

YYY Fund

General Ledger

As at 30 June 2022

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---|--|-------|---------------|-------------------|----------------------|
| Changes in Market Values of Investments (24700) | | | | | |
| <u>Changes in Market Values of Investments (24700)</u> | | | | | |
| 30/06/2022 | Revaluation - 30/06/2022 @ \$1,300,000.000000 (Exit) - 1.000000 Units on hand (19summitroadterrigan) | | | 550,000.00 | 550,000.00 CR |
| | | | | 550,000.00 | 550,000.00 CR |
| Interest Received (25000) | | | | | |
| <u>Commonwealth bank (CBA10236382)</u> | | | | | |
| 01/07/2021 | bank statement entry | | | 0.59 | 0.59 CR |
| 01/08/2021 | bank statement entry | | | 0.69 | 1.28 CR |
| 01/09/2021 | bank statement entry | | | 0.70 | 1.98 CR |
| 01/10/2021 | bank statement entry | | | 0.73 | 2.71 CR |
| 01/11/2021 | bank statement entry | | | 0.77 | 3.48 CR |
| 01/12/2021 | bank statement entry | | | 0.82 | 4.30 CR |
| 01/01/2022 | bank statement entry | | | 0.96 | 5.26 CR |
| 01/02/2022 | bank statement entry | | | 1.09 | 6.35 CR |
| 01/03/2022 | bank statement entry | | | 0.99 | 7.34 CR |
| 01/04/2022 | bank statement entry | | | 1.09 | 8.43 CR |
| 01/05/2022 | bank statement entry | | | 1.13 | 9.56 CR |
| 01/06/2022 | bank statement entry | | | 2.34 | 11.90 CR |
| | | | | 11.90 | 11.90 CR |
| Property Income (28000) | | | | | |
| <u>19 Summit Road, Terrigan NSW, Australia (19summitroadterrigan)</u> | | | | | |
| 30/07/2021 | bank statement entry | | | 2,040.76 | 2,040.76 CR |
| 01/09/2021 | bank statement entry | | | 1,602.93 | 3,643.69 CR |
| 29/10/2021 | bank statement entry | | | 1,792.78 | 5,436.47 CR |
| 29/10/2021 | bring to account fence installed paid by real estate | | | 2,500.00 | 7,936.47 CR |
| 30/11/2021 | bank statement entry | | | 2,281.85 | 10,218.32 CR |
| 24/12/2021 | bank statement entry | | | 2,290.82 | 12,509.14 CR |
| 01/01/2022 | bank statement entry | | | 1,231.21 | 13,740.35 CR |
| 31/01/2022 | bank statement entry | | | 193.71 | 13,934.06 CR |
| 28/02/2022 | bring to account dishwasher paid by real estate | | | 891.00 | 14,825.06 CR |
| 31/03/2022 | bank statement entry | | | 1,500.82 | 16,325.88 CR |
| 29/04/2022 | bank statement entry | | | 4,145.02 | 20,470.90 CR |
| 31/05/2022 | bank statement entry | | | 2,363.80 | 22,834.70 CR |
| 30/06/2022 | bank statement entry | | | 2,769.40 | 25,604.10 CR |
| 30/06/2022 | adj property income for rent summary deductions | | | 8,977.14 | 34,581.24 CR |
| | | | | 34,581.24 | 34,581.24 CR |
| Accountancy Fees (30100) | | | | | |
| <u>Accountancy Fees (30100)</u> | | | | | |
| 03/09/2021 | bank statement entry | | 825.00 | | 825.00 DR |
| | | | 825.00 | | 825.00 DR |
| ATO Supervisory Levy (30400) | | | | | |
| <u>ATO Supervisory Levy (30400)</u> | | | | | |
| 08/09/2021 | bank statement entry | | 259.00 | | 259.00 DR |

