

## D & M BRAKE SUPERANNUATION FUND

# Detailed Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23800</b>	<b>Distributions Received</b>			
(80,695.00)	23800/BRAD1.AX	D & L Brake Investment Trust			81,109.35
(78,820.00)	23800/BRAD2.AX	Brake Investment Trust			79,261.03
	<b>24700</b>	<b>Changes in market value</b>			
0.00	24700/Other	Other Investment Gains/Losses			445.00
	<b>24700/Realised</b>	<b>Changes in market value(Realised)</b>			
	24700/Realised/5/59 Oxfd St Aircon	5/59 Oxfd St Aircon		445.00	
	<b>24700/Unrealised</b>	<b>Changes in market value(Unrealised)</b>			
	24700/Unrealised/5/59 Oxfd St Aircon	5/59 Oxfd St Aircon			445.00
1,106.81	24700/Unrealised/BRA D1	BRAD1		14,848.70	
90,777.84	24700/Unrealised/BRA D1.AX	BRAD1.AX		2.75	
(142,316.57)	24700/Unrealised/BRA D2.AX	BRAD2.AX			339.65
	24800	Changes in Market Values of Other Assets		445.00	
	<b>25000</b>	<b>Interest Received</b>			
(14,622.07)	25000/WBC385640	Westpac Term Deposit A/c			2,483.12
(0.01)	25000/WBC416035	Westpac DIY Super Working A/c			
(164.67)	25000/WBC416043	Westpac DIY Super Savings A/c			91.39
	<b>28000</b>	<b>Property Income</b>			
(58,284.35)	28000/BRAD1	Unit 5/59 Oxford Street, Bulimba			64,086.00
3,248.03	30100	Accountancy Fees		3,788.51	
559.48	30200	Administration Costs		603.74	
259.00	30400	ATO Supervisory Levy		259.00	
880.00	30700	Auditor's Remuneration		880.00	
7.50	31500	Bank Charges			
	<b>33400</b>	<b>Depreciation</b>			
94.33	33400/5/59 Oxfd St Aircon	5/59 Oxford St - Airconditioner		849.00	
19.53	33400/5/59 Oxfd St Carpet	5/59 Oxford St - Carpet		16.60	
11.93	33400/5/59OxfdSt Ht Wat Sy	5/59 Oxford St - Hot Water Sys		11.04	

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	33400/BRAD3	5/59 Oxford St - Air conditioner		334.08	
	33400/BRAD4	5/59 Oxford Street, Bulimba - Air conditioner top floor		134.43	
	<b>41600</b>	<b>Pensions Paid</b>			
76,646.00	41600/BRADAV00003 P	(Pensions Paid) Brake, David North - Pension (Account Based Pension 2)		37,980.00	
	<b>41960</b>	<b>Property Expenses - Council Rates</b>			
4,934.80	41960/BRAD1	Unit 5/59 Oxford Street, Bulimba		5,247.10	
	<b>41980</b>	<b>Property Expenses - Insurance Premium</b>			
1,205.76	41980/BRAD1	Unit 5/59 Oxford Street, Bulimba		1,333.08	
	<b>42020</b>	<b>Property Expenses - Land Tax</b>			
3,426.35	42020/BRAD1	Unit 5/59 Oxford Street, Bulimba		1,243.86	
	<b>42060</b>	<b>Property Expenses - Repairs Maintenance</b>			
	42060/BRAD1	Unit 5/59 Oxford Street, Bulimba		2,773.01	
	<b>42100</b>	<b>Property Expenses - Strata Levy Fees</b>			
5,077.70	42100/BRAD1	Unit 5/59 Oxford Street, Bulimba		4,495.31	
	<b>42110</b>	<b>Property Expenses - Sundry Expenses</b>			
4,104.00	42110/BRAD1	Unit 5/59 Oxford Street, Bulimba		4,085.12	
	<b>42150</b>	<b>Property Expenses - Water Rates</b>			
1,111.72	42150/BRAD1	Unit 5/59 Oxford Street, Bulimba		981.41	
	<b>46000</b>	<b>Benefits Paid/Transfers Out</b>			
60,084.00	46000/BRADAV00003 P	(Benefits Paid/Transfers Out) Brake, David North - Pension Account Based Pension 2 Unrestricted Non Preserved (25,720.00) Taxable (25,714.75) Tax Free (5.25)		25,720.00	
221,769.08	46000/BRAMEL00001 A	(Benefits Paid/Transfers Out) Brake, Melissa - Accumulation Accumulation Unrestricted Non Preserved (49,560.28) Taxable (49,206.31) Tax Free (353.97)		49,560.28	
15,117.45	48500	Income Tax Expense		14,866.80	
(115,538.64)	49000	Profit/Loss Allocation Account		57,356.72	

