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The Parker Family Super Fund  
**Statement of Financial Position**

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Fixed Interest Securities (Australian)	2	0	300,000
Shares in Unlisted Public Companies (Australian)	3	54,420	22,710
<b>Total Investments</b>		<u>54,420</u>	<u>322,710</u>
<b>Other Assets</b>			
Bank Accounts	4	379,116	79,247
Income Tax Refundable		0	1,616
<b>Total Other Assets</b>		<u>379,116</u>	<u>80,863</u>
<b>Total Assets</b>		<u>433,536</u>	<u>403,573</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		1,208	0
PAYG Payable		1,571	1,975
Deferred Tax Liability		0	711
<b>Total Liabilities</b>		<u>2,779</u>	<u>2,686</u>
<b>Net assets available to pay benefits</b>		<u>430,757</u>	<u>400,887</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Parker, Timothy - Accumulation		209,967	194,857
Parker, Vicky - Accumulation		220,790	206,030
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>430,757</u>	<u>400,887</u>

Refer to compilation report

The Parker Family Super Fund  
**Operating Statement**

For the year ended 30 June 2021



	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		2,344	3,373
<b>Contribution Income</b>			
Employer Contributions		50,000	40,927
<b>Total Income</b>		<u>52,344</u>	<u>44,300</u>
<b>Expenses</b>			
Accountancy Fees		1,650	1,650
ATO Supervisory Levy		259	259
Auditor's Remuneration		495	495
		<u>2,404</u>	<u>2,404</u>
<b>Investment Losses</b>			
Changes in Market Values	8	13,290	(5,130)
<b>Total Expenses</b>		<u>15,694</u>	<u>(2,726)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>36,650</u>	<u>47,026</u>
Income Tax Expense	9	6,780	6,797
<b>Benefits accrued as a result of operations</b>		<u>29,870</u>	<u>40,229</u>

Refer to compilation report

# The Parker Family Super Fund

## Notes to the Financial Statements

For the year ended 30 June 2021

### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Trustee(s).

#### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

#### c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

# The Parker Family Super Fund

## Notes to the Financial Statements

For the year ended 30 June 2021



### Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

### Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

### Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

### Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

### Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

## d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

## e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

### Note 2: Fixed Interest Securities (Australian)

	2021 \$	2020 \$
Commonwealth Bank Term Deposit	0	300,000
	0	300,000

### Note 3: Shares in Unlisted Public Companies (Australian)

	2021 \$	2020 \$
QBiotics Group Limited	54,420	22,710

The Parker Family Super Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2021



	54,420	22,710
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**Note 4: Banks and Term Deposits**

	2021 \$	2020 \$
<b>Banks</b>		
Commonwealth Bank Direct Investment Account	379,116	79,247
	379,116	79,247

**Note 5: Liability for Accrued Benefits**

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	400,887	0
Benefits accrued as a result of operations	29,159	40,228
Current year member movements	711	360,658
Liability for accrued benefits at end of year	430,757	400,887

**Note 6: Vested Benefits**

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2021 \$	2020 \$
Vested Benefits	430,757	400,887

**Note 7: Guaranteed Benefits**

No guarantees have been made in respect of any part of the liability for accrued benefits.

**Note 8: Changes in Market Values**

**Unrealised Movements in Market Value**

	2021 \$	2020 \$
<b>Fixed Interest Securities (Australian)</b>		
Commonwealth Bank Term Deposit	0	300,000
	0	300,000
<b>Other Revaluations</b>		
Other Revaluations	0	(301,980)

The Parker Family Super Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2021



	0	(301,980)
<b>Shares in Unlisted Public Companies (Australian)</b>		
QBiotics Group Limited	(13,290)	7,110
	(13,290)	7,110
<b>Total Unrealised Movement</b>	(13,290)	5,130
<b>Realised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	0	0
<b>Changes in Market Values</b>	(13,290)	5,130
<b>Note 9: Income Tax Expense</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	7,491	6,797
Deferred Tax Liability/Asset	(711)	711
<b>Income Tax Expense</b>	<b>6,780</b>	<b>7,508</b>

