

W & H SUPERANNUATION FUND

Detailed Statement of Financial Position

As at 30 June 2019

| | Note | 2019 | 2018 |
|--|---|-------------------|-------------------|
| | | \$ | \$ |
| Assets | | | |
| Investments | | | |
| Real Estate Properties (Australian - Residential) | 2 | | |
| Building Improvements | | 115,877.00 | 115,877.00 |
| Land | | 466,623.00 | 334,123.00 |
| Total Investments | 10a. | <u>582,500.00</u> | <u>450,000.00</u> |
| Other Assets | | | |
| Bank Accounts | | | |
| Cash at Bank - NAB | 6. 3 | 0.00 | 106.43 |
| Cash at Bank - St George | 4a. | 1,109.76 | 601.05 |
| Other Assets | Rent receivable 5a. | 1,083.76 | 0.00 |
| Total Other Assets | | <u>2,193.52</u> | <u>707.48</u> |
| Total Assets | | <u>584,693.52</u> | <u>450,707.48</u> |
| Less: | | | |
| Liabilities | | | |
| Income Tax Payable | | 3,502.49 | 2,308.79 |
| Sundry Creditors | p. 13 + p. 14 . Accounting fees FY18 + FY19 | 2,900.00 | 1,250.00 |
| Total Liabilities | | <u>6,402.49</u> | <u>3,558.79</u> |
| Net assets available to pay benefits | | <u>578,291.03</u> | <u>447,148.69</u> |
| Represented By : | | | |
| Liability for accrued benefits allocated to members' accounts | | | |
| Leibrandt, Waldemar - Accumulation | 4, 5 | 0.00 | 105,817.80 |
| Leibrandt, Helen - Accumulation | | 578,291.03 | 341,330.89 |
| Total Liability for accrued benefits allocated to members' accounts | | <u>578,291.03</u> | <u>447,148.69</u> |

Refer to compilation report

W & H SUPERANNUATION FUND
Detailed Operating Statement

For the year ended 30 June 2019

| | 2019 | 2018 |
|--|-------------------|---------------------|
| | \$ | \$ |
| Income | | |
| Interest Received | | |
| Cash at Bank - NAB | 0.03 | 0.00 |
| Cash at Bank - St George | 2.72 | 0.74 |
| | <u>2.75</u> | <u>0.74</u> |
| Rental Property Income | | |
| Building Improvements | 24,047.90 | 0.00 |
| Land | 0.00 | 30,794.24 |
| | <u>24,047.90</u> | <u>30,794.24</u> |
| Investment Gains | | |
| Unrealised Movements in Market Value | | |
| Real Estate Properties (Australian - Residential) | | |
| Land | 132,500.00 | 0.00 |
| | <u>132,500.00</u> | <u>0.00</u> |
| Other Revaluations | 0.00 | (105,233.00) |
| | <u>0.00</u> | <u>(105,233.00)</u> |
| Changes in Market Values | <u>132,500.00</u> | <u>(105,233.00)</u> |
| Total Income | <u>156,550.65</u> | <u>(74,438.02)</u> |
| Expenses | | |
| Accountancy Fees | 1,650.00 | 1,750.00 |
| ATO Supervisory Levy | 0.00 | 259.00 |
| Insurance | 0.00 | 1,196.39 |
| Rounding | 0.00 | 0.87 |
| | <u>1,650.00</u> | <u>3,206.26</u> |
| Property Expenses - Agents Management Fees | | |
| Building Improvements | 2,187.33 | 0.00 |
| | <u>2,187.33</u> | <u>0.00</u> |
| Property Expenses - Building W/O | | |
| Land | 0.00 | 5,022.00 |
| | <u>0.00</u> | <u>5,022.00</u> |
| Property Expenses - Cleaning | | |
| Building Improvements | 187.00 | 0.00 |
| | <u>187.00</u> | <u>0.00</u> |
| Property Expenses - Council Rates | | |
| Building Improvements | 3,498.42 | 0.00 |
| | <u>3,498.42</u> | <u>0.00</u> |
| Property Expenses - Garden and Lawn | | |
| Building Improvements | 475.00 | 0.00 |
| | <u>475.00</u> | <u>0.00</u> |
| Property Expenses - Insurance Premium | | |
| Building Improvements | 1,202.29 | 0.00 |
| | <u>1,202.29</u> | <u>0.00</u> |
| Property Expenses - Pest Control | | |

