

THE DR & DF WARBURTON SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2020
Created by LINDSAY on Tuesday 22 December, 2020 @ 10:58:01

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2020	776/003	News Corp (Market Value Date: 30/06/2020, Code: NCP)	15.48	(702.50)
30/06/2020	776/004	Bhp Billiton (Market Value Date: 30/06/2020, Code: BHP)	35.82	(9,078.00)
30/06/2020	776/006	Rio Tinto Limited (Market Value Date: 30/06/2020, Code: RIO)	97.96	(1,960.40)
30/06/2020	776/008	National Australia Bank (Market Value Date: 30/06/2020, Code: NAB)	18.22	(9,163.00)
30/06/2020	776/011	Anz Banking Group (Market Value Date: 30/06/2020, Code: ANZ)	18.64	(7,245.48)
30/06/2020	776/013	Origin Energy (Market Value Date: 30/06/2020, Code: ORG)	5.84	(1,746.15)
30/06/2020	776/014	The Walt Disney Company (Market Value Date: 30/06/2020, Code: TWDC)	146.49	(41,843.68)
30/06/2020	776/015	South32 Limited (Market Value Date: 30/06/2020, Code: S32)	2.04	(1,938.00)
30/06/2020	776/016	Virgin Money UK (Market Value Date: 30/06/2020, Code: VUK)	1.66	(474.78)
30/06/2020	776/017	OneMarket Limited (Market Value Date: 30/06/2019, Code: OMN)	0.75	17.85
30/06/2020	776/018	Unibail-Rodamco (Market Value Date: 30/06/2020, Code: URW)	4.04	(1,246.00)
30/06/2020	776/019	Fox Corporation (Market Value Date: 30/06/2020, Code: FOXC)	26.62	2,059.64
30/06/2020	782/004	Scentre Group (Market Value Date: 30/06/2020, Code: SCG)	2.17	(2,155.97)
		Total Amount		(75,476.47)

Calculation of permanent difference on revaluation

30/06/2020	776/003	News Corp - No CGT asset		
30/06/2020	776/003	- Market Value	1,935.00	
30/06/2020	776/003	- Less Carrying Value	2,637.50	
30/06/2020	776/003	- Permanent Difference		(702.50)
30/06/2020	776/004	Bhp Billiton - No CGT asset		
30/06/2020	776/004	- Market Value	60,894.00	
30/06/2020	776/004	- Less Carrying Value	69,972.00	
30/06/2020	776/004	- Permanent Difference		(9,078.00)
30/06/2020	776/006	Rio Tinto Limited - No CGT asset		
30/06/2020	776/006	- Market Value	33,110.48	
30/06/2020	776/006	- Less Carrying Value	35,070.88	
30/06/2020	776/006	- Permanent Difference		(1,960.40)
30/06/2020	776/008	National Australia Bank - No CGT asset		
30/06/2020	776/008	- Market Value	19,641.16	
30/06/2020	776/008	- Less Carrying Value	28,804.16	
30/06/2020	776/008	- Permanent Difference		(9,163.00)
30/06/2020	776/009	Mirvac Group - No CGT asset		
30/06/2020	776/009	- Market Value	0.00	
30/06/2020	776/009	- Less Carrying Value	0.00	
30/06/2020	776/010	Westfield Group - No CGT asset		
30/06/2020	776/010	- Market Value	0.00	

