

Brougham Super Fund

Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(20,723.90)	23800/5153CAPELL	51-53 Capella Crescent Unit Turst			20,339.23 ✓
	24200	Contributions			
	24200/BROANT00001 A	(Contributions) Brougham, Anthony - Accumulation			26.50 ✓
	24200/BROMON00001 A	(Contributions) Brougham, Monique - Accumulation			26.50 ✓
(50,000.01)	24700	Changes in Market Values of Investments			
1,650.00	30100	Accountancy Fees		1,210.00 ✓	
259.00	30400	ATO Supervisory Levy		259.00	
770.00	30700	Auditor's Remuneration		660.00 ✓	
48.00	30800	ASIC Fees		53.00	
119.88	31500	Bank Charges		120.00 ✓	
	38000	Insurance		370.00 ✓	
7,681.70	48500	Income Tax Expense		2,650.05	
60,195.33	49000	Profit/Loss Allocation Account		15,070.18	
	50010	Opening Balance			
(199,759.53)	50010/BROANT00001 A	(Opening Balance) Brougham, Anthony - Accumulation			243,708.14
(73,834.36)	50010/BROMON00001 A	(Opening Balance) Brougham, Monique - Accumulation			90,081.08
	52420	Contributions			
0.00	52420/BROANT00001 A	(Contributions) Brougham, Anthony - Accumulation			26.50
	52420/BROMON00001 A	(Contributions) Brougham, Monique - Accumulation			26.50
	53100	Share of Profit/(Loss)			
(49,557.02)	53100/BROANT00001 A	(Share of Profit/(Loss)) Brougham, Anthony - Accumulation			12,898.84
(18,320.01)	53100/BROMON00001 A	(Share of Profit/(Loss)) Brougham, Monique - Accumulation			4,768.39
	53330	Income Tax			
5,608.41	53330/BROANT00001 A	(Income Tax) Brougham, Anthony - Accumulation		1,934.80	
2,073.29	53330/BROMON00001 A	(Income Tax) Brougham, Monique - Accumulation		715.25	
	60400	Bank Accounts			
18,163.50	60400/NAB774285214	NAB Business Everyday ***5214		33,479.93 ✓	

Brougham Super Fund

Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	61800	Distributions Receivable			
20,724.14	61800/5153CAPELL	51-53 Capella Crescent Unit Turst	<i>A/c 7040</i>	20,339.24 ✓	
	78400	Units in Unlisted Unit Trusts (Australian)			
301,733.09	78400/5153CAPELL	51-53 Capella Crescent Unit Turst	240,005.0000	301,733.09 ✓	
15.30	85000	Income Tax Payable/Refundable		189.95 ✓	
(674.00)	86000	PAYG Payable			710.00 ✓
(6,172.81)	89000	Deferred Tax Liability/Asset			6,172.81
				<u>378,784.49</u>	<u>378,784.49</u>

Current Year Profit/(Loss): 17,720.23

Brougham Super Fund

Detailed Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(20,723.90)	23800/5153CAPELL	51-53 Capella Crescent Unit Turst			20,339.23
	24200	Contributions			
	24200/PERN	Personal Contributions - Non Concessional			
	24200/PERN/BROANT 00001A	(Contributions) Brougham, Anthony - Accumulation			26.50
	24200/PERN/BROMO N00001A	(Contributions) Brougham, Monique - Accumulation			26.50
	24700	Changes in market value			
	24700/Unrealised	Changes in market value(Unrealised)			
(50,000.01)	24700/Unrealised/5153 CAPELL	5153CAPELL			
1,650.00	30100	Accountancy Fees		1,210.00	
259.00	30400	ATO Supervisory Levy		259.00	
770.00	30700	Auditor's Remuneration		660.00	
48.00	30800	ASIC Fees		53.00	
119.88	31500	Bank Charges		120.00	
	38000	Insurance		370.00	
7,681.70	48500	Income Tax Expense		2,650.05	
60,195.33	49000	Profit/Loss Allocation Account		15,070.18	
	50010	Opening Balance			
(199,759.53)	50010/BROANT00001 A	(Opening Balance) Brougham, Anthony - Accumulation Accumulation Preserved 243,708.14 Taxable 177,781.55 Tax Free 65,926.59			243,708.14
(73,834.36)	50010/BROMON00001 A	(Opening Balance) Brougham, Monique - Accumulation Accumulation Preserved 90,081.08 Taxable 83,931.93 Tax Free 6,149.15			90,081.08
	52420	Contributions			
0.00	52420/BROANT00001 A	(Contributions) Brougham, Anthony - Accumulation Accumulation Preserved 26.50 Tax Free 26.50			26.50
	52420/BROMON00001 A	(Contributions) Brougham, Monique - Accumulation Accumulation Preserved 26.50			26.50

