

THE JG & LA SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2021
Created by TRACEY on Wednesday 5 January, 2022 @ 15:08:12

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2021	776/001	Wesfarmers (Market Value Date: 30/06/2021, Code: WES)	59.10	88,352.59
30/06/2021	776/002	Tabcorp Holdings (Market Value Date: 30/06/2021, Code: TAH)	5.18	19,726.68
30/06/2021	776/003	National Australia Bank (Market Value Date: 30/06/2021, Code: NAB)	26.22	63,091.81
30/06/2021	776/004	Telstra Corporation (Market Value Date: 30/06/2021, Code: TLS)	3.76	12,600.00
30/06/2021	776/005	Woodside Petroleum (Market Value Date: 30/06/2021, Code: WPL)	22.21	1,415.06
30/06/2021	776/008	AMP (Market Value Date: 30/06/2021, Code: AMP)	1.13	(2,920.00)
30/06/2021	776/009	Bhp Billiton (Market Value Date: 30/06/2021, Code: BHP)	48.57	19,125.00
30/06/2021	776/010	Westpac Banking Corp (Market Value Date: 30/06/2021, Code: WBC)	25.81	40,130.15
30/06/2021	776/012	Anz Banking Group (Market Value Date: 30/06/2021, Code: ANZ)	28.15	77,585.44
30/06/2021	776/015	Commonwealth Bank (Market Value Date: 30/06/2021, Code: CBA)	99.87	28,623.00
30/06/2021	776/016	South32 Limited (Market Value Date: 30/06/2021, Code: S32)	2.93	1,335.00
30/06/2021	776/017	Cybg Plc (Market Value Date: 30/06/2021, Code: CYB)	3.68	2,934.22
30/06/2021	776/018	Coles Group (Market Value Date: 30/06/2021, Code: COL)	17.09	(436.88)
		Total Amount		351,562.07

Calculation of permanent difference on revaluation

30/06/2021	776/001	Wesfarmers - No CGT asset		
30/06/2021	776/001	- Market Value	368,961.30	
30/06/2021	776/001	- Less Carrying Value	280,608.71	
30/06/2021	776/001	- Permanent Difference		88,352.59
30/06/2021	776/002	Tabcorp Holdings - No CGT asset		
30/06/2021	776/002	- Market Value	57,213.10	
30/06/2021	776/002	- Less Carrying Value	37,486.42	
30/06/2021	776/002	- Permanent Difference		19,726.68
30/06/2021	776/003	National Australia Bank - No CGT asset		
30/06/2021	776/003	- Market Value	207,059.34	
30/06/2021	776/003	- Less Carrying Value	143,967.53	
30/06/2021	776/003	- Permanent Difference		63,091.81
30/06/2021	776/004	Telstra Corporation - No CGT asset		
30/06/2021	776/004	- Market Value	75,200.00	
30/06/2021	776/004	- Less Carrying Value	62,600.00	
30/06/2021	776/004	- Permanent Difference		12,600.00
30/06/2021	776/005	Woodside Petroleum - No CGT asset		
30/06/2021	776/005	- Market Value	52,882.01	
30/06/2021	776/005	- Less Carrying Value	51,466.95	
30/06/2021	776/005	- Permanent Difference		1,415.06
30/06/2021	776/006	Alinta - No CGT asset		

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30/06/2021	776/006	- Market Value	0.00	
30/06/2021	776/006	- Less Carrying Value	0.00	
30/06/2021	776/007	Tattersall's - No CGT asset		
30/06/2021	776/007	- Market Value	0.00	
30/06/2021	776/007	- Less Carrying Value	0.00	
30/06/2021	776/008	AMP - No CGT asset		
30/06/2021	776/008	- Market Value	4,500.00	
30/06/2021	776/008	- Less Carrying Value	7,420.00	
30/06/2021	776/008	- Permanent Difference		(2,920.00)
30/06/2021	776/009	Bhp Billiton - No CGT asset		
30/06/2021	776/009	- Market Value	72,855.00	
30/06/2021	776/009	- Less Carrying Value	53,730.00	
30/06/2021	776/009	- Permanent Difference		19,125.00
30/06/2021	776/010	Westpac Banking Corp - No CGT asset		
30/06/2021	776/010	- Market Value	135,296.02	
30/06/2021	776/010	- Less Carrying Value	95,165.87	
30/06/2021	776/010	- Permanent Difference		40,130.15
30/06/2021	776/012	Anz Banking Group - No CGT asset		
30/06/2021	776/012	- Market Value	230,801.85	
30/06/2021	776/012	- Less Carrying Value	153,216.41	
30/06/2021	776/012	- Permanent Difference		77,585.44
30/06/2021	776/014	The Star (formerly Echo) Entertainment Group - No CGT asset		
30/06/2021	776/014	- Market Value	0.00	
30/06/2021	776/014	- Less Carrying Value	0.00	
30/06/2021	776/015	Commonwealth Bank - No CGT asset		
30/06/2021	776/015	- Market Value	93,877.80	
30/06/2021	776/015	- Less Carrying Value	65,254.80	
30/06/2021	776/015	- Permanent Difference		28,623.00
30/06/2021	776/016	South32 Limited - No CGT asset		
30/06/2021	776/016	- Market Value	4,395.00	
30/06/2021	776/016	- Less Carrying Value	3,060.00	
30/06/2021	776/016	- Permanent Difference		1,335.00
30/06/2021	776/017	Cybg Plc - No CGT asset		
30/06/2021	776/017	- Market Value	5,332.32	
30/06/2021	776/017	- Less Carrying Value	2,398.10	
30/06/2021	776/017	- Permanent Difference		2,934.22
30/06/2021	776/018	Coles Group - No CGT asset		
30/06/2021	776/018	- Market Value	93,328.49	
30/06/2021	776/018	- Less Carrying Value	93,765.37	
30/06/2021	776/018	- Permanent Difference		(436.88)
		Total Amount		351,562.07

