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Financial statements and reports for the year ended  
30 June 2019

Lucas Superannuation Fund

# Lucas Superannuation Fund

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# Lucas Superannuation Fund

## Operating Statement

For the year ended 30 June 2019

	Note	2019	2018
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		14,663	13,158
<b>Contribution Income</b>			
Employer Contributions		8,043	4,512
Personal Non Concessional		482	0
<b>Total Income</b>		<u>23,188</u>	<u>17,670</u>
<b>Expenses</b>			
Accountancy Fees		1,045	1,045
ATO Supervisory Levy		259	259
Auditor's Remuneration		495	418
ASIC Fees		101	0
Bank Charges		0	269
<b>Member Payments</b>			
Life Insurance Premiums		7,767	6,137
Pensions Paid		10,040	11,000
<b>Total Expenses</b>		<u>19,707</u>	<u>19,128</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>3,481</u>	<u>(1,458)</u>
Income Tax Expense		1,956	1,431
<b>Benefits accrued as a result of operations</b>		<u>1,525</u>	<u>(2,889)</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

# Lucas Superannuation Fund

## Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Investments</b>			
Mortgage Loans (Australian)	2	200,000	200,000
<b>Total Investments</b>		<u>200,000</u>	<u>200,000</u>
<b>Other Assets</b>			
Sundry Debtors		1,707	0
Macquarie Cash Management Acct 8622		54,860	57,292
<b>Total Other Assets</b>		<u>56,567</u>	<u>57,292</u>
<b>Total Assets</b>		<u>256,567</u>	<u>257,292</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		1,956	1,345
PAYG Payable		0	568
Sundry Creditors		0	2,293
<b>Total Liabilities</b>		<u>1,956</u>	<u>4,206</u>
<b>Net assets available to pay benefits</b>		<u>254,611</u>	<u>253,086</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Lucas, John - Pension (Transition to Retirement Pension)		138,213	142,455
Lucas, Belinda - Accumulation		7,552	2,099
Lucas, Belinda - Pension (Transition to Retirement Pension)		108,846	108,532
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>254,611</u>	<u>253,086</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

# Notes to the Financial Statements

For the year ended 30 June 2019

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## Note 1: Summary of Significant Accounting Policies

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

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

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

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

### a. Measurement of Investments

The Fund initially recognises:

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

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire 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 2019

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## 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. 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: Mortgage Loans (Australian)

	2019 \$	2018 \$
Loan - Michael Robert Browne	200,000	200,000
	<hr/> 200,000	<hr/> 200,000

## Note 3: Banks and Term Deposits

**Lucas Superannuation Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2019

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	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>Banks</b>		
Macquarie Cash Management Acct 8622	54,860	57,292
	<hr/>	<hr/>
	54,860	57,292
	<hr/>	<hr/>

**Lucas Superannuation Fund**  
**J & B Lucas Super Pty Ltd ACN: 163625518**  
**Trustees Declaration**

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The directors of the trustee company 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 directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2019 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 2019.

Specifically, the directors of the trustee company 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 directors of the trustee company, 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 directors of the trustee company by:

.....  
John Lucas  
J & B Lucas Super Pty Ltd  
Director

.....  
Belinda Lucas  
J & B Lucas Super Pty Ltd  
Director

Dated this ..... day of .....



Lucas Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2019

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	<b>2019</b>
	<b>\$</b>
Benefits accrued as a result of operations	3,481.00
<b>Less</b>	
Non Taxable Contributions	482.00
	<hr/> 482.00
<b>Add</b>	
Pension Payments	10,040.00
	<hr/> 10,040.00
SMSF Annual Return Rounding	(1.00)
	<hr/> (1.00)
<b>Taxable Income or Loss</b>	<b>13,038.00</b>
	<hr/> 13,038.00
Income Tax on Taxable Income or Loss	1,955.70
	<hr/> 1,955.70
<b>CURRENT TAX OR REFUND</b>	<b>1,955.70</b>
	<hr/> 1,955.70
Supervisory Levy	259.00
	<hr/> 259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<b>2,214.70</b>
	<hr/> 2,214.70

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# Members Statement

John Lucas  
 1/121 Westminster St  
 EAST VICTORIA PARK, Western Australia, 6101, Australia

