

PJM Meyer SMSF
Detailed Trial Balance



As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(9,057.18)	23800/INFOCUSMEY	Praemium Portfolio		1-30 A	10,106.52
	24200	Contributions			
	24200/EMP	Employer Contributions - Concessional			
(7,025.77)	24200/EMP/MEYMEG000 01A	(Contributions) Meyer, Megan - Accumulation		2-3	7,804.38
(23,698.20)	24200/EMP/MEYPAU000 01A	(Contributions) Meyer, Paul Jeffrey - Accumulation		2-4	28,900.74
	24200/PERC	Personal Contributions - Concessional			
(3,801.80)	24200/PERC/MEYPAU00 001A	(Contributions) Meyer, Paul Jeffrey - Accumulation			
	24700	Changes in market value			
	24700/Unrealised	Changes in market value(Unrealised)			
(287,908.45)	24700/Unrealised/2426CO VA	2426COVA			132,142.40
39,134.90	24700/Unrealised/INFOC USMEY	INFOCUSMEY			12,685.36
	25000	Interest Received			
	25000/MEYEPS1ATO	ATO		20-3	70.55
(2.22)	25000/Macq5730	Macquarie ***5730		18-1	440.16
	28000	Property Income			
(32,412.19)	28000/2426COVA	Unit 2426 Cova, 42 Outrigger Circuit, Hope Island Q 4212		3-1	36,395.13
	28500	Transfers In			
	28500/MEYPAU00001A	(Transfers In) Meyer, Paul Jeffrey - Accumulation Accumulation Preserved 20,614.27 Taxable 20,091.00 Tax Free 523.27		4-1	20,614.27
2,640.00	30100	Accountancy Fees		3,003.00 5-1	
518.00	30400	ATO Supervisory Levy		259.00	
500.00	30600	Amortisation of formation costs		500.00 6-1	
330.00	30700	Auditor's Remuneration		330.00 7-1	
56.00	30800	ASIC Fees		59.00 8-1	
2,499.96	30900	Advisor Fees		2,499.96 9-1	
	33400	Depreciation			
0.70	33400/MEYEPS1Aircon	Air conditioner		127.28	} 10-1
	33400/MEYEPS1Fan	Fan		36.62	
8,261.00	33400/MEYEPS1_PLANT &EQUIPM	Plant & Equipment per QSR - Lot 2426 Cova		6,727.00 10-4	
	37500	Investment Expenses			
(683.19)	37500/INFOCUSMEY	Praemium Portfolio		911.19 1-2	

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	39000	Life Insurance Premiums			
1,753.62	39000/MEYMEG00001A	(Life Insurance Premiums) Meyer, Megan - Accumulation		2,008.27	11-1
1,070.92	39000/MEYPAU00001A	(Life Insurance Premiums) Meyer, Paul Jeffrey - Accumulation		1,288.96	12-1
	41930	Property Expenses - Agents Management Fees			
2,299.44	41930/2426COVA	Unit 2426 Cova, 42 Outrigger Circuit, Hope Island Q 4212		2,640.87	3-1
	41960	Property Expenses - Council Rates			
2,516.61	41960/2426COVA	Unit 2426 Cova, 42 Outrigger Circuit, Hope Island Q 4212		2,248.60	
	41980	Property Expenses - Insurance Premium			
372.00	41980/2426COVA	Unit 2426 Cova, 42 Outrigger Circuit, Hope Island Q 4212		432.00	
	42060	Property Expenses - Repairs Maintenance			
360.00	42060/2426COVA	Unit 2426 Cova, 42 Outrigger Circuit, Hope Island Q 4212		258.50	
	42090	Property Expenses - Stationery, Phone and Postage			
66.00	42090/2426COVA	Unit 2426 Cova, 42 Outrigger Circuit, Hope Island Q 4212		23.10	
	42100	Property Expenses - Strata Levy Fees			
3,518.48	42100/2426COVA	Unit 2426 Cova, 42 Outrigger Circuit, Hope Island Q 4212		3,392.55	
	42150	Property Expenses - Water Rates			
1,219.76	42150/2426COVA	Unit 2426 Cova, 42 Outrigger Circuit, Hope Island Q 4212		1,217.78	
5,033.44	48500	Income Tax Expense		6,569.37	
292,438.17	49000	Profit/Loss Allocation Account		214,626.46	
	50010	Opening Balance			
(90,163.74)	50010/MEYMEG00001A	(Opening Balance) Meyer, Megan - Accumulation Accumulation Preserved 127,301.32 Unrestricted Non Preserved 1,857.71 Taxable 127,220.34 Tax Free 1,938.69			129,159.03
(604,661.68)	50010/MEYPAU00001A	(Opening Balance) Meyer, Paul Jeffrey - Accumulation Accumulation Preserved 858,104.56 Taxable 842,474.90 Tax Free 15,629.66			858,104.56
	52420	Contributions			
(7,025.77)	52420/MEYMEG00001A	(Contributions) Meyer, Megan - Accumulation Accumulation Preserved 7,804.38 Taxable 7,804.38			7,804.38
(27,500.00)	52420/MEYPAU00001A	(Contributions) Meyer, Paul Jeffrey - Accumulation Accumulation Preserved 28,900.74 Taxable 28,900.74			28,900.74
	52850	Transfers In			
0.00	52850/MEYPAU00001A	(Transfers In) Meyer, Paul Jeffrey - Accumulation Accumulation Preserved 20,614.27			20,614.27

