

JRR FAMILY SF

**Trial Balance****As At 30 Jun 2023**

| Income                                | Debit | As at 30 Jun 2023<br>Credit | Quantity |
|---------------------------------------|-------|-----------------------------|----------|
| <b>Member Receipts</b>                |       |                             |          |
| Contributions                         |       |                             |          |
| Employer                              |       |                             |          |
| Mr Alvin Rowland                      | ✓     | \$ 21,374.38                |          |
| Mr Joseph Rowland                     | ✓     | \$ 19,672.70                |          |
| <b>Total Employer</b>                 |       | <b>\$ 41,047.08</b>         |          |
| Member                                |       |                             |          |
| Personal Concessional                 |       |                             |          |
| Mr John Rowland                       | ✓     | \$ 27,500.00                | C1       |
| Mrs Hilary Rowland                    | ✓     | \$ 27,500.00                |          |
| <b>Total Personal Concessional</b>    |       | <b>\$ 55,000.00</b>         |          |
| <b>Total Member</b>                   |       | <b>\$ 55,000.00</b>         |          |
| <b>Total Contributions</b>            |       | <b>\$ 96,047.08</b>         |          |
| <b>Total Member Receipts</b>          |       | <b>\$ 96,047.08</b>         |          |
| <b>Investment Gains</b>               |       |                             |          |
| Increase in Market Value              |       |                             |          |
| Direct Property                       |       |                             |          |
| 533 Alice Street, Maryborough         |       | \$ 12,656.61                |          |
| <b>Total Direct Property</b>          |       | <b>\$ 12,656.61</b>         |          |
| <b>Total Increase in Market Value</b> |       | <b>\$ 12,656.61</b>         |          |
| <b>Total Investment Gains</b>         |       | <b>\$ 12,656.61</b>         |          |
| <b>Investment Income</b>              |       |                             |          |
| Interest                              |       |                             |          |
| Cash At Bank                          |       |                             |          |
| National Australia Bank 339           | ✓     | \$ 740.66                   | B3a      |
| <b>Total Cash At Bank</b>             |       | <b>\$ 740.66</b>            |          |
| <b>Total Interest</b>                 |       | <b>\$ 740.66</b>            |          |
| Rent                                  |       |                             |          |
| Direct Property                       |       |                             |          |
| 533 Alice Street, Maryborough         | ✓     | \$ 27,978.00                | E3a      |
| <b>Total Direct Property</b>          |       | <b>\$ 27,978.00</b>         |          |
| <b>Total Rent</b>                     |       | <b>\$ 27,978.00</b>         |          |
| <b>Total Investment Income</b>        |       | <b>\$ 28,718.66</b>         |          |
| <b>Total Income</b>                   |       | <b>\$ 137,422.35</b>        |          |

**Expenses****Member Payments**

## Lump Sums Paid

|                                 |   |                     |    |
|---------------------------------|---|---------------------|----|
| Mr John Rowland                 |   |                     |    |
| Accumulation                    | ✓ | \$ 12,500.00        |    |
| <b>Total Mr John Rowland</b>    |   | <b>\$ 12,500.00</b> |    |
| Mrs Hilary Rowland              |   |                     |    |
| Accumulation                    | ✓ | \$ 12,500.00        | F2 |
| <b>Total Mrs Hilary Rowland</b> |   | <b>\$ 12,500.00</b> |    |
| <b>Total Lump Sums Paid</b>     |   | <b>\$ 25,000.00</b> |    |

## Pensions Paid

|                              |   |                     |    |
|------------------------------|---|---------------------|----|
| Mr John Rowland              |   |                     |    |
| 2019 Pension Account         | ✓ | \$ 10,670.00        |    |
| 2021 Pension Account         | ✓ | \$ 14,912.50        |    |
| 2022 Pension Account         | ✓ | \$ 2,690.00         |    |
| Pension Account              | ✓ | \$ 870.00           | F1 |
| <b>Total Mr John Rowland</b> |   | <b>\$ 29,142.50</b> |    |
| Mrs Hilary Rowland           |   |                     |    |
| 2019 Pension Account         | ✓ | \$ 3,022.37         |    |
| 2021 Pension Account         | ✓ | \$ 21,764.75        |    |

