

**THE BILL SLATER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
Created by TRACEY on Thursday 7 April, 2022 @ 14:48:27

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
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**Asset revaluation amounts**

30/06/2021	776/001	Westpac Banking Corp (Market Value Date: 30/06/2021, Code: WBC)	25.81	(892.25)
<b>Total Amount</b>				<b>(892.25)</b>

**Calculation of permanent difference on revaluation**

30/06/2021	776/001	Westpac Banking Corp - No CGT asset		
30/06/2021	776/001	- Market Value	0.00	
30/06/2021	776/001	- Less Carrying Value	892.25	
30/06/2021	776/001	- Permanent Difference		(892.25)
<b>Total Amount</b>				<b>(892.25)</b>

**Calculation of tax entries**

**Calculation of permanent differences**

17/07/2020	301	Accountancy Fees (Gen Exp Percent: 50.430%)		(748.89)
17/07/2020	307	Auditor's Remuneration (Gen Exp Percent: 50.430%)		(526.99)
01/07/2020	315	Bank Charges (Gen Exp Percent: 50.430%)		(1.26)
03/08/2020	315	Bank Charges (Gen Exp Percent: 50.430%)		(1.77)
01/09/2020	315	Bank Charges (Gen Exp Percent: 50.430%)		(0.25)
01/10/2020	315	Bank Charges (Gen Exp Percent: 50.430%)		(1.26)
02/11/2020	315	Bank Charges (Gen Exp Percent: 50.430%)		(2.02)
01/12/2020	315	Bank Charges (Gen Exp Percent: 50.430%)		(2.02)
04/01/2021	315	Bank Charges (Gen Exp Percent: 50.430%)		(1.26)
01/03/2021	315	Bank Charges (Gen Exp Percent: 50.430%)		(0.76)
01/04/2021	315	Bank Charges (Gen Exp Percent: 50.430%)		(1.51)
01/06/2021	315	Bank Charges (Gen Exp Percent: 50.430%)		(1.26)
30/06/2021	330	Westpac Banking Corp (776/001) - Non Tax Revn		(892.25)
17/07/2020	350	General Expenses (Gen Exp Percent: 50.430%)		(88.76)
31/12/2020	412/001	Slater, William Diarmid		(0.24)
31/12/2020	413/001	Slater, William Diarmid		(145,312.44)
31/12/2020	416/001	Slater, William Diarmid		(43.61)
30/06/2021		Capital Losses Recouped		1,057.00
30/06/2021		Exempt Pension Income		30,322.00
<b>Total Amount</b>				<b>(116,247.55)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2021	239/001	Westpac Banking Corp	50.430	83.99
30/06/2021	250/001	Cash at Bank	50.430	0.10
30/06/2021	250/006	Loan to Donnybrook	50.430	20,151.83
30/06/2021	265/002	Yarri Mining Loan	50.430	10,086.00

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<b>Total Unsegregated Amount</b>				<b>30,321.92</b>
<b>Total Exempt Pension Income</b>				<b>30,322.00</b>
<b><u>Pension Member Non Deductible Expenses</u></b>				
17/07/2020	301	Accountancy Fees (Gen Exp Percent: 50.430%)		(748.89)
17/07/2020	307	Auditor's Remuneration (Gen Exp Percent: 50.430%)		(526.99)
01/07/2020	315	Bank Charges (Gen Exp Percent: 50.430%)		(1.26)
03/08/2020	315	Bank Charges (Gen Exp Percent: 50.430%)		(1.77)
01/09/2020	315	Bank Charges (Gen Exp Percent: 50.430%)		(0.25)
01/10/2020	315	Bank Charges (Gen Exp Percent: 50.430%)		(1.26)
02/11/2020	315	Bank Charges (Gen Exp Percent: 50.430%)		(2.02)
01/12/2020	315	Bank Charges (Gen Exp Percent: 50.430%)		(2.02)
04/01/2021	315	Bank Charges (Gen Exp Percent: 50.430%)		(1.26)
01/03/2021	315	Bank Charges (Gen Exp Percent: 50.430%)		(0.76)
01/04/2021	315	Bank Charges (Gen Exp Percent: 50.430%)		(1.51)
01/06/2021	315	Bank Charges (Gen Exp Percent: 50.430%)		(1.26)
17/07/2020	350	General Expenses (Gen Exp Percent: 50.430%)		(88.76)
<b>Total Amount</b>				<b>(1,378.00)</b>
<b>Calculation of Non Deductible Expense Percentage(s)</b>				
<b><u>General Expense Calculation</u></b>				
01/07/2020	30/06/2021	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>		<b>50.430%</b>
<b><u>Investment Expense Calculation</u></b>				
01/07/2020	30/06/2021	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>		<b>50.430%</b>
<b>Calculation of Net Capital Gains</b>				
<b><u>Discounted Gains</u></b>				
22/10/2020	235/001	Westpac Banking Corp (Discounted method)	1,735.37	1,735.37
22/10/2020	236/001	Westpac Banking Corp (Discounted method)	867.69	867.69
<b>Total Amount - Discounted Gains</b>				<b>2,603.00</b>
<b><u>Other Gains</u></b>				
08/10/2020	235/001	Westpac Banking Corp (Other method)	309.85	309.85
22/10/2020	235/001	Westpac Banking Corp (Other method)	2,152.95	2,152.95

