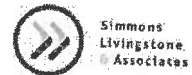


DJ AJ Freeman SMSF
Detailed Trial Balance



As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	24200	Contributions			
	24200/EMP	Employer Contributions - Concessional			
(13,129.07)	24200/EMP/FREEMA0001A	(Contributions) Freeman, Amanda Joy - Accumulation			14,649.47
	24200/PERC	Personal Contributions - Concessional			
(5,148.64)	24200/PERC/FREEMA0001A	(Contributions) Freeman, Amanda Joy - Accumulation			5,720.71
	24700	Changes in market value			
	24700/Unrealised	Changes in market value(Unrealised)			
(200,000.00)	24700/Unrealised/27SEAMIST	27SEAMIST		73,334.57	
0.00	24700/Unrealised/FREEDS1_LETTERBOXES	FREEDS1_LETTERBOXES		11.50	
	25000	Interest Received			
	25000/ATO24	ATO			45.07
(6.08)	25000/Macquarie2156	Macquarie 182512 966672156			1,067.48
	28000	Property Income			
(54,157.32)	28000/27SEAMIST	27 Seamist Circuit, Coolum Beach			60,795.49
	28500	Transfers In			
	28500/FREDAV00001A	(Transfers In) Freeman, David James - Accumulation Accumulation Preserved 23,500.00 Taxable 23,490.03 Tax Free 9.97			23,500.00
2,860.00	30100	Accountancy Fees		2,981.00	
259.00	30400	ATO Supervisory Levy		259.00	
500.00	30600	Amortisation of formation costs		500.00	
330.00	30700	Auditor's Remuneration		385.00	
332.00	30800	ASIC Fees		73.00	
705.00	31500	Bank Charges		730.00	
	33400	Depreciation			
140.55	33400/FREEDS1Toshibaaircon	Air conditioners x2 Bedroom 1 & 2		364.10	
103.97	33400/FREEDS1_AIRCON	Air Conditioner		253.50	
90.16	33400/FREEDS1_Blinds	Blinds		135.24	
	33400/FREEDS1_Blinds23	Blinds		715.40	
113.18	33400/FREEDS1_CEILINGFANS	Ceiling fans		63.66	
	33400/FREEDS1_Carpet23	Carpet		701.94	
365.96	33400/FREEDS1_HWS	Hot Water Service		317.17	
11.20	33400/FREEDS1_LETTERBOXES	Letter boxes			

\$20370.18 [2-1

3-1 45.07
 4-1 1,067.48

5-1 60,795.49

7-1 23,500.00

8-1

9-1

10-1

11-1

12-1 E

A

B

F

C

G

H

DJ AJ Freeman SMSF
Detailed Trial Balance



As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	73.03 33400/FREEDS1_SMK ALARMS	Smoke Alarms		136.89	
	39000	Life Insurance Premiums			12-10
	3,495.14 39000/FREAMA00001A	(Life Insurance Premiums) Freeman, Amanda Joy - Accumulation		672.77	16-2
	478.85 39000/FREDAV00001A	(Life Insurance Premiums) Freeman, David James - Accumulation		541.40	17-4
	39400	Income Protection Premiums			
	39400/FREAMA00001A	(Income Protection Premiums) Freeman, Amanda Joy - Accumulation		3,596.75	16-2
	41930	Property Expenses - Agents Management Fees			
	3,289.51 41930/27SEAMIST	27 Seamist Circuit, Coolum Beach		5,175.18	5-1
	41960	Property Expenses - Council Rates			
	2,388.30 41960/27SEAMIST	27 Seamist Circuit, Coolum Beach		2,549.20	18-1
	41965	Property Expenses - Electricity and Gas			
	2,225.49 41965/27SEAMIST	27 Seamist Circuit, Coolum Beach		811.60	
	41970	Property Expenses - Garden and Lawn			
	1,265.00 41970/27SEAMIST	27 Seamist Circuit, Coolum Beach		545.00	
	41980	Property Expenses - Insurance Premium			
	2,899.00 41980/27SEAMIST	27 Seamist Circuit, Coolum Beach		3,127.40	18-2
	42010	Property Expenses - Interest on Loans			
	26,284.49 42010/27SEAMIST	27 Seamist Circuit, Coolum Beach		36,293.69	
	42040	Property Expenses - Pest Control			
	350.00 42040/27SEAMIST	27 Seamist Circuit, Coolum Beach		375.00	24-1
	42060	Property Expenses - Repairs Maintenance			
	348.00 42060/27SEAMIST	27 Seamist Circuit, Coolum Beach		6,232.64	18-2
	42150	Property Expenses - Water Rates			
	1,951.31 42150/27SEAMIST	27 Seamist Circuit, Coolum Beach		1,994.20	18-3
	42200	Property Expenses - Borrowing costs			
	306.80 42200/27SEAMIST	27 Seamist Circuit, Coolum Beach		306.80	27-1
	2,129.70 48500	Income Tax Expense		802.50	
	219,145.47 49000	Profit/Loss Allocation Account			
	50010	Opening Balance			38,207.88
	(344,613.45) 50010/FREAMA00001A	(Opening Balance) Freeman, Amanda Joy - Accumulation Accumulation Preserved 472,532.63 Taxable 436,153.19 Tax Free 36,379.44			472,532.63
	(278,681.97) 50010/FREDAV00001A	(Opening Balance) Freeman, David James - Accumulation Accumulation Preserved 369,908.26			369,908.26

