

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



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>23900</b>	<b>Dividends Received</b>			
(2,191.14)	23900/ANZ.AX	Australia And New Zealand Banking Group Limited			2,578.70
(102.86)	23900/NAB.AX	National Australia Bank Limited		1-1	152.40
	23900/WBC.AX	Westpac Banking Corporation			61.00
	<b>24200</b>	<b>Contributions</b>			
	<b>24200/EMP</b>	<b>Employer Contributions - Concessional</b>			
	24200/EMP/BAIDAV00001A	(Contributions) Baird, David - Accumulation			28,468.28
	<b>24700</b>	<b>Changes in market value</b>			
(1,105.44)	24700/Other	Other Investment Gains/Losses			0.00
	<b>24700/Realised</b>	<b>Changes in market value(Realised)</b>			
	24700/Realised/AGY.AX	AGY.AX			1,820.10
7,991.93	24700/Realised/ANZ.AX	ANZ.AX		3,216.78	
0.00	24700/Realised/LITO.AX	LITO.AX			
538.05	24700/Realised/SNDE	SNDE			
	<b>24700/Unrealised</b>	<b>Changes in market value(Unrealised)</b>			
(80,000.00)	24700/Unrealised/12MENZIES	12MENZIES			95,317.00
(1,536.00)	24700/Unrealised/AGY.AX	AGY.AX			9,168.51
(10.65)	24700/Unrealised/AGYO.AX	AGYO.AX		22.64	
(30,539.01)	24700/Unrealised/ANZ.AX	ANZ.AX		5,445.27	
218.01	24700/Unrealised/BAIRDS1_AIRCONDITION	BAIRDS1_AIRCONDITION			
	24700/Unrealised/BAIRDS1_CARPET	BAIRDS1_CARPET			72.88
36.43	24700/Unrealised/BAIRDS1_CEILINGFANSA	BAIRDS1_CEILINGFANSA			
14.59	24700/Unrealised/BAIRDS1_CHLORINATOR	BAIRDS1_CHLORINATOR			
17.58	24700/Unrealised/BAIRDS1_DISHWASHER	BAIRDS1_DISHWASHER			
21.46	24700/Unrealised/BAIRDS1_ELECTRICALFI	BAIRDS1_ELECTRICALFI		24.36	

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				\$	\$
23.97	24700/Unrealised/BAIR	BAIRDS1_FRONTDOOR&DE		27.20	
		DS1_FRONTDOOR&D			
		E			
116.30	24700/Unrealised/BAIR	BAIRDS1_PERGOLA/FENC		132.00	
		DS1_PERGOLA/FENC			
23.17	24700/Unrealised/BAIR	BAIRDS1_POOLFILTER			
		DS1_POOLFILTER			
93.88	24700/Unrealised/BAIR	BAIRDS1_POOLPUMPS			
		DS1_POOLPUMPS			
158.73	24700/Unrealised/BAIR	BAIRDS1_ROOFRECOATIN			
		DS1_ROOFRECOATI			
		N			
381.32	24700/Unrealised/BAIR	BAIRDS1_SOLAHARTHOTW			
		DS1_SOLAHARTHOT			
		W			
	24700/Unrealised/IBX.	IBX.AX		650.00	
	AX				
(613.29)	24700/Unrealised/LIT.A	LIT.AX		612.45	
	X				
2.49	24700/Unrealised/LITO	LITO.AX			
	.AX				
(1,142.40)	24700/Unrealised/MAY	MAY.AX			3,998.40
	.AX				
(960.00)	24700/Unrealised/NAB.	NAB.AX			140.40
	AX				
(536.50)	24700/Unrealised/SND	SNDE			
	E				
	24700/Unrealised/WBC	WBC.AX		449.95	
	.AX				
	<b>28000</b>	<b>Property Income</b>			
(32,148.65)	28000/12MENZIES	12 Menzies Close, Arundel QLD 4214			5-1 42,016.12
2,662.00	30100	Accountancy Fees		2,662.00	6-1
259.00	30400	ATO Supervisory Levy		259.00	
330.00	30700	Auditor's Remuneration		330.00	7-1
328.00	30800	ASIC Fees		332.00	8-1
144.00	31500	Bank Charges		116.00	
	<b>33400</b>	<b>Depreciation</b>			
218.01	33400/BAIRDS1_AIRC	Air conditioner	9-1	327.02	
	ONDITION				
	33400/BAIRDS1_CAR	Carpet	9-3	1,151.46	
	PET				
36.43	33400/BAIRDS1_CEILI	Ceiling fans and labour	9-1	20.49	
	NGFANSA				
14.59	33400/BAIRDS1_CHL	Chlorinator	9-2	9.12	
	ORINATOR				

