiden Eland(ELABAI00001A) - 98.02 %	63.53
--------------------------------------	-------

Diana Eland(ELADIA00001A) - 1.98 %	1.28
------------------------------------	------

Diana Eland(ELADIA00002P) - 0.00 %	0.00
------------------------------------	------

Total Foreign Tax Offset Allocated to Members	64.81
--	--------------



Australian Government
Australian Taxation Office

Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR THE ELAND
 SUPERANNUATION FUND
ABN 74 334 890 753
TFN 923 614 408

Income tax 551

Date generated	19/08/2020
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

2 results found - from **01 July 2019** to **19 August 2020** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
18 Mar 2020	17 Mar 2020	Payment received		\$11,634.57	\$0.00
7 Feb 2020	18 May 2020	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$11,634.57		\$11,634.57 DR





Australian Government
Australian Taxation Office

Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR THE ELAND
SUPERANNUATION FUND
ABN 74 334 890 753
TFN 923 614 408



Activity statement 001

Date generated	19/08/2020	
Overdue	\$0.00	
Not yet due	\$0.00	NB - 2020 March & June
Balance	\$0.00	BAS outstanding

Transactions

17 results found - from **01 July 2019** to **19 August 2020** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
20 Apr 2020	28 Oct 2019	Client initiated amended Activity Statement for the period ending 30 Sep 19		\$0.00	\$0.00
20 Apr 2020	29 Jul 2019	Client initiated amended Activity Statement for the period ending 30 Jun 19		\$0.00	\$0.00
20 Apr 2020	29 Apr 2019	Client initiated amended Activity Statement for the period ending 31 Mar 19		\$0.00	\$0.00
12 Feb 2020	18 May 2020	Original Activity Statement for the period ending 30 Jun 19 - GST		\$3,749.00	\$0.00
12 Feb 2020	28 Feb 2020	Client initiated amended Activity Statement for the period ending 31 Dec 19		\$0.00	\$3,749.00 DR
12 Feb 2020	17 Feb 2020	EFT refund for GST for the period from 01 Apr 19 to 30 Jun 19	\$1,352.00		\$3,749.00 DR
12 Feb 2020	10 Feb 2020	General interest charge			\$2,397.00 DR
12 Feb 2020	14 Dec 2019	General interest charge			\$2,397.00 DR
12 Feb 2020	1 Jul 2019	General interest charge			\$2,397.00 DR
12 Feb 2020	1 Jul 2018	General interest charge			\$2,397.00 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
11 Feb 2020	15 May 2018	Client initiated amended Activity Statement for the period ending 30 Jun 17 - GST	\$2,397.00		\$2,397.00 DR
16 Jan 2020	15 Jan 2020	Payment received		\$1,500.00	\$0.00
16 Jan 2020	14 Dec 2019	General interest charge			\$1,500.00 DR
11 Jan 2020	28 Feb 2020	Original Activity Statement for the period ending 31 Dec 19 - PAYG Instalments	\$1,500.00		\$1,500.00 DR
15 Oct 2019	14 Oct 2019	Payment		\$2,500.00	\$0.00
25 Sep 2019	28 Oct 2019	Original Activity Statement for the period ending 30 Sep 19 - PAYG Instalments	\$2,500.00		\$2,500.00 DR
11 Jul 2019	10 Jul 2019	Payment		\$1,000.00	\$0.00



MR BAIDEN L ELAND + MRS DIANA K ELAND <ELAND SUPER FUND A/C>

24 LAMAUR STREET

WARNER QLD 4500

Holdings

At close of business: 30/06/2020

Trading Account Number: 603074

Code	Company Name	Closing Price	FX Rate	Quantity	Value
BHP	BHP GROUP LIMITED	35.820		710	25,432.200
BQC	BANK OF QUEENSLAND LIMITED	6.170		2,100	12,957.000
CBA	COMMONWEALTH BANK OF AUSTRALIA	69.420		162	11,246.040
NAB	NATIONAL AUSTRALIA BANK LIMITED	18.220		1,723	31,393.060
TAH	TABCORP HOLDINGS LIMITED	3.380		2,705	9,142.900
WES	WESFARMERS LIMITED	44.830		183	8,203.690
WPL	WOODSIDE PETROLEUM LTD	21.650		1,206	26,109.900
Total					124,484.990

While every effort has been made to provide you with an accurate transaction summary, we give no warranty of accuracy or reliability and take no responsibility for any errors or omissions including by negligence. You should confirm the information, holdings and valuations contained herein. All prices and values are denominated in AUD unless otherwise indicated. Suncorp Share Trade is a service provided by CMC Markets Stockbroking Limited ABN 69 081 002 851, AFSL 246381 (CMC Markets Stockbroking), a Participant of the Australian Stock Exchange (ASX Group) at the request of Suncorp-Metway Ltd ABN 66 010 831 722, AFSL 229882 (Suncorp).