Refer to compilation report

W & H SUPERANNUATION FUND
Detailed Operating Statement

For the year ended 30 June 2019

| | 2019 | 2018 |
|---|-----------------------|---------------------|
| | \$ | \$ |
| Building Improvements | p.12 <u>165.00</u> | <u>0.00</u> |
| | 165.00 | 0.00 |
| Property Expenses - Repairs Maintenance | | |
| Building Improvements | p.12 <u>806.35</u> | <u>0.00</u> |
| | 806.35 | 0.00 |
| Property Expenses - Water Rates | | |
| Building Improvements | p.12 <u>898.13</u> | <u>0.00</u> |
| | 898.13 | 0.00 |
| Rental Property Expenses | | |
| Land | <u>0.00</u> | <u>8,901.42</u> |
| | 0.00 | 8,901.42 |
| Member Payments | | |
| Benefits Paid/Transfers Out | | |
| Leibrandt, Helen - Accumulation (Accumulation) | 5,106.46 | 10,800.00 |
| Leibrandt, Waldemar - Accumulation (Accumulation) | <u>8,038.63</u> | <u>6,891.98</u> |
| | 13,145.09 | 17,691.98 |
| Total Expenses | <u>24,214.61</u> | <u>34,821.66</u> |
| Benefits accrued as a result of operations before income tax | <u>132,336.04</u> | <u>(109,259.68)</u> |
| Income Tax Expense | | |
| Income Tax Expense | 1,193.70 | 2,049.80 |
| Total Income Tax | <u>1,193.70</u> | <u>2,049.80</u> |
| Benefits accrued as a result of operations | <u>131,142.34</u> | <u>(111,309.48)</u> |

Refer to compilation report

W & H SUPERANNUATION FUND
Statement of Taxable Income
For the year ended 30 June 2019

| | 2019 |
|---|---------------------|
| | \$ |
| Benefits accrued as a result of operations | 145,481.13 |
| Less | |
| Increase in MV of investments | 132,500.00 |
| Tax Adjustment - Capital Works Expenditure (D1) | 5,022.00 |
| | <u>137,522.00</u> |
| SMSF Annual Return Rounding | (1.13) |
| Taxable Income or Loss | <u>7,958.00</u> |
| Income Tax on Taxable Income or Loss | <u>1,193.70</u> |
| CURRENT TAX OR REFUND | <u>1,193.70</u> |
| Supervisory Levy | 259.00 |
| AMOUNT DUE OR REFUNDABLE | <u>1,452.70</u> |

FY18 Tax 2049.80
 FY18 Supervisory 259
 FY19 Tax 1193.70
 \$ 3502.5

W & H SUPERANNUATION FUND
Investment Summary with Market Movement

As at 30 June 2019

| Investment | Units | Market Price | Market Value | Average Cost | Accounting Cost | Overall | Unrealised Current Year | Realised Movement |
|---|-------|----------------|-------------------|--------------|-------------------|-------------------|-------------------------|-------------------|
| Cash/Bank Accounts | | | | | | | | |
| Cash at Bank - St George | | 1,109.760000 | 1,109.76 | 1,109.76 | 1,109.76 | | | |
| | | | 1,109.76 | | 1,109.76 | | | |
| Real Estate Properties (Australian - Residential) | | | | | | | | |
| Building Improvements | | 115.877.000000 | 115,877.00 | 115,877.00 | 115,877.00 | | | |
| Land | 1.00 | 466.623.000000 | 466,623.00 | 66,500.00 | 66,500.00 | 400,123.00 | 132,500.00 | 0.00 |
| IP1- W&HSUPER 0056 | | | 582,500.00 | | 182,377.00 | 400,123.00 | 132,500.00 | 0.00 |
| | | | 583,609.76 | | 183,486.76 | 400,123.00 | 132,500.00 | 0.00 |

Cannot generate Realised Capital Gain report. Realised Capital Gain has no data to prepare

