

**CJ & AM BUTCHER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2020**  
Created by DARRYL on Monday 23 November, 2020 @ 14:10:20

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2020	776/001	Wesfarmers (Market Value Date: 30/06/2020, Code: WES)	44.83	62,111.88
30/06/2020	776/002	Medibank Private Ltd (Market Value Date: 30/06/2020, Code: MPL)	2.99	(1,875.50)
30/06/2020	776/003	Coles Group (Market Value Date: 30/06/2020, Code: COL)	17.17	27,366.48
		<b>Total Amount</b>		<b>87,602.86</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2020	776/001	Wesfarmers - No CGT asset		
30/06/2020	776/001	- Market Value	321,162.12	
30/06/2020	776/001	- Less Carrying Value	259,050.24	
30/06/2020	776/001	- Permanent Difference		62,111.88
30/06/2020	776/002	Medibank Private Ltd - No CGT asset		
30/06/2020	776/002	- Market Value	11,215.49	
30/06/2020	776/002	- Less Carrying Value	13,090.99	
30/06/2020	776/002	- Permanent Difference		(1,875.50)
30/06/2020	776/003	Coles Group - No CGT asset		
30/06/2020	776/003	- Market Value	123,005.88	
30/06/2020	776/003	- Less Carrying Value	95,639.40	
30/06/2020	776/003	- Permanent Difference		27,366.48
		<b>Total Amount</b>		<b>87,602.86</b>
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
30/06/2020	247	Wesfarmers (776/001) - Non Tax Revn		62,111.88
30/06/2020	247	Medibank Private Ltd (776/002) - Non Tax Revn		(1,875.50)
30/06/2020	247	Coles Group (776/003) - Non Tax Revn		27,366.48
20/12/2019	301	Accountancy Fees (Gen Exp Percent: 16.700%)		(257.18)
20/12/2019	302	Administration Costs (Gen Exp Percent: 16.700%)		(29.39)
03/01/2020	302	Administration Costs (Gen Exp Percent: 16.700%)		(10.02)
20/12/2019	307	Auditor's Remuneration (Gen Exp Percent: 16.700%)		(146.96)
30/06/2020	413/001	Butcher, Colin James		(597.60)
30/06/2020	413/002	Butcher, Anna Marie		(653.40)
30/06/2020	416/001	Butcher, Colin James		(6,602.40)
30/06/2020	416/002	Butcher, Anna Marie		(12,546.60)
30/06/2020		Exempt Pension Income		4,166.00
		<b>Total Amount</b>		<b>70,925.31</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

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<b><u>Unsegregated Assets Method</u></b>				
30/06/2020	239/001	Wesfarmers	16.700	2,614.96
30/06/2020	239/002	Medibank Private Ltd	16.700	139.60
30/06/2020	239/003	Coles Group	16.700	1,119.48
30/06/2020	250/001	Bankwest Gold Cash Man 7587	16.700	0.18
30/06/2020	250/003	BankWest A/C # 036839-9	16.700	291.64
<b>Total Unsegregated Amount</b>				<b>4,165.86</b>
<b>Total Exempt Pension Income</b>				<b>4,166.00</b>
<b><u>Pension Member Non Deductible Expenses</u></b>				
20/12/2019	301	Accountancy Fees (Gen Exp Percent: 16.700%)		(257.18)
20/12/2019	302	Administration Costs (Gen Exp Percent: 16.700%)		(29.39)
03/01/2020	302	Administration Costs (Gen Exp Percent: 16.700%)		(10.02)
20/12/2019	307	Auditor's Remuneration (Gen Exp Percent: 16.700%)		(146.96)
<b>Total Amount</b>				<b>(444.00)</b>
<b>Calculation of Non Deductible Expense Percentage(s)</b>				
<b><u>General Expense Calculation</u></b>				
01/07/2019	30/06/2020	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>		<b>16.700%</b>
<b><u>Investment Expense Calculation</u></b>				
01/07/2019	30/06/2020	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>		<b>16.700%</b>
<b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		139,233.14
		Less Permanent Differences		70,925.31
		<b>Taxable income for period</b>		<b>68,307.00</b>
		Income Tax Expense (Taxable Income @ taxrate)		10,246.05
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>10,246.05</b>
		Total Income Tax Payable		10,246.05

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		Less Total Imputed Credits Used		6,959.35
		Less Total Instalments paid		2,817.00
		<b>Income Tax Payable</b>		<b>469.70</b>
		Add Supervisory levy		259.00
		<b>Total Amount Due or Refundable</b>		<b>728.70</b>

**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	Butcher, Colin James - Unres Non Pres		139,757.59
30/06/2020	502	Butcher, Anna Marie - Preserved		0.01
30/06/2020	502	Butcher, Anna Marie - Unres Non Pres		328,050.18
30/06/2020	503	Butcher, Colin James - Unres Non Pres		205,092.20
30/06/2020	504	Butcher, Anna Marie - Preserved		163,909.91
		<b>Total Amount</b>		<b>836,809.89</b>

Profit/(Loss) Available for Allocation to Members

30/06/2020		Profit/(Loss) for period before allocations		139,233.14
30/06/2020		Contributions		(50,000.00)
30/06/2020		Pensions paid		20,400.00
		<b>Total Amount</b>		<b>109,633.14</b>

Income Tax Expense Available for Allocation to Members

30/06/2020		Income Tax Expense for period before allocations		10,246.05
30/06/2020		Contributions tax		(7,500.00)
		<b>Total Amount</b>		<b>2,746.05</b>

**Fund Rate or Return Calculation**

	<b>Total profit for period (excluding Super Surcharge)</b>	<b>139,233.14</b>
	Less amounts excluded from fund rate calculation:	
	<b>Total exclusion</b>	
	<b>Profit after exclusion</b>	<b>139,233.14</b>
	<b>Total member opening balance</b>	<b>836,693.77</b>
	<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>16.64</b>