# The Parker Family Super Fund Members Statement

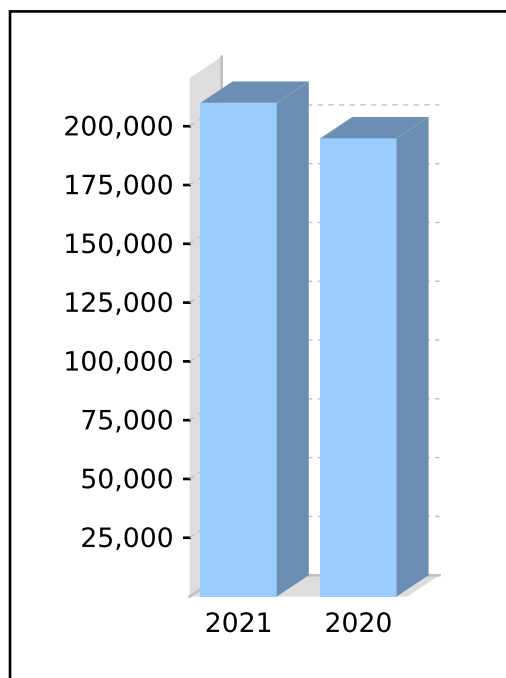
Timothy Parker  
13 McHugh Crescent  
Whitfield, Queensland, 4870, Australia

## Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	56	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	209,967
Date Joined Fund:	13/06/2012		
Service Period Start Date:	13/06/2012		
Date Left Fund:			
Member Code:	PARTIM00001A		
Account Start Date:	13/06/2012		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

Total Benefits	209,967
<u>Preservation Components</u>	
Preserved	209,967
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	6,198
Taxable	203,769
Investment Earnings Rate	-3%



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	194,857	194,857
<u>Increases to Member account during the period</u>		
Employer Contributions	25,000	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(6,490)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750	
Income Tax	(350)	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	209,967	194,857



# The Parker Family Super Fund

## Members Statement

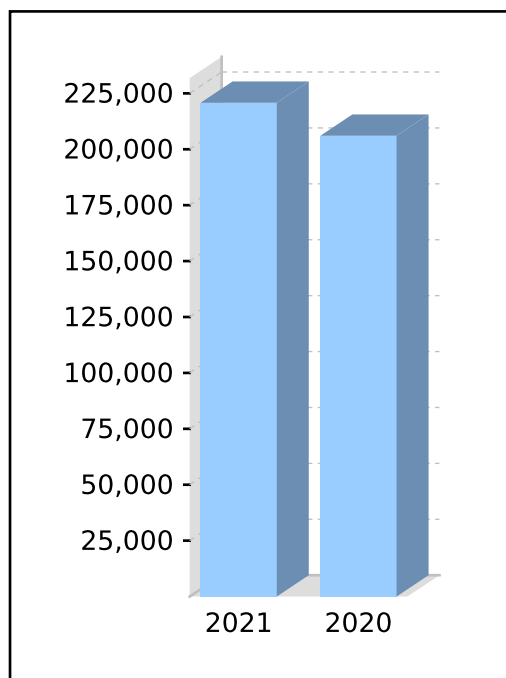
Vicky Parker  
 13 McHugh Crescent  
 Whitfield, Queensland, 4870, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	62	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	220,790
Date Joined Fund:	13/06/2012		
Service Period Start Date:	13/06/2012		
Date Left Fund:			
Member Code:	PARVIC00001A		
Account Start Date:	13/06/2012		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	220,790
<u>Preservation Components</u>	
Preserved	220,790
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	13,198
Taxable	207,591
Investment Earnings Rate	-3%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	206,030	206,030
<u>Increases to Member account during the period</u>		
Employer Contributions	25,000	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(6,860)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750	
Income Tax	(370)	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	220,790	206,030

