

ASHTON SUPERANNUATION FUND**CREATE ENTRIES REPORT AT 30/06/2021**

Created by LCOX on Thursday 19 August, 2021 @ 13:52:24

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2021	772/001	65-67 (Lot 44) Centenary Place, Logan Village (Market Value Date: 30/06/2021, Code: LV-001)	812,500.00	102,500.00
30/06/2021	776/002	Commonwealth Bank of Australia. - Ordinary Fully Paid (Market Value Date: 30/06/2021, Code: CBA)	99.87	17,813.25
30/06/2021	776/003	Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (Market Value Date: 30/06/2021, Code: ANZ)	28.15	8,083.50
30/06/2021	776/004	National Australia Bank Limited - Ordinary Fully Paid (Market Value Date: 30/06/2021, Code: NAB)	26.22	12,464.00
30/06/2021	776/005	Westpac Banking Corporation - Ordinary Fully Paid (Market Value Date: 30/06/2021, Code: WBC)	25.81	11,790.00
30/06/2021	776/008	Pendal Group Limited - Ordinary Fully Paid (Market Value Date: 30/06/2021, Code: PDL)	8.06	6,576.08
30/06/2021	776/009	West Wits Mining Limited - Ordinary Fully Paid (Market Value Date: 30/06/2021, Code: WWI)	0.09	872.50
		Total Amount		160,099.33
Calculation of permanent difference on revaluation				
30/06/2021	772/001	65-67 (Lot 44) Centenary Place, Logan Village - No CGT asset		
30/06/2021	772/001	- Market Value	812,500.00	
30/06/2021	772/001	- Less Carrying Value	710,000.00	
30/06/2021	772/001	- Permanent Difference		102,500.00
30/06/2021	772/002	79 (Lot 50) Centenary Place, Logan Village (1/3 share) - No CGT asset		
30/06/2021	772/002	- Market Value	0.00	
30/06/2021	772/002	- Less Carrying Value	0.00	
30/06/2021	776/002	Commonwealth Bank of Australia. - Ordinary Fully Paid - No CGT asset		
30/06/2021	776/002	- Market Value	58,423.95	
30/06/2021	776/002	- Less Carrying Value	40,610.70	
30/06/2021	776/002	- Permanent Difference		17,813.25
30/06/2021	776/003	Australia and New Zealand Banking Group Limited - Ordinary Fully Paid - No CGT asset		
30/06/2021	776/003	- Market Value	23,927.50	
30/06/2021	776/003	- Less Carrying Value	15,844.00	
30/06/2021	776/003	- Permanent Difference		8,083.50
30/06/2021	776/004	National Australia Bank Limited - Ordinary Fully Paid - No CGT asset		
30/06/2021	776/004	- Market Value	40,850.76	
30/06/2021	776/004	- Less Carrying Value	28,386.76	
30/06/2021	776/004	- Permanent Difference		12,464.00
30/06/2021	776/005	Westpac Banking Corporation - Ordinary Fully Paid - No CGT asset		
30/06/2021	776/005	- Market Value	38,715.00	
30/06/2021	776/005	- Less Carrying Value	26,925.00	
30/06/2021	776/005	- Permanent Difference		11,790.00
30/06/2021	776/008	Pendal Group Limited - Ordinary Fully Paid - No CGT asset		
30/06/2021	776/008	- Market Value	0.00	

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30/06/2021	776/008	- Less Carrying Value	(6,576.08)	
30/06/2021	776/008	- Permanent Difference		6,576.08
30/06/2021	776/009	West Wits Mining Limited - Ordinary Fully Paid - No CGT asset		
30/06/2021	776/009	- Market Value	9,435.00	
30/06/2021	776/009	- Less Carrying Value	8,562.50	
30/06/2021	776/009	- Permanent Difference		872.50
Total Amount				160,099.33

GST Amounts

01/07/2020	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(344.76)
03/08/2020	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(101.40)
03/08/2020	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(344.76)
01/09/2020	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(344.76)
01/09/2020	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(50.00)
02/10/2020	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(344.76)
02/11/2020	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(344.76)
02/12/2020	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(344.76)
11/12/2020	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(140.17)
04/01/2021	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(344.76)
01/02/2021	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(344.76)
04/03/2021	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(344.76)
06/04/2021	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(344.76)
09/04/2021	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(140.45)
03/05/2021	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(344.76)
21/05/2021	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(140.45)
02/06/2021	280/001	65-67 (Lot 44) Centenary Place, Logan Village (1)		(344.76)
31/08/2020	426/007	Insurance (1)		121.36
15/12/2020	426/011	Repairs & Maintenance (1)		18.70
31/12/2020	426/011	Repairs & Maintenance (1)		17.00
25/02/2021	726/004	Kitchen cupboards (1)		166.00
02/02/2021	726/005	Pergola roofing (1)		85.85
Total Amount				(4,300.68)

