

**THE BRIAN DARRAGH SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2021**

Created by TRACEY on Friday 3 September, 2021 @ 12:20:52

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2021	776/002	AMP Limited (Market Value Date: 30/06/2021, Code: AMP)	1.13	(2,406.82)
30/06/2021	776/003	Janus Henderson Group PLC (Market Value Date: 30/06/2021, Code: HHG)	51.25	628.99
		<b>Total Amount</b>		<b>(1,777.83)</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2021	776/001	Bank Of Western Aust - No CGT asset		
30/06/2021	776/001	- Market Value	0.00	
30/06/2021	776/001	- Less Carrying Value	0.00	
30/06/2021	776/002	AMP Limited - No CGT asset		
30/06/2021	776/002	- Market Value	3,709.12	
30/06/2021	776/002	- Less Carrying Value	6,115.94	
30/06/2021	776/002	- Permanent Difference		(2,406.82)
30/06/2021	776/003	Janus Henderson Group PLC - No CGT asset		
30/06/2021	776/003	- Market Value	1,588.75	
30/06/2021	776/003	- Less Carrying Value	959.76	
30/06/2021	776/003	- Permanent Difference		628.99
		<b>Total Amount</b>		<b>(1,777.83)</b>
<b>GST Amounts</b>				
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
30/06/2021	301	Accountancy (Gen Exp Percent: 100.000%)		(1,155.00)
30/06/2021	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(990.00)
13/10/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(60.00)
30/06/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(1.12)
30/06/2021	330	Bank Charges - Cap Dist		628.99
30/06/2021	330	Bank Charges (Gen Exp Percent: 100.000%)		628.99
30/06/2021	330	Bank Charges - Cap Dist		(2,406.82)
30/06/2021	330	Bank Charges (Gen Exp Percent: 100.000%)		(2,406.82)
25/06/2021	412/002	Watson, Patricia Anne		(0.11)
25/06/2021	413/002	Watson, Patricia Anne		(1,673.69)
25/06/2021	416/002	Watson, Patricia Anne		(29,208.17)
30/06/2021		Exempt Pension Income		3,299.00
		<b>Total Amount</b>		<b>(33,344.75)</b>
<b>Calculation of Exempt Pension Income</b>				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2021	239/002	AMP Limited	100.000	471.00

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30/06/2021	239/003	Janus Henderson Group PLC	100.000	59.93
30/06/2021	250/003	BankWest IBD - 0280278467	100.000	2,767.97
<b>Total Unsegregated Amount</b>				<b>3,298.90</b>
<b>Total Exempt Pension Income</b>				<b>3,299.00</b>
<b><u>Pension Member Non Deductible Expenses</u></b>				
30/06/2021	301	Accountancy (Gen Exp Percent: 100.000%)		(1,155.00)
30/06/2021	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(990.00)
13/10/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(60.00)
30/06/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(1.12)
30/06/2021	330	Bank Charges (Gen Exp Percent: 100.000%)		628.99
30/06/2021	330	Bank Charges (Gen Exp Percent: 100.000%)		(2,406.82)
<b>Total Amount</b>				<b>(3,984.00)</b>

**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>100.000%</b>
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**Investment Expense Calculation**

01/07/2020	30/06/2021	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>100.000%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(31,567.02)
Less Permanent Differences	(33,344.75)
<b>Taxable income for period</b>	<b>0.00</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>117.70</b>

The fund has incurred a taxable loss therefore no income tax is payable

Income Tax Expense of \$141.30 consists wholly of refundable imputed and TFN credits

**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
<b><u>Members Weighted Amounts</u></b>				
30/06/2021	502	Watson, Patricia Anne - Unres Non Pres		407,014.81
		<b>Total Amount</b>		<b>407,014.81</b>
<b><u>Profit/(Loss) Available for Allocation to Members</u></b>				
30/06/2021		Profit/(Loss) for period before allocations		(31,567.02)
30/06/2021		Pensions paid		30,881.97
		<b>Total Amount</b>		<b>(685.05)</b>
<b><u>Income Tax Expense Available for Allocation to Members</u></b>				
		<b>Total Amount</b>		<b>0.00</b>
<b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>(31,567.02)</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>(31,567.02)</b>
		<b>Total member opening balance</b>		<b>407,437.85</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>(7.75)</b>
<b>Watson, Patricia Anne</b>				
<b>Unrestricted Non Preserved</b>				
<b><u>Members Balance</u></b>				
01/07/2020		Opening balance - Unres Non Pres	407,437.85	407,437.85
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(30,105.51)	(30,105.51)
01/07/2020	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(4,486.86)	(4,486.86)
25/06/2021	502/059	Pensions Paid - Preserved/Tax Free	(0.11)	
25/06/2021	502/065	Pensions Paid - Unrestricted Non Preserved - Taxable	(29,208.17)	(400.11)
01/07/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	34,592.37	34,592.37
25/06/2021	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,673.69)	(22.93)
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>407,014.81</b>

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30/06/2021	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(685.05)	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>375,870.83</b>	

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

30/06/2021	Gross Interest	2,768.00
30/06/2021	Dividends	531.00
	<b>Total Amount</b>	<b>3,299.00</b>

**MCS Reconciliation**