

JEM Super Fund Detailed Trial Balance



As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	24200	Contributions			
	24200/EMP	Employer Contributions - Concessional			
(1,222.76)	24200/EMP/MARJAN00001A	(Contributions) Marshall, Janelle Elizabeth - Accumulation	1-4		17,036.74
	24200/PERC	Personal Contributions - Concessional			
0.00	24200/PERC/MARJAN00001A	(Contributions) Marshall, Janelle Elizabeth - Accumulation		2-1	21,109.88
	24700	Changes In market value			
	24700/Realised	Changes in market value(Realised)			
	24700/Realised/RIO.AX	RIO.AX		73.18	
	24700/Unrealised	Changes in market value(Unrealised)			
	24700/Unrealised/60aMentone	60aMentone			12,628.56
	24700/Unrealised/DRX.AX	DRX.AX		4,410.18	
	25000	Interest Received			
	25000/ATO22	ATO			5.90
(24.99)	25000/MBL970365672	Macquarie ***5672		3-1	484.37
	28000	Property Income			
	28000/60aMentone	60A Mentone Road, Hayborough SA, Australia		4-2	19,382.99
	28500	Transfers In			
(283,106.78)	28500/MARJAN00001A	(Transfers In) Marshall, Janelle Elizabeth - Accumulation Accumulation			
	30100	Accountancy Fees		2,409.00	5-1
	30200	Administration Costs		3,301.90	6-1
	30400	ATO Supervisory Levy		518.00	
500.00	30600	Amortisation of formation costs		500.00	7-1
	30700	Auditor's Remuneration		330.00	8-1
	30800	ASIC Fees		349.00	9-1
	41930	Property Expenses - Agents Management Fees			
	41930/60aMentone	60A Mentone Road, Hayborough SA, Australia		2,129.60	
	41960	Property Expenses - Council Rates			
	41960/60aMentone	60A Mentone Road, Hayborough SA, Australia		1,606.94	
	41980	Property Expenses - Insurance Premium			
362.56	41980/60aMentone	60A Mentone Road, Hayborough SA, Australia		589.99	10-1
	42010	Property Expenses - Interest on Loans			
	42010/60aMentone	60A Mentone Road, Hayborough SA, Australia		14,274.80	

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				\$	\$
	42100	Property Expenses - Strata Levy Fees			
	42100/60aMentone	60A Mentone Road, Hayborough SA, Australia		123.12	10-1
	42150	Property Expenses - Water Rates			
	42150/60aMentone	60A Mentone Road, Hayborough SA, Australia		299.66	10-2
	42200	Property Expenses - Borrowing costs			
	42200/60aMentone	60A Mentone Road, Hayborough SA, Australia		288.53	
132.60	48500	Income Tax Expense		4,331.85	
283,359.37	49000	Profit/Loss Allocation Account		35,112.69	
	50010	Opening Balance			
	50010/MARJAN00001A	(Opening Balance) Marshall, Janelle Elizabeth - Accumulation Accumulation Preserved 283,359.37 Taxable 246,914.94 Tax Free 36,444.43			283,359.37
	52420	Contributions			
(1,222.76)	52420/MARJAN00001A	(Contributions) Marshall, Janelle Elizabeth - Accumulation Accumulation Preserved 38,146.62 Taxable 38,146.62			38,146.62
	52850	Transfers In			
(283,106.78)	52850/MARJAN00001A	(Transfers In) Marshall, Janelle Elizabeth - Accumulation Accumulation			0.00
	53100	Share of Profit/(Loss)			
837.57	53100/MARJAN00001A	(Share of Profit/ Loss) Marshall, Janelle Elizabeth - Accumulation Accumulation Preserved 1,297.92 Taxable 1,297.92			1,297.92
	53330	Income Tax			
(50.81)	53330/MARJAN00001A	(Income Tax) Marshall, Janelle Elizabeth - Accumulation Accumulation Preserved 1,390.19 Taxable 1,390.19			1,390.19
	53800	Contributions Tax			
183.41	53800/MARJAN00001A	(Contributions Tax) Marshall, Janelle Elizabeth - Accumulation Accumulation Preserved (5,722.04) Taxable (5,722.04)		5,722.04	
	60400	Bank Accounts			
261,041.97	60400/MBL970365672	Macquarie ***5672		23,700.72	16-9
2,000.00	64000	Formation Expenses		1,500.00	7-1
	65550	Property Borrowing Cost			
	65550/60aMentone	60A Mentone Road, Hayborough SA, Australia		1,285.25	14-1
	66000	Prepaid Expenses		182.99	13-2
	77200	Real Estate Properties (Australian - Residential)			

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20,450.00	77200/60aMentone	60A Mentone Road, Hayborough SA, Australia	1.0000	495,000.00	17-1
	77600	Shares in Listed Companies (Australian)			
	77600/DRX.AX	Diatreme Resources Limited	243,902.0000	5,609.75	18-2
(132.60)	85000	Income Tax Payable/Refundable 2022 Installments 132.60			A 4,331.85
	85500	Limited Recourse Borrowing Arrangements			
	85500/60aMentone	LRBA Firstmac ***2013 - 60A Mentone Road, Hayborough SA, Australia			19-4 204,474.80
				<u>603,649.19</u>	<u>603,649.19</u>

Current Year Profit/(Loss): 39,444.54

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JEM Super Fund

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	39,444.54
Less	
Increase in MV of investments	8,218.38
Realised Accounting Capital Gains	(73.18)
Tax Adjustment - Management/Administration Expenses (J1)	(3,302.00)
Tax Adjustment - Capital Works Expenditure (D1)	6,222.00
	<u>11,065.20</u>
Add	
SMSF non deductible expenses	500.00
	<u>500.00</u>
SMSF Annual Return Rounding	(0.34)
Taxable Income or Loss	<u>28,879.00</u>
Income Tax on Taxable Income or Loss	4,331.85
 CURRENT TAX OR REFUND	 <u>4,331.85</u> ✓
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>4,590.85</u>