

DA & J Baird Superannuation Fund  
**Detailed Trial Balance**



As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>23900</b>	<b>Dividends Received</b>			
(2,578.70)	23900/ANZ.AX	Australia And New Zealand Banking Group Limited			2,158.84
(152.40)	23900/NAB.AX	National Australia Bank Limited		1-7	181.20
(61.00)	23900/WBC.AX	Westpac Banking Corporation			335.00
	<b>24200</b>	<b>Contributions</b>			
	<b>24200/EMP</b>	<b>Employer Contributions - Concessional</b>			
(28,468.28)	24200/EMP/BAIDAV0000 1A	(Contributions) Baird, David - Accumulation		2-3	41,918.70
	<b>24700</b>	<b>Changes in market value</b>			
(0.00)	24700/Other	Other Investment Gains/Losses			0.00
	<b>24700/Realised</b>	<b>Changes in market value(Realised)</b>			
(1,820.10)	24700/Realised/AGY.AX	AGY.AX			
3,216.78	24700/Realised/ANZ.AX	ANZ.AX			
	24700/Realised/BAIRDS1 _AIRCONDITION	BAIRDS1_AIRCONDITION		2,795.72	
	24700/Realised/BAIRDS1 _ELECTRICALFI	BAIRDS1_ELECTRICALFI		161.68	
	24700/Realised/BAIRDS1 _FRONTDOOR&DE	BAIRDS1_FRONTDOOR&DE		180.54	
	24700/Realised/BAIRDS1 _PERGOLA/FENC	BAIRDS1_PERGOLA/FENC		876.12	
	<b>24700/Unrealised</b>	<b>Changes in market value(Unrealised)</b>			
(95,317.00)	24700/Unrealised/12MEN ZIES	12MENZIES			154,262.62
(9,168.51)	24700/Unrealised/AGY.AX	AGY.AX			19.98
22.64	24700/Unrealised/AGYO. AX	AGYO.AX			
5,445.27	24700/Unrealised/ANZ.AX	ANZ.AX			2,864.16
	24700/Unrealised/BAIRDS 1_AIRCONDITION	BAIRDS1_AIRCONDITION			2,795.72
(72.88)	24700/Unrealised/BAIRDS 1_CARPET	BAIRDS1_CARPET		72.88	
24.36	24700/Unrealised/BAIRDS 1_ELECTRICALFI	BAIRDS1_ELECTRICALFI			161.68
27.20	24700/Unrealised/BAIRDS 1_FRONTDOOR&DE	BAIRDS1_FRONTDOOR&DE			180.54
132.00	24700/Unrealised/BAIRDS 1_PERGOLA/FENC	BAIRDS1_PERGOLA/FENC			876.12
650.00	24700/Unrealised/IBX.AX	IBX.AX		110.00	
612.45	24700/Unrealised/LIT.AX	LIT.AX		224.98	
(3,998.40)	24700/Unrealised/MAY.A X	MAY.AX			571.20
(140.40)	24700/Unrealised/NAB.AX	NAB.AX		122.40	
449.95	24700/Unrealised/WBC.A X	WBC.AX			155.05
	<b>25000</b>	<b>Interest Received</b>			