W & H SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|---|-------|-------------------|-------------------|----------------------|
| Changes in Market Values of Investments (24700) | | | | | |
| <u>Changes in Market Values of Investments (24700)</u> | | | | | |
| 30/06/2019 | Revaluation - 30/06/2019 @ \$582,500.000000 (Net Asset Value) - 1.000000 Units on hand (IP1-W&HSUPER0056) | | | 248,377.00 | 248,377.00 CR |
| 30/06/2019 | Revaluation - 30/06/2019 @ \$466,623.000000 (Net Asset Value) - 1.000000 Units on hand (IP1-W&HSUPER0056) | | 115,877.00 | | 132,500.00 CR |
| | | | 115,877.00 | 248,377.00 | 132,500.00 CR |
| Interest Received (25000) | | | | | |
| <u>Cash at Bank - NAB (CBNAB)</u> | | | | | |
| 17/09/2018 | INTEREST | | | 0.03 | 0.03 CR |
| | | | | 0.03 | 0.03 CR |
| <u>Cash at Bank - St George (STG0804)</u> | | | | | |
| 31/07/2018 | INTEREST | | | 0.12 | 0.12 CR |
| 31/08/2018 | INTEREST | | | 0.11 | 0.23 CR |
| 29/09/2018 | INTEREST | | | 0.11 | 0.34 CR |
| 31/10/2018 | INTEREST | | | 0.04 | 0.38 CR |
| 30/11/2018 | INTEREST | | | 0.14 | 0.52 CR |
| 31/01/2019 | INTEREST | | | 0.03 | 0.55 CR |
| 30/03/2019 | INTEREST | | | 0.13 | 0.68 CR |
| 30/04/2019 | INTEREST | | | 0.34 | 1.02 CR |
| 31/05/2019 | INTEREST | | | 0.65 | 1.67 CR |
| 29/06/2019 | INTEREST | | | 1.05 | 2.72 CR |
| | | | | 2.72 | 2.72 CR |
| Rental Property Income (28000) | | | | | |
| <u>Building Improvements (IP2-W&HSUPER0056)</u> | | | | | |
| 16/07/2018 | 23 Sims rent | | | 1,624.10 | 1,624.10 CR |
| 01/08/2018 | 23 Sims rent | | | 526.11 | 2,150.21 CR |
| 03/09/2018 | 23 Sims rent | | | 401.00 | 2,551.21 CR |
| 17/09/2018 | 23 Sims rent | | | 1,624.10 | 4,175.31 CR |
| 01/10/2018 | 23 Sims rent | | | 526.11 | 4,701.42 CR |
| 16/10/2018 | 23 Sims rent | | | 1,004.10 | 5,705.52 CR |
| 01/11/2018 | 23 Sims rent | | | 542.29 | 6,247.81 CR |
| 16/11/2018 | 23 Sims rent | | | 2,150.21 | 8,398.02 CR |
| 02/01/2019 | 23 Sims rent | | | 241.33 | 8,639.35 CR |
| 01/03/2019 | 23 Sims rent | | | 411.73 | 9,051.08 CR |
| 18/03/2019 | 23 Sims rent | | | 526.11 | 9,577.19 CR |
| 01/04/2019 | 23 Sims rent | | | 9.16 | 9,586.35 CR |
| 16/04/2019 | 23 Sims rent | | | 1,436.88 | 11,023.23 CR |
| 01/05/2019 | 23 Sims rent | | | 509.30 | 11,532.53 CR |
| 16/05/2019 | 23 Sims rent | | | 391.93 | 11,924.46 CR |
| 03/06/2019 | 23 Sims rent | | | 1,813.69 | 13,738.15 CR |
| 17/06/2019 | 23 Sims rent | | | 1,008.76 | 14,746.91 CR |
| 30/06/2019 | Reconcile FY19 Rent | | | 9,300.99 | 24,047.90 CR |
| | | | | 24,047.90 | 24,047.90 CR |