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount - Other Gains</b>				<b>2,463.00</b>
<u>Losses</u>				
08/10/2020	235/001	Westpac Banking Corp (Other method)	(522.05)	(522.05)
08/10/2020	235/001	Westpac Banking Corp (Other method)	(3,486.72)	(3,486.72)
<b>Total Amount - Losses</b>				<b>(4,009.00)</b>
<u>Applying Capital Losses and CG Discount to Capital Gains</u>				
Losses applied to Other Gains				(2,463.00)
Losses applied to Discounted Gains				(2,603.00)
<b>Total Amount - Losses Applied</b>				<b>(5,066.00)</b>
Current year capital losses applied				(4,009.00)
Prior year capital losses recouped				(1,057.00)
<b>Net Capital Gain (Label A)</b>				
<b>Entry Summary</b>				
Fund Tax Rate (Percentage)				15.00
Total profit for period				(88,056.20)
Less Permanent Differences				(116,247.55)
<b>Taxable income for period</b>				<b>28,192.00</b>
Income Tax Expense (Taxable Income @ taxrate)				4,228.80
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>				<b>4,228.80</b>
Total Income Tax Payable				4,228.80
Less Total Imputed Credits Used				49.96
<b>Income Tax Payable</b>				<b>4,178.84</b>
Add Supervisory levy				259.00
<b>Total Amount Due or Refundable</b>				<b>4,437.84</b>
<b>Profit/(Loss) and Tax Allocations to Members</b>				
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	Slater, William Diarmid - Unres Non Pres		474,303.55
30/06/2021	502	Slater, Denise Sharon - Preserved		139,322.80
30/06/2021	503	Slater, William Diarmid - Unres Non Pres		326,412.96

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount</b>				<b>940,039.31</b>
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2021		Profit/(Loss) for period before allocations		(88,056.20)
30/06/2021		Pensions paid		145,356.29
<b>Total Amount</b>				<b>57,300.09</b>
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2021		Income Tax Expense for period before allocations		4,228.80
<b>Total Amount</b>				<b>4,228.80</b>
<b>Fund Rate or Return Calculation</b>				
<b>Total profit for period (excluding Super Surcharge)</b>				<b>(88,056.20)</b>
Less amounts excluded from fund rate calculation:				
<b>Total exclusion</b>				
<b>Profit after exclusion</b>				<b>(88,056.20)</b>
<b>Total member opening balance</b>				<b>1,012,120.11</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>(8.70)</b>
<b>Slater, William Diarmid</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	546,384.35	546,384.35
01/07/2020	501/002	Opening Balance - Preserved/Tax Free	0.86	0.86
01/07/2020	501/002	Opening Balance - Preserved/Tax Free	(0.54)	(0.54)
01/07/2020	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(69.60)	(69.60)
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(0.86)	(0.86)
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(231,923.65)	(231,923.65)
01/07/2020	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(2,859.35)	(2,859.35)
01/07/2020	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(0.86)	(0.86)
31/12/2020	501/059	Pensions Paid - Preserved/Tax Free	(0.24)	(0.12)
01/07/2020	501/059	Pensions Paid - Preserved/Tax Free	0.54	0.54
31/12/2020	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(43.61)	(21.63)
01/07/2020	501/065	Pensions Paid - Unrestricted Non	70.46	70.46

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
31/12/2020	501/068	Preserved/Taxable Pensions Paid - Unrestricted Non Preserved/Tax Free	(145,312.44)	(72,059.05)
01/07/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	234,783.00	234,783.00
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>474,303.55</b>
30/06/2021	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	8.67	
30/06/2021	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	28,902.50	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>429,939.23</b>	
<b>Slater, Denise Sharon</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2020		Opening balance - Preserved	139,322.80	139,322.80
01/07/2020	502/001	Opening Balance - Preserved/Taxable	(286.20)	(286.20)
01/07/2020	502/031	Share of Profit/(Loss) - Preserved/Taxable	(515.12)	(515.12)
01/07/2020	502/053	Income Tax - Preserved/Taxable	801.32	801.32
<b>Total Amount - Preserved (Weighted)</b>				<b>139,322.80</b>
<u>Member Allocations</u>				
30/06/2021	502/031	Members share of profit/(loss) - Preserved/Taxable	8,492.42	
30/06/2021	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,265.03)	
<b>Closing Balance - Preserved</b>			<b>146,550.19</b>	
<b>Slater, William Diarmid</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	326,412.96	326,412.96
01/07/2020	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	(670.51)	(670.51)
01/07/2020	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(1,206.87)	(1,206.87)
01/07/2020	503/063	Income Tax - Unrestricted Non Preserved/Taxable	1,877.38	1,877.38
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>326,412.96</b>
30/06/2021	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	19,896.50	
30/06/2021	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(2,963.77)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>343,345.69</b>	

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

30/06/2021	Gross Interest	39,960.00
30/06/2021	Dividends	167.00
30/06/2021	Other Income	20,000.00
<b>Total Amount</b>		<b>60,127.00</b>

**MCS Reconciliation**