

D & M BRAKE SUPERANNUATION FUND

Detailed Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
(80,499.64)	23800/BRAD1.AX	D & L Brake Investment Trust			73,513.00
(78,495.36)	23800/BRAD2.AX	Brake Investment Trust			78,437.00
	24700	Changes in market value			
	24700/Unrealised	Changes in market value(Unrealised)			
(304,882.86)	24700/Unrealised/BRAD1	BRAD1			6,696.01
(175,534.67)	24700/Unrealised/BRAD1.AX	BRAD1.AX			265,771.90
80,454.93	24700/Unrealised/BRAD2.AX	BRAD2.AX			600,130.69
	25000	Interest Received			
	25000/CBATD	CBA Term Deposit A/c			1,455.96
(501.28)	25000/WBC385640	Westpac Term Deposit A/c			
	25000/WBC416035	Westpac DIY Super Working A/c			0.36
(143.62)	25000/WBC416043	Westpac DIY Super Savings A/c			2,531.76
	28000	Property Income			
(62,791.14)	28000/BRAD1	Unit 5/59 Oxford Street, Bulimba QLD 4171			62,427.70
3,080.87	30100	Accountancy Fees		3,613.26	
659.08	30200	Administration Costs		557.13	
259.00	30400	ATO Supervisory Levy		259.00	
880.00	30700	Auditor's Remuneration		880.00	
	33400	Depreciation			
14.11	33400/5/59 Oxf St Carpet	5/59 Oxford St - Carpet		11.99	
10.21	33400/5/59OxfSt Ht Wat Sy	5/59 Oxford St - Hot Water Sys		9.44	
819.32	33400/BRAD3	5/59 Oxford St - Air conditioner		737.39	
753.22	33400/BRAD4	5/59 Oxford St - Air conditioner top floor		677.89	
	41600	Pensions Paid			
48,210.00	41600/BRADAV00003P	(Pensions Paid) Brake, David North - Pension (Account Based Pension 2)		54,650.00	
34,000.00	41600/BRAMEL00239P	(Pensions Paid) Brake, Melissa - Pension (Account Based Pension)		38,670.00	
	41960	Property Expenses - Council Rates			
6,397.40	41960/BRAD1	Unit 5/59 Oxford Street, Bulimba QLD 4171		6,570.80	
	41970	Property Expenses - Electricity			
	41970/BRAD1	Unit 5/59 Oxford Street, Bulimba QLD 4171		1,242.08	
	41980	Property Expenses - Insurance Premium			

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	1,155.89 41980/BRAD1	Unit 5/59 Oxford Street, Bulimba QLD 4171		1,198.86	
	42020	Property Expenses - Land Tax			
	4,260.75 42020/BRAD1	Unit 5/59 Oxford Street, Bulimba QLD 4171		4,274.27	
	42060	Property Expenses - Repairs Maintenance			
	42060/BRAD1	Unit 5/59 Oxford Street, Bulimba QLD 4171		100.00	
	42100	Property Expenses - Strata Levy Fees			
	4,425.11 42100/BRAD1	Unit 5/59 Oxford Street, Bulimba QLD 4171		7,249.64	
	42110	Property Expenses - Sundry Expenses			
	3,179.08 42110/BRAD1	Unit 5/59 Oxford Street, Bulimba QLD 4171			
	42150	Property Expenses - Water Rates			
	1,144.70 42150/BRAD1	Unit 5/59 Oxford Street, Bulimba QLD 4171		1,111.39	
	46000	Benefits Paid/Transfers Out			
	13,552.86 46000/BRAMEL00001A	(Benefits Paid/Transfers Out) Brake, Melissa - Accumulation Accumulation Preserved (85,560.00) Taxable (84,212.08) Tax Free (1,347.92)		85,560.00	
	1,230.15 48500	Income Tax Expense		1,033.50	
	498,361.89 49000	Profit/Loss Allocation Account		882,557.74	
	50010	Opening Balance			
	(1,928,599.35) 50010/BRADAV00003P	(Opening Balance) Brake, David North - Pension Account Based Pension 2 Unrestricted Non Preserved 2,182,531.96 Taxable 2,182,087.47 Tax Free 444.49			2,182,531.96
	(1,862,517.55) 50010/BRAMEL00001A	(Opening Balance) Brake, Melissa - Accumulation Accumulation Preserved 173,453.87 Taxable 172,418.69 Tax Free 1,035.18			173,453.87
	50010/BRAMEL00239P	(Opening Balance) Brake, Melissa - Pension Account Based Pension Unrestricted Non Preserved 1,933,492.96 Taxable 1,920,114.99 Tax Free 13,377.97			1,933,492.96
	53100	Share of Profit/(Loss)			
	(302,142.61) 53100/BRADAV00003P	(Share of Profit/(Loss)) Brake, David North - Pension (Account Based Pension 2) Unrestricted Non Preserved 541,222.85 Taxable 541,114.60 Tax Free 108.25			541,222.85
	(25,719.33) 53100/BRAMEL00001A	(Share of Profit/ Loss) Brake, Melissa - Accumulation Accumulation Preserved 39,948.92 Taxable 39,948.92			39,948.92

