

**THE NU-START SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
Created by BRAD on Tuesday 3 May, 2022 @ 13:51:15

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2021	747/001	Mlc Masterkey Unit Trust - Horizon 4 (Market Value Date: 30/06/2021, Code: MLC)	1.65	11,403.36
30/06/2021	772/001	16 Stirling Terrace Toodyay (Market Value Date: 30/06/2021, Code: STIRLINGTC)	385,000.00	(35,000.00)
		<b>Total Amount</b>		<b>(23,596.64)</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2021	747/001	Mlc Masterkey Unit Trust - Horizon 4 - No CGT asset		
30/06/2021	747/001	- Market Value	101,665.38	
30/06/2021	747/001	- Less Carrying Value	90,262.02	
30/06/2021	747/001	- Permanent Difference		11,403.36
30/06/2021	772/001	16 Stirling Terrace Toodyay - No CGT asset		
30/06/2021	772/001	- Market Value	385,000.00	
30/06/2021	772/001	- Less Carrying Value	420,000.00	
30/06/2021	772/001	- Permanent Difference		(35,000.00)
		<b>Total Amount</b>		<b>(23,596.64)</b>
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
11/12/2020	261/001	Barr, Andrew Gavin		200.00
31/12/2020	261/001	Barr, Andrew Gavin		500.00
30/06/2021	261/001	Barr, Andrew Gavin		1,000.00
11/12/2020	261/002	Barr, Lynette Marie		200.00
31/12/2020	261/002	Barr, Lynette Marie		500.00
30/06/2021	261/002	Barr, Lynette Marie		1,000.00
30/06/2021	301	Accountancy Fees (Gen Exp Percent: 98.170%)		(2,159.74)
30/06/2021	307	Auditor's Remuneration (Gen Exp Percent: 98.170%)		(539.93)
30/06/2021	330	Mlc Masterkey Unit Trust - Horizon 4 (747/001) - Non Tax Revn		11,403.36
30/06/2021	330	16 Stirling Terrace Toodyay (772/001) - Non Tax Revn		(35,000.00)
30/06/2021	413/003	Barr, Andrew Gavin		(395.36)
30/06/2021	413/003	Barr, Andrew Gavin		(0.01)
30/06/2021	413/004	Barr, Andrew Gavin		(27,000.00)
30/06/2021	413/005	Barr, Lynette Marie		(400.00)
30/06/2021	413/006	Barr, Lynette Marie		(1,000.00)
30/06/2021	416/003	Barr, Andrew Gavin		(4.63)
24/08/2020	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(798.58)
16/10/2020	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(828.23)
11/12/2020	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(699.79)
31/12/2020	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(490.03)

**THE NU-START SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
Created by BRAD on Tuesday 3 May, 2022 @ 13:51:15

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
15/02/2021	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(417.19)
31/03/2021	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(825.28)
18/05/2021	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(830.53)
30/06/2021	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(437.75)
31/03/2021	427	Regulatory Fees		(137.00)
30/06/2021	427	Regulatory Fees		(208.95)
30/06/2021	427	Regulatory Fees		82.00
30/06/2021		Exempt Pension Income		34,652.00
<b>Total Amount</b>				<b>(22,635.64)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2021	238/001	Mlc Masterkey Unit Trust - Horizon 4	98.170	5,569.03
30/06/2021	250/001	BankWest Term Deposit 162-070598-5	98.170	231.54
30/06/2021	250/002	ANZ A/C 1076-32198	98.170	9.24
30/06/2021	280/001	16 Stirling Terrace Toodyay	98.170	28,842.35
<b>Total Unsegregated Amount</b>				<b>34,652.16</b>

**Total Exempt Pension Income 34,652.00**

Pension Member Non Deductible Expenses

30/06/2021	301	Accountancy Fees (Gen Exp Percent: 98.170%)		(2,159.74)
30/06/2021	307	Auditor's Remuneration (Gen Exp Percent: 98.170%)		(539.93)
24/08/2020	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(798.58)
16/10/2020	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(828.23)
11/12/2020	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(699.79)
31/12/2020	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(490.03)
15/02/2021	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(417.19)
31/03/2021	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(825.28)
18/05/2021	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(830.53)
30/06/2021	425	Rental Property Expenses (Inv Exp Percent: 98.170%)		(437.75)

**THE NU-START SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
 Created by BRAD on Tuesday 3 May, 2022 @ 13:51:15

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount</b>				<b>(8,027.00)</b>

