

T & CC NICHOLS SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2021
Created by TRACEY on Wednesday 1 December, 2021 @ 13:27:19

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2021	776/001	Wesfarmers Limited (Market Value Date: 30/06/2021, Code: WES)	59.10	19,635.52
30/06/2021	776/003	National Australia Bank (Market Value Date: 30/06/2021, Code: NAB)	26.22	50,328.00
30/06/2021	776/004	ANZ Bank (Market Value Date: 30/06/2021, Code: ANZ)	28.15	29,414.43
30/06/2021	776/006	Commonwealth Bank (Market Value Date: 30/06/2021, Code: CBA)	99.87	24,170.88
30/06/2021	776/007	Bhp Billiton (Market Value Date: 30/06/2021, Code: BHP)	48.57	49,597.50
30/06/2021	776/009	Woodside Petroleum (Market Value Date: 30/06/2021, Code: WPL)	22.21	1,271.20
30/06/2021	776/012	Telstra Corporation (Market Value Date: 30/06/2021, Code: TLS)	3.76	10,710.00
30/06/2021	776/014	Macquarie Group Capital Notes (MQGPC) (Market Value Date: 30/06/2021, Code: MQGPC)	105.27	2,611.86
30/06/2021	776/015	Commonwealth Bank Capital Notes (Market Value Date: 30/06/2021, Code: CBAPF)	102.00	468.00
30/06/2021	776/016	Bendigo Bank Preference Notes (Market Value Date: 30/06/2021, Code: BENPG)	102.78	2,363.40
30/06/2021	776/017	ANZ Capital Notes (Market Value Date: 30/06/2021, Code: ANZPF)	103.75	1,445.50
30/06/2021	776/019	Macquarie Group (Market Value Date: 30/06/2021, Code: MQG)	156.43	21,109.14
30/06/2021	776/021	Westpac Bank Capital Note 3 (Market Value Date: 30/06/2021, Code: WBCPG)	101.95	(538.02)
30/06/2021	782/002	Vanguard Aus Shares High Yield (Market Value Date: 30/06/2020, Code: VHY)	51.80	12,678.78
30/06/2021	782/004	Challenger \$100 Unsec Perp Notes (Market Value Date: 30/06/2021, Code: CGFPB)	104.52	1,318.61
30/06/2021	782/005	Charter Hall Long Wale Reit (Market Value Date: 30/06/2021, Code: CLW)	4.75	(81.79)
30/06/2021	782/006	Spark Infrastructure Group (Market Value Date: 30/06/2021, Code: SKI)	2.25	1,218.60
		Total Amount		227,721.61

Calculation of permanent difference on revaluation

30/06/2021	776/001	Wesfarmers Limited - No CGT asset		
30/06/2021	776/001	- Market Value	81,321.60	
30/06/2021	776/001	- Less Carrying Value	61,686.08	
30/06/2021	776/001	- Permanent Difference		19,635.52
30/06/2021	776/003	National Australia Bank - No CGT asset		
30/06/2021	776/003	- Market Value	164,950.02	
30/06/2021	776/003	- Less Carrying Value	114,622.02	
30/06/2021	776/003	- Permanent Difference		50,328.00
30/06/2021	776/004	ANZ Bank - No CGT asset		
30/06/2021	776/004	- Market Value	87,067.95	
30/06/2021	776/004	- Less Carrying Value	57,653.52	
30/06/2021	776/004	- Permanent Difference		29,414.43
30/06/2021	776/005	Westfield Group - No CGT asset		

