Created by BRAD on Wednesday 9 March, 2022 @ 13:12:34

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		ent difference on revaluation		
30/06/2021	772/001	2 Admiralty Place Coral Grove QLD 4670 - No CG		
2010612021	### 1004	asset	0.00	
30/06/2021	772/001	- Market Value	0.00	
30/06/2021	772/001	- Less Carrying Value	0.00	
		Total Amount		0.00
Calculation	of tax entri	es		
		ent differences		
17/05/2021	261/001	Pain, Christopher		(1,075.86)
17/07/2020	261/001	Pain, Christopher		2,600.00
01/09/2020	261/001	Pain, Christopher		1,000.00
19/04/2021	301	Accountancy Fees (Gen Exp Percent: 46.540%)		(563.13)
21/07/2020	301	Accountancy Fees (Gen Exp Percent: 46.540%)		(563.13)
19/04/2021	307	Auditor's Remuneration (Gen Exp Percent: 46.540%)		(307.16)
21/07/2020	307	Auditor's Remuneration (Gen Exp Percent: 46.540%)		(307.16)
21/07/2020	308	Actuarial Certificate		(132.00)
17/05/2021	315	Bank Charges (Gen Exp Percent: 46.540%)		(3.72)
17/05/2021	315	Bank Charges (Gen Exp Percent: 46.540%)		(3.72)
19/04/2021	387	Legal Fees (Gen Exp Percent: 46.540%)		(61.43)
01/04/2021	413/002	Pain, Judith		(2,000.00)
01/09/2020	425	Rental Property Expenses (Inv Exp Percent: 46.540%)		(671.57)
20/04/2021	460/001	Pain, Christopher		(125,215.11)
20/04/2021	461/001	Pain, Christopher		(14,396.38)
30/06/2021	463/002	Pain, Judith		(122,884.79)
30/06/2021		Capital Gains Discount		22,525.00
30/06/2021		Exempt Pension Income		20,971.00
		Total Amount		(221,089.16)
Calculation	of Exempt	Pension Income		
Segregated A	ssets Method			
Unsegregated	Assets Meth	od		
30/06/2021	. 1 100000 1410011	Exempt Capital Gains		20,966.74
30/06/2021	250/002	Cash at Bank - Suncorp	46.540	4.52
30/00/2021	230/002	Cash at Bank - Suncorp	40.540	4.32
		Total Unsegregated Amount		20,971.26
		Total Exempt Pension Income		20,971.00

Pension Member Non Deductible Expenses

21/07/2020 301 Accountancy Fees (Gen Exp Percent: 46.540%) (5t 19/04/2021 307 Auditor's Remuneration (Gen Exp Percent: 46.540%) (3t 46.540%)	Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
1904/2021 307	19/04/2021	301	Accountancy Fees (Gen Exp Percent: 46.540%)		(563.13)
46,540% 307	21/07/2020	301			(563.13)
46.540% 17/05/2021 315 Bank Charges (Gen Exp Percent: 46.540%) 17/05/2021 315 Bank Charges (Gen Exp Percent: 46.540%) 16/05/2021 387 Legal Fees (Gen Exp Percent: 46.540%) 16/05/2021 387 Legal Fees (Gen Exp Percent: 46.540%) 16/05/2020 425 Rental Property Expenses (Inv Exp Percent: 46.540%) 16/05/2020 425 Rental Property Expenses (Inv Exp Percent: 46.540%) 16/05/2020 425 Rental Property Expenses (Inv Exp Percent: 46.540%) 16/05/2020 425 Rental Property Expenses (Inv Exp Percent: 46.540%) 16/05/2020 46.540% 4	19/04/2021	307			(307.16)
17/05/2021 315 Bank Charges (Gen Exp Percent: 46.540%) (6) 19/04/2021 387 Legal Fees (Gen Exp Percent: 46.540%) (6)	21/07/2020	307	` *		(307.16)
19/04/2021 387	17/05/2021	315	Bank Charges (Gen Exp Percent: 46.540%)		(3.72)
101/09/2020 425 Rental Property Expenses (Inv Exp Percent: 46.540%) Total Amount (2,48 Calculation of Non Deductible Expense Percentage(s)	17/05/2021	315	Bank Charges (Gen Exp Percent: 46.540%)		(3.72)
Total Amount C2,48	19/04/2021	387	Legal Fees (Gen Exp Percent: 46.540%)		(61.43)
