

THE LIVINGSTONE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2021
Created by LCOX on Friday 25 March, 2022 @ 09:53:03

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2021	747/001	Infocus Portfolio Sma00273876 (Market Value Date: 30/06/2021, Code: LIVISSIINF)	17,879.36	1,914.69
		Total Amount		1,914.69
Calculation of permanent difference on revaluation				
30/06/2021	747/001	Infocus Portfolio Sma00273876 - No CGT asset		
30/06/2021	747/001	- Market Value	17,879.36	
30/06/2021	747/001	- Less Carrying Value	15,964.67	
30/06/2021	747/001	- Permanent Difference		1,914.69
		Total Amount		1,914.69
Calculation of tax entries				
Calculation of permanent differences				
30/06/2021	238/001	Infocus Portfolio Sma00273876 - Cap Dist		29.68
30/06/2021	247	Infocus Portfolio Sma00273876 (747/001) - Non Tax Revn		1,914.69
04/01/2021	261/001	Livingstone, Simon Phillip		24.16
30/06/2021		Capital Losses Recouped		481.00
		Total Amount		2,449.53
Calculation of Non Deductible Expense Percentage(s)				
<u>General Expense Calculation</u>				
		Non-Deductible General Expense Percentage (Manual)		0.000%
<u>Investment Expense Calculation</u>				
		Non-Deductible Investment Expense Percentage (Manual)		0.000%
Calculation of Net Capital Gains				
<u>Discounted Gains</u>				
30/06/2021	238/001	Infocus Portfolio Sma00273876 (Discounted method)	333.44	333.44
30/06/2021	238/001	Infocus Portfolio Sma00273876 (Discounted method)	147.55	147.55
		Total Amount - Discounted Gains		481.00

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Applying Capital Losses and CG Discount to Capital Gains

Losses applied to Discounted Gains	(481.00)
Total Amount - Losses Applied	(481.00)
Prior year capital losses recouped	(481.00)

Net Capital Gain (Label A)

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	23,224.15
Less Permanent Differences	2,449.53
Taxable income for period	20,775.00
Income Tax Expense (Taxable Income @ taxrate)	3,116.25
Total Income Tax Payable (Taxable Income @ taxrate)	3,116.25
Total Income Tax Payable	3,116.25
Less Total Imputed Credits Used	30.00
Less Total Foreign Credits Used	27.27
Income Tax Payable	3,058.98
Add Supervisory levy	259.00
Total Amount Due or Refundable	3,317.98

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	Livingstone, Simon Phillip - Preserved	20,791.12
30/06/2021	502	Livingstone, Emily Kate - Preserved	44.69
		Total Amount	20,835.81

Profit/(Loss) Available for Allocation to Members

30/06/2021	Profit/(Loss) for period before allocations	23,224.15
30/06/2021	Contributions	(23,266.95)
30/06/2021	Life insurance	2,132.37
	Total Amount	2,089.57

Income Tax Expense Available for Allocation to Members

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30/06/2021		Income Tax Expense for period before allocations		3,116.25
30/06/2021		Contributions tax		(3,486.42)
30/06/2021		Life insurance tax		319.86
		Total Amount		(50.31)

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	23,224.15
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	23,224.15
Total member opening balance	21,058.75
Fund Rate (Profit after exclusion/Total member opening balance)	110.28