Calculation of tax entries**Calculation of permanent differences**

30/06/2021	247	West Wits Mining Limited - Ordinary Fully Paid (776/009) - Non Tax Revn	872.50
30/06/2021	247	Pendal Group Limited - Ordinary Fully Paid (776/008) - Non Tax Revn	6,576.08
30/06/2021	247	Westpac Banking Corporation - Ordinary Fully Paid (776/005) - Non Tax Revn	11,790.00
30/06/2021	247	National Australia Bank Limited - Ordinary Fully Paid (776/004) - Non Tax Revn	12,464.00
30/06/2021	247	Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (776/003) - Non Tax Revn	8,083.50

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2021	247	Commonwealth Bank of Australia. - Ordinary Fully Paid (776/002) - Non Tax Revn		17,813.25
30/06/2021	247	65-67 (Lot 44) Centenary Place, Logan Village (772/001) - Non Tax Revn		102,500.00
19/04/2021	301	Accountancy Fees (Gen Exp Percent: 88.473%)		(194.64)
28/09/2020	301	Accountancy Fees (Gen Exp Percent: 88.473%)		(2,118.37)
28/09/2020	307	Auditor's Remuneration (Gen Exp Percent: 88.473%)		(509.28)
19/04/2021	308	ASIC Fees (Gen Exp Percent: 88.473%)		(241.53)
31/07/2020	315	Bank Charges (Gen Exp Percent: 88.473%)		(0.58)
31/12/2020	315	Bank Charges (Gen Exp Percent: 88.473%)		(1.15)
28/02/2021	315	Bank Charges (Gen Exp Percent: 88.473%)		(0.58)
30/06/2021	334/001	Panasonic 3.5kw reverse cycle inverter air conditioner (Lot 44 Centenary) (Inv Exp Percent: 88.473%)		(33.22)
30/06/2021	334/005	Irrigation system (Lot 44 Centenary Place) (Inv Exp Percent: 88.473%)		(213.99)
30/06/2021	334/006	Kitchen cupboards (Inv Exp Percent: 88.473%)		(12.68)
30/06/2021	334/007	Pergola roofing (Inv Exp Percent: 88.473%)		(7.75)
14/01/2021	413/002	Ashton, Robert Albert		(14,740.41)
14/01/2021	416/002	Ashton, Robert Albert		(10,091.81)
17/09/2020	426/005	Council Rates & Water (Inv Exp Percent: 88.473%)		(1,364.11)
18/11/2020	426/005	Council Rates & Water (Inv Exp Percent: 88.473%)		(1,364.11)
18/02/2021	426/005	Council Rates & Water (Inv Exp Percent: 88.473%)		(1,366.85)
19/05/2021	426/005	Council Rates & Water (Inv Exp Percent: 88.473%)		(1,366.85)
31/08/2020	426/007	Insurance (Inv Exp Percent: 88.473%)		(1,278.43)
31/08/2020	426/007	Insurance (Inv Exp Percent: 88.473%)		107.37
15/12/2020	426/011	Repairs & Maintenance (Inv Exp Percent: 88.473%)		(181.99)
31/12/2020	426/011	Repairs & Maintenance (Inv Exp Percent: 88.473%)		(165.44)
31/12/2020	426/011	Repairs & Maintenance (Inv Exp Percent: 88.473%)		15.04
15/12/2020	426/011	Repairs & Maintenance (Inv Exp Percent: 88.473%)		16.54
30/06/2021		Exempt Pension Income		47,756.00
30/06/2021		Current Year Capital Losses Carried Forward		(6,747.00)
		Total Amount		165,993.51

Calculation of Exempt Pension IncomeSegregated Assets MethodUnsegregated Assets Method

