

Foster-Abrook Super Fund
Detailed Trial Balance



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	24200	Contributions			
	24200/PERN	Personal Contributions - Non Concessional			
	24200/PERN/ABRSUZ 00001A	(Contributions) Abrook, Suzanne Karellen - Accumulation			1,035.51
	24200/PERN/FOSJOH 00001A	(Contributions) Foster, John Stanley - Accumulation			1,035.50
	25000	Interest Received			
	25000/BBL178055216	Bendigo Bank Business Easy Saver Account			26.12
	28500	Transfers In			
	28500/ABRSUZ00001 A	(Transfers In) Abrook, Suzanne Karellen - Accumulation Accumulation Preserved 82,523.09 Taxable 78,965.64 Tax Free 3,557.45			82,523.09
	28500/FOSJOH00001 A	(Transfers In) Foster, John Stanley - Accumulation Accumulation Preserved 57,079.31 Taxable 57,079.31			57,079.31
	33800	Formation Expenses		2,071.01	
	48500	Income Tax Expense		3.90	
	49000	Profit/Loss Allocation Account		139,624.62	
	52420	Contributions			
	52420/ABRSUZ00001 A	(Contributions) Abrook, Suzanne Karellen - Accumulation Accumulation Preserved 1,035.51 Tax Free 1,035.51			1,035.51
	52420/FOSJOH00001 A	(Contributions) Foster, John Stanley - Accumulation Accumulation Preserved 1,035.50 Tax Free 1,035.50			1,035.50
	52850	Transfers In			
	52850/ABRSUZ00001 A	(Transfers In) Abrook, Suzanne Karellen - Accumulation Accumulation Preserved 82,523.09 Taxable 78,965.64 Tax Free 3,557.45			82,523.09
	52850/FOSJOH00001 A	(Transfers In) Foster, John Stanley - Accumulation Accumulation Preserved 57,079.31 Taxable 57,079.31			57,079.31
	53100	Share of Profit/(Loss)			
	53100/ABRSUZ00001 A	(Share of Profit/ Loss) Abrook, Suzanne Karellen - Accumulation		1,312.21	

Foster-Abrook Super Fund
Detailed Trial Balance



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
		Accumulation Preserved (1,312.21) Taxable (1,312.21)			
	53100/FOSJOH00001 A	(Share of Profit/ Loss) Foster, John Stanley - Accumulation Accumulation Preserved (732.68) Taxable (732.68)		732.68	
	53330	Income Tax			
	53330/ABRSUZ00001 A	(Income Tax) Abrook, Suzanne Karellen - Accumulation Accumulation Preserved (2.50) Taxable (2.50)		2.50	
	53330/FOSJOH00001 A	(Income Tax) Foster, John Stanley - Accumulation Accumulation Preserved (1.40) Taxable (1.40)		1.40	
	60400	Cash at Bank			
	60400/BBL178055216	Bendigo Bank Business Easy Saver Account		139,628.52	
	85000	Income Tax Payable/Refundable			3.90
				283,376.84	283,376.84

Current Year Profit/(Loss): 139,628.52

Foster-Abrook Super Fund
Detailed Operating Statement



For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Interest Received		
Bendigo Bank Business Easy Saver Account	26.12	0.00
	<u>26.12</u>	<u>0.00</u>
Personal Contributions - Non Concessional		
John Stanley Foster	1,035.50	0.00
Suzanne Karellen Abrook	1,035.51	0.00
	<u>2,071.01</u>	<u>0.00</u>
Transfers In		
Abrook, Suzanne Karellen - Accumulation (Accumulation)	82,523.09	0.00
Foster, John Stanley - Accumulation (Accumulation)	57,079.31	0.00
	<u>139,602.40</u>	<u>0.00</u>
Changes in Market Values	<u>0.00</u>	<u>0.00</u>
Total Income	<u>141,699.53</u>	<u>0.00</u>
Expenses		
Formation Expenses	2,071.01	0.00
	<u>2,071.01</u>	<u>0.00</u>
Total Expenses	<u>2,071.01</u>	<u>0.00</u>
Benefits accrued as a result of operations before income tax	<u>139,628.52</u>	<u>0.00</u>
Income Tax Expense		
Income Tax Expense	3.90	0.00
Total Income Tax	<u>3.90</u>	<u>0.00</u>
Benefits accrued as a result of operations	<u>139,624.62</u>	<u>0.00</u>