### Your Details

Date of Birth : 16/05/1958  
 Age: 61  
 Tax File Number: Provided  
 Date Joined Fund: 14/05/2013  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: LUCJOH00001A  
 Account Start Date 14/05/2013  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries Belinda Lucas  
 Vested Benefits  
 Total Death Benefit 582,549  
 Current Salary 0  
 Previous Salary 0  
 Disability Benefit 0

### Your Balance

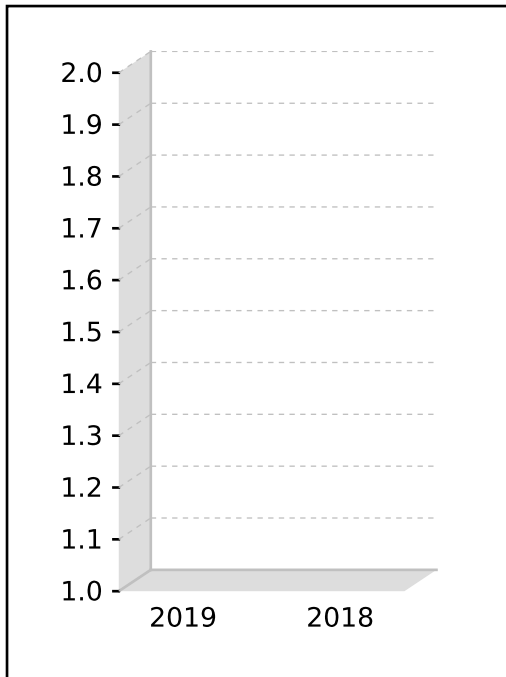
#### Total Benefits

Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free  
 Taxable



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018		147,149
<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		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
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		147,149
Closing balance at 30/06/2019	0	0

# Members Statement

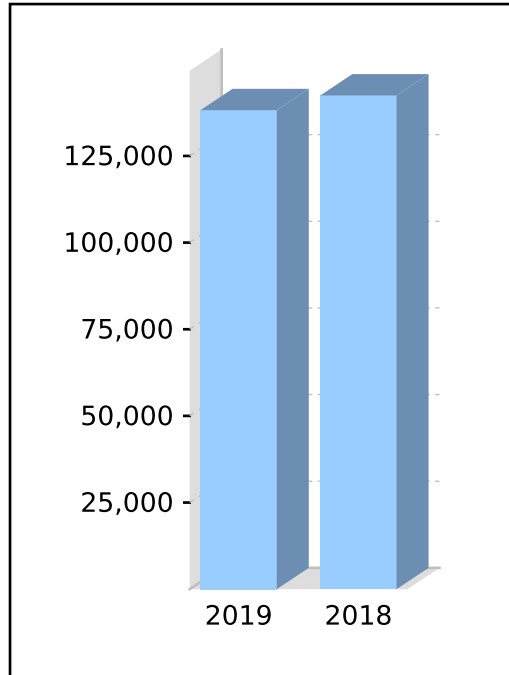
John Lucas  
 1/121 Westminster St  
 EAST VICTORIA PARK, Western Australia, 6101, Australia

**Your Details**

Date of Birth :	16/05/1958	Nominated Beneficiaries	N/A
Age:	61	Vested Benefits	138,213
Tax File Number:	Provided	Total Death Benefit	720,762
Date Joined Fund:	14/05/2013	Current Salary	0
Service Period Start Date:		Previous Salary	0
Date Left Fund:		Disability Benefit	0
Member Code:	LUCJOH00004P		
Account Start Date	01/07/2017		
Account Phase:	Accumulation Phase		
Account Description:	Transition to Retirement Pension		

**Your Balance**

<b>Total Benefits</b>	<b>138,213</b>
<u>Preservation Components</u>	
Preserved	138,213
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.50%)	686
Taxable	137,527



**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2018	142,454	
<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	7,054	6,362
Internal Transfer In		147,149
<u>Decreases to Member account during the period</u>		
Pensions Paid	5,700	6,650
Contributions Tax		
Income Tax	257	345
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	5,338	4,061
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2019	138,213	142,455