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				\$	\$
(267,492.96)	53100/BRAMEL00239P	(Share of Profit/(Loss)) Brake, Melissa - Pension (Account Based Pension) Unrestricted Non Preserved 481,299.47 Taxable 477,978.51 Tax Free 3,320.96			481,299.47
	53330	Income Tax			
1,230.15	53330/BRAMEL00001A	(Income Tax) Brake, Melissa - Accumulation Accumulation Preserved (1,033.50) Taxable (1,033.50)		1,033.50	
	54160	Pensions Paid			
48,210.00	54160/BRADAV00003P	(Pensions Paid) Brake, David North - Pension (Account Based Pension 2) Unrestricted Non Preserved (54,650.00) Taxable (54,639.07) Tax Free (10.93)		54,650.00	
34,000.00	54160/BRAMEL00239P	(Pensions Paid) Brake, Melissa - Pension (Account Based Pension) Unrestricted Non Preserved (38,670.00) Taxable (38,403.15) Tax Free (266.85)		38,670.00	
	54500	Benefits Paid/Transfers Out			
13,552.86	54500/BRAMEL00001A	(Benefits Paid/Transfers Out) Brake, Melissa - Accumulation Accumulation Preserved (85,560.00) Taxable (84,212.08) Tax Free (1,347.92)		85,560.00	
	56100	Internal Transfers In			
(1,700,000.00)	56100/BRAMEL00239P	(Internal Transfers In) Brake, Melissa - Pension Account Based Pension			0.00
	57100	Internal Transfers Out			
1,700,000.00	57100/BRAMEL00001A	(Internal Transfers Out) Brake, Melissa - Accumulation Accumulation			0.00
	60400	Bank Accounts			
12.85	60400/WBC416035	Westpac DIY Super Working A/c		61.80	
290,814.07	60400/WBC416043	Westpac DIY Super Savings A/c		293,750.18	
	61800	Distributions Receivable			
23,480.62	61800/BRAD1.AX	D & L Brake Investment Trust		22,513.00	
35,119.08	61800/BRAD2.AX	Brake Investment Trust		36,437.00	
	65500	Other Assets			
100.00	65500/00001	Bond - Energex		100.00	
0.00	68000	Sundry Debtors		606.00	
	72400	Fixed Interest Securities (Australian)			
223,000.00	72400/CBATD	CBA Term Deposit A/c		224,455.96	
	72650	Fixtures and Fittings (at written down value) - Unitised			
79.95	72650/5/59 Oxfd St Carpet	5/59 Oxford St - Carpet	1.0000	67.96	

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				\$	\$
	125.90 72650/5/59OxfSt Ht Wat Sy	5/59 Oxford St - Hot Water Sys	1.0000	116.46	
	7,373.87 72650/BRAD3	5/59 Oxford St - Air conditioner	1.0000	6,636.48	
	6,778.93 72650/BRAD4	5/59 Oxford St - Air conditioner top floor	1.0000	6,101.04	
	72650/BRAD6	5/59 Oxford St - Fire Door	1.0000	1,753.20	
	77250	Real Estate Properties (Australian - Non Residential)			
	1,085,641.35 77250/BRAD1	Unit 5/59 Oxford Street, Bulimba QLD 4171	1.0000	1,092,337.36	
	78400	Units in Unlisted Unit Trusts (Australian)			
	1,322,950.27 78400/BRAD1.AX	D & L Brake Investment Trust	916,300.0000	1,588,722.17	
	1,292,472.92 78400/BRAD2.AX	Brake Investment Trust	840,717.0000	1,892,603.61	
	(1,283.87) 84000	GST Payable/Refundable		652.81	
	13,634.85 85000	Income Tax Payable/Refundable 2022 Installments (13,634.85) 2023 Installments 7,582.00		6,548.50	
	(4,570.00) 88000	Sundry Creditors			1,427.00
	(6,252.00) 88105	Security Deposit - Oxford St, Bulimba			0.00
				6,444,341.41	6,444,341.41

Current Year Profit/(Loss): 883,591.24