Brougham Super Fund

Detailed Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
		Tax Free 26.50			
	53100	Share of Profit/(Loss)			
(49,557.02)	53100/BROANT00001 A	(Share of Profit/ Loss) Brougham, Anthony - Accumulation Accumulation Preserved 12,898.84 Taxable 12,898.84			12,898.84
(18,320.01)	53100/BROMON00001 A	(Share of Profit/ Loss) Brougham, Monique - Accumulation Accumulation Preserved 4,768.39 Taxable 4,768.39			4,768.39
	53330	Income Tax			
5,608.41	53330/BROANT00001 A	(Income Tax) Brougham, Anthony - Accumulation Accumulation Preserved (1,934.80) Taxable (1,934.80)		1,934.80	
2,073.29	53330/BROMON00001 A	(Income Tax) Brougham, Monique - Accumulation Accumulation Preserved (715.25) Taxable (715.25)		715.25	
	60400	Bank Accounts			
18,163.50	60400/NAB774285214	NAB Business Everyday ***5214		33,479.93	
	61800	Distributions Receivable			
20,724.14	61800/5153CAPELL	51-53 Capella Crescent Unit Turst		20,339.24	
	78400	Units in Unlisted Unit Trusts (Australian)			
301,733.09	78400/5153CAPELL	51-53 Capella Crescent Unit Turst	240,005.0000	301,733.09	
15.30	85000	Income Tax Payable/Refundable 2018 Installments (15.30) 2019 Installments 2,840.00		189.95	
(674.00)	86000	PAYG Payable			710.00
(6,172.81)	89000	Deferred Tax Liability/Asset			6,172.81
				378,784.49	378,784.49

Current Year Profit/(Loss): 17,720.23

Brougham Super Fund

Investment Income Report

As at 30 June 2019

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2			
Units in Unlisted Unit Trusts (Australian)											
5153CAPELL51-53 Capella Crescent Unit Trust	20,339.23			20,339.00	0.00	0.00	0.00	20,339.00	0.00	0.00	0.00
	20,339.23			20,339.00	0.00	0.00	0.00	20,339.00	0.00	0.00	0.00
	20,339.23			20,339.00	0.00	0.00	0.00	20,339.00	0.00	0.00	0.00

Assessable Income (Excl. Capital Gains) **20,339.00**

Net Capital Gain **0.00**

Total Assessable Income **20,339.00**

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Brougham Super Fund

Detailed Statement of Financial Position

As at 30 June 2019

	Note	2019	2018
		\$	\$
Assets			
Investments			
Units in Unlisted Unit Trusts (Australian)	2		
51-53 Capella Crescent Unit Turst		301,733.09	301,733.09
Total Investments		<u>301,733.09</u>	<u>301,733.09</u>
Other Assets			
Bank Accounts	3		
NAB Business Everyday ***5214		33,479.93	18,163.50
Distributions Receivable			
51-53 Capella Crescent Unit Turst		20,339.24	20,724.14
Income Tax Refundable		189.95	15.30
Total Other Assets		<u>54,009.12</u>	<u>38,902.94</u>
Total Assets		<u>355,742.21</u>	<u>340,636.03</u>
Less:			
Liabilities			
PAYG Payable		710.00	674.00
Deferred Tax Liability		6,172.81	6,172.81
Total Liabilities		<u>6,882.81</u>	<u>6,846.81</u>
Net assets available to pay benefits		<u>348,859.40</u>	<u>333,789.22</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	4, 5		
Brougham, Anthony - Accumulation		254,698.68	243,708.14
Brougham, Monique - Accumulation		94,160.72	90,081.08
Total Liability for accrued benefits allocated to members' accounts		<u>348,859.40</u>	<u>333,789.22</u>

