

D & M BRAKE SUPERANNUATION FUND

Detailed Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
(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
	24700	Changes in market value			
0.00	24700/Other	Other Investment Gains/Losses			445.00
	24700/Realised	Changes in market value(Realised)			
	24700/Realised/5/59 Oxfd St Aircon	5/59 Oxfd St Aircon		445.00	
	24700/Unrealised	Changes in market value(Unrealised)			
	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	
	25000	Interest Received			
(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
	28000	Property Income			
(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			
	33400	Depreciation			
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	
	41600	Pensions Paid			
76,646.00	41600/BRADAV00003 P	(Pensions Paid) Brake, David North - Pension (Account Based Pension 2)		37,980.00	
	41960	Property Expenses - Council Rates			
4,934.80	41960/BRAD1	Unit 5/59 Oxford Street, Bulimba		5,247.10	
	41980	Property Expenses - Insurance Premium			
1,205.76	41980/BRAD1	Unit 5/59 Oxford Street, Bulimba		1,333.08	
	42020	Property Expenses - Land Tax			
3,426.35	42020/BRAD1	Unit 5/59 Oxford Street, Bulimba		1,243.86	
	42060	Property Expenses - Repairs Maintenance			
	42060/BRAD1	Unit 5/59 Oxford Street, Bulimba		2,773.01	
	42100	Property Expenses - Strata Levy Fees			
5,077.70	42100/BRAD1	Unit 5/59 Oxford Street, Bulimba		4,495.31	
	42110	Property Expenses - Sundry Expenses			
4,104.00	42110/BRAD1	Unit 5/59 Oxford Street, Bulimba		4,085.12	
	42150	Property Expenses - Water Rates			
1,111.72	42150/BRAD1	Unit 5/59 Oxford Street, Bulimba		981.41	
	46000	Benefits Paid/Transfers Out			
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	

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	50010	Opening Balance			
(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
	53100	Share of Profit/(Loss)			
(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
	53330	Income Tax			
15,117.45	53330/BRAMEL00001 A	(Income Tax) Brake, Melissa - Accumulation Accumulation Preserved (14,866.80) Taxable (14,866.80)		14,866.80	
	54160	Pensions Paid			
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	
	54500	Benefits Paid/Transfers Out			
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)			
	60400	Bank Accounts			
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	
	61800	Distributions Receivable			
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	
	72400	Fixed Interest Securities (Australian)			
220,116.51	72400/WBC385640	Westpac Term Deposit A/c		222,599.63	
	72650	Fixtures and Fittings (at written down value) - Unitised			
849.00	72650/5/59 Oxf St Aircon	5/59 Oxford St - Airconditioner	0.0000		0.00
110.66	72650/5/59 Oxf St Carpet	5/59 Oxford St - Carpet	1.0000	94.06	
147.15	72650/5/59OxfSt 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	
	77250	Real Estate Properties (Australian - Non Residential)			
795,607.19	77250/BRAD1	Unit 5/59 Oxford Street, Bulimba	1.0000	780,758.49	
	78400	Units in Unlisted Unit Trusts (Australian)			
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