

THE TM & DL HARDIE SUPERANNUATION FUND

# Create Entries Report

For the period 01 July 2022 to 30 June 2023

**Create Entries Financial Year Summary 01 July 2022 - 30 June 2023**

<b>Total Profit</b>	<b>Amount</b>
Income	396,122.67
Less Expense	5,033.88
<b>Total Profit</b>	<b>391,088.79</b>

<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	391,088.79
Less Permanent Differences	238,379.63
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	(301.51)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	44,444.24
Less Realised Accounting Capital Gains	(3,558.69)
Less Accounting Trust Distributions	1,504.08
Add Taxable Trust Distributions	770.00
Add Distributed Foreign income	2.28
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(2.80)
<b>Taxable Income</b>	<b>200,279.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>30,041.85</b>

<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	336,088.79
Franking Credits	44,435.28
TFN Credits	0.00
Foreign Credits	8.96
FRW Credits	0.00
<b>Total</b>	<b>380,524.07</b>

<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Income Tax on Taxable Income or Loss	30,041.85
Member Specific Income Tax	(8,250.00)
<b>Total Income Tax Expense Allocation</b>	<b>21,791.85</b>

## Final Segment 1 from 01 July 2022 to 30 June 2023

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	396,122.67
Less Expense	5,033.88
<b>Total Profit</b>	<b>391,088.79</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	391,088.79
Less Permanent Differences	238,379.63
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	(301.51)
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	44,444.24
Less Realised Accounting Capital Gains	(3,558.69)
Less Accounting Trust Distributions	1,504.08
Add Taxable Trust Distributions	770.00
Add Distributed Foreign income	2.28
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(2.80)
<b>Taxable Income</b>	<b>200,279.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>30,041.85</b>

Member Weighted Balance Summary	Weighting%	Amount
Timothy Michael Hardie(HARTIM00001A)	57.77	839,640.14
Delys Lesley Hardie(HARDEL00001A)	42.23	613,840.45

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	336,088.79
Franking Credits	44,435.28
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>380,524.07</b>

Allocation to Members	Weighting%	Amount
Timothy Michael Hardie(HARTIM00001A)	57.77	219,828.76
Delys Lesley Hardie(HARDEL00001A)	42.23	160,695.31

Accumulation Weighted Balance Summary	Weighting%	Amount
Timothy Michael Hardie(HARTIM00001A)	57.77	839,640.14
Delys Lesley Hardie(HARDEL00001A)	42.23	613,840.45

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	30,041.85
<b>Total Income Tax Expense Allocation</b>	<b>21,791.85</b>

<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Member Specific Income Tax	(8,250.00)
<b>Total Income Tax Expense Allocation</b>	<b>21,791.85</b>

<b>Allocation to Members</b>	<b>Weighting%</b>	<b>Amount</b>
Timothy Michael Hardie(HARTIM00001A)	57.77	12,589.15
Delys Lesley Hardie(HARDEL00001A)	42.23	9,202.70

#### Calculation of daily member weighted balances

##### Timothy Michael Hardie (HARTIM00001A)

###### Member Balance

01/07/2022	50010	Opening Balance	837,579.18	837,579.18
11/08/2022	52420	Contributions	2,500.00	2,219.18
11/08/2022	53800	Contributions Tax	(375.00)	(332.88)
28/06/2023	52420	Contributions	25,000.00	205.48
28/06/2023	53800	Contributions Tax	(3,750.00)	(30.82)
<b>Total Amount (Weighted)</b>				<b>839,640.14</b>

##### Delys Lesley Hardie (HARDEL00001A)

###### Member Balance

01/07/2022	50010	Opening Balance	611,779.49	611,779.49
11/08/2022	52420	Contributions	2,500.00	2,219.18
11/08/2022	53800	Contributions Tax	(375.00)	(332.88)
28/06/2023	52420	Contributions	25,000.00	205.48
28/06/2023	53800	Contributions Tax	(3,750.00)	(30.82)
<b>Total Amount (Weighted)</b>				<b>613,840.45</b>

#### Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	1,127.49
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	38,914.00
Current year capital losses from Unsegregated Pool	4,686.18
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	1,127.49
Total CGT Discount Applied	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

#### Foreign Tax Offset Calculations

##### Segment 01 July 2022 to 30 June 2023

Claimable FTO - Unsegregated Pool	8.96
<b>Claimable FTO</b>	<b>8.96</b>

<b>Total Claimable Foreign Credits for the Year</b>	<b>8.96</b>
<b>Foreign Tax Offset (Label C1)</b>	<b>8.96</b>
<b>Applied/Claimed FTO</b>	<b>8.96</b>
<b>Allocations of Foreign Tax Offset to Members</b>	
Timothy Michael Hardie(HARTIM00001A) - 57.77 %	5.18
Delys Lesley Hardie(HARDEL00001A) - 42.23 %	3.78
<b>Total Foreign Tax Offset Allocated to Members</b>	<b>8.96</b>