

## Detailed Trial Balance

As at 30 June 2022

| Last Year   | Code                      | Account Name  | Units | Debits   | Credits   |
|-------------|---------------------------|---|-------|----------|-----------|
|             |                           |   |       | \$       | \$        |
|             | <b>23800</b>              | <b>Distributions Received</b>                               |       |          |           |
| (14,654.22) | 23800/MALLAS1INF          | Infocus Portfolio   |       |          |           |
|             | <b>24200</b>              | <b>Contributions</b>  |       |          |           |
|             | <b>24200/EMP</b>          | <b>Employer Contributions - Concessional</b>                |       |          |           |
| (23,049.24) | 24200/EMP/MALALE0001A     | (Contributions) Mallet, Alex Sandro Teixeira - Accumulation |       | 1-3      | 14,959.33 |
| (7,509.73)  | 24200/EMP/MALTAN0001A     | (Contributions) Mallet, Tania Regina - Accumulation         |       | 1-5      | 11,380.43 |
|             | <b>24700</b>              | <b>Changes in market value</b>                              |       |          |           |
|             | <b>24700/Realised</b>     | <b>Changes in market value(Realised)</b>                    |       |          |           |
| 4,738.64    | 24700/Realised/MALLAS1INF | MALLAS1INF  |       |          |           |
|             | <b>24700/Unrealised</b>   | <b>Changes in market value(Unrealised)</b>                  |       |          |           |
|             | 24700/Unrealised/12Denali | 12Denali  |       |          | 46,906.45 |
|             | <b>25000</b>              | <b>Interest Received</b>                                    |       |          |           |
| (13.34)     | 25000/Macq2860            | Macquarie ***2860   |       | 13-9     | 3.74      |
|             | <b>28000</b>              | <b>Property Income</b>                                      |       |          |           |
|             | 28000/12Denali            | 12 Denali Street, Holmview QLD, Australia                   |       | 2-1      | 16,787.60 |
|             | <b>28500</b>              | <b>Transfers In</b>   |       |          |           |
| (4,092.27)  | 28500/MALTAN00001A        | (Transfers In) Mallet, Tania Regina - Accumulation          |       |          |           |
| 2,805.00    | 30100                     | Accountancy Fees  |       | 2,676.00 | 3-1       |
| 2,500.00    | 30200                     | Administration Costs  |       |          |           |
| 518.00      | 30400                     | ATO Supervisory Levy  |       | 259.00   |           |
| 400.00      | 30600                     | Amortisation of formation costs                             |       | 400.00   | 4-1       |
| 220.00      | 30700                     | Auditor's Remuneration                                      |       | 330.00   | 5-1       |
| 55.00       | 30800                     | ASIC Fees   |       | 332.00   | 6-1       |
| 749.97      | 30900                     | Advisor Fees  |       |          |           |
|             | 31500                     | Bank Charges  |       | 30.00    |           |
|             | <b>37500</b>              | <b>Investment Expenses</b>                                  |       |          |           |
| 521.70      | 37500/MALLAS1INF          | Infocus Portfolio   |       |          |           |
|             | <b>39000</b>              | <b>Life Insurance Premiums</b>                              |       |          |           |
| 1,727.22    | 39000/MALALE00001A        | (Life Insurance Premiums) Mallet, Alex Sandro Teixeira -    |       | 2,238.06 | 7-2       |

