

PUDSON SUPER FUND**CREATE ENTRIES REPORT AT 30/06/2021**

Created by LCOX on Tuesday 28 September, 2021 @ 09:20:53

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2021	747/001	Colonial First State Portfolio 091 033470723 (Market Value Date: 30/06/2020, Code: CFSPUDSON)	292,627.36	38,549.41
30/06/2021	747/002	Infocus Portfolio (Market Value Date: 30/06/2021, Code: REABINFOCU)	611,167.21	58,601.54
30/06/2021	772/001	2/88 Anzac Avenue, Newtown Q 4350 (Market Value Date: 30/06/2021, Code: 88ANZAC)	219,000.00	9,000.00
		Total Amount		106,150.95
Calculation of permanent difference on revaluation				
30/06/2021	747/001	Colonial First State Portfolio 091 033470723 - No CGT asset		
30/06/2021	747/001	- Market Value	0.00	
30/06/2021	747/001	- Less Carrying Value	(38,549.41)	
30/06/2021	747/001	- Permanent Difference		38,549.41
30/06/2021	747/002	Infocus Portfolio - No CGT asset		
30/06/2021	747/002	- Market Value	611,167.21	
30/06/2021	747/002	- Less Carrying Value	552,565.67	
30/06/2021	747/002	- Permanent Difference		58,601.54
30/06/2021	772/001	2/88 Anzac Avenue, Newtown Q 4350 - No CGT asset		
30/06/2021	772/001	- Market Value	219,000.00	
30/06/2021	772/001	- Less Carrying Value	210,000.00	
30/06/2021	772/001	- Permanent Difference		9,000.00
		Total Amount		106,150.95
GST Amounts				
Calculation of tax entries				
Calculation of timing differences				
30/06/2021	238/001	Colonial First State Portfolio 091 033470723		22.98
30/06/2021	238/001	Colonial First State Portfolio 091 033470723		(1,927.34)
30/06/2021	238/002	Infocus Portfolio		794.67
		Total Amount		(1,109.69)
Calculation of permanent differences				
30/06/2021		Tax Adjustment 1 - Label EK		(333.00)
30/06/2021		Tax Adjustment 2 - Label EL		(2,000.00)
30/06/2021	247	2/88 Anzac Avenue, Newtown Q 4350 (772/001) - Non Tax Revn		9,000.00
30/06/2021	247	Infocus Portfolio (747/002) - Non Tax Revn		58,601.54
30/06/2021	247	Colonial First State Portfolio 091 033470723 (747/001) - Non Tax Revn		38,549.41
15/12/2020	285/002	Reaburn, Gregory Maxwell		39,741.13
15/12/2020	286/002	Reaburn, Gregory Maxwell		258.87
25/01/2021	287/004	Reaburn, Hilda Elinor		266,287.43

