

**CJ & AM BUTCHER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
Created by DARRYL on Friday 28 January, 2022 @ 09:29:39

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2021	776/001	Wesfarmers (Market Value Date: 30/06/2021, Code: WES)	59.10	102,230.28
30/06/2021	776/002	Medibank Private Ltd (Market Value Date: 30/06/2021, Code: MPL)	3.16	637.67
30/06/2021	776/003	Coles Group (Market Value Date: 30/06/2021, Code: COL)	17.09	(573.12)
		<b>Total Amount</b>		<b>102,294.83</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2021	776/001	Wesfarmers - No CGT asset		
30/06/2021	776/001	- Market Value	423,392.40	
30/06/2021	776/001	- Less Carrying Value	321,162.12	
30/06/2021	776/001	- Permanent Difference		102,230.28
30/06/2021	776/002	Medibank Private Ltd - No CGT asset		
30/06/2021	776/002	- Market Value	11,853.16	
30/06/2021	776/002	- Less Carrying Value	11,215.49	
30/06/2021	776/002	- Permanent Difference		637.67
30/06/2021	776/003	Coles Group - No CGT asset		
30/06/2021	776/003	- Market Value	122,432.76	
30/06/2021	776/003	- Less Carrying Value	123,005.88	
30/06/2021	776/003	- Permanent Difference		(573.12)
		<b>Total Amount</b>		<b>102,294.83</b>
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
30/06/2021	247	Wesfarmers (776/001) - Non Tax Revn		102,230.28
30/06/2021	247	Medibank Private Ltd (776/002) - Non Tax Revn		637.67
30/06/2021	247	Coles Group (776/003) - Non Tax Revn		(573.12)
03/12/2020	301	Accountancy Fees (Gen Exp Percent: 15.622%)		(254.33)
03/12/2020	302	Administration Costs (Gen Exp Percent: 15.622%)		(27.49)
10/12/2020	302	Administration Costs (Gen Exp Percent: 15.622%)		(9.37)
03/12/2020	307	Auditor's Remuneration (Gen Exp Percent: 15.622%)		(137.47)
30/06/2021	413/001	Butcher, Colin James		(315.40)
30/06/2021	413/002	Butcher, Anna Marie		(353.93)
30/06/2021	416/001	Butcher, Colin James		(3,484.60)
30/06/2021	416/002	Butcher, Anna Marie		(6,796.07)
15/07/2020	487/001	Super Surcharge - Butcher, Colin James		(3,750.00)
24/08/2020	487/001	Super Surcharge - Butcher, Colin James		(3,750.00)
18/09/2020	487/001	Super Surcharge - Butcher, Colin James		3,750.00
15/07/2020	487/002	Super Surcharge - Butcher, Anna Marie		(3,750.00)
24/08/2020	487/002	Super Surcharge - Butcher, Anna Marie		(3,750.00)
18/09/2020	487/002	Super Surcharge - Butcher, Anna Marie		3,750.00
30/06/2021		Exempt Pension Income		4,030.00
		<b>Total Amount</b>		<b>87,446.17</b>

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**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2021	239/001	Wesfarmers	15.622	2,925.80
30/06/2021	239/002	Medibank Private Ltd	15.622	101.29
30/06/2021	239/003	Coles Group	15.622	967.27
30/06/2021	250/001	Bankwest Gold Cash Man 7587	15.622	0.22
30/06/2021	250/003	BankWest A/C # 036839-9	15.622	35.41

**Total Unsegregated Amount** **4,029.99**

**Total Exempt Pension Income** **4,030.00**

Pension Member Non Deductible Expenses

03/12/2020	301	Accountancy Fees (Gen Exp Percent: 15.622%)		(254.33)
03/12/2020	302	Administration Costs (Gen Exp Percent: 15.622%)		(27.49)
10/12/2020	302	Administration Costs (Gen Exp Percent: 15.622%)		(9.37)
03/12/2020	307	Auditor's Remuneration (Gen Exp Percent: 15.622%)		(137.47)

**Total Amount** **(429.00)**

**Calculation of Non Deductible Expense Percentage(s)**

General Expense Calculation

01/07/2020	30/06/2021	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>15.622%</b>
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Investment Expense Calculation