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VANGUARD® INVESTOR FUNDS
TRANSACTION STATEMENT
For the period 1 April 2020 to 1 July 2020

Level 13
130 Lonsdale Street
Melbourne VIC 3000
Australia

Phone: +61 3 8888 3888
Fax: +61 1300 765 712

vanguard.com.au

MR B L & MRS D K ELAND
ATF THE ELAND SUPERANNUATION FUND
PO BOX 7122
BRENDALE QLD 4500

YOUR DETAILS

Investor Number: V00583648
Investor Name: MR BAIDEN LESLIE & MRS DIANA KAY ELAND ATF THE ELAND SUPERANNUATION FUND
TFN Status: Supplied
Distribution: Direct Credit

YOUR INVESTMENT AT A GLANCE
YOUR OPENING INVESTMENT VALUATION AS AT 01 APRIL 2020

Fund	Units	Unit Price	Value*
Vanguard High Yield Australian Shares Fund	36,775.10	\$0.9001	\$33,101.27
Vanguard Index Australian Property Securities Fund	49,098.89	\$0.7140	\$35,056.61
Vanguard Index Australian Shares Fund	29,895.19	\$1.6063	\$48,020.64
Vanguard Index Hedged International Shares Fund	5,885.81	\$0.7404	\$4,357.85
Vanguard Index International Shares Fund	3,152.22	\$1.5996	\$5,042.29
Vanguard Investor Cash Plus Fund	12,450.19	\$1.0018	\$12,472.60
Vanguard LifeStrategy Balanced Fund	33,417.15	\$1.3830	\$46,215.92
Vanguard LifeStrategy Growth Fund	10,131.07	\$1.4529	\$14,719.43
Total Investment Value			\$198,986.61

* This value includes any reinvested distributions but excludes market movement, transaction costs and any transactions on the first day of the period.

YOUR CLOSING INVESTMENT VALUATION AS AT 01 JULY 2020

Fund	Units	Unit Price	Value*
Vanguard High Yield Australian Shares Fund	36,775.10	\$1.0435	\$38,374.82
Vanguard Index Australian Property Securities Fund	49,098.89	\$0.8295	\$40,727.53
Vanguard Index Australian Shares Fund	29,895.19	\$1.8437	\$55,117.76
Vanguard Index Hedged International Shares Fund	5,885.81	\$0.8478	\$4,989.99
Vanguard Index International Shares Fund	3,152.22	\$1.5472	\$4,877.11
Vanguard Investor Cash Plus Fund	12,450.19	\$1.0020	\$12,475.09
Vanguard LifeStrategy Balanced Fund	33,417.15	\$1.4316	\$47,839.99
Vanguard LifeStrategy Growth Fund	10,131.07	\$1.5087	\$15,284.75
Total Investment Value			\$219,687.04

* This value includes any reinvested distributions but excludes market movement, transaction costs and any transactions on the first day of the period.





MR B L & MRS D K ELAND
ATF THE ELAND SUPERANNUATION FUND
24 LAMAUR STREET
WARNER QLD 4500

VANGUARD® WHOLESALE FUNDS

DISTRIBUTION / FUND PAYMENT STATEMENT - Period Ended 30 June 2020

Investor Number: V6919131F001
TFN Status: Supplied
Distribution Selection: Direct Credit
Investor Name: MR BAIDEN LESLIE & MRS DIANA KAY ELAND ATF THE ELAND SUPERANNUATION FUND

Vanguard Diversified Bond Index Fund

Cash distribution rate		\$0.010630670	
Units held	\$1.0112 per share	191,151.87	
Net distribution amount	market value 30/0620	\$2,032.08	
Re-investment unit price	as per BGL360 data	\$0.0000	
Re-invested units allotted		0.00	
New unit balance		191,151.87	