# Members Statement

Belinda Lucas  
 1/121 Westminster St  
 EAST VICTORIA PARK, Western Australia, 6101, Australia

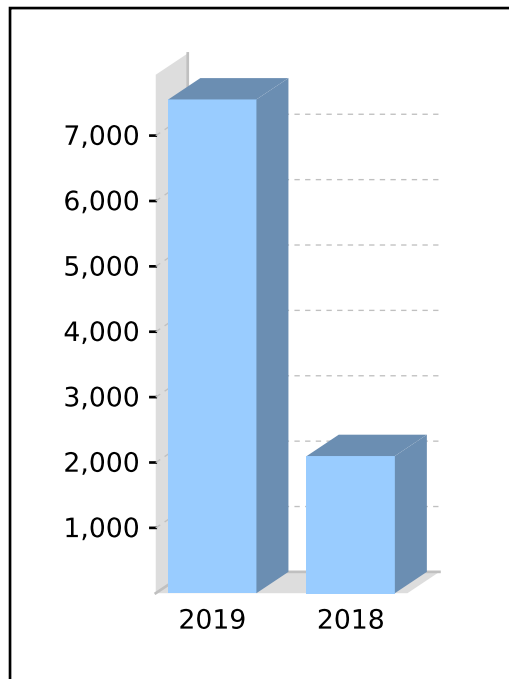
**Your Details**

Date of Birth : 22/12/1959  
 Age: 59  
 Tax File Number: Provided  
 Date Joined Fund: 14/05/2013  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: LUCBEL00001A  
 Account Start Date 14/05/2013  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries John Lucas  
 Vested Benefits 7,552  
 Total Death Benefit 609,690  
 Current Salary 0  
 Previous Salary 0  
 Disability Benefit 0

**Your Balance**

<b>Total Benefits</b>	7,552
<u>Preservation Components</u>	
Preserved	7,552
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	482
Taxable	7,070



**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2018	2,099	108,826
<u>Increases to Member account during the period</u>		
Employer Contributions	8,043	4,512
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	482	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	233	34
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,206	677
Income Tax	(329)	(306)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	2,428	2,076
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		108,826
Closing balance at 30/06/2019	7,552	2,099

# Members Statement

Belinda Lucas  
 1/121 Westminster St  
 EAST VICTORIA PARK, Western Australia, 6101, Australia

**Your Details**

Date of Birth : 22/12/1959  
 Age: 59  
 Tax File Number: Provided  
 Date Joined Fund: 14/05/2013  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: LUCBEL00004P  
 Account Start Date 01/07/2017  
 Account Phase: Accumulation Phase  
 Account Description: Transition to Retirement Pension

Nominated Beneficiaries N/A  
 Vested Benefits 108,846  
 Total Death Benefit 710,984  
 Current Salary 0  
 Previous Salary 0  
 Disability Benefit 0

**Your Balance**

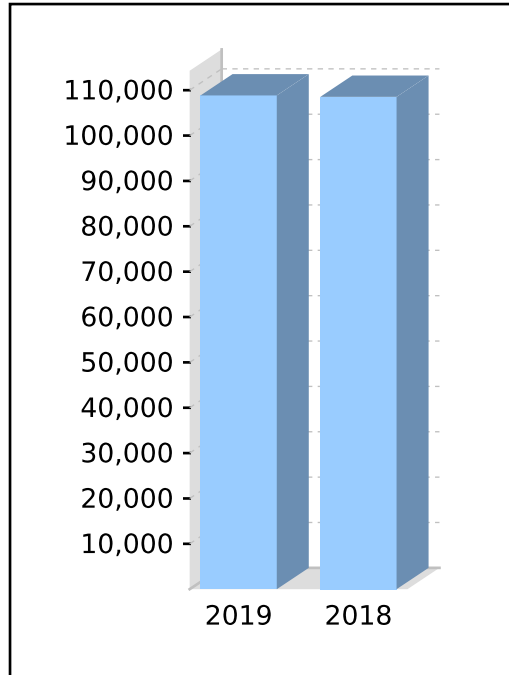
Total Benefits 108,846

Preservation Components

Preserved 108,846  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free (0.10%) 107  
 Taxable 108,739



