

Meralana Superannuation Fund Detailed Trial Balance



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23900	Dividends Received			
(936.24)	23900/CSL.AX	Csl Limited - Ordinary Fully Paid			169.57
(5,915.70)	23900/MFG.AX	Magellan Financial Group Limited		1-1	4,357.86
	23900/VUK.AX1	Virgin Money Uk Plc (ex CYBG)			26.52
	24200	Contributions			
	24200/PERN	Personal Contributions - Non Concessional			
	24200/PERN/TURMAR 00003A	(Contributions) Turner, Mary Jane - Accumulation		5-1	2,472.48
	24700	Changes in market value			
0.01	24700/Other	Other Investment Gains/Losses		0.01	
	24700/Realised	Changes in market value(Realised)			
(239,649.51)	24700/Realised/CSL.A X	CSL.AX			
	24700/Realised/MFG.A X	MFG.AX			20,647.46
	24700/Unrealised	Changes in market value(Unrealised)			
240,755.34	24700/Unrealised/CSL.AX	CSL.AX		1,613.00	
11,205.00	24700/Unrealised/MFG.AX	MFG.AX		99,799.54	
	24700/Unrealised/MGF O.AX	MGFO.AX			0.73
(848.48)	24700/Unrealised/VUK.AX1	VUK.AX1		615.93	
	25000	Interest Received			
(0.93)	25000/ANZ4525	ANZ Share Trading Account ***4525			0.17
(7.07)	25000/Macq3030	Macquarie ***3030		10.32	2.58
(0.87)	25000/TURNMS1ATO	ATO			
4,400.00	30100	Accountancy Fees		2,640.00	6-1
259.00	30400	ATO Supervisory Levy		259.00	
1,144.00	30700	Auditor's Remuneration		330.00	7-1
	39000	Life Insurance Premiums			
11,405.80	39000/TURGRA00003 P	(Life Insurance Premiums) Turner, Graham Campbell Sackville - Pension (Account Based Pension 2)			
4,519.70	39000/TURMAR00002 P	(Life Insurance Premiums) Turner, Mary Jane - Pension (Account Based Pension)			

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	41600	Pensions Paid			
135,608.81	41600/TURGRA00003 P	(Pensions Paid) Turner, Graham Campbell Sackville - Pension (Account Based Pension 2)		25,000.00	
126,480.30	41600/TURMAR00002 P	(Pensions Paid) Turner, Mary Jane - Pension (Account Based Pension)		25,000.00	
(1,901.48)	48500	Income Tax Expense			1,408.22
(286,517.68)	49000	Profit/Loss Allocation Account			126,171.89
	50010	Opening Balance			
	50010/TURGRA00003 P	(Opening Balance) Turner, Graham Campbell Sackville - Pension Account Based Pension 2 Unrestricted Non Preserved 161,063.87 Taxable 148,621.91 Tax Free 12,441.96			161,063.87
	50010/TURMAR00002 P	(Opening Balance) Turner, Mary Jane - Pension Account Based Pension Unrestricted Non Preserved 26,270.23 Taxable 25,902.16 Tax Free 368.07			26,270.23
	52420	Contributions			
	52420/TURMAR00003 A	(Contributions) Turner, Mary Jane - Accumulation Accumulation Unrestricted Non Preserved 2,472.48 Tax Free 2,472.48			2,472.48
	53100	Share of Profit/(Loss)			
6,962.15	53100/TURGRA00003 P	(Share of Profit/(Loss)) Turner, Graham Campbell Sackville - Pension (Account Based Pension 2) Unrestricted Non Preserved (75,251.09) Taxable (69,434.18) Tax Free (5,816.91)		75,251.09	
(448.70)	53100/TURMAR00001 A	(Share of Profit/ Loss) Turner, Mary Jane - Accumulation Accumulation		0.00	
1,989.62	53100/TURMAR00002 P	(Share of Profit/(Loss)) Turner, Mary Jane - Pension (Account Based Pension) Unrestricted Non Preserved (911.78) Taxable (898.75) Tax Free (13.03)		911.78	
	53100/TURMAR00003 A	(Share of Profit/ Loss) Turner, Mary Jane - Accumulation Accumulation Unrestricted Non Preserved (2,481.50) Taxable (2,481.50)		2,481.50	
	53330	Income Tax			

