

GN & SJ STONES SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2020
Created by BRAD on Friday 19 February, 2021 @ 16:34:12

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
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Asset revaluation amounts

Calculation of permanent difference on revaluation

Calculation of tax entries

Calculation of permanent differences

30/06/2020	261/003	Stones, Graham Nicholas		3,950.00
16/12/2019	301	Accountancy Fees (Gen Exp Percent: 79.340%)		(1,178.20)
16/12/2019	307	Auditor's Remuneration (Gen Exp Percent: 79.340%)		(567.28)
16/07/2019	380	Insurance (Gen Exp Percent: 79.340%)		(177.35)
16/12/2019	387	Legal Fees (Gen Exp Percent: 79.340%)		(139.64)
01/07/2019	413/001	Stones, Graham Nicholas		(9,000.00)
01/07/2019	413/002	Stones, Shirley June		(1,000.00)
11/07/2019	422	Rates & Taxes (Inv Exp Percent: 79.340%)		(147.93)
12/09/2019	422	Rates & Taxes (Inv Exp Percent: 79.340%)		(144.54)
24/09/2019	422	Rates & Taxes (Inv Exp Percent: 79.340%)		(1,187.51)
13/11/2019	422	Rates & Taxes (Inv Exp Percent: 79.340%)		(142.21)
06/01/2020	422	Rates & Taxes (Inv Exp Percent: 79.340%)		(142.21)
12/03/2020	422	Rates & Taxes (Inv Exp Percent: 79.340%)		(139.88)
14/05/2020	422	Rates & Taxes (Inv Exp Percent: 79.340%)		(142.21)
30/06/2020	425	Rental Property Expenses (Inv Exp Percent: 79.340%)		(2,517.21)
01/08/2019	431	Strata Fees (Gen Exp Percent: 79.340%)		(243.22)
01/11/2019	431	Strata Fees (Gen Exp Percent: 79.340%)		(243.22)
03/02/2020	431	Strata Fees (Gen Exp Percent: 79.340%)		(243.22)
14/05/2020	431	Strata Fees (Gen Exp Percent: 79.340%)		(235.84)
30/06/2020		Exempt Pension Income		10,402.00
Total Amount				(3,239.67)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2020	250/003	Bankwest Telenet Saver	79.340	7.31
30/06/2020	280/001	3/24 Irrawaddy Drive Greenfield	79.340	10,394.38
Total Unsegregated Amount				10,401.69

Total Exempt Pension Income 10,402.00

Pension Member Non Deductible Expenses

16/12/2019	301	Accountancy Fees (Gen Exp Percent: 79.340%)		(1,178.20)
16/12/2019	307	Auditor's Remuneration (Gen Exp Percent: 79.340%)		(567.28)
16/07/2019	380	Insurance (Gen Exp Percent: 79.340%)		(177.35)
16/12/2019	387	Legal Fees (Gen Exp Percent: 79.340%)		(139.64)
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01/11/2019	431	Strata Fees (Gen Exp Percent: 79.340%)		(243.22)
03/02/2020	431	Strata Fees (Gen Exp Percent: 79.340%)		(243.22)
14/05/2020	431	Strata Fees (Gen Exp Percent: 79.340%)		(235.84)
		Total Amount		(7,592.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2019	30/06/2020	Non-Deductible General Expense Percentage (Actuarial %)	79.340%
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Investment Expense Calculation

01/07/2019	30/06/2020	Non-Deductible Investment Expense Percentage (Actuarial %)	79.340%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	1,185.29
Less Permanent Differences	(3,239.67)
Taxable income for period	4,425.00
Income Tax Expense (Taxable Income @ taxrate)	663.75
Total Income Tax Payable (Taxable Income @ taxrate)	663.75
Total Income Tax Payable	663.75
Less Total Instalments paid	294.00
Income Tax Payable	369.75
Add Supervisory levy	259.00
Total Amount Due or Refundable	628.75