**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2018	108,532	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	5,475	4,772
Internal Transfer In		108,826
<u>Decreases to Member account during the period</u>		
Pensions Paid	4,340	4,350
Contributions Tax		
Income Tax	821	716
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 30/06/2019	108,846	108,532

Lucas Superannuation Fund  
**Investment Summary Report**

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Macquarie Cash Management Acct 8622		54,859.590000	54,859.59	54,859.59	54,859.59			21.53 %
			<b>54,859.59</b>		<b>54,859.59</b>		<b>0.00 %</b>	<b>21.53 %</b>
<b>Mortgage Loans (Australian)</b>								
Michael Robert.AX	1.00	200,000.000000	200,000.00	200,000.00	200,000.00	0.00	0.00 %	78.47 %
			<b>200,000.00</b>		<b>200,000.00</b>	<b>0.00</b>	<b>0.00 %</b>	<b>78.47 %</b>
			<b>254,859.59</b>		<b>254,859.59</b>	<b>0.00</b>	<b>0.00 %</b>	<b>100.00 %</b>

Lucas Superannuation Fund  
**Market Movement Report**

As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Loan - Michael Robert Browne	01/07/2018	Opening Balance	1.00	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00
	30/06/2019		<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Market Movement</b>					<b>0.00</b>				<b>0.00</b>	<b>0.00</b>

# Lucas Superannuation Fund

## Investment Income Report

As at 30 June 2019

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
<b>Bank Accounts</b>												
Macquarie Cash Management Acct 8622	661.92			661.92	0.00	0.00	0.00	661.92			0.00	0.00
	<b>661.92</b>			<b>661.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>661.92</b>			<b>0.00</b>	<b>0.00</b>
<b>Mortgage Loans (Australian)</b>												
Michael Robert.AX Loan - Michael Robert Browne	14,001.00			14,001.00	0.00	0.00	0.00	14,001.00			0.00	0.00
	<b>14,001.00</b>			<b>14,001.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,001.00</b>			<b>0.00</b>	<b>0.00</b>
	<b>14,662.92</b>			<b>14,662.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,662.92</b>			<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **14,662.92**

Net Capital Gain **0.00**

**Total Assessable Income 14,662.92**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.



Lucas Superannuation Fund  
**Unrealised Capital Gains Report**

As at 30 June 2019

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit / (Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Mortgage Loans (Australian)</b>									
Loan - Michael Robert Browne	1.00	200,000.00	0.00	200,000.00	200,000.0000	0.00	0.00	0.00	0.00
		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>200,000.0000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>200,000.0000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Lucas Superannuation Fund

# Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>24200</b>	<b>Contributions</b>			
(4,512.50)	24200/LUCBEL00001A	(Contributions) Lucas, Belinda - Accumulation			8,524.65
	<b>25000</b>	<b>Interest Received</b>			
(3,572.68)	25000/204255020	Macquarie Term Deposit Acct 5020			
(878.05)	25000/MBL962498622	Macquarie Cash Management Acct 8622			661.92
(8,706.85)	25000/Michael Robert.AX1	Loan - Michael Robert Browne			14,001.00
1,045.00	30100	Accountancy Fees		1,045.00	
259.00	30400	ATO Supervisory Levy		259.00	
418.00	30700	Auditor's Remuneration		495.00	
	30800	ASIC Fees		101.00	
268.83	31500	Bank Charges			
	<b>39000</b>	<b>Life Insurance Premiums</b>			
2,076.36	39000/LUCBEL00001A	(Life Insurance Premiums) Lucas, Belinda - Accumulation		2,428.48	
4,060.72	39000/LUCJOH00004P	(Life Insurance Premiums) Lucas, John - Pension (Transition to Retirement Pension)		5,338.30	
	<b>41600</b>	<b>Pensions Paid</b>			
4,350.00	41600/LUCBEL00004P	(Pensions Paid) Lucas, Belinda - Pension (Transition to Retirement Pension)		4,340.00	
6,650.00	41600/LUCJOH00004P	(Pensions Paid) Lucas, John - Pension (Transition to Retirement Pension)		5,700.00	
1,431.30	48500	Income Tax Expense		1,955.70	
(2,889.13)	49000	Profit/Loss Allocation Account		1,525.09	
	<b>50010</b>	<b>Opening Balance</b>			
(108,826.22)	50010/LUCBEL00001A	(Opening Balance) Lucas, Belinda - Accumulation			2,099.23
	50010/LUCBEL00004P	(Opening Balance) Lucas, Belinda - Pension (Transition to Retirement Pension)			108,532.03
(147,148.56)	50010/LUCJOH00001A	(Opening Balance) Lucas, John - Accumulation			0.00
	50010/LUCJOH00004P	(Opening Balance) Lucas, John - Pension (Transition to Retirement Pension)			142,454.39
	<b>52420</b>	<b>Contributions</b>			
(4,512.50)	52420/LUCBEL00001A	(Contributions) Lucas, Belinda - Accumulation			8,524.65