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|--------------|------------------------|---|-------|-----------|------------|
|              |                        |   |       | \$        | \$         |
|              |                        | Accumulation  |       |           |            |
| 362.45       | 39000/MALTAN00001<br>A | (Life Insurance Premiums) Mallet,<br>Tania Regina - Accumulation  |       | 442.42    | 8-2        |
|              | <b>41930</b>           | <b>Property Expenses - Agents<br/>Management Fees</b>   |       |           |            |
|              | 41930/12Denali         | 12 Denali Street, Holmview QLD,<br>Australia  |       | 1,169.63  | 2-1        |
|              | <b>41960</b>           | <b>Property Expenses - Council Rates</b>  |       |           |            |
|              | 41960/12Denali         | 12 Denali Street, Holmview QLD,<br>Australia  |       | 2,194.71  | 9-1        |
|              | <b>41980</b>           | <b>Property Expenses - Insurance<br/>Premium</b>  |       |           |            |
|              | 41980/12Denali         | 12 Denali Street, Holmview QLD,<br>Australia  |       | 1,484.92  |            |
|              | <b>42010</b>           | <b>Property Expenses - Interest on<br/>Loans</b>  |       |           |            |
|              | 42010/12Denali         | 12 Denali Street, Holmview QLD,<br>Australia  |       | 10,363.69 |            |
|              | <b>42020</b>           | <b>Property Expenses - Land Tax</b>   |       |           |            |
|              | 42020/12Denali         | 12 Denali Street, Holmview QLD,<br>Australia  |       | 1,889.15  | 15-2       |
|              | <b>42060</b>           | <b>Property Expenses - Repairs<br/>Maintenance</b>  |       |           |            |
|              | 42060/12Denali         | 12 Denali Street, Holmview QLD,<br>Australia  |       | 174.46    | 2-1        |
|              | <b>42090</b>           | <b>Property Expenses - Stationery,<br/>Phone and Postage</b>  |       |           |            |
|              | 42090/12Denali         | 12 Denali Street, Holmview QLD,<br>Australia  |       | 44.00     |            |
|              | <b>42110</b>           | <b>Property Expenses - Sundry<br/>Expenses</b>  |       |           |            |
|              | 42110/12Denali         | 12 Denali Street, Holmview QLD,<br>Australia  |       | 300.00    |            |
|              | <b>42200</b>           | <b>Property Expenses - Borrowing<br/>costs</b>  |       |           |            |
|              | 42200/12Denali         | 12 Denali Street, Holmview QLD,<br>Australia  |       | 53.33     | 12-1       |
| 4,865.30     | 48500                  | Income Tax Expense  |       | 2,872.35  |            |
| 29,855.52    | 49000                  | Profit/Loss Allocation Account  |       | 62,783.83 |            |
|              | <b>50010</b>           | <b>Opening Balance</b>  |       |           |            |
| (152,578.18) | 50010/MALALE00001A     | (Opening Balance) Mallet, Alex Sandro<br>Teixeira - Accumulation Accumulation<br>Preserved 161,889.38<br>Taxable 161,889.38 |       |           | 161,889.38 |
| (41,269.28)  | 50010/MALTAN00001<br>A | (Opening Balance) Mallet, Tania<br>Regina - Accumulation Accumulation<br>Preserved 51,813.60                                |       |           | 51,813.60  |

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|-------------|------------------------|--|----------|--------|-----------|
|             |                        |  |          | \$     | \$        |
|             |                        | Taxable 50,657.56  |          |        |           |
|             |                        | Tax Free 1,156.04  |          |        |           |
|             | <b>52420</b>           | <b>Contributions</b>   |          |        |           |
| (23,049.24) | 52420/MALALE00001A     | (Contributions) Mallet, Alex Sandro<br>Teixeira - Accumulation Accumulation<br>Preserved 14,959.33<br>Taxable 14,959.33            |          |        | 14,959.33 |
| (7,509.73)  | 52420/MALTAN00001<br>A | (Contributions) Mallet, Tania Regina -<br>Accumulation Accumulation<br>Preserved 11,380.43<br>Taxable 11,380.43                    |          |        | 11,380.43 |
|             | <b>52850</b>           | <b>Transfers In</b>  |          |        |           |
| (4,092.27)  | 52850/MALTAN00001<br>A | (Transfers In) Mallet, Tania Regina -<br>Accumulation Accumulation   |          |        | 0.00      |
|             | <b>53100</b>           | <b>Share of Profit/(Loss)</b>  |          |        |           |
| (1,811.67)  | 53100/MALALE00001A     | (Share of Profit/ Loss) Mallet, Alex<br>Sandro Teixeira - Accumulation<br>Accumulation<br>Preserved 31,417.88<br>Taxable 31,417.88 |          |        | 31,417.88 |
| (574.93)    | 53100/MALTAN00001<br>A | (Share of Profit/ Loss) Mallet, Tania<br>Regina - Accumulation Accumulation<br>Preserved 10,579.02<br>Taxable 10,579.02            |          |        | 10,579.02 |
|             | <b>53330</b>           | <b>Income Tax</b>  |          |        |           |
| 365.11      | 53330/MALALE00001A     | (Income Tax) Mallet, Alex Sandro<br>Teixeira - Accumulation Accumulation<br>Preserved 841.87<br>Taxable 841.87                     |          |        | 841.87    |
| 143.71      | 53330/MALTAN00001<br>A | (Income Tax) Mallet, Tania Regina -<br>Accumulation Accumulation<br>Preserved 236.79<br>Taxable 236.79                             |          |        | 236.79    |
|             | <b>53800</b>           | <b>Contributions Tax</b>   |          |        |           |
| 3,457.38    | 53800/MALALE00001A     | (Contributions Tax) Mallet, Alex Sandro<br>Teixeira - Accumulation Accumulation<br>Preserved (2,243.92)<br>Taxable (2,243.92)      | 2,243.92 |        |           |
| 1,126.45    | 53800/MALTAN00001<br>A | (Contributions Tax) Mallet, Tania<br>Regina - Accumulation Accumulation<br>Preserved (1,707.09)<br>Taxable (1,707.09)              | 1,707.09 |        |           |
|             | <b>53920</b>           | <b>Life Insurance Premiums</b>   |          |        |           |
| 1,727.22    | 53920/MALALE00001A     | (Life Insurance Premiums) Mallet, Alex<br>Sandro Teixeira - Accumulation<br>Accumulation<br>Preserved (2,238.06)                   | 2,238.06 |        |           |