# The Parker Family Super Fund Investment Summary Report



As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
Commonwealth Bank Direct Investment Account		379,115.840000	379,115.84	379,115.84	379,115.84			87.45 %	
			<b>379,115.84</b>		<b>379,115.84</b>			<b>87.45 %</b>	
<b>Shares in Unlisted Public Companies (Australian)</b>									
QGL	QBiotics Group Limited	60,000.00	0.907000	54,420.00	1.01	60,600.00	(6,180.00)	(10.20) %	12.55 %
				<b>54,420.00</b>		<b>60,600.00</b>	<b>(6,180.00)</b>	<b>(10.20) %</b>	<b>12.55 %</b>
				<b>433,535.84</b>		<b>439,715.84</b>	<b>(6,180.00)</b>	<b>(1.41) %</b>	<b>100.00 %</b>

# The Parker Family Super Fund Investment Income Report



As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
<b>Fixed Interest Securities (Australian)</b>												
Commonwealth Bank Term Deposit	2,344.11			2,344.11	0.00	0.00	0.00	2,344.11			0.00	0.00
	<b>2,344.11</b>			<b>2,344.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,344.11</b>			<b>0.00</b>	<b>0.00</b>
	<b>2,344.11</b>			<b>2,344.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,344.11</b>			<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **2,344.11**

Net Capital Gain **0.00**

**Total Assessable Income 2,344.11**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

# The Parker Family Super Fund

## Investment Movement Report



As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
<b>Bank Accounts</b>										
Commonwealth Bank Direct Investment Account		79,246.98		353,700.86		(53,832.00)			379,115.84	379,115.84
		<b>79,246.98</b>		<b>353,700.86</b>		<b>(53,832.00)</b>			<b>379,115.84</b>	<b>379,115.84</b>
<b>Fixed Interest Securities (Australian)</b>										
CBATD - Commonwealth Bank Term Deposit		300,000.00				(300,000.00)			0.00	0.00
		<b>300,000.00</b>				<b>(300,000.00)</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Unlisted Public Companies (Australian)</b>										
QGL - QBiotics Group Limited	30,000.00	15,600.00	30,000.00	45,000.00				60,000.00	60,600.00	54,420.00
		<b>15,600.00</b>		<b>45,000.00</b>					<b>60,600.00</b>	<b>54,420.00</b>
		<b>394,846.98</b>		<b>398,700.86</b>		<b>(353,832.00)</b>			<b>439,715.84</b>	<b>433,535.84</b>

The Parker Family Super Fund  
**Unrealised Capital Gains Report**



As at 30 June 2021

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Shares in Unlisted Public Companies (Australian)</b>									
QGL - QBiotics Group Limited	60,000.00	60,600.00	0.00	60,600.00	54,420.0000	(6,180.00)	0.00	0.00	0.00
		<b>60,600.00</b>	<b>0.00</b>	<b>60,600.00</b>	<b>54,420.0000</b>	<b>(6,180.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>60,600.00</b>	<b>0.00</b>	<b>60,600.00</b>	<b>54,420.0000</b>	<b>(6,180.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The Parker Family Super Fund  
**Unrealised Capital Gains - Detailed Report**



As at 30 June 2021

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Shares in Unlisted Public Companies (Australian)</b>										
QGL - QBiotics Group Limited										
	30/06/2015	30,000.00	15,600.00	0.00	15,600.00	27,210.0000	11,610.00	0.00	7,740.00	0.00
	25/02/2021	30,000.00	45,000.00	0.00	45,000.00	27,210.0000	(17,790.00)	0.00	0.00	0.00
		<b>60,000.00</b>	<b>60,600.00</b>	<b>0.00</b>	<b>60,600.00</b>	<b>54,420.0000</b>	<b>(6,180.00)</b>	<b>0.00</b>	<b>7,740.00</b>	<b>0.00</b>
		<b>60,000.00</b>	<b>60,600.00</b>	<b>0.00</b>	<b>60,600.00</b>	<b>54,420.0000</b>	<b>(6,180.00)</b>	<b>0.00</b>	<b>7,740.00</b>	<b>0.00</b>
			<b>60,600.00</b>	<b>0.00</b>	<b>60,600.00</b>	<b>54,420.0000</b>	<b>(6,180.00)</b>	<b>0.00</b>	<b>7,740.00</b>	<b>0.00</b>