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| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---|--|-------|----------|--------|-------------|
| | | | 259.00 | | 259.00 DR |
| Auditor's Remuneration (30700) | | | | | |
| <u>Auditor's Remuneration (30700)</u> | | | | | |
| 04/09/2021 | bank statement entry | | 330.00 | | 330.00 DR |
| | | | 330.00 | | 330.00 DR |
| Depreciation (33400) | | | | | |
| <u>Dishwasher (dishwasher)</u> | | | | | |
| 30/06/2022 | depreciation charge FY22 12.5% prime cost 28/02/22 - 30/06/22 = 123 days | | 38.00 | | 38.00 DR |
| | | | 38.00 | | 38.00 DR |
| <u>Fence (fence)</u> | | | | | |
| 30/06/2022 | depreciation charge FY22 4% pa prime cost 29/10/21 - 30/06/22 = 245 days | | 67.00 | | 67.00 DR |
| | | | 67.00 | | 67.00 DR |
| Property Expenses - Agents Management Fees (41930) | | | | | |
| <u>19 Summit Road, Terrigal NSW, Australia (19summitroadterrigan)</u> | | | | | |
| 30/06/2022 | adj property income for rent summary deductions | | 3,043.00 | | 3,043.00 DR |
| 30/06/2022 | adj property income for rent summary deductions | | 1,760.00 | | 4,803.00 DR |
| | | | 4,803.00 | | 4,803.00 DR |
| Property Expenses - Council Rates (41960) | | | | | |
| <u>19 Summit Road, Terrigal NSW, Australia (19summitroadterrigan)</u> | | | | | |
| 30/06/2022 | adj property income for rent summary deductions | | 2,642.42 | | 2,642.42 DR |
| | | | 2,642.42 | | 2,642.42 DR |
| Property Expenses - Insurance Premium (41980) | | | | | |
| <u>19 Summit Road, Terrigal NSW, Australia (19summitroadterrigan)</u> | | | | | |
| 30/06/2022 | FY22 fund expenses paid by trustees reimbursed in FY23 | | 1,055.76 | | 1,055.76 DR |
| | | | 1,055.76 | | 1,055.76 DR |
| Property Expenses - Repairs Maintenance (42060) | | | | | |
| <u>19 Summit Road, Terrigal NSW, Australia (19summitroadterrigan)</u> | | | | | |
| 25/01/2022 | bank statement entry | | 11.00 | | 11.00 DR |
| 05/02/2022 | bank statement entry | | 18.00 | | 29.00 DR |
| 16/03/2022 | bank statement entry | | 20.50 | | 49.50 DR |
| 16/03/2022 | bank statement entry | | 27.12 | | 76.62 DR |
| 03/05/2022 | bank statement entry | | 377.85 | | 454.47 DR |
| 30/06/2022 | adj property income for rent summary deductions | | 198.00 | | 652.47 DR |
| 30/06/2022 | adj property income for rent summary deductions | | 135.63 | | 788.10 DR |
| 30/06/2022 | adj property income for rent summary deductions | | 149.00 | | 937.10 DR |
| 30/06/2022 | adj property income for rent summary deductions | | 65.00 | | 1,002.10 DR |
| 30/06/2022 | adj property income for rent summary deductions | | 96.00 | | 1,098.10 DR |
| 30/06/2022 | adj property income for rent summary deductions | | 171.60 | | 1,269.70 DR |

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| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---|---|-------|-------------------|-------------------|----------------------|
| 30/06/2022 | FY22 fund expenses paid by trustees reimbursed in FY23 | | 155.85 | | 1,425.55 DR |
| | | | 1,425.55 | | 1,425.55 DR |
| Property Expenses - Water Rates (42150) | | | | | |
| <u>19 Summit Road, Terrigal NSW, Australia (19summitroadterrigan)</u> | | | | | |
| 30/06/2022 | adj property income for rent summary deductions | | 1,091.61 | | 1,091.61 DR |
| 30/06/2022 | adj property income for rent summary deductions | | | 375.12 | 716.49 DR |
| | | | 1,091.61 | 375.12 | 716.49 DR |
| Income Tax Expense (48500) | | | | | |
| <u>Income Tax Expense (48500)</u> | | | | | |
| 30/06/2022 | Create Entries - Income Tax Expense - 30/06/2022 | | 3,364.50 | | 3,364.50 DR |
| | | | 3,364.50 | | 3,364.50 DR |
| Profit/Loss Allocation Account (49000) | | | | | |
| <u>Profit/Loss Allocation Account (49000)</u> | | | | | |
| 30/06/2022 | Create Entries - Profit/Loss Allocation - 30/06/2022 | | 316,554.30 | | 316,554.30 DR |
| 30/06/2022 | Create Entries - Profit/Loss Allocation - 30/06/2022 | | 255,876.62 | | 572,430.92 DR |
| 30/06/2022 | Create Entries - Income Tax Expense Allocation - 30/06/2022 | | | 1,860.57 | 570,570.35 DR |
| 30/06/2022 | Create Entries - Income Tax Expense Allocation - 30/06/2022 | | | 1,503.93 | 569,066.42 DR |
| | | | 572,430.92 | 3,364.50 | 569,066.42 DR |
| Opening Balance (50010) | | | | | |
| <u>(Opening Balance) Ventsov, iouri - Accumulation (VENIOU00001A)</u> | | | | | |
| 01/07/2021 | Opening Balance | | | | 432,269.19 CR |
| 01/07/2021 | Close Period Journal | | 8,804.54 | | 423,464.65 CR |
| | | | 8,804.54 | | 423,464.65 CR |
| <u>(Opening Balance) Ventsov, Svetlana - Accumulation (VENSVE00001A)</u> | | | | | |
| 01/07/2021 | Opening Balance | | | | 339,800.71 CR |
| 01/07/2021 | Close Period Journal | | | 2,485.28 | 342,285.99 CR |
| | | | | 2,485.28 | 342,285.99 CR |
| Contributions (52420) | | | | | |
| <u>(Contributions) Ventsov, Svetlana - Accumulation (VENSVE00001A)</u> | | | | | |
| 01/07/2021 | Opening Balance | | | | 1,520.15 CR |
| 01/07/2021 | Close Period Journal | | 1,520.15 | | 0.00 DR |
| | | | 1,520.15 | | 0.00 DR |
| Share of Profit/(Loss) (53100) | | | | | |
| <u>(Share of Profit/(Loss)) Ventsov, iouri - Accumulation (VENIOU00001A)</u> | | | | | |
| 01/07/2021 | Opening Balance | | | | 1,406.43 CR |
| 01/07/2021 | Close Period Journal | | 1,406.43 | | 0.00 DR |
| 30/06/2022 | Create Entries - Profit/Loss Allocation - 30/06/2022 | | | 316,554.30 | 316,554.30 CR |
| | | | 1,406.43 | 316,554.30 | 316,554.30 CR |
| <u>(Share of Profit/(Loss)) Ventsov, Svetlana - Accumulation (VENSVE00001A)</u> | | | | | |
| 01/07/2021 | Opening Balance | | | | 1,135.46 CR |
| 01/07/2021 | Close Period Journal | | 1,135.46 | | 0.00 DR |

