

**Roberts Family SMSF**  
**Create Entries Report**

For the period 01 July 2021 to 30 June 2022

**Create Entries Financial Year Summary 01 July 2021 - 30 June 2022**

<b>Total Profit</b>	<b>Amount</b>
Income	16,636.31
Less Expense	26,900.55
<b>Total Profit</b>	<b>(10,264.24)</b>

<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	(10,264.24)
Less Permanent Differences	(10,884.21)
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	500.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Adjustment - Capital Works Expenditure (D1)	3,365.00
Less Tax Adjustment - Management/Administration Expenses (J1)	(2,500.00)
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	2.03
<b>Taxable Income</b>	<b>257.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>38.55</b>

<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	(20,584.28)
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>(20,584.28)</b>

<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Income Tax on Taxable Income or Loss	38.55
Member Specific Income Tax	(1,547.98)
<b>Total Income Tax Expense Allocation</b>	<b>(1,509.43)</b>

## Final Segment 1 from 01 July 2021 to 30 June 2022

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	16,636.31
Less Expense	26,900.55
<b>Total Profit</b>	<b>(10,264.24)</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(10,264.24)
Less Permanent Differences	(10,884.21)
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	500.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(862.97)
<b>Taxable Income</b>	<b>257.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>38.55</b>

Member Weighted Balance Summary	Weighting%	Amount
Matthew Roberts(ROBEMI1)	43.67	120,146.69
Brooke Ellen Roberts(ROBEMI2)	56.33	154,998.78

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(20,584.28)
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>(20,584.28)</b>

Allocation to Members	Weighting%	Amount
Matthew Roberts(ROBEMI1)	43.67	(8,989.16)
Brooke Ellen Roberts(ROBEMI2)	56.33	(11,595.12)

Accumulation Weighted Balance Summary	Weighting%	Amount
Matthew Roberts(ROBEMI1)	43.67	120,146.69
Brooke Ellen Roberts(ROBEMI2)	56.33	154,998.78

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	38.55
Member Specific Income Tax	(1,547.98)
<b>Total Income Tax Expense Allocation</b>	<b>(1,509.43)</b>

Allocation to Members	Weighting%	Amount
Matthew Roberts(ROBEMI1)	43.67	(659.17)

Allocation to Members	Weighting%	Amount
Brooke Ellen Roberts(ROBEMI2)	56.33	(850.26)

#### Calculation of daily member weighted balances

##### Matthew Roberts (ROBEMI1)

###### Member Balance

01/07/2021	50010	Opening Balance	116,042.92	116,042.92
27/08/2021	52420	Contributions	969.94	818.47
27/08/2021	53800	Contributions Tax	(145.49)	(122.77)
30/09/2021	52420	Contributions	959.43	720.23
30/09/2021	53800	Contributions Tax	(143.91)	(108.03)
29/10/2021	52420	Contributions	1,467.74	985.20
29/10/2021	53800	Contributions Tax	(220.16)	(147.78)
30/11/2021	52420	Contributions	933.16	544.56
30/11/2021	53800	Contributions Tax	(139.97)	(81.68)
13/12/2021	52420	Contributions	846.15	463.64
13/12/2021	53800	Contributions Tax	(126.92)	(69.55)
30/12/2021	52420	Contributions	46.66	23.39
30/12/2021	53800	Contributions Tax	(7.00)	(3.51)
17/01/2022	52420	Contributions	634.61	286.88
17/01/2022	53800	Contributions Tax	(95.19)	(43.03)
28/01/2022	52420	Contributions	20.00	8.44
28/01/2022	53800	Contributions Tax	(3.00)	(1.27)
14/02/2022	52420	Contributions	846.15	317.60
14/02/2022	53800	Contributions Tax	(126.92)	(47.64)
09/03/2022	52420	Contributions	846.15	264.28
09/03/2022	53800	Contributions Tax	(126.92)	(39.64)
14/04/2022	52420	Contributions	1,057.69	226.03
14/04/2022	53800	Contributions Tax	(158.65)	(33.90)
10/05/2022	52420	Contributions	846.15	120.55
10/05/2022	53800	Contributions Tax	(126.92)	(18.08)
10/06/2022	52420	Contributions	846.15	48.68
10/06/2022	53800	Contributions Tax	(126.92)	(7.30)
22/06/2022	52420	Contributions	0.06	0.00
22/06/2022	53800	Contributions Tax	(0.01)	0.00
<b>Total Amount (Weighted)</b>				<b>120,146.69</b>

##### Brooke Ellen Roberts (ROBEMI2)

###### Member Balance

01/07/2021	50010	Opening Balance	154,998.78	154,998.78
<b>Total Amount (Weighted)</b>				<b>154,998.78</b>

#### Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
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	313.95
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
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 2021 to 30 June 2022

Claimable FTO - Unsegregated Pool	0.00
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<b>Claimable FTO</b>	<b>0.00</b>
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<b>Total Claimable Foreign Credits for the Year</b>	<b>0.00</b>
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<b>Foreign Tax Offset (Label C1)</b>	<b>0.00</b>
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<b>Applied/Claimed FTO</b>	<b>0.00</b>
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##### Allocations of Foreign Tax Offset to Members

Matthew Roberts(ROBEM1) - 100.00 %	0.00
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Brooke Ellen Roberts(ROBEM2) - 0.00 %	0.00
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<b>Total Foreign Tax Offset Allocated to Members</b>	<b>0.00</b>
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#### Calculation of Outstanding Limited Recourse Borrowing Arrangements

##### Unsegregated

Total Net Assets (Sum of member closing balances Label S)	260,738.91
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Total Outstanding LRBA Balance	294,041.55
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##### Allocation of LRBA asset to members

Matthew Roberts - $294041.55 * 116484.99/260738.91$	131,362.93
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Brooke Ellen Roberts - $294041.55 * 144253.92/260738.91$	162,678.62
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