# The Parker Family Super Fund General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Parker, Timothy - Accumulation (PARTIM00001A)</u>					
24/06/2021	Transfer from 9561			15,000.00	15,000.00 CR
24/06/2021	Transfer from 4720			10,000.00	25,000.00 CR
				<b>25,000.00</b>	<b>25,000.00 CR</b>
<u>(Contributions) Parker, Vicky - Accumulation (PARVIC00001A)</u>					
24/06/2021	Transfer from 4720			10,000.00	10,000.00 CR
24/06/2021	Transfer from 9561			15,000.00	25,000.00 CR
				<b>25,000.00</b>	<b>25,000.00 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2021 @ \$0.907000 (Exit) - 60,000.000000 Units on hand (QGL)		13,290.00		13,290.00 DR
			<b>13,290.00</b>		<b>13,290.00 DR</b>
<b>Interest Received (25000)</b>					
<u>Commonwealth Bank Term Deposit (CBATD)</u>					
22/11/2020	Term Deposit Closure			2,344.11	2,344.11 CR
				<b>2,344.11</b>	<b>2,344.11 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
09/03/2021	Malanda Tax		1,650.00		1,650.00 DR
			<b>1,650.00</b>		<b>1,650.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
26/04/2021	2020 Tax		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
09/03/2021	Malanda Tax		495.00		495.00 DR
			<b>495.00</b>		<b>495.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		7,491.00		7,491.00 DR
			<b>7,491.00</b>		<b>7,491.00 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
01/07/2020	System Member Journals		711.00		711.00 DR
24/06/2021	System Member Journals		12,750.00		13,461.00 DR
24/06/2021	System Member Journals		12,750.00		26,211.00 DR
24/06/2021	System Member Journals		8,500.00		34,711.00 DR
24/06/2021	System Member Journals		8,500.00		43,211.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			6,489.38	36,721.62 DR
30/06/2021	Create Entries - Profit/Loss Allocation -			6,860.51	29,861.11 DR

# The Parker Family Super Fund General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
	30/06/2021				
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		4.37		29,865.48 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		4.63		29,870.11 DR
			<b>43,220.00</b>	<b>13,349.89</b>	<b>29,870.11 DR</b>
<b>Writeback of FITB/PDIT (Unallocated) (49350)</b>					
<u>Writeback of FITB/PDIT (Unallocated) (49350)</u>					
01/07/2020	Write back Deferred tax			711.00	711.00 CR
				<b>711.00</b>	<b>711.00 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Parker, Timothy - Accumulation (PARTIM00001A)</u>					
01/07/2020	Opening Balance				194,856.73 CR
					<b>194,856.73 CR</b>
<u>(Opening Balance) Parker, Vicky - Accumulation (PARVIC00001A)</u>					
01/07/2020	Opening Balance				206,030.00 CR
					<b>206,030.00 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Parker, Timothy - Accumulation (PARTIM00001A)</u>					
24/06/2021	System Member Journals			15,000.00	15,000.00 CR
24/06/2021	System Member Journals			10,000.00	25,000.00 CR
				<b>25,000.00</b>	<b>25,000.00 CR</b>
<u>(Contributions) Parker, Vicky - Accumulation (PARVIC00001A)</u>					
24/06/2021	System Member Journals			15,000.00	15,000.00 CR
24/06/2021	System Member Journals			10,000.00	25,000.00 CR
				<b>25,000.00</b>	<b>25,000.00 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Parker, Timothy - Accumulation (PARTIM00001A)</u>					
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		6,489.38		6,489.38 DR
			<b>6,489.38</b>		<b>6,489.38 DR</b>
<u>(Share of Profit/(Loss)) Parker, Vicky - Accumulation (PARVIC00001A)</u>					
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		6,860.51		6,860.51 DR
			<b>6,860.51</b>		<b>6,860.51 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Parker, Timothy - Accumulation (PARTIM00001A)</u>					
01/07/2020	System Member Journals			345.62	345.62 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			4.37	349.99 CR
				<b>349.99</b>	<b>349.99 CR</b>
<u>(Income Tax) Parker, Vicky - Accumulation (PARVIC00001A)</u>					
01/07/2020	System Member Journals			365.38	365.38 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			4.63	370.01 CR
				<b>370.01</b>	<b>370.01 CR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Parker, Timothy - Accumulation (PARTIM00001A)</u>					