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<b>Butcher, Colin James</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2019		Opening balance - Unres Non Pres	139,757.60	139,757.60
01/07/2019	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	1,001.26	1,001.26
01/07/2019	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(1,001.26)	(1,001.26)
01/07/2019	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(0.01)	(0.01)
01/07/2019	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1,001.26)	(1,001.26)
01/07/2019	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(327.37)	(327.37)
01/07/2019	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,643.83)	(1,643.83)
01/07/2019	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(5,027.54)	(5,027.54)
30/06/2020	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,602.40)	
01/07/2019	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	6,028.80	6,028.80
30/06/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(597.60)	
01/07/2019	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	1,971.20	1,971.20
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>139,757.59</b>
30/06/2020	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	16,790.35	
30/06/2020	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,519.74	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>150,867.68</b>	
<b>Butcher, Anna Marie</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2019		Opening balance - Preserved	51,155.68	51,155.68
01/07/2019	502/001	Opening Balance - Preserved/Taxable	(12,741.11)	(12,741.11)
01/07/2019	502/001	Opening Balance - Preserved/Taxable	12,741.11	12,741.11
01/07/2019	502/002	Opening Balance - Preserved/Tax Free	(38,414.57)	(38,414.57)
01/07/2019	502/002	Opening Balance - Preserved/Tax Free	663.53	663.53
01/07/2019	502/030	Share of Profit/(Loss) - Preserved/Tax Free	(769.24)	(769.24)
01/07/2019	502/031	Share of Profit/(Loss) - Preserved/Taxable	(14,771.01)	(14,771.01)
01/07/2019	502/050	Income Tax - Preserved/Tax Free	105.71	105.71
01/07/2019	502/053	Income Tax - Preserved/Taxable	2,029.90	2,029.90
		<b>Total Amount - Preserved (Weighted)</b>		<b>0.01</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Member Allocations</u>				
30/06/2020	502/031	Members share of profit/(loss) - Preserved/Taxable	40,851.44	
30/06/2020	502/030	Members share of profit/(loss) - Preserved/Tax Free	2,127.46	
30/06/2020	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,228.39)	
30/06/2020	502/050	Members share of tax on profit/(loss) - Preserved/Tax Free	(63.97)	
		<b>Closing Balance - Preserved</b>	<b>41,686.54</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2019		Opening balance - Unres Non Pres	276,894.50	276,894.50
01/07/2019	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	13,307.00	13,307.00
01/07/2019	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(13,307.00)	(13,307.00)
01/07/2019	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	37,848.68	37,848.68
01/07/2019	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(693.00)	(693.00)
30/06/2020	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(12,546.60)	
01/07/2019	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	13,307.00	13,307.00
30/06/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(653.40)	
01/07/2019	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	693.00	693.00
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>328,050.18</b>
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>314,850.18</b>	
<b>Butcher, Colin James</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2019		Opening balance - Unres Non Pres	205,034.14	205,034.14
01/07/2019	503/001	Opening Balance - Preserved/Taxable	1,000.00	1,000.00
01/07/2019	503/002	Opening Balance - Preserved/Tax Free	(1,000.00)	(1,000.00)
01/07/2019	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	8,035.09	8,035.09
29/06/2020	503/015	Member/Personal Contributions - Non Preserved	25,000.00	68.31
01/07/2019	503/018	Other Contributions - Taxable	(1,000.00)	(1,000.00)
01/07/2019	503/018	Other Contributions - Taxable	1,000.00	1,000.00
01/07/2019	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(9,315.24)	(9,315.24)

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29/06/2020	503/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(10.25)
01/07/2019	503/063	Income Tax - Unrestricted Non Preserved/Taxable	1,280.15	1,280.15
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>205,092.20</b>
30/06/2020	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	26,869.78	
30/06/2020	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(807.96)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>252,345.96</b>	

**Butcher, Anna Marie Preserved**

Members Balance

01/07/2019		Opening balance - Preserved	163,851.85	163,851.85
01/07/2019	504/001	Opening Balance - Preserved/Taxable	6,421.19	6,421.19
29/06/2020	504/016	Member/Personal Contributions - Preserved	25,000.00	68.31
01/07/2019	504/031	Share of Profit/(Loss) - Preserved/Taxable	(7,444.22)	(7,444.22)
29/06/2020	504/051	Contributions Tax - Preserved	(3,750.00)	(10.25)
01/07/2019	504/053	Income Tax - Preserved/Taxable	1,023.03	1,023.03
<b>Total Amount - Preserved (Weighted)</b>				<b>163,909.91</b>

Member Allocations

30/06/2020	504/031	Members share of profit/(loss) - Preserved/Taxable	21,474.36	
30/06/2020	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	(645.73)	
<b>Closing Balance - Preserved</b>			<b>205,930.48</b>	

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

30/06/2020		Gross Interest		1,747.00
30/06/2020		Dividends		23,197.00
30/06/2020		Member Contributions		50,000.00
<b>Total Amount</b>				<b>74,944.00</b>

**MCS Reconciliation Butcher, Colin James**

Personal Contributed amount

29/06/2020	503/015	Member/Personal Contributions - Non Preserved		25,000.00
<b>Total Amount</b>				<b>25,000.00</b>
All Contributions received for the current year				25,000.00
Closing Account Balance				(403,214.00)

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<u>Personal Contributed amount</u>				
29/06/2020	504/016	Member/Personal Contributions - Preserved		25,000.00
		<b>Total Amount</b>		<b>25,000.00</b>
		All Contributions received for the current year Closing Account Balance		25,000.00 (562,468.00)