

Marino Superannuation Fund

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	24700	Changes in Market Values of Investments			270,000.00
	26500	Other Investment Income			
(9,738.64)	26500/1-3 WattsOutgoings	1-3 Watts St - Reimbursement of Outgoings			10,380.90
	28000	Property Income			
(29,700.00)	28000/1-3wattsWN1	1-3 Watts Street, Whyalla Norrie SA, Australia			29,700.00
2,865.78	30100	Accountancy Fees		2,310.00	
259.00	30400	ATO Supervisory Levy		518.00	
660.00	30700	Auditor's Remuneration		495.00	
55.00	30800	ASIC Fees		55.00	
	41600	Pensions Paid			
11,867.05	41600/MARCAT00030P	(Pensions Paid) Marino, Caterina - Pension (Transition to Retirement Pension)		24,275.23	
	42180	1-3 Watts Street, Whyalla Norrie SA, Australia			
9,738.15	42180/1-3wattsWN1	Property Expenses - Fully Expense Rental Outgoings Received		10,380.90	
3,879.15	48500	Income Tax Expense		3,948.30	
10,114.51	49000	Profit/Loss Allocation Account		268,098.47	
	50010	Opening Balance			
(364,163.91)	50010/MARCAT00030P	(Opening Balance) Marino, Caterina - Pension (Transition to Retirement Pension)			374,278.42
	53100	Share of Profit/(Loss)			
(25,860.71)	53100/MARCAT00030P	(Share of Profit/(Loss)) Marino, Caterina - Pension (Transition to Retirement Pension)			296,322.00
	53330	Income Tax			
3,879.15	53330/MARCAT00030P	(Income Tax) Marino, Caterina - Pension (Transition to Retirement Pension)		3,948.30	
	54160	Pensions Paid			
11,867.05	54160/MARCAT00030P	(Pensions Paid) Marino, Caterina - Pension (Transition to Retirement Pension)		24,275.23	
	77250	Real Estate Properties (Australian - Non Residential)			
380,000.00	77250/1-3wattsWN1	1-3 Watts Street, Whyalla Norrie SA, Australia	1.0000	650,000.00	
(5,721.58)	85000	Income Tax Payable/Refundable			7,623.11
				988,304.43	988,304.43

Current Year Profit/(Loss): 272,046.77

Marino Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2023	Revaluation - 30/06/2023 @ \$650,000.000000 (Custom Firm (NAV)) - 1,000000 Units on hand (1-3wattsWN1)			270,000.00	270,000.00 CR
				270,000.00	270,000.00 CR
Other Investment Income (26500)					
<u>1-3 Watts St - Reimbursement of Outgoings (1-3 WattsOutgoings)</u>					
30/06/2023	Rental income deposited into Caterina's personal bank account			10,380.90	10,380.90 CR
				10,380.90	10,380.90 CR
Property Income (28000)					
<u>1-3 Watts Street, Whyalla Norrie SA, Australia (1-3wattsWN1)</u>					
30/06/2023	Rental income deposited into Caterina's personal bank account			2,475.00	2,475.00 CR
30/06/2023	Rental income deposited into Caterina's personal bank account			2,475.00	4,950.00 CR
30/06/2023	Rental income deposited into Caterina's personal bank account			5,904.90	10,854.90 CR
30/06/2023	Rental income deposited into Caterina's personal bank account			2,475.00	13,329.90 CR
30/06/2023	Rental income deposited into Caterina's personal bank account			2,475.00	15,804.90 CR
30/06/2023	Rental income deposited into Caterina's personal bank account			4,792.00	20,596.90 CR
30/06/2023	Rental income deposited into Caterina's personal bank account			2,475.00	23,071.90 CR
30/06/2023	Rental income deposited into Caterina's personal bank account			4,792.00	27,863.90 CR
30/06/2023	Rental income deposited into Caterina's personal bank account			2,475.00	30,338.90 CR
30/06/2023	Rental income deposited into Caterina's personal bank account			2,475.00	32,813.90 CR
30/06/2023	Rental income deposited into Caterina's personal bank account			2,475.00	35,288.90 CR
30/06/2023	Rental income deposited into Caterina's personal bank account			4,792.00	40,080.90 CR
30/06/2023	Rental income deposited into Caterina's personal bank account		10,380.90		29,700.00 CR
			10,380.90	40,080.90	29,700.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2023	Accounting & audit fees		2,805.00		2,805.00 DR
30/06/2023	Accounting & audit fees			495.00	2,310.00 DR
			2,805.00	495.00	2,310.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2023	PAYMENTS MADE TO ATO ITA		259.00		259.00 DR
30/06/2023	PAYMENTS MADE TO ATO ITA		259.00		518.00 DR
			518.00		518.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/06/2023	Accounting & audit fees		495.00		495.00 DR
			495.00		495.00 DR