Foster-Abrook Super Fund
Create Entries Report



For the period 21 July 2020 to 30 June 2021

Create Entries Financial Year Summary 21 July 2020 - 30 June 2021

Total Profit	Amount
Income	141,699.53
Less Expense	2,071.01
Total Profit	139,628.52

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	139,628.52
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	141,673.41
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	2,071.01
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.12)
Taxable Income	26.00
Income Tax on Taxable Income or Loss	3.90

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(2,044.89)
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	(2,044.89)

Income Tax Expense Available for Allocation	Amount
Total Income Tax Expense Allocation	3.90

Final Segment 1 from 21 July 2020 to 30 June 2021

Pool Name Unsegregated Pool

Total Profit	Amount
Income	141,699.53
Less Expense	2,071.01
Total Profit	139,628.52

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	139,628.52
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	141,673.41
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	2,071.01
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(0.12)
Taxable Income	26.00
Income Tax on Taxable Income or Loss	3.90

Member Weighted Balance Summary	Weighting%	Amount
John Stanley Foster(FOSJOH00001A)	35.83	24,158.30
Suzanne Karellen Abrook(ABRSUZ00001A)	64.17	43,266.51

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(2,044.89)
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	(2,044.89)

Allocation to Members	Weighting%	Amount
John Stanley Foster(FOSJOH00001A)	35.83	(732.68)
Suzanne Karellen Abrook(ABRSUZ00001A)	64.17	(1,312.21)

Accumulation Weighted Balance Summary	Weighting%	Amount
John Stanley Foster(FOSJOH00001A)	35.83	24,158.30
Suzanne Karellen Abrook(ABRSUZ00001A)	64.17	43,266.51

Income Tax Expense Available for Allocation	Amount
Total Income Tax Expense Allocation	3.90

Allocation to Members	Weighting%	Amount
John Stanley Foster(FOSJOH00001A)	35.83	1.40
Suzanne Karellen Abrook(ABRSUZ00001A)	64.17	2.50

Calculation of daily member weighted balances

Calculation of daily member weighted balances

John Stanley Foster (FOSJOH00001A)

Member Balance

21/07/2020	50010	Opening Balance	0.00	0.00
05/02/2021	52850	Transfers In	57,079.31	24,155.30
30/06/2021	52420	Contributions	1,035.50	3.00
Total Amount (Weighted)				24,158.30

Suzanne Karellen Abrook (ABRSUZ00001A)

Member Balance

21/07/2020	50010	Opening Balance	0.00	0.00
27/11/2020	52850	Transfers In	39,889.62	24,974.37
03/02/2021	52850	Transfers In	42,633.47	18,289.14
30/06/2021	52420	Contributions	1,035.51	3.00
Total Amount (Weighted)				43,266.51

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations

Segment 21 July 2020 to 30 June 2021

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	0.00

Total Claimable Foreign Credits for the Year **0.00**

Foreign Tax Offset (Label C1) **0.00**

Applied/Claimed FTO **0.00**

Allocations of Foreign Tax Offset to Members

John Stanley Foster(FOSJOH00001A) - 100.00 %	0.00
Suzanne Karellen Abrook(ABRSUZ00001A) - 0.00 %	0.00
Total Foreign Tax Offset Allocated to Members	0.00

Foster, John Stanley

Concessional Contribution Cap	35,000.00	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	0.00	0.00	0.00	0.00	0.00	0.00	
Unused Concessional Contribution	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	25,000.00	50,000.00	
Maximum Cap Available	35,000.00	35,000.00	25,000.00	25,000.00	50,000.00	75,000.00	75,000.00 Below Cap
Total Super Balance	0.00	0.00	0.00	0.00	0.00	0.00	

NCC Bring Forward Caps

Member	Bring Forward Cap	2018	2019	2020	2021	Total	Current Position
Abrook, Suzanne Karellen	N/A	0.00	0.00	0.00	1,035.51	N/A	Bring Forward Not Triggered
Foster, John Stanley	N/A	0.00	0.00	0.00	1,035.50	N/A	Bring Forward Not Triggered