|   |   |    |                   |           |
|---|---|----|-------------------|-----------|
| 2022 Pension Account                            | ✓ | \$ | 3,105.38          |           |
| Pension - Account Based                         | ✓ | \$ | 1,250.00          | F1        |
| <b>Total Mrs Hilary Rowland</b>                 |   | \$ | <b>29,142.50</b>  |           |
| <b>Total Pensions Paid</b>                      |   | \$ | <b>58,285.00</b>  |           |
| <b>Total Member Payments</b>                    |   | \$ | <b>83,285.00</b>  |           |
| <b>Other Expenses</b>                           |   |    |                   |           |
| Auditor Fee                                     | ✓ | \$ | 550.00            | G1        |
| Depreciation                                    |   |    |                   |           |
| Capital Allowances                              |   |    |                   |           |
| Direct Property                                 |   |    |                   |           |
| 533 Alice Street, Maryborough                   | ✓ | \$ | 2,656.61          | M1        |
| <b>Total Direct Property</b>                    |   | \$ | <b>2,656.61</b>   |           |
| <b>Total Capital Allowances</b>                 |   | \$ | <b>2,656.61</b>   |           |
| <b>Total Depreciation</b>                       |   | \$ | <b>2,656.61</b>   |           |
| Fund Administration Fee                         | ✓ | \$ | 2,700.00          | G1        |
| Property Expenses                               |   |    |                   |           |
| Garden and Lawn                                 |   |    |                   |           |
| Direct Property                                 |   |    |                   |           |
| 533 Alice Street, Maryborough                   | ✓ | \$ | 2,140.00          |           |
| <b>Total Direct Property</b>                    |   | \$ | <b>2,140.00</b>   |           |
| <b>Total Garden and Lawn</b>                    |   | \$ | <b>2,140.00</b>   |           |
| Repairs Maintenance                             |   |    |                   | E3b       |
| Direct Property                                 |   |    |                   |           |
| 533 Alice Street, Maryborough                   | ✓ | \$ | 898.15            |           |
| <b>Total Direct Property</b>                    |   | \$ | <b>898.15</b>     |           |
| <b>Total Repairs Maintenance</b>                |   | \$ | <b>898.15</b>     |           |
| <b>Total Property Expenses</b>                  |   | \$ | <b>3,038.15</b>   |           |
| SMSF Supervisory Levy                           | ✓ | \$ | 259.00            | B3a       |
| <b>Total Other Expenses</b>                     |   | \$ | <b>9,203.76</b>   |           |
| <b>Total Expenses</b>                           |   | \$ | <b>92,488.76</b>  |           |
| <b>Income Tax</b>                               |   |    |                   |           |
| <b>Income Tax Expense</b>                       |   |    |                   |           |
| Income Tax Expense                              |   | \$ | 16,229.40         |           |
| <b>Total Income Tax Expense</b>                 |   | \$ | <b>16,229.40</b>  |           |
| <b>Total Income Tax</b>                         |   | \$ | <b>16,229.40</b>  |           |
| <b>Profit &amp; Loss Clearing Account</b>       |   |    |                   |           |
| <b>Total Profit &amp; Loss Clearing Account</b> |   | \$ | <b>28,704.19</b>  |           |
| <b>Assets</b>                                   |   |    |                   |           |
| <b>Investments</b>                              |   |    |                   |           |
| Direct Property                                 |   |    |                   |           |
| 533 Alice Street, Maryborough                   | ✓ | \$ | 365,000.00        | ✓ 1L1a    |
| <b>Total Direct Property</b>                    |   | \$ | <b>365,000.00</b> |           |
| <b>Total Investments</b>                        |   | \$ | <b>365,000.00</b> |           |
| <b>Other Assets</b>                             |   |    |                   |           |
| Cash At Bank                                    |   |    |                   |           |
| National Australia Bank 339                     | ✓ | \$ | 165,404.11        | N1        |
| <b>Total Cash At Bank</b>                       |   | \$ | <b>165,404.11</b> |           |
| Sundry Assets                                   |   |    |                   |           |
| ATO ICA   | ✓ | \$ | 27.00             | Q2b       |
| <b>Total Sundry Assets</b>                      |   | \$ | <b>27.00</b>      |           |
| <b>Total Other Assets</b>                       |   | \$ | <b>165,431.11</b> |           |
| <b>Total Assets</b>                             |   | \$ | <b>530,431.11</b> |           |
| <b>Liabilities</b>                              |   |    |                   |           |
| <b>Income Tax Payable</b>                       |   |    |                   |           |
| Provision for Income Tax                        | ✓ |    | \$                | 16,229.40 |
| Income Tax Instalments Paid                     | ✓ | \$ | 15,900.00         | Q2        |

|                                       |   |    |                   |
|---------------------------------------|---|----|-------------------|
| Total Income Tax Payable              |   | \$ | 329.40            |
| <b>Other Taxes Payable</b>            |   |    |                   |
| Activity Statement Payable/Refundable | ✓ | \$ | 6,464.00 Q3 / Q3a |
| GST Payable/Refundable                |   | \$ | 0.56              |
| <b>Total Other Taxes Payable</b>      |   | \$ | <b>6,464.56</b>   |
| <b>Total Liabilities</b>              |   | \$ | <b>6,793.96</b>   |

**Member Entitlements**

**Member Entitlement Accounts**

|  |   |    |                     |
|--|---|----|---------------------|
| <b>Mr Alvin Rowland</b>                  |   |    |                     |
| Accumulation                             | ✓ | \$ | 174,247.95          |
| <b>Total Mr Alvin Rowland</b>            |   | \$ | <b>174,247.95</b>   |
| <b>Mr John Rowland</b>                   |   |    |                     |
| 2019 Pension Account                     |   | \$ | 10,219.80           |
| 2021 Pension Account                     |   | \$ | 14,982.76           |
| 2022 Pension Account                     |   | \$ | 9,401.25            |
| Accumulation                             |   | \$ | 35,924.03           |
| Pension Account                          |   | \$ | 36,167.76           |
| <b>Total Mr John Rowland</b>             | ✓ | \$ | <b>106,695.60 C</b> |
| <b>Mr Joseph Rowland</b>                 |   |    |                     |
| Accumulation                             | ✓ | \$ | 146,902.29          |
| <b>Total Mr Joseph Rowland</b>           |   | \$ | <b>146,902.29</b>   |
| <b>Mrs Hilary Rowland</b>                |   |    |                     |
| 2021 Pension Account                     |   | \$ | 8,017.09            |
| Accumulation                             |   | \$ | 35,924.07           |
| Pension - Account Based                  |   | \$ | 51,850.15           |
| <b>Total Mrs Hilary Rowland</b>          | ✓ | \$ | <b>95,791.31</b>    |
| <b>Total Member Entitlement Accounts</b> |   | \$ | <b>523,637.15</b>   |
| <b>Total Member Entitlements</b>         |   | \$ | <b>523,637.15</b>   |
| <b>Net Total</b>                         |   | \$ | <b>667,853.46</b>   |
|  |   | \$ | <b>667,853.46</b>   |