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30/06/2020	776/010	- Less Carrying Value	0.00	
30/06/2020	776/011	Anz Banking Group - No CGT asset		
30/06/2020	776/011	- Market Value	14,278.24	
30/06/2020	776/011	- Less Carrying Value	21,523.72	
30/06/2020	776/011	- Permanent Difference		(7,245.48)
30/06/2020	776/012	AWE - No CGT asset		
30/06/2020	776/012	- Market Value	0.00	
30/06/2020	776/012	- Less Carrying Value	0.00	
30/06/2020	776/013	Origin Energy - No CGT asset		
30/06/2020	776/013	- Market Value	7,154.00	
30/06/2020	776/013	- Less Carrying Value	8,900.15	
30/06/2020	776/013	- Permanent Difference		(1,746.15)
30/06/2020	776/014	The Walt Disney Company - No CGT asset		
30/06/2020	776/014	- Market Value	24,317.34	
30/06/2020	776/014	- Less Carrying Value	66,161.02	
30/06/2020	776/014	- Permanent Difference		(41,843.68)
30/06/2020	776/015	South32 Limited - No CGT asset		
30/06/2020	776/015	- Market Value	3,468.00	
30/06/2020	776/015	- Less Carrying Value	5,406.00	
30/06/2020	776/015	- Permanent Difference		(1,938.00)
30/06/2020	776/016	Virgin Money UK - No CGT asset		
30/06/2020	776/016	- Market Value	445.20	
30/06/2020	776/016	- Less Carrying Value	919.98	
30/06/2020	776/016	- Permanent Difference		(474.78)
30/06/2020	776/017	OneMarket Limited - No CGT asset		
30/06/2020	776/017	- Market Value	0.00	
30/06/2020	776/017	- Less Carrying Value	(17.85)	
30/06/2020	776/017	- Permanent Difference		17.85
30/06/2020	776/018	Unibail-Rodamco - No CGT asset		
30/06/2020	776/018	- Market Value	808.00	
30/06/2020	776/018	- Less Carrying Value	2,054.00	
30/06/2020	776/018	- Permanent Difference		(1,246.00)
30/06/2020	776/019	Fox Corporation - No CGT asset		
30/06/2020	776/019	- Market Value	4,418.92	
30/06/2020	776/019	- Less Carrying Value	2,359.28	
30/06/2020	776/019	- Permanent Difference		2,059.64
30/06/2020	782/001	Redbank Energy - No CGT asset		
30/06/2020	782/001	- Market Value	0.00	
30/06/2020	782/001	- Less Carrying Value	0.00	
30/06/2020	782/003	Westfield Corporation - No CGT asset		
30/06/2020	782/003	- Market Value	0.00	
30/06/2020	782/003	- Less Carrying Value	0.00	
30/06/2020	782/004	Scentre Group - No CGT asset		
30/06/2020	782/004	- Market Value	2,801.47	
30/06/2020	782/004	- Less Carrying Value	4,957.44	
30/06/2020	782/004	- Permanent Difference		(2,155.97)
		Total Amount		(75,476.47)

Calculation of tax entries

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Calculation of permanent differences				
16/04/2020	286/001	Egerton-Warburton, Dean Ross		5,057.98
30/06/2020	330	News Corp (776/003) - Non Tax Revn		(702.50)
30/06/2020	330	Bhp Billiton (776/004) - Non Tax Revn		(9,078.00)
30/06/2020	330	Rio Tinto Limited (776/006) - Non Tax Revn		(1,960.40)
30/06/2020	330	Origin Energy (776/013) - Non Tax Revn		(1,746.15)
30/06/2020	330	The Walt Disney Company (776/014) - Non Tax Revn		(41,843.68)
30/06/2020	330	South32 Limited (776/015) - Non Tax Revn		(1,938.00)
30/06/2020	330	Virgin Money UK (776/016) - Non Tax Revn		(474.78)
30/06/2020	330	OneMarket Limited (776/017) - Non Tax Revn		17.85
30/06/2020	330	Unibail-Rodamco (776/018) - Non Tax Revn		(1,246.00)
30/06/2020	330	Fox Corporation (776/019) - Non Tax Revn		2,059.64
30/06/2020	330	Scentre Group (782/004) - Non Tax Revn		(2,155.97)
30/06/2020	330	National Australia Bank (776/008) - Non Tax Revn		(9,163.00)
30/06/2020	330	Anz Banking Group (776/011) - Non Tax Revn		(7,245.48)
30/06/2020		Capital Losses Recouped		83.00
		Total Amount		(70,335.49)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Non-Deductible General Expense Percentage (Manual) 0.000%

Investment Expense Calculation

Non-Deductible Investment Expense Percentage (Manual) 0.000%

Calculation of Net Capital Gains

Discounted Gains

28/02/2020	238/004	Scentre Group (Discounted method)	91.00	91.00
		Total Amount - Discounted Gains		91.00