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25/01/2021	288/004	Reaburn, Hilda Elinor		9,145.21
30/12/2020	301	Accountancy Fees (Gen Exp Percent: 3.441%)		(24.60)
30/12/2020	301	Accountancy Fees (Gen Exp Percent: 3.441%)		(77.59)
17/03/2021	301	Accountancy Fees (Gen Exp Percent: 3.441%)		(7.57)
30/12/2020	307	Auditor's Remuneration (Gen Exp Percent: 3.441%)		(11.36)
30/06/2021	334/001	Carpet (Inv Exp Percent: 17.836%)		(41.26)
30/06/2021	334/002	Hisense TV (Inv Exp Percent: 17.836%)		(8.75)
30/06/2021	334/003	Daikin 2.5kw Reverse Cycle Air Conditioner (Inv Exp Percent: 17.836%)		(50.43)
30/06/2021	334/004	Daikin 2.5kw Reverse Cycle Air Conditioner (Inv Exp Percent: 17.836%)		(50.43)
30/06/2021	334/005	Blinds (Inv Exp Percent: 17.836%)		(60.02)
30/06/2021	334/006	Cooktop (Inv Exp Percent: 17.836%)		(16.89)
30/06/2021	334/007	Vacuum (Inv Exp Percent: 17.836%)		(6.58)
30/06/2021	334/008	Lounge (Inv Exp Percent: 17.836%)		(9.43)
30/06/2021	334/009	Chaise (Inv Exp Percent: 17.836%)		(15.44)
30/06/2021	334/010	Coffee Table (Inv Exp Percent: 17.836%)		(6.79)
30/06/2021	334/011	2 x Queen beds & mattresses (Inv Exp Percent: 17.836%)		(26.79)
30/06/2021	334/012	Washing Machine (Inv Exp Percent: 17.836%)		(11.71)
30/06/2021	334/013	2 Single Beds & mattresses (Inv Exp Percent: 17.836%)		(18.26)
30/06/2021	334/014	Roller blinds (Inv Exp Percent: 17.836%)		(26.80)
30/06/2021	334/015	Doors (Inv Exp Percent: 17.836%)		(1.89)
02/12/2020	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(356.72)
08/12/2020	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
08/01/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
08/02/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
08/03/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
08/04/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
10/05/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
08/06/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
30/06/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(132.31)
26/08/2020	381	Filing fees - ASIC (Gen Exp Percent: 3.441%)		(1.86)
17/03/2021	381	Filing fees - ASIC (Gen Exp Percent: 3.441%)		(1.89)
26/08/2020	382	Fines (Gen Exp Percent: 3.441%)		(11.46)
30/06/2021	413/004	Reaburn, Hilda Elinor		(132.80)
30/06/2021	416/004	Reaburn, Hilda Elinor		(3,867.20)
07/08/2020	425/004	Body Corporate (Inv Exp Percent: 17.836%)		(77.14)
21/12/2020	425/004	Body Corporate (Inv Exp Percent: 17.836%)		(77.14)
24/03/2021	425/004	Body Corporate (Inv Exp Percent: 17.836%)		(90.52)
28/05/2021	425/004	Body Corporate (Inv Exp Percent: 17.836%)		(90.52)
10/06/2021	425/006	Cleaning (Inv Exp Percent: 17.836%)		(124.85)
25/08/2020	425/007	Council rates (Inv Exp Percent: 17.836%)		(158.18)
24/03/2021	425/007	Council rates (Inv Exp Percent: 17.836%)		(194.63)
22/07/2020	425/008	Electricity (Inv Exp Percent: 17.836%)		(52.30)
02/10/2020	425/008	Electricity (Inv Exp Percent: 17.836%)		(187.73)
05/01/2021	425/008	Electricity (Inv Exp Percent: 17.836%)		(93.37)
06/04/2021	425/008	Electricity (Inv Exp Percent: 17.836%)		(81.63)
15/06/2021	425/008	Electricity (Inv Exp Percent: 17.836%)		(24.09)
18/11/2020	425/009	Insurance (Inv Exp Percent: 17.836%)		(64.06)
21/08/2020	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(15.16)

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28/09/2020	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(16.05)
27/01/2021	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(16.05)
30/04/2021	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(401.31)
19/05/2021	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(48.26)
21/05/2021	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(490.49)
08/06/2021	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(49.05)
18/11/2020	425/018	Water (Inv Exp Percent: 17.836%)		(67.96)
24/05/2021	425/018	Water (Inv Exp Percent: 17.836%)		(69.16)
30/06/2021		Capital Gains Discount		8,377.00
30/06/2021		Exempt Pension Income		13,448.00
Total Amount				433,296.98

Calculation of Exempt Pension IncomeSegregated Assets MethodUnsegregated Assets Method

30/06/2021		Exempt Capital Gains		3,097.76
30/06/2021	238/001	Colonial First State Portfolio 091 033470723	17.835	143.65
30/06/2021	238/002	Infocus Portfolio	17.835	2,609.82
30/06/2021	250/003	Cash at Bank - Macquarie 182512 963002613	17.835	0.16
30/06/2021	250/004	La Trobe Term Deposit	17.835	336.43
30/06/2021	265/016	Rebates - La Trobe	17.835	38.67
30/06/2021	265/018	Insurance proceeds	17.835	6,131.41
30/06/2021	280/001	2/88 Anzac Avenue, Newtown Q 4350	17.835	1,089.72
Total Unsegregated Amount				13,447.62

Total Exempt Pension Income 13,448.00Pension Member Non Deductible Expenses

30/12/2020	301	Accountancy Fees (Gen Exp Percent: 3.441%)		(24.60)
30/12/2020	301	Accountancy Fees (Gen Exp Percent: 3.441%)		(77.59)
17/03/2021	301	Accountancy Fees (Gen Exp Percent: 3.441%)		(7.57)
30/12/2020	307	Auditor's Remuneration (Gen Exp Percent: 3.441%)		(11.36)
30/06/2021	334/001	Carpet (Inv Exp Percent: 17.836%)		(41.26)
30/06/2021	334/002	Hisense TV (Inv Exp Percent: 17.836%)		(8.75)
30/06/2021	334/003	Daikin 2.5kw Reverse Cycle Air Conditioner (Inv Exp Percent: 17.836%)		(50.43)
30/06/2021	334/004	Daikin 2.5kw Reverse Cycle Air Conditioner (Inv Exp Percent: 17.836%)		(50.43)
30/06/2021	334/005	Blinds (Inv Exp Percent: 17.836%)		(60.02)
30/06/2021	334/006	Cooktop (Inv Exp Percent: 17.836%)		(16.89)
30/06/2021	334/007	Vacuum (Inv Exp Percent: 17.836%)		(6.58)
30/06/2021	334/008	Lounge (Inv Exp Percent: 17.836%)		(9.43)
30/06/2021	334/009	Chaise (Inv Exp Percent: 17.836%)		(15.44)
30/06/2021	334/010	Coffee Table (Inv Exp Percent: 17.836%)		(6.79)
30/06/2021	334/011	2 x Queen beds & mattresses (Inv Exp Percent: 17.836%)		(26.79)

