

**Callander SMSF**  
**Detailed Trial Balance**



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>24200</b>	<b>Contributions</b>			
	<b>24200/EMP</b>	<b>Employer Contributions - Concessional</b>			
(17,471.64)	24200/EMP/CALPET0001A	(Contributions) Callander, Peter Andrew - Accumulation		1-3	18,277.71
(3,918.48)	24200/EMP/CALTIF0001A	(Contributions) Callander, Tiffany Elizabeth - Accumulation		1-7	5,681.17
	<b>24200/PERN</b>	<b>Personal Contributions - Non Concessional</b>			
(1,484.42)	24200/PERN/CALTIF0001A	(Contributions) Callander, Tiffany Elizabeth - Accumulation		1-7	2,156.37
	<b>24700</b>	<b>Changes in market value</b>			
	<b>24700/Unrealised</b>	<b>Changes in market value(Unrealised)</b>			
(121,928.47)	24700/Unrealised/29MCCONN	29MCCONN			16,079.00
	<b>25000</b>	<b>Interest Received</b>			
(6.23)	25000/Macq9292	Macquarie ***9292		17-10	3.74
	<b>28000</b>	<b>Property Income</b>			
(26,837.57)	28000/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		2-1	24,882.81
	<b>28500</b>	<b>Transfers In</b>			
(1,050.75)	28500/CALPET00001A	(Transfers In) Callander, Peter Andrew - Accumulation Accumulation Preserved 1,280.85 Taxable 1,272.42 Tax Free 8.43		3-1	1,280.85
2,860.00	30100	Accountancy Fees		2,970.00	4-1
518.00	30400	ATO Supervisory Levy		259.00	
500.00	30600	Amortisation of formation costs		500.00	5-1
330.00	30700	Auditor's Remuneration		330.00	6-1
328.00	30800	ASIC Fees		332.00	7-1
583.31	30900	Advisor Fees			
505.00	31500	Bank Charges		365.00	
	<b>33400</b>	<b>Depreciation</b>			
	33400/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		16,079.00	8-1
	38200	Fines		166.00	9-1
	<b>39000</b>	<b>Life Insurance Premiums</b>			
1,786.29	39000/CALPET00001A	(Life Insurance Premiums) Callander, Peter Andrew -		2,318.80	10-2

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				\$	\$
		Accumulation			
1,585.76	39000/CALTIF00001A	(Life Insurance Premiums) Callander, Tiffany Elizabeth - Accumulation		2,087.03	11-1
	<b>41930</b>	<b>Property Expenses - Agents Management Fees</b>			
1,925.55	41930/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		1,859.30	2-1
	<b>41940</b>	<b>Property Expenses - Agents Commissions</b>			
495.00	41940/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500			
	<b>41950</b>	<b>Property Expenses - Cleaning</b>			
675.00	41950/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500			
	<b>41960</b>	<b>Property Expenses - Council Rates</b>			
1,814.71	41960/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		1,885.83	12-1
	<b>41970</b>	<b>Property Expenses - Garden and Lawn</b>			
461.80	41970/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500			
	<b>41980</b>	<b>Property Expenses - Insurance Premium</b>			
1,014.06	41980/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		1,209.10	13-1
	<b>42010</b>	<b>Property Expenses - Interest on Loans</b>			
16,201.43	42010/29MCCONN	La Trobe ***6633		2,276.46	14-1
	42010/Betterchoice7349	Better Choice ***7349		10,764.73	
	<b>42060</b>	<b>Property Expenses - Repairs Maintenance</b>			
709.50	42060/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		419.00	2-1
	<b>42090</b>	<b>Property Expenses - Stationery, Phone and Postage</b>			
66.00	42090/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		66.00	
	<b>42150</b>	<b>Property Expenses - Water Rates</b>			
1,826.80	42150/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		1,834.40	15-1
	<b>42200</b>	<b>Property Expenses - Borrowing costs</b>			
249.00	42200/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500		6,973.79	16-1
2,144.85	48500	Income Tax Expense			