Abrook, Suzanne Karellen

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data						
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other		
30/06/2021	Fund establishment costs	Personal - Non-Concessional		1,035.51									
Total - Abrook, Suzanne Karellen			0.00	1,035.51	0.00	0.00				0.00	0.00	0.00	

Foster, John Stanley

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data					
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other	
30/06/2021	Fund establishment costs	Personal - Non-Concessional		1,035.50								
Total - Foster, John Stanley			0.00	1,035.50	0.00	0.00				0.00	0.00	0.00

Total for All Members

0.00	2,071.01	0.00	0.00
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Foster-Abrook Super Fund
Interest Reconciliation Report



For The Period 21 July 2020 - 30 June 2021

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
Cash at Bank					
BBL178055216 Bendigo Bank Business Easy Saver Account					
01/12/2020	0.22	0.22			
01/01/2021	1.69	1.69			
01/02/2021	1.69	1.69			
01/03/2021	4.93	4.93			
01/04/2021	5.93	5.93			
01/05/2021	5.73	5.73			
01/06/2021	5.93	5.93			
	26.12	26.12			
	26.12	26.12			
TOTAL	26.12	26.12			

Tax Return Reconciliation

	Totals	Tax Return Label
Gross Interest	26.12	11C

Foster-Abrook Super Fund
Members Summary

As at 30 June 2021



Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
John Stanley Foster (Age: 60)											
FOSJOH00001A - Accumulation											
	1,035.50	57,079.31	(732.68)				1.40				57,380.73
	1,035.50	57,079.31	(732.68)				1.40				57,380.73
Suzanne Karellen Abrook (Age: 50)											
ABRSUZ00001A - Accumulation											
	1,035.51	82,523.09	(1,312.21)				2.50				82,243.89
	1,035.51	82,523.09	(1,312.21)				2.50				82,243.89
	2,071.01	139,602.40	(2,044.89)				3.90				139,624.62

Foster-Abrook Super Fund
Balance Review Report



As at 30 June 2021

Investment Code	Investment Name	Holding Reference	Third Party Data			BGL Ledger	Variance
			Data Feed Provider	Balance Date	Balance Amount	Balance	
60400	Cash at Bank						
BBL178055216	Bendigo Bank Business Easy Saver Account					139,628.52	

Foster-Abrook Super Fund
Bank Statement Report



For The Period 21 July 2020 to 30 June 2021

Chart Code: 60400 / BBL178055216
Account Name: Bendigo Bank Business Easy Saver Account
BSB and Account Number: 633000 178055216

Opening Balance - **Total Debits** + **Total Credits** = **Closing Balance**
 \$ 139,628.52 \$ 139,628.52

Data Feed Used
 BGL Bank Data Service

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
27/11/2020	Direct credit payment 9698673 MercerSuperTrust 0014852813		39,889.62	39,889.62		
01/12/2020	Interest		0.22	39,889.84		
01/01/2021	Interest		1.69	39,891.53		
01/02/2021	Interest		1.69	39,893.22		
03/02/2021	"DIRECT CREDIT BPFZ003973549157		42,633.47	82,526.69		
05/02/2021	DIRECT CREDIT 02732900 IOOF Inv Mgt Ltd 0029874582		57,079.31	139,606.00		
01/03/2021	Interest		4.93	139,610.93		
01/04/2021	Interest		5.93	139,616.86		
01/05/2021	Interest		5.73	139,622.59		
01/06/2021	Interest		5.93	139,628.52		
30/06/2021	CLOSING BALANCE			139,628.52		
			139,628.52			

Foster-Abrook 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	
Cash at Bank										
Bendigo Bank Business Easy Saver Account				139,628.52					139,628.52	139,628.52
				139,628.52					139,628.52	139,628.52
				139,628.52					139,628.52	139,628.52

Detailed Activity Statement Preparation

For The Period 21 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
Income				
Sales				
Total Sales	G1	0.00		
Total GST collected on Sales	1A			0.00
Expenses				
Capital Purchases				
Total Capital Purchases	G10	0.00		
Non Capital Purchases				
Total Non Capital Purchases	G11	0.00		
Total GST Paid on Purchases	1B			0.00

BAS Summary

Total Sales	G1	0.00	Total GST Collected on Sales	1A	0.00
Total Capital Purchases	G10	0.00	Total GST Paid on Purchases	1B	0.00
Total Non Capital Purchases	G11	0.00	GST Payable / (Refundable)		0.00

