

Trial Balance

Learners Driver Training

As at 30 June 2020

ACCOUNT CODE	ACCOUNT	ACCOUNT TYPE	DEBIT	CREDIT
195	JobKeeper Wage Subsidy	Revenue		6,000.00
205	Employee FBT Contribution	Other Income		6,727.27
230	1hr Driving Preparation & Car Hire / Testing:	Revenue		49,995.60
231	1.5hr Driving Preparation & Car Hire / Testing:	Revenue		436.36
232	QLD Transport Driving Test (Weekday) Booking Fee:	Revenue		4,863.34
233	QLD Transport Driving Test (Saturday) Booking Fee:	Revenue		4,377.36
234	1 Hour Driving Lesson: (Auto)	Revenue		39,321.30
235	1 Hour Driving Lesson: (Manual)	Revenue		9,940.52
236	2 x 1.5 Hour Discount Driving Lesson Package:	Revenue		9,104.69
237	2 x Hour Discount Driving Lesson Package: (Auto)	Revenue		14,730.27
238	2 x Hour Discount Driving Lesson Package: (Manual)	Revenue		6,854.46
239	Sales	Revenue		2,205.21
240	3 x 1 Hour Discount Driving Lesson Package: (Auto)	Revenue		19,935.78
241	3 x 1 Hour Discount Driving Lesson Package: (Manual)	Revenue		10,775.07
242	5 x 1.5 Hour Discount Driving Lesson Package: (Auto)	Revenue		8,118.13
243	5 x 1.5 Hour Discount Driving Lesson Package: (Manual)	Revenue		2,563.62
244	5 x 1 Hour Discount Driving Lesson Package: (Auto)	Revenue		30,876.82
245	5 x 1 Hour Discount Driving Lesson Package: (Manual)	Revenue		7,686.25
246	5 x 2 Hour Discount Driving Lesson Package: (Auto)	Revenue		7,090.85
247	5 x 2 Hour Discount Driving Lesson Package: (Manual)	Revenue		3,272.70
248	10 x 1 Hour Discount Driving Lesson Package: (Auto)	Revenue		34,549.73
249	10 x 1 Hour Discount Driving Lesson Package: (Manual)	Revenue		9,790.83
250	10 x 1.5 Hour Discount Driving Lesson Package: (Auto)	Revenue		4,022.72
252	1.5 Hour Driving Lesson:	Revenue		7,006.67
300	Accountancy Fees	Expense	10,196.81	
302	Advertising	Expense	18,247.86	
308	Bad Debts Written Off	Expense	290.91	
309	Bank Charges	Expense	221.02	
312	Booking fees TMR	Expense	3,623.51	
313	Booking fees - Easy Start Driving Schools	Expense	4,560.00	
314	Cleaning	Expense	36.73	
318	Contract Work	Expense	1,932.99	
320	Computer expenses	Expense	410.44	
326	Debt Collection	Expense	26.95	
346	Donations	Expense	204.80	

358	Entertainment Expenses	Expense	455.00	
364	Filing Fees	Expense	267.00	
381 01	Insurance	Expense	1,800.36	
390	Licensing Fees	Expense	323.02	
400 01	Motor Vehicle - 616 SZS Fuel	Expense	3,834.20	
400 02	Motor Vehicle - 616 SZS Rego & Insurance	Expense	1,946.23	
400 03	Motor Vehicle - 616 SZS Repairs & Maintenance	Expense	1,427.73	
401 01	Motor Vehicle - 617 SZS Fuel	Expense	2,455.97	
401 02	Motor Vehicle - 617 SZS Rego & Insurance	Expense	1,887.86	
401 03	Motor Vehicle - 617 SZS Repairs & Maintenance	Expense	2,505.46	
402 01	Motor Vehicle - 067 SRU Fuel	Expense	3,392.19	
402 02	Motor Vehicle - 067 SRU Rego & Insurance	Expense	2,039.43	
402 03	Motor Vehicle - 067 SRU Repairs & Maintenance	Expense	1,016.81	
403 01	Motor Vehicle - 355 RJD Fuel	Expense	2,314.91	
403 02	Motor Vehicle - 355 RJD Rego & Insurance	Expense	1,799.49	
403 03	Motor Vehicle - 355 RJD Repairs & Maintenance	Expense	3,040.09	
404 02	Motor Vehicle - Van Rego & Insurance	Expense	878.72	
405 01	Motor Vehicle - Rangie Fuel	Expense	1,897.72	
405 02	Motor Vehicle - Rangie Rego & Ins	Expense	923.73	
405 03	Motor Vehicle - Rangie R&M	Expense	4,992.28	
406 01	Motor Vehicle - Van Fuel	Expense	131.67	
406 02	Motor Vehicle - Van Rego & Ins	Expense	1,235.97	
406 03	Motor Vehicle - Van R&M	Expense	239.07	
408	Office Expenses	Expense	73.63	
411	Postage	Expense	408.67	
414	Printing & Stationery	Expense	433.36	
433	Salaries & Wages	Expense	7,250.00	
448	Client Gifts	Expense	18.18	
452	Subcontractors	Expense	158,510.22	
454	Subscriptions	Expense	1,003.78	
458	Superannuation Contributions	Expense	688.80	
458 02	Superannuation - Associated Persons	Expense	330.00	
460	Telephone	Expense	3,863.29	
464	Travel Expenses	Expense	94.98	
468	Uniforms	Expense	221.00	
	WBC - Altitude Card	Bank		4,865.75
	WBC - Mastercard	Bank	2,255.95	
640	Cash on Hand	Current Asset	10.00	
662	Trade Debtors	Current Asset	10,884.00	
680	Learners Driver Training	Bank	15,541.21	
682	NAB Everyday Account	Current Asset	20.00	
695	Loans - Secured	Current Asset	16,932.04	
772	STS General Pool - Australian Taxation	Fixed Asset	22,015.00	
855	Costs re Franchising	Non-current Asset	44,661.68	

690	Loan - C&V Hood Holdings Pty Ltd	Liability	1,808.87	
804	Wages Payable - Payroll	Current Liability		638.00
820	GST	Current Liability		2,921.19
825	PAYG Withholdings Payable	Current Liability		870.00
882	Sundry Creditors	Current Liability		1,220.15
894	Prior Period GST Adjustments	Liability		2,773.94
897	Superannuation Payable	Current Liability		688.80
932	Loans - Bank (NCL)	Non-current Liability		123,543.21
968	Rounding	Current Liability	693.42	
500 00	Settlement Sum	Equity		10.00
501 00	Balance at Beginning of Year - Christopher Hood	Equity	47,255.34	
501 01	Capital Introduced - Christopher Hood	Equity		213,244.95
501 03	Drawings - Christopher Hood	Equity	179,902.00	
502 00	Balance at Beginning of Year - Vanessa Hood	Equity		79,068.73
502 03	Drawings - Vanessa Hood	Equity	29,118.00	
509 03	Chess INvestment Trust - Drawings	Equity	5,500.00	
510 00	Balance at Beginning of Year - Mengel Family Trust	Equity	10,060.00	
510 01	Capital Introduced - Mengel Family Trust	Equity		40,000.00
510 03	Drawings - Mengel Family Trust	Equity	95,876.00	
960	Retained Earnings	Equity	34,103.92	
Total			770,090.27	770,090.27