**Calculation of Non Deductible Expense Percentage(s)**

General Expense Calculation

01/07/2020	30/06/2021	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>98.170 %</b>
------------	------------	--	-----------------

Investment Expense Calculation

01/07/2020	30/06/2021	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>98.170 %</b>
------------	------------	---	-----------------

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(22,398.16)
Less Permanent Differences	(22,635.64)
<b>Taxable income for period</b>	<b>238.00</b>
Income Tax Expense (Taxable Income @ taxrate)	35.70
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>35.70</b>
Total Income Tax Payable	35.70
<b>Income Tax Payable</b>	<b>35.70</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>294.70</b>

**Profit/(Loss) and Tax Allocations to Members**

The first amount column shows the actual value of the transaction  
 and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

30/06/2021	501	Barr, Andrew Gavin - Unres Non Pres	5,084.80
30/06/2021	502	Barr, Lynette Marie - Unres Non Pres	5,033.28
30/06/2021	503	Barr, Andrew Gavin (Mixed Pension 98.84% TF) - Unres Non Pres	14,625.11
30/06/2021	504	Barr, Andrew Gavin (Mixed Pension 22.10% TF) - Unres Non Pres	492,347.05
30/06/2021	505	Barr, Lynette Marie (Mixed Pension 98.88% TF) - Unres Non Pres	14,621.01
30/06/2021	506	Barr, Lynette Marie (Mixed Pension 76.63% TF) - Unres Non Pres	21,285.93

**THE NU-START SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
Created by BRAD on Tuesday 3 May, 2022 @ 13:51:15

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount</b>				<b>552,997.18</b>
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2021		Profit/(Loss) for period before allocations		(22,398.16)
30/06/2021		Contributions		(3,400.00)
30/06/2021		Pensions paid		28,800.00
<b>Total Amount</b>				<b>3,001.84</b>
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2021		Income Tax Expense for period before allocations		35.70
<b>Total Amount</b>				<b>35.70</b>
<b>Fund Rate or Return Calculation</b>				
<b>Total profit for period (excluding Super Surcharge)</b>				<b>(22,398.16)</b>
Less amounts excluded from fund rate calculation:				
<b>Total exclusion</b>				
<b>Profit after exclusion</b>				<b>(22,398.16)</b>
<b>Total member opening balance</b>				<b>552,281.00</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>(4.06)</b>
<b>Barr, Andrew Gavin</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	4,726.71	4,726.71
01/07/2020	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	63.71	63.71
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	3,100.00	3,100.00
11/12/2020	501/015	Member/Personal Contributions - Non Preserved	200.00	110.14
31/12/2020	501/015	Member/Personal Contributions - Non Preserved	500.00	247.95
30/06/2021	501/015	Member/Personal Contributions - Non Preserved	1,000.00	
01/07/2020	501/015	Member/Personal Contributions - Non Preserved	(3,100.00)	(3,100.00)
01/07/2020	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(52.68)	(52.68)
01/07/2020	501/063	Income Tax - Unrestricted Non Preserved/Taxable	(11.03)	(11.03)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>5,084.80</b>

**THE NU-START SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
Created by BRAD on Tuesday 3 May, 2022 @ 13:51:15

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2021	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	27.60	
30/06/2021	501/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(17.94)	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>6,436.37</b>	

**Barr, Lynette Marie**

**Unrestricted Non Preserved**

Members Balance

01/07/2020		Opening balance - Unres Non Pres	4,675.19	4,675.19
01/07/2020	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	62.19	62.19
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	3,050.00	3,050.00
11/12/2020	502/015	Member/Personal Contributions - Non Preserved	200.00	110.14
31/12/2020	502/015	Member/Personal Contributions - Non Preserved	500.00	247.95
30/06/2021	502/015	Member/Personal Contributions - Non Preserved	1,000.00	
01/07/2020	502/015	Member/Personal Contributions - Non Preserved	(3,050.00)	(3,050.00)
01/07/2020	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(51.42)	(51.42)
01/07/2020	502/063	Income Tax - Unrestricted Non Preserved/Taxable	(10.77)	(10.77)
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>5,033.28</b>
30/06/2021	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	27.32	
30/06/2021	502/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(17.76)	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>6,384.75</b>	