Foster-Abrook Super Fund
Statement of Taxable Income

For the year ended 30 June 2021



	2021
	\$
Benefits accrued as a result of operations	139,628.52
Less	
Non Taxable Transfer In	139,602.40
Non Taxable Contributions	2,071.01
	<u>141,673.41</u>
Add	
Other Non Deductible Expenses	2,071.01
	<u>2,071.01</u>
SMSF Annual Return Rounding	(0.12)
	<u>26.00</u>
Taxable Income or Loss	<u>26.00</u>
Income Tax on Taxable Income or Loss	3.90
	<u>3.90</u>
CURRENT TAX OR REFUND	<u>3.90</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for New Funds	259.00
	<u>521.90</u>
AMOUNT DUE OR REFUNDABLE	<u>521.90</u>

Foster-Abrook Super Fund
Tax Reconciliation Report



For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
C - Income - Gross interest				
	01/12/2020	25000/BBL178055216	Bendigo Bank Business Easy Saver Account	0.22
	01/01/2021	25000/BBL178055216	Bendigo Bank Business Easy Saver Account	1.69
	01/02/2021	25000/BBL178055216	Bendigo Bank Business Easy Saver Account	1.69
	01/03/2021	25000/BBL178055216	Bendigo Bank Business Easy Saver Account	4.93
	01/04/2021	25000/BBL178055216	Bendigo Bank Business Easy Saver Account	5.93
	01/05/2021	25000/BBL178055216	Bendigo Bank Business Easy Saver Account	5.73
	01/06/2021	25000/BBL178055216	Bendigo Bank Business Easy Saver Account	5.93
Sub-Total				26.12
Ignore Cents				0.12
Total				26.00
W - GROSS INCOME (Sum of labels A to U)				
				26.00
Sub-Total				26.00
Ignore Cents				0.00
Total				26.00
V - TOTAL ASSESSABLE INCOME (W less Y)				
				26.00
Sub-Total				26.00
Ignore Cents				0.00
Total				26.00
O - TAXABLE INCOME OR LOSS				
				26.00
Sub-Total				26.00
Ignore Cents				0.00
Total				26.00
A - Taxable income				
				26.00
Sub-Total				26.00
Ignore Cents				0.00
Total				26.00
T1 - Tax on taxable income				
				3.90
Sub-Total				3.90
Ignore Cents				0.00
Total				3.90
B - Gross Tax				
				3.90

Foster-Abrook Super Fund
Tax Reconciliation Report



For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
B - Gross Tax				
Sub-Total				3.90
Ignore Cents				0.00
Total				3.90
T2 - SUBTOTAL				
				3.90
Sub-Total				3.90
Ignore Cents				0.00
Total				3.90
T3 - SUBTOTAL 2				
				3.90
Sub-Total				3.90
Ignore Cents				0.00
Total				3.90
T5 - TAX PAYABLE				
				3.90
Sub-Total				3.90
Ignore Cents				0.00
Total				3.90
L - Supervisory levy				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
N - Supervisory levy adjustment for new funds				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
S - AMOUNT DUE OR REFUNDABLE				
				521.90
Sub-Total				521.90
Ignore Cents				0.00
Total				521.90

Foster-Abrook Super Fund

Exempt Current Pension Income Reconciliation

For The Period 21 July 2020 - 30 June 2021



	Date	Account Code	Account Description	Taxable Amount	Actuary/Pool %	Exempt Amount
Segment - 21 July 2020 to 30 June 2021						
Label C						
	01/12/2020	25000/BBL178055216	Bendigo Bank Business Easy Saver	0.22		
	01/01/2021	25000/BBL178055216	Bendigo Bank Business Easy Saver	1.69		
	01/02/2021	25000/BBL178055216	Bendigo Bank Business Easy Saver	1.69		
	01/03/2021	25000/BBL178055216	Bendigo Bank Business Easy Saver	4.93		
	01/04/2021	25000/BBL178055216	Bendigo Bank Business Easy Saver	5.93		
	01/05/2021	25000/BBL178055216	Bendigo Bank Business Easy Saver	5.73		
	01/06/2021	25000/BBL178055216	Bendigo Bank Business Easy Saver	5.93		
			Total	26.12	0.000 %	0.00
					Total Segment ECPI *	0.00
					SMSF Annual Return Rounding	0.00
					Total ECPI	0.00

* Total Segment ECPI does not include ECPI amounts from Label A. The total ECPI from Label A is shown separately at the start of the report.

