

Hupfeld Super Fund Detailed Trial Balance



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits	
				\$	\$	
	23800	Distributions Received				
(1,109.70)	23800/HUPFBT	Bt Panorama Portfolio 120487640		1-2	0.31	
	24200	Contributions				
	24200/EMP	Employer Contributions - Concessional				
(2,375.01)	24200/EMP/HUPCAR00001A	(Contributions) Hupfeld, Carla Louise - Accumulation		}	27,500.00	
(2,375.01)	24200/EMP/HUPJOS00001A	(Contributions) Hupfeld, Joshua John - Accumulation			27,500.00	
	24200/PERN	Personal Contributions - Non Concessional	2-2			
0.00	24200/PERN/HUPCAR000001A	(Contributions) Hupfeld, Carla Louise - Accumulation	+ 2-3			167,720.00
0.00	24200/PERN/HUPJOS000001A	(Contributions) Hupfeld, Joshua John - Accumulation			167,720.00	
	24700	Changes in market value				
2,199.97	24700/Other	Other Investment Gains/Losses			0.00	
	24700/Realised	Changes in market value(Realised)				
(4,373.44)	24700/Realised/HUPFBT	HUPFBT				
	24700/Unrealised	Changes in market value(Unrealised)				
	24700/Unrealised/4ANSTEY	4ANSTEY			354,676.00	
(191,678.50)	24700/Unrealised/HUPF237	HUPF237			137,306.40	
(108,051.00)	24700/Unrealised/HUPF238	HUPF238			143,527.70	
(133,190.00)	24700/Unrealised/HUPF239	HUPF239			170,805.90	
(2,199.97)	24700/Unrealised/HUPFBT	HUPFBT				
	25000	Interest Received				
(1.17)	25000/BTPano7640	BT Panorama ***7640				
(16.96)	25000/MBL4945	Macquarie ***4945			1.82	
	28000	Property Income				
	28000/4ANSTEY	4 Anstey Street, Albion QLD, Australia		3-1	6,048.00	
(78,000.00)	28000/HUPF237	237/34 Glenferrie Drive, Robina QLD 4226		}	78,000.00	
(76,200.00)	28000/HUPF238	238/34 Glenferrie Drive, Robina QLD 4226			76,200.00	
(83,850.00)	28000/HUPF239	239/34 Glenferrie Drive, Robina QLD 4226			83,850.00	
				3-2		

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				\$	\$
9,075.00	30100	Accountancy Fees		7,700.00	8-1
	30200	Administration Costs		1,430.00	9-1
518.00	30400	ATO Supervisory Levy		259.00	
400.00	30600	Amortisation of formation costs		400.00	10-1
385.00	30700	Auditor's Remuneration		440.00	11-1
328.00	30800	ASIC Fees		332.00	12-1
	33400	Depreciation			
4,154.00	33400/HUPF237	237/34 Glenferrie Drive, Robina QLD 4226		3,213.00	13-1
7,936.00	33400/HUPF238	238/34 Glenferrie Drive, Robina QLD 4226		6,013.00	14-1
8,691.00	33400/HUPF239	239/34 Glenferrie Drive, Robina QLD 4226		6,414.00	15-1
	37500	Investment Expenses			
576.09	37500/BTPano7640	BT Panorama ***7640		537.36	1-3
	37900	Interest Paid		2.95	
164.00	38200	Fines		166.00	12-8
	41960	Property Expenses - Council Rates			
	41960/4ANSTEY	4 Anstey Street, Albion QLD, Australia		914.10	
3,125.26	41960/HUPF237	237/34 Glenferrie Drive, Robina QLD 4226		4,473.48	16-1
3,131.12	41960/HUPF238	238/34 Glenferrie Drive, Robina QLD 4226		2,946.76	
3,131.12	41960/HUPF239	239/34 Glenferrie Drive, Robina QLD 4226		3,267.80	
	41980	Property Expenses - Insurance Premium			
	41980/4ANSTEY	4 Anstey Street, Albion QLD, Australia		1,849.95	20-1
	42010	Property Expenses - Interest on Loans			
	42010/4ANSTEY	4 Anstey Street, Albion QLD, Australia		15,117.44	21-1
19,194.56	42010/HUPF237	237/34 Glenferrie Drive, Robina QLD 4226		17,480.53	22-1
5,899.82	42010/HUPF238	238/34 Glenferrie Drive, Robina QLD 4226			
22,850.66	42010/HUPF239	239/34 Glenferrie Drive, Robina QLD 4226		19,502.93	23-1
	42100	Property Expenses - Strata Levy Fees			
8,070.79	42100/HUPF237	237/34 Glenferrie Drive, Robina QLD 4226		8,032.98	24-1

