

HUPFELD SUPER FUND
Trial Balance at 30/06/2021
Printed: Thursday 21 April, 2022 @ 10:51:55

Last Year	Account	Account Name	Units	Debits \$	Credits \$
	235	Capital Gains/(Losses) - Taxable			
	235/004	Bt Panorama Portfolio 120487640		2-9A	4,304.73
	238	Distributions Received			
	238/001	Bt Panorama Portfolio 120487640		2-1	1,109.70
	242	Employer Contributions - Concessional			
(18,750.00)	242/001	Hupfeld , Joshua John		1-1	2,375.01
(18,750.00)	242/002	Hupfeld, Carla Louise		[2,375.01
	247	Increase in Market Value of Investments			432,988.21
	250	Interest Received			
(765.02)	250/001	Cash at Bank - Macquarie 182512 967504945		17-24	16.96
(0.19)	250/002	Cash at Bank - BT Panorama 262786 120487640		2-3	1.17
	261	Member/Personal Contributions - Non Concessional (Undeducted)			
(10,208.35)	261/001	Hupfeld , Joshua John			
(10,208.35)	261/002	Hupfeld, Carla Louise			
	280	Rent Received			
(35,750.00)	280/001	237/34 Glenferrie Drive, Robina QLD 4226		3-1	78,000.00
(34,925.00)	280/002	238/34 Glenferrie Drive, Robina QLD 4226		3-2	76,200.00
(38,431.25)	280/003	239/34 Glenferrie Drive, Robina QLD 4226		3-3	83,850.00
	285	Transfers In - Preserved/Taxable			
(126,972.42)	285/001	Hupfeld , Joshua John			
(158,392.85)	285/002	Hupfeld, Carla Louise			
	286	Transfers In - Preserved/Tax Free			
(142,094.19)	286/001	Hupfeld , Joshua John			
(132,572.60)	286/002	Hupfeld, Carla Louise			
	288	Transfers In - Unrestricted Non Preserved/Tax Free			
(7.65)	288/001	Hupfeld , Joshua John			
440.00	301	Accountancy Fees		9,075.00	7-1
6,020.00	302	Administration Costs			
	304	ATO Supervisory Levy		518.00	
400.00	306	Amortisation of formation costs		400.00	8-1
	307	Auditor's Remuneration		385.00	9-1
240.00	315	Bank Charges			
2,199.97	330	Decrease in Market Value of Investments			
	334	Depreciation			
3,493.00	334/001	Plant & Equipment per QSR - 237/34 Glenferrie Drive, Robina QLD 4226		4,154.00	10-1
5,527.00	334/002	Plant & Equipment per QSR - 238/34 Glenferrie Drive, Robina QLD 4226		7,936.00	11-1
5,847.00	334/003	Plant & Equipment per QSR - 239/34 Glenferrie Drive, Robina QLD 4226		8,691.00	12-1
	375	Investment Expenses			
	375/004	Bt Panorama Portfolio 120487640		576.09	2-11
5,000.00	375/005	Infocus			
	381	Filing fees - ASIC		328.00	9-2

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	382	Fines		164.00	
	425	Rental Property Expenses - 237/34			
		Glenferrie Drive, Robina			
6,474.71	425/005	Body Corporate Expenses		8,070.79	
1,247.63	425/009	Council rates		3,125.26	
9,882.08	425/013	Interest		19,194.56	
192.00	425/014	Lease fees			
(185.34)	425/019	Water			
	426	Rental Property Expenses - 238/34			
		Glenferrie Drive, Robina			
6,251.88	426/005	Body Corporate Expenses		8,250.09	
1,247.63	426/009	Council rates		3,131.12	
9,411.50	426/013	Interest		5,899.82	
192.00	426/014	Lease fees			
(185.34)	426/019	Water			
	427	Rental Property Expenses - 239/34			
		Glenferrie Drive, Robina			
6,727.88	427/005	Body Corporate Expenses		8,886.64	
1,247.63	427/009	Council rates		3,131.12	
11,764.38	427/013	Interest		22,850.66	
192.00	427/014	Lease fees			
(190.26)	427/019	Water			
10,964.40	485	Income Tax Expense		18,633.15	
633,426.12	490	Profit/Loss Allocation Account		547,820.49	
	501	Hupfeld, Joshua John (Accumulation)			
	501/001	Opening Balance - Preserved/Taxable			153,071.54
	501/002	Opening Balance - Preserved/Tax Free			152,302.54
	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free			7.65
(18,750.00)	501/011	Employer Contributions - Concessional			2,375.01
(10,208.35)	501/016	Member/Personal Contributions - Preserved			
(126,972.42)	501/021	Transfers In - Preserved/Taxable			
(142,094.19)	501/022	Transfers In - Preserved/Tax Free			
(7.65)	501/024	Transfers In - Unrestricted Non Preserved/Tax Free			
(12,733.68)	501/031	Share of Profit/(Loss) - Preserved/Taxable			270,833.26
2,812.50	501/051	Contributions Tax - Preserved		356.25	
2,572.06	501/053	Income Tax - Preserved/Taxable		8,640.69	
	502	Hupfeld, Carla Louise (Accumulation)			
	502/001	Opening Balance - Preserved/Taxable			185,263.44
	502/002	Opening Balance - Preserved/Tax Free			142,780.95
(18,750.00)	502/011	Employer Contributions - Concessional			2,375.01
(10,208.35)	502/016	Member/Personal Contributions - Preserved			
(158,392.85)	502/021	Transfers In - Preserved/Taxable			
(132,572.60)	502/022	Transfers In - Preserved/Tax Free			
(13,700.43)	502/031	Share of Profit/(Loss) - Preserved/Taxable			290,870.36
2,812.50	502/051	Contributions Tax - Preserved		356.25	