Calculation of Non Deductible Expense Percentage(s) General Expense Calculation 01/07/2020 30/06/2021 Non-Deductible General Expense Percentage (Actuarial %) Investment Expense Calculation 01/07/2020 30/06/2021 Non-Deductible Investment Expense Percentage (Actuarial %) Calculation of Net Capital Gains Discounted Gains 04/01/2021 235/001 2 Admiralty Place Coral Grove QLD 4670 45,050.41 45,0 (Discounted method) 04/01/2021 236/001 2 Admiralty Place Coral Grove QLD 4670 22,525.20 22,5 (Discounted method) Total Amount - Discounted Gains Applying Capital Losses and CG Discount to Capital Gains Capital Gains Discount Net Capital Gain (Label A) Exempt Capital Gains Calculation Net capital gain for exempt calculation (excl. Notional Gain) Tax Exempt Percentage 46.540% 20,9	01/09/2020	425			(671.57)
General Expense Calculation 01/07/2020 30/06/2021 Non-Deductible General Expense Percentage (Actuarial %) Investment Expense Calculation 01/07/2020 30/06/2021 Non-Deductible Investment Expense Percentage (Actuarial %) Calculation of Net Capital Gains Discounted Gains 04/01/2021 235/001 2 Admiralty Place Coral Grove QLD 4670 45,050.41 45,0 (Discounted method) 04/01/2021 236/001 2 Admiralty Place Coral Grove QLD 4670 22,525.20 22,5 (Discounted method) Total Amount - Discounted Gains Capital Gains Capital Gains Capital Gains Capital Gains Capital Gains Capital Gain Discount Net Capital Gain (Label A) Exempt Capital Gains Calculation Net capital gain for exempt calculation (excl. Notional Gain) Tax Exempt Percentage 46.540% 20,9			Total Amount		(2,481.00)
101/07/2020 30/06/2021 Non-Deductible General Expense Percentage (Actuarial %) 101/07/2020 30/06/2021 Non-Deductible Investment Expense Percentage (Actuarial %) 46.50	Calculation	of Non Dedu	actible Expense Percentage(s)		
Investment Expense Calculation O1/07/2020 30/06/2021 Non-Deductible Investment Expense Percentage (Actuarial %) Calculation of Net Capital Gains Discounted Gains O4/01/2021 235/001 2 Admiralty Place Coral Grove QLD 4670 45,050.41 45,0 (Discounted method) O4/01/2021 236/001 2 Admiralty Place Coral Grove QLD 4670 22,525.20 22,5 (Discounted method) Total Amount - Discounted Gains 67,5 Applying Capital Losses and CG Discount to Capital Gains Capital Gains Discount Net Capital Gain (Label A) Exempt Capital Gains Calculation Net capital gain for exempt calculation (excl. Notional Gain) Tax Exempt Percentage 46.540% 20,9	General Expe	nse Calculation	<u>n</u>		
01/07/2020 30/06/2021 Non-Deductible Investment Expense Percentage (Actuarial %) Calculation of Net Capital Gains Discounted Gains 04/01/2021 235/001 2 Admiralty Place Coral Grove QLD 4670 45,050.41 45,0 (Discounted method) 04/01/2021 236/001 2 Admiralty Place Coral Grove QLD 4670 22,525.20 22,5 (Discounted method) Total Amount - Discounted Gains Capital Gains Calculation Net Capital Gain (Label A) Exempt Capital Gains Calculation Net capital gain for exempt calculation (excl. Notional Gain) Tax Exempt Percentage 46.540% 20,9	01/07/2020	30/06/2021			46.540%
Calculation of Net Capital Gains Discounted Gains 04/01/2021 235/001 2 Admiralty Place Coral Grove QLD 4670 45,050.41 45,0 04/01/2021 236/001 2 Admiralty Place Coral Grove QLD 4670 22,525.20 22,5 (Discounted method) Total Amount - Discounted Gains 67,5 Applying Capital Losses and CG Discount to Capital Gains Capital Gains Discount Net Capital Gain (Label A) Exempt Capital Gains Calculation Net capital gain for exempt calculation (excl. Notional Gain) Tax Exempt Percentage 46,540% 29,9	Investment Ex	xpense Calcula	<u>ition</u>		
