

J & D Lazarou Superannuation Fund

Trial Balance as at 30 June 2022

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
INCOME				
		Contributions		
-	30,000.00	Employer	-	15,000.00
-	1,526.84	Dividends	-	2,425.15
-	479.03	Interest	-	210.93
-	41,838.90	Rent	-	42,002.40
-	-	Other Income	-	0.72
EXPENSE				
-	-	Pensions Paid	17,420.00	-
1,650.00	-	Accountancy Fee	2,200.00	-
330.00	-	Auditor Fee	-	-
16.50	-	Bank Fees	17.00	-
335.75	-	Depreciation	428.63	-
137.50	-	Legal Fee	137.50	-
17,134.95	-	Property Expenses	17,748.78	-
259.00	-	SMSF Supervisory Levy	259.00	-
-	-	Valuation Fees	1,320.00	-
-	-	Realised Capital Losses	544.00	-
-	111,256.40	Decrease in Market Value	2,573.42	-
INCOME TAX				
7,902.30	-	Income Tax Expense	5,317.35	-
PROFIT & LOSS CLEARING ACCOUNT				
157,335.17	-	Profit & Loss Clearing Account	11,673.52	-

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Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
ASSETS				
91,451.85	-	Cash and Cash Equivalents	141,659.41	-
705,995.19	-	Direct Property	705,566.56	-
51,629.38	-	Shares in Listed Companies	44,237.54	-
61,837.96	-	Cash At Bank	24,063.40	-
35.20	-	DRP Residual	68.83	-
-	-	Deferred Tax Assets	54.40	-
-	5,261.96	Current Tax Assets	844.55	-
LIABILITIES				
-	33,766.43	Deferred Tax Liability	-	33,508.98
-	609.00	Other Taxes Payable	-	-
MEMBER ENTITLEMENTS				
-	435,656.10	Mr Jim Lazarou	-	432,745.78
-	435,656.09	Mrs Deborah Lazarou	-	450,239.93
1,096,050.75	1,096,050.75		976,133.89	976,133.89