

Harper Swarz SMSF
Detailed Trial Balance



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	24200	Contributions			
	24200/AO	Other Contributions			
(325.60)	24200/AO/HARRAC0001A	(Contributions) Harper, Rachel - Accumulation		1-1	266.85
	24200/EMP	Employer Contributions - Concessional			
(1,778.89)	24200/EMP/HARRAC0001A	(Contributions) Harper, Rachel - Accumulation		0.00	
(17,411.62)	24200/EMP/SWADAR0001A	(Contributions) Swarz, Daryle Shane - Accumulation		2-1	22,539.06
	24700	Changes in market value			
	24700/Unrealised	Changes in market value(Unrealised)			
(10,027.00)	24700/Unrealised/24CHAMBERS	24CHAMBERS			126,623.00
	25000	Interest Received			
(5.50)	25000/Macq5209	Macquarie ***5209		18-10	4.71
	28000	Property Income			
(20,664.01)	28000/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125		3-1 ^A	21,877.07
2,640.00	30100	Accountancy Fees		2,640.00 4-1	
259.00	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 8-1	
328.00	30800	ASIC Fees		332.00 6-1	
731.97	30900	Advisor Fees		330.00 7-1	
172.50	31500	Bank Charges		300.00	
	33400	Depreciation			
3,207.73	33400/SWARDS1_PLANT&EQUIPM	Plant & Equipment - 24 Chambers Ridge (as per QSR)		2,419.46 9-1	
0.05	33400/SWARDS1doors	Doors		19.00 9-3	
82.00	38200	Fines			
	39000	Life Insurance Premiums			
2,112.75	39000/HARRAC00001A	(Life Insurance Premiums) Harper, Rachel - Accumulation		2,431.26 10-1	
1,637.71	39000/SWADAR00001A	(Life Insurance Premiums) Swarz, Daryle Shane - Accumulation		1,825.89 11-1	
	41930	Property Expenses - Agents Management Fees			

Harper Swarz SMSF
Detailed Trial Balance



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
1,981.36	41930/24CHAMBERS 41960	24 Chambers Ridge Boulevard, Park Ridge Q 4125 Property Expenses - Council Rates		2,097.98	12-1
3,521.47	41960/24CHAMBERS 41980	24 Chambers Ridge Boulevard, Park Ridge Q 4125 Property Expenses - Insurance Premium		3,565.51	3-10
758.53	41980/24CHAMBERS 42010	24 Chambers Ridge Boulevard, Park Ridge Q 4125 Property Expenses - Interest on Loans		947.29	12-1
12,154.21	42010/24CHAMBERS 42040	24 Chambers Ridge Boulevard, Park Ridge Q 4125 Property Expenses - Pest Control		10,629.73	12-1
400.00	42040/24CHAMBERS 42060	24 Chambers Ridge Boulevard, Park Ridge Q 4125 Property Expenses - Repairs Maintenance		410.00	15-1
222.50	42060/24CHAMBERS 42090	24 Chambers Ridge Boulevard, Park Ridge Q 4125 Property Expenses - Stationery, Phone and Postage		129.00	3-16
92.40	42090/24CHAMBERS 42200	24 Chambers Ridge Boulevard, Park Ridge Q 4125 Property Expenses - Borrowing costs		92.40	3-2
203.00	42200/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125		1,046.00	17-1
294.45	48500	Income Tax Expense		1,357.05	
18,582.99	49000 50010	Profit/Loss Allocation Account Opening Balance		139,649.12	
(54,491.69)	50010/HARRAC00001 A	(Opening Balance) Harper, Rachel - Accumulation Accumulation Preserved 55,490.37 Taxable 23,983.32 Tax Free 31,507.05			55,490.37
(234,261.64)	50010/SWADAR00001 A	(Opening Balance) Swarz, Daryle Shane - Accumulation Accumulation Preserved 251,845.95 Taxable 249,268.16 Tax Free 2,577.79			251,845.95
	52420	Contributions			
(2,104.49)	52420/HARRAC00001 A	(Contributions) Harper, Rachel - Accumulation Accumulation Preserved 266.85 Tax Free 266.85			266.85
(17,411.62)	52420/SWADAR00001 A	(Contributions) Swarz, Daryle Shane - Accumulation Accumulation			22,539.06