Brougham Super Fund General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>51-53 Capella Crescent Unit Turst (5153CAPELL)</u>					
30/06/2019	2019 distribution			20,339.23	20,339.23 CR
				20,339.23	20,339.23 CR
Contributions (24200)					
<u>(Contributions) Brougham, Anthony - Accumulation (BROANT00001A)</u>					
29/08/2018	ASIC annual review fee			26.50	26.50 CR
				26.50	26.50 CR
<u>(Contributions) Brougham, Monique - Accumulation (BROMON00001A)</u>					
29/08/2018	ASIC annual review fee			26.50	26.50 CR
				26.50	26.50 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
12/11/2018	INTERNET TRANSFER INTERNET TRANSFER PDK INV41099 BROUG		1,210.00		1,210.00 DR
			1,210.00		1,210.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
16/11/2018	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 964672424000186677		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
12/11/2018	INTERNET TRANSFER INTERNET TRANSFER PDK INV41098		660.00		660.00 DR
			660.00		660.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
29/08/2018	ASIC annual review fee		53.00		53.00 DR
			53.00		53.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
31/07/2018	Account keeping fees		10.00		10.00 DR
31/08/2018	Account keeping fees		10.00		20.00 DR
28/09/2018	Account keeping fees		10.00		30.00 DR
31/10/2018	Account keeping fees		10.00		40.00 DR
30/11/2018	Account keeping fees		10.00		50.00 DR
31/12/2018	Account keeping fees		10.00		60.00 DR
31/01/2019	Account keeping fees		10.00		70.00 DR
28/02/2019	Account keeping fees		10.00		80.00 DR
29/03/2019	Account keeping fees		10.00		90.00 DR
30/04/2019	Account keeping fees		10.00		100.00 DR
31/05/2019	Account keeping fees		10.00		110.00 DR
28/06/2019	Account keeping fees		10.00		120.00 DR
			120.00		120.00 DR

Brougham Super Fund General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Insurance (38000)					
<u>Insurance (38000)</u>					
10/12/2018	INTERNET BILL PAYMNT INTERNET BPAY Audit Shield 404251183503168		370.00		370.00 DR
			370.00		370.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019		2,650.05		2,650.05 DR
			2,650.05		2,650.05 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
29/08/2018	System Member Journals		26.50		26.50 DR
29/08/2018	System Member Journals		26.50		53.00 DR
31/10/2018	Profit/Loss Allocation - 31/10/2018			21.90	31.10 DR
31/10/2018	Profit/Loss Allocation - 31/10/2018			8.10	23.00 DR
31/01/2019	Profit/Loss Allocation - 31/01/2019			21.91	1.09 DR
31/01/2019	Profit/Loss Allocation - 31/01/2019			8.09	7.00 CR
30/04/2019	Profit/Loss Allocation - 30/04/2019			21.90	28.90 CR
30/04/2019	Profit/Loss Allocation - 30/04/2019			8.10	37.00 CR
30/06/2019	Profit/Loss Allocation - 30/06/2019			1,650.03	1,687.03 CR
30/06/2019	Profit/Loss Allocation - 30/06/2019			609.97	2,297.00 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019	14,614.58			12,317.58 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019	5,402.65			17,720.23 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			1,934.80	15,785.43 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			715.25	15,070.18 DR
			20,070.23	5,000.05	15,070.18 DR
Opening Balance (50010)					
<u>(Opening Balance) Brougham, Anthony - Accumulation (BROANT00001A)</u>					
01/07/2018	Opening Balance				199,759.53 CR
01/07/2018	Close Period Journal			43,948.61	243,708.14 CR
				43,948.61	243,708.14 CR
<u>(Opening Balance) Brougham, Monique - Accumulation (BROMON00001A)</u>					
01/07/2018	Opening Balance				73,834.36 CR
01/07/2018	Close Period Journal			16,246.72	90,081.08 CR
				16,246.72	90,081.08 CR
Contributions (52420)					
<u>(Contributions) Brougham, Anthony - Accumulation (BROANT00001A)</u>					
29/08/2018	System Member Journals			26.50	26.50 CR
				26.50	26.50 CR
<u>(Contributions) Brougham, Monique - Accumulation (BROMON00001A)</u>					
29/08/2018	System Member Journals			26.50	26.50 CR
				26.50	26.50 CR