Discounted Gains 04/01/2021 235/001 2 Admiralty Place Coral Grove QLD 4670 45,050.41 45,0 04/01/2021 236/001 2 Admiralty Place Coral Grove QLD 4670 22,525.20 22,5 (Discounted method) Total Amount - Discounted Gains Applying Capital Losses and CG Discount to Capital Gains Capital Gains Discount Net Capital Gain (Label A) Exempt Capital Gains Calculation Net capital gain for exempt calculation (excl. Notional Gain) Tax Exempt Percentage 46.540% 29,9	01/07/2020	30/06/2021			46.540%
04/01/2021 235/001 2 Admiralty Place Coral Grove QLD 4670 (Discounted method) 04/01/2021 236/001 2 Admiralty Place Coral Grove QLD 4670 (Discounted method) Total Amount - Discounted Gains Applying Capital Losses and CG Discount to Capital Gains Capital Gains Discount Net Capital Gain (Label A) Seempt Capital Gains Calculation Net capital gain for exempt calculation (excl. Notional Gain) Tax Exempt Percentage 46.540% 23,505.41 45,00 45,050.41 45,05		_	al Gains		
04/01/2021 236/001 2 Admiralty Place Coral Grove QLD 4670 22,525.20 22,5 (Discounted method) Total Amount - Discounted Gains Applying Capital Losses and CG Discount to Capital Gains Capital Gains Discount (22,52) Net Capital Gain (Label A) Exempt Capital Gains Calculation Net capital gain for exempt calculation (excl. Notional Gain) Tax Exempt Percentage 46.540% 20,9				45,050.41	45,050.41
Applying Capital Losses and CG Discount to Capital Gains Capital Gains Discount (22,52) Net Capital Gain (Label A) 45,0 Exempt Capital Gains Calculation Net capital gain for exempt calculation (excl. Notional Gain) Tax Exempt Percentage 46.540% 20,9	04/01/2021	236/001	2 Admiralty Place Coral Grove QLD 4670	22,525.20	22,525.20
Capital Gains Discount Net Capital Gain (Label A) Exempt Capital Gains Calculation Net capital gain for exempt calculation (excl. Notional Gain) Tax Exempt Percentage (22,52 45,0 45,0 40,540% 20,9			Total Amount - Discounted Gains		67,576.00
Net Capital Gain (Label A) Exempt Capital Gains Calculation Net capital gain for exempt calculation (excl. Notional Gain) Tax Exempt Percentage 45,0 45,0 45,0 20,9	Applying Cap	oital Losses and			
Exempt Capital Gains Calculation Net capital gain for exempt calculation (excl. Notional Gain) Tax Exempt Percentage 45,0 46,540% 20,9			Capital Gains Discount		(22,525.00)
Notional Gain) Tax Exempt Percentage 46.540% 20,9			Net Capital Gain (Label A)		45,051.00
Notional Gain) Tax Exempt Percentage 46.540% 20,9	Exempt Capit	al Gains Calcu			
			Notional Gain)		45,051.00
Total Amount - Exempt Capital Gains 20,9			Tax Exempt Percentage	46.540%	20,966.74
			Total Amount - Exempt Capital Gains		20,966.74

	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Entry Sun	nmary	Fund Tay Pota (Parcentage)		15.00
		Fund Tax Rate (Percentage) Total profit for period		(200,108.80)
		Less Permanent Differences		(221,089.16)
		Taxable income for period		20,981.00
		Income Tax Expense (Taxable Income @ taxrate)		3,147.15
		Total Income Tax Payable (Taxable Income @ taxrate)		3,147.15
		Total Income Tax Payable		3,147.15
		Income Tax Payable		3,147.15
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		3,406.15
Profit/(Los	ss) and Tax.			