The breakdown of this cash distribution is detailed below.¹

Australian Income

Australian dividends	\$0.00
Australian interest	\$704.35
Other income	\$352.78

Capital Gains

Discount capital gain TAP	\$0.00
Discount capital gain NTAP	\$0.00
CGT concession amount	\$0.00
Capital gains - other method TAP	\$0.00
Capital gains - other method NTAP	\$0.00

Foreign Income

Assessable foreign source income	\$992.98
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Other non-assessable amounts

Exempt income	\$0.00
Non assessable non-exempt income	\$0.00
Other non-attributable amounts ²	\$0.00

Gross distribution **\$2,050.11**

If you have any queries regarding this advice, please contact Vanguard Client Services on 1300 655 102
from 8.00am to 6.00pm Monday to Friday, Melbourne time.



MR B L & MRS D K ELAND
ATF THE ELAND SUPERANNUATION FUND
24 LAMAUR STREET
WARNER QLD 4500

VANGUARD® WHOLESALE FUNDS

DISTRIBUTION / FUND PAYMENT STATEMENT - Period Ended 30 June 2020

Investor Number: V6919131F001
TFN Status: Supplied
Distribution Selection: Direct Credit
Investor Name: MR BAIDEN LESLIE & MRS DIANA KAY ELAND ATF THE ELAND SUPERANNUATION FUND

Gross Distribution	\$2,050.11
Less	
Australian dividend imputation credits	\$0.00
Foreign withholding tax credits	\$18.03
TFN Amounts withheld	\$0.00
Interest / dividend amounts withheld	\$0.00
Fund payment amounts withheld	\$0.00
NET CASH DISTRIBUTION	\$2,032.08

Payment for income year ended 30 June 2020

Included in the Net Cash Distribution is \$352.78 representing Fund Payment amounts; \$0.00 of which is a discount capital gain.

Fund Payment information: At the date of this distribution, Vanguard anticipates that the Vanguard Diversified Bond Index Fund should be a Managed Investment Trust for the purposes of Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953* (TAA 1953). For the purposes of Section 12A-110 of Schedule 1 of TAA 1953, the Fund Payment component of the distribution for this distribution period is calculated as the sum of the following components:

- Australian income: other income;
- Capital gains: discounted capital gain TAP, multiplied by 2; and
- Capital gains: other method TAP.

This information contained in this statement (including fund payment amounts) is being provided to assist entities in complying with their obligations (e.g. to assist entities who hold their units on behalf of non-residents to comply with their withholding obligations).

¹ The income components set out in this statement are estimates for this distribution period only. Unit holders should not rely on this information for the purposes of completing their income tax return. Details of the final full year components attributed to each unit holder will be provided in the Attribution managed investment trust Members Annual Tax Statement (AMMA Tax Statement), which will be issued following the end of the financial year.

² This amount relates to cash distribution and other entitlements from the fund that exceed the attribution amount.

Vanguard has a dispute resolution process for resolving complaints. If you have a complaint please contact Client Services on 1300 655 101 or write to our Client Services Manager and we will respond as soon as possible (and always within 45 days).

If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority.

Website: www.afca.org.au or Email: info@afca.org.au or Telephone: 1800 931 678 (free call) or in writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

If you have any queries regarding this advice, please contact Vanguard Client Services on 1300 655 102 from 8.00am to 6.00pm Monday to Friday, Melbourne time.

21 August 2020


Reference number: 122420946

The Trustees
Eland Superannuation Fund
c/o Herron Accountants
PO Box 504
North Lakes QLD 4509

Dear Trustees,

SECTION 295.390 ACTUARY'S CERTIFICATE OF EXEMPT INCOME

This certificate has been prepared for the Trustees of Eland Superannuation Fund to certify the exempt income proportion in accordance with section 295.390 of the Income Tax Assessment Act ("ITAA") 1997 for the 2019/20 income year.

I hereby certify that the proportion of the applicable income of Eland Superannuation Fund ("the Fund") for the year ending 30 June 2020 that should be exempt from income tax is: **32.649%** 

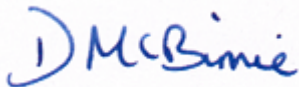
This exempt income proportion does not apply to income earned on segregated current pension assets and segregated non-current assets.