01/07/2020	30/06/2021	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>15.622%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	106,638.81
Less Permanent Differences	87,446.17
<b>Taxable income for period</b>	<b>19,192.00</b>
Income Tax Expense (Taxable Income @ taxrate)	2,878.80

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>2,878.80</b>
		Total Income Tax Payable		2,878.80
		Less Total Imputed Credits Used		7,670.66
		Less Total Instalments paid		821.00
		<b>Income Tax Payable</b>		<b>(5,612.86)</b>
		Add Supervisory levy		259.00
		<b>Total Amount Due or Refundable</b>		<b>(5,353.86)</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

30/06/2021	501	Butcher, Colin James - Unres Non Pres	147,014.94
30/06/2021	502	Butcher, Anna Marie - Preserved	37,833.81
30/06/2021	502	Butcher, Anna Marie - Unres Non Pres	314,850.18
30/06/2021	503	Butcher, Colin James - Unres Non Pres	252,345.96
30/06/2021	504	Butcher, Anna Marie - Preserved	205,930.48
		<b>Total Amount</b>	<b>957,975.37</b>

Profit/(Loss) Available for Allocation to Members

30/06/2021		Profit/(Loss) for period before allocations	106,638.81
30/06/2021		Pensions paid	10,950.00
30/06/2021		Super Surcharge paid	7,500.00
		<b>Total Amount</b>	<b>125,088.81</b>

Income Tax Expense Available for Allocation to Members

30/06/2021		Income Tax Expense for period before allocations	2,878.80
		<b>Total Amount</b>	<b>2,878.80</b>

**Fund Rate or Return Calculation**

	<b>Total profit for period (excluding Super Surcharge)</b>	<b>114,138.81</b>
	Less amounts excluded from fund rate calculation:	
	<b>Total exclusion</b>	
	<b>Profit after exclusion</b>	<b>114,138.81</b>
	<b>Total member opening balance</b>	<b>965,680.85</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>11.82</b>
<b>Butcher, Colin James</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	150,867.68	150,867.68
01/07/2020	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	10,187.95	10,187.95
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	922.14	922.14
01/07/2020	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,519.74)	(1,519.74)
01/07/2020	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(16,790.35)	(16,790.35)
30/06/2021	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(3,484.60)	
01/07/2020	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	6,602.40	6,602.40
15/07/2020	501/067	Superannuation Surcharge Tax - Unrestricted Non Preserved	(3,750.00)	(3,595.89)
24/08/2020	501/067	Superannuation Surcharge Tax - Unrestricted Non Preserved	(3,750.00)	(3,184.93)
18/09/2020	501/067	Superannuation Surcharge Tax - Unrestricted Non Preserved	3,750.00	2,928.08
30/06/2021	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(315.40)	
01/07/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	597.60	597.60
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>147,014.94</b>
30/06/2021	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	17,603.34	
30/06/2021	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,593.32	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>162,514.34</b>	
<b>Butcher, Anna Marie</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2020		Opening balance - Preserved	41,686.55	41,686.55
01/07/2020	502/001	Opening Balance - Preserved/Taxable	39,623.06	39,623.06
01/07/2020	502/002	Opening Balance - Preserved/Tax Free	2,063.49	2,063.49
01/07/2020	502/030	Share of Profit/(Loss) - Preserved/Tax Free	(2,127.46)	(2,127.46)
01/07/2020	502/031	Share of Profit/(Loss) - Preserved/Taxable	(40,851.45)	(40,851.45)
01/07/2020	502/050	Income Tax - Preserved/Tax Free	63.97	63.97
01/07/2020	502/053	Income Tax - Preserved/Taxable	1,228.39	1,228.39

