

## BRASCOTT SUPERANNUATION FUND

## Detailed Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>24200</b>	<b>Contributions</b>			
	<b>24200/PERC</b>	<b>Personal Contributions - Concessional</b>			
(25,000.00)	24200/PERC/SCOCAM 00001A	(Contributions) Scott, Cameron - Accumulation			25,000.00
(21,650.00)	24200/PERC/SCOTAN 00001A	(Contributions) Scott, Tanya - Accumulation			21,500.00
	<b>24700</b>	<b>Changes in market value</b>			
	<b>24700/Realised</b>	<b>Changes in market value(Realised)</b>			
(435,343.03)	24700/Realised/FRAN KLIN1	FRANKLIN1			
	<b>24700/Unrealised</b>	<b>Changes in market value(Unrealised)</b>			
509,136.82	24700/Unrealised/FRA NKLIN1	FRANKLIN1			
	24700/Unrealised/SCO C001	SCOC001		18,642.98	
	<b>25000</b>	<b>Interest Received</b>			
(401.04)	25000/WBC518054	WBC DIY Super Working A/c			47.88
(8,782.00)	25000/WBC518062	WBC DIY Super Savings A/c			14,778.48
	<b>26500</b>	<b>Other Investment Income</b>			
(5,667.09)	26500/FRANKLIN1	9 Franklin Lane, Joondalup			
(931.00)	26500/OTHER ASSET MISC INC	Miscellaneous Income - Assessable			
	<b>28000</b>	<b>Property Income</b>			
(6,374.45)	28000/FRANKLIN1	9 Franklin Lane, Joondalup			
	28000/SCOC001	17 Outridge Street, Redland Bay			2,609.09
2,290.00	30100	Accountancy Fees		4,587.01	
594.50	30200	Administration Costs		614.50	
259.00	30400	ATO Supervisory Levy		259.00	
770.00	30700	Auditor's Remuneration		770.00	
508.00	30800	ASIC Fees		263.00	
10.00	31603	Loan - Bank Charges			
	<b>41600</b>	<b>Pensions Paid</b>			
30,000.00	41600/SCOHEL00001 P	(Pensions Paid) Scott, Helen - Pension (Pension)		28,500.00	
	<b>41960</b>	<b>Property Expenses - Council Rates</b>			

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5,232.12	41960/FRANKLIN1	9 Franklin Lane, Joondalup			
	<b>41980</b>	<b>Property Expenses - Insurance Premium</b>			
2,334.18	41980/FRANKLIN1	9 Franklin Lane, Joondalup			
	<b>42010</b>	<b>Property Expenses - Interest on Loans</b>			
14,166.36	42010/FRANKLIN1	9 Franklin Lane, Joondalup			
	<b>42011</b>	<b>Property Expenses - Bank Charges on Loan</b>			
320.00	42011/FRANKLIN1	9 Franklin Lane, Joondalup			
	<b>42020</b>	<b>Property Expenses - Land Tax</b>			
2,807.59	42020/FRANKLIN1	9 Franklin Lane, Joondalup			
	<b>42030</b>	<b>Property Expenses - Legal Fees</b>			
2,204.55	42030/FRANKLIN1	9 Franklin Lane, Joondalup			
	<b>42060</b>	<b>Property Expenses - Repairs Maintenance</b>			
6,570.31	42060/FRANKLIN1	9 Franklin Lane, Joondalup			
	<b>42150</b>	<b>Property Expenses - Water Rates</b>			
2,212.17	42150/FRANKLIN1	9 Franklin Lane, Joondalup			
	<b>46000</b>	<b>Benefits Paid/Transfers Out</b>			
60,000.00	46000/SCOHEL00001 P	(Benefits Paid/Transfers Out) Scott, Helen - Pension Pension			
43,479.15	48500	Income Tax Expense		8,458.80	
(178,746.14)	49000	Profit/Loss Allocation Account		1,840.16	
	<b>50010</b>	<b>Opening Balance</b>			
(847,160.93)	50010/SCOCAM00001 A	(Opening Balance) Scott, Cameron - Accumulation Accumulation Preserved 806,491.87 Unrestricted Non Preserved 0.01 Taxable 463,665.43 Tax Free 342,826.45			806,491.88
(226,675.50)	50010/SCOHEL00001 P	(Opening Balance) Scott, Helen - Pension Pension Unrestricted Non Preserved 126,923.11 Taxable 27,937.40 Tax Free 98,985.71			126,923.11
(779,782.03)	50010/SCOTAN00001 A	(Opening Balance) Scott, Tanya - Accumulation Accumulation Preserved 741,457.33 Taxable 236,840.33 Tax Free 504,617.00			741,457.33