Further details of my calculation and the information on which it is based are contained in the appendices and covering email. These form part of my report and should be read in their entirety.

- ◆ Appendix A: Information used to calculate the exempt income proportion
- ◆ Appendix B: Fund liabilities
- ◆ Appendix C: Exempt current pension income result and adequacy opinion
- ◆ Appendix D: Apportioning expenses

I confirm that this actuarial certificate has been prepared in accordance with Professional Standard 406 issued by the Institute of Actuaries of Australia and other relevant professional standards and guidance notes.

Yours sincerely,



Doug McBirnie, B.Sc. (Hons), FIA, FIAA

Appendix A – Information used to calculate the exempt income proportion

Fund data and financials

This certificate has been prepared at the request of, and based on data supplied by, Herron Accountants on behalf of the Trustees for the 2019/20 income year. A summary of the data supplied to us for the purpose of calculating the exempt income proportion is provided below:

Name of fund:	Eland Superannuation Fund
Fund ABN:	74334890753
Trustees:	Baiden Eland Diana Eland

Member name	Baiden Eland	Diana Eland
Date of birth	5 Aug 1966	28 Jun 1960
Value of retirement phase income streams as at 1 Jul 2019	\$0	\$505,097
Value of retirement phase income streams at 1 Jul 2019 excluding liabilities in respect to segregated current pension assets.	\$0	\$505,097

The aggregate operating statement information is:

Assets available at 1 July 2019	\$1,528,121
Plus	
Non-concessional contributions	\$2,011
Concessional contributions	\$50,000
Less	
Pension payments and lump sump withdrawals	\$22,000
Equals	
Balance before income and expenses	\$1,558,132
Preliminary net income	(\$7,500)
Gross assets available at year end (before tax)	\$1,550,632

We understand that the financial information provided to us when applying for this certificate may be unaudited. Should the financial information provided to us change, as a result of audit or otherwise, this may affect the results of our calculations and we recommend you apply for an amended certificate.

In addition to relying on the data provided to us, we have made the following assumption when completing this actuarial certificate:

- ◆ The tax exempt percentage calculation was completed based on the data supplied to us, no further assumptions were required.

The information provided to us indicated that this Fund did not have disregarded small fund assets, as defined in section 295.387 of the ITAA 1997. Based on the information provided to us, there were no segregated current pension assets or segregated non-current assets during the income year.

Minimum pension standards

Based on the information provided, the Fund contains only accumulation and account-based type income stream benefits (commonly referred to as pensions). These include allocated pensions, market linked pensions, and account-based income streams (including transition to retirement pensions). The Fund contains no other types of income stream benefits such as defined benefits in growth or pension phase.

The Superannuation Industry Supervision (SIS) Regulations for account-based income streams include a requirement for a minimum amount to be paid to the member over the year depending on the member's age, opening account balance date of commencement. Where the minimum pension standards are not met the earnings on the assets supporting that income stream may not be eligible for an exemption from income tax, and the exempt income proportion shown in this certificate may not be correct. It was confirmed upon submission of the data for this report that all assets shown as supporting retirement phase superannuation income streams are eligible for an exemption from income tax by virtue of having met the minimum pension standards for the Income year. We have not checked that this is the case and recommend that the Fund's auditor satisfies him or herself that the relevant standards have been met.

Appendix B – Fund liabilities

Segregated current pension assets

Section 295.385 of the ITAA 1997 defines segregated current pension assets as those assets that are set aside to solely support retirement phase income streams. Assessable income (excluding non-arm's length income and assessable contributions) earned on these assets is exempt from income tax.

Guidance from the Australian Tax Office states that where a fund's only superannuation liabilities are in respect of account-based retirement phase income streams at a particular point in time, the fund's assets are deemed to be segregated current pension assets. The eligible income earned during a period where a fund is 100% in retirement phase is therefore exempt from tax under the segregated method.

An exception to the above is where a fund has disregarded small fund assets and is therefore unable to use the segregated method. Disregarded small fund assets are defined under section 295.387 of ITAA 1997 and apply where an SMSF or small-APRA fund have a retirement phase income stream in an income year and at the previous 30 June:

- ◆ A member of the fund had a total superannuation balance (including accounts outside that fund) of over \$1.6 million, and
- ◆ That member was the recipient of a retirement phase income stream in any fund.