Brougham Super Fund General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Brougham, Anthony - Accumulation (BROANT00001A)</u>					
01/07/2018	Opening Balance				49,557.02 CR
01/07/2018	Close Period Journal		49,557.02		0.00 DR
31/10/2018	Profit/Loss Allocation - 31/10/2018		21.90		21.90 DR
31/01/2019	Profit/Loss Allocation - 31/01/2019		21.91		43.81 DR
30/04/2019	Profit/Loss Allocation - 30/04/2019		21.90		65.71 DR
30/06/2019	Profit/Loss Allocation - 30/06/2019		1,650.03		1,715.74 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			14,614.58	12,898.84 CR
			51,272.76	14,614.58	12,898.84 CR
<u>(Share of Profit/(Loss)) Brougham, Monique - Accumulation (BROMON00001A)</u>					
01/07/2018	Opening Balance				18,320.01 CR
01/07/2018	Close Period Journal		18,320.01		0.00 DR
31/10/2018	Profit/Loss Allocation - 31/10/2018		8.10		8.10 DR
31/01/2019	Profit/Loss Allocation - 31/01/2019		8.09		16.19 DR
30/04/2019	Profit/Loss Allocation - 30/04/2019		8.10		24.29 DR
30/06/2019	Profit/Loss Allocation - 30/06/2019		609.97		634.26 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			5,402.65	4,768.39 CR
			18,954.27	5,402.65	4,768.39 CR
Income Tax (53330)					
<u>(Income Tax) Brougham, Anthony - Accumulation (BROANT00001A)</u>					
01/07/2018	Opening Balance				5,608.41 DR
01/07/2018	Close Period Journal			5,608.41	0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		1,934.80		1,934.80 DR
			1,934.80	5,608.41	1,934.80 DR
<u>(Income Tax) Brougham, Monique - Accumulation (BROMON00001A)</u>					
01/07/2018	Opening Balance				2,073.29 DR
01/07/2018	Close Period Journal			2,073.29	0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		715.25		715.25 DR
			715.25	2,073.29	715.25 DR
Bank Accounts (60400)					
<u>NAB Business Everyday ***5214 (NAB774285214)</u>					
01/07/2018	Opening Balance				18,163.50 DR
30/07/2018	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 4462997460882160			674.00	17,489.50 DR
31/07/2018	Account keeping fees			10.00	17,479.50 DR
31/08/2018	Account keeping fees			10.00	17,469.50 DR
28/09/2018	Account keeping fees			10.00	17,459.50 DR
26/10/2018	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 4462997460882160			687.00	16,772.50 DR
31/10/2018	Account keeping fees			10.00	16,762.50 DR
12/11/2018	INTERNET TRANSFER INTERNET TRANSFER PDK INV41099 BROUG			1,210.00	15,552.50 DR
12/11/2018	INTERNET TRANSFER INTERNET TRANSFER PDK INV41098			660.00	14,892.50 DR

Brougham Super Fund General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
16/11/2018	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 964672424000186677			243.70	14,648.80 DR
30/11/2018	Account keeping fees			10.00	14,638.80 DR
10/12/2018	INTERNET BILL PAYMNT INTERNET BPAY Audit Shield 404251183503168			370.00	14,268.80 DR
31/12/2018	Account keeping fees			10.00	14,258.80 DR
31/01/2019	Account keeping fees			10.00	14,248.80 DR
04/02/2019	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 4462997460882160			733.00	13,515.80 DR
28/02/2019	Account keeping fees			10.00	13,505.80 DR
29/03/2019	Account keeping fees			10.00	13,495.80 DR
26/04/2019	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 4462997460882160			710.00	12,785.80 DR
30/04/2019	Account keeping fees			10.00	12,775.80 DR
31/05/2019	Account keeping fees			10.00	12,765.80 DR
10/06/2019	INTERNET TRANSFER INTERNET TRANSFER Bro SMSF distribut 5153 Cap UT		20,724.13		33,489.93 DR
28/06/2019	Account keeping fees			10.00	33,479.93 DR
			20,724.13	5,407.70	33,479.93 DR
Distributions Receivable (61800)					
<u>51-53 Capella Crescent Unit Turst (5153CAPELL)</u>					
01/07/2018	Opening Balance				20,724.14 DR
10/06/2019	INTERNET TRANSFER INTERNET TRANSFER Bro SMSF distribut 5153 Cap UT			20,724.13	0.01 DR
30/06/2019	2019 distribution		20,339.23		20,339.24 DR
			20,339.23	20,724.13	20,339.24 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
<u>51-53 Capella Crescent Unit Turst (5153CAPELL)</u>					
01/07/2018	Opening Balance	240,005.00			301,733.09 DR
		240,005.00			301,733.09 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2018	Opening Balance				15.30 DR
26/10/2018	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 4462997460882160		687.00		702.30 DR
16/11/2018	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 964672424000186677			15.30	687.00 DR
04/02/2019	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 4462997460882160		733.00		1,420.00 DR
26/04/2019	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 4462997460882160		710.00		2,130.00 DR
30/06/2019			710.00		2,840.00 DR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019			2,650.05	189.95 DR
			2,840.00	2,665.35	189.95 DR
PAYG Payable (86000)					

Brougham Super Fund General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>PAYG Payable (86000)</u>					
01/07/2018	Opening Balance				674.00 CR
30/07/2018	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 4462997460882160		674.00		0.00 DR
30/06/2019				710.00	710.00 CR
			674.00	710.00	710.00 CR
<u>Deferred Tax Liability/Asset (89000)</u>					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2018	Opening Balance				6,172.81 CR
					6,172.81 CR
Total Debits:			142,846.72		
Total Credits:				142,846.72	