

B and D Super Fund
Detailed Trial Balance



As at 31 May 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(110.13)	23800/ETL0071AU	T. Rowe Price Glob Equity Fd			
(3,111.20)	23800/FID0008AU	Fidelity Aust Equities Fd		1-2	44.59
(202.32)	23800/FID0031AU	Fidelity Global Emerging Markets Fd			
(532.90)	23800/GPT.AX1	GPT Group		1-1	291.72
(2,577.14)	23800/HOW0034AU	Greencape Broadcap Fund			
(1,891.02)	23800/IOF0045AU	Antipodes Global Fund - Class P		1-1	0.25
(499.82)	23800/MGE0001AU2	Magellan Global Fd			
(546.73)	23800/MGE0006AU1	Magellan Infra Fund (Unhedged)			
(899.91)	23800/SKI.AX	Spark Infrastructure Group			
(1,556.26)	23800/TGY0003AU1	Trilogy Monthly Income Trust		1-1	598.79
	23900	Dividends Received			
(479.50)	23900/AGL.AX	AGL Energy Limited.		1-5 G	77.20
(509.45)	23900/AZJ.AX	Aurizon Holdings Limited		1-5 D	223.01
(226.41)	23900/GEM.AX	G8 Education Limited			
(499.55)	23900/IFL.AX	Insignia Financial Ltd			
(159.46)	23900/LNK.AX	Link Administration Holdings Limited		1-5 I	112.88
(450.18)	23900/PDL.AX	Pendal Group Limited			230.58
(616.28)	23900/SUN.AX	Suncorp Group Limited		1-5 B	147.56
(373.12)	23900/TLS.AX	Telstra Corporation Limited.		1-5 E	198.22
	23900/WDS.AX	Woodside Energy Group Ltd		1-5 H	427.08
(761.87)	23900/WPL.AX	Woodside Petroleum Ltd			
	24200	Contributions			
	24200/EMP	Employer Contributions - Concessional			
(7,740.45)	24200/EMP/WATBELO0001A	(Contributions) Watson, Belinda Joan - Accumulation			179.43
(13,875.54)	24200/EMP/WATDAV00002A	(Contributions) Watson, David Harold - Accumulation			
	24200/PERC	Personal Contributions - Concessional			
(27,069.87)	24200/PERC/WATBEL00001A	(Contributions) Watson, Belinda Joan - Accumulation			
(12,108.78)	24200/PERC/WATDAV00002A	(Contributions) Watson, David Harold - Accumulation			

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				\$	\$
	24200/PERN	Personal Contributions - Non Concessional			
(330,000.00)	24200/PERN/WATBEL00001A	(Contributions) Watson, Belinda Joan - Accumulation			
(330,000.00)	24200/PERN/WATDAV00002A	(Contributions) Watson, David Harold - Accumulation			
	24700	Changes in market value			
0.00	24700/Other	Other Investment Gains/Losses			0.03
	24700/Realised	Changes in market value(Realised)			
0.00	24700/Realised/60Serenity	60Serenity			266,375.95
	24700/Realised/AGL.AX	AGL.AX		1,616.99	
	24700/Realised/AZJ.AX	AZJ.AX		530.98	
	24700/Realised/ETL0071AU	ETL0071AU		4,823.59	
	24700/Realised/FID0008AU	FID0008AU		2,464.53	
	24700/Realised/FID0031AU	FID0031AU		4,344.46	
(641.76)	24700/Realised/GEM.AX	GEM.AX			
	24700/Realised/GPT.AX1	GPT.AX1		1,008.83	
	24700/Realised/HOW0034AU	HOW0034AU		4,992.76	
1,109.94	24700/Realised/IFL.AX	IFL.AX			
	24700/Realised/IOF0045AU	IOF0045AU		3,525.41	
	24700/Realised/LNK.AX	LNK.AX		3,203.01	
	24700/Realised/MGE0001AU2	MGE0001AU2		1,202.95	
	24700/Realised/MGE0006AU1	MGE0006AU1			1,269.10
	24700/Realised/PDL.AX	PDL.AX		3,438.76	
(2,774.40)	24700/Realised/SKI.AX	SKI.AX			
	24700/Realised/SUN.AX	SUN.AX			1,035.87
	24700/Realised/TLS.AX	TLS.AX			1,265.20
	24700/Realised/WATSDS1Blinds	WATSDS1Blinds		21.73	
	24700/Realised/WATSDS1_sec_lights	WATSDS1_sec_lights		1.03	
	24700/Realised/WATSDS1_wardrobeins	WATSDS1_wardrobeins		3.10	