We understand that this Fund did not have disregarded small fund assets in the 2020 income year.

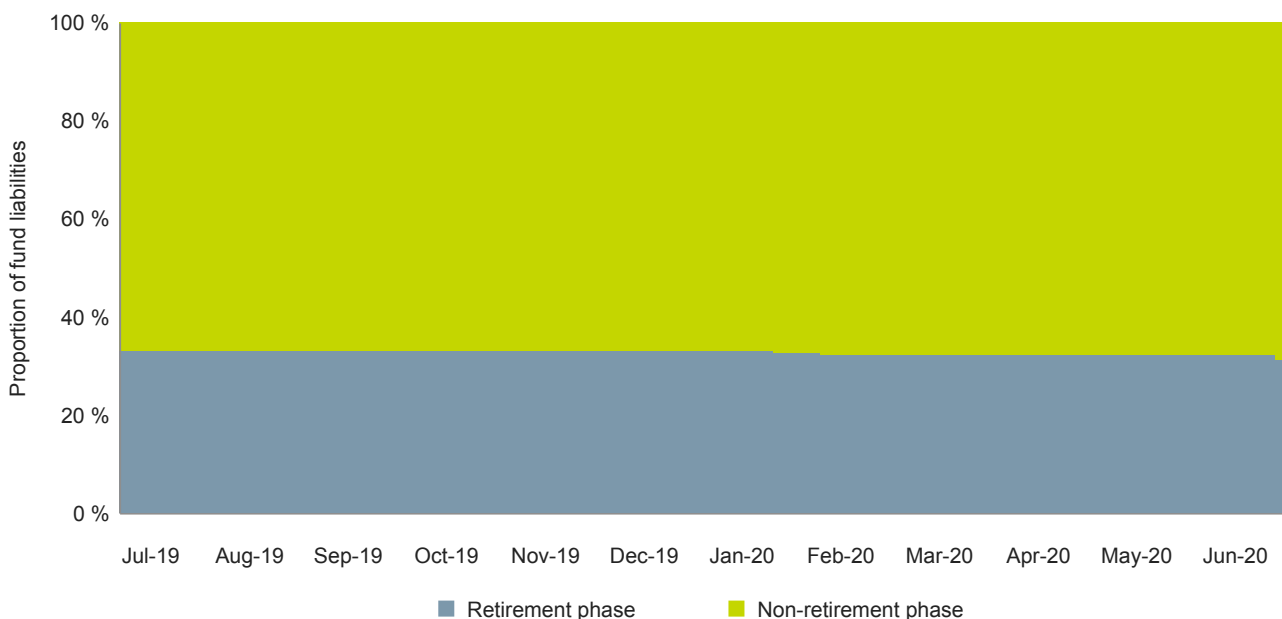
Based on the information provided, our calculations assume that the Fund had no segregated current pension assets.

Segregated non-current assets

Segregated non-current assets as defined in section 295.395 of ITAA 1997 are those assets set aside solely to support non-retirement phase superannuation liabilities such as accumulation interests. A separate actuary's certificate is required in order to segregate such assets. We understand that the Fund had no segregated non-current assets during the income year.

Illustration of liabilities

The following chart illustrates the Fund's liabilities during the income year:



The green non-retirement phase liabilities represent accumulation interests, reserves and non-retirement phase transition to retirement income streams in the Fund over the income year. The grey unsegregated retirement phase liabilities represent retirement phase income streams that were not segregated current pension assets.

The liabilities shown in grey and green are those that are used to calculate the exempt income proportion. These liabilities are known as 'unsegregated' and eligible income earned on assets supporting these liabilities will claim ECPI based on the exempt income proportion in this actuarial certificate.

