

THE BILL SLATER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2021
 Created by TRACEY on Tuesday 11 January, 2022 @ 09:56:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2021	776/001	Westpac Banking Corp (Market Value Date: 30/06/2021, Code: WBC)	25.81	(892.25)
		Total Amount		(892.25)
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)
		Total Amount		(892.25)
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		23,605.00
		Total Amount		(122,964.55)
Calculation of Exempt Pension Income				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
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	13,434.55
30/06/2021	265/002	Yarri Mining Loan	50.430	10,086.00

THE BILL SLATER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2021
 Created by TRACEY on Tuesday 11 January, 2022 @ 09:56:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Unsegregated Amount				23,604.64
Total Exempt Pension Income				23,605.00
<u>Pension Member Non Deductible Expenses</u>				
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)
Total Amount				(1,378.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2020	30/06/2021	Non-Deductible General Expense Percentage (Actuarial %)	50.430%
------------	------------	--	----------------

Investment Expense Calculation

01/07/2020	30/06/2021	Non-Deductible Investment Expense Percentage (Actuarial %)	50.430%
------------	------------	---	----------------

Calculation of Net Capital Gains

Discounted Gains

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
Total Amount - Discounted Gains				2,603.00

Other Gains

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

THE BILL SLATER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2021
Created by TRACEY on Tuesday 11 January, 2022 @ 09:56:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount - Other Gains				2,463.00
<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)
Total Amount - Losses				(4,009.00)
<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)
Total Amount - Losses Applied				(5,066.00)
Current year capital losses applied				(4,009.00)
Prior year capital losses recouped				(1,057.00)
Net Capital Gain (Label A)				
Entry Summary				
Fund Tax Rate (Percentage)				15.00
Total profit for period				(101,376.20)
Less Permanent Differences				(122,964.55)
Taxable income for period				21,589.00
Income Tax Expense (Taxable Income @ taxrate)				3,238.35
Total Income Tax Payable (Taxable Income @ taxrate)				3,238.35
Total Income Tax Payable				3,238.35
Less Total Imputed Credits Used				49.96
Income Tax Payable				3,188.39
Add Supervisory levy				259.00
Total Amount Due or Refundable				3,447.39
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	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

THE BILL SLATER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2021
Created by TRACEY on Tuesday 11 January, 2022 @ 09:56:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount				940,039.31
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2021		Profit/(Loss) for period before allocations		(101,376.20)
30/06/2021		Pensions paid		145,356.29
Total Amount				43,980.09
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2021		Income Tax Expense for period before allocations		3,238.35
Total Amount				3,238.35
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharge)				(101,376.20)
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				(101,376.20)
Total member opening balance				1,012,120.11
Fund Rate (Profit after exclusion/Total member opening balance)				(10.02)
Slater, William Diarmid				
Unrestricted Non Preserved				
<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

THE BILL SLATER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2021
Created by TRACEY on Tuesday 11 January, 2022 @ 09:56:00

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
		Total Amount - Unres Non Pres (Weighted)		474,303.55
30/06/2021	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	6.66	
30/06/2021	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	22,183.81	
		Closing Balance - Unrestricted Non Pres	423,218.53	
Slater, Denise Sharon				
Preserved				
<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
		Total Amount - Preserved (Weighted)		139,322.80
<u>Member Allocations</u>				
30/06/2021	502/031	Members share of profit/(loss) - Preserved/Taxable	6,518.27	
30/06/2021	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(968.74)	
		Closing Balance - Preserved	144,872.33	
Slater, William Diarmid				
Unrestricted Non Preserved				
<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
		Total Amount - Unres Non Pres (Weighted)		326,412.96
30/06/2021	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	15,271.35	
30/06/2021	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(2,269.61)	
		Closing Balance - Unrestricted Non Pres	339,414.70	

THE BILL SLATER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2021
 Created by TRACEY on Tuesday 11 January, 2022 @ 09:56:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
BAS Instalment Income Reconciliation (Label T1)				
30/06/2021		Gross Interest		26,640.00
30/06/2021		Dividends		167.00
30/06/2021		Other Income		20,000.00
		Total Amount		46,807.00

MCS Reconciliation