Capital Gains Reconciliation Report

For The Period 21 July 2020 - 30 June 2021



	Total	Discounted	Indexed	Other	Notional
Losses available to offset					
Current year capital losses	0.00				
Current year capital losses - Collectables	0.00				
Total Losses Available	0.00				
Total Losses Available - Collectables	0.00				
Capital Gains					
Capital gains from disposal of assets	0.00	0.00	0.00	0.00	0.00
Capital gains from disposal of assets - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains from trust distributions	0.00	0.00	0.00	0.00	0.00
Capital Gains Before Losses applied	0.00	0.00	0.00	0.00	0.00
Losses and discount applied					
Losses applied	0.00	0.00	0.00	0.00	0.00
Losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains after losses applied	0.00	0.00	0.00	0.00	0.00
Capital gains after losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
CGT Discount applied	0.00				
CGT Discount applied - Collectables	0.00				
Net Capital Gain					
Net capital gain	0.00				
Net capital gain - Collectables	0.00				
Total Net Capital Gain (11A)	0.00				

Capital Gains Reconciliation Report

For The Period 21 July 2020 - 30 June 2021



	Total	Discounted	Indexed	Other	Notional
Net Capital Losses Carried Forward to later income					
Net Capital Losses Carried Forward to later income years	0.00				
Net Capital Losses Carried Forward to later income years - Collectables	0.00				
Total Net Capital Losses Carried Forward to later income years (14V)	0.00				

Note

Refer to Realised Gains Report for details of Disposals at a Security level

Refer to Distribution Reconciliation Report for Trust Distribution details at a Security level

Foster-Abrook Super Fund General Ledger - Audit View



For The Period 21 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Contributions (24200)								
<u>(Contributions) Abrook, Suzanne Karellen - Accumulation (ABRSUZ00001A)</u>								
30/06/2021	alima.alima@bdo.net.au	01/07/2022	alima.alima@bdo.net.au	General Journal	Fund establishment costs		(1,035.51)	(1,035.51)
							(1,035.51)	(1,035.51)
<u>(Contributions) Foster, John Stanley - Accumulation (FOSJOH00001A)</u>								
30/06/2021	alima.alima@bdo.net.au	01/07/2022	alima.alima@bdo.net.au	General Journal	Fund establishment costs		(1,035.50)	(1,035.50)
							(1,035.50)	(1,035.50)
Interest Received (25000)								
<u>Bendigo Bank Business Easy Saver Account (BBL178055216)</u>								
01/12/2020	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		(0.22)	(0.22)
01/01/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		(1.69)	(1.91)
01/02/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		(1.69)	(3.60)
01/03/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		(4.93)	(8.53)
01/04/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		(5.93)	(14.46)
01/05/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		(5.73)	(20.19)
01/06/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		(5.93)	(26.12)
							(26.12)	(26.12)
Transfers In (28500)								
<u>(Transfers In) Abrook, Suzanne Karellen - Accumulation (ABRSUZ00001A)</u>								
27/11/2020	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Direct credit payment 9698673 MercerSuperTrust 0014852813		(39,889.62)	(39,889.62)
03/02/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	"DIRECT CREDIT BPFZ003973549157		(42,633.47)	(82,523.09)
							(82,523.09)	(82,523.09)
<u>(Transfers In) Foster, John Stanley - Accumulation (FOSJOH00001A)</u>								

