

**LJ & SM COWCILL SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
Created by TRACEY on Monday 20 December, 2021 @ 14:36:46

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
<b>Calculation of permanent difference on revaluation</b>				
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
30/06/2021		Exempt Pension Income		3,560.00
		<b>Total Amount</b>		<b>3,560.00</b>
<b>Calculation of Exempt Pension Income</b>				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2021	250/003	Term Deposit 036-172 148639	100.000	3,559.79
		<b>Total Unsegregated Amount</b>		<b>3,559.79</b>
		<b>Total Exempt Pension Income</b>		<b>3,560.00</b>
<u>Pension Member Non Deductible Expenses</u>				
		<b>Total Amount</b>		<b>0.00</b>
<b>Calculation of Non Deductible Expense Percentage(s)</b>				
<u>General Expense Calculation</u>				
01/07/2020	30/06/2021	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>		<b>100.000%</b>
<u>Investment Expense Calculation</u>				
01/07/2020	30/06/2021	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>		<b>100.000%</b>
<b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		3,559.79
		Less Permanent Differences		3,560.00
		<b>Taxable income for period</b>		<b>0.00</b>
		Add Supervisory levy		259.00
		Less Supervisory levy adjustment for wound up		259.00

**LJ & SM COWCILL SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
Created by TRACEY on Monday 20 December, 2021 @ 14:36:46

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

funds

**The fund has incurred a taxable loss therefore no income tax is payable**

**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	Cowcill, Shirley May - Unres Non Pres		173,986.95
30/06/2021	503	Cowcill, Shirley May - Unres Non Pres		177,190.42
<b>Total Amount</b>				<b>351,177.37</b>

Profit/(Loss) Available for Allocation to Members

30/06/2021		Profit/(Loss) for period before allocations		3,559.79
<b>Total Amount</b>				<b>3,559.79</b>

Income Tax Expense Available for Allocation to Members

<b>Total Amount</b>	<b>0.00</b>
---------------------	-------------

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>3,559.79</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>3,559.79</b>
<b>Total member opening balance</b>	<b>351,320.13</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>1.01</b>

**Cowcill, Shirley May**  
**Unrestricted Non Preserved**

Members Balance

01/07/2020		Opening balance - Unres Non Pres	158,681.41	158,681.41
01/06/2021	502/002	Opening Balance - Preserved/Tax Free	40,412.72	3,210.87
01/06/2021	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(22,770.11)	(1,809.13)
01/07/2020	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(1,352.29)	(1,352.29)
01/06/2021	502/004	Opening Balance - Unrestricted Non	152,226.00	12,094.67

**LJ & SM COWCILL SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
**Created by TRACEY on Monday 20 December, 2021 @ 14:36:46**

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/06/2021	502/004	Preserved/Tax Free Opening Balance - Unrestricted Non Preserved/Tax Free	22,770.11	1,809.13
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(8,071.31)	(8,071.31)
01/07/2020	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(3,492.28)	(3,492.28)
01/07/2020	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(585.10)	(585.10)
01/07/2020	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	1,937.39	1,937.39
01/07/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	11,563.59	11,563.59
30/06/2021	502/083	Benefits Paid - Unrestricted Non Preserved/Taxable	(252.98)	
30/06/2021	502/084	Benefits Paid - Unrestricted Non Preserved/Tax Free	(352,830.09)	
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>173,986.95</b>
30/06/2021	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	253.09	
30/06/2021	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,510.57	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>0.72</b>	

**Cowcill, Shirley May**  
**Unrestricted Non Preserved**

Members Balance

01/07/2020		Opening balance - Unres Non Pres	192,638.72	192,638.72
01/06/2021	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	(40,412.72)	(3,210.87)
01/07/2020	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	4,566.70	4,566.70
01/06/2021	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(152,226.00)	(12,094.67)
01/06/2021	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(1,796.85)	(142.76)
01/07/2020	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(4,566.70)	(4,566.70)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>177,190.42</b>
30/06/2021	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	1,796.13	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>(0.72)</b>	

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

**LJ & SM COWCILL SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
**Created by TRACEY on Monday 20 December, 2021 @ 14:36:46**

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2021		Gross Interest		3,560.00
		<b>Total Amount</b>		<b>3,560.00</b>

**MCS Reconciliation**