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				\$	\$
		Taxable 20,091.00 Tax Free 523.27			
	53100	Share of Profit/(Loss)			
(34,670.59)	53100/MEYMEG00001A	(Share of Profit/ Loss) Meyer, Megan - Accumulation Accumulation Preserved 21,774.21 Taxable 21,774.21			21,774.21
(232,026.30)	53100/MEYPAU00001A	(Share of Profit/ Loss) Meyer, Paul Jeffrey - Accumulation Accumulation Preserved 146,366.39 Taxable 146,366.39			146,366.39
	53330	Income Tax			
(106.42)	53330/MEYMEG00001A	(Income Tax) Meyer, Megan - Accumulation Accumulation Preserved (25.77) Taxable (25.77)		25.77	
887.49	53330/MEYPAU00001A	(Income Tax) Meyer, Paul Jeffrey - Accumulation Accumulation Preserved (2,004.79) Taxable (2,004.79)		2,004.79	
	53800	Contributions Tax			
1,053.87	53800/MEYMEG00001A	(Contributions Tax) Meyer, Megan - Accumulation Accumulation Preserved (1,170.63) Taxable (1,170.63)		1,170.63	
4,125.01	53800/MEYPAU00001A	(Contributions Tax) Meyer, Paul Jeffrey - Accumulation Accumulation Preserved (4,335.11) Taxable (4,335.11)		4,335.11	
	53920	Life Insurance Premiums			
1,753.62	53920/MEYMEG00001A	(Life Insurance Premiums) Meyer, Megan - Accumulation Accumulation Preserved (2,008.27) Taxable (2,008.27)		2,008.27	
1,070.92	53920/MEYPAU00001A	(Life Insurance Premiums) Meyer, Paul Jeffrey - Accumulation Accumulation Preserved (1,288.96) Taxable (1,288.96)		1,288.96	
	60400	Bank Accounts			
22,104.60	60400/Macq5730	Macquarie ***5730		22,073.80	18.9
	61800	Distributions Receivable			
6,130.68	61800/INFOCUSMEY	Praemium Portfolio		5,713.91	1-91B
1,500.00	64000	Formation Expenses		1,000.00	6.1
	74700	Managed Investments (Australian)			
150,808.25	74700/INFOCUSMEY	Praemium Portfolio	1.0000	239,605.71	1-91A
	76550	Plant and Equipment (at written down value) - Unitised			
848.50	76550/MEYEPS1Aircon	Air conditioner	1.0000	721.22] 10-1
	76550/MEYEPS1Fan	Fan	1.0000	458.38	
35,905.00	76550/MEYEPS1_PLANT &EQUIPM	Plant & Equipment per QSR - Lot 2426 Cova	1.0000	29,664.00	10.3
	77200	Real Estate Properties (Australian - Residential)			

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775,000.00	77200/2426COVA	Unit 2426 Cova, 42 Outrigger Circuit, Hope Island Q 4212	1.0000	906,656.40	
(5,033.44)	85000	Income Tax Payable/Refundable			2,720.37
		Franking Credits 801.74			
		Foreign Credits 165.19			
		2022 Installments 5,033.44			
		2023 Installments 3,849.00			
	86000	PAYG Payable			1,283.00
				<u>1,465,886.46</u>	<u>1,465,886.46</u>

Current Year Profit/(Loss): 221,195.83

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PJM Meyer SMSF
Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	221,195.83
Less	
Non Taxable Transfer In	20,614.27
Increase in MV of investments	144,827.76
Accounting Trust Distributions	10,106.52
Tax Adjustment - Capital Works Expenditure (D1)	1,759.00
	<u>177,307.55</u>
Add	
SMSF non deductible expenses	500.00
Franking Credits	801.74
Foreign Credits	165.19
Taxable Trust Distributions	3,714.77
Distributed Foreign income	1,172.66
	<u>6,354.36</u>
SMSF Annual Return Rounding	(0.64)
Taxable Income or Loss	<u>50,242.00</u>
Income Tax on Taxable Income or Loss	7,536.30
Less	
Franking Credits	801.74
Foreign Credits	165.19
CURRENT TAX OR REFUND	<u>6,569.37</u>
Supervisory Levy	259.00
Income Tax Instalments Raised	(3,849.00)
AMOUNT DUE OR REFUNDABLE	<u>2,979.37</u>

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 \$ 2,720.37