## Detailed Trial Balance

As at 30 June 2022

| Last Year  | Code                   | Account Name   | Units  | Debits            | Credits           |
|------------|------------------------|--|--------|-------------------|-------------------|
|            |                        |  |        | \$                | \$                |
|            |                        | Taxable (2,238.06)   |        |                   |                   |
| 362.45     | 53920/MALTAN00001<br>A | (Life Insurance Premiums) Mallet,<br>Tania Regina - Accumulation<br>Accumulation<br>Preserved (442.42)<br>Taxable (442.42) |        | 442.42            |                   |
|            | <b>54500</b>           | <b>Benefits Paid/Transfers Out</b>   |        |                   |                   |
| 10,000.00  | 54500/MALALE00001A     | (Benefits Paid/Transfers Out) Mallet,<br>Alex Sandro Teixeira - Accumulation<br>Accumulation                               |        |                   | 0.00              |
|            | <b>60400</b>           | <b>Bank Accounts</b>   |        |                   |                   |
| 26,024.40  | 60400/Macq2860         | Macquarie ***2860  |        | 39,919.89         | 13-8              |
| 1,600.00   | 64000                  | Formation Expenses   |        | 1,200.00          | 4-1               |
|            | 64500                  | Borrowing costs  |        | 346.67            | 12-1              |
| 189,393.88 | 68000                  | Sundry Debtors   |        |                   | 0.00              |
|            | <b>77200</b>           | <b>Real Estate Properties ( Australian -<br/>Residential)</b>  |        |                   |                   |
| 1,550.00   | 77200/12Denali         | 12 Denali Street, Holmview QLD,<br>Australia   | 1.0000 | 610,000.00        | 14-1              |
| (4,865.30) | 85000                  | Income Tax Payable/Refundable<br>2021 Installments 4,865.30<br>2022 Installments 1,250.00                                  |        |                   | A 1,622.35        |
|            | <b>85500</b>           | <b>Limited Recourse Borrowing<br/>Arrangements</b>   |        |                   |                   |
|            | 85500/12Denali         | LRBA - Better Mortgage ***2022 (12<br>Denali Street)   |        |                   | 16-8 372,107.40   |
|            | 86000                  | PAYG Payable   |        |                   | 17-2 1,250.00     |
|            |                        |  |        | <b>748,135.60</b> | <b>748,135.60</b> |

Current Year Profit/(Loss): 65,656.18

Atom SMSF

# Statement of Taxable Income

For the year ended 30 June 2022



|  | 2022              |
|--|-------------------|
|  | \$                |
| Benefits accrued as a result of operations | 65,656.18         |
| <b>Less</b>                                |                   |
| Increase in MV of investments              | 46,906.45         |
|  | <u>46,906.45</u>  |
| <b>Add</b>                                 |                   |
| SMSF non deductible expenses               | 400.00            |
|  | <u>400.00</u>     |
| SMSF Annual Return Rounding                | (0.73)            |
| <b>Taxable Income or Loss</b>              | <u>19,149.00</u>  |
| Income Tax on Taxable Income or Loss       | <u>2,872.35</u>   |
| <b>CURRENT TAX OR REFUND</b>               |                   |
| Supervisory Levy                           | <u>2,872.35</u>   |
| Income Tax Instalments Paid                | 259.00            |
|  | <u>(1,250.00)</u> |
| <b>AMOUNT DUE OR REFUNDABLE</b>            | <u>1,881.35</u>   |

- 259

\$ 16,222.35