

THE BRIAN DARRAGH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2020
Created by BRAD on Wednesday 21 April, 2021 @ 08:14:34

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2020	776/002	AMP Limited (Market Value Date: 30/06/2020, Code: AMP)	1.86	(873.70)
30/06/2020	776/003	Janus Henderson Group PLC (Market Value Date: 30/06/2020, Code: HHG)	30.96	20.77
		Total Amount		(852.93)

Calculation of permanent difference on revaluation

30/06/2020	776/001	Bank Of Western Aust - No CGT asset		
30/06/2020	776/001	- Market Value	0.00	
30/06/2020	776/001	- Less Carrying Value	0.00	
30/06/2020	776/002	AMP Limited - No CGT asset		
30/06/2020	776/002	- Market Value	6,115.94	
30/06/2020	776/002	- Less Carrying Value	6,989.64	
30/06/2020	776/002	- Permanent Difference		(873.70)
30/06/2020	776/003	Janus Henderson Group PLC - No CGT asset		
30/06/2020	776/003	- Market Value	959.76	
30/06/2020	776/003	- Less Carrying Value	938.99	
30/06/2020	776/003	- Permanent Difference		20.77
		Total Amount		(852.93)

GST Amounts

Calculation of tax entries

Calculation of permanent differences

11/11/2019	301	Accountancy (Gen Exp Percent: 100.000%)		(1,045.00)
11/11/2019	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(990.00)
28/11/2019	315	Bank Charges (Gen Exp Percent: 100.000%)		(60.00)
30/06/2020	330	Bank Charges - Cap Dist		20.77
30/06/2020	330	Bank Charges (Gen Exp Percent: 100.000%)		20.77
30/06/2020	330	Bank Charges - Cap Dist		(873.70)
30/06/2020	330	Bank Charges (Gen Exp Percent: 100.000%)		(873.70)
08/05/2020	364	Filing Fees (Gen Exp Percent: 100.000%)		(259.00)
30/06/2020	413/002	Watson, Patricia Anne		(0.12)
30/06/2020	413/002	Watson, Patricia Anne		(1,985.08)
30/06/2020	413/002	Watson, Patricia Anne		(34,642.17)
11/11/2019	413/002	Watson, Patricia Anne		2,035.00
30/06/2020		Exempt Pension Income		7,694.00
		Total Amount		(30,958.23)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

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30/06/2020	239/003	Janus Henderson Group PLC	100.000	66.42
30/06/2020	250/003	BankWest IBD - 0280278467	100.000	7,627.37
Total Unsegregated Amount				7,693.79
Total Exempt Pension Income				7,694.00

Pension Member Non Deductible Expenses

11/11/2019	301	Accountancy (Gen Exp Percent: 100.000%)		(1,045.00)
11/11/2019	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(990.00)
28/11/2019	315	Bank Charges (Gen Exp Percent: 100.000%)		(60.00)
30/06/2020	330	Bank Charges (Gen Exp Percent: 100.000%)		20.77
30/06/2020	330	Bank Charges (Gen Exp Percent: 100.000%)		(873.70)
08/05/2020	364	Filing Fees (Gen Exp Percent: 100.000%)		(259.00)
Total Amount				(3,207.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2019	30/06/2020	Non-Deductible General Expense Percentage (Actuarial %)	100.000%
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Investment Expense Calculation

01/07/2019	30/06/2020	Non-Deductible Investment Expense Percentage (Actuarial %)	100.000%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(30,105.51)
Less Permanent Differences	(30,958.23)
Taxable income for period	(1.00)
Add Supervisory levy	259.00
Total Amount Due or Refundable	259.00

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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Members Weighted Amounts</u>				
30/06/2020	502	Watson, Patricia Anne - Unres Non Pres		438,833.31
		Total Amount		438,833.31
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2020		Profit/(Loss) for period before allocations		(30,105.51)
30/06/2020		Pensions paid		34,592.37
		Total Amount		4,486.86
<u>Income Tax Expense Available for Allocation to Members</u>				
		Total Amount		0.00
Fund Rate or Return Calculation				
		Total profit for period (excluding Super Surcharge)		(30,105.51)
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		(30,105.51)
		Total member opening balance		437,543.36
		Fund Rate (Profit after exclusion/Total member opening balance)		(6.88)
Watson, Patricia Anne				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2019		Opening balance - Unres Non Pres	437,543.36	437,543.36
01/07/2019	502/002	Opening Balance - Preserved/Tax Free	(0.12)	(0.12)
01/07/2019	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(27,150.11)	(27,150.11)
01/07/2019	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(256,370.89)	(256,370.89)
01/07/2019	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1,555.75)	(1,555.75)
01/07/2019	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	256,370.89	256,370.89
01/07/2019	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(322.20)	(322.20)
01/07/2019	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(5,622.52)	(5,622.52)
01/07/2019	502/059	Pensions Paid - Preserved/Tax Free	0.12	0.12

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01/07/2019	502/065	Pensions Paid - Unrestricted Non Preserved - Taxable	32,772.63	32,772.63
01/07/2019	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	1,877.95	1,877.95
30/06/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,985.08)	
30/06/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(0.12)	
30/06/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(34,642.17)	
11/11/2019	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	2,035.00	1,289.95
		Total Amount - Unres Non Pres (Weighted)		438,833.31
30/06/2020	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	4,486.86	
		Closing Balance - Unrestricted Non Pres	407,437.85	

BAS Instalment Income Reconciliation (Label T1)

30/06/2020	Gross Interest	7,627.00
30/06/2020	Dividends	66.00
	Total Amount	7,693.00

MCS Reconciliation