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				\$	\$
	24700/Realised/WATS DS1secgrills	WATSDS1secgrills		129.02	
	24700/Realised/WDS.A X	WDS.AX			4,733.03
	24700/Unrealised	Changes in market value(Unrealised)			
(195,464.54)	24700/Unrealised/60Se renity	60Serenity renity		195,464.54	
(47.95)	24700/Unrealised/AGL. AX	AGL.AX			1,155.38
(163.68)	24700/Unrealised/AZJ. AX	AZJ.AX			318.77
4,182.24	24700/Unrealised/ETLO 071AU	ETL0071AU			5,414.18
2,453.39	24700/Unrealised/FID0 008AU	FID0008AU			1,950.82
4,443.53	24700/Unrealised/FID0 031AU	FID0031AU			3,585.68
(488.34)	24700/Unrealised/GEM .AX	GEM.AX			
1,561.96	24700/Unrealised/GPT. AX1	GPT.AX1			1,198.78
3,148.68	24700/Unrealised/HO W0034AU	HOW0034AU			3,043.00
1,084.51	24700/Unrealised/IFL.A X	IFL.AX			
607.83	24700/Unrealised/IOF0 045AU	IOF0045AU			1,678.09
2,345.00	24700/Unrealised/LNK. AX	LNK.AX			2,962.27
1,762.57	24700/Unrealised/MGE 0001AU2	MGE0001AU2			1,460.40
(1,123.51)	24700/Unrealised/MGE 0006AU1	MGE0006AU1		1,413.08	
3,996.72	24700/Unrealised/PDL. AX	PDL.AX			3,213.53
222.61	24700/Unrealised/SKI. AX	SKI.AX			
112.84	24700/Unrealised/SUN. AX	SUN.AX		458.96	
(209.88)	24700/Unrealised/TLS. AX	TLS.AX		906.19	
	24700/Unrealised/WAT SDS1Blinds	WATSDS1Blinds			21.73
1.03	24700/Unrealised/WAT SDS1_sec_lights	WATSDS1_sec_lights			1.03
	24700/Unrealised/WAT SDS1_wardrobeins	WATSDS1_wardrobeins			3.10
129.02	24700/Unrealised/WAT SDS1secgrills	WATSDS1secgrills			129.02
	24700/Unrealised/WDS .AX	WDS.AX		0.01	

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				\$	\$
(2,759.46)	24700/Unrealised/WPL .AX	WPL.AX		1,746.05	
	25000	Interest Received			
(2.87)	25000/HBS15348792	Heritage ***8792			0.49
	25000/Hub24watsds1	Hub 24 Cash account			42.77
	26500	Other Investment Income			
	26500/Hub24watsds1	Hub 24 Cash account		1-5 M	138.18
	28000	Property Income			
(41,650.00)	28000/60Serenity	60 Serenity Boulevard, Helensvale QLD, Australia			
3,410.00	30100	Accountancy Fees		7,690.00	3-1
518.00	30400	ATO Supervisory Levy		259.00	
770.00	30600	Amortisation of formation costs		3,080.00	5-1
	30700	Auditor's Remuneration		660.00	4-1
328.00	30800	ASIC Fees		332.00	6-1
13,163.30	30900	Advisor Fees		2,291.65	7-1
648.74	31500	Bank Charges		55.00	
	33400	Depreciation			
21.73	33400/WATSDS1Blind s	Blinds			
1,550.00	33400/WATSDS1_gas heater	Gas heater per QSR			
3.10	33400/WATSDS1_war drobeins	Wardrobe inserts			
	37500	Investment Expenses			
715.00	37500/60Serenity	60 Serenity Boulevard, Helensvale QLD, Australia			
1,479.53	37500/Hub24watsds1	Hub 24 Cash account		576.26	1-10
	41600	Pensions Paid			
	41600/WATBEL00008 P	(Pensions Paid) Watson, Belinda Joan - Pension (Account Based Pension)		42,018.87	
	41600/WATDAV00013 P	(Pensions Paid) Watson, David Harold - Pension (Account Based Pension)		35,721.00	
	41930	Property Expenses - Agents Management Fees			
2,748.90	41930/60Serenity	60 Serenity Boulevard, Helensvale QLD, Australia			

