

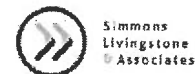
Harper Swarz SMSF Detailed Trial Balance



As at 30 June 2023

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	24200	Contributions			
	24200/AO	Other Contributions			
(266.85)	24200/AO/HARRAC00001A	(Contributions) Harper, Rachel - Accumulation			
	24200/EMP	Employer Contributions - Concessional			
(22,539.06)	24200/EMP/SWADAR00001A	(Contributions) Swarz, Daryle Shane - Accumulation			
	24700	Changes in market value			
	24700/Unrealised	Changes in market value(Unrealised)			
(126,623.00)	24700/Unrealised/24CHAMBERS	24CHAMBERS			39,309.34
	25000	Interest Received			
(4.71)	25000/Macq5209	Macquarie ***5209			675.98
	28000	Property Income			
(21,877.07)	28000/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125			23,404.68
2,640.00	30100	Accountancy Fees		2,706.00	
259.00	30400	ATO Supervisory Levy		259.00	
500.00	30600	Amortisation of formation costs		500.00	
330.00	30700	Auditor's Remuneration		330.00	
332.00	30800	ASIC Fees		349.00	
330.00	30900	Advisor Fees			
300.00	31500	Bank Charges			
	33400	Depreciation			
2,419.46	33400/SWARDS1_PLANT & EQUIPM	Plant & Equipment - 24 Chambers Ridge (as per QSR)		1,735.54	
19.00	33400/SWARDS1doors	Doors		18.52	
	38000	Insurance		390.00	
	39000	Life Insurance Premiums			
2,431.26	39000/HARRAC00001A	(Life Insurance Premiums) Harper, Rachel - Accumulation		2,708.70	
1,825.89	39000/SWADAR00001A	(Life Insurance Premiums) Swarz, Daryle Shane - Accumulation		2,050.65	
	41930	Property Expenses - Agents Management Fees			
2,097.98	41930/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125		2,245.10	
	41960	Property Expenses - Council Rates			
3,565.51	41960/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125		3,704.01	
	41980	Property Expenses - Insurance Premium			
947.29	41980/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125		1,184.15	

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				\$	\$
	42010	Property Expenses - Interest on Loans			
10,629.73	42010/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125		12,138.51	12-1
	42040	Property Expenses - Pest Control			
410.00	42040/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125		410.00	15-1
	42060	Property Expenses - Repairs Maintenance			
129.00	42060/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125		349.00	12-2
	42090	Property Expenses - Stationery, Phone and Postage			
92.40	42090/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125		92.40	3-1
	42200	Property Expenses - Borrowing costs			
1,046.00	42200/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125		352.00	18-1
1,357.05	48500	Income Tax Expense		1,923.30	
139,649.12	49000	Profit/Loss Allocation Account		55,278.15	
	50010	Opening Balance			
(55,490.37)	50010/HARRAC00001A	(Opening Balance) Harper, Rachel - Accumulation Accumulation Preserved 75,425.03 Taxable 43,651.13 Tax Free 31,773.90			75,425.03
(251,845.95)	50010/SWADAR00001A	(Opening Balance) Swarz, Daryle Shane - Accumulation Accumulation Preserved 371,560.41 Taxable 368,982.62 Tax Free 2,577.79			371,560.41
	52420	Contributions			
(266.85)	52420/HARRAC00001A	(Contributions) Harper, Rachel - Accumulation Accumulation			0.00
(22,539.06)	52420/SWADAR00001A	(Contributions) Swarz, Daryle Shane - Accumulation Accumulation Preserved 25,334.03 Taxable 25,334.03			25,334.03
	53100	Share of Profit/(Loss)			
(21,491.28)	53100/HARRAC00001A	(Share of Profit/ Loss) Harper, Rachel - Accumulation Accumulation Preserved 6,006.79 Taxable 6,006.79			6,006.79
(100,966.13)	53100/SWADAR00001A	(Share of Profit/ Loss) Swarz, Daryle Shane - Accumulation Accumulation Preserved 30,619.98 Taxable 30,619.98			30,619.98
	53330	Income Tax			
(607.79)	53330/HARRAC00001A	(Income Tax) Harper, Rachel - Accumulation Accumulation Preserved 597.03 Taxable 597.03			597.03
(1,415.98)	53330/SWADAR00001A	(Income Tax) Swarz, Daryle Shane - Accumulation Accumulation Preserved 1,279.79 Taxable 1,279.79			1,279.79
	53800	Contributions Tax			

Harper Swarz SMSF
Detailed Trial Balance



As at 30 June 2023

Last Year	Code	Account Name	Units	Debits \$	Credits \$
3,380.82	53800/SWADAR00001A	(Contributions Tax) Swarz, Daryle Shane - Accumulation Accumulation Preserved (3,800.12) Taxable (3,800.12)		3,800.12	
	53920	Life Insurance Premiums			
2,431.26	53920/HARRAC00001A	(Life Insurance Premiums) Harper, Rachel - Accumulation Accumulation Preserved (2,708.70) Taxable (2,708.70)		2,708.70	
1,825.89	53920/SWADAR00001A	(Life Insurance Premiums) Swarz, Daryle Shane - Accumulation Accumulation Preserved (2,050.65) Taxable (2,050.65)		2,050.65	
	60400	Bank Accounts			
50,537.63	60400/Macq5209	Macquarie ***5209		36,316.04	19-10
500.00	64000	Formation Expenses			0.00
	65550	Property Borrowing Cost			
1,698.56	65550/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125		1,346.56	18-1
165.00	68000	Sundry Debtors			0.00
	76550	Plant and Equipment (at written down value) - Unitted			
8,703.77	76550/SWARDS1_PLANT &EQUIPM	Plant & Equipment - 24 Chambers Ridge (as per QSR)	1.0000	6,968.23	8-1
740.95	76550/SWARDS1doors	Doors	1.0000	722.43	8-20
	77200	Real Estate Properties (Australian - Residential)			
585,000.00	77200/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125	1.0000	624,309.34	20-11
(1,093.05)	85000	Income Tax Payable/Refundable 2022 Installments 1,093.05 2023 Installments 1,383.00			A 540.30
	85500	Limited Recourse Borrowing Arrangements			22-1
(199,135.42)	85500/FM0111	LRBA - Firstmac ***0111 - 24 Chambers Ridge Blvd, Park Ridge Q 4125			21-1 166,858.71
(132.00)	86000	PAYG Payable			0.00
				<u>766,946.10</u>	<u>766,946.10</u>

Current Year Profit/(Loss): 57,201.45

Harper Swarz SMSF
Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	57,201.45
Less	
Increase in MV of investments	39,309.34
Tax Adjustment - Capital Works Expenditure (D1)	5,570.00
	44,879.34
Add	
SMSF non deductible expenses	500.00
	500.00
SMSF Annual Return Rounding	(0.11)
Taxable Income or Loss	12,822.00
Income Tax on Taxable Income or Loss	1,923.30
 CURRENT TAX OR REFUND	 1,923.30
Supervisory Levy	259.00
Income Tax Instalments Raised	(1,383.00)
AMOUNT DUE OR REFUNDABLE	799.30

- 259

 \$ 850 \$ 540.30