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30/06/2021	776/005	- Market Value	0.00	
30/06/2021	776/005	- Less Carrying Value	0.00	
30/06/2021	776/006	Commonwealth Bank - No CGT asset		
30/06/2021	776/006	- Market Value	79,097.04	
30/06/2021	776/006	- Less Carrying Value	54,926.16	
30/06/2021	776/006	- Permanent Difference		24,170.88
30/06/2021	776/007	Bhp Billiton - No CGT asset		
30/06/2021	776/007	- Market Value	188,937.30	
30/06/2021	776/007	- Less Carrying Value	139,339.80	
30/06/2021	776/007	- Permanent Difference		49,597.50
30/06/2021	776/009	Woodside Petroleum - No CGT asset		
30/06/2021	776/009	- Market Value	50,416.70	
30/06/2021	776/009	- Less Carrying Value	49,145.50	
30/06/2021	776/009	- Permanent Difference		1,271.20
30/06/2021	776/010	South32 Limited - No CGT asset		
30/06/2021	776/010	- Market Value	0.00	
30/06/2021	776/010	- Less Carrying Value	0.00	
30/06/2021	776/012	Telstra Corporation - No CGT asset		
30/06/2021	776/012	- Market Value	63,920.00	
30/06/2021	776/012	- Less Carrying Value	53,210.00	
30/06/2021	776/012	- Permanent Difference		10,710.00
30/06/2021	776/014	Macquarie Group Capital Notes (MQGPC) - No CGT asset		
30/06/2021	776/014	- Market Value	91,374.36	
30/06/2021	776/014	- Less Carrying Value	88,762.50	
30/06/2021	776/014	- Permanent Difference		2,611.86
30/06/2021	776/015	Commonwealth Bank Capital Notes - No CGT asset		
30/06/2021	776/015	- Market Value	59,670.00	
30/06/2021	776/015	- Less Carrying Value	59,202.00	
30/06/2021	776/015	- Permanent Difference		468.00
30/06/2021	776/016	Bendigo Bank Preference Notes - No CGT asset		
30/06/2021	776/016	- Market Value	60,126.30	
30/06/2021	776/016	- Less Carrying Value	57,762.90	
30/06/2021	776/016	- Permanent Difference		2,363.40
30/06/2021	776/017	ANZ Capital Notes - No CGT asset		
30/06/2021	776/017	- Market Value	61,212.50	
30/06/2021	776/017	- Less Carrying Value	59,767.00	
30/06/2021	776/017	- Permanent Difference		1,445.50
30/06/2021	776/018	National Australia Bank Capital Notes - No CGT asset		
30/06/2021	776/018	- Market Value	0.00	
30/06/2021	776/018	- Less Carrying Value	0.00	
30/06/2021	776/019	Macquarie Group - No CGT asset		
30/06/2021	776/019	- Market Value	87,287.94	
30/06/2021	776/019	- Less Carrying Value	66,178.80	
30/06/2021	776/019	- Permanent Difference		21,109.14
30/06/2021	776/021	Westpac Bank Capital Note 3 - No CGT asset		
30/06/2021	776/021	- Market Value	39,760.50	
30/06/2021	776/021	- Less Carrying Value	40,298.52	
30/06/2021	776/021	- Permanent Difference		(538.02)
30/06/2021	782/002	Vanguard Aus Shares High Yield - No CGT asset		
30/06/2021	782/002	- Market Value	0.00	

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30/06/2021	782/002	- Less Carrying Value	(12,678.78)	
30/06/2021	782/002	- Permanent Difference		12,678.78
30/06/2021	782/003	Apn Industria Reit - No CGT asset		
30/06/2021	782/003	- Market Value	0.00	
30/06/2021	782/003	- Less Carrying Value	0.00	
30/06/2021	782/004	Challenger \$100 Unsec Perp Notes - No CGT asset		
30/06/2021	782/004	- Market Value	41,808.00	
30/06/2021	782/004	- Less Carrying Value	40,489.39	
30/06/2021	782/004	- Permanent Difference		1,318.61
30/06/2021	782/005	Charter Hall Long Wale Reit - No CGT asset		
30/06/2021	782/005	- Market Value	60,263.25	
30/06/2021	782/005	- Less Carrying Value	60,345.04	
30/06/2021	782/005	- Permanent Difference		(81.79)
30/06/2021	782/006	Spark Infrastructure Group - No CGT asset		
30/06/2021	782/006	- Market Value	51,525.00	
30/06/2021	782/006	- Less Carrying Value	50,306.40	
30/06/2021	782/006	- Permanent Difference		1,218.60
		Total Amount		227,721.61