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Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>52420</b>	<b>Contributions</b>			
(25,000.00)	52420/SCOCAM00001 A	(Contributions) Scott, Cameron - Accumulation Accumulation Preserved 25,000.00 Taxable 25,000.00			25,000.00
(21,650.00)	52420/SCOTAN00001 A	(Contributions) Scott, Tanya - Accumulation Accumulation Preserved 21,500.00 Taxable 21,500.00			21,500.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
42,879.28	53100/SCOCAM00001 A	(Share of Profit/ Loss) Scott, Cameron - Accumulation Accumulation Preserved (3,744.25) Taxable (3,744.25)		3,744.25	
9,752.39	53100/SCOHEL00001 P	(Share of Profit/(Loss)) Scott, Helen - Pension (Pension) Unrestricted Non Preserved (514.43) Taxable (113.22) Tax Free (401.21)		514.43	
39,285.32	53100/SCOTAN00001 A	(Share of Profit/ Loss) Scott, Tanya - Accumulation Accumulation Preserved (3,442.36) Taxable (3,442.36)		3,442.36	
	<b>53330</b>	<b>Income Tax</b>			
19,039.77	53330/SCOCAM00001 A	(Income Tax) Scott, Cameron - Accumulation Accumulation Preserved (773.06) Taxable (773.06)		773.06	
17,441.88	53330/SCOTAN00001 A	(Income Tax) Scott, Tanya - Accumulation Accumulation Preserved (710.74) Taxable (710.74)		710.74	
	<b>53800</b>	<b>Contributions Tax</b>			
3,750.00	53800/SCOCAM00001 A	(Contributions Tax) Scott, Cameron - Accumulation Accumulation Preserved (3,750.00) Taxable (3,750.00)		3,750.00	
3,247.50	53800/SCOTAN00001 A	(Contributions Tax) Scott, Tanya - Accumulation Accumulation Preserved (3,225.00) Taxable (3,225.00)		3,225.00	
	<b>54160</b>	<b>Pensions Paid</b>			
30,000.00	54160/SCOHEL00001 P	(Pensions Paid) Scott, Helen - Pension (Pension) Unrestricted Non Preserved (28,500.00) Taxable (6,272.85) Tax Free (22,227.15)		28,500.00	
	<b>54500</b>	<b>Benefits Paid/Transfers Out</b>			

## BRASCOTT SUPERANNUATION FUND

**Detailed Trial Balance**

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
60,000.00	54500/SCOHEL00001 P	(Benefits Paid/Transfers Out) Scott, Helen - Pension Pension			0.00
	<b>60400</b>	<b>Bank Accounts</b>			
16,296.75	60400/WBC518054	WBC DIY Super Working A/c		65,614.50	
1,702,276.61	60400/WBC518062	WBC DIY Super Savings A/c		1,157,055.09	
20.00	68000	Sundry Debtors		2,870.00	
	<b>77200</b>	<b>Real Estate Properties (Australian - Residential)</b>			
	77200/SCOC001	17 Outridge Street, Redland Bay	1.0000	460,000.00	
(241.89)	84000	GST Payable/Refundable			1,061.31
(43,479.15)	85000	Income Tax Payable/Refundable 2018 Installments 43,479.15 2019 Installments 1,624.00			6,834.80
0.00	88000	Sundry Creditors			931.00
				<b>1,794,134.88</b>	<b>1,794,134.88</b>

**Current Year Profit/(Loss): 10,298.96**