and the secon	ount column sho	ows the actual value of the transaction mn shows the weighted value of the transaction		
The first amo and the secon	ount column shoud amount column should amount column deighted Amount column deighted Amount column should be should	ows the actual value of the transaction mn shows the weighted value of the transaction unts		81 100 38
The first amo	ount column sho	ows the actual value of the transaction mn shows the weighted value of the transaction		81,190.38 94,444.58
The first amo and the secon Members W 30/06/2021	ount column shoud amount column Weighted Amou	ows the actual value of the transaction mn shows the weighted value of the transaction unts Pain, Christopher - Preserved		
The first amo and the secon Members W 30/06/2021 30/06/2021	ount column shoud amount column shoud amount column should be shou	ows the actual value of the transaction mn shows the weighted value of the transaction unts Pain, Christopher - Preserved Pain, Judith - Unres Non Pres Total Amount		94,444.58
The first amo and the secon Members W 30/06/2021 30/06/2021	ount column shoud amount column shoud amount column should be shou	ows the actual value of the transaction mn shows the weighted value of the transaction unts Pain, Christopher - Preserved Pain, Judith - Unres Non Pres		94,444.58 175,634.96
The first amo and the secon Members W 30/06/2021 30/06/2021 Profit/(Loss	ount column shoud amount column shoud amount column should be shou	ows the actual value of the transaction mn shows the weighted value of the transaction unts Pain, Christopher - Preserved Pain, Judith - Unres Non Pres Total Amount or Allocation to Members		94,444.58
The first amo and the secon Members W 30/06/2021 30/06/2021 97/06/2021 30/06/2021 30/06/2021 30/06/2021	ount column shoud amount column shoud amount column should be shou	was the actual value of the transaction munts Pain, Christopher - Preserved Pain, Judith - Unres Non Pres Total Amount or Allocation to Members Contributions Profit/(Loss) for period before allocations Transfers out to other funds		94,444.58 175,634.96 (2,524.14) (200,108.80) 262,496.28
The first amo and the second Members W 30/06/2021 30/06/2021 Profit/(Loss 30/06/2021 30/06/2021	ount column shoud amount column shoud amount column should be shou	was the actual value of the transaction mn shows the weighted value of the transaction unts Pain, Christopher - Preserved Pain, Judith - Unres Non Pres Total Amount or Allocation to Members Contributions Profit/(Loss) for period before allocations		94,444.58 175,634.96 (2,524.14) (200,108.80)
The first amo and the secon Members W 30/06/2021 30/06/2021 97/06/2021 30/06/2021 30/06/2021 30/06/2021	ount column shoud amount column shoud amount column should be shou	was the actual value of the transaction munts Pain, Christopher - Preserved Pain, Judith - Unres Non Pres Total Amount or Allocation to Members Contributions Profit/(Loss) for period before allocations Transfers out to other funds		94,444.58 175,634.96 (2,524.14) (200,108.80) 262,496.28
The first amo and the secon Members W 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021	vant column shoud amount column shoud amount column shoud amount column shoud amount column shoud should be should b	was the actual value of the transaction mn shows the weighted value of the transaction unts Pain, Christopher - Preserved Pain, Judith - Unres Non Pres Total Amount or Allocation to Members Contributions Profit/(Loss) for period before allocations Transfers out to other funds Pensions paid		94,444.58 175,634.96 (2,524.14) (200,108.80) 262,496.28 2,000.00
The first amo and the secon Members W 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021	vant column shoud amount column shoud amount column shoud amount column shoud amount column shoud should be should b	was the actual value of the transaction mn shows the weighted value of the transaction unts Pain, Christopher - Preserved Pain, Judith - Unres Non Pres Total Amount or Allocation to Members Contributions Profit/(Loss) for period before allocations Transfers out to other funds Pensions paid Total Amount		94,444.58 175,634.96 (2,524.14) (200,108.80) 262,496.28 2,000.00
