

DZ &amp; GJ Pappin Superfund

Elizabeth Meiklejohn

**Trial Balance**

As At 30 Jun 2021

		As at 30 Jun 2021		
	Debit	Credit	Quantity	
Member Receipts				
Contributions				
Employer				
Mr Damien Pappin	✓	\$ 24,931.00	C1	
Mrs Gretta Pappin	✓	\$ 24,991.00		
Total Employer		\$ 49,922.00		
Total Contributions		\$ 49,922.00		
Total Member Receipts		\$ 49,922.00		
Investment Gains				
Increase in Market Value				
Direct Property				
1/4 Combarton Street		\$ 25,405.64		
4/4 Combarton Street		\$ 25,000.00		
Total Direct Property		\$ 50,405.64		
Managed Investments				
Hyperion Australian Growth Companies Fund	\$ 2,523.48			
Vanguard Growth Index Fund		\$ 6,826.15		
Total Managed Investments		\$ 4,302.67		
Units In Listed Unit Trusts				
Vanguard Diversified Growth Index ETF - Exchange Traded Fund Units Fully Paid		\$ 3,111.93		
Total Units In Listed Unit Trusts		\$ 3,111.93		
Total Increase in Market Value		\$ 57,820.24		
Total Investment Gains		\$ 57,820.24		
Investment Income				
Distributions				
Managed Investments				
Hyperion Australian Growth Companies Fund	✓	\$ 4,422.04	E1a	
Vanguard Growth Index Fund	✓	\$ 12,096.64		
Total Managed Investments		\$ 16,518.68		
Units In Listed Unit Trusts				
Vanguard Diversified Growth Index ETF - Exchange Traded Fund Units Fully Paid	✓	\$ 3,494.91		
Total Units In Listed Unit Trusts		\$ 3,494.91		
Total Distributions		\$ 20,013.59		
Interest				
Cash At Bank				
Goldfields Money at Call	✓	\$ 70.75	N1	
Macquarie CMA	✓	\$ 7.24		
Total Cash At Bank		\$ 77.99		
Total Interest		\$ 77.99		
Investment Fee Rebate				
Cash At Bank				
Macquarie CMA	✓	\$ 5.97		
Total Cash At Bank		\$ 5.97		
Total Investment Fee Rebate		\$ 5.97		
Rent				
Direct Property				
1/4 Combarton Street	✓	\$ 18,778.18	E3a	
4/4 Combarton Street	✓	\$ 18,778.18		
Total Direct Property		\$ 37,556.36		
Total Rent		\$ 37,556.36		
Total Investment Income		\$ 57,653.91		
Other Income				
Sundry		\$ 1.31	B3a	
Total Other Income		\$ 1.31		

Total Income	\$	165,397.46
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**Expenses****Member Payments**

## Insurance Premiums

Mr Damien Pappin

Accumulation

✓

\$ 3,281.58

Total Mr Damien Pappin

\$ 3,281.58

Mrs Gretta Pappin

Accumulation

✓

\$ 1,373.55

Total Mrs Gretta Pappin

\$ 1,373.55

G1

Total Insurance Premiums

\$ 4,655.13

Total Member Payments

\$ 4,655.13

**Other Expenses**

Advisor Fee

✓

\$ 1,000.73

ASIC Annual Lodgement Fee

✓

\$ 55.00

Audit Fees

✓

\$ 605.00

## Bank Fees

Cash At Bank

CBA Business Account 10289555

✓

\$ 120.00

B3a

Total Cash At Bank

\$ 120.00

Total Bank Fees

\$ 120.00

## Depreciation

Capital Allowances

Direct Property

1/4 Combarton Street

✓

\$ 405.64

M1

Total Direct Property

\$ 405.64

Total Capital Allowances

\$ 405.64

Total Depreciation

\$ 405.64

Fund Administration Fee

✓

\$ 3,934.56

G1

SMSF Supervisory Levy

✓

\$ 259.00

B3a

Total Other Expenses

\$ 6,379.93

Total Expenses

\$ 11,035.06

**Income Tax****Income Tax Expense**

Income Tax Expense

\$ 12,680.85

## Imputation Credits

Managed Investments

Hyperion Australian Growth Companies Fund

\$ 29.59

Vanguard Growth Index Fund

\$ 280.08

Total Managed Investments

\$ 309.67

Units In Listed Unit Trusts

Vanguard Diversified Growth Index ETF - Exchange Traded Fund Units Fully Paid

\$ 89.11

Total Units In Listed Unit Trusts

\$ 89.11

Total Imputation Credits

\$ 398.78

Total Income Tax Expense

\$ 12,282.07

Total Income Tax

\$ 12,282.07

Q2

**Profit & Loss Clearing Account**

Total Profit & Loss Clearing Account	\$	142,080.33
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**Assets****Investments**

