

D & M BRAKE SUPERANNUATION FUND

Detailed Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
(79,784.76)	23800/BRAD1.AX	D & L Brake Investment Trust			80,695.00
(79,137.99)	23800/BRAD2.AX	Brake Investment Trust			78,820.00
	24700	Changes in market value			
	24700/Unrealised	Changes in market value(Unrealised)			
(46,714.00)	24700/Unrealised/BRA D1	BRAD1		1,106.81	
(304,853.01)	24700/Unrealised/BRA D1.AX	BRAD1.AX		90,777.84	
(163,948.22)	24700/Unrealised/BRA D2.AX	BRAD2.AX			142,316.57
	25000	Interest Received			
(11,127.67)	25000/WBC385640	Westpac Term Deposit A/c			14,622.07
(0.10)	25000/WBC416035	Westpac DIY Super Working A/c			0.01
(1,257.02)	25000/WBC416043	Westpac DIY Super Savings A/c			164.67
	28000	Property Income			
(52,303.13)	28000/BRAD1	Unit 5/59 Oxford Street, Bulimba			58,284.35
5,208.54	30100	Accountancy Fees		3,248.03	
617.01	30200	Administration Costs		559.48	
259.00	30400	ATO Supervisory Levy		259.00	
880.00	30700	Auditor's Remuneration		880.00	
	31500	Bank Charges		7.50	
	33400	Depreciation			
104.81	33400/5/59 Oxf St Aircon	5/59 Oxford St - Airconditioner		94.33	
22.98	33400/5/59 Oxf St Carpet	5/59 Oxford St - Carpet		19.53	
12.90	33400/5/59OxfSt Ht Wat Sy	5/59 Oxford St - Hot Water Sys		11.93	
	41600	Pensions Paid			
65,320.00	41600/BRADAV00003 P	(Pensions Paid) Brake, David North - Pension (Account Based Pension 2)		76,646.00	
	41960	Property Expenses - Council Rates			
1,770.60	41960/BRAD1	Unit 5/59 Oxford Street, Bulimba		4,934.80	
	41980	Property Expenses - Insurance Premium			

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1,041.10	41980/BRAD1	Unit 5/59 Oxford Street, Bulimba		1,205.76	
	42020	Property Expenses - Land Tax			
1,966.25	42020/BRAD1	Unit 5/59 Oxford Street, Bulimba		3,426.35	
	42060	Property Expenses - Repairs Maintenance			
3,965.00	42060/BRAD1	Unit 5/59 Oxford Street, Bulimba			
	42100	Property Expenses - Strata Levy Fees			
4,317.24	42100/BRAD1	Unit 5/59 Oxford Street, Bulimba		5,077.70	
	42110	Property Expenses - Sundry Expenses			
2,978.70	42110/BRAD1	Unit 5/59 Oxford Street, Bulimba		4,104.00	
	42150	Property Expenses - Water Rates			
1,119.53	42150/BRAD1	Unit 5/59 Oxford Street, Bulimba		1,111.72	
	46000	Benefits Paid/Transfers Out			
72,639.22	46000/BRADAV00002 A	(Benefits Paid/Transfers Out) Brake, David - Accumulation Accumulation			
14,775.78	46000/BRADAV00003 P	(Benefits Paid/Transfers Out) Brake, David North - Pension Account Based Pension 2 Unrestricted Non Preserved (60,084.00) Taxable (60,071.73) Tax Free (12.27)		60,084.00	
	46000/BRAMEL00001 A	(Benefits Paid/Transfers Out) Brake, Melissa - Accumulation Accumulation Unrestricted Non Preserved (221,769.08) Taxable (220,065.79) Tax Free (1,703.29)		221,769.08	
15,218.40	48500	Income Tax Expense		15,117.45	
546,908.84	49000	Profit/Loss Allocation Account			115,538.64
	50010	Opening Balance			
(1,632,990.07)	50010/BRADAV00003 P	(Opening Balance) Brake, David North - Pension Account Based Pension 2 Unrestricted Non Preserved 1,902,930.57 Taxable 1,902,541.65 Tax Free 388.92			1,902,930.57
(1,601,176.86)	50010/BRAMEL00001 A	(Opening Balance) Brake, Melissa - Accumulation Accumulation Preserved 426,108.25 Unrestricted Non Preserved 1,520,260.00			1,946,368.25