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				\$	\$
	25000/CBA10470938	CBA ***0938			179.47
	25000/CBA15684665	CBA ***4665		3-1	0.03
	<b>26000</b>	<b>Insurance proceeds</b>			
	26000/12Menzies	12 Menzies Close		4-1	7,901.66
	<b>28000</b>	<b>Property Income</b>			
(42,016.12)	28000/12MENZIES	12 Menzies Close, Arundel QLD 4214		5-1	44,694.98
2,662.00	30100	Accountancy Fees		3,146.00	6-1
259.00	30400	ATO Supervisory Levy		259.00	
330.00	30700	Auditor's Remuneration		330.00	7-1
332.00	30800	ASIC Fees		349.00	8-1
116.00	31500	Bank Charges		72.00	
	<b>33400</b>	<b>Depreciation</b>			
	33400/BAIRDJS1Secscre en23	Security Screen Garage Door		17.97	9-3 A
	33400/BAIRDS1Aircon202 3	Daikin Air conditioner		152.66	9-3 E
327.02	33400/BAIRDS1_AIRCON DITION	Air conditioner		545.03	9-2 A
1,151.46	33400/BAIRDS1_CARPE T	Carpet		1,042.14	9-3 D
20.49	33400/BAIRDS1_CEILIN GFANSA	Ceiling fans and labour		12.81	9-2 B
9.12	33400/BAIRDS1_CHLORI NATOR	Chlorinator		5.70	9-2 C
10.98	33400/BAIRDS1_DISHW ASHER	Dishwasher		6.87	9-2 D
203.39	33400/BAIRDS1_GARAG EDOORS	Garage Doors		210.12	9-2 G
14.49	33400/BAIRDS1_POOLF ILTER	Pool filter		9.05	9-2 E
355.13	33400/BAIRDS1_POOLP UMP2022	Pool Pump - Astral CTX280		221.95	9-3 F
58.68	33400/BAIRDS1_POOLP UMPS	Pool pumps		36.68	9-2 F
137.57	33400/BAIRDS1_ROOFR ECOATIN	Roof recoating		119.24	9-2 H
305.06	33400/BAIRDS1_SOLAH ARTHOTW	Solahart Hot Water System		244.05	9-3 C
85.06	33400/BAIRDS1_Smokeal arms	Smoke Alarms		104.78	9-3 B
1,546.84	33400/Lowcostwoff1	Low cost write off			
	<b>39000</b>	<b>Life Insurance Premiums</b>			
8,997.92	39000/BAIDAV00001A	(Life Insurance Premiums) Baird, David - Accumulation		10,647.26	] 10-1
421.71	39000/BAIJUL00001A	(Life Insurance Premiums) Baird, Julie - Accumulation		441.51	
	<b>41920</b>	<b>Property Expenses - Advertising</b>			
	41920/12MENZIES	12 Menzies Close, Arundel QLD 4214		110.00	5-1

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As at 30 June 2023

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				\$	\$
	<b>41930</b>	<b>Property Expenses - Agents Management Fees</b>			
4,060.46	41930/12MENZIES	12 Menzies Close, Arundel QLD 4214		4,988.93	
	<b>41950</b>	<b>Property Expenses - Cleaning</b>			
2,695.00	41950/12MENZIES	12 Menzies Close, Arundel QLD 4214		125.68	
	<b>41960</b>	<b>Property Expenses - Council Rates</b>			
2,260.32	41960/12MENZIES	12 Menzies Close, Arundel QLD 4214		2,493.14	
	<b>41970</b>	<b>Property Expenses - Garden and Lawn</b>			
	41970/12MENZIES	12 Menzies Close, Arundel QLD 4214		132.00	
	<b>41980</b>	<b>Property Expenses - Insurance Premium</b>			
3,065.44	41980/12MENZIES	12 Menzies Close, Arundel QLD 4214		2,856.69	
	<b>42010</b>	<b>Property Expenses - Interest on Loans</b>			
7,728.40	42010/12MENZIES	12 Menzies Close, Arundel QLD 4214		8,674.31	
	<b>42020</b>	<b>Property Expenses - Land Tax</b>			
1,705.00	42020/12MENZIES	12 Menzies Close, Arundel QLD 4214		2,526.65	
	<b>42060</b>	<b>Property Expenses - Repairs Maintenance</b>			
7,469.53	42060/12MENZIES	12 Menzies Close, Arundel QLD 4214		15,211.41	
	<b>42090</b>	<b>Property Expenses - Stationery, Phone and Postage</b>			
138.60	42090/12MENZIES	12 Menzies Close, Arundel QLD 4214		151.80	
	<b>42150</b>	<b>Property Expenses - Water Rates</b>			
1,935.31	42150/12MENZIES	12 Menzies Close, Arundel QLD 4214		1,987.82	
	<b>42200</b>	<b>Property Expenses - Borrowing costs</b>			
	42200/12MENZIES	12 Menzies Close, Arundel QLD 4214		431.87	
	<b>46600</b>	<b>Refund Excess Contributions</b>			
	46600/BAIDAV00001A	(Refund Excess Contributions) Baird, David - Accumulation		823.03	
	<b>48100</b>	<b>Division 293 Tax</b>			
	48100/BAIDAV00001A	(Division 293 Tax) Baird, David - Accumulation		4,125.00	
2,652.08	48500	Income Tax Expense		4,897.81	
122,159.08	49000	Profit/Loss Allocation Account		187,202.67	
	<b>50010</b>	<b>Opening Balance</b>			
(631,799.54)	50010/BAIDAV00001A	(Opening Balance) Baird, David - Accumulation Accumulation Preserved 753,352.74 Taxable 750,970.47 Tax Free 2,382.27			753,352.74
(6,023.68)	50010/BAIJUL00001A	(Opening Balance) Baird, Julie - Accumulation Accumulation Preserved 6,629.56			6,629.56