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2,767.34	502/053	Income Tax - Preserved/Taxable		9,279.96	
24,989.21	604	Cash at Bank - Macquarie 182512 967504945		21,405.73	17.24
137,800.19	605	Cash at Bank - BT Panorama 262786 120487640		2,683.99	2.12
1,600.00	640	Formation Expenses		1,200.00	8.1
	765	Plant and Equipment (at written down value)			
23,651.00	765/001	Plant & Equipment per QSR - 237/34 Glenferrie Drive, Robina QLD 4226	1.0000	19,497.00	10.1
39,423.00	765/002	Plant & Equipment per QSR - 238/34 Glenferrie Drive, Robina QLD 4226	1.0000	31,487.00	11.1
40,347.00	765/003	Plant & Equipment per QSR - 239/34 Glenferrie Drive, Robina QLD 4226	1.0000	31,656.00	12.1
	772	Real Estate Properties (Australian)			
414,648.50	772/001	237/34 Glenferrie Drive, Robina QLD 4226	1.0000	606,327.00	} 18.1
456,766.00	772/002	238/34 Glenferrie Drive, Robina QLD 4226	1.0000	564,817.00	
581,026.00	772/003	239/34 Glenferrie Drive, Robina QLD 4226	1.0000	714,216.00	
(391,752.93)	810	Loan - J & C Hupfeld (Lot 237)			14.1 357,237.53
(373,098.00)	811	Loan - J & C Hupfeld (Lot 238)			15.8
(466,372.53)	812	Loan - J & C Hupfeld (Lot 239)			16.8 424,401.45
155,363.08	840	GST Payable/Refundable			19.2 5,533.16
	850	Income Tax Payable			
(10,964.40)	850/001	Income Tax Payable			A 18,633.15
	850/002	Imputed Credits	2.4 A	15.93	
	850/003	Foreign and Other Tax Credits	2.4 B	8.49	
	880	Sundry Creditors			20.1 6,262.24
0.00				2,693,168.08	2,693,168.08

Current Year Profit/(Loss): \$566,453.64

HUPFELD SUPER FUND
STATEMENT OF TAXABLE INCOME
FOR THE PERIOD 1 JULY 2020 TO 30 JUNE 2021

A

	2021
	\$
Benefits Accrued as a Result of Operations before Income Tax	566,454.00
Less:	
Increase in Market Value of Investments	(432,988.00)
Accounting Capital Gains	(4,305.00)
Distributed Capital Gains	(668.00)
Non Taxable Distributions Received	69.00
Building Depreciation	(9,654.00)
Tax adjustment Expenses - Administration expenses (Q)	400.00
Tax adjustment Expenses - Administration expenses (Q)	164.00
	<u>(446,982.00)</u>
	119,472.00
Add:	
Taxable Capital Gains	4,749.00
	<u>4,749.00</u>
Taxable Income	<u>124,221.00</u>
Tax Payable on Taxable Income	18,633.15
Less:	
Imputed Credits	15.93
Foreign Credits	8.49
	<u>24.42</u>
Income Tax Payable/(Refund)	<u>18,608.73</u>
Add:	
Supervisory levy	259.00
Total Amount Due or Refundable	<u>18,867.73</u>