# The Parker Family Super Fund General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
24/06/2021	System Member Journals		2,250.00		2,250.00 DR
24/06/2021	System Member Journals		1,500.00		3,750.00 DR
			<b>3,750.00</b>		<b>3,750.00 DR</b>
<u>(Contributions Tax) Parker, Vicky - Accumulation (PARVIC00001A)</u>					
24/06/2021	System Member Journals		2,250.00		2,250.00 DR
24/06/2021	System Member Journals		1,500.00		3,750.00 DR
			<b>3,750.00</b>		<b>3,750.00 DR</b>
<b>Bank Accounts (60400)</b>					
<u>Commonwealth Bank Direct Investment Account (CBA10418508)</u>					
01/07/2020	Opening Balance				79,246.98 DR
26/07/2020	Input Bank Statement			1,975.00	77,271.98 DR
22/11/2020	Input Bank Statement	302,344.11			379,616.09 DR
18/02/2021	Keith Burchill Q Biotics			20,000.00	359,616.09 DR
19/02/2021	Keith Burchill Q Biotics			20,000.00	339,616.09 DR
20/02/2021	Keith Burchill Q Biotics			5,000.00	334,616.09 DR
09/03/2021	Malanda Tax			2,145.00	332,471.09 DR
26/04/2021	Sept 20 PAYGI			1,881.00	330,590.09 DR
26/04/2021	Dec 20 PAYGI			1,881.00	328,709.09 DR
26/04/2021	Mar 21 PAYGI			950.00	327,759.09 DR
26/04/2021	2020 Tax		1,356.75		329,115.84 DR
24/06/2021	Transfer from 9561		30,000.00		359,115.84 DR
24/06/2021	Transfer from 4720		20,000.00		379,115.84 DR
			<b>353,700.86</b>	<b>53,832.00</b>	<b>379,115.84 DR</b>
<b>Fixed Interest Securities (Australian) (72400)</b>					
<u>Commonwealth Bank Term Deposit (CBATD)</u>					
01/07/2020	Opening Balance				300,000.00 DR
22/11/2020	Term Deposit Closure			300,000.00	0.00 DR
		<b>0.00</b>		<b>300,000.00</b>	<b>0.00 DR</b>
<b>Shares in Unlisted Public Companies (Australian) (77800)</b>					
<u>QBiotics Group Limited (QGL)</u>					
01/07/2020	Opening Balance	30,000.00			22,710.00 DR
25/02/2021	Take up share purchase	30,000.00	45,000.00		67,710.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$0.907000 (Exit) - 60,000.000000 Units on hand			13,290.00	54,420.00 DR
		<b>60,000.00</b>	<b>45,000.00</b>	<b>13,290.00</b>	<b>54,420.00 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				1,615.75 DR
26/04/2021	Sept 20 PAYGI		1,881.00		3,496.75 DR
26/04/2021	Dec 20 PAYGI		1,881.00		5,377.75 DR
26/04/2021	Mar 21 PAYGI		950.00		6,327.75 DR
26/04/2021	2020 Tax			1,615.75	4,712.00 DR
30/06/2021	Take up June 21 PAYGI		1,571.00		6,283.00 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			7,491.00	1,208.00 CR
			<b>6,283.00</b>	<b>9,106.75</b>	<b>1,208.00 CR</b>

# The Parker Family Super Fund General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>PAYG Payable (86000)</b>					
<u>PAYG Payable (86000)</u>					
01/07/2020	Opening Balance				1,975.00 CR
26/07/2020	Input Bank Statement		1,975.00		0.00 DR
30/06/2021	Take up June 21 PAYGI			1,571.00	1,571.00 CR
			<b>1,975.00</b>	<b>1,571.00</b>	<b>1,571.00 CR</b>
<b>Deferred Tax Liability/Asset (89000)</b>					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2020	Opening Balance				711.00 CR
01/07/2020	Write back Deferred tax		711.00		0.00 DR
			<b>711.00</b>		<b>0.00 DR</b>
<b>Clearing Suspense Account (89990)</b>					
<u>Clearing Suspense Account (89990)</u>					
22/11/2020	Input Bank Statement			302,344.11	302,344.11 CR
22/11/2020	Term Deposit Closure		302,344.11		0.00 DR
18/02/2021	Keith Burchill Q Biotics		20,000.00		20,000.00 DR
19/02/2021	Keith Burchill Q Biotics		20,000.00		40,000.00 DR
20/02/2021	Keith Burchill Q Biotics		5,000.00		45,000.00 DR
25/02/2021	Take up share purchase			45,000.00	0.00 DR
			<b>347,344.11</b>	<b>347,344.11</b>	<b>0.00 DR</b>

