

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

Created by DARRYL on Thursday 30 September, 2021 @ 14:22:11

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2021	776/001	Coles Group (Market Value Date: 30/06/2021, Code: COL)	17.09	(1,120.00)
30/06/2021	776/002	Wesfarmers (Market Value Date: 30/06/2021, Code: WES)	59.10	199,780.00
30/06/2021	782/001	Vanguard Australian Shares Index (Market Value Date: 30/06/2021, Code: VAS)	94.04	26,123.40
		Total Amount		224,783.40
Calculation of permanent difference on revaluation				
30/06/2021	776/001	Coles Group - No CGT asset		
30/06/2021	776/001	- Market Value	239,260.00	
30/06/2021	776/001	- Less Carrying Value	240,380.00	
30/06/2021	776/001	- Permanent Difference		(1,120.00)
30/06/2021	776/002	Wesfarmers - No CGT asset		
30/06/2021	776/002	- Market Value	827,400.00	
30/06/2021	776/002	- Less Carrying Value	627,620.00	
30/06/2021	776/002	- Permanent Difference		199,780.00
30/06/2021	782/001	Vanguard Australian Shares Index - No CGT asset		
30/06/2021	782/001	- Market Value	129,775.20	
30/06/2021	782/001	- Less Carrying Value	103,651.80	
30/06/2021	782/001	- Permanent Difference		26,123.40
		Total Amount		224,783.40
Calculation of tax entries				
Calculation of permanent differences				
30/06/2021	247	Coles Group (776/001) - Non Tax Revn		(1,120.00)
30/06/2021	247	Wesfarmers (776/002) - Non Tax Revn		199,780.00
30/06/2021	247	Vanguard Australian Shares Index (782/001) - Non Tax Revn		26,123.40
22/06/2021	261/004	Metcalfe, Patricia Ann		576.00
17/09/2020	301	Accountancy Fees (Gen Exp Percent: 91.150%)		(3,108.22)
15/10/2020	302	Administration Costs (Gen Exp Percent: 91.150%)		(501.32)
15/10/2020	307	Auditor's Remuneration (Gen Exp Percent: 91.150%)		(912.41)
31/03/2021	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
30/04/2021	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
31/05/2021	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
30/06/2021	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
31/07/2020	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
31/08/2020	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
30/09/2020	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
30/10/2020	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
30/11/2020	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
31/12/2020	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
29/01/2021	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
26/02/2021	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
27/04/2021	350	General Expenses (Gen Exp Percent: 91.150%)		(245.65)
14/07/2020	350	General Expenses (Gen Exp Percent: 91.150%)		(360.95)
28/06/2021	413/001	Metcalf, Clive Thomas		(23,637.00)
28/06/2021	413/002	Metcalf, Patricia Ann		(61,363.00)
30/06/2021		Exempt Pension Income		47,201.00
Total Amount				182,322.41

Calculation of Exempt Pension IncomeSegregated Assets MethodUnsegregated Assets Method

30/06/2021	238/001	Vanguard Australian Shares Index	91.150	2,229.65
30/06/2021	239/001	Coles Group	91.150	11,029.15
30/06/2021	239/002	Wesfarmers	91.150	33,360.90
30/06/2021	250/002	NAB Term Deposit 3359	91.150	194.61
30/06/2021	250/003	NAB Term Deposit 5439	91.150	386.40
Total Unsegregated Amount				47,200.71
Total Exempt Pension Income				47,201.00