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Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
17.58	33400/BAIRDS1_DISH WASHER	Dishwasher		10.98	
21.46	33400/BAIRDS1_ELEC TRICALFI	Electrical fitting replacements			
23.97	33400/BAIRDS1_FRO NTDOOR&DE	Front door & design			
	33400/BAIRDS1_GAR AGEDOORS	Garage Doors		203.39	
116.30	33400/BAIRDS1_PER GOLA/FENC	Pergola/fencing/retaining wall			
23.17	33400/BAIRDS1_POO LFILTER	Pool filter		14.49	
	33400/BAIRDS1_POO LPUMP2022	Pool Pump - Astral CTX280		355.13	
93.88	33400/BAIRDS1_POO LPUMPS	Pool pumps		58.88	
158.73	33400/BAIRDS1_ROO FRECOATIN	Roof recoating		137.57	
381.32	33400/BAIRDS1_SOL AHARTHOTW	Solahart Hot Water System		305.06	
	33400/BAIRDS1_Smok ealarms	Smoke Alarms	9-2	85.06	
	33400/Lowcostwoff1	Low cost write off	10-1	1,546.84	
	<b>39000</b>	<b>Life Insurance Premiums</b>			
8,616.28	39000/BAIDAV00001A	(Life Insurance Premiums) Baird, David - Accumulation		8,997.92	
343.99	39000/BAIJUL00001A	(Life Insurance Premiums) Baird, Julie - Accumulation		421.71	
	<b>41930</b>	<b>Property Expenses - Agents Management Fees</b>			
2,779.62	41930/12MENZIES	12 Menzies Close, Arundel QLD 4214		4,060.46	
	<b>41950</b>	<b>Property Expenses - Cleaning</b>			
	41950/12MENZIES	12 Menzies Close, Arundel QLD 4214		2,695.00	
	<b>41960</b>	<b>Property Expenses - Council Rates</b>			
2,074.64	41960/12MENZIES	12 Menzies Close, Arundel QLD 4214		2,260.32	
	<b>41980</b>	<b>Property Expenses - Insurance Premium</b>			
1,506.48	41980/12MENZIES	12 Menzies Close, Arundel QLD 4214		3,065.44	
	<b>42010</b>	<b>Property Expenses - Interest on Loans</b>			
8,496.06	42010/12MENZIES	12 Menzies Close, Arundel QLD 4214		7,728.40	
	<b>42020</b>	<b>Property Expenses - Land Tax</b>			
1,705.00	42020/12MENZIES	12 Menzies Close, Arundel QLD 4214		1,705.00	

Handwritten annotations in the right margin of the table:

- 9-2 (bracketed next to Dishwasher, Electrical fitting replacements, Front door & design, Garage Doors, Pergola/fencing/retaining wall, Pool filter)
- 9-3 (next to Pool Pump - Astral CTX280)
- 9-2 (bracketed next to Pool pumps, Roof recoating)
- 9-3 (next to Solahart Hot Water System)
- 11-1 (bracketed next to (Life Insurance Premiums) Baird, David - Accumulation, (Life Insurance Premiums) Baird, Julie - Accumulation)
- 14-1 (bracketed next to 12 Menzies Close, Arundel QLD 4214 for Property Expenses - Agents Management Fees, Cleaning, Council Rates, Insurance Premium)
- 14-2 (next to 12 Menzies Close, Arundel QLD 4214 for Property Expenses - Interest on Loans, Land Tax)