Appendix C - Exempt income proportion results and adequacy opinion

Exempt income proportion

Superannuation funds claiming exempt current pension income ("ECPI") under section 295.390 of the ITAA 1997, known as the proportionate or unsegregated method, are required to obtain an actuary's certificate prior to lodgement of the fund's income tax return. The proportion of the applicable income, excluding income earned on segregated current pension assets and segregated non-current assets, for the year ending 30 June 2020 that should be exempt from income tax is calculated as follows:

$$\frac{\text{Average value of current pension liabilities}}{\text{Average value of superannuation liabilities}} = \frac{\$504,976}{\$1,546,671} = 32.649\%$$

Within the requirements of legislation and the Fund's Trust Deed and Rules, the Trustees may have discretion about how income and expenses are allocated at the member level. We have not checked the terms of the Fund's Trust Deed and Rules. The daily weighted average calculation of the exempt income proportion provides a fair and reasonable method of apportioning these items between the member accounts at year end for income earned on assets that are not segregated assets and is provided below:

Member Name	Baiden Eland	Diana Eland	Fund
Exempt income proportion	0.000%	32.649%	32.649%
Non-exempt income proportion	65.366%	1.985%	67.351%

The above proportions are unlikely to be appropriate for allocating income earned on segregated assets.

Calculating the fund's exempt current pension income for the purpose of your tax return

The exempt income proportion is applied to net ordinary assessable income including net capital gains, but excluding assessable contributions, non-arm's length income and income including capital gains or losses derived from any segregated assets. The Trustee would calculate ECPI as follows:

Total ECPI = Eligible income * Exempt income proportion + Income on segregated current pension assets

Unutilised capital losses (except capital losses on segregated current pension assets) can be carried forward until they can be offset against assessable capital gains.

Adequacy opinion and methodology

By definition, the liabilities of an account-based member interest or reserve at a particular time, in the absence of any unusual terms or guarantees, are equal to the value of the assets backing it. Therefore no specific assumption has been made (or is needed) regarding rates of return on the Fund's assets; pension increases; or the liability calculation discount rate. As such, I am satisfied that the amount of the assets at the end of the year, if accumulated together with the Fund's future earnings and contributions, will provide the amount required to discharge in full the liabilities as they fall due. No recommendation is needed with regard to future contributions.

The average values used in the exempt income proportion are determined using a daily weighted average calculation which takes into account relevant information such as the opening balances of each member account, any reserves, and the size and timing of any member transactions during the income year. Unless otherwise stated, all member transactions including pension commencements and commutations are assumed to occur immediately at the start of each day. More information on the methodology used can be found at <https://www.accurium.com.au/-/media/Accurium/Membership/methodology-guide>

Appendix D - Apportioning expenses

Methods for apportioning expenses

A superannuation fund can generally deduct expenses to the extent they were incurred in producing assessable income. Where an expense can be attributed to solely producing assessable income then it can be deducted from assessable income in its entirety. Where it is solely attributable to non-assessable income it is entirely non-deductible. However, expenses that cannot be attributed to solely producing exempt income or solely producing assessable income need to be apportioned to determine how much can be deducted.

A fair and reasonable approach must be used to determine what proportion of such an expense can be deducted. A common industry approach has used the tax exempt proportion provided in the fund's actuarial certificate to determine an appropriate deductibility proportion as follows:

$$\text{Expense deductibility proportion} = 1 - \text{actuarial exempt income proportion}$$

This generally represents the proportion of fund's total income that is assessable during an income year. It is therefore a fair and reasonable approach to apportioning an expense that relates to the whole fund for that income year.

However, superannuation liabilities supported by segregated current pension assets are excluded from the actuarial exempt income proportion calculation. This includes assets which were deemed to be segregated at a particular time due to the fund only having retirement phase superannuation liabilities at that time.

Where a fund does have segregated current pension assets, the approach above is likely to underestimate the extent to which an expense was incurred in producing exempt income, and therefore overstate the amount that can be reasonably deducted.

For those funds wishing to use the actuarial exempt income proportion as the basis for the deductibility of expenses we have determined below a deductibility proportion that takes into account all fund liabilities over the income year. This may be different to $(1 - \text{actuarial exempt income proportion})$ where the fund has segregated current pension assets and may be a fair and reasonable deductible proportion for expenses which must be apportioned and relate to the whole income year.

Expense deductibility proportion

The following deductible proportion has been determined based on all fund liabilities, including any segregated current pension assets identified in Appendix B, using the same methodology as the exempt income proportion described in Appendix C.

Expense deductibility proportion:	67.351%
-----------------------------------	---------

This is not intended to be tax advice and you should determine whether this deductible proportion is appropriate for this fund and for each relevant fund expense prior to use.