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				\$	\$
136,117.50	49000	Profit/Loss Allocation Account		15,666.21	
	<b>50010</b>	<b>Opening Balance</b>			
(229,803.70)	50010/CALPET00001A	(Opening Balance) Callander, Peter Andrew - Accumulation Accumulation Preserved 346,334.18 Taxable 303,406.06 Tax Free 42,928.12			346,334.18
(36,160.66)	50010/CALTIF00001A	(Opening Balance) Callander, Tiffany Elizabeth - Accumulation Accumulation Preserved 55,747.68 Taxable 48,871.82 Tax Free 6,875.86			55,747.68
	<b>52420</b>	<b>Contributions</b>			
(17,471.64)	52420/CALPET00001A	(Contributions) Callander, Peter Andrew - Accumulation Accumulation Preserved 18,277.71 Taxable 18,277.71			18,277.71
(5,402.90)	52420/CALTIF00001A	(Contributions) Callander, Tiffany Elizabeth - Accumulation Accumulation Preserved 7,837.54 Taxable 5,681.17 Tax Free 2,156.37			7,837.54
	<b>52850</b>	<b>Transfers In</b>			
(1,050.75)	52850/CALPET00001A	(Transfers In) Callander, Peter Andrew - Accumulation Accumulation Preserved 1,280.85 Taxable 1,272.42 Tax Free 8.43			1,280.85
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(101,665.36)	53100/CALPET00001A	(Share of Profit/ Loss) Callander, Peter Andrew - Accumulation Accumulation Preserved (6,293.56) Taxable (6,293.56)		6,293.56	
(16,043.75)	53100/CALTIF00001A	(Share of Profit/ Loss) Callander, Tiffany Elizabeth - Accumulation Accumulation Preserved (1,030.50) Taxable (1,030.50)		1,030.50	
	<b>53330</b>	<b>Income Tax</b>			
(749.85)	53330/CALPET00001A	(Income Tax) Callander, Peter Andrew - Accumulation Accumulation Preserved 2,868.05 Taxable 2,868.05			2,868.05
(313.91)	53330/CALTIF00001A	(Income Tax) Callander, Tiffany Elizabeth - Accumulation Accumulation			725.71

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Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
		Preserved 725.71 Taxable 725.71			
	<b>53800</b>	<b>Contributions Tax</b>			
2,620.83	53800/CALPET00001A	(Contributions Tax) Callander, Peter Andrew - Accumulation Preserved (2,741.61) Taxable (2,741.61)		2,741.61	
587.78	53800/CALTIF00001A	(Contributions Tax) Callander, Tiffany Elizabeth - Accumulation Preserved (852.15) Taxable (852.15)		852.15	
	<b>53920</b>	<b>Life Insurance Premiums</b>			
1,786.29	53920/CALPET00001A	(Life Insurance Premiums) Callander, Peter Andrew - Accumulation Preserved (2,318.80) Taxable (2,318.80)		2,318.80	
1,585.76	53920/CALTIF00001A	(Life Insurance Premiums) Callander, Tiffany Elizabeth - Accumulation Preserved (2,087.03) Taxable (2,087.03)		2,087.03	
	<b>60400</b>	<b>Bank Accounts</b>			
35,276.77	60400/Macq9292	Macquarie ***9292		37,636.66	17-9
1,500.00	64000	Formation Expenses		1,000.00	5-1
913.00	64500	Borrowing costs		2,787.07	16-4
	68100	Debtor - rent		1,826.68	2-14
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
655,000.00	77200/29MCCONN	29 McConnell Esplanade, Strathpine Qld 4500	1.0000	655,000.00	18-1
(1,766.85)	85000	Income Tax Payable/Refundable 2021 Installments 1,766.85 2022 Installments 2,144.00		2,144.00	A
	<b>85500</b>	<b>Limited Recourse Borrowing Arrangements</b>			
(288,652.06)	85500/29MCCONN	LRBA - La Trobe 29 McConnell Esplanade, Strathpine Qld 4500			19-6 0.00
	85500/Betterchoice7349	LRBA - Better Choice 7349 - 29 McConnell Esplanade, Strathpine			20-5 281,069.34
(189.00)	86000	PAYG Payable			21-2 1,577.00
				<b>784,079.71</b>	<b>784,079.71</b>

**Current Year Profit/(Loss): 15,666.21**

Callander SMSF  
**Statement of Taxable Income**

For the year ended 30 June 2022



	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	15,666.21
<b>Less</b>	
Non Taxable Transfer In	1,280.85
Increase in MV of investments	16,079.00
Non Taxable Contributions	2,156.37
Tax Adjustment - Capital Works Expenditure (D1)	17,298.00
	<u>36,814.22</u>
<b>Add</b>	
SMSF non deductible expenses	666.00
	<u>666.00</u>
SMSF Annual Return Rounding	(0.99)
<b>Taxable Income or Loss</b>	<u>(20,483.00)</u>
Income Tax on Taxable Income or Loss	0.00
 <b>CURRENT TAX OR REFUND</b>	 <u>0.00</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(2,144.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(1,885.00)</u>