30/06/2021	239/002	Commonwealth Bank of Australia. - Ordinary Fully Paid	88.473	1,833.66
30/06/2021	239/003	Australia and New Zealand Banking Group Limited - Ordinary Fully Paid	88.473	644.59
30/06/2021	239/004	National Australia Bank Limited - Ordinary Fully Paid	88.473	1,181.49
30/06/2021	239/005	Westpac Banking Corporation - Ordinary Fully Paid	88.473	1,687.31
30/06/2021	239/008	Pendal Group Limited - Ordinary Fully Paid	88.473	505.23
30/06/2021	250/004	Bank of Qld - 124176 21773648	88.473	236.54
30/06/2021	280/001	65-67 (Lot 44) Centenary Place, Logan Village	88.473	41,667.09

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Unsegregated Amount				47,755.91
Total Exempt Pension Income				47,756.00
<u>Pension Member Non Deductible Expenses</u>				
19/04/2021	301	Accountancy Fees (Gen Exp Percent: 88.473%)		(194.64)
28/09/2020	301	Accountancy Fees (Gen Exp Percent: 88.473%)		(2,118.37)
28/09/2020	307	Auditor's Remuneration (Gen Exp Percent: 88.473%)		(509.28)
19/04/2021	308	ASIC Fees (Gen Exp Percent: 88.473%)		(241.53)
31/07/2020	315	Bank Charges (Gen Exp Percent: 88.473%)		(0.58)
31/12/2020	315	Bank Charges (Gen Exp Percent: 88.473%)		(1.15)
28/02/2021	315	Bank Charges (Gen Exp Percent: 88.473%)		(0.58)
30/06/2021	334/001	Panasonic 3.5kw reverse cycle inverter air conditioner (Lot 44 Centenary) (Inv Exp Percent: 88.473%)		(33.22)
30/06/2021	334/005	Irrigation system (Lot 44 Centenary Place) (Inv Exp Percent: 88.473%)		(213.99)
30/06/2021	334/006	Kitchen cupboards (Inv Exp Percent: 88.473%)		(12.68)
30/06/2021	334/007	Pergola roofing (Inv Exp Percent: 88.473%)		(7.75)
17/09/2020	426/005	Council Rates & Water (Inv Exp Percent: 88.473%)		(1,364.11)
18/11/2020	426/005	Council Rates & Water (Inv Exp Percent: 88.473%)		(1,364.11)
18/02/2021	426/005	Council Rates & Water (Inv Exp Percent: 88.473%)		(1,366.85)
19/05/2021	426/005	Council Rates & Water (Inv Exp Percent: 88.473%)		(1,366.85)
31/08/2020	426/007	Insurance (Inv Exp Percent: 88.473%)		(1,278.43)
31/08/2020	426/007	Insurance (Inv Exp Percent: 88.473%)		107.37
15/12/2020	426/011	Repairs & Maintenance (Inv Exp Percent: 88.473%)		(181.99)
31/12/2020	426/011	Repairs & Maintenance (Inv Exp Percent: 88.473%)		(165.44)
31/12/2020	426/011	Repairs & Maintenance (Inv Exp Percent: 88.473%)		15.04
15/12/2020	426/011	Repairs & Maintenance (Inv Exp Percent: 88.473%)		16.54
Total Amount				(10,283.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Gross Rent	47,096.00
Gross Interest	267.00
Unfranked Dividend	493.00
Franked Dividend	4,285.00
Dividend Franking Credit	1,837.00
Less Exempt Pension Income	47,756.00
Total Assessable Income (A)	6,222.00
Total Assessable Income	6,222.00
Exempt Pension Income	47,756.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total Income (B)		53,978.00
		Non Deductible Gen Exp% = 1-(A/B)		
		Non-Deductible General Expense Percentage		88.473%
<u>Investment Expense Calculation</u>				
		Gross Rent		47,096.00
		Gross Interest		267.00
		Unfranked Dividend		493.00
		Franked Dividend		4,285.00
		Dividend Franking Credit		1,837.00
		Total Investment Income (B)		53,978.00
		Less Non-Assessable Investment Income		47,756.00
		Total Investment Assessable Income (A)		6,222.00
		Non Deductible Inv Exp% = 1-(A/B)		
		Non-Deductible Investment Expense Percentage		88.473%
Calculation of Net Capital Gains				
<u>Losses</u>				
02/03/2021	235/014	Pendal Group Limited - Ordinary Fully Paid (Other method)	(6,746.98)	(6,746.98)
		Total Amount - Losses		(6,747.00)
<u>Applying Capital Losses and CG Discount to Capital Gains</u>				
30/06/2021		Current year capital losses carried forward		6,747.00
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		170,616.80
		Less Permanent Differences		165,993.51
		Taxable income for period		4,624.00
		Income Tax Expense (Taxable Income @ taxrate)		693.60
		Total Income Tax Payable (Taxable Income @ taxrate)		693.60
		Total Income Tax Payable		693.60
		Less Total Imputed Credits Used		1,836.57
		Less Total Instalments paid		3,099.00
		Income Tax Payable		(4,241.97)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(3,982.97)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
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	502	Ashton, Robert Albert (ABP 1) - Unres Non Pres		771,430.15
30/06/2021	503	Ashton, Joanne Ellen - Preserved		78,550.57
30/06/2021	504	Ashton, Robert Albert (Accumulation) - Preserved		21,756.86
		Total Amount		871,737.58
Profit/(Loss) Available for Allocation to Members				
30/06/2021		Profit/(Loss) for period before allocations		170,616.80
30/06/2021		Pensions paid		24,832.22
		Total Amount		195,449.02
Income Tax Expense Available for Allocation to Members				
30/06/2021		Income Tax Expense for period before allocations		693.60
		Total Amount		693.60
Fund Rate or Return Calculation				
		Total profit for period (excluding Super Surcharges)		170,616.80
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		170,616.80
		Total member opening balance		891,318.34
		Fund Rate (Profit after exclusion/Total member opening balance)		19.14
Ashton, Robert Albert (ABP 1)				
Unrestricted Non Preserved				
Members Balance				
01/07/2020		Opening balance - Unres Non Pres	782,791.74	782,791.74
01/07/2020	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(30,728.19)	(30,728.19)
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(44,882.52)	(44,882.52)
01/07/2020	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	183.25	183.25