P. 12 a + b

W & H SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---|-----------------------------------|---------|-----------------|--------|--------------------|
| Accountancy Fees (30100) | | | | | |
| <u>Accountancy Fees (30100)</u> | | | | | |
| 30/06/2019 | FY19 Accounting fees | | 1,650.00 | | 1,650.00 DR |
| | | | 1,650.00 | | 1,650.00 DR |
| Property Expenses - Agents Management Fees (41930) | | | | | |
| <u>Building Improvements (IP2-W&HSUPER0056)</u> | | | | | |
| 30/06/2019 | Reconcile FY19 Rent | p.12 | 1,141.14 | | 1,141.14 DR |
| 30/06/2019 | Reconcile FY19 Rent | g l | 302.50 | | 1,443.64 DR |
| 30/06/2019 | Reconcile FY19 Rent | n | 743.69 | | 2,187.33 DR |
| | | | 2,187.33 | | 2,187.33 DR |
| Property Expenses - Cleaning (41950) | | | | | |
| <u>Building Improvements (IP2-W&HSUPER0056)</u> | | | | | |
| 30/06/2019 | Reconcile FY19 Rent | p.12 c | 187.00 | | 187.00 DR |
| | | | 187.00 | | 187.00 DR |
| Property Expenses - Council Rates (41960) | | | | | |
| <u>Building Improvements (IP2-W&HSUPER0056)</u> | | | | | |
| 30/06/2019 | Reconcile FY19 Rent | p.12 f | 3,498.42 | | 3,498.42 DR |
| | | | 3,498.42 | | 3,498.42 DR |
| Property Expenses - Garden and Lawn (41970) | | | | | |
| <u>Building Improvements (IP2-W&HSUPER0056)</u> | | | | | |
| 30/06/2019 | Reconcile FY19 Rent | p.12 e | 475.00 | | 475.00 DR |
| | | | 475.00 | | 475.00 DR |
| Property Expenses - Insurance Premium (41980) | | | | | |
| <u>Building Improvements (IP2-W&HSUPER0056)</u> | | | | | |
| 30/06/2019 | Expenses paid directly by member. | p.15 | 651.75 | | 651.75 DR |
| 30/06/2019 | Expenses paid directly by member. | p.16 | 550.54 | | 1,202.29 DR |
| | | | 1,202.29 | | 1,202.29 DR |
| Property Expenses - Pest Control (42040) | | | | | |
| <u>Building Improvements (IP2-W&HSUPER0056)</u> | | | | | |
| 30/06/2019 | Reconcile FY19 Rent | p.12.0 | 165.00 | | 165.00 DR |
| | | | 165.00 | | 165.00 DR |
| Property Expenses - Repairs Maintenance (42060) | | | | | |
| <u>Building Improvements (IP2-W&HSUPER0056)</u> | | | | | |
| 30/06/2019 | Reconcile FY19 Rent | p.12. d | 104.50 | | 104.50 DR |
| 30/06/2019 | Reconcile FY19 Rent | h | 355.85 | | 460.35 DR |
| 30/06/2019 | Reconcile FY19 Rent | i | 79.00 | | 539.35 DR |
| 30/06/2019 | Reconcile FY19 Rent | d | 104.50 | | 643.85 DR |
| 30/06/2019 | Reconcile FY19 Rent | n | 93.50 | | 737.35 DR |
| 30/06/2019 | Reconcile FY19 Rent | p | 69.00 | | 806.35 DR |
| | | | 806.35 | | 806.35 DR |
| Property Expenses - Water Rates (42150) | | | | | |
| <u>Building Improvements (IP2-W&HSUPER0056)</u> | | | | | |
| 30/06/2019 | Reconcile FY19 Rent | p.12 j | 898.13 | | 898.13 DR |