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				\$	\$
8,250.09	42100/HUPF238	238/34 Glenferrie Drive, Robina QLD 4226		8,018.08	
8,886.64	42100/HUPF239	239/34 Glenferrie Drive, Robina QLD 4226		8,642.93	
	42150	Property Expenses - Water Rates			
	42150/4ANSTEY	4 Anstey Street, Albion QLD, Australia		1,245.69	
	42200	Property Expenses - Borrowing costs			
	42200/4ANSTEY	4 Anstey Street, Albion QLD, Australia		60.62	
18,633.15	48500	Income Tax Expense		25,947.30	
547,820.49	49000	Profit/Loss Allocation Account		1,296,448.23	
	50010	Opening Balance			
(328,044.39)	50010/HUPCAR00001 A	(Opening Balance) Hupfeld, Carla Louise - Accumulation Accumulation Preserved 611,653.55 Taxable 468,872.60 Tax Free 142,780.95			611,653.55
(305,381.73)	50010/HUPJOS00001 A	(Opening Balance) Hupfeld, Joshua John - Accumulation Accumulation Preserved 569,585.41 Unrestricted Non Preserved 7.65 Taxable 417,282.87 Tax Free 152,310.19			569,593.06
	52420	Contributions			
(2,375.01)	52420/HUPCAR00001 A	(Contributions) Hupfeld, Carla Louise - Accumulation Accumulation Preserved 195,220.00 Taxable 27,500.00 Tax Free 167,720.00			195,220.00
(2,375.01)	52420/HUPJOS00001 A	(Contributions) Hupfeld, Joshua John - Accumulation Accumulation Preserved 195,220.00 Taxable 27,500.00 Tax Free 167,720.00			195,220.00
	53100	Share of Profit/(Loss)			
(290,870.36)	53100/HUPCAR00001 A	(Share of Profit/ Loss) Hupfeld, Carla Louise - Accumulation Accumulation Preserved 480,423.08 Taxable 480,423.08			480,423.08
(270,833.26)	53100/HUPJOS00001 A	(Share of Profit/ Loss) Hupfeld, Joshua John - Accumulation Accumulation Preserved 451,532.45 Taxable 451,532.45			451,532.45
	53330	Income Tax			

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				\$	\$
9,279.96	53330/HUPCAR00001 A	(Income Tax) Hupfeld, Carla Louise - Accumulation Accumulation Preserved (9,122.96) Taxable (9,122.96)		9,122.96	
8,640.69	53330/HUPJOS00001 A	(Income Tax) Hupfeld, Joshua John - Accumulation Accumulation Preserved (8,574.34) Taxable (8,574.34)		8,574.34	
	53800	Contributions Tax			
356.25	53800/HUPCAR00001 A	(Contributions Tax) Hupfeld, Carla Louise - Accumulation Accumulation Preserved (4,125.00) Taxable (4,125.00)		4,125.00	
356.25	53800/HUPJOS00001 A	(Contributions Tax) Hupfeld, Joshua John - Accumulation Accumulation Preserved (4,125.00) Taxable (4,125.00)		4,125.00	
	60400	Bank Accounts			
2,683.99	60400/BTPano7640	BT Panorama ***7640		2,146.94	1-14
21,405.73	60400/MBL4945	Macquarie ***4945		19,597.79	30-44
1,200.00	64000	Formation Expenses		800.00	10-1
	65550	Property Borrowing Cost			
	65550/4ANSTEY	4 Anstey Street, Albion QLD, Australia		848.69	29-1
	76550	Plant and Equipment (at written down value) - Unitted			
31,487.00	76550/HUPFJS1_PLA NT&EQUIP1	Plant & Equipment per QSR - 238/34 Glenferrie Drive, Robina QLD 4226	1.0000	25,474.00	14-2
31,656.00	76550/HUPFJS1_PLA NT&EQUIP2	Plant & Equipment per QSR - 239/34 Glenferrie Drive, Robina QLD 4226	1.0000	25,242.00	15-2
19,497.00	76550/HUPFJS1_PLA NT&EQUIPM	Plant & Equipment per QSR - 237/34 Glenferrie Drive, Robina QLD 4226	1.0000	16,284.00	13-2
	77250	Real Estate Properties (Australian - Non Residential)			
	77250/4ANSTEY	4 Anstey Street, Albion QLD, Australia	1.0000	1,425,000.00	32-9
606,327.00	77250/HUPF237	237/34 Glenferrie Drive, Robina QLD 4226	1.0000	743,633.40	} 31-1
564,817.00	77250/HUPF238	238/34 Glenferrie Drive, Robina QLD 4226	1.0000	708,344.70	
714,216.00	77250/HUPF239	239/34 Glenferrie Drive, Robina QLD 4226	1.0000	885,021.90	
(5,533.16)	84000	GST Payable/Refundable			34-2 5,270.94
(18,608.73)	85000	Income Tax Payable/Refundable 2021 Installments 18,608.73			A 7,339.30

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Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
		2022 Installments 18,608.00	34-1		
	85500	Limited Recourse Borrowing Arrangements			
	85500/4ANSTEY	LRBA - 4 Anstey Street, Albion QLD, Australia		21-1	696,768.30
(357,237.53)	85500/HUPF237	LRBA - 237/34 Glenferrie Drive, Robina QLD 4226		22-1	321,008.10
(424,401.45)	85500/HUPF239	LRBA - 239/34 Glenferrie Drive, Robina QLD 4226		23-1	325,963.94
	86000	PAYG Payable		34-2	13,126.00
(6,262.24)	88000	Sundry Creditors			0.00
	88800	Creditor - ATO		34-2	5,222.00
				<u>5,319,196.85</u>	<u>5,319,196.85</u>

Current Year Profit/(Loss): 1,322,395.53

Hupfeld Super Fund Statement of Taxable Income

For the year ended 30 June 2022



	2022
	\$
Benefits accrued as a result of operations	1,322,395.53
Less	
Increase in MV of investments	806,316.00
Accounting Trust Distributions	0.31
Non Taxable Contributions	335,440.00
Tax Adjustment - Management/Administration Expenses (J1)	(1,430.00)
Tax Adjustment - Capital Works Expenditure (D1)	9,654.00
	<u>1,149,980.31</u>
Add	
SMSF non deductible expenses	566.00
Taxable Trust Distributions	0.31
	<u>566.31</u>
SMSF Annual Return Rounding	0.47
	<u>172,982.00</u>
Taxable Income or Loss	<u>172,982.00</u>
Income Tax on Taxable Income or Loss	25,947.30
	<u>25,947.30</u>
CURRENT TAX OR REFUND	<u>25,947.30</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(18,608.00)
AMOUNT DUE OR REFUNDABLE	<u>7,598.30</u>