Profit/(Loss) and Tax Allocations to Members

The first amount column shows the actual value of the transaction

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and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

30/06/2020	501	Stones, Graham Nicholas - Unres Non Pres		191,509.46
30/06/2020	502	Stones, Shirley June - Unres Non Pres		34,818.96
30/06/2020	503	Stones, Graham Nicholas - Preserved		59,253.69
Total Amount				285,582.11

Profit/(Loss) Available for Allocation to Members

30/06/2020		Profit/(Loss) for period before allocations		1,185.29
30/06/2020		Contributions		(10,950.00)
30/06/2020		Life insurance		3,047.46
30/06/2020		Pensions paid		10,000.00
Total Amount				3,282.75

Income Tax Expense Available for Allocation to Members

30/06/2020		Income Tax Expense for period before allocations		663.75
30/06/2020		Contributions tax		(1,050.00)
30/06/2020		Life insurance tax		457.14
Total Amount				70.89

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	1,185.29
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	1,185.29
Total member opening balance	295,950.80
Fund Rate (Profit after exclusion/Total member opening balance)	0.40

Stones, Graham Nicholas
Unrestricted Non Preserved

Members Balance

01/07/2019		Opening balance - Unres Non Pres	200,509.46	200,509.46
01/07/2019	501/002	Opening Balance - Preserved/Tax Free	(3,874.56)	(3,874.56)
01/07/2019	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	3,874.56	3,874.56
01/07/2019	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(8,797.24)	(8,797.24)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2019	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,203.69)	(1,203.69)
01/07/2019	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(9,000.00)	(9,000.00)
01/07/2019	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	10,000.93	10,000.93
		Total Amount - Unres Non Pres (Weighted)		191,509.46
30/06/2020	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	2,201.39	
		Closing Balance - Unrestricted Non Pres	193,710.85	

Stones, Shirley June
Unrestricted Non Preserved

Members Balance

01/07/2019		Opening balance - Unres Non Pres	35,818.96	35,818.96
01/07/2019	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(26.05)	(26.05)
01/07/2019	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	26.05	26.05
01/07/2019	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	26.05	26.05
01/07/2019	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1,312.66)	(1,312.66)
01/07/2019	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(187.34)	(187.34)
01/07/2019	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(26.05)	(26.05)
01/07/2019	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,000.00)	(1,000.00)
01/07/2019	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	1,500.00	1,500.00
		Total Amount - Unres Non Pres (Weighted)		34,818.96
30/06/2020	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	400.24	
		Closing Balance - Unrestricted Non Pres	35,219.20	

Stones, Graham Nicholas
Preserved

Members Balance

01/07/2019		Opening balance - Preserved	59,622.38	59,622.38
01/07/2019	503/001	Opening Balance - Preserved/Taxable	6,246.71	6,246.71
26/06/2020	503/016	Member/Personal Contributions - Preserved	50.00	0.55
30/06/2020	503/016	Member/Personal Contributions - Preserved	(3,950.00)	
05/07/2019	503/016	Member/Personal Contributions - Preserved	50.00	49.32
12/07/2019	503/016	Member/Personal Contributions - Preserved	50.00	48.36