**Barr, Andrew Gavin (Mixed Pension 98.84% TF)**

**Unrestricted Non Preserved**

Members Balance

01/07/2020		Opening balance - Unres Non Pres	14,625.11	14,625.11
01/07/2020	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	365.11	365.11
01/07/2020	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(365.11)	(365.11)
30/06/2021	503/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(4.63)	
30/06/2021	503/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(395.36)	
30/06/2021	503/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(0.01)	
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>14,625.11</b>
30/06/2021	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	0.92	

**THE NU-START SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
Created by BRAD on Tuesday 3 May, 2022 @ 13:51:15

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2021	503/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	78.47	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>14,304.50</b>	

**Barr, Andrew Gavin (Mixed Pension 22.10% TF)**  
**Unrestricted Non Preserved**

Members Balance

01/07/2020		Opening balance - Unres Non Pres	492,347.05	492,347.05
01/07/2020	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	(10,257.06)	(10,257.06)
01/07/2020	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(0.86)	(0.86)
01/07/2020	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(2,909.03)	(2,909.03)
01/07/2020	504/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(2,858.43)	(2,858.43)
01/07/2020	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(10,075.62)	(10,075.62)
01/07/2020	504/059	Pensions Paid - Preserved/Tax Free	0.86	0.86
01/07/2020	504/065	Pensions Paid - Unrestricted Non Preserved/Taxable	20,332.68	20,332.68
30/06/2021	504/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(27,000.00)	
01/07/2020	504/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	5,767.46	5,767.46
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>492,347.05</b>

30/06/2021	504/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	2,672.61	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>468,019.66</b>	

**Barr, Lynette Marie (Mixed Pension 98.88% TF)**  
**Unrestricted Non Preserved**

Members Balance

01/07/2020		Opening balance - Unres Non Pres	14,621.01	14,621.01
01/07/2020	505/003	Opening Balance - Unrestricted Non Preserved/Taxable	365.01	365.01
01/07/2020	505/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(365.01)	(365.01)
30/06/2021	505/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(400.00)	
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>14,621.01</b>

30/06/2021	505/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	79.37	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>14,300.38</b>	

**THE NU-START SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
Created by BRAD on Tuesday 3 May, 2022 @ 13:51:15

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
------	------	-------------	---	--------------------------

**Barr, Lynette Marie (Mixed Pension 76.63% TF)**  
**Unrestricted Non Preserved**

Members Balance

01/07/2020		Opening balance - Unres Non Pres	21,285.93	21,285.93
01/07/2020	506/003	Opening Balance - Unrestricted Non Preserved/Taxable	144.82	144.82
01/07/2020	506/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(0.03)	(0.03)
01/07/2020	506/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1,416.86)	(1,416.86)
01/07/2020	506/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(576.93)	(576.93)
01/07/2020	506/059	Pensions Paid - Preserved/Tax Free	0.03	0.03
01/07/2020	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	432.11	432.11
30/06/2021	506/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,000.00)	
01/07/2020	506/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	1,416.86	1,416.86
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>21,285.93</b>
30/06/2021	506/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	115.55	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>20,401.48</b>	

**BAS Instalment Income Reconciliation (Label T1)**

30/06/2021		Gross Rent		29,380.00
30/06/2021		Gross Interest		245.00
30/06/2021		Trust Distributions		5,673.00
		<b>Total Amount</b>		<b>35,298.00</b>

**MCS Reconciliation**

**Barr, Andrew Gavin**

Personal Contributed amount

30/06/2021	501/015	Member/Personal Contributions - Non Preserved		1,000.00
31/12/2020	501/015	Member/Personal Contributions - Non Preserved		500.00
11/12/2020	501/015	Member/Personal Contributions - Non Preserved		200.00
		<b>Total Amount</b>		<b>1,700.00</b>
		All Contributions received for the current year		1,700.00
		Closing Account Balance		(6,437.00)

**THE NU-START SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
 Created by BRAD on Tuesday 3 May, 2022 @ 13:51:15

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Barr, Lynette Marie</b>				
<u>Personal Contributed amount</u>				
30/06/2021	502/015	Member/Personal Contributions - Non Preserved		1,000.00
31/12/2020	502/015	Member/Personal Contributions - Non Preserved		500.00
11/12/2020	502/015	Member/Personal Contributions - Non Preserved		200.00
		<b>Total Amount</b>		<b>1,700.00</b>
		All Contributions received for the current year		1,700.00
		Closing Account Balance		(6,385.00)