Foster-Abrook Super Fund
General Ledger - Audit View



For The Period 21 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
05/02/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	DIRECT CREDIT 02732900 IOOF Inv Mgt Ltd 0029874582		(57,079.31)	(57,079.31)
							(57,079.31)	(57,079.31)
Formation Expenses (33800)								
<u>Formation Expenses (33800)</u>								
30/06/2021	alima.alima@bdo.net.au	01/07/2022	alima.alima@bdo.net.au	General Journal	Fund establishment costs		2,071.01	2,071.01
							2,071.01	2,071.01
Income Tax Expense (48500)								
<u>Income Tax Expense (48500)</u>								
30/06/2021	Alima Alima	01/07/2022		System Journal	Create Entries - Income Tax Expense - 30/06/2021		3.90	3.90
							3.90	3.90
Profit/Loss Allocation Account (49000)								
<u>Profit/Loss Allocation Account (49000)</u>								
27/11/2020	SYSTEM	01/07/2022		System Journal	System Member Journals		39,889.62	39,889.62
03/02/2021	SYSTEM	01/07/2022		System Journal	System Member Journals		42,633.47	82,523.09
05/02/2021	SYSTEM	01/07/2022		System Journal	System Member Journals		57,079.31	139,602.40
30/06/2021	SYSTEM	01/07/2022		System Journal	System Member Journals		1,035.51	140,637.91
30/06/2021	SYSTEM	01/07/2022		System Journal	System Member Journals		1,035.50	141,673.41
30/06/2021	Alima Alima	01/07/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		(732.68)	140,940.73
30/06/2021	Alima Alima	01/07/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		(1,312.21)	139,628.52
30/06/2021	Alima Alima	01/07/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2021		(1.40)	139,627.12
30/06/2021	Alima Alima	01/07/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2021		(2.50)	139,624.62
							139,624.62	139,624.62
Contributions (52420)								
<u>(Contributions) Abrook, Suzanne Karellen - Accumulation (ABRSUZ00001A)</u>								
30/06/2021	SYSTEM	01/07/2022		System Journal	System Member Journals		(1,035.51)	(1,035.51)

Foster-Abrook Super Fund
General Ledger - Audit View



For The Period 21 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
							(1,035.51)	(1,035.51)
<u>(Contributions) Foster, John Stanley - Accumulation (FOSJOH00001A)</u>								
30/06/2021	SYSTEM	01/07/2022		System Journal	System Member Journals		(1,035.50)	(1,035.50)
							(1,035.50)	(1,035.50)
Transfers In (52850)								
<u>(Transfers In) Abrook, Suzanne Karellen - Accumulation (ABRSUZ00001A)</u>								
27/11/2020	SYSTEM	01/07/2022		System Journal	System Member Journals		(39,889.62)	(39,889.62)
03/02/2021	SYSTEM	01/07/2022		System Journal	System Member Journals		(42,633.47)	(82,523.09)
							(82,523.09)	(82,523.09)
<u>(Transfers In) Foster, John Stanley - Accumulation (FOSJOH00001A)</u>								
05/02/2021	SYSTEM	01/07/2022		System Journal	System Member Journals		(57,079.31)	(57,079.31)
							(57,079.31)	(57,079.31)
Share of Profit/(Loss) (53100)								
<u>(Share of Profit/(Loss)) Abrook, Suzanne Karellen - Accumulation (ABRSUZ00001A)</u>								
30/06/2021	Alima Alima	01/07/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		1,312.21	1,312.21
							1,312.21	1,312.21
<u>(Share of Profit/(Loss)) Foster, John Stanley - Accumulation (FOSJOH00001A)</u>								
30/06/2021	Alima Alima	01/07/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		732.68	732.68
							732.68	732.68
Income Tax (53330)								
<u>(Income Tax) Abrook, Suzanne Karellen - Accumulation (ABRSUZ00001A)</u>								
27/11/2020	SYSTEM	01/07/2022		System Journal	System Member Journals		0.00	0.00
03/02/2021	SYSTEM	01/07/2022		System Journal	System Member Journals		0.00	0.00
30/06/2021	Alima Alima	01/07/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2021		2.50	2.50
							2.50	2.50
<u>(Income Tax) Foster, John Stanley - Accumulation (FOSJOH00001A)</u>								