Calculation of tax entries

Calculation of permanent differences

30/06/2021	247	ANZ Bank (776/004) - Non Tax Revn		29,414.43
30/06/2021	247	Commonwealth Bank (776/006) - Non Tax Revn		24,170.88
30/06/2021	247	Bhp Billiton (776/007) - Non Tax Revn		49,597.50
30/06/2021	247	Woodside Petroleum (776/009) - Non Tax Revn		1,271.20
30/06/2021	247	Telstra Corporation (776/012) - Non Tax Revn		10,710.00
30/06/2021	247	Macquarie Group Capital Notes (MQGPC) (776/014) - Non Tax Revn		2,611.86
30/06/2021	247	Commonwealth Bank Capital Notes (776/015) - Non Tax Revn		468.00
30/06/2021	247	Bendigo Bank Preference Notes (776/016) - Non Tax Revn		2,363.40
30/06/2021	247	Wesfarmers Limited (776/001) - Non Tax Revn		19,635.52
30/06/2021	247	ANZ Capital Notes (776/017) - Non Tax Revn		1,445.50
30/06/2021	247	Macquarie Group (776/019) - Non Tax Revn		21,109.14
30/06/2021	247	Westpac Bank Capital Note 3 (776/021) - Non Tax Revn		(538.02)
30/06/2021	247	Vanguard Aus Shares High Yield (782/002) - Non Tax Revn		12,678.78
30/06/2021	247	Challenger \$100 Unsec Perp Notes (782/004) - Non Tax Revn		1,318.61
30/06/2021	247	Charter Hall Long Wale Reit (782/005) - Non Tax Revn		(81.79)
30/06/2021	247	Spark Infrastructure Group (782/006) - Non Tax Revn		1,218.60
30/06/2021	247	National Australia Bank (776/003) - Non Tax Revn		50,328.00
31/12/2020	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(1,496.00)
05/10/2020	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
03/07/2020	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
05/08/2020	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)

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10/09/2020	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
06/11/2020	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
09/12/2020	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
05/01/2021	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
05/02/2021	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
04/03/2021	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
08/04/2021	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
05/05/2021	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
04/06/2021	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
27/04/2021	303	ATO Supervisory Levy (Gen Exp Percent: 100.000%)		(259.00)
31/12/2020	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(1,089.00)
31/12/2020	413/001	Nichols, Terrence		(20,946.00)
31/12/2020	415/001	Nichols, Terrence		(0.20)
31/12/2020	416/001	Nichols, Terrence		(9,053.80)
30/06/2021		Capital Losses Recouped		5,944.00
30/06/2021		Exempt Pension Income		53,067.00
		Total Amount		245,638.61

Calculation of Exempt Pension IncomeSegregated Assets MethodUnsegregated Assets Method

30/06/2021	238/001	Pm Capital Fund	100.000	4,214.28
30/06/2021	238/002	Vanguard Aus Shares High Yield	100.000	2,402.37
30/06/2021	238/004	Challenger \$100 Unsec Perp Notes	100.000	1,331.43
30/06/2021	239/001	Wesfarmers Limited	100.000	3,597.26
30/06/2021	239/003	National Australia Bank	100.000	4,803.43
30/06/2021	239/004	ANZ Bank	100.000	2,651.14
30/06/2021	239/006	Commonwealth Bank	100.000	2,801.00
30/06/2021	239/007	Bhp Billiton	100.000	11,480.54
30/06/2021	239/009	Woodside Petroleum	100.000	1,671.48
30/06/2021	239/012	Telstra Corporation	100.000	3,885.72
30/06/2021	239/014	Macquarie Group Capital Notes (MQGPC)	100.000	3,324.42
30/06/2021	239/015	Commonwealth Bank Capital Notes	100.000	2,317.94
30/06/2021	239/016	Bendigo Bank Preference Notes	100.000	2,229.83
30/06/2021	239/017	ANZ Capital Notes	100.000	2,343.22
30/06/2021	239/019	Macquarie Group	100.000	2,059.02
30/06/2021	239/021	Westpac Bank Capital Note 3	100.000	1,442.76
30/06/2021	250/001	Cash at Bank/Bank Overdraft	100.000	510.70
		Total Unsegregated Amount		53,066.54
		Total Exempt Pension Income		53,067.00