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| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---|---|-------|-----------------|-------------------|----------------------|
| 30/06/2022 | Create Entries - Profit/Loss Allocation - 30/06/2022 | | | 255,876.62 | 255,876.62 CR |
| | | | 1,135.46 | 255,876.62 | 255,876.62 CR |
| Income Tax (53330) | | | | | |
| <u>(Income Tax) Ventsov, iouri - Accumulation (VENIOU00001A)</u> | | | | | |
| 01/07/2021 | Opening Balance | | | | 210.97 DR |
| 01/07/2021 | Close Period Journal | | | 210.97 | 0.00 DR |
| 30/06/2022 | Create Entries - Income Tax Expense Allocation - 30/06/2022 | | 1,860.57 | | 1,860.57 DR |
| | | | 1,860.57 | 210.97 | 1,860.57 DR |
| <u>(Income Tax) Ventsov, Svetlana - Accumulation (VENSVE00001A)</u> | | | | | |
| 01/07/2021 | Opening Balance | | | | 170.33 DR |
| 01/07/2021 | Close Period Journal | | | 170.33 | 0.00 DR |
| 30/06/2022 | Create Entries - Income Tax Expense Allocation - 30/06/2022 | | 1,503.93 | | 1,503.93 DR |
| | | | 1,503.93 | 170.33 | 1,503.93 DR |
| Benefits Paid/Transfers Out (54500) | | | | | |
| <u>(Benefits Paid/Transfers Out) Ventsov, iouri - Accumulation (VENIOU00001A)</u> | | | | | |
| 01/07/2021 | Opening Balance | | | | 10,000.00 DR |
| 01/07/2021 | Close Period Journal | | | 10,000.00 | 0.00 DR |
| | | | | 10,000.00 | 0.00 DR |
| Bank Accounts (60400) | | | | | |
| <u>Commonwealth bank (CBA10236382)</u> | | | | | |
| 01/07/2021 | Opening Balance | | | | 17,568.14 DR |
| 01/07/2021 | bank statement entry | | 0.59 | | 17,568.73 DR |
| 16/07/2021 | bank statement entry | | | 2,648.20 | 14,920.53 DR |
| 18/07/2021 | bank statement entry | | | 404.00 | 14,516.53 DR |
| 30/07/2021 | bank statement entry | | 2,040.76 | | 16,557.29 DR |
| 01/08/2021 | bank statement entry | | 0.69 | | 16,557.98 DR |
| 01/09/2021 | bank statement entry | | 1,603.63 | | 18,161.61 DR |
| 03/09/2021 | bank statement entry | | | 825.00 | 17,336.61 DR |
| 04/09/2021 | bank statement entry | | | 330.00 | 17,006.61 DR |
| 08/09/2021 | bank statement entry | | 975.70 | | 17,982.31 DR |
| 01/10/2021 | bank statement entry | | 0.73 | | 17,983.04 DR |
| 29/10/2021 | bank statement entry | | 1,792.78 | | 19,775.82 DR |
| 01/11/2021 | bank statement entry | | 0.77 | | 19,776.59 DR |
| 30/11/2021 | bank statement entry | | 2,281.85 | | 22,058.44 DR |
| 01/12/2021 | bank statement entry | | 0.82 | | 22,059.26 DR |
| 24/12/2021 | bank statement entry | | 2,290.82 | | 24,350.08 DR |
| 01/01/2022 | bank statement entry | | 1,232.17 | | 25,582.25 DR |
| 25/01/2022 | bank statement entry | | | 11.00 | 25,571.25 DR |
| 31/01/2022 | bank statement entry | | 193.71 | | 25,764.96 DR |
| 01/02/2022 | bank statement entry | | 1.09 | | 25,766.05 DR |
| 05/02/2022 | bank statement entry | | | 18.00 | 25,748.05 DR |
| 01/03/2022 | bank statement entry | | 0.99 | | 25,749.04 DR |
| 16/03/2022 | bank statement entry | | | 20.50 | 25,728.54 DR |
| 16/03/2022 | bank statement entry | | | 27.12 | 25,701.42 DR |
| 31/03/2022 | bank statement entry | | 1,500.82 | | 27,202.24 DR |