**Livingstone, Simon Phillip
Preserved**

Members Balance

01/07/2020		Opening balance - Preserved	21,058.75	21,058.75
01/07/2020	501/001	Opening Balance - Preserved/Taxable	515.70	515.70
23/07/2020	501/011	Employer Contributions - Concessional	239.40	224.31
19/10/2020	501/011	Employer Contributions - Concessional	205.20	142.80
22/01/2021	501/011	Employer Contributions - Concessional	994.77	433.34
22/04/2021	501/011	Employer Contributions - Concessional	852.66	161.19
01/07/2020	501/011	Employer Contributions - Concessional	(752.40)	(752.40)
29/06/2021	501/016	Member/Personal Contributions - Preserved	20,000.00	54.79
04/01/2021	501/016	Member/Personal Contributions - Preserved	24.16	11.72
01/07/2020	501/016	Member/Personal Contributions - Preserved	(3,000.00)	(3,000.00)
01/07/2020	501/031	Share of Profit/(Loss) - Preserved/Taxable	1,037.33	1,037.33
23/07/2020	501/051	Contributions Tax - Preserved	(35.91)	(33.65)
19/10/2020	501/051	Contributions Tax - Preserved	(30.78)	(21.42)
22/01/2021	501/051	Contributions Tax - Preserved	(149.22)	(65.00)
22/04/2021	501/051	Contributions Tax - Preserved	(127.90)	(24.18)
29/06/2021	501/051	Contributions Tax - Preserved	(3,000.00)	(8.22)
01/07/2020	501/051	Contributions Tax - Preserved	562.86	562.86
23/10/2020	501/053	Income Tax - Preserved/Taxable	76.75	52.57
18/11/2020	501/053	Income Tax - Preserved/Taxable	243.11	149.20
01/07/2020	501/053	Income Tax - Preserved/Taxable	(406.41)	(406.41)
23/10/2020	501/130	Life Insurance Premiums - Preserved/Taxable	(511.65)	(350.45)
18/11/2020	501/130	Life Insurance Premiums - Preserved/Taxable	(1,620.72)	(994.63)
01/07/2020	501/130	Life Insurance Premiums - Preserved/Taxable	2,042.92	2,042.92
		Total Amount - Preserved (Weighted)		20,791.12

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<u>Member Allocations</u>				
30/06/2021	501/031	Members share of profit/(loss) - Preserved/Taxable	2,085.09	
30/06/2021	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	50.20	
		Closing Balance - Preserved	40,353.91	
Livingstone, Emily Kate				
Preserved				
<u>Members Balance</u>				
08/06/2021	502/011	Employer Contributions - Concessional	87.21	5.26
10/06/2021	502/011	Employer Contributions - Concessional	863.55	47.32
08/06/2021	502/051	Contributions Tax - Preserved	(13.08)	(0.79)
10/06/2021	502/051	Contributions Tax - Preserved	(129.53)	(7.10)
		Total Amount - Preserved (Weighted)		44.69
<u>Member Allocations</u>				
30/06/2021	502/031	Members share of profit/(loss) - Preserved/Taxable	4.48	
30/06/2021	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	0.11	
		Closing Balance - Preserved	812.74	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2021		Gross Foreign Income		347.00
30/06/2021		Employer Contributions		3,243.00
30/06/2021		Member Contributions		20,000.00
30/06/2021		Trust Distributions		159.00
		Total Amount		23,749.00
MCS Reconciliation				
Livingstone, Simon Phillip				
<u>Personal Contributed amount</u>				
04/01/2021	501/016	Member/Personal Contributions - Preserved		24.16
29/06/2021	501/016	Member/Personal Contributions - Preserved		20,000.00
		Total Amount		20,024.16
<u>Employer Contributed amount</u>				
22/01/2021	501/011	Employer Contributions - Concessional		994.77
22/04/2021	501/011	Employer Contributions - Concessional		852.66
19/10/2020	501/011	Employer Contributions - Concessional		205.20
23/07/2020	501/011	Employer Contributions - Concessional		239.40

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Total Amount				2,292.03
All Contributions received for the current year Closing Account Balance				22,316.19 (40,354.00)
Livingstone, Emily Kate				
<u>Employer Contributed amount</u>				
08/06/2021	502/011	Employer Contributions - Concessional		87.21
10/06/2021	502/011	Employer Contributions - Concessional		863.55
Total Amount				950.76
All Contributions received for the current year Closing Account Balance				950.76 (813.00)