

# Julien Superannuation Fund Detailed Trial Balance



As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>24200</b>	<b>Contributions</b>			
	<b>24200/PERC</b>	<b>Personal Contributions - Concessional</b>			
(24,390.41)	24200/PERC/HAGIAN000 01A	(Contributions) Haggerty, Ian William - Accumulation			17,363.96
(24,390.40)	24200/PERC/HAGJUL000 01A	(Contributions) Haggerty, Julie - Accumulation			
	<b>24700</b>	<b>Changes in market value</b>			
520,106.53	24700/Other Revaluations	Other Revaluations			
	<b>24700/Unrealised</b>	<b>Changes in market value(Unrealised)</b>			
(640,326.53)	24700/Unrealised/3152Riv erleigh	3152Riverleigh		50,000.00	
	24700/Unrealised/HAGGI S1Aircon	HAGGIS1Aircon			1.00
	<b>25000</b>	<b>Interest Received</b>			
	25000/655570	WBC ***5570			19.44
(4.23)	25000/655589	WBC ***5589			20.34
(1.88)	25000/HAGGIS1ATO	ATO			
	<b>28000</b>	<b>Property Income</b>			
(44,730.17)	28000/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia			63,952.25
	<b>28500</b>	<b>Transfers In</b>			
(438.32)	28500/HAGJUL00001A	(Transfers In) Haggerty, Julie - Accumulation Accumulation			
3,511.75	30100	Accountancy Fees		2,816.00	
259.00	30400	ATO Supervisory Levy		259.00	
330.00	30700	Auditor's Remuneration		330.00	
332.00	30800	ASIC Fees		349.00	
	<b>33400</b>	<b>Depreciation</b>			
287.53	33400/HAGGIS1Aircon	Air conditioner		38.23	
	37900	Interest Paid		0.22	
	<b>39000</b>	<b>Life Insurance Premiums</b>			
7,055.86	39000/HAGIAN00001A	(Life Insurance Premiums) Haggerty, Ian William - Accumulation		7,635.71	
	<b>41920</b>	<b>Property Expenses - Advertising</b>			
300.00	41920/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia			
	<b>41930</b>	<b>Property Expenses - Agents Management Fees</b>			
4,679.18	41930/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia		4,840.75	
	<b>41950</b>	<b>Property Expenses - Cleaning</b>			
	41950/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia		1,278.97	

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	<b>41960</b>	<b>Property Expenses - Council Rates</b>			
1,924.47	41960/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia		6,565.95	7-1
	<b>41970</b>	<b>Property Expenses - Garden and Lawn</b>			
	41970/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia		264.00	9-1
	<b>41980</b>	<b>Property Expenses - Insurance Premium</b>			
1,680.32	41980/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia		1,924.73	10-1
	<b>42010</b>	<b>Property Expenses - Interest on Loans</b>			
14,480.47	42010/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia		19,348.88	7-1
	<b>42020</b>	<b>Property Expenses - Land Tax</b>			
1,560.20	42020/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia		2,251.75	11-1
	<b>42060</b>	<b>Property Expenses - Repairs Maintenance</b>			
2,299.00	42060/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia		1,316.00	7-2
	<b>42090</b>	<b>Property Expenses - Stationery, Phone and Postage</b>			
	42090/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia		76.96	2-1
	<b>42100</b>	<b>Property Expenses - Strata Levy Fees</b>			
6,788.90	42100/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia		5,828.76	7-2
	<b>42110</b>	<b>Property Expenses - Sundry Expenses</b>			
2,706.61	42110/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia			
	<b>42150</b>	<b>Property Expenses - Water Rates</b>			
1,214.37	42150/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia		1,946.83	7-2
	<b>42200</b>	<b>Property Expenses - Borrowing costs</b>			
367.40	42200/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia			
6,561.30	48500	Income Tax Expense		3,642.60	
157,837.05	49000	Profit/Loss Allocation Account			29,357.35
	<b>50010</b>	<b>Opening Balance</b>			
(899,428.35)	50010/HAGIAN00001A	(Opening Balance) Haggerty, Ian William - Accumulation Accumulation Preserved 899,428.35 Taxable 776,586.04 Tax Free 122,842.31			899,428.35
(290,312.05)	50010/HAGJUL00001A	(Opening Balance) Haggerty, Julie - Accumulation Accumulation Preserved 290,312.05 Taxable 227,137.38 Tax Free 63,174.67			290,312.05
	<b>52420</b>	<b>Contributions</b>			
	52420/HAGIAN00001A	(Contributions) Haggerty, Ian William - Accumulation Accumulation Preserved 17,363.96			17,363.96