W & H SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|---|-------|------------|------------|---------------|
| | | | 898.13 | | 898.13 DR |
| Benefits Paid/Transfers Out (46000) | | | | | |
| <u>(Benefits Paid/Transfers Out) Leibrandt, Helen - Accumulation (LEIH00001A)</u> | | | | | |
| 17/09/2018 | WITHDRAWAL | | 106.46 | | 106.46 DR |
| 29/06/2019 | WITHDRAWAL TRANSFER | | 5,000.00 | | 5,106.46 DR |
| | | | 5,106.46 | | 5,106.46 DR |
| <u>(Benefits Paid/Transfers Out) Leibrandt, Waldemar - Accumulation (LEIW00001A)</u> | | | | | |
| 03/02/2019 | LUMP SUM MEMBER BENEFIT WAL | | 8,038.63 | | 8,038.63 DR |
| | | | 8,038.63 | | 8,038.63 DR |
| Income Tax Expense (48500) | | | | | |
| <u>Income Tax Expense (48500)</u> | | | | | |
| 02/02/2019 | Create Entries - Income Tax Expense - 02/02/2019 | | 1,295.99 | | 1,295.99 DR |
| 30/06/2019 | Create Entries - Income Tax Expense - 30/06/2019 | | | 102.29 | 1,193.70 DR |
| | | | 1,295.99 | 102.29 | 1,193.70 DR |
| Profit/Loss Allocation Account (49000) | | | | | |
| <u>Profit/Loss Allocation Account (49000)</u> | | | | | |
| 17/09/2018 | System Member Journals | | | 106.46 | 106.46 CR |
| 02/02/2019 | Create Entries - Profit/Loss Allocation - 02/02/2019 | | 2,045.07 | | 1,938.61 DR |
| 02/02/2019 | Create Entries - Profit/Loss Allocation - 02/02/2019 | | 6,594.86 | | 8,533.47 DR |
| 02/02/2019 | Create Entries - Income Tax Expense Allocation - 02/02/2019 | | | 306.76 | 8,226.71 DR |
| 02/02/2019 | Create Entries - Income Tax Expense Allocation - 02/02/2019 | | | 989.23 | 7,237.48 DR |
| 03/02/2019 | System Member Journals | | | 8,038.63 | 801.15 CR |
| 29/06/2019 | System Member Journals | | | 5,000.00 | 5,801.15 CR |
| 30/06/2019 | Create Entries - Profit/Loss Allocation - 30/06/2019 | | 136,841.20 | | 131,040.05 DR |
| 30/06/2019 | Create Entries - Income Tax Expense Allocation - 30/06/2019 | | 102.29 | | 131,142.34 DR |
| | | | 145,583.42 | 14,441.08 | 131,142.34 DR |
| Opening Balance (50010) | | | | | |
| <u>(Opening Balance) Leibrandt, Helen - Accumulation (LEIH00001A)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 341,330.89 CR |
| | | | | | 341,330.89 CR |
| <u>(Opening Balance) Leibrandt, Waldemar - Accumulation (LEIW00001A)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 105,817.80 CR |
| | | | | | 105,817.80 CR |
| Share of Profit/(Loss) (53100) | | | | | |
| <u>(Share of Profit/(Loss)) Leibrandt, Helen - Accumulation (LEIH00001A)</u> | | | | | |
| 02/02/2019 | Create Entries - Profit/Loss Allocation - 02/02/2019 | | | 6,594.86 | 6,594.86 CR |
| 30/06/2019 | Create Entries - Profit/Loss Allocation - 30/06/2019 | | | 136,841.20 | 143,436.06 CR |
| | | | | 143,436.06 | 143,436.06 CR |
| <u>(Share of Profit/(Loss)) Leibrandt, Waldemar - Accumulation (LEIW00001A)</u> | | | | | |
| 02/02/2019 | Create Entries - Profit/Loss Allocation - 02/02/2019 | | | 2,045.07 | 2,045.07 CR |