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15/07/2020	502/057	Superannuation Surcharge Tax - Preserved	(3,750.00)	(3,595.89)
24/08/2020	502/057	Superannuation Surcharge Tax - Preserved	(3,750.00)	(3,184.93)
18/09/2020	502/057	Superannuation Surcharge Tax - Preserved	3,750.00	2,928.08
<b>Total Amount - Preserved (Weighted)</b>				<b>37,833.81</b>
<b>Member Allocations</b>				
30/06/2021	502/031	Members share of profit/(loss) - Preserved/Taxable	4,695.66	
30/06/2021	502/030	Members share of profit/(loss) - Preserved/Tax Free	244.54	
30/06/2021	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(127.66)	
30/06/2021	502/050	Members share of tax on profit/(loss) - Preserved/Tax Free	(6.65)	
30/06/2021	502/053	Members share of tax under/over provision - Preserved/Taxable	(0.93)	
30/06/2021	502/031	Members share of profit/(loss) - Preserved/Taxable	39,076.91	
30/06/2021	502/030	Members share of profit/(loss) - Preserved/Tax Free	2,035.04	
30/06/2021	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,062.35)	
30/06/2021	502/050	Members share of tax on profit/(loss) - Preserved/Tax Free	(55.32)	
30/06/2021	502/053	Members share of tax under/over provision - Preserved/Taxable	(7.38)	
30/06/2021	502/050	Members share of tax under/over provision - Preserved/Tax Free	(0.38)	
<b>Closing Balance - Preserved</b>			<b>82,745.41</b>	
<b>Unrestricted Non Preserved</b>				
<b>Members Balance</b>				
01/07/2020		Opening balance - Unres Non Pres	314,850.18	314,850.18
01/07/2020	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(12,546.60)	(12,546.60)
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(653.40)	(653.40)
30/06/2021	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,796.07)	
01/07/2020	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	12,546.60	12,546.60
30/06/2021	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(353.93)	
01/07/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	653.40	653.40
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>314,850.18</b>
<b>Closing Balance - Unrestricted Non Pres</b>			<b>307,700.18</b>	

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<b>Butcher, Colin James</b>				
<b>Preserved</b>				
30/06/2021	503/063	Members share of tax under/over provision - Preserved/Taxable	(6.22)	
<b>Closing Balance - Preserved</b>			<b>6.22</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	252,345.96	252,345.96
01/07/2020	503/001	Opening Balance - Preserved/Taxable	1,000.00	1,000.00
01/07/2020	503/002	Opening Balance - Preserved/Tax Free	(1,000.00)	(1,000.00)
01/07/2020	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	47,311.82	47,311.82
01/07/2020	503/015	Member/Personal Contributions - Non Preserved	(25,000.00)	(25,000.00)
01/07/2020	503/018	Other Contributions - Taxable	(1,000.00)	(1,000.00)
01/07/2020	503/018	Other Contributions - Taxable	1,000.00	1,000.00
01/07/2020	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(26,869.78)	(26,869.78)
01/07/2020	503/061	Contributions Tax - Unrestricted Non Preserved	3,750.00	3,750.00
01/07/2020	503/063	Income Tax - Unrestricted Non Preserved/Taxable	807.96	807.96
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>252,345.96</b>
30/06/2021	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	32,950.38	
30/06/2021	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(895.79)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>284,400.55</b>	
<b>Butcher, Anna Marie</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2020		Opening balance - Preserved	205,930.48	205,930.48
01/07/2020	504/001	Opening Balance - Preserved/Taxable	42,078.63	42,078.63
01/07/2020	504/016	Member/Personal Contributions - Preserved	(25,000.00)	(25,000.00)
01/07/2020	504/031	Share of Profit/(Loss) - Preserved/Taxable	(21,474.36)	(21,474.36)
01/07/2020	504/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2020	504/053	Income Tax - Preserved/Taxable	645.73	645.73
<b>Total Amount - Preserved (Weighted)</b>				<b>205,930.48</b>
<u>Member Allocations</u>				
30/06/2021	504/031	Members share of profit/(loss) - Preserved/Taxable	26,889.62	
30/06/2021	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	(731.03)	
30/06/2021	504/053	Members share of tax under/over provision - Preserved/Taxable	(5.08)	
<b>Closing Balance - Preserved</b>			<b>232,094.15</b>	

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<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2021		Gross Interest		228.00
30/06/2021		Dividends		25,569.00
		<b>Total Amount</b>		<b>25,797.00</b>
 <b>MCS Reconciliation</b>				
<b>Butcher, Colin James</b>				
<u>Personal Contributed amount</u>				
		<b>Total Amount</b>		<b>0.00</b>
 <b>Butcher, Anna Marie</b>				
<u>Personal Contributed amount</u>				
		<b>Total Amount</b>		<b>0.00</b>

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