## Detailed Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>42040</b>	<b>Property Expenses - Pest Control</b>			
180.00	42040/12MENZIES	12 Menzies Close, Arundel QLD 4214			
	<b>42060</b>	<b>Property Expenses - Repairs Maintenance</b>			
1,169.05	42060/12MENZIES	12 Menzies Close, Arundel QLD 4214		7,469.53	
	<b>42090</b>	<b>Property Expenses - Stationery, Phone and Postage</b>			
92.40	42090/12MENZIES	12 Menzies Close, Arundel QLD 4214		138.60	
	<b>42150</b>	<b>Property Expenses - Water Rates</b>			
2,123.90	42150/12MENZIES	12 Menzies Close, Arundel QLD 4214		1,935.31	
	<b>46000</b>	<b>Benefits Paid/Transfers Out</b>			
10,000.00	46000/BAIDAV00001A	(Benefits Paid/Transfers Out) Baird, David - Accumulation Accumulation			
79.20	48500	Income Tax Expense		2,652.08	
97,252.97	49000	Profit/Loss Allocation Account		122,159.08	
	<b>50010</b>	<b>Opening Balance</b>			
(535,355.90)	50010/BAIDAV00001A	(Opening Balance) Baird, David - Accumulation Accumulation Preserved 631,799.54 Taxable 629,417.27 Tax Free 2,382.27			631,799.54
(5,214.35)	50010/BAIJUL00001A	(Opening Balance) Baird, Julie - Accumulation Accumulation Preserved 6,023.68 Taxable 6,023.68			6,023.68
	<b>52420</b>	<b>Contributions</b>			
0.00	52420/BAIDAV00001A	(Contributions) Baird, David - Accumulation Accumulation Preserved 28,468.28 Taxable 28,468.28			28,468.28
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(115,177.09)	53100/BAIDAV00001A	(Share of Profit/ Loss) Baird, David - Accumulation Accumulation Preserved 105,985.80 Taxable 105,985.80			105,985.80
(1,115.35)	53100/BAIJUL00001A	(Share of Profit/ Loss) Baird, Julie - Accumulation Accumulation Preserved 973.33 Taxable 973.33			973.33
	<b>53330</b>	<b>Income Tax</b>			
117.17	53330/BAIDAV00001A	(Income Tax) Baird, David - Accumulation Accumulation Preserved 367.29			367.29

14.2

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



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
		Taxable 367.29			
(37.97)	53330/BAIJUL00001A	(Income Tax) Baird, Julie - Accumulation Accumulation Preserved 54.26 Taxable 54.26			54.26
	<b>53800</b>	<b>Contributions Tax</b>			
0.00	53800/BAIDAV00001A	(Contributions Tax) Baird, David - Accumulation Accumulation Preserved (4,270.25) Taxable (4,270.25)		4,270.25	
	<b>53920</b>	<b>Life Insurance Premiums</b>			
8,616.28	53920/BAIDAV00001A	(Life Insurance Premiums) Baird, David - Accumulation Accumulation Preserved (8,997.92) Taxable (8,997.92)		8,997.92	
343.99	53920/BAIJUL00001A	(Life Insurance Premiums) Baird, Julie - Accumulation Accumulation Preserved (421.71) Taxable (421.71)		421.71	
	<b>54500</b>	<b>Benefits Paid/Transfers Out</b>			
10,000.00	54500/BAIDAV00001A	(Benefits Paid/Transfers Out) Baird, David - Accumulation Accumulation			0.00
	<b>60400</b>	<b>Bank Accounts</b>			
2,536.17	60400/CBA10470938	CBA ***0938		9,938.65	15-7
16.99	60400/CBA15684665	CBA ***4665		120.38	16-b
0.00	68000	Sundry Debtors		5,970.59	21-1
	<b>72650</b>	<b>Fixtures and Fittings (at written down value) - Unitted</b>			
872.05	72650/BAIRDS1_AIRC ONDITION	Air conditioner	1.0000	545.03	} 9-1
54.64	72650/BAIRDS1_CEILI NGFANSA	Ceiling fans and labour	1.0000	34.15	
24.32	72650/BAIRDS1_CHL ORINATOR	Chlorinator	1.0000	15.20	
29.29	72650/BAIRDS1_DISH WASHER	Dishwasher	1.0000	18.31	
837.12	72650/BAIRDS1_ELEC TRICALFI	Electrical fitting replacements	1.0000	812.76	
934.66	72650/BAIRDS1_FRO NTDOOR&DE	Front door & design	1.0000	907.46	} 9-2
	72650/BAIRDS1_GAR AGEDOORS	Garage Doors	1.0000	1,050.61	
4,535.88	72650/BAIRDS1_PER GOLA/FENC	Pergola/fencing/retaining wall	1.0000	4,403.88	
38.63	72650/BAIRDS1_POO LFILTER	Pool filter	1.0000	24.14	9-1

