

A and B Stephen Superannuation Fund

Detailed Trial Balance

As at 30 June 2022



Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(197.15)	23800/IVV.AX	Ishares S&p 500 Etf - Chess Depository Interests 1:1 Isha&p500		1-1	219.88
(3,521.29)	23800/STEPINFOC	Praemium Portfolio Sma***2604			2,180.04
(541.35)	23800/VAF.AX	Vanguard Australian Fixed Interest Index Etf			292.15
(463.47)	23800/VAS.AX	Vanguard Australian Shares Index Etf - Exchange Traded Fund Units Fully Paid		1-2	1,245.60
	24200	Contributions			
	24200/EMP	Employer Contributions - Concessional			
(8,500.51)	24200/EMP/STEBEL00 001A	(Contributions) Stephen, Belinda Louise - Accumulation		6-3	8,978.63
	24700	Changes in market value			
	24700/Unrealised	Changes in market value(Unrealised)			
(6,950.35)	24700/Unrealised/IVV. AX	IVV.AX		1,199.55	
(6,267.59)	24700/Unrealised/STE PINFOC	STEPINFOC		3,996.90	
884.25	24700/Unrealised/VAF. AX	VAF.AX		2,511.27	
(3,767.07)	24700/Unrealised/VAS. AX	VAS.AX		2,047.71	
	25000	Interest Received			
(317.50)	25000/Macq7695	Macquarie ***7695		15-8	267.51
	26500	Other Investment Income			
(414.57)	26500/Macq7695	Macquarie rebate of adviser commission			
2,585.00	30100	Accountancy Fees		2,695.00	7-1
259.00	30400	ATO Supervisory Levy		259.00	
275.00	30700	Auditor's Remuneration		275.00	8-1
328.00	30800	ASIC Fees		332.00	9-1
375.00	30900	Advisor Fees		34.04	10
	37500	Investment Expenses			
620.22	37500/STEPINFOC	Praemium Portfolio Sma***2604		711.36	2-2 A
	39000	Life Insurance Premiums			
6,077.68	39000/STEANT00001A	(Life Insurance Premiums) Stephen, Anthony John - Accumulation		7,413.86	11-1

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				\$	\$
8,352.41	39000/STEBEL00001A	(Life Insurance Premiums) Stephen, Belinda Louise - Accumulation		9,128.02	14-1
(425.93)	48500	Income Tax Expense			704.58
11,610.22	49000	Profit/Loss Allocation Account			16,715.32
	50010	Opening Balance			
(329,294.05)	50010/STEANT00001A	(Opening Balance) Stephen, Anthony John - Accumulation Accumulation Preserved 336,337.73 Taxable 333,420.31 Tax Free 2,917.42			336,337.73
(115,097.54)	50010/STEBEL00001A	(Opening Balance) Stephen, Belinda Louise - Accumulation Accumulation Preserved 119,664.08 Taxable 119,664.08			119,664.08
	52420	Contributions			
(8,500.51)	52420/STEBEL00001A	(Contributions) Stephen, Belinda Louise - Accumulation Accumulation Preserved 8,978.63 Taxable 8,978.63			8,978.63
	53100	Share of Profit/(Loss)			
(12,861.94)	53100/STEANT00001A	(Share of Profit/ Loss) Stephen, Anthony John - Accumulation Accumulation Preserved (6,675.52) Taxable (6,675.52)		6,675.52	
(4,677.86)	53100/STEBEL00001A	(Share of Profit/ Loss) Stephen, Belinda Louise - Accumulation Accumulation Preserved (2,476.55) Taxable (2,476.55)		2,476.55	
	53330	Income Tax			
(259.42)	53330/STEANT00001A	(Income Tax) Stephen, Anthony John - Accumulation Accumulation Preserved 284.58 Taxable 284.58			284.58
(1,015.65)	53330/STEBEL00001A	(Income Tax) Stephen, Belinda Louise - Accumulation Accumulation Preserved 1,062.20 Taxable 1,062.20			1,062.20
	53800	Contributions Tax			
1,275.07	53800/STEBEL00001A	(Contributions Tax) Stephen, Belinda Louise - Accumulation Accumulation Preserved (1,346.78) Taxable (1,346.78)		1,346.78	
	53920	Life Insurance Premiums			

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6,077.68	53920/STEANT00001A	(Life Insurance Premiums) Stephen, Anthony John - Accumulation Accumulation Preserved (7,413.86) Taxable (7,413.86)		7,413.86	
8,352.41	53920/STEBEL00001A	(Life Insurance Premiums) Stephen, Belinda Louise - Accumulation Accumulation Preserved (9,128.02) Taxable (9,128.02)		9,128.02	
	60400	Bank Accounts			
321,971.90	60400/Macq7695	Macquarie ***7695		291,038.37	15-7
2,184.71	60400/Praemium25260 4	Praemium Cash Account		1,951.82	2-29
	61800	Distributions Receivable			
50.33	61800/IVV.AX	Ishares S&p 500 Etf - Chess Depository Interests 1:1 Ishs&p500		61.63	3-6
1,219.57	61800/STEPINFOC	Praemium Portfolio Sma***2604		719.81	2-51
156.01	61800/VAF.AX	Vanguard Australian Fixed Interest Index Etf			0.00
110.73	61800/VAS.AX	Vanguard Australian Shares Index Etf - Exchange Traded Fund Units Fully Paid		429.75	5-6
1,398.00	68000	Sundry Debtors			0.00
	74700	Managed Investments (Australian)			
58,395.96	74700/STEPINFOC	Praemium Portfolio Sma***2604	1.0000	56,600.39	2-52
	77200	Real Estate Properties (Australian - Residential)			
0.00	77200/U634Miles	6/34 Miles Street, Hawthorne Q 4171	1.0000	23,450.00	16-1
	78200	Units in Listed Unit Trusts (Australian)			
31,500.70	78200/IVV.AX	Ishares S&p 500 Etf - Chess Depository Interests 1:1 Ishs&p500	55.0000	30,301.15	17-1
19,874.01	78200/VAF.AX	Vanguard Australian Fixed Interest Index Etf	393.0000	17,362.74	18-2
18,713.96	78200/VAS.AX	Vanguard Australian Shares Index Etf - Exchange Traded Fund Units Fully Paid	199.0000	16,666.25	19-1
425.93	85000	Income Tax Payable/Refundable Franking Credits 515.58 TFN Credits 189.00 2021 Installments (425.93)		704.58	A. 1-3 3-1
				496,930.93	496,930.93

Current Year Profit/(Loss): (17,419.90)

A



A and B Stephen Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(17,419.90)
Less	
Accounting Trust Distributions	3,937.67
	<u>3,937.67</u>
Add	
Decrease in MV of investments	9,755.43
Franking Credits	515.58
Foreign Credits	156.29
Net Capital Gains	2,239.00
Taxable Trust Distributions	1,601.28
Distributed Foreign income	1,099.68
	<u>15,367.26</u>
SMSF Annual Return Rounding	(2.69)
Taxable Income or Loss	<u>(5,993.00)</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	515.58
TAX PAYABLE	<u>(515.58)</u>
Less	
TFN Credits	189.00
CURRENT TAX OR REFUND	<u>(704.58)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(445.58)</u>