Pension Member Non Deductible Expenses

17/09/2020	301	Accountancy Fees (Gen Exp Percent: 91.150%)		(3,108.22)
15/10/2020	302	Administration Costs (Gen Exp Percent: 91.150%)		(501.32)
15/10/2020	307	Auditor's Remuneration (Gen Exp Percent: 91.150%)		(912.41)
31/03/2021	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
30/04/2021	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
31/05/2021	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
30/06/2021	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
31/07/2020	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
31/08/2020	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
30/09/2020	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
30/10/2020	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
30/11/2020	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
31/12/2020	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
29/01/2021	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
26/02/2021	315	Bank Charges (Gen Exp Percent: 91.150%)		(9.12)
27/04/2021	350	General Expenses (Gen Exp Percent: 91.150%)		(245.65)
14/07/2020	350	General Expenses (Gen Exp Percent: 91.150%)		(360.95)
Total Amount				(5,238.00)

Calculation of Non Deductible Expense Percentage(s)

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General Expense Calculation

01/07/2020	30/06/2021	Non-Deductible General Expense Percentage (Actuarial %)		91.150%
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Investment Expense Calculation

01/07/2020	30/06/2021	Non-Deductible Investment Expense Percentage (Actuarial %)		91.150%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	236,137.23
Less Permanent Differences	182,322.41
Taxable income for period	53,814.00
Income Tax Expense (Taxable Income @ taxrate)	8,072.10
Total Income Tax Payable (Taxable Income @ taxrate)	8,072.10
Total Income Tax Payable	8,072.10
Less Total Imputed Credits Used	14,610.00
Income Tax Payable	(6,537.90)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(6,278.90)

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	Metcalf, Clive Thomas - Unres Non Pres	285,331.62
30/06/2021	502	Metcalf, Patricia Ann - Unres Non Pres	770,916.73
30/06/2021	503	Metcalf, Clive Thomas - Unres Non Pres	50,936.26
30/06/2021	504	Metcalf, Patricia Ann - Unres Non Pres	51,454.28
		Total Amount	1,158,638.89

Profit/(Loss) Available for Allocation to Members

30/06/2021	Profit/(Loss) for period before allocations	236,137.23
30/06/2021	Contributions	(50,575.78)
30/06/2021	Pensions paid	85,000.00
	Total Amount	270,561.45

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<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2021		Income Tax Expense for period before allocations		8,072.10
30/06/2021		Contributions tax		(7,499.96)
		Total Amount		572.14
Fund Rate or Return Calculation				
		Total profit for period (excluding Super Surcharge)		236,137.23
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		236,137.23
		Total member opening balance		1,157,794.03
		Fund Rate (Profit after exclusion/Total member opening balance)		20.40
Metcalfe, Clive Thomas				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	285,461.14	285,461.14
01/07/2020	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(262,035.68)	(262,035.68)
01/07/2020	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	3,860.16	3,860.16
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	262,035.68	262,035.68
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	19,443.36	19,443.36
01/07/2020	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(51,473.36)	(51,473.36)
01/07/2020	501/063	Income Tax - Unrestricted Non Preserved/Taxable	(3,860.16)	(3,860.16)
28/06/2021	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(23,637.00)	(129.52)
01/07/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	32,030.00	32,030.00
		Total Amount - Unres Non Pres (Weighted)		285,331.62
30/06/2021	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	66,629.68	
		Closing Balance - Unrestricted Non Pres	328,453.82	

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Metcalfe, Patricia Ann				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	771,252.97	771,252.97
01/07/2020	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(44,744.80)	(44,744.80)
01/07/2020	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	10,000.62	10,000.62
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	44,744.80	44,744.80
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	80,201.15	80,201.15
01/07/2020	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(133,171.15)	(133,171.15)
01/07/2020	502/063	Income Tax - Unrestricted Non Preserved/Taxable	(10,000.62)	(10,000.62)
28/06/2021	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(61,363.00)	(336.24)
01/07/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	52,970.00	52,970.00
		Total Amount - Unres Non Pres (Weighted)		770,916.73
30/06/2021	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	180,021.88	
		Closing Balance - Unrestricted Non Pres	889,911.85	
Metcalfe, Clive Thomas				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	50,470.50	50,470.50
01/07/2020	503/001	Opening Balance - Preserved/Taxable	(3,407.19)	(3,407.19)
01/07/2020	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	3,578.35	3,578.35
01/07/2020	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	25,000.00	25,000.00
22/06/2021	503/015	Member/Personal Contributions - Non Preserved	25,000.00	547.95
01/07/2020	503/015	Member/Personal Contributions - Non Preserved	(25,000.00)	(25,000.00)
01/07/2020	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(3,578.35)	(3,578.35)
01/07/2020	503/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2020	503/053	Income Tax - Preserved/Taxable	(342.81)	(342.81)
22/06/2021	503/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(82.19)
		Total Amount - Unres Non Pres (Weighted)		50,936.26
30/06/2021	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	11,894.46	
30/06/2021	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(284.62)	