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		17.836%)		
30/06/2021	334/012	Washing Machine (Inv Exp Percent: 17.836%)		(11.71)
30/06/2021	334/013	2 Single Beds & mattresses (Inv Exp Percent: 17.836%)		(18.26)
30/06/2021	334/014	Roller blinds (Inv Exp Percent: 17.836%)		(26.80)
30/06/2021	334/015	Doors (Inv Exp Percent: 17.836%)		(1.89)
02/12/2020	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(356.72)
08/12/2020	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
08/01/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
08/02/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
08/03/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
08/04/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
10/05/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
08/06/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(44.59)
30/06/2021	375/017	Infocus Portfolio (Inv Exp Percent: 17.836%)		(132.31)
26/08/2020	381	Filing fees - ASIC (Gen Exp Percent: 3.441%)		(1.86)
17/03/2021	381	Filing fees - ASIC (Gen Exp Percent: 3.441%)		(1.89)
26/08/2020	382	Fines (Gen Exp Percent: 3.441%)		(11.46)
07/08/2020	425/004	Body Corporate (Inv Exp Percent: 17.836%)		(77.14)
21/12/2020	425/004	Body Corporate (Inv Exp Percent: 17.836%)		(77.14)
24/03/2021	425/004	Body Corporate (Inv Exp Percent: 17.836%)		(90.52)
28/05/2021	425/004	Body Corporate (Inv Exp Percent: 17.836%)		(90.52)
10/06/2021	425/006	Cleaning (Inv Exp Percent: 17.836%)		(124.85)
25/08/2020	425/007	Council rates (Inv Exp Percent: 17.836%)		(158.18)
24/03/2021	425/007	Council rates (Inv Exp Percent: 17.836%)		(194.63)
22/07/2020	425/008	Electricity (Inv Exp Percent: 17.836%)		(52.30)
02/10/2020	425/008	Electricity (Inv Exp Percent: 17.836%)		(187.73)
05/01/2021	425/008	Electricity (Inv Exp Percent: 17.836%)		(93.37)
06/04/2021	425/008	Electricity (Inv Exp Percent: 17.836%)		(81.63)
15/06/2021	425/008	Electricity (Inv Exp Percent: 17.836%)		(24.09)
18/11/2020	425/009	Insurance (Inv Exp Percent: 17.836%)		(64.06)
21/08/2020	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(15.16)
28/09/2020	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(16.05)
27/01/2021	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(16.05)
30/04/2021	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(401.31)
19/05/2021	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(48.26)
21/05/2021	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(490.49)
08/06/2021	425/017	Repairs & Maintenance (Inv Exp Percent: 17.836%)		(49.05)
18/11/2020	425/018	Water (Inv Exp Percent: 17.836%)		(67.96)
24/05/2021	425/018	Water (Inv Exp Percent: 17.836%)		(69.16)
		Total Amount		(3,779.00)

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

Total Rollover Superannuation Benefits	315,433.00
Net Capital Gains	17,369.00
Gross Rent	6,110.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Gross Interest		1,887.00
		Gross Foreign Income		2,531.00
		Gross Trust Distributions		12,908.00
		Other Income		34,595.00
		Less Exempt Pension Income		13,448.00
		Total Assessable Income (A)		377,385.00
		Total Assessable Income		377,385.00
		Exempt Pension Income		13,448.00
		Total Income (B)		390,833.00
		Non Deductible Gen Exp% = 1-(A/B)		
		Non-Deductible General Expense Percentage		3.441%

Investment Expense Calculation

		Net Capital Gains		17,369.00
		Gross Rent		6,110.00
		Gross Interest		1,887.00
		Gross Foreign Income		2,531.00
		Gross Trust Distributions		12,908.00
		Other Income		34,595.00
		Total Investment Income (B)		75,400.00
		Less Non-Assessable Investment Income		13,448.00
		Total Investment Assessable Income (A)		61,952.00
		Non Deductible Inv Exp% = 1-(A/B)		
		Non-Deductible Investment Expense Percentage		17.836%

Calculation of Net Capital GainsDiscounted Gains

01/12/2020	235/006	Colonial First State Portfolio 091 033470723 (Discounted method)	7,312.45	7,312.45
01/12/2020	236/006	Colonial First State Portfolio 091 033470723 (Discounted method)	3,656.23	3,656.23
30/11/2020	238/001	Colonial First State Portfolio 091 033470723 (Discounted method)	260.84	260.84
30/06/2021	238/002	Infocus Portfolio (Discounted method)	13,900.04	13,900.04
		Total Amount - Discounted Gains		25,130.00