Harper Swarz SMSF
Detailed Trial Balance



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
		Preserved 22,539.06 Taxable 22,539.06			
	53100	Share of Profit/(Loss)			
(580.04)	53100/HARRAC00001 A	(Share of Profit/ Loss) Harper, Rachel - Accumulation Accumulation Preserved 21,491.28 Taxable 21,491.28			21,491.28
(2,531.75)	53100/SWADAR00001 A	(Share of Profit/ Loss) Swarz, Daryle Shane - Accumulation Accumulation Preserved 100,966.13 Taxable 100,966.13			100,966.13
	53330	Income Tax			
(693.73)	53330/HARRAC00001 A	(Income Tax) Harper, Rachel - Accumulation Accumulation Preserved 607.79 Taxable 607.79			607.79
(1,890.43)	53330/SWADAR00001 A	(Income Tax) Swarz, Daryle Shane - Accumulation Accumulation Preserved 1,415.98 Taxable 1,415.98			1,415.98
	53800	Contributions Tax			
266.83	53800/HARRAC00001 A	(Contributions Tax) Harper, Rachel - Accumulation Accumulation		0.00	
2,611.78	53800/SWADAR00001 A	(Contributions Tax) Swarz, Daryle Shane - Accumulation Accumulation Preserved (3,380.82) Taxable (3,380.82)		3,380.82	
	53920	Life Insurance Premiums			
2,112.75	53920/HARRAC00001 A	(Life Insurance Premiums) Harper, Rachel - Accumulation Accumulation Preserved (2,431.26) Taxable (2,431.26)		2,431.26	
1,637.71	53920/SWADAR00001 A	(Life Insurance Premiums) Swarz, Daryle Shane - Accumulation Accumulation Preserved (1,825.89) Taxable (1,825.89)		1,825.89	
	60400	Bank Accounts			
42,859.34	60400/Macq5209	Macquarie ***5209		50,537.63	18-9
1,000.00	64000	Formation Expenses		500.00	5-1
592.00	64500	Borrowing costs		1,698.56	17-1
165.00	68000	Sundry Debtors		165.00	19-1
	76550	Plant and Equipment (at written down value) - Unitted			

Harper Swarz SMSF
Detailed Trial Balance



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
11,123.23	76550/SWARDS1_PLA NT&EQUIPM	Plant & Equipment - 24 Chambers Ridge (as per QSR)	1.0000	8,703.77	9-1
759.95	76550/SWARDS1doors	Doors	1.0000	740.95	9-3
	77200	Real Estate Properties (Australian - Residential)			
458,377.00	77200/24CHAMBERS	24 Chambers Ridge Boulevard, Park Ridge Q 4125	1.0000	585,000.00	20-1
(294.45)	85000	Income Tax Payable/Refundable 2021 Installments 294.45 2022 Installments 264.00			A. 1,093.05
	85500	Limited Recourse Borrowing Arrangements			
(207,245.75)	85500/24CHAMBERS	LRBA - Liberty ***3351 - 24 Chambers Ridge Blvd, Park Ridge Q 4125			21-5 0.00
	85500/FM0111	LRBA - Firstmac ***0111 - 24 Chambers Ridge Blvd, Park Ridge Q 4125			22-2 199,135.42
	86000	PAYG Payable			23-2 132.00
				<u>826,294.57</u>	<u>826,294.57</u>

Current Year Profit/(Loss): 141,006.17

Harper Swarz SMSF
Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	141,006.17
Less	
Increase in MV of investments	126,623.00
Non Taxable Contributions	266.85
Tax Adjustment - Capital Works Expenditure (D1)	5,570.00
	132,459.85
Add	
SMSF non deductible expenses	500.00
	500.00
SMSF Annual Return Rounding	0.68
	0.68
Taxable Income or Loss	9,047.00
Income Tax on Taxable Income or Loss	1,357.05
 CURRENT TAX OR REFUND	 1,357.05
Supervisory Levy	259.00
Income Tax Instalments Paid	(264.00)
AMOUNT DUE OR REFUNDABLE	1,352.05

ADD
levy
 - 259

 \$1093.05