Eland Superannuation Fund

Pension Summary Report

As at 30/06/2020

Member Name : Eland, Diana

Member Age : 59 (Date of Birth : 28/06/1960)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
ELADIA0002P	Account Based Pension	01/07/2018	14.44%	2.00%	\$10,100.00*	N/A	\$22,000.00	\$0.00	\$22,000.00	NIL



*COVID-19 50% reduction has been applied to the minimum pension amount

					\$10,100.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$0.00
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Total :

					\$10,100.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$0.00
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Eland Superannuation Fund
Yearly Projected Pension Calculation Report

As at 01 July 2020

Member Name	Member Code	Pension Type	Pension Start/ Conversion Date	Age (as at 01/07/2020)	Opening Balance	Minimum Amount *	Maximum Amount	Tax Free %	Min Tax Free Payments	Min Taxable Payments
Eland, Diana	ELADIA00002P	Account Based Pension	01/07/2018	60	480,885.20	9,620.00	N/A	14.44	1,389.13	8,230.87
					480,885.20	9,620.00			1,389.13	8,230.87
					480,885.20	9,620.00			1,389.13	8,230.87

* COVID-19 50% reduction has been applied to the minimum pension amount

Eland Superannuation Fund

Contributions Breakdown Report

For The Period 01 July 2019 - 30 June 2020

Summary

Member	D.O.B	Age (at 30/06/2019)	Total Super Balance (at 30/06/2019) *1	Concessional	Non-Concessional	Other	Reserves	Total
Eland, Baiden	05/08/1966	52	1,002,058.52	25,000.00	1,000.00	0.00	0.00	26,000.00
Eland, Diana	28/06/1960	59	526,062.41	25,000.00	1,011.19	0.00	0.00	26,011.19
All Members				50,000.00	2,011.19	0.00	0.00	52,011.19

*1 Total Super Balance is per individual across funds within a firm.

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Eland, Baiden	Concessional	25,000.00	25,000.00	At Limit
	Non-Concessional	1,000.00	100,000.00	99,000.00 Below Cap
Eland, Diana	Concessional	25,000.00	25,000.00	At Limit
	Non-Concessional	1,011.19	100,000.00	98,988.81 Below Cap

Carry Forward Unused Concessional Contribution Cap

Member	2015	2016	2017	2018	2019	2020	Current Position
Eland, Baiden							
Concessional Contribution Cap	30,000.00	30,000.00	35,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	30,000.00	25,000.00	20,000.00	25,000.00	25,000.00	25,000.00	
Unused Concessional Contribution	0.00	0.00	0.00	0.00	0.00	0.00	
Cumulative Carry Forward Unused	N/A	N/A	N/A	N/A	0.00	0.00	
Maximum Cap Available	30,000.00	30,000.00	35,000.00	25,000.00	25,000.00	25,000.00	At Limit
Total Super Balance	0.00	0.00	0.00	700,381.57	895,260.16	1,002,058.52	

22/06/2020 SUPER CHOICE Employer

85.12

Total - Eland, Diana

25,000.00 1,011.19 0.00 0.00

0.00 0.00 0.00

Total for all members

50,000.00 2,011.19 0.00 0.00

Client Ledger Report

ELAN06

Eland Superannuation Fund
24 Lamaur St

WARNER
4500

Tel Fax

Balance 0.00 **Unallocated** 0.00

Number	Date	Detail	Amount	Tax	Paid Amount	Cash
23371	14/01/2020	SALINVOICE	3,850.00	350.00	3,850.00	0.00
23371	05/06/2020	SALRECEIPT	0.00	0.00	0.00	3,850.00
			3,850.00	350.00	3,850.00	3,850.00

Split:
Accounting
Audit

3,465.00 ✓
385.00 ✓
3,850.00

TAX INVOICE

Supplier: Super Audits

Auditor: A.W. Boys
SMSF Auditor Number (SAN) 100014140
Registered Company Auditor (67793)

Address: Box 3376
Rundle Mall 5000

ABN: 20 461 503 652

Services: Auditing

Date: 13 January 2019

Recipient: Eland Super Fund

Address: C/- PO Box 504, NORTH LAKES Qld. 4509

Description of Services

Statutory audit of the Eland Super Fund for the financial year ending 30 June 2019.

Fee: \$350.00

GST: \$35.00

Total: \$385.00 ✓

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.



AUDITING
DUE DILIGENCE
FORENSIC ACCOUNTING