The first amo and the second Members W. 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021 Income Tax	vant column shoud amount column shoud amount column shoud amount column shoud amount column shoud should be should b	was the actual value of the transaction munts Pain, Christopher - Preserved Pain, Judith - Unres Non Pres Total Amount or Allocation to Members Contributions Profit/(Loss) for period before allocations Transfers out to other funds Pensions paid Total Amount idlable for Allocation to Members		94,444.58 175,634.96 (2,524.14) (200,108.80) 262,496.28 2,000.00 61,863.34
The first amo and the secon Members W 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021 Income Tax 30/06/2021	vunt column sho nd amount colum Veighted Amou 501 502 Available for	mn shows the weighted value of the transaction Pain, Christopher - Preserved Pain, Judith - Unres Non Pres Total Amount or Allocation to Members Contributions Profit/(Loss) for period before allocations Transfers out to other funds Pensions paid Total Amount milable for Allocation to Members Income Tax Expense for period before allocations Total Amount		94,444.58 175,634.96 (2,524.14) (200,108.80) 262,496.28 2,000.00 61,863.34 3,147.15
The first amo and the secon Members W 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021 30/06/2021 Income Tax 30/06/2021	vant column shoud amount column shoud amount column shoud amount column shoud amount column shoud should be should b	mn shows the weighted value of the transaction Pain, Christopher - Preserved Pain, Judith - Unres Non Pres Total Amount or Allocation to Members Contributions Profit/(Loss) for period before allocations Transfers out to other funds Pensions paid Total Amount milable for Allocation to Members Income Tax Expense for period before allocations Total Amount		94,444.58 175,634.96 (2,524.14) (200,108.80) 262,496.28 2,000.00 61,863.34 3,147.15

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total exclusion		
		Profit after exclusion		(200,108.80)
		Total member opening balance		200,108.80
		Fund Rate (Profit after exclusion/Total member opening balance)		(100.00)
Pain, Christ Preserved	topher			
Members Balar	nce			
01/07/2020	<u></u>	Opening balance - Preserved	105,171.07	105,171.07
01/07/2020	501/001	Opening Balance - Preserved/Taxable	(1,943.73)	(1,943.73)
01/07/2020	501/002	Opening Balance - Preserved/Tax Free	2,265.38	2,265.38
01/07/2020	501/002	Opening Balance - Preserved/Tax Free	3,600.00	3,600.00
17/05/2021	501/016	Member/Personal Contributions - Preserved	(1,075.86)	(129.69)
17/07/2020	501/016	Member/Personal Contributions - Preserved	2,600.00	2,478.90
01/09/2020	501/016	Member/Personal Contributions - Preserved	1,000.00	827.40
01/07/2020	501/016	Member/Personal Contributions - Preserved	(3,600.00)	(3,600.00)
01/07/2020	501/019	Other Contributions - Non Taxable	(2,265.38)	(2,265.38)
01/07/2020	501/031	Share of Profit/(Loss) - Preserved/Taxable	1,943.73	1,943.73
20/04/2021	501/091	Transfers Out - Preserved/Taxable	(125,215.11)	(24,356.91)
20/04/2021	501/092	Transfers Out - Preserved/Tax Free	(14,396.38)	(2,800.39)
		Total Amount - Preserved (Weighted)		81,190.38
Member Alloca	ations			
30/06/2021	501/031	Members share of profit/(loss) - Preserved/Taxable	28,597.43	
30/06/2021	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(3,147.15)	
		Closing Balance - Preserved	(6,466.00)	
Pain, Judith Unrestricted		neved.		
Members Balar		reu		
	<u>iice</u>	On a land and Harry New Pro-	04 027 72	04 027 72
01/07/2020 01/07/2020	502/004	Opening balance - Unres Non Pres Opening Balance - Unrestricted Non Preserved/Tax Free	94,937.73 (3,856.47)	94,937.73 (3,856.47)
01/07/2020	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	1,856.47	1,856.47
01/04/2021	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,000.00)	(493.15)
01/07/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	2,000.00	2,000.00
30/06/2021	502/094	Transfers Out - Unrestricted Non Preserved/Tax Free	(122,884.79)	

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total Amount - Unres Non Pres (Weighted)		94,444.58
30/06/2021	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	33,265.91	
		Closing Balance - Unrestricted Non Pres	3,318.85	
	nent Incom	e Reconciliation (Label T1)		
30/06/2021 30/06/2021		Capital Gains Gross Interest		45,051.00 10.00
		Total Amount		45,061.00
MCS Recon Pain, Christo				
Personal Contri				
01/09/2020	501/016	Member/Personal Contributions - Preserved		1,000.00
17/07/2020	501/016	Member/Personal Contributions - Preserved		2,600.00
17/05/2021	501/016	Member/Personal Contributions - Preserved		(1,075.86)
		Total Amount		2,524.14
		All Contributions received for the current year		2,524.14
		Closing Account Balance		6,466.00