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				\$	\$
	41960	Property Expenses - Council Rates			
2,186.60	41960/60Serenity	60 Serenity Boulevard, Helensvale QLD, Australia			
	41980	Property Expenses - Insurance Premium			
1,626.68	41980/60Serenity	60 Serenity Boulevard, Helensvale QLD, Australia			
	42010	Property Expenses - Interest on Loans			
13,095.55	42010/60Serenity	60 Serenity Boulevard, Helensvale QLD, Australia		19.69	13-1
	42060	Property Expenses - Repairs Maintenance			
757.00	42060/60Serenity	60 Serenity Boulevard, Helensvale QLD, Australia			
	42100	Property Expenses - Strata Levy Fees			
3,361.87	42100/60Serenity	60 Serenity Boulevard, Helensvale QLD, Australia			
	42150	Property Expenses - Water Rates			
4,768.47	42150/60Serenity	60 Serenity Boulevard, Helensvale QLD, Australia			
	42200	Property Expenses - Borrowing costs			
	42200/60Serenity	60 Serenity Boulevard, Helensvale QLD, Australia		1,500.00	13-2
	46000	Benefits Paid/Transfers Out			
	46000/WATBEL00008 P	(Benefits Paid/Transfers Out) Watson, Belinda Joan - Pension Account Based Pension Unrestricted Non Preserved (845,950.50) Taxable (516,511.86) Tax Free (329,438.64)		80,499.19	8-1
	46000/WATDAV00013 P	(Benefits Paid/Transfers Out) Watson, David Harold - Pension Account Based Pension Unrestricted Non Preserved (742,937.89) Taxable (417,805.78) Tax Free (325,132.11)		64,389.20	9-1
5,657.25	48500	Income Tax Expense			485.06
898,152.69	49000	Profit/Loss Allocation Account			166,375.07
	50010	Opening Balance			
(397,776.17)	50010/WATBEL00001 A	(Opening Balance) Watson, Belinda Joan - Accumulation Accumulation Preserved 856,417.15 Unrestricted Non Preserved 713.11 Taxable 523,343.59 Tax Free 333,786.67			857,130.26

B and D Super Fund
Detailed Trial Balance



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Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(314,586.21)	50010/WATDAV00002 A	(Opening Balance) Watson, David Harold - Accumulation Accumulation Preserved 753,384.81 Taxable 423,384.81 Tax Free 330,000.00			753,384.81
	52420	Contributions			
(364,810.32)	52420/WATBEL00001 A	(Contributions) Watson, Belinda Joan - Accumulation Accumulation Preserved 179.43 Taxable 179.43			179.43
(355,984.32)	52420/WATDAV00002 A	(Contributions) Watson, David Harold - Accumulation Accumulation			0.00
	53100	Share of Profit/(Loss)			
(99,426.86)	53100/WATBEL00001 A	(Share of Profit/ Loss) Watson, Belinda Joan - Accumulation Accumulation Preserved (39.43) Taxable (39.43)		39.43	
	53100/WATBEL00008 P	(Share of Profit/(Loss)) Watson, Belinda Joan - Pension (Account Based Pension) Unrestricted Non Preserved 30,839.11 Taxable 18,830.36 Tax Free 12,008.75			30,839.11
(86,417.74)	53100/WATDAV00002 A	(Share of Profit/ Loss) Watson, David Harold - Accumulation Accumulation		0.00	
	53100/WATDAV00013 P	(Share of Profit/(Loss)) Watson, David Harold - Pension (Account Based Pension) Unrestricted Non Preserved 25,274.08 Taxable 14,204.03 Tax Free 11,070.05			25,274.08
	53330	Income Tax			
(338.45)	53330/WATBEL00001 A	(Income Tax) Watson, Belinda Joan - Accumulation Accumulation Preserved 26.91 Taxable 26.91			26.91
(294.16)	53330/WATDAV00002 A	(Income Tax) Watson, David Harold - Accumulation Accumulation		0.00	
	53800	Contributions Tax			
5,221.54	53800/WATBEL00001 A	(Contributions Tax) Watson, Belinda Joan - Accumulation Accumulation Preserved (26.91) Taxable (26.91)		26.91	
3,897.62	53800/WATDAV00002 A	(Contributions Tax) Watson, David Harold - Accumulation Accumulation		0.00	