Calculation of tax entries

Calculation of permanent differences

30/06/2021	247	Wesfarmers (776/001) - Non Tax Revn		88,352.59
30/06/2021	247	Tabcorp Holdings (776/002) - Non Tax Revn		19,726.68
30/06/2021	247	National Australia Bank (776/003) - Non Tax Revn		63,091.81
30/06/2021	247	Telstra Corporation (776/004) - Non Tax Revn		12,600.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2021	247	Woodside Petroleum (776/005) - Non Tax Revn		1,415.06
30/06/2021	247	AMP (776/008) - Non Tax Revn		(2,920.00)
30/06/2021	247	Bhp Billiton (776/009) - Non Tax Revn		19,125.00
30/06/2021	247	Westpac Banking Corp (776/010) - Non Tax Revn		40,130.15
30/06/2021	247	Anz Banking Group (776/012) - Non Tax Revn		77,585.44
30/06/2021	247	Commonwealth Bank (776/015) - Non Tax Revn		28,623.00
30/06/2021	247	South32 Limited (776/016) - Non Tax Revn		1,335.00
30/06/2021	247	Cybg Plc (776/017) - Non Tax Revn		2,934.22
30/06/2021	247	Coles Group (776/018) - Non Tax Revn		(436.88)
05/11/2020	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(1,705.00)
08/04/2021	303	ATO Supervisory Levy (Gen Exp Percent: 100.000%)		(259.00)
16/11/2020	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(30.00)
05/11/2020	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(1,265.00)
01/07/2020	413/001	Lovegrove, John Grant		(26,000.00)
01/07/2020	413/002	Lovegrove, Lynette Anne		(21,000.00)
30/06/2021		Exempt Pension Income		59,829.00
		Total Amount		361,132.07

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2021	239/001	Wesfarmers	100.000	15,870.36
30/06/2021	239/002	Tabcorp Holdings	100.000	1,164.31
30/06/2021	239/003	National Australia Bank	100.000	6,618.85
30/06/2021	239/004	Telstra Corporation	100.000	4,571.42
30/06/2021	239/005	Woodside Petroleum	100.000	1,718.85
30/06/2021	239/008	AMP	100.000	571.43
30/06/2021	239/009	Bhp Billiton	100.000	4,426.94
30/06/2021	239/010	Westpac Banking Corp	100.000	6,483.63
30/06/2021	239/012	Anz Banking Group	100.000	6,879.57
30/06/2021	239/015	Commonwealth Bank	100.000	3,330.29
30/06/2021	239/016	South32 Limited	100.000	68.09
30/06/2021	239/018	Coles Group	100.000	4,720.73
30/06/2021	250/001	Cash at Bank/Bank Overdraft	100.000	0.87
30/06/2021	250/008	Term Deposit 0186	100.000	3,403.59
		Total Unsegregated Amount		59,828.93
		Total Exempt Pension Income		59,829.00

Pension Member Non Deductible Expenses

05/11/2020	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(1,705.00)
08/04/2021	303	ATO Supervisory Levy (Gen Exp Percent:		(259.00)

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16/11/2020	307	100.000%) Auditor's Remuneration (Gen Exp Percent: 100.000%)		(30.00)
05/11/2020	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(1,265.00)
		Total Amount		(3,259.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2020	30/06/2021	Non-Deductible General Expense Percentage (Actuarial %)	100.000%
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Investment Expense Calculation

01/07/2020	30/06/2021	Non-Deductible Investment Expense Percentage (Actuarial %)	100.000%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	361,132.00
Less Permanent Differences	361,132.07
Taxable income for period	(1.00)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(16,668.33)