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General Ledger

As at 30 June 2022

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|------------------|----------------------|-------|------------------|-----------------|---------------------|
| 01/04/2022 | bank statement entry | | 1.09 | | 27,203.33 DR |
| 29/04/2022 | bank statement entry | | 4,145.02 | | 31,348.35 DR |
| 01/05/2022 | bank statement entry | | 1.13 | | 31,349.48 DR |
| 03/05/2022 | bank statement entry | | | 377.85 | 30,971.63 DR |
| 31/05/2022 | bank statement entry | | 2,363.80 | | 33,335.43 DR |
| 01/06/2022 | bank statement entry | | 2.34 | | 33,337.77 DR |
| 30/06/2022 | bank statement entry | | 2,769.40 | | 36,107.17 DR |
| | | | 23,200.70 | 4,661.67 | 36,107.17 DR |

Fixtures and Fittings (at written down value) (72600)

Dishwasher (dishwasher)

| | | | | | |
|------------|--|-------------|---------------|--------------|------------------|
| 28/02/2022 | bring to account dishwasher paid by real estate | | 891.00 | | 891.00 DR |
| 30/06/2022 | depreciation charge FY22 12.5% prime cost 28/02/22 - 30/06/22 = 123 days | | | 38.00 | 853.00 DR |
| | | 0.00 | 891.00 | 38.00 | 853.00 DR |

Fence (fence)

| | | | | | |
|------------|---|-------------|-----------------|--------------|--------------------|
| 29/10/2021 | bring to account fence installed paid by real estate | | 2,500.00 | | 2,500.00 DR |
| 30/06/2022 | depreciation charge FY22 4% pa prime cost 29/10/21- 30/06/22 = 245 days | | | 67.00 | 2,433.00 DR |
| | | 0.00 | 2,500.00 | 67.00 | 2,433.00 DR |

Real Estate Properties (Australian - Residential) (77200)

19 Summit Road, Terrigal NSW, Australia (19summitroadterrigal)

| | | | | | |
|------------|--|-------------|-------------------|--|------------------------|
| 01/07/2021 | Opening Balance | 1.00 | | | 750,000.00 DR |
| 30/06/2022 | Revaluation - 30/06/2022 @ \$1,300,000.000000 (Exit) - 1.000000 Units on hand | | 550,000.00 | | 1,300,000.00 DR |
| | | 1.00 | 550,000.00 | | 1,300,000.00 DR |

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

| | | | | | |
|------------|---|--|--|-----------------|--------------------|
| 01/07/2021 | Opening Balance | | | | 1,234.70 DR |
| 08/09/2021 | bank statement entry | | | 1,234.70 | 0.00 DR |
| 30/06/2022 | Create Entries - Income Tax Expense - 30/06/2022 | | | 3,364.50 | 3,364.50 CR |
| | | | | 4,599.20 | 3,364.50 CR |

Sundry Creditors (88000)

Sundry Creditors (88000)

| | | | | | |
|------------|---|--|-----------------|-----------------|--------------------|
| 01/07/2021 | Opening Balance | | | | 3,052.20 CR |
| 16/07/2021 | bank statement entry | | 2,648.20 | | 404.00 CR |
| 18/07/2021 | bank statement entry | | 404.00 | | 0.00 DR |
| 30/06/2022 | FY22 fund expenses paid by trustees reimbursed in FY23 | | | 1,211.61 | 1,211.61 CR |
| | | | 3,052.20 | 1,211.61 | 1,211.61 CR |

Total Debits: 1,184,207.74

Total Credits: 1,184,207.74