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Detailed Trial Balance



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				\$	\$
	54160	Pensions Paid			
	54160/WATBEL00008 P	(Pensions Paid) Watson, Belinda Joan - Pension (Account Based Pension) Unrestricted Non Preserved (42,018.87) Taxable (25,656.73) Tax Free (16,362.14)		42,018.87	
	54160/WATDAV00013 P	(Pensions Paid) Watson, David Harold - Pension (Account Based Pension) Preserved (29,283.03) Unrestricted Non Preserved (6,437.97) Taxable (20,075.21) Tax Free (15,645.79)		35,721.00	
	54500	Benefits Paid/Transfers Out			
	54500/WATBEL00001 A	(Benefits Paid/Transfers Out) Watson, Belinda Joan - Accumulation Accumulation Unrestricted Non Preserved (140.00) Taxable (140.00)		140.00	
	54500/WATBEL00008 P	(Benefits Paid/Transfers Out) Watson, Belinda Joan - Pension Account Based Pension Unrestricted Non Preserved (845,950.50) Taxable (516,511.86) Tax Free (329,438.64)		845,950.50	
	54500/WATDAV00013 P	(Benefits Paid/Transfers Out) Watson, David Harold - Pension Account Based Pension Unrestricted Non Preserved (742,937.89) Taxable (417,805.78) Tax Free (325,132.11)		742,937.89	
	56100	Internal Transfers In			
	56100/WATBEL00008 P	(Internal Transfers In) Watson, Belinda Joan - Pension Account Based Pension Unrestricted Non Preserved 857,130.26 Taxable 523,343.59 Tax Free 333,786.67			857,130.26
	56100/WATDAV00013 P	(Internal Transfers In) Watson, David Harold - Pension Account Based Pension Unrestricted Non Preserved 753,384.81 Taxable 423,384.81 Tax Free 330,000.00			753,384.81
	57100	Internal Transfers Out			
	57100/WATBEL00001 A	(Internal Transfers Out) Watson, Belinda Joan - Accumulation Accumulation		857,130.26	

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Detailed Trial Balance



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				\$	\$
		Preserved (856,417.15)			
		Unrestricted Non Preserved (713.11)			
		Taxable (523,343.59)			
		Tax Free (333,786.67)			
	57100/WATDAV00002 A	(Internal Transfers Out) Watson, David Harold - Accumulation Accumulation Preserved (753,384.81) Taxable (423,384.81) Tax Free (330,000.00)		753,384.81	
	60400	Bank Accounts			
5,347.36	60400/HBS15348792	Heritage ***8792			10-3 0.00
4,631.93	60400/Hub24watsds1	Hub 24 Cash account			11-1 0.00
	61800	Distributions Receivable			
110.13	61800/ETL0071AU	T. Rowe Price Glob Equity Fd			0.00
2,368.53	61800/FID0008AU	Fidelity Aust Equities Fd			0.00
202.32	61800/FID0031AU	Fidelity Global Emerging Markets Fd			0.00
2,111.03	61800/HOW0034AU	Greencape Broadcap Fund			0.00
1,891.02	61800/IOF0045AU	Antipodes Global Fund - Class P			0.00
249.91	61800/MGE0001AU2	Magellan Global Fd			0.00
269.61	61800/MGE0006AU1	Magellan Infra Fund (Unhedged)			0.00
126.81	61800/TGY0003AU1	Trilogy Monthly Income Trust			0.00
3,080.00	64000	Formation Expenses			0.00
	72650	Fixtures and Fittings (at written down value) - Unitised			
1,152.97	72650/WATSDS1_sec _lights	Security lights	0.0000		0.00
3,475.90	72650/WATSDS1_war drobeins	Wardrobe inserts	0.0000		0.00
5,031.58	72650/WATSDS1secgr ills	Security grills	0.0000		0.00
	74800	Managed Investments (Overseas)			
12,585.82	74800/ETL0071AU	T. Rowe Price Glob Equity Fd	0.0000		0.00
18,821.91	74800/IOF0045AU	Antipodes Global Fund - Class P	0.0000		0.00
11,406.97	74800/MGE0001AU2	Magellan Global Fd	0.0000		0.00
28,000.00	74800/TGY0003AU1	Trilogy Monthly Income Trust	0.0000		0.00
	76550	Plant and Equipment (at written down value) - Unitised			