Pension Member Non Deductible Expenses

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31/12/2020	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(1,496.00)
05/10/2020	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
03/07/2020	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
05/08/2020	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
10/09/2020	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
06/11/2020	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
09/12/2020	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
05/01/2021	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
05/02/2021	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
04/03/2021	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
08/04/2021	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
05/05/2021	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
04/06/2021	302	Administration Costs (Gen Exp Percent: 100.000%)		(687.50)
27/04/2021	303	ATO Supervisory Levy (Gen Exp Percent: 100.000%)		(259.00)
31/12/2020	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(1,089.00)
		Total Amount		(11,094.00)

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

01/07/2020	30/06/2021	Non-Deductible General Expense Percentage (Actuarial %)	100.000%
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Investment Expense Calculation

01/07/2020	30/06/2021	Non-Deductible Investment Expense Percentage (Actuarial %)	100.000%
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Calculation of Net Capital GainsDiscounted Gains

06/04/2021	235/021	Vanguard Aus Shares High Yield (Discounted method)	3,962.87	3,962.87
06/04/2021	236/021	Vanguard Aus Shares High Yield (Discounted method)	1,981.44	1,981.44
		Total Amount - Discounted Gains		5,944.00

Applying Capital Losses and CG Discount to Capital Gains

	Losses applied to Discounted Gains	(5,944.00)
	Total Amount - Losses Applied	(5,944.00)
	Prior year capital losses recouped	(5,944.00)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Net Capital Gain (Label A)				
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		245,638.46
		Less Permanent Differences		245,638.61
		Taxable income for period		(1.00)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(14,680.53)
The fund has incurred a taxable loss therefore no income tax is payable				
Income Tax Expense of \$14,939.53 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				
<u>Members Weighted Amounts</u>				
30/06/2021	501	Nichols, Terrence - Unres Non Pres		1,100,628.79
30/06/2021	503	Nichols, Terrence - Unres Non Pres		31,476.27
		Total Amount		1,132,105.06
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2021		Profit/(Loss) for period before allocations		245,638.46
30/06/2021		Pensions paid		30,000.00
		Total Amount		275,638.46
<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)		245,638.46
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		245,638.46
		Total member opening balance		1,146,981.77

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Fund Rate (Profit after exclusion/Total member opening balance)				21.42
Nichols, Terrence				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	1,115,505.50	1,115,505.50
01/07/2020	501/001	Opening Balance - Preserved/Taxable	(0.30)	(0.30)
01/07/2020	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(62,352.20)	(62,352.20)
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(144,249.58)	(144,249.58)
01/07/2020	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	97,141.40	97,141.40
01/07/2020	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	41,989.79	41,989.79
31/12/2020	501/055	Pensions Paid - Preserved/Taxable	(0.20)	(0.10)
01/07/2020	501/055	Pensions Paid - Preserved/Taxable	0.30	0.30
31/12/2020	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(9,053.80)	(4,489.69)
01/07/2020	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	20,362.41	20,362.41
31/12/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(20,946.00)	(10,386.92)
01/07/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	47,108.18	47,108.18
Total Amount - Unres Non Pres (Weighted)				1,100,628.79
30/06/2021	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	80,874.79	
30/06/2021	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	187,100.01	
Closing Balance - Unrestricted Non Pres			1,353,480.30	
Nichols, Terrence				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	31,476.27	31,476.27
01/07/2020	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	(3,704.85)	(3,704.85)
01/07/2020	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	3,704.85	3,704.85
Total Amount - Unres Non Pres (Weighted)				31,476.27
30/06/2021	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	7,663.66	

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Closing Balance - Unrestricted Non Pres			39,139.93	

BAS Instalment Income Reconciliation (Label T1)

30/06/2021		Gross Interest		511.00
30/06/2021		Dividends		44,607.00
30/06/2021		Trust Distributions		7,948.00
		Total Amount		53,066.00

MCS Reconciliation