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Closing Balance - Unrestricted Non Pres			83,330.34	
Metcalfe, Patricia Ann				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	50,609.42	50,609.42
01/07/2020	504/001	Opening Balance - Preserved/Taxable	(3,278.27)	(3,278.27)
01/07/2020	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	3,588.37	3,588.37
01/07/2020	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	25,000.00	25,000.00
01/07/2020	504/011	Employer Contributions - Concessional	(127.91)	(127.91)
01/06/2021	504/013	Employer Contributions - Non Preserved	59.00	4.69
05/08/2020	504/013	Employer Contributions - Non Preserved	411.89	371.27
06/11/2020	504/013	Employer Contributions - Non Preserved	104.89	67.82
22/06/2021	504/015	Member/Personal Contributions - Non Preserved	24,424.00	535.32
22/06/2021	504/015	Member/Personal Contributions - Non Preserved	576.00	12.62
01/07/2020	504/015	Member/Personal Contributions - Non Preserved	(25,000.00)	(25,000.00)
01/07/2020	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(3,588.37)	(3,588.37)
01/07/2020	504/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2020	504/053	Income Tax - Preserved/Taxable	(343.82)	(343.82)
01/06/2021	504/061	Contributions Tax - Unrestricted Non Preserved	(8.85)	(0.70)
05/08/2020	504/061	Contributions Tax - Unrestricted Non Preserved	(61.78)	(55.69)
06/11/2020	504/061	Contributions Tax - Unrestricted Non Preserved	(15.73)	(10.17)
22/06/2021	504/061	Contributions Tax - Unrestricted Non Preserved	(3,663.60)	(80.30)
Total Amount - Unres Non Pres (Weighted)				51,454.28
30/06/2021	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	12,015.43	
30/06/2021	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(287.52)	
Closing Balance - Unrestricted Non Pres			84,163.15	

BAS Instalment Income Reconciliation (Label T1)

30/06/2021		Gross Interest		637.00
30/06/2021		Dividends		48,700.00
30/06/2021		Employer Contributions		576.00
30/06/2021		Member Contributions		49,424.00
30/06/2021		Trust Distributions		2,446.00
Total Amount				101,783.00

MCS Reconciliation**Metcalfe, Clive Thomas**Personal Contributed amount

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22/06/2021	503/015	Member/Personal Contributions - Non Preserved		25,000.00
		Total Amount		25,000.00
		All Contributions received for the current year		25,000.00
		Closing Account Balance		(411,785.00)
Metcalf, Patricia Ann				
<u>Personal Contributed amount</u>				
22/06/2021	504/015	Member/Personal Contributions - Non Preserved		24,424.00
22/06/2021	504/015	Member/Personal Contributions - Non Preserved		576.00
		Total Amount		25,000.00
<u>Employer Contributed amount</u>				
05/08/2020	504/013	Employer Contributions - Non Preserved		411.89
06/11/2020	504/013	Employer Contributions - Non Preserved		104.89
01/06/2021	504/013	Employer Contributions - Non Preserved		59.00
		Total Amount		575.78
		All Contributions received for the current year		25,575.78
		Closing Account Balance		(974,075.00)