W & H SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|---|-------|-----------|-----------|--------------|
| | | | | 2,045.07 | 2,045.07 CR |
| Income Tax (53330) | | | | | |
| <u>(Income Tax) Leibrandt, Helen - Accumulation (LEIHFL00001A)</u> | | | | | |
| 02/02/2019 | Create Entries - Income Tax Expense Allocation - 02/02/2019 | | 989.23 | | 989.23 DR |
| 30/06/2019 | Create Entries - Income Tax Expense Allocation - 30/06/2019 | | | 102.29 | 886.94 DR |
| | | | 989.23 | 102.29 | 886.94 DR |
| <u>(Income Tax) Leibrandt, Waldemar - Accumulation (LEIWAL00001A)</u> | | | | | |
| 02/02/2019 | Create Entries - Income Tax Expense Allocation - 02/02/2019 | | 306.76 | | 306.76 DR |
| | | | 306.76 | | 306.76 DR |
| Benefits Paid/Transfers Out (54500) | | | | | |
| <u>(Benefits Paid/Transfers Out) Leibrandt, Helen - Accumulation (LEIHFL00001A)</u> | | | | | |
| 17/09/2018 | System Member Journals | | 106.46 | | 106.46 DR |
| 29/06/2019 | System Member Journals | | 5,000.00 | | 5,106.46 DR |
| | | | 5,106.46 | | 5,106.46 DR |
| <u>(Benefits Paid/Transfers Out) Leibrandt, Waldemar - Accumulation (LEIWAL00001A)</u> | | | | | |
| 03/02/2019 | System Member Journals | | 8,038.63 | | 8,038.63 DR |
| | | | 8,038.63 | | 8,038.63 DR |
| Internal Transfers In (56100) | | | | | |
| <u>(Internal Transfers In) Leibrandt, Helen - Accumulation (LEIHFL00001A)</u> | | | | | |
| 03/02/2019 | Internal Transfer | | | 99,517.48 | 99,517.48 CR |
| | | | | 99,517.48 | 99,517.48 CR |
| Internal Transfers Out (57100) | | | | | |
| <u>(Internal Transfers Out) Leibrandt, Waldemar - Accumulation (LEIWAL00001A)</u> | | | | | |
| 03/02/2019 | Internal Transfer | | 99,517.48 | | 99,517.48 DR |
| | | | 99,517.48 | | 99,517.48 DR |
| Bank Accounts (60400) | | | | | |
| <u>Cash at Bank - NAB (CBNAB)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 106.43 DR |
| 17/09/2018 | INTEREST | | 0.03 | | 106.46 DR |
| 17/09/2018 | WITHDRAWAL | | | 106.46 | 0.00 DR |
| | | | 0.03 | 106.46 | 0.00 DR |
| <u>Cash at Bank - St George (STG0804)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 601.05 DR |
| 16/07/2018 | 23 Sims rent | | 1,624.10 | | 2,225.15 DR |
| 20/07/2018 | WITHDRAWAL TRANSFER | | | 2,225.15 | 0.00 DR |
| 31/07/2018 | INTEREST | | 0.12 | | 0.12 DR |
| 01/08/2018 | 23 Sims rent | | 526.11 | | 526.23 DR |
| 31/08/2018 | INTEREST | | 0.11 | | 526.34 DR |
| 03/09/2018 | 23 Sims rent | | 401.00 | | 927.34 DR |
| 17/09/2018 | 23 Sims rent | | 1,624.10 | | 2,551.44 DR |
| 18/09/2018 | WITHDRAWAL TRANSFER | | | 2,551.44 | 0.00 DR |
| 29/09/2018 | INTEREST | | 0.11 | | 0.11 DR |
| 01/10/2018 | 23 Sims rent | | 526.11 | | 526.22 DR |

W & H SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|------------------|---------------------|-------|------------------|------------------|--------------------|
| 10/10/2018 | WITHDRAWAL TRANSFER | | | 526.22 | 0.00 DR |
| 16/10/2018 | 23 Sims rent | | 1,004.10 | | 1,004.10 DR |
| 18/10/2018 | WITHDRAWAL TRANSFER | | | 1,004.10 | 0.00 DR |
| 31/10/2018 | INTEREST | | 0.04 | | 0.04 DR |
| 01/11/2018 | 23 Sims rent | | 542.29 | | 542.33 DR |
| 16/11/2018 | 23 Sims rent | | 2,150.21 | | 2,692.54 DR |
| 21/11/2018 | WITHDRAWAL TRANSFER | | | 2,692.54 | 0.00 DR |
| 30/11/2018 | INTEREST | | 0.14 | | 0.14 DR |
| 02/01/2019 | 23 Sims rent | | 241.33 | | 241.47 DR |
| 22/01/2019 | WITHDRAWAL TRANSFER | | | 241.47 | 0.00 DR |
| 31/01/2019 | INTEREST | | 0.03 | | 0.03 DR |
| 01/03/2019 | 23 Sims rent | | 411.73 | | 411.76 DR |
| 18/03/2019 | 23 Sims rent | | 526.11 | | 937.87 DR |
| 30/03/2019 | INTEREST | | 0.13 | | 938.00 DR |
| 01/04/2019 | 23 Sims rent | | 9.16 | | 947.16 DR |
| 16/04/2019 | 23 Sims rent | | 1,436.88 | | 2,384.04 DR |
| 30/04/2019 | INTEREST | | 0.34 | | 2,384.38 DR |
| 01/05/2019 | 23 Sims rent | | 509.30 | | 2,893.68 DR |
| 16/05/2019 | 23 Sims rent | | 391.93 | | 3,285.61 DR |
| 31/05/2019 | INTEREST | | 0.65 | | 3,286.26 DR |
| 03/06/2019 | 23 Sims rent | | 1,813.69 | | 5,099.95 DR |
| 17/06/2019 | 23 Sims rent | | 1,008.76 | | 6,108.71 DR |
| 29/06/2019 | WITHDRAWAL TRANSFER | | | 5,000.00 | 1,108.71 DR |
| 29/06/2019 | INTEREST | | 1.05 | | 1,109.76 DR |
| | | | 14,749.63 | 14,240.92 | 1,109.76 DR |

