

Callander SMSF
Detailed Trial Balance



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	24200	Contributions			
	24200/EMP	Employer Contributions - Concessional			
(9,163.95)	24200/EMP/CALPET0001A	(Contributions) Callander, Peter Andrew - Accumulation		1-1	17,471.64
(3,509.46)	24200/EMP/CALTIF0001A	(Contributions) Callander, Tiffany Elizabeth - Accumulation			3,918.48
	24200/PERN	Personal Contributions - Non Concessional		1-2	
(1,376.24)	24200/PERN/CALTIF0001A	(Contributions) Callander, Tiffany Elizabeth - Accumulation			1,484.42
	24700	Changes in market value			
	24700/Unrealised	Changes in market value(Unrealised)			
	24700/Unrealised/29MCCONN	29MCCONN			121,928.47
	25000	Interest Received			
(454.62)	25000/Macq9292	Macquarie ***9292		10.7	6.23
	28000	Property Income			
(4,500.00)	28000/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		2-1	26,837.57
	28500	Transfers In			
(233,433.25)	28500/CALPET00001A	(Transfers In) Callander, Peter Andrew - Accumulation Accumulation Preserved 1,050.75 Taxable 907.40 Tax Free 143.35		3-1	1,050.75
(34,365.89)	28500/CALTIF00001A	(Transfers In) Callander, Tiffany Elizabeth - Accumulation Accumulation			
440.00	30100	Accountancy Fees		2,860.00	4-1
2,000.00	30200	Administration Costs			
	30400	ATO Supervisory Levy		518.00	
500.00	30600	Amortisation of formation costs		500.00	5.2
	30700	Auditor's Remuneration		330.00	5-1
	30800	ASIC Fees		328.00	6.1
	30900	Advisor Fees		583.31	7-1
60.00	31500	Bank Charges		505.00	
	37500	Investment Expenses			
5,666.64	37500/CALLPS1_INFOCUSPORTF	Infocus Portfolio			

Callander SMSF
Detailed Trial Balance



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	39000	Life Insurance Premiums			
1,542.86	39000/CALPET00001A	(Life Insurance Premiums) Callander, Peter Andrew - Accumulation		1,786.29	8-1
1,409.32	39000/CALTIF00001A	(Life Insurance Premiums) Callander, Tiffany Elizabeth - Accumulation		1,585.76	8-6
	41930	Property Expenses - Agents Management Fees			
346.50	41930/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		1,925.55	2-1
	41940	Property Expenses - Agents Commissions			
	41940/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		495.00	
	41950	Property Expenses - Cleaning			
170.00	41950/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		675.00	
	41960	Property Expenses - Council Rates			
641.69	41960/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		1,814.71	9-1
	41970	Property Expenses - Garden and Lawn			
	41970/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		461.80	2-1
	41980	Property Expenses - Insurance Premium			
881.79	41980/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		1,014.06	9-1
	42010	Property Expenses - Interest on Loans			
6,318.35	42010/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		16,201.43	
	42060	Property Expenses - Repairs Maintenance			
	42060/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		709.50	9-2
	42090	Property Expenses - Stationery, Phone and Postage			
22.00	42090/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		66.00	
	42150	Property Expenses - Water Rates			
	42150/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		1,826.80	
	42200	Property Expenses - Borrowing costs			
83.00	42200/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		249.00	5-3
756.90	48500	Income Tax Expense		2,144.85	