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19/07/2019	503/016	Member/Personal Contributions - Preserved	300.00	284.43
16/12/2019	503/016	Member/Personal Contributions - Preserved	750.00	403.69
20/12/2019	503/016	Member/Personal Contributions - Preserved	50.00	26.37
02/03/2020	503/016	Member/Personal Contributions - Preserved	500.00	163.93
26/05/2020	503/016	Member/Personal Contributions - Preserved	7,500.00	717.21
19/06/2020	503/016	Member/Personal Contributions - Preserved	1,700.00	51.09
30/06/2020	503/016	Member/Personal Contributions - Preserved	3,950.00	
01/07/2019	503/016	Member/Personal Contributions - Preserved	(10,950.00)	(10,950.00)
01/07/2019	503/031	Share of Profit/(Loss) - Preserved/Taxable	(310.58)	(310.58)
26/06/2020	503/051	Contributions Tax - Preserved	(7.50)	(0.08)
30/06/2020	503/051	Contributions Tax - Preserved	592.50	
05/07/2019	503/051	Contributions Tax - Preserved	(7.50)	(7.40)
12/07/2019	503/051	Contributions Tax - Preserved	(7.50)	(7.25)
19/07/2019	503/051	Contributions Tax - Preserved	(45.00)	(42.66)
16/12/2019	503/051	Contributions Tax - Preserved	(112.50)	(60.55)
20/12/2019	503/051	Contributions Tax - Preserved	(7.50)	(3.95)
02/03/2020	503/051	Contributions Tax - Preserved	(75.00)	(24.59)
26/05/2020	503/051	Contributions Tax - Preserved	(1,125.00)	(107.58)
19/06/2020	503/051	Contributions Tax - Preserved	(255.00)	(7.66)
01/07/2019	503/051	Contributions Tax - Preserved	1,642.50	1,642.50
29/07/2019	503/053	Income Tax - Preserved/Taxable	76.19	70.15
27/11/2019	503/053	Income Tax - Preserved/Taxable	76.19	44.96
27/08/2019	503/053	Income Tax - Preserved/Taxable	76.19	64.12
27/12/2019	503/053	Income Tax - Preserved/Taxable	76.19	38.72
27/09/2019	503/053	Income Tax - Preserved/Taxable	76.19	57.66
28/10/2019	503/053	Income Tax - Preserved/Taxable	76.19	51.21
01/07/2019	503/053	Income Tax - Preserved/Taxable	(521.25)	(521.25)
29/07/2019	503/130	Life Insurance Premiums - Preserved/Taxable	(507.91)	(467.67)
27/08/2019	503/130	Life Insurance Premiums - Preserved/Taxable	(507.91)	(427.42)
27/11/2019	503/130	Life Insurance Premiums - Preserved/Taxable	(507.91)	(299.75)
27/12/2019	503/130	Life Insurance Premiums - Preserved/Taxable	(507.91)	(258.12)
27/09/2019	503/130	Life Insurance Premiums - Preserved/Taxable	(507.91)	(384.40)
28/10/2019	503/130	Life Insurance Premiums - Preserved/Taxable	(507.91)	(341.38)
01/07/2019	503/130	Life Insurance Premiums - Preserved/Taxable	3,892.62	3,892.62
Total Amount - Preserved (Weighted)				59,253.69
<u>Member Allocations</u>				
30/06/2020	503/031	Members share of profit/(loss) - Preserved/Taxable	681.12	
30/06/2020	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(70.89)	
Closing Balance - Preserved			67,542.29	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2020		Gross Rent		13,101.00
30/06/2020		Gross Interest		9.00
30/06/2020		Member Contributions		7,000.00
Total Amount				20,110.00

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MCS Reconciliation				
Stones, Graham Nicholas				
<u>Personal Contributed amount</u>				
05/07/2019	503/016	Member/Personal Contributions - Preserved		50.00
20/12/2019	503/016	Member/Personal Contributions - Preserved		50.00
02/03/2020	503/016	Member/Personal Contributions - Preserved		500.00
12/07/2019	503/016	Member/Personal Contributions - Preserved		50.00
19/07/2019	503/016	Member/Personal Contributions - Preserved		300.00
16/12/2019	503/016	Member/Personal Contributions - Preserved		750.00
26/05/2020	503/016	Member/Personal Contributions - Preserved		7,500.00
19/06/2020	503/016	Member/Personal Contributions - Preserved		1,700.00
30/06/2020	503/016	Member/Personal Contributions - Preserved		3,950.00
26/06/2020	503/016	Member/Personal Contributions - Preserved		50.00
30/06/2020	503/016	Member/Personal Contributions - Preserved		(3,950.00)
		Total Amount		10,950.00
		All Contributions received for the current year		10,950.00
		Closing Account Balance		(261,252.00)