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Last Year	Code	Account Name	Units	Debits \$	Credits \$
156.48	72650/BAIRDS1_POO LPUMPS	Pool pumps	1.0000	97.80	9-1
1,032.07	72650/BAIRDS1_ROO FRECOATIN	Roof recoating	1.0000	894.50	9-2
1,525.30	72650/BAIRDS1_SOL AHARTHOTW	Solahart Hot Water System	1.0000	1,220.24	9-3
	72650/BAIRDS1_Smok ealarms	Smoke Alarms	1.0000	628.94	9-2
	<b>76550</b>	<b>Plant and Equipment (at written down value) - Unitted</b>			
	76550/BAIRDS1_CAR PET	Carpet	1.0000	4,241.42	] 9-3
	76550/BAIRDS1_POO LPUMP2022	Pool Pump - Astral CTX280	1.0000	591.87	
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
690,000.00	77200/12MENZIES	12 Menzies Close, Arundel QLD 4214	1.0000	800,000.00	17-1
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
3,168.00	77600/AGY.AX	Argosy Minerals Limited - Ordinary Fully Paid	666.0000	239.76	18-3 A
22.64	77600/AGYO.AX	Argosy Minerals Limited - Option Expiring 31-Mar-2022	0.0000		0.00
62,295.95	77600/ANZ.AX	Australia And New Zealand Banking Group Limited	1,430.0000	31,502.90	B
	77600/IBX.AX	Imagion Biosystems Limited	10,000.0000	270.00	C
1,249.90	77600/LIT.AX	Lithium Australia NI - Ordinary Fully Paid	12,499.0000	637.45	D
1,840.00	77600/LKO.AX	Lakes Oil NI - Ordinary Fully Paid	1,840,000.0000	1,840.00	E
1,570.80	77600/MAY.AX	Melbana Energy Limited (ex Meo Australia Limited)	71,400.0000	5,569.20	F
3,146.40	77600/NAB.AX	National Australia Bank Limited	120.0000	3,286.80	G
	77600/WBC.AX	Westpac Banking Corporation	100.0000	1,950.00	H
1,294.00	85000	Income Tax Payable/Refundable Franking Credits 1,196.62 > 1-2 2021 Installments (1,294.00)			2,652.08
	<b>85500</b>	<b>Limited Recourse Borrowing Arrangements</b>			
(139,358.07)	85500/12MENZIES	12 Menzies Close, Arundel QLD 4214			114,177.66 19-5
				<u>1,074,295.71</u>	<u>1,074,295.71</u>

**Current Year Profit/(Loss): 124,811.16**

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

For the year ended 30 June 2022



	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	124,811.16
<b>Less</b>	
Increase in MV of investments	101,333.32
Realised Accounting Capital Gains	(1,396.68)
Tax Adjustment - Capital Works Expenditure (D1)	414.00
	<u>100,350.64</u>
<b>Add</b>	
Franking Credits	1,196.62
	<u>1,196.62</u>
SMSF Annual Return Rounding	0.86
	<u>25,658.00</u>
<b>Taxable Income or Loss</b>	<u>25,658.00</u>
Income Tax on Taxable Income or Loss	3,848.70
<b>Less</b>	
Franking Credits	1,196.62
	<u>2,652.08</u>
<b>CURRENT TAX OR REFUND</b>	<u>2,652.08</u>
Supervisory Levy	259.00
	<u>2,911.08</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>2,911.08</u>