Callander SMSF
Detailed Trial Balance



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
265,964.36	49000	Profit/Loss Allocation Account		136,117.50	
	50010	Opening Balance			
	50010/CALPET00001A	(Opening Balance) Callander, Peter Andrew - Accumulation Accumulation Preserved 229,803.70 Taxable 187,018.93 Tax Free 42,784.77			229,803.70
	50010/CALTIF00001A	(Opening Balance) Callander, Tiffany Elizabeth - Accumulation Accumulation Preserved 36,160.66 Taxable 30,769.22 Tax Free 5,391.44			36,160.66
	52420	Contributions			
(9,163.95)	52420/CALPET00001A	(Contributions) Callander, Peter Andrew - Accumulation Accumulation Preserved 17,471.64 Taxable 17,471.64			17,471.64
(4,885.70)	52420/CALTIF00001A	(Contributions) Callander, Tiffany Elizabeth - Accumulation Accumulation Preserved 5,402.90 Taxable 3,918.48 Tax Free 1,484.42			5,402.90
	52850	Transfers In			
(233,433.25)	52850/CALPET00001A	(Transfers In) Callander, Peter Andrew - Accumulation Accumulation Preserved 1,050.75 Taxable 907.40 Tax Free 143.35			1,050.75
(34,365.89)	52850/CALTIF00001A	(Transfers In) Callander, Tiffany Elizabeth - Accumulation Accumulation			0.00
	53100	Share of Profit/(Loss)			
10,725.27	53100/CALPET00001A	(Share of Profit/ Loss) Callander, Peter Andrew - Accumulation Accumulation Preserved 101,665.36 Taxable 101,665.36			101,665.36
1,450.08	53100/CALTIF00001A	(Share of Profit/ Loss) Callander, Tiffany Elizabeth - Accumulation Accumulation Preserved 16,043.75 Taxable 16,043.75			16,043.75
	53330	Income Tax			
(849.24)	53330/CALPET00001A	(Income Tax) Callander, Peter Andrew - Accumulation Accumulation Preserved 749.85 Taxable 749.85			749.85

Callander SMSF
Detailed Trial Balance



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(294.93)	53330/CALTIF00001A	(Income Tax) Callander, Tiffany Elizabeth - Accumulation Accumulation Preserved 313.91 Taxable 313.91			313.91
	53800	Contributions Tax			
1,374.61	53800/CALPET00001A	(Contributions Tax) Callander, Peter Andrew - Accumulation Accumulation Preserved (2,620.83) Taxable (2,620.83)		2,620.83	
526.46	53800/CALTIF00001A	(Contributions Tax) Callander, Tiffany Elizabeth - Accumulation Accumulation Preserved (587.78) Taxable (587.78)		587.78	
	53920	Life Insurance Premiums			
1,542.86	53920/CALPET00001A	(Life Insurance Premiums) Callander, Peter Andrew - Accumulation Accumulation Preserved (1,786.29) Taxable (1,786.29)		1,786.29	
1,409.32	53920/CALTIF00001A	(Life Insurance Premiums) Callander, Tiffany Elizabeth - Accumulation Accumulation Preserved (1,585.76) Taxable (1,585.76)		1,585.76	
	60400	Bank Accounts			
49,420.71	60400/Macq9292	Macquarie ***9292		35,276.77	10-7
2,000.00	64000	Formation Expenses		1,500.00	5-2
1,162.00	64500	Borrowing costs		913.00	5-3
	77200	Real Estate Properties (Australian - Residential)			
532,820.18	77200/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500	1.0000	655,000.00	12-1
(756.90)	85000	Income Tax Payable/Refundable 2020 Installments 756.90 2021 Installments 378.00			1,766.85 A
	85500	Limited Recourse Borrowing Arrangements			
(318,681.63)	85500/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500			288,652.06 11-11
	86000	PAYG Payable			189.00 13-1
				<u>871,967.99</u>	<u>871,967.99</u>

Current Year Profit/(Loss): 138,262.35

Callander SMSF
Statement of Taxable Income

For the year ended 30 June 2021



	2021
	\$
Benefits accrued as a result of operations	138,262.35
Less	
Non Taxable Transfer In	1,050.75
Increase in MV of investments	121,928.47
Non Taxable Contributions	1,484.42
	<u>124,463.64</u>
Add	
SMSF non deductible expenses	500.00
	<u>500.00</u>
SMSF Annual Return Rounding	0.29
	<u>0.29</u>
Taxable Income or Loss	<u>14,299.00</u>
Income Tax on Taxable Income or Loss	2,144.85
	<u>2,144.85</u>
CURRENT TAX OR REFUND	<u>2,144.85</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(378.00)
AMOUNT DUE OR REFUNDABLE	<u>2,025.85</u>