

THE LIVINGSTONE SUPERANNUATION FUND

Trial Balance at 30/06/2021

Printed: Friday 25 March, 2022 @ 09:55:18

Last Year	Account	Account Name	Units	Debits \$	Credits \$
	238	Distributions Received			
(653.89)	238/001	Infocus Portfolio Sma00273876		1-42	1,017.23
	242	Employer Contributions - Concessional			
(752.40)	242/001	Livingstone, Simon Phillip		2-1	2,292.03
	242/002	Livingstone, Emily Kate			950.76
	247	Increase in Market Value of Investments			1,914.69
	250	Interest Received			
(0.15)	250/001	Cash at Bank - Macquarie CMA 182512 962690335		3-1	0.13
	260	Member/Personal Contributions - Concessional (Taxable)			
(3,000.00)	260/001	Livingstone, Simon Phillip			20,000.00
	261	Member/Personal Contributions - Non Concessional (Undeducted)			
	261/001	Livingstone, Simon Phillip			24.16
54.00	302	Administration Costs		79.16 4-1	
259.00	304	ATO Supervisory Levy		259.00	
330.00	307	Auditor's Remuneration		275.00 5-1	
809.49	330	Decrease in Market Value of Investments			
	375	Investment Expenses			
238.88	375/002	Infocus Portfolio Sma00273876		229.32 1-2	
	390	Life Insurance Premiums - Preserved			
2,042.92	390/001	Livingstone, Simon Phillip		2,132.37 6-5	
156.45	485	Income Tax Expense		3,116.25	
515.70	490	Profit/Loss Allocation Account		20,107.90	
	501	Livingstone, Simon Phillip (Accumulation)			
(17,693.05)	501/001	Opening Balance - Preserved/Taxable			18,208.75
(2,850.00)	501/002	Opening Balance - Preserved/Tax Free			2,850.00
(752.40)	501/011	Employer Contributions - Concessional			2,292.03
(3,000.00)	501/016	Member/Personal Contributions - Preserved			20,024.16
1,037.33	501/031	Share of Profit/(Loss) - Preserved/Taxable			2,085.09
562.86	501/051	Contributions Tax - Preserved		3,343.81	
(406.41)	501/053	Income Tax - Preserved/Taxable			370.06
2,042.92	501/130	Life Insurance Premiums - Preserved/Taxable		2,132.37	
	502	Livingstone, Emily Kate (Accumulation)			
	502/011	Employer Contributions - Concessional			950.76
	502/031	Share of Profit/(Loss) - Preserved/Taxable			4.48
	502/051	Contributions Tax - Preserved		142.61	
	502/053	Income Tax - Preserved/Taxable			0.11
2,716.65	604	Cash at Bank - Macquarie CMA 182512 962690335		23,125.34 7-1	
	618	Distributions Receivable			
141.48	618/001	Infocus Portfolio Sma00273876		360.93 1-37	

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Last Year	Account	Account Name	Units	Debits \$	Credits \$
2,860.00	640	Formation Expenses		2,860.00	
	747	Managed Investments (Australian)			
15,453.48	747/001	Infocus Portfolio Sma00273876	1.0000	17,879.36	1-33
	850	Income Tax Payable			
(156.45)	850/001	Income Tax Payable			A 3,116.25
22.29	850/002	Imputed Credits		30.00	
21.30	850/003	Foreign and Other Tax Credits		27.27	1-2
0.00				<u>76,100.69</u>	<u>76,100.69</u>

Current Year Profit/(Loss): \$23,224.15

**THE LIVINGSTONE SUPERANNUATION 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	23,224.00
Less:	
Increase in Market Value of Investments	(1,915.00)
Member/Personal Contributions - Non Concessional (Undeducted)	(24.00)
Distributed Capital Gains	(481.00)
Non Taxable Distributions Received	(30.00)
Other Non Taxable Items	1.00
	<u>(2,449.00)</u>
	<u>20,775.00</u>
Taxable Income	<u>20,775.00</u>
Tax Payable on Taxable Income	3,116.25
Less:	
Imputed Credits	30.00
Foreign Credits	27.27
	<u>57.27</u>
Income Tax Payable/(Refund)	<u>3,058.98</u>
Add:	
Supervisory levy	259.00
Total Amount Due or Refundable	<u>3,317.98</u>