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		Taxable 1,931,419.23			
		Tax Free 14,949.02			
	53100	Share of Profit/(Loss)			
(1,935.70)	53100/BRADAV00002 A	(Share of Profit/ Loss) Brake, David - Accumulation Accumulation		0.00	
(352,536.28)	53100/BRADAV00003 P	(Share of Profit/(Loss)) Brake, David North - Pension (Account Based Pension 2) Unrestricted Non Preserved 132,652.04 Taxable 132,625.51 Tax Free 26.53			132,652.04
(360,390.26)	53100/BRAMEL00001 A	(Share of Profit/ Loss) Brake, Melissa - Accumulation Accumulation Preserved 125,425.85 Taxable 125,425.85			125,425.85
	53330	Income Tax			
19.53	53330/BRADAV00002 A	(Income Tax) Brake, David - Accumulation Accumulation		0.00	
15,198.87	53330/BRAMEL00001 A	(Income Tax) Brake, Melissa - Accumulation Accumulation Preserved (15,117.45) Taxable (15,117.45)		15,117.45	
	54160	Pensions Paid			
65,320.00	54160/BRADAV00003 P	(Pensions Paid) Brake, David North - Pension (Account Based Pension 2) Unrestricted Non Preserved (76,646.00) Taxable (76,630.67) Tax Free (15.33)		76,646.00	
	54500	Benefits Paid/Transfers Out			
72,639.22	54500/BRADAV00002 A	(Benefits Paid/Transfers Out) Brake, David - Accumulation Accumulation			0.00
17,275.78	54500/BRADAV00003 P	(Benefits Paid/Transfers Out) Brake, David North - Pension Account Based Pension 2 Unrestricted Non Preserved (60,084.00) Taxable (60,071.73) Tax Free (12.27)		60,084.00	
	54500/BRAMEL00001 A	(Benefits Paid/Transfers Out) Brake, Melissa - Accumulation Accumulation Unrestricted Non Preserved (221,769.08) Taxable (220,065.79) Tax Free (1,703.29)		221,769.08	
	60400	Bank Accounts			
92.69	60400/WBC416035	Westpac DIY Super Working A/c		75.00	

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134,345.49	60400/WBC416043	Westpac DIY Super Savings A/c		153,004.02	
	61800	Distributions Receivable			
9,176.63	61800/BRAD1.AX	D & L Brake Investment Trust		21,871.63	
24,542.69	61800/BRAD2.AX	Brake Investment Trust		39,362.69	
	65500	Other Assets			
100.00	65500/00001	Bond - Energex		100.00	
8,983.25	68000	Sundry Debtors			0.00
	72400	Fixed Interest Securities (Australian)			
423,263.53	72400/WBC385640	Westpac Term Deposit A/c		220,116.51	
	72650	Fixtures and Fittings (at written down value) - Unitised			
943.33	72650/5/59 Oxf St Aircon	5/59 Oxford St - Airconditioner	1.0000	849.00	
130.19	72650/5/59 Oxf St Carpet	5/59 Oxford St - Carpet	1.0000	110.66	
159.08	72650/5/59OxfSt Ht Wat Sy	5/59 Oxford St - Hot Water Sys	1.0000	147.15	
	77250	Real Estate Properties (Australian - Non Residential)			
796,714.00	77250/BRAD1	Unit 5/59 Oxford Street, Bulimba	1.0000	795,607.19	
	78400	Units in Unlisted Unit Trusts (Australian)			
1,238,196.19	78400/BRAD1.AX	D & L Brake Investment Trust	916,300.0000	1,147,418.35	
1,230,271.63	78400/BRAD2.AX	Brake Investment Trust	840,717.0000	1,372,588.20	
(1,909.48)	84000	GST Payable/Refundable			131.77
(7,217.40)	85000	Income Tax Payable/Refundable 2019 Installments 7,217.40 2020 Installments 11,600.00			3,517.45
0.00	86000	PAYG Payable			4,000.00
(2,241.00)	88000	Sundry Creditors			3,589.00
(6,252.00)	88105	Security Deposit - Oxford St, Bulimba			6,252.00
				4,615,308.24	4,615,308.24
Current Year Profit/(Loss): (96,421.19)					