Losses

15/06/2020	235/017	OneMarket Limited (Other method)	(7.95)	(7.95)
		Total Amount - Losses		(8.00)

Applying Capital Losses and CG Discount to Capital Gains

		Losses applied to Discounted Gains		(91.00)
		Total Amount - Losses Applied		(91.00)
		Current year capital losses applied		(8.00)
		Prior year capital losses recouped		(83.00)

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Net Capital Gain (Label A)

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(59,058.85)
Less Permanent Differences	(70,335.49)
Taxable income for period	11,276.00
Income Tax Expense (Taxable Income @ taxrate)	1,691.40
Total Income Tax Payable (Taxable Income @ taxrate)	1,691.40
Total Income Tax Payable	1,691.40
Less Total Imputed Credits Used	3,933.08
Income Tax Payable	(2,241.68)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(1,982.68)

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

30/06/2020	501	Egerton-Warburton, Dean Ross - Preserved	75,898.83
30/06/2020	502	Egerton-Warburton, Diane Fay - Preserved	201,489.76
30/06/2020	502	Egerton-Warburton, Diane Fay - Unres Non Pres	20,961.68
		Total Amount	298,350.27

Profit/(Loss) Available for Allocation to Members

30/06/2020	Profit/(Loss) for period before allocations	(59,058.85)
30/06/2020	Transfers in from other funds	(5,057.98)
	Total Amount	(64,116.83)

Income Tax Expense Available for Allocation to Members

30/06/2020	Income Tax Expense for period before allocations	1,691.40
	Total Amount	1,691.40

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Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	(59,058.85)
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	(59,058.85)
Total member opening balance	297,313.80
Fund Rate (Profit after exclusion/Total member opening balance)	(19.86)

Egerton-Warburton, Dean Ross
Preserved

Members Balance

01/07/2019		Opening balance - Preserved	74,862.36	74,862.36
01/07/2019	501/001	Opening Balance - Preserved/Taxable	15,303.35	15,303.35
16/04/2020	501/022	Transfers In - Preserved/Tax Free	5,057.98	1,036.47
01/07/2019	501/031	Share of Profit/(Loss) - Preserved/Taxable	(15,838.58)	(15,838.58)
01/07/2019	501/053	Income Tax - Preserved/Taxable	535.23	535.23
		Total Amount - Preserved (Weighted)		75,898.83

Member Allocations

30/06/2020	501/031	Members share of profit/(loss) - Preserved/Taxable	(16,311.00)	
30/06/2020	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(430.28)	
		Closing Balance - Preserved	63,179.06	

Egerton-Warburton, Diane Fay
Preserved

Members Balance

01/07/2019		Opening balance - Preserved	201,489.76	201,489.76
01/07/2019	502/001	Opening Balance - Preserved/Taxable	45,473.49	45,473.49
01/07/2019	502/031	Share of Profit/(Loss) - Preserved/Taxable	(47,063.91)	(47,063.91)
01/07/2019	502/053	Income Tax - Preserved/Taxable	1,590.42	1,590.42
		Total Amount - Preserved (Weighted)		201,489.76

Member Allocations

30/06/2020	502/031	Members share of profit/(loss) - Preserved/Taxable	(43,301.07)	
30/06/2020	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,142.28)	

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30/06/2020	502/031	Members share of profit/(loss) - Preserved/Taxable	(4,504.76)	
30/06/2020	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(118.84)	
		Closing Balance - Preserved	152,422.81	

Unrestricted Non Preserved

Members Balance

01/07/2019		Opening balance - Unres Non Pres	20,961.68	20,961.68
		Total Amount - Unres Non Pres (Weighted)		20,961.68
		Closing Balance - Unrestricted Non Pres	20,961.68	

BAS Instalment Income Reconciliation (Label T1)

30/06/2020		Gross Interest		52.00
30/06/2020		Dividends		13,303.00
30/06/2020		Gross Foreign Income		360.00
30/06/2020		Trust Distributions		55.00
		Total Amount		13,770.00

MCS Reconciliation