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				\$	\$
		Taxable 6,629.56			
	<b>51900</b>	<b>Division 293 Tax</b>			
	0.00 51900/BAIDAV00001A	(Division 293 Tax) Baird, David - Accumulation Accumulation Preserved (4,125.00) Taxable (4,125.00)		4,125.00	
	<b>52420</b>	<b>Contributions</b>			
	(28,468.28) 52420/BAIDAV00001A	(Contributions) Baird, David - Accumulation Accumulation Preserved 41,918.70 Taxable 41,918.70			41,918.70
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
	(105,985.80) 53100/BAIDAV00001A	(Share of Profit/ Loss) Baird, David - Accumulation Accumulation Preserved 165,959.15 Taxable 165,959.15			165,959.15
	(973.33) 53100/BAIJUL00001A	(Share of Profit/ Loss) Baird, Julie - Accumulation Accumulation Preserved 1,405.87 Taxable 1,405.87			1,405.87
	<b>53330</b>	<b>Income Tax</b>			
	(367.29) 53330/BAIDAV00001A	(Income Tax) Baird, David - Accumulation Accumulation Preserved 189.25 Taxable 189.25			189.25
	(54.26) 53330/BAIJUL00001A	(Income Tax) Baird, Julie - Accumulation Accumulation Preserved 54.30 Taxable 54.30			54.30
	<b>53800</b>	<b>Contributions Tax</b>			
	4,270.25 53800/BAIDAV00001A	(Contributions Tax) Baird, David - Accumulation Accumulation Preserved (6,287.80) Taxable (6,287.80)		6,287.80	
	<b>53920</b>	<b>Life Insurance Premiums</b>			
	8,997.92 53920/BAIDAV00001A	(Life Insurance Premiums) Baird, David - Accumulation Accumulation Preserved (10,647.26) Taxable (10,647.26)		10,647.26	
	421.71 53920/BAIJUL00001A	(Life Insurance Premiums) Baird, Julie - Accumulation Accumulation Preserved (441.51) Taxable (441.51)		441.51	
	<b>58000</b>	<b>Refund Excess Contributions</b>			
	0.00 58000/BAIDAV00001A	(Refund Excess Contributions) Baird, David - Accumulation Accumulation Preserved (823.03) Taxable (823.03)		823.03	
	<b>60400</b>	<b>Bank Accounts</b>			
	9,938.65 60400/CBA10470938	CBA ***0938		31,428.79	
	120.38 60400/CBA15684665	CBA ***4665		195.50	
	0.00 64500	Borrowing costs		1,146.17	
	5,970.59 68000	Sundry Debtors			0.00