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				\$	\$
		Taxable 17,363.96			
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
	53100/HAGIAN00001A	(Share of Profit/ Loss) Haggerty, Ian William - Accumulation Accumulation Preserved (26,837.44) Taxable (26,837.44)		26,837.44	
	53100/HAGJUL00001A	(Share of Profit/ Loss) Haggerty, Julie - Accumulation Accumulation Preserved (8,605.56) Taxable (8,605.56)		8,605.56	
	<b>53330</b>	<b>Income Tax</b>			
	53330/HAGIAN00001A	(Income Tax) Haggerty, Ian William - Accumulation Accumulation Preserved (507.88) Taxable (507.88)		507.88	
	53330/HAGJUL00001A	(Income Tax) Haggerty, Julie - Accumulation Accumulation Preserved (530.12) Taxable (530.12)		530.12	
	<b>53800</b>	<b>Contributions Tax</b>			
	53800/HAGIAN00001A	(Contributions Tax) Haggerty, Ian William - Accumulation Accumulation Preserved (2,604.60) Taxable (2,604.60)		2,604.60	
	<b>53920</b>	<b>Life Insurance Premiums</b>			
	53920/HAGIAN00001A	(Life Insurance Premiums) Haggerty, Ian William - Accumulation Accumulation Preserved (7,635.71) Taxable (7,635.71)		7,635.71	
	<b>60400</b>	<b>Bank Accounts</b>			
	3,041.43 60400/655570	WBC ***5570		1,165.67	15.34
	2,712.47 60400/655589	WBC ***5589		3,680.13	16.34
	4,715.70 64000	Formation Expenses		4,715.70	
	66000	Prepaid Expenses		75.79	14.10
	170.50 68000	Sundry Debtors			0.00
	68100	Debtor - rent		2,269.21	2.31
	<b>76550</b>	<b>Plant and Equipment (at written down value) - Unitised</b>			
	190.14 76550/HAGGIS1Aircon	Air conditioner	1.0000	152.91	5.1
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
	1,450,000.00 77200/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia	1.0000	1,400,000.00	17.1
	3,632.70 85000	Income Tax Payable/Refundable 2022 Installments (3,632.70) 2023 Installments 6,932.00		3,289.40	A
	<b>85500</b>	<b>Limited Recourse Borrowing Arrangements</b>			
	(271,324.54) 85500/3152Riverleigh	3152 Riverleigh Drive, Hope Island QLD, Australia			18.9
	(3,398.00) 86000	PAYG Payable			254,965.76
					0.00

1,572,784.46

1,572,784.46

**Current Year Profit/(Loss): (25,714.75)**

Julien Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2023



	2023
	\$
Benefits accrued as a result of operations	(25,714.75)
<b>Add</b>	
Decrease in MV of investments	49,999.00
	<u>49,999.00</u>
SMSF Annual Return Rounding	(0.25)
<b>Taxable Income or Loss</b>	<u>24,284.00</u>
Income Tax on Taxable Income or Loss	3,642.60
	<u>3,642.60</u>
<b>CURRENT TAX OR REFUND</b>	<u>3,642.60</u>
Supervisory Levy	259.00
Income Tax Instalments Raised	(6,932.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(3,030.40)</u>