Other Assets (65500)

Other Assets (65500)

| | | | | | |
|------------|-----------------------------------|--|------------------|-----------------|--------------------|
| 20/07/2018 | WITHDRAWAL TRANSFER | | 2,225.15 | | 2,225.15 DR |
| 18/09/2018 | WITHDRAWAL TRANSFER | | 2,551.44 | | 4,776.59 DR |
| 10/10/2018 | WITHDRAWAL TRANSFER | | 526.22 | | 5,302.81 DR |
| 18/10/2018 | WITHDRAWAL TRANSFER | | 1,004.10 | | 6,306.91 DR |
| 21/11/2018 | WITHDRAWAL TRANSFER | | 2,692.54 | | 8,999.45 DR |
| 22/01/2019 | WITHDRAWAL TRANSFER | | 241.47 | | 9,240.92 DR |
| 03/02/2019 | LUMP SUM MEMBER BENEFIT WAL | | | 8,038.63 | 1,202.29 DR |
| 30/06/2019 | Reconcile FY19 Rent | | 1,083.76 | | 2,286.05 DR |
| 30/06/2019 | Expenses paid directly by member. | | | 1,202.29 | 1,083.76 DR |
| | | | 10,324.68 | 9,240.92 | 1,083.76 DR |

Rent received FY19

1,083.76

Real Estate Properties (Australian - Residential) (77200)

Land (IP1-W&HSUPER0056)

| | | | | | |
|------------|--|------|------------|------------|---------------|
| 01/07/2018 | Opening Balance | 1.00 | | | 334,123.00 DR |
| 30/06/2019 | Revaluation - 30/06/2019 @ \$582,500.000000 (Net Asset Value) - 1.000000 Units on hand | | 248,377.00 | | 582,500.00 DR |
| 30/06/2019 | Revaluation - 30/06/2019 @ \$466,623.000000 (Net Asset Value) - 1.000000 Units on hand | | | 115,877.00 | 466,623.00 DR |
| 30/06/2019 | Create Entries - Capital Works Expenditure Adjustment - 30/06/2019 | | | | 466,623.00 DR |

W & H SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---|--|-------|-------------------|-------------------|---------------|
| | | 1.00 | 248,377.00 | 115,877.00 | 466,623.00 DR |
| <u>Building Improvements (IP2-W&HSUPER0056)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 115,877.00 DR |
| | | 0.00 | | | 115,877.00 DR |
| <u>Income Tax Payable/Refundable (85000)</u> | | | | | |
| <u>Income Tax Payable/Refundable (85000)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 2,308.79 CR |
| 02/02/2019 | Create Entries - Income Tax Expense - 02/02/2019 | | | 1,295.99 | 3,604.78 CR |
| 30/06/2019 | Create Entries - Income Tax Expense - 30/06/2019 | | 102.29 | | 3,502.49 CR |
| | | | 102.29 | 1,295.99 | 3,502.49 CR |
| <u>Sundry Creditors (88000)</u> | | | | | |
| <u>Sundry Creditors (88000)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 1,250.00 CR |
| 30/06/2019 | FY19 Accounting fees | | | 1,650.00 | 2,900.00 CR |
| | | | | 1,650.00 | 2,900.00 CR |
| Total Debits: | | | 674,483.21 | | |
| Total Credits: | | | | 674,483.21 | |