23-7  
24-5  
20.1

**DA & J Baird Superannuation Fund**  
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As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>72650</b>	<b>Fixtures and Fittings (at written down value) - Unitised</b>			
	72650/BAIRDJS1Secscreen23	Security Screen Garage Door	1.0000	310.03	9-3A
545.03	72650/BAIRDS1_AIRCONDITION	Air conditioner	0.0000		0.00
34.15	72650/BAIRDS1_CEILINGGFANSA	Ceiling fans and labour	1.0000	21.34	9-2B
15.20	72650/BAIRDS1_CHLORINATOR	Chlorinator	1.0000	9.50	9-2C
18.31	72650/BAIRDS1_DISHWASHER	Dishwasher	1.0000	11.44	9-2D
812.76	72650/BAIRDS1_ELECTRICALFI	Electrical fitting replacements	0.0000		0.00
907.46	72650/BAIRDS1_FRONTDOOR&DE	Front door & design	0.0000		0.00
1,050.61	72650/BAIRDS1_GARAGEDOORS	Garage Doors	1.0000	840.49	9-2G
4,403.88	72650/BAIRDS1_PERGOLA/FENC	Pergola/fencing/retaining wall	0.0000		0.00
24.14	72650/BAIRDS1_POOLFILTER	Pool filter	1.0000	15.09	9-2E
97.80	72650/BAIRDS1_POOLPUMPS	Pool pumps	1.0000	61.12	9-2F
894.50	72650/BAIRDS1_ROOFRECOATIN	Roof recoating	1.0000	775.26	9-2H
1,220.24	72650/BAIRDS1_SOLAHARTHOTW	Solahart Hot Water System	1.0000	976.19	9-3C
628.94	72650/BAIRDS1_Smokealarms	Smoke Alarms	1.0000	524.16	9-3D
	<b>76550</b>	<b>Plant and Equipment (at written down value) - Unitised</b>			
	76550/BAIRDS1Aircon2023	Daikin Air conditioner	1.0000	1,837.34	9-3E
4,241.42	76550/BAIRDS1_CARPET	Carpet	1.0000	3,126.40	9-3D
591.87	76550/BAIRDS1_POOLPUMP2022	Pool Pump - Astral CTX280	1.0000	369.92	9-3F
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
800,000.00	77200/12MENZIES	12 Menzies Close, Arundel QLD 4214	1.0000	961,121.72	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
239.76	77600/AGY.AX	Argosy Minerals Limited - Ordinary Fully Paid	666.0000	259.74	1-3
31,502.90	77600/ANZ.AX	Australia And New Zealand Banking Group Limited	1,526.0000	36,181.46	
270.00	77600/IBX.AX	Imagion Biosystems Limited	10,000.0000	160.00	
637.45	77600/LIT.AX	Lithium Australia NI - Ordinary Fully Paid	12,499.0000	412.47	
1,840.00	77600/LKO.AX	Lakes Oil NI - Ordinary Fully Paid	1,840,000.0000	1,840.00	
5,569.20	77600/MAY.AX	Melbana Energy Limited (ex Meo Australia Limited)	71,400.0000	6,140.40	
3,286.80	77600/NAB.AX	National Australia Bank Limited	120.0000	3,164.40	
1,950.00	77600/WBC.AX	Westpac Banking Corporation	250.0000	5,335.00	
(2,652.08)	85000	Income Tax Payable/Refundable Franking Credits 1,146.44 - 1-1 2022 Installments 2,652.08 2023 Installments 2,704.00 - 25-1			A 2,193.81

#26-1

\$970,000

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Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>85500</b>	<b>Limited Recourse Borrowing Arrangements</b>			
(114,177.66)	85500/12MENZIES	LRBA St George ***4500 - 12 Menzies Close		28.11	0.00
	85500/Loans.com7023	LRBA Loans.com ***7023 - 12 Menzies Close		27.2	106,885.15
				<b>1,337,845.48</b>	<b>1,337,845.48</b>

**Current Year Profit/(Loss): 192,100.48**

**DA & J Baird Superannuation Fund**  
**Statement of Taxable Income**

For the year ended 30 June 2023



	2023
	\$
Benefits accrued as a result of operations	192,100.48
<b>Less</b>	
Increase in MV of investments	161,356.81
Realised Accounting Capital Gains	(4,014.06)
Tax Adjustment - Capital Works Expenditure (D1)	556.00
	157,898.75
<b>Add</b>	
Other Non Deductible Expenses	4,948.03
Franking Credits	1,146.44
	6,094.47
SMSF Annual Return Rounding	(1.20)
<b>Taxable Income or Loss</b>	40,295.00
Income Tax on Taxable Income or Loss	6,044.25
<b>Less</b>	
Franking Credits	1,146.44
 <b>CURRENT TAX OR REFUND</b>	 4,897.81
Supervisory Levy	259.00
Income Tax Instalments Paid	(2,704.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	2,452.81

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