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				\$	\$
1,866.87	76550/WATSDS1Blinds	Blinds	0.0000		0.00
	77200	Real Estate Properties (Australian - Residential)			
1,361,000.00	77200/60Serenity	60 Serenity Boulevard, Helensvale QLD, Australia	0.0000	12	0.00
	77600	Shares in Listed Companies (Australian)			
7,911.75	77600/AGL.AX	AGL Energy Limited.	0.0000		0.00
7,774.80	77600/AZJ.AX	Aurizon Holdings Limited	0.0000		0.00
7,110.04	77600/LNK.AX	Link Administration Holdings Limited	0.0000		0.00
4,853.16	77600/PDL.AX	Pendal Group Limited	0.0000		0.00
9,530.64	77600/SUN.AX	Suncorp Group Limited	0.0000		0.00
8,978.20	77600/TLS.AX	Telstra Corporation Limited.	0.0000		0.00
11,798.93	77600/WPL.AX	Woodside Petroleum Ltd	0.0000		0.00
	78000	Stapled Securities			
9,693.34	78000/GPT.AX1	GPT Group	0.0000		0.00
	78200	Units in Listed Unit Trusts (Australian)			
25,049.17	78200/FID0008AU	Fidelity Aust Equities Fd	0.0000		0.00
23,414.32	78200/FID0031AU	Fidelity Global Emerging Markets Fd	0.0000		0.00
23,952.74	78200/HOW0034AU	Greencape Broadcap Fund	0.0000		0.00
14,164.82	78200/MGE0006AU1	Magellan Infra Fund (Unhedged)	0.0000		0.00
(2,013.25)	85000	Income Tax Payable/Refundable Franking Credits 485.06 2022 Installments 2,013.25 2023 Installments (485.06)			0.00
	85500	Limited Recourse Borrowing Arrangements			
(1,790.26)	85500/60Serenity	60 Serenity Boulevard, Helensvale QLD, Australia		13	0.00
(3,644.00)	86000	PAYG Payable			0.00
				<u>3,747,737.51</u>	<u>3,747,737.51</u>

Current Year Profit/(Loss): (166,860.13)

B and D Super Fund
Statement of Taxable Income

For the year ended 30 June 2023



	2023
	\$
Benefits accrued as a result of operations	(166,860.13)
Less	
Exempt current pension income	176,635.00
Realised Accounting Capital Gains	243,372.03
Accounting Trust Distributions	935.35
	<u>420,942.38</u>
Add	
Decrease in MV of investments	173,853.05
SMSF non deductible expenses	16,192.00
Pension Payments	77,739.87
Franking Credits	485.06
Net Capital Gains	173,653.00
Taxable Trust Distributions	935.35
Benefits Paid/Transfers Out	144,888.39
	<u>587,746.72</u>
SMSF Annual Return Rounding	0.79
Taxable Income or Loss	<u>(55.00)</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	485.06
CURRENT TAX OR REFUND	<u>(485.06)</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for Wound up Funds	(259.00)
AMOUNT DUE OR REFUNDABLE	<u>(485.06)</u>