The fund has incurred a taxable loss therefore no income tax is payable

Income Tax Expense of \$16,927.33 consists wholly of refundable imputed and TFN credits

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	Lovegrove, John Grant - Unres Non Pres	601,455.74
30/06/2021	502	Lovegrove, Lynette Anne - Unres Non Pres	550,272.98
30/06/2021	503	Lovegrove, John Grant - Preserved	33,667.62
30/06/2021	503	Lovegrove, John Grant - Unres Non Pres	66,272.58
30/06/2021	504	Lovegrove, Lynette Anne - Preserved	0.01
30/06/2021	504	Lovegrove, Lynette Anne - Unres Non Pres	99,391.98
		Total Amount	1,351,060.91

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2021		Profit/(Loss) for period before allocations		361,132.00
30/06/2021		Pensions paid		47,000.00
		Total Amount		408,132.00

Income Tax Expense Available for Allocation to Members

Total Amount **0.00**

Fund Rate or Return Calculation

Total profit for period (excluding Super Surchage)	361,132.00
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	361,132.00
Total member opening balance	1,398,060.90
Fund Rate (Profit after exclusion/Total member opening balance)	25.83

Lovegrove, John Grant
Unrestricted Non Preserved

Members Balance

01/07/2020		Opening balance - Unres Non Pres	627,455.74	627,455.74
01/07/2020	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(28,885.60)	(28,885.60)
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(0.15)	(0.15)
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(108,143.43)	(108,143.43)
01/07/2020	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	43,902.55	43,902.55
01/07/2020	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	11,726.63	11,726.63
01/07/2020	501/055	Pensions Paid - Preserved/Taxable	0.15	0.15
01/07/2020	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	17,158.97	17,158.97
01/07/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(26,000.00)	(26,000.00)
01/07/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	64,240.88	64,240.88
		Total Amount - Unres Non Pres (Weighted)		601,455.74

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2021	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	181,689.32	
		Closing Balance - Unrestricted Non Pres	783,145.06	

Lovegrove, Lynette Anne
Unrestricted Non Preserved

Members Balance

01/07/2020		Opening balance - Unres Non Pres	571,272.98	571,272.98
01/07/2020	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(19,845.12)	(19,845.12)
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1.91)	(1.91)
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(93,618.49)	(93,618.49)
01/07/2020	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	41,119.29	41,119.29
01/07/2020	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	8,716.23	8,716.23
01/07/2020	502/059	Pensions Paid - Preserved/Tax Free	1.91	1.91
01/07/2020	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	11,128.89	11,128.89
01/07/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(21,000.00)	(21,000.00)
01/07/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	52,499.20	52,499.20
		Total Amount - Unres Non Pres (Weighted)		550,272.98
30/06/2021	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	29,073.26	
30/06/2021	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	137,154.63	
		Closing Balance - Unrestricted Non Pres	716,500.87	

Lovegrove, John Grant
Preserved

Members Balance

01/07/2020		Opening balance - Preserved	25,812.15	25,812.15
01/07/2020	503/031	Share of Profit/(Loss) - Preserved/Taxable	7,855.39	7,855.39
01/07/2020	503/053	Income Tax - Preserved/Taxable	0.08	0.08
		Total Amount - Preserved (Weighted)		33,667.62

Member Allocations

30/06/2021	503/031	Members share of profit/(loss) - Preserved/Taxable	10,170.40	
30/06/2021	503/031	Members share of profit/(loss) - Preserved/Taxable	20,019.79	

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Closing Balance - Preserved			63,857.81	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	74,128.05	74,128.05
01/07/2020	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(7,855.47)	(7,855.47)
Total Amount - Unres Non Pres (Weighted)				66,272.58
Closing Balance - Unrestricted Non Pres			66,272.58	
Lovegrove, Lynette Anne Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Preserved	(7,812.36)	(7,812.36)
01/07/2020	504/031	Share of Profit/(Loss) - Preserved/Taxable	7,812.29	7,812.29
01/07/2020	504/053	Income Tax - Preserved/Taxable	0.07	0.07
Total Amount - Preserved (Weighted)				0.01
<u>Member Allocations</u>				
30/06/2021	504/031	Members share of profit/(loss) - Preserved/Taxable	30,024.59	
Closing Balance - Preserved			30,024.59	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	107,204.34	107,204.34
01/07/2020	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(7,812.36)	(7,812.36)
Total Amount - Unres Non Pres (Weighted)				99,391.98
Closing Balance - Unrestricted Non Pres			99,391.98	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2021		Gross Interest		3,404.00
30/06/2021		Dividends		56,424.00
Total Amount				59,828.00

MCS Reconciliation