

**P & T Stevens Superannuation Fund**  
**Detailed Trial Balance**



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>24200</b>	<b>Contributions</b>			
	<b>24200/EMP</b>	<b>Employer Contributions - Concessional</b>			
(18,312.58)	24200/EMP/STEPET00001A	(Contributions) Stevens, Peter - Accumulation		1-3	16,408.32
(3,393.30)	24200/EMP/STETAN00001A	(Contributions) Stevens, Tanya - Accumulation		1-6	2,429.69
	<b>24200/PERN</b>	<b>Personal Contributions - Non Concessional</b>			
(1,316.76)	24200/PERN/STETAN00001A	(Contributions) Stevens, Tanya - Accumulation			1,221.79
	<b>24700</b>	<b>Changes in market value</b>			
(5,132.00)	24700/Other Revaluations	Other Revaluations			
	<b>24700/Unrealised</b>	<b>Changes in market value(Unrealised)</b>			
(45,117.12)	24700/Unrealised/3/19 ALEX	3/19ALEX			4,971.79
	<b>25000</b>	<b>Interest Received</b>			
(12.48)	25000/MBL4076	Macquarie ***4076		17-11	4.90
	<b>27500</b>	<b>Proceeds from Insurance Policies</b>			
	27500/STEPET00001A	(Insurance Policy Proceeds) Stevens, Peter - Accumulation Accumulation Preserved 13,432.35 Taxable 13,432.35		2-1	13,432.35
	<b>28000</b>	<b>Property Income</b>			
(22,440.00)	28000/3/19ALEX	3/19 Alexandra Street, Balmoral Q 4171		3-1	22,970.00
	<b>28500</b>	<b>Transfers In</b>			
(440.23)	28500/STEPET00001A	(Transfers In) Stevens, Peter - Accumulation Accumulation			
2,750.00	30100	Accountancy Fees	2,833.01	4-1	
259.00	30400	ATO Supervisory Levy	259.00		
440.00	30600	Amortisation of formation costs	440.00	5-1	
330.00	30700	Auditor's Remuneration	330.00	6-1	
328.00	30800	ASIC Fees	332.00	7-1	
1,249.99	30900	Advisor Fees			
1,460.00	31500	Bank Charges	994.00		
	<b>33400</b>	<b>Depreciation</b>			
332.10	33400/STEVPS1_AIRC ONDITION	Air conditioner	298.89	8-1	

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				\$	\$
278.04	33400/STEVPS1_HOT	Hot Water System		231.69	
	WATERSYST				
16.99	33400/STEVPS1_STO	Stove		98.85	8-1
	VE				
	38200	Fines		83.00	7-4
	<b>39000</b>	<b>Life Insurance Premiums</b>			
3,576.29	39000/STEPET00001A	(Life Insurance Premiums) Stevens, Peter - Accumulation		1,261.48	9-1
1,598.16	39000/STETAN00001A	(Life Insurance Premiums) Stevens, Tanya - Accumulation		1,922.96	
	<b>41930</b>	<b>Property Expenses - Agents Management Fees</b>			
2,010.91	41930/3/19ALEX	3/19 Alexandra Street, Balmoral Q 4171		1,885.66	3-1
	<b>41960</b>	<b>Property Expenses - Council Rates</b>			
1,626.05	41960/3/19ALEX	3/19 Alexandra Street, Balmoral Q 4171		1,741.80	10-1
	<b>41980</b>	<b>Property Expenses - Insurance Premium</b>			
343.00	41980/3/19ALEX	3/19 Alexandra Street, Balmoral Q 4171		355.00	3-1
	<b>42010</b>	<b>Property Expenses - Interest on Loans</b>			
11,842.22	42010/3/19ALEX	3/19 Alexandra Street, Balmoral Q 4171		2,220.12	10-1
	42010/Firstmac4603	3/19 Alexandra Street - Firstmac		5,789.26	
	<b>42060</b>	<b>Property Expenses - Repairs Maintenance</b>			
1,349.84	42060/3/19ALEX	3/19 Alexandra Street, Balmoral Q 4171		569.80	
	<b>42090</b>	<b>Property Expenses - Stationery, Phone and Postage</b>			
132.00	42090/3/19ALEX	3/19 Alexandra Street, Balmoral Q 4171		126.50	3-1
	<b>42100</b>	<b>Property Expenses - Strata Levy Fees</b>			
6,113.57	42100/3/19ALEX	3/19 Alexandra Street, Balmoral Q 4171		2,489.12	10-2
	<b>42150</b>	<b>Property Expenses - Water Rates</b>			
1,141.27	42150/3/19ALEX	3/19 Alexandra Street, Balmoral Q 4171		1,182.52	
	<b>42200</b>	<b>Property Expenses - Borrowing costs</b>			
420.60	42200/3/19ALEX	3/19 Alexandra Street, Balmoral Q 4171		5,412.77	
1,506.75	48500	Income Tax Expense		1,408.95	
57,059.69	49000	Profit/Loss Allocation Account		29,172.46	