## Lucas Superannuation Fund

# Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(33.50)	53100/LUCBEL00001A	(Share of Profit/(Loss)) Lucas, Belinda - Accumulation			233.56
(4,771.55)	53100/LUCBEL00004P	(Share of Profit/(Loss)) Lucas, Belinda - Pension (Transition to Retirement Pension)			5,475.29
(6,361.70)	53100/LUCJOH00004P	(Share of Profit/(Loss)) Lucas, John - Pension (Transition to Retirement Pension)			7,054.07
	<b>53330</b>	<b>Income Tax</b>			
(306.47)	53330/LUCBEL00001A	(Income Tax) Lucas, Belinda - Accumulation			329.29
715.74	53330/LUCBEL00004P	(Income Tax) Lucas, Belinda - Pension (Transition to Retirement Pension)		821.27	
345.15	53330/LUCJOH00004P	(Income Tax) Lucas, John - Pension (Transition to Retirement Pension)		257.29	
	<b>53800</b>	<b>Contributions Tax</b>			
676.88	53800/LUCBEL00001A	(Contributions Tax) Lucas, Belinda - Accumulation		1,206.43	
	<b>53920</b>	<b>Life Insurance Premiums</b>			
2,076.36	53920/LUCBEL00001A	(Life Insurance Premiums) Lucas, Belinda - Accumulation		2,428.48	
4,060.72	53920/LUCJOH00004P	(Life Insurance Premiums) Lucas, John - Pension (Transition to Retirement Pension)		5,338.30	
	<b>54160</b>	<b>Pensions Paid</b>			
4,350.00	54160/LUCBEL00004P	(Pensions Paid) Lucas, Belinda - Pension (Transition to Retirement Pension)		4,340.00	
6,650.00	54160/LUCJOH00004P	(Pensions Paid) Lucas, John - Pension (Transition to Retirement Pension)		5,700.00	
	<b>56100</b>	<b>Internal Transfers In</b>			
(108,826.22)	56100/LUCBEL00004P	(Internal Transfers In) Lucas, Belinda - Pension (Transition to Retirement Pension)			0.00
(147,148.56)	56100/LUCJOH00004P	(Internal Transfers In) Lucas, John - Pension (Transition to Retirement Pension)			0.00
	<b>57100</b>	<b>Internal Transfers Out</b>			
108,826.22	57100/LUCBEL00001A	(Internal Transfers Out) Lucas, Belinda - Accumulation			0.00
147,148.56	57100/LUCJOH00001A	(Internal Transfers Out) Lucas, John - Accumulation			0.00
	<b>60400</b>	<b>Bank Accounts</b>			
57,291.95	60400/MBL962498622	Macquarie Cash Management Acct 8622		54,859.59	

**Lucas Superannuation Fund****Trial Balance**

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
0.00	68000	Sundry Debtors		1,706.85	
	<b>75000</b>	<b>Mortgage Loans (Australian)</b>			
200,000.00	75000/Michael Robert.AX1	Loan - Michael Robert Browne	1.0000	200,000.00	
(1,345.15)	85000	Income Tax Payable/Refundable			1,955.70
(568.00)	86000	PAYG Payable			0.00
(2,293.15)	88000	Sundry Creditors			0.00
				<u>299,845.78</u>	<u>299,845.78</u>

**Current Year Profit/(Loss): 3,480.79**

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