## Direct Property

1/4 Combarton Street

✓

\$ 290,000.00

1

4/4 Combarton Street

✓

\$ 290,000.00

1

Total Direct Property

\$ 580,000.00

L1a

## Managed Investments

Hyperion Australian Growth Companies Fund

✓

\$ 22,476.52

✓

5,060.11420

Vanguard Growth Index Fund	✓	\$	144,540.57	✓	96,107.80840	L1a
Total Managed Investments		\$	167,017.09			
Units In Listed Unit Trusts	✓					
Vanguard Diversified Growth Index ETF - Exchange Traded Fund Units Fully Paid			37,445.40	✓	639	
Total Units In Listed Unit Trusts		\$	37,445.40			
Total Investments		\$	784,462.49			
<b>Other Assets</b>						
<b>Cash At Bank</b>						
CBA Business Account 10289555	✓	\$	3,920.99			N1
Macquarie CMA	✓	\$	11,704.88			
Total Cash At Bank		\$	15,625.87			
<b>Receivables</b>						
<b>Investment Income Receivable</b>						
<b>Distributions</b>						
<b>Managed Investments</b>						
Hyperion Australian Growth Companies Fund	✓	\$	4,385.81			P1
Vanguard Growth Index Fund	✓	\$	4,022.88			
Total Managed Investments		\$	8,408.69			
<b>Units In Listed Unit Trusts</b>						
Vanguard Diversified Growth Index ETF - Exchange Traded Fund Units Fully Paid	✓		857.27			
Total Units In Listed Unit Trusts		\$	857.27			
Total Distributions		\$	9,265.96			
Total Investment Income Receivable		\$	9,265.96			
Total Receivables		\$	9,265.96			
Total Other Assets		\$	24,891.83			
Total Assets		\$	809,354.32			

**Liabilities****Income Tax Payable**

Provision for Income Tax	✓	\$	12,680.85	Q2
<b>Franking Credits</b>				
<b>Managed Investments</b>				
Hyperion Australian Growth Companies Fund		\$	29.59	E1a
Vanguard Growth Index Fund		\$	280.08	
Total Managed Investments		\$	309.67	
<b>Units In Listed Unit Trusts</b>				
Vanguard Diversified Growth Index ETF - Exchange Traded Fund Units Fully Paid			89.11	
Total Units In Listed Unit Trusts		\$	89.11	
Total Franking Credits	✓	\$	398.78	
<b>Foreign Tax Credits</b>				
<b>Managed Investments</b>				
Hyperion Australian Growth Companies Fund		\$	14.35	E1a
Vanguard Growth Index Fund		\$	109.36	
Total Managed Investments		\$	123.71	
<b>Units In Listed Unit Trusts</b>				
Vanguard Diversified Growth Index ETF - Exchange Traded Fund Units Fully Paid			33.72	
Total Units In Listed Unit Trusts		\$	33.72	
Total Foreign Tax Credits	✓	\$	157.43	
Income Tax Instalments Paid	✓	\$	4,163.00	Q2
Total Income Tax Payable		\$	7,961.64	
<b>Other Taxes Payable</b>				
Activity Statement Payable/Refundable	✓	\$	2,041.00	Q2
GST Payable/Refundable	✓	\$	14.88	Q3
Total Other Taxes Payable		\$	2,026.12	
Total Liabilities		\$	9,987.76	

**Member Entitlements****Member Entitlement Accounts**

Mr Damien Pappin				C
Accumulation	✓	\$	424,700.89	

Total Mr Damien Pappin		\$	424,700.89	
Mrs Gretta Pappin	✓			C
Accumulation		\$	374,665.67	
Total Mrs Gretta Pappin		\$	374,665.67	
Total Member Entitlement Accounts		\$	799,366.56	
Total Member Entitlements		\$	799,366.56	
Net Total		\$	974,751.78	\$ 974,751.78