DJ AJ Freeman SMSF
Detailed Trial Balance

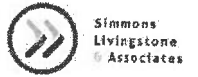


As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
		Taxable 363,970.75 Tax Free 5,937.51			
	52420	Contributions			
(18,277.71)	52420/FREAMA00001A	(Contributions) Freeman, Amanda Joy - Accumulation Accumulation Preserved 20,370.18 Taxable 20,370.18			20,370.18
	52850	Transfers In			
0.00	52850/FREDAV00001A	(Transfers In) Freeman, David James - Accumulation Accumulation Preserved 23,500.00 Taxable 23,490.03 Tax Free 9.97			23,500.00
	53100	Share of Profit/(Loss)			
(115,345.19)	53100/FREAMA00001A	(Share of Profit/ Loss) Freeman, Amanda Joy - Accumulation Accumulation Preserved (42,284.95) Taxable (42,284.95)		42,284.95	
(91,626.26)	53100/FREDAV00001A	(Share of Profit/ Loss) Freeman, David James - Accumulation Accumulation Preserved (34,179.69) Taxable (34,179.69)		34,179.69	
	53330	Income Tax			
(533.15)	53330/FREAMA00001A	(Income Tax) Freeman, Amanda Joy - Accumulation Accumulation Preserved 1,487.28 Taxable 1,487.28			1,487.28
(78.88)	53330/FREDAV00001A	(Income Tax) Freeman, David James - Accumulation Accumulation Preserved 765.73 Taxable 765.73			765.73
	53800	Contributions Tax			
2,741.73	53800/FREAMA00001A	(Contributions Tax) Freeman, Amanda Joy - Accumulation Accumulation Preserved (3,055.51) Taxable (3,055.51)		3,055.51	
	53920	Life Insurance Premiums			
3,495.14	53920/FREAMA00001A	(Life Insurance Premiums) Freeman, Amanda Joy - Accumulation Accumulation Preserved (672.77) Taxable (672.77)		672.77	
478.85	53920/FREDAV00001A	(Life Insurance Premiums) Freeman, David James - Accumulation Accumulation Preserved (541.40) Taxable (541.40)		541.40	
	53940	Income Protection Premiums			
	53940/FREAMA00001A	(Income Protection Premiums) Freeman, Amanda Joy - Accumulation Accumulation Preserved (3,596.75) Taxable (3,596.75)		3,596.75	
	60400	Bank Accounts			
63,495.31	60400/Macquarie2156	Macquarie 182512 966672156		67,547.41	
500.00	64000	Formation Expenses			0.00

28-11
9-1

DJ AJ Freeman SMSF
Detailed Trial Balance



As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	65550	Property Borrowing Cost			
	536.88 65550/27SEAMIST	27 Seamist Circuit, Coolum Beach		230.08	27-1
	76550	Plant and Equipment (at written down value) - Unutilised			
	2,731.45 76550/FREEDS1Toshibaaircon	Air conditioners x2 Bedroom 1 & 2	1.0000	2,367.35	12-1 E
	675.99 76550/FREEDS1_AIRCON	Air Conditioner	1.0000	422.49	12-1 A
	360.65 76550/FREEDS1_Blinds	Blinds	1.0000	225.41	B
	76550/FREEDS1_Blinds23	Blinds	1.0000	4,384.60	F
	169.77 76550/FREEDS1_CEILINGFANS	Ceiling fans	1.0000	106.11	C
	76550/FREEDS1_Carpet23	Carpet	1.0000	3,906.06	G
	2,379.40 76550/FREEDS1_HWS	Hot Water Service	1.0000	2,062.23	H
	436.66 76550/FREEDS1_LETTERBOXES	Letter boxes	1.0000	425.16	B
	365.05 76550/FREEDS1_SMOKEALARMS	Smoke Alarms	1.0000	228.16	D
	77200	Real Estate Properties (Australian - Residential)			
	1,300,000.00 77200/27SEAMIST	27 Seamist Circuit, Coolum Beach	1.0000	1,235,872.43	29-1
	(2,129.70) 85000	Income Tax Payable/Refundable 2022 Installments 2,129.70 2023 Installments 2,172.00		1,369.50	A
	85500	Limited Recourse Borrowing Arrangements			
	(527,080.57) 85500/27SEAMIST	27 Seamist Circuit, Coolum Beach			30-5 514,370.98
	86000	PAYG Payable			32-2 543.00
				<u>1,547,464.16</u>	<u>1,547,464.16</u>

Current Year Profit/(Loss): (37,405.38)

DJ AJ Freeman SMSF
Statement of Taxable Income

For the year ended 30 June 2023



	2023
Benefits accrued as a result of operations	\$
	(37,405.38)
Less	
Non Taxable Transfer In	23,500.00
Tax Adjustment - Capital Works Expenditure (D1)	7,591.00
	<u>31,091.00</u>
Add	
Decrease in MV of investments	73,346.07
SMSF non deductible expenses	500.00
	<u>73,846.07</u>
SMSF Annual Return Rounding	0.31
Taxable Income or Loss	<u>5,350.00</u>
Income Tax on Taxable Income or Loss	<u>802.50</u>
 CURRENT TAX OR REFUND	
Supervisory Levy	<u>802.50</u>
Income Tax Instalments Raised	259.00
	<u>(2,172.00)</u>
AMOUNT DUE OR REFUNDABLE	<u>(1,110.50)</u>

+ 259

(1369.50)