**Total Debits: 842,268.86**

**Total Credits: 842,268.86**

# The Parker Family Super Fund

## Transaction List Report

For The Period 01 July 2020 - 30 June 2021

Date	Reference	Description	Account	Unit	Debit	Credit
01/07/2020	6	Write back Deferred tax	Deferred Tax Liability/Asset / 89000	0.00	711.00	0.00
			Writeback of FITB/PDIT (Unallocated) / 49350	0.00	0.00	711.00
01/07/2020	6	System Member Journals	(Income Tax) Parker, Timothy - Accumulation (Accumulation) / 53330/PARTIM 00001A	0.00	0.00	345.62
			(Income Tax) Parker, Vicky - Accumulation (Accumulation) / 53330/PARVIC 00001A	0.00	0.00	365.38
			Profit/Loss Allocation Account / 49000	0.00	711.00	0.00
26/07/2020	2	Input Bank Statement	Commonwealth Bank Direct Investment Account / 60400/CBA104 18508	0.00	0.00	1,975.00
			PAYG Payable / 86000	0.00	1,975.00	0.00
22/11/2020	3	Input Bank Statement	Commonwealth Bank Direct Investment Account / 60400/CBA104 18508	0.00	302,344.11	0.00
			Clearing Suspense Account / 89990	0.00	0.00	302,344.11
22/11/2020	4	Term Deposit Closure	Commonwealth Bank Term Deposit / 72400/CBATD	0.00	0.00	300,000.00
			Commonwealth Bank Term Deposit / 25000/CBATD	0.00	0.00	2,344.11
			Clearing Suspense Account / 89990	0.00	302,344.11	0.00
18/02/2021	null	Keith Burchill Q Biotics	Commonwealth Bank Direct Investment Account / 60400/CBA104 18508	0.00	0.00	20,000.00
			Clearing Suspense Account / 89990	0.00	20,000.00	0.00
19/02/2021	null	Keith Burchill Q Biotics	Commonwealth Bank Direct Investment Account / 60400/CBA104 18508	0.00	0.00	20,000.00
			Clearing Suspense Account / 89990	0.00	20,000.00	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
20/02/2021	null	Keith Burchill Q Biotics	Commonwealth Bank Direct Investment Account / 60400/CBA104 18508	0.00	0.00	5,000.00
			Clearing Suspense Account / 89990	0.00	5,000.00	0.00
25/02/2021	5	Take up share purchase	QBiotics Group Limited / 77800/QGL	30,000.00	45,000.00	0.00
			Clearing Suspense Account / 89990	0.00	0.00	45,000.00
09/03/2021		Malanda Tax	Commonwealth Bank Direct Investment Account / 60400/CBA104 18508	0.00	0.00	2,145.00
			Accountancy Fees / 30100	0.00	1,650.00	0.00
			Auditor's Remuneration / 30700	0.00	495.00	0.00
26/04/2021	null	Mar 21 PAYGI	Commonwealth Bank Direct Investment Account / 60400/CBA104 18508	0.00	0.00	950.00
			Income Tax Payable/Refundable / 85000	0.00	950.00	0.00
26/04/2021	null	2020 Tax	Commonwealth Bank Direct Investment Account / 60400/CBA104 18508	0.00	1,356.75	0.00
			Income Tax Payable/Refundable / 85000	0.00	0.00	1,615.75
			ATO Supervisory Levy / 30400	0.00	259.00	0.00
26/04/2021	null	Sept 20 PAYGI	Commonwealth Bank Direct Investment Account / 60400/CBA104 18508	0.00	0.00	1,881.00
			Income Tax Payable/Refundable / 85000	0.00	1,881.00	0.00
26/04/2021	null	Dec 20 PAYGI	Commonwealth Bank Direct Investment Account / 60400/CBA104 18508	0.00	0.00	1,881.00
			Income Tax Payable/Refundable / 85000	0.00	1,881.00	0.00
24/06/2021		System Member Journals	Profit/Loss Allocation Account / 49000	0.00	8,500.00	0.00
			(Contributions Tax) Parker, Timothy - Accumulation / 53800/PARTIM 00001A	0.00	1,500.00	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