Other Gains

30/11/2020	238/001	Colonial First State Portfolio 091 033470723 (Other method)	11.67	11.67
30/06/2021	238/002	Infocus Portfolio (Other method)	604.32	604.32
		Total Amount - Other Gains		616.00

Applying Capital Losses and CG Discount to Capital Gains

		Capital Gains Discount		(8,377.00)
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Net Capital Gain (Label A) 17,369.00

Exempt Capital Gains Calculation

Net capital gain for exempt calculation (excl. Notional Gain)		17,369.00
Tax Exempt Percentage	17.835%	3,097.76
Total Amount - Exempt Capital Gains		3,097.76

Entry Summary

Fund Tax Rate (Percentage)		15.00
Total profit for period		475,608.65
Less Permanent Differences		433,296.98
Less Timing Differences		(1,109.69)
Taxable income for period		43,421.00
Income Tax Expense (Taxable Income @ taxrate)		6,513.15
Total Income Tax Payable (Taxable Income @ taxrate)		6,513.15
Total Income Tax Payable		6,513.15
Less Total Imputed Credits Used		555.88
Less Total Foreign Credits Used		250.99
Less Total Instalments paid		562.00
Income Tax Payable		5,144.28
Add Supervisory levy		259.00
Total Amount Due or Refundable		5,403.28

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	502	Reaburn, Gregory Maxwell - Preserved	539,872.27
30/06/2021	502	Reaburn, Gregory Maxwell - Unres Non Pres	253.09
30/06/2021	504	Reaburn, Hilda Elinor - Unres Non Pres	117,719.16
		Total Amount	657,844.52

Profit/(Loss) Available for Allocation to Members

30/06/2021		Profit/(Loss) for period before allocations	475,608.65
30/06/2021		Unused Current Year Foreign Credits	(52.89)

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30/06/2021		Transfers in from other funds		(315,432.64)
30/06/2021		Pensions paid		4,000.00
		Total Amount		164,123.12

Income Tax Expense Available for Allocation to Members

30/06/2021		Income Tax Expense for period before allocations		6,513.15
		Total Amount		6,513.15

Fund Rate or Return Calculation

		Total profit for period (excluding Super Surcharge)		475,608.65
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		475,608.65
		Total member opening balance		518,536.32
		Fund Rate (Profit after exclusion/Total member opening balance)		91.72

Reaburn, Gregory Maxwell**Preserved**Members Balance

01/07/2020		Opening balance - Preserved	518,283.23	518,283.23
01/07/2020	502/001	Opening Balance - Preserved/Taxable	(44,104.96)	(44,104.96)
01/07/2020	502/002	Opening Balance - Preserved/Tax Free	66,586.15	66,586.15
01/07/2020	502/016	Member/Personal Contributions - Preserved	(66,586.15)	(66,586.15)
15/12/2020	502/021	Transfers In - Preserved/Taxable	39,741.13	21,449.32
15/12/2020	502/022	Transfers In - Preserved/Tax Free	258.87	139.72
01/07/2020	502/031	Share of Profit/(Loss) - Preserved/Taxable	41,509.96	41,509.96
01/07/2020	502/053	Income Tax - Preserved/Taxable	2,595.00	2,595.00
		Total Amount - Preserved (Weighted)		539,872.27

Member Allocations

30/06/2021	502/031	Members share of profit/(loss) - Preserved/Taxable	134,690.67	
30/06/2021	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(6,510.10)	
30/06/2021	502/031	Members share of profit/(loss) - Preserved/Taxable	63.14	
30/06/2021	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(3.05)	

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Closing Balance - Preserved			686,523.89	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	253.09	253.09
Total Amount - Unres Non Pres (Weighted)				253.09
Closing Balance - Unrestricted Non Pres			253.09	
Reaburn, Hilda Elinor				
Unrestricted Non Preserved				
<u>Members Balance</u>				
25/01/2021	504/023	Transfers In - Unrestricted Non Preserved/Taxable	266,287.43	113,810.52
25/01/2021	504/024	Transfers In - Unrestricted Non Preserved/Tax Free	9,145.21	3,908.64
30/06/2021	504/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(3,867.20)	
30/06/2021	504/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(132.80)	
Total Amount - Unres Non Pres (Weighted)				117,719.16
30/06/2021	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	29,369.30	
Closing Balance - Unrestricted Non Pres			300,801.94	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2021		Capital Gains		17,369.00
30/06/2021		Gross Rent		6,110.00
30/06/2021		Gross Interest		1,887.00
30/06/2021		Gross Foreign Income		2,531.00
30/06/2021		Trust Distributions		12,908.00
30/06/2021		Other Income		34,595.00
Total Amount				75,400.00

MCS Reconciliation