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(150.67)	53330/TURGRA00003 P	(Income Tax) Turner, Graham Campbell Sackville - Pension (Account Based Pension 2) Unrestricted Non Preserved (12.10) Taxable (11.16) Tax Free (0.94)		12.10	
207.93	53330/TURMAR00001 A	(Income Tax) Turner, Mary Jane - Accumulation Accumulation		0.00	
(57.26)	53330/TURMAR00002 P	(Income Tax) Turner, Mary Jane - Pension (Account Based Pension) Unrestricted Non Preserved (1.51) Taxable (1.49) Tax Free (0.02)		1.51	
	53330/TURMAR00003 A	(Income Tax) Turner, Mary Jane - Accumulation Accumulation Unrestricted Non Preserved 13.61 Taxable 13.61			13.61
	53920	Life Insurance Premiums			
11,405.80	53920/TURGRA00003 P	(Life Insurance Premiums) Turner, Graham Campbell Sackville - Pension (Account Based Pension 2)		0.00	
4,519.70	53920/TURMAR00002 P	(Life Insurance Premiums) Turner, Mary Jane - Pension (Account Based Pension)		0.00	
	54160	Pensions Paid			
135,608.81	54160/TURGRA00003 P	(Pensions Paid) Turner, Graham Campbell Sackville - Pension (Account Based Pension 2) Unrestricted Non Preserved (25,000.00) Taxable (23,067.50) Tax Free (1,932.50)		25,000.00	
126,480.30	54160/TURMAR00002 P	(Pensions Paid) Turner, Mary Jane - Pension (Account Based Pension) Preserved (3,729.77) Unrestricted Non Preserved (21,270.23) Taxable (24,642.50) Tax Free (357.50)		25,000.00	
	56100	Internal Transfers In			
(306,842.51)	56100/TURGRA00001 A	(Internal Transfers In) Turner, Graham Campbell Sackville - Accumulation Accumulation			0.00
(314,889.96)	56100/TURGRA00003 P	(Internal Transfers In) Turner, Graham Campbell Sackville - Pension Account Based Pension 2			0.00
(159,202.59)	56100/TURMAR00002 P	(Internal Transfers In) Turner, Mary Jane - Pension Account Based Pension			0.00
	57100	Internal Transfers Out			
314,889.96	57100/TURGRA00001 A	(Internal Transfers Out) Turner, Graham Campbell Sackville - Accumulation Accumulation			0.00

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306,842.51	57100/TURGRA00002 P	(Internal Transfers Out) Turner, Graham Campbell Sackville - Pension ABP 1			0.00
159,202.59	57100/TURMAR00001 A	(Internal Transfers Out) Turner, Mary Jane - Accumulation Accumulation			0.00
	60400	Bank Accounts			
5,445.13	60400/ANZ4525	ANZ Share Trading Account ***4525		10,281.96	9-1
922.57	60400/Macq3030	Macquarie ***3030		4,131.11	10-31
2,521.00	68000	Sundry Debtors		154.00	16-1
	72300	Derivatives (Options, Hybrids, Future Contracts)			
	72300/MGFO.AX	Magellan Global Fund.	145.0000	0.73	11-1
	77600	Shares in Listed Companies (Australian)			
28,519.00	77600/CSL.AX	Csl Limited - Ordinary Fully Paid	100.0000	26,906.00	12-1
145,422.00	77600/MFG.AX	Magellan Financial Group Limited	1,160.0000	14,987.20	13-1
1,541.92	77600/VUK.AX1	Virgin Money Uk Plc (ex CYBG)	419.0000	925.99	14-1
2,962.48	85000	Income Tax Payable/Refundable Franking Credits 1,407.56 Foreign resident withholding 0.66 2021 Installments (2,962.48) 2022 Installments 2,367.00		3,775.22	1-2 A
				<u>345,077.67</u>	<u>345,077.67</u>

Current Year Profit/(Loss): (127,580.11)

Meralana Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2022



	2022
	\$
Benefits accrued as a result of operations	(127,580.11)
Less	
Exempt current pension income	19,758.00
Realised Accounting Capital Gains	20,647.45
Non Taxable Contributions	2,472.48
	<u>42,877.93</u>
Add	
Decrease in MV of investments	102,027.74
SMSF non deductible expenses	2,626.00
Pension Payments	50,000.00
Franking Credits	1,407.56
Net Capital Gains	13,765.00
Credit for Tax Withheld - Foreign resident withholding	131.67
	<u>169,957.97</u>
SMSF Annual Return Rounding	(0.93)
Taxable Income or Loss	<u>(501.00)</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	1,407.56
Credit for Tax Withheld - Foreign resident withholding	0.66
CURRENT TAX OR REFUND	<u>(1,408.22)</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(2,367.00)
AMOUNT DUE OR REFUNDABLE	<u>(3,516.22)</u>