**D & M BRAKE SUPERANNUATION FUND**

**Detailed Trial Balance**

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>50010</b>	<b>Opening Balance</b>			
(1,902,930.57)	50010/BRADAV00003 P	(Opening Balance) Brake, David North - Pension Account Based Pension 2 Unrestricted Non Preserved 1,898,852.61 Taxable 1,898,464.76 Tax Free 387.85			1,898,852.61
(1,946,368.25)	50010/BRAMEL00001 A	(Opening Balance) Brake, Melissa - Accumulation Accumulation Preserved 536,416.65 Unrestricted Non Preserved 1,298,490.92 Taxable 1,821,661.84 Tax Free 13,245.73			1,834,907.57
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(132,652.04)	53100/BRADAV00003 P	(Share of Profit/(Loss)) Brake, David North - Pension (Account Based Pension 2) Unrestricted Non Preserved 93,446.74 Taxable 93,428.05 Tax Free 18.69			93,446.74
(125,425.85)	53100/BRAMEL00001 A	(Share of Profit/ Loss) Brake, Melissa - Accumulation Accumulation Preserved 92,037.06 Taxable 92,037.06			92,037.06
	<b>53330</b>	<b>Income Tax</b>			
15,117.45	53330/BRAMEL00001 A	(Income Tax) Brake, Melissa - Accumulation Accumulation Preserved (14,866.80) Taxable (14,866.80)		14,866.80	
	<b>54160</b>	<b>Pensions Paid</b>			
76,646.00	54160/BRADAV00003 P	(Pensions Paid) Brake, David North - Pension (Account Based Pension 2) Unrestricted Non Preserved (37,980.00) Taxable (37,972.40) Tax Free (7.60)		37,980.00	
	<b>54500</b>	<b>Benefits Paid/Transfers Out</b>			
60,084.00	54500/BRADAV00003 P	(Benefits Paid/Transfers Out) Brake, David North - Pension Account Based Pension 2 Unrestricted Non Preserved (25,720.00) Taxable (25,714.75) Tax Free (5.25)		25,720.00	
221,769.08	54500/BRAMEL00001 A	(Benefits Paid/Transfers Out) Brake, Melissa - Accumulation Accumulation Unrestricted Non Preserved (49,560.28) Taxable (49,206.31)		49,560.28	

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		Tax Free (353.97)			
	<b>60400</b>	<b>Bank Accounts</b>			
75.00	60400/WBC416035	Westpac DIY Super Working A/c		40.66	
153,004.02	60400/WBC416043	Westpac DIY Super Savings A/c		204,229.69	
	<b>61800</b>	<b>Distributions Receivable</b>			
21,871.63	61800/BRAD1.AX	D & L Brake Investment Trust		22,980.98	
39,362.69	61800/BRAD2.AX	Brake Investment Trust		39,623.72	
	65500	Other Assets			
100.00	65500/00001	Bond - Energex		100.00	
	<b>72400</b>	<b>Fixed Interest Securities (Australian)</b>			
220,116.51	72400/WBC385640	Westpac Term Deposit A/c		222,599.63	
	<b>72650</b>	<b>Fixtures and Fittings (at written down value) - Unitised</b>			
849.00	72650/5/59 Oxfd St Aircon	5/59 Oxford St - Airconditioner	0.0000		0.00
110.66	72650/5/59 Oxfd St Carpet	5/59 Oxford St - Carpet	1.0000	94.06	
147.15	72650/5/59OxfdSt Ht Wat Sy	5/59 Oxford St - Hot Water Sys	1.0000	136.11	
	72650/BRAD3	5/59 Oxford St - Air conditioner	1.0000	8,193.19	
	72650/BRAD4	5/59 Oxford Street, Bulimba - Air conditioner top floor	1.0000	7,532.15	
	<b>77250</b>	<b>Real Estate Properties (Australian - Non Residential)</b>			
795,607.19	77250/BRAD1	Unit 5/59 Oxford Street, Bulimba	1.0000	780,758.49	
	<b>78400</b>	<b>Units in Unlisted Unit Trusts (Australian)</b>			
1,147,418.35	78400/BRAD1.AX	D & L Brake Investment Trust	916,300.0000	1,147,415.60	
1,372,588.20	78400/BRAD2.AX	Brake Investment Trust	840,717.0000	1,372,927.85	
(131.77)	84000	GST Payable/Refundable			1,136.43
(3,517.45)	85000	Income Tax Payable/Refundable 2020 Installments 3,517.45 2021 Installments 8,301.00			6,565.80
(4,000.00)	86000	PAYG Payable			0.00
(3,589.00)	88000	Sundry Creditors			1,561.00
(6,252.00)	88105	Security Deposit - Oxford St, Bulimba			6,252.00

4,163,019.75

4,163,019.75

**Current Year Profit/(Loss): 72,223.52**