# Detailed Trial Balance

As at 30 June 2022



Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>50010</b>	<b>Opening Balance</b>			
(267,462.63)	50010/STEPET00001A	(Opening Balance) Stevens, Peter - Accumulation Accumulation Preserved 320,042.08 Taxable 287,871.95 Tax Free 32,170.13			320,042.08
(10,539.59)	50010/STETAN00001A	(Opening Balance) Stevens, Tanya - Accumulation Accumulation Preserved 15,019.83 Taxable 9,315.02 Tax Free 5,704.81			15,019.83
	<b>52420</b>	<b>Contributions</b>			
(18,312.58)	52420/STEPET00001A	(Contributions) Stevens, Peter - Accumulation Accumulation Preserved 16,408.32 Taxable 16,408.32			16,408.32
(4,710.06)	52420/STETAN00001A	(Contributions) Stevens, Tanya - Accumulation Accumulation Preserved 3,651.48 Taxable 2,429.69 Tax Free 1,221.79			3,651.48
	<b>52850</b>	<b>Transfers In</b>			
(440.23)	52850/STEPET00001A	(Transfers In) Stevens, Peter - Accumulation Accumulation			0.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(38,678.98)	53100/STEPET00001A	(Share of Profit/ Loss) Stevens, Peter - Accumulation Accumulation Preserved 261.52 Taxable 261.52			261.52
(1,599.04)	53100/STETAN00001A	(Share of Profit/ Loss) Stevens, Tanya - Accumulation Accumulation Preserved 12.18 Taxable 12.18			12.18
	<b>53330</b>	<b>Income Tax</b>			
(1,470.85)	53330/STEPET00001A	(Income Tax) Stevens, Peter - Accumulation Accumulation Preserved 1,086.51 Taxable 1,086.51			1,086.51
(278.35)	53330/STETAN00001A	(Income Tax) Stevens, Tanya - Accumulation Accumulation Preserved 330.23 Taxable 330.23			330.23
	<b>53800</b>	<b>Contributions Tax</b>			
2,746.90	53800/STEPET00001A	(Contributions Tax) Stevens, Peter - Accumulation Accumulation Preserved (2,461.22) Taxable (2,461.22)		2,461.22	
509.05	53800/STETAN00001A	(Contributions Tax) Stevens, Tanya - Accumulation Accumulation Preserved (364.47) Taxable (364.47)		364.47	

# Detailed Trial Balance

As at 30 June 2022



Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>53900</b>	<b>Insurance Policy Proceeds</b>			
	53900/STEPET00001A	(Insurance Policy Proceeds) Stevens, Peter - Accumulation Accumulation Preserved 13,432.35 Taxable 13,432.35			13,432.35
	<b>53920</b>	<b>Life Insurance Premiums</b>			
3,576.29	53920/STEPET00001A	(Life Insurance Premiums) Stevens, Peter - Accumulation Accumulation Preserved (1,261.48) Taxable (1,261.48)		1,261.48	
1,598.16	53920/STETAN00001A	(Life Insurance Premiums) Stevens, Tanya - Accumulation Accumulation Preserved (1,922.96) Taxable (1,922.96)		1,922.96	
	<b>54500</b>	<b>Benefits Paid/Transfers Out</b>			
	54500/STEPET00001A	(Benefits Paid/Transfers Out) Stevens, Peter - Accumulation Accumulation Preserved (13,432.35) Taxable (13,432.35)		13,432.35	
	<b>60400</b>	<b>Bank Accounts</b>			
32,440.12	60400/MBL4076	Macquarie ***4076		51,448.59	17-10
440.00	64000	Formation Expenses			5-1 0.00
1,156.65	64500	Borrowing costs		1,582.75	16-1
623.72	68102	Rent Debtor			3-27 0.00
	<b>76550</b>	<b>Plant and Equipment (at written down value) - Unitised</b>			
2,988.92	76550/STEVPS1_AIRC ONDITION	Air conditioner	1.0000	2,690.03	} 8-1 0.00
1,389.86	76550/STEVPS1_HOT WATERSYST	Hot Water System	1.0000	1,158.17	
13,200.00	76550/STEVPS1_PLA NT&EQUIPM	Plant & Equipment 3/19 Alexandra St per QSR	0.0000		
593.01	76550/STEVPS1_STO VE	Stove	1.0000	494.16	
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
471,828.21	77200/3/19ALEX	3/19 Alexandra Street, Balmoral Q 4171	1.0000	490,000.00	18-4
(333.75)	85000	Income Tax Payable/Refundable 2021 Installments 333.75 2022 Installments 1,504.00		95.05	A
	<b>85500</b>	<b>Limited Recourse Borrowing Arrangements</b>			
(189,264.83)	85500/3/19ALEX	LRBA - La Trobe ***8605 - 3/19 Alexandra Street, Balmoral Q 4171			19-1 0.00

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				\$	\$
	85500/FMCL49	LRBA - Firstmac Loan ***4603		20-5	191,036.38
0.00	86000	PAYG Payable		21-2	5,630.35
				<u>628,350.07</u>	<u>628,350.07</u>

**Current Year Profit/(Loss): 30,581.41**

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**P & T Stevens Superannuation Fund**  
**Statement of Taxable Income**

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	30,581.41
<b>Less</b>	
Other Non Taxable Income	13,432.35
Increase in MV of investments	4,971.79
Non Taxable Contributions	1,221.79
Tax Adjustment - Capital Works Expenditure (D1)	2,086.00
	<u>21,711.93</u>
<b>Add</b>	
SMSF non deductible expenses	523.00
	<u>523.00</u>
SMSF Annual Return Rounding	0.52
<b>Taxable Income or Loss</b>	<u>9,393.00</u>
Income Tax on Taxable Income or Loss	1,408.95
 <b>CURRENT TAX OR REFUND</b>	 <u>1,408.95</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(1,504.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>163.95</u>