			(Contributions) / 52420/PARTIM Parker, Timothy - 00001A Accumulation (Accumulation)	0.00	0.00	10,000.00
24/06/2021		Transfer from 9561	Commonwealth / 60400/CBA104 Bank Direct 18508 Investment Account	0.00	30,000.00	0.00
			(Contributions) / 24200/PARTIM Parker, Timothy - 00001A Accumulation (Accumulation)	0.00	0.00	15,000.00
			(Contributions) / 24200/PARVIC Parker, Vicky - 00001A Accumulation (Accumulation)	0.00	0.00	15,000.00
24/06/2021		Transfer from 4720	Commonwealth / 60400/CBA104 Bank Direct 18508 Investment Account	0.00	20,000.00	0.00
			(Contributions) / 24200/PARVIC Parker, Vicky - 00001A Accumulation (Accumulation)	0.00	0.00	10,000.00
			(Contributions) / 24200/PARTIM Parker, Timothy - 00001A Accumulation (Accumulation)	0.00	0.00	10,000.00
24/06/2021		System Member Journals	Profit/Loss / 49000 Allocation Account	0.00	12,750.00	0.00
			(Contributions / 53800/PARTIM Tax) Parker, 00001A Timothy - Accumulation (Accumulation)	0.00	2,250.00	0.00
			(Contributions) / 52420/PARTIM Parker, Timothy - 00001A Accumulation (Accumulation)	0.00	0.00	15,000.00
24/06/2021		System Member Journals	Profit/Loss / 49000 Allocation Account	0.00	12,750.00	0.00
			(Contributions / 53800/PARVIC Tax) Parker, 00001A Vicky - Accumulation (Accumulation)	0.00	2,250.00	0.00
			(Contributions) / 52420/PARVIC Parker, Vicky - 00001A Accumulation (Accumulation)	0.00	0.00	15,000.00
24/06/2021		System Member Journals	Profit/Loss / 49000 Allocation Account	0.00	8,500.00	0.00
			(Contributions / 53800/PARVIC 00001A	0.00	1,500.00	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
			Vicky - Accumulation (Accumulation) (Contributions) / 52420/PARVIC Parker, Vicky - 00001A	0.00	0.00	10,000.00
30/06/2021		Create Entries - Income Tax Expense Allocation - 30/06/2021	(Income Tax) / 53330/PARTIM Parker, Timothy - 00001A Accumulation (Accumulation)	0.00	0.00	4.37
			Profit/Loss Allocation Account / 49000	0.00	4.37	0.00
30/06/2021		Create Entries - Income Tax Expense Allocation - 30/06/2021	(Income Tax) / 53330/PARVIC Parker, Vicky - 00001A Accumulation (Accumulation)	0.00	0.00	4.63
			Profit/Loss Allocation Account / 49000	0.00	4.63	0.00
30/06/2021	7	Take up June 21 PAYGI	Income Tax / 85000 Payable/Refunda ble PAYG Payable / 86000	0.00	1,571.00	0.00
				0.00	0.00	1,571.00
30/06/2021		Revaluation - 30/06/2021 @ \$0.907000 (Exit) - 60,000.000000 Units on hand	Changes in / 24700 Market Values of Investments QBiotics Group / 77800/QGL Limited	0.00	13,290.00	0.00
				0.00	0.00	13,290.00
30/06/2021		Create Entries - Income Tax Expense - 30/06/2021	Income Tax / 48500 Expense Income Tax / 85000 Payable/Refunda ble	0.00	7,491.00	0.00
				0.00	0.00	7,491.00
30/06/2021		Create Entries - Profit/Loss Allocation - 30/06/2021	Profit/Loss / 49000 Allocation Account (Share of / 53100/PARTIM Profit/(Loss)) 00001A Parker, Timothy - Accumulation (Accumulation)	0.00	0.00	6,489.38
				0.00	6,489.38	0.00
30/06/2021		Create Entries - Profit/Loss Allocation - 30/06/2021	Profit/Loss / 49000 Allocation Account (Share of / 53100/PARVIC Profit/(Loss)) 00001A Parker, Vicky - Accumulation (Accumulation)	0.00	0.00	6,860.51
				0.00	6,860.51	0.00

## Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>24200</b>	<b>Contributions</b>			
(20,000.00)	24200/PARTIM00001A	(Contributions) Parker, Timothy - Accumulation			25,000.00
(20,926.53)	24200/PARVIC00001A	(Contributions) Parker, Vicky - Accumulation			25,000.00
(5,130.00)	24700	Changes in Market Values of Investments		13,290.00	
	<b>25000</b>	<b>Interest Received</b>			
(1,054.50)	25000/CBA10418508	Commonwealth Bank Direct Investment Account			
(2,318.64)	25000/CBATD	Commonwealth Bank Term Deposit			2,344.11
1,650.00	30100	Accountancy Fees		1,650.00	
259.00	30400	ATO Supervisory Levy		259.00	
495.00	30700	Auditor's Remuneration		495.00	
6,797.25	48500	Income Tax Expense		7,491.00	
40,228.42	49000	Profit/Loss Allocation Account		29,870.11	
	49350	Writeback of FITB/PDIT (Unallocated)			711.00
	<b>50010</b>	<b>Opening Balance</b>			
(194,856.73)	50010/PARTIM00001A	(Opening Balance) Parker, Timothy - Accumulation			194,856.73
(206,030.00)	50010/PARVIC00001A	(Opening Balance) Parker, Vicky - Accumulation			206,030.00
	<b>52420</b>	<b>Contributions</b>			
	52420/PARTIM00001A	(Contributions) Parker, Timothy - Accumulation			25,000.00
	52420/PARVIC00001A	(Contributions) Parker, Vicky - Accumulation			25,000.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
	53100/PARTIM00001A	(Share of Profit/(Loss)) Parker, Timothy - Accumulation		6,489.38	
	53100/PARVIC00001A	(Share of Profit/(Loss)) Parker, Vicky - Accumulation		6,860.51	
	<b>53330</b>	<b>Income Tax</b>			
	53330/PARTIM00001A	(Income Tax) Parker, Timothy - Accumulation			349.99
	53330/PARVIC00001A	(Income Tax) Parker, Vicky - Accumulation			370.01
	<b>53800</b>	<b>Contributions Tax</b>			
	53800/PARTIM00001A	(Contributions Tax) Parker, Timothy - Accumulation		3,750.00	
	53800/PARVIC00001A	(Contributions Tax) Parker, Vicky - Accumulation		3,750.00	

**Trial Balance**

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>60400</b>	<b>Bank Accounts</b>			
79,246.98	60400/CBA10418508	Commonwealth Bank Direct Investment Account		379,115.84	
	<b>72400</b>	<b>Fixed Interest Securities (Australian)</b>			
300,000.00	72400/CBATD	Commonwealth Bank Term Deposit			0.00
	<b>77800</b>	<b>Shares in Unlisted Public Companies (Australian)</b>			
22,710.00	77800/QGL	QBiotics Group Limited	60,000.0000	54,420.00	
1,615.75	85000	Income Tax Payable/Refundable			1,208.00
(1,975.00)	86000	PAYG Payable			1,571.00
(711.00)	89000	Deferred Tax Liability/Asset			0.00
				<b>507,440.84</b>	<b>507,440.84</b>

**Current Year Profit/(Loss): 36,650.11**



Cannot generate Realised Capital Gains report. Realised Capital Gains has no data to prepare