Marino Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
30/06/2023	ASIC FEE		55.00		55.00 DR
			55.00		55.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Marino, Caterina - Pension (Transition to Retirement Pension) (MARCAT00030P)</u>					
30/06/2023	Pension paid		24,275.23		24,275.23 DR
			24,275.23		24,275.23 DR
1-3 Watts Street, Whyalla Norrie SA, Australia (42180)					
<u>Property Expenses - Fully Expense Rental Outgoings Received (1-3wattsWN1)</u>					
30/06/2023	Fully expenses reimbursement of rental outgoings received in line with the lease agreement, as the tenant is liable for expenses		10,380.90		10,380.90 DR
			10,380.90		10,380.90 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		3,948.30		3,948.30 DR
			3,948.30		3,948.30 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2023	System Member Journals			24,275.23	24,275.23 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		296,322.00		272,046.77 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			3,948.30	268,098.47 DR
			296,322.00	28,223.53	268,098.47 DR
Opening Balance (50010)					
<u>(Opening Balance) Marino, Caterina - Pension (Transition to Retirement Pension) (MARCAT00030P)</u>					
01/07/2022	Opening Balance				364,163.91 CR
01/07/2022	Close Period Journal			10,114.51	374,278.42 CR
				10,114.51	374,278.42 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Marino, Caterina - Pension (Transition to Retirement Pension) (MARCAT00030P)</u>					
01/07/2022	Opening Balance				25,860.71 CR
01/07/2022	Close Period Journal		25,860.71		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			296,322.00	296,322.00 CR
			25,860.71	296,322.00	296,322.00 CR
Income Tax (53330)					
<u>(Income Tax) Marino, Caterina - Pension (Transition to Retirement Pension) (MARCAT00030P)</u>					
01/07/2022	Opening Balance				3,879.15 DR
01/07/2022	Close Period Journal			3,879.15	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		3,948.30		3,948.30 DR
			3,948.30	3,879.15	3,948.30 DR

Marino Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Pensions Paid (54160)					
<u>(Pensions Paid) Marino, Caterina - Pension (Transition to Retirement Pension) (MARCAT00030P)</u>					
01/07/2022	Opening Balance				11,867.05 DR
01/07/2022	Close Period Journal			11,867.05	0.00 DR
30/06/2023	System Member Journals		24,275.23		24,275.23 DR
			24,275.23	11,867.05	24,275.23 DR
Real Estate Properties (Australian - Non Residential) (77250)					
<u>1-3 Watts Street, Whyalla Norrie SA, Australia (1-3wattsWN1)</u>					
01/07/2022	Opening Balance	1.00			380,000.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$650,000.000000 (Custom Firm (NAV)) - 1.000000 Units on hand		270,000.00		650,000.00 DR
		1.00	270,000.00		650,000.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				5,721.58 CR
30/06/2023	PAYMENTS MADE TO ATO ITA		181.66		5,539.92 CR
30/06/2023	PAYMENTS MADE TO ATO ITA		181.66		5,358.26 CR
30/06/2023	PAYMENTS MADE TO ATO ITA		181.66		5,176.60 CR
30/06/2023	PAYMENTS MADE TO ATO ITA		181.66		4,994.94 CR
30/06/2023	PAYMENTS MADE TO ATO ITA		181.66		4,813.28 CR
30/06/2023	PAYMENTS MADE TO ATO ITA		181.66		4,631.62 CR
30/06/2023	PAYMENTS MADE TO ATO ITA		181.66		4,449.96 CR
30/06/2023	PAYMENTS MADE TO ATO ITA		214.83		4,235.13 CR
30/06/2023	PAYMENTS MADE TO ATO ITA		207.34		4,027.79 CR
30/06/2023	PAYMENTS MADE TO ATO ITA		181.66		3,846.13 CR
30/06/2023	PAYMENTS MADE TO ATO ITA			207.42	4,053.55 CR
30/06/2023	PAYMENTS MADE TO ATO ITA		408.32		3,645.23 CR
30/06/2023	PAYMENTS MADE TO ATO ITA			29.58	3,674.81 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			3,948.30	7,623.11 CR
			2,283.77	4,185.30	7,623.11 CR
Manual Suspense Account (99900)					
<u>Manual Suspense Account (99900)</u>					
30/06/2023	Rental income deposited into Caterina's personal bank account		40,080.90		40,080.90 DR
30/06/2023	PAYMENTS MADE TO ATO ITA			2,564.77	37,516.13 DR
30/06/2023	ASIC FEE			55.00	37,461.13 DR
30/06/2023	Accounting & audit fees			2,805.00	34,656.13 DR
30/06/2023	Fully expenses reimbursement of rental outgoings received in line with the lease agreement, as the tenant is liable for expenses			10,380.90	24,275.23 DR
30/06/2023	Pension paid			24,275.23	0.00 DR
			40,080.90	40,080.90	0.00 DR

Total Debits: 715,629.24

Total Credits: 715,629.24