Foster-Abrook Super Fund
General Ledger - Audit View



For The Period 21 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
05/02/2021	SYSTEM	01/07/2022		System Journal	System Member Journals		0.00	0.00
30/06/2021	Alima Alima	01/07/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2021		1.40	1.40
							1.40	1.40
Cash at Bank (60400)								
<u>Bendigo Bank Business Easy Saver Account (BBL178055216)</u>								
27/11/2020	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Direct credit payment 9698673 MercerSuperTrust 0014852813		39,889.62	39,889.62
01/12/2020	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		0.22	39,889.84
01/01/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		1.69	39,891.53
01/02/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		1.69	39,893.22
03/02/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	"DIRECT CREDIT BPFZ003973549157		42,633.47	82,526.69
05/02/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	DIRECT CREDIT 02732900 IOOF Inv Mgt Ltd 0029874582		57,079.31	139,606.00
01/03/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		4.93	139,610.93
01/04/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		5.93	139,616.86
01/05/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		5.73	139,622.59
01/06/2021	alima.alima@bdo.net.au	21/06/2022		Bank Statement	Interest		5.93	139,628.52
							139,628.52	139,628.52
Income Tax Payable/Refundable (85000)								
<u>Income Tax Payable/Refundable (85000)</u>								
30/06/2021	Alima Alima	01/07/2022		System Journal	Create Entries - Income Tax Expense - 30/06/2021		(3.90)	(3.90)
							(3.90)	(3.90)

Foster-Abrook Super Fund Fact Finder - 2018



As at 30 June 2021

Fund Details

Postal Address

Date Formed 21/07/2020

Trust Deed Source

Deed Last Modified

Members

Name	Age	Date of Birth	Member Accounts	Pension Accounts	Death Benefit Nomination
John Stanley Foster	60	30/03/1961	1	0	Yes
Suzanne Karellen Abrook	50	30/07/1970	1	0	Yes

Accumulation Member Details

Super Reform Measure	Concessional Contributions	Div 293 Tax	Member Balance / Catch up CC / TSB	Non-concessional Contributions	Non-concessional Bring Forward
John Stanley Foster		No	Accumulation Balance - \$57,380.73 Total Fund Balance - \$57,380.73 Total Superannuation Balance - \$0.00	Personal - \$1,035.50 Total - \$1,035.50	No
Suzanne Karellen Abrook		No	Accumulation Balance - \$82,243.89 Total Fund Balance - \$82,243.89 Total Superannuation Balance - \$0.00	Personal - \$1,035.51 Total - \$1,035.51	No

Opportunity/Planning

From 01/07/2017 the new concessional contribution cap will be \$25,000

Refer to contribution breakdown report

From 01/07/2017 the threshold at which high income earners pay an additional 15% tax on their concessional contributions will be reduced from \$300,000 to \$250,000

Refer to Member Statement report

Members with a total member balance of less than \$500,000 as at 01/07/2018 can use any unused amount of the \$25,000 Concessional Contribution Cap on a rolling basis up to 5 years

Refer to combined member statement report

From 01/07/2017 the annual non-concessional contribution cap is reduced to \$100,000 when the members transfer balance cap is less than \$1.6 million

Refer to contribution breakdown report

Where the member has triggered the bring forward rule in 2015-16 or 2016-17 but has not fully utilised it as at 30/06/2017 transitional arrangement will apply. (e.g.– if the member triggers the bring forward rule in 2016-17 year the transitional cap is \$380,000 that is the current cap of \$180,000

plus two annual caps of
100,000 for next two years)

*Refer to contribution
breakdown report*

Pension Member Details

Super Reform Measure	Value of Existing ABP Income stream	Value of Existing MLP income stream	Value of Existing pension in TRIS (retirement phase)	Total Pension Payment for the Year
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Opportunity/Planning	Member balances in excess of \$1.6 million transfer balance cap needs to be commuted as a lump sum or rolled back to accumulation phase. <i>Refer to Pension Summary report</i>	Member balances in excess of \$1.6 million transfer balance cap needs to be commuted as a lump sum or rolled back to accumulation phase. <i>Refer to Pension Summary report</i>	TRIS balances in retirement phase will be exempt for tax purposes and will be treated as per an account based pension	<i>Refer to Pension Summary report</i>
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Cannot generate Distribution Reconciliation report. ERROR - There is no data. Distribution Reconciliation Report cannot be displayed.

Cannot generate Dividend Reconciliation report. ERROR - There is no data. Dividend Reconciliation Report cannot be displayed.

Cannot generate Investment Income Comparison report. ERROR - There is no data. Investment Income Comparison cannot be displayed.

Cannot generate Market Movement report. Market Movement has no data to prepare

Cannot generate Pension Summary report, no pension member accounts available for the report in selected period.

Cannot generate Depreciation Schedule report. ERROR - There is no data. Depreciation Schedule Report cannot be displayed.

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

Cannot generate SuperStream Contribution Data report. ERROR - There is no data. Contributions Summary Report cannot be displayed.