

JEM Super Fund
Detailed Trial Balance



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	24200	Contributions			
	24200/EMP	Employer Contributions - Concessional			
	24200/EMP/MARJANO 0001A	(Contributions) Marshall, Janelle Elizabeth - Accumulation		1-2	1,222.76
	25000	Interest Received			
	25000/MBL970365672	Macquarie ***5672		5-3	24.99
	28500	Transfers In			
	28500/MARJAN00001 A	(Transfers In) Marshall, Janelle Elizabeth - Accumulation Accumulation Preserved 283,106.78 Taxable 246,662.35 Tax Free 36,444.43		2-1	283,106.78
	30600	Amortisation of formation costs		500.00	3-1
	41980	Property Expenses - Insurance Premium			
	41980/60aMentone	60A Mentone Road, Hayborough SA, Australia		362.56	4-1
	48500	Income Tax Expense		132.60	
	49000	Profit/Loss Allocation Account		283,359.37	
	52420	Contributions			
	52420/MARJAN00001 A	(Contributions) Marshall, Janelle Elizabeth - Accumulation Accumulation Preserved 1,222.76 Taxable 1,222.76			1,222.76
	52850	Transfers In			
	52850/MARJAN00001 A	(Transfers In) Marshall, Janelle Elizabeth - Accumulation Accumulation Preserved 283,106.78 Taxable 246,662.35 Tax Free 36,444.43			283,106.78
	53100	Share of Profit/(Loss)			
	53100/MARJAN00001 A	(Share of Profit/ Loss) Marshall, Janelle Elizabeth - Accumulation Accumulation Preserved (837.57) Taxable (837.57)		837.57	
	53330	Income Tax			
	53330/MARJAN00001 A	(Income Tax) Marshall, Janelle Elizabeth - Accumulation Accumulation Preserved 50.81 Taxable 50.81			50.81

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				\$	\$
	53800	Contributions Tax			
	53800/MARJAN00001 A	(Contributions Tax) Marshall, Janelle Elizabeth - Accumulation Accumulation Preserved (183.41) Taxable (183.41)		183.41	
	60400	Bank Accounts			
	60400/MBL970365672	Macquarie ***5672		261,041.97	5-1
	64000	Formation Expenses		2,000.00	3-1
	77200	Real Estate Properties (Australian - Residential)			
	77200/60aMentone	60A Mentone Road, Hayborough SA, Australia	1.0000	20,450.00	6-1
	85000	Income Tax Payable/Refundable			A 132.60
				<u>568,867.48</u>	<u>568,867.48</u>

Current Year Profit/(Loss): 283,491.97

JEM Super Fund
Statement of Taxable Income

For the year ended 30 June 2022



	2022
	\$
Benefits accrued as a result of operations	283,491.97
Less	
Non Taxable Transfer In	283,106.78
	<u>283,106.78</u>
Add	
SMSF non deductible expenses	500.00
	<u>500.00</u>
SMSF Annual Return Rounding	(1.19)
	<u>(1.19)</u>
Taxable Income or Loss	<u>884.00</u>
Income Tax on Taxable Income or Loss	<u>132.60</u>
CURRENT TAX OR REFUND	<u>132.60</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for New Funds	259.00
	<u>259.00</u>
AMOUNT DUE OR REFUNDABLE	<u>650.60</u>