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01/07/2020	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	125.46	125.46
01/07/2020	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	30,602.73	30,602.73
14/01/2021	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(10,091.81)	(4,617.35)
01/07/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	44,699.27	44,699.27
14/01/2021	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(14,740.41)	(6,744.24)
Total Amount - Unres Non Pres (Weighted)				771,430.15
30/06/2021	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	70,256.14	
30/06/2021	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	102,703.33	
Closing Balance - Unrestricted Non Pres			930,918.99	
Ashton, Joanne Ellen Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Preserved	78,550.57	78,550.57
01/07/2020	503/001	Opening Balance - Preserved/Taxable	21,091.44	21,091.44
01/07/2020	503/016	Member/Personal Contributions - Preserved	(25,000.00)	(25,000.00)
01/07/2020	503/031	Share of Profit/(Loss) - Preserved/Taxable	20.69	20.69
01/07/2020	503/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2020	503/053	Income Tax - Preserved/Taxable	137.87	137.87
Total Amount - Preserved (Weighted)				78,550.57
<u>Member Allocations</u>				
30/06/2021	503/031	Members share of profit/(loss) - Preserved/Taxable	17,611.53	
30/06/2021	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(543.16)	
Closing Balance - Preserved			95,618.94	
Ashton, Robert Albert (Accumulation) Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Preserved	29,976.03	29,976.03
01/07/2020	504/001	Opening Balance - Preserved/Taxable	21,248.82	21,248.82
01/07/2020	504/002	Opening Balance - Preserved/Tax Free	8,727.21	8,727.21
01/07/2020	504/016	Member/Personal Contributions - Preserved	(8,727.21)	(8,727.21)
01/07/2020	504/016	Member/Personal Contributions - Preserved	(25,000.00)	(25,000.00)
01/07/2020	504/031	Share of Profit/(Loss) - Preserved/Taxable	0.15	0.15
01/07/2020	504/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2020	504/053	Income Tax - Preserved/Taxable	1.03	1.03

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22/03/2021	504/081	Benefits Paid - Preserved/Taxable	(21,293.35)	(5,833.79)
22/03/2021	504/082	Benefits Paid - Preserved/Tax Free	(8,706.65)	(2,385.38)
Total Amount - Preserved (Weighted)				21,756.86

Member Allocations

30/06/2021	504/031	Members share of profit/(loss) - Preserved/Taxable	4,878.02	
30/06/2021	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	(150.44)	
Closing Balance - Preserved			4,703.61	

BAS Instalment Income Reconciliation (Label T1)

30/06/2021		Gross Rent		47,096.00
30/06/2021		Gross Interest		267.00
30/06/2021		Dividends		6,615.00
Total Amount				53,978.00

MCS Reconciliation

Ashton, Joanne Ellen

Personal Contributed amount

Total Amount **0.00**

Ashton, Robert Albert (Accumulation)

Personal Contributed amount

Total Amount **0.00**