

GN & SJ STONES SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2021
Created by BRAD on Tuesday 30 November, 2021 @ 08:14:28

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
Calculation of permanent difference on revaluation				
Calculation of tax entries				
Calculation of permanent differences				
04/01/2021	261/003	Stones, Graham Nicholas		50.00
29/01/2021	261/003	Stones, Graham Nicholas		200.00
26/02/2021	261/003	Stones, Graham Nicholas		200.00
05/03/2021	261/003	Stones, Graham Nicholas		50.00
12/03/2021	261/003	Stones, Graham Nicholas		50.00
03/07/2020	261/003	Stones, Graham Nicholas		50.00
10/07/2020	261/003	Stones, Graham Nicholas		50.00
19/03/2021	261/003	Stones, Graham Nicholas		50.00
23/04/2021	261/003	Stones, Graham Nicholas		250.00
17/07/2020	261/003	Stones, Graham Nicholas		50.00
30/04/2021	261/003	Stones, Graham Nicholas		50.00
31/07/2020	261/003	Stones, Graham Nicholas		100.00
14/05/2021	261/003	Stones, Graham Nicholas		100.00
28/08/2020	261/003	Stones, Graham Nicholas		200.00
04/09/2020	261/003	Stones, Graham Nicholas		50.00
25/09/2020	261/003	Stones, Graham Nicholas		150.00
02/10/2020	261/003	Stones, Graham Nicholas		50.00
09/10/2020	261/003	Stones, Graham Nicholas		50.00
16/10/2020	261/003	Stones, Graham Nicholas		50.00
23/10/2020	261/003	Stones, Graham Nicholas		50.00
30/10/2020	261/003	Stones, Graham Nicholas		50.00
06/11/2020	261/003	Stones, Graham Nicholas		50.00
27/11/2020	261/003	Stones, Graham Nicholas		150.00
18/12/2020	261/003	Stones, Graham Nicholas		150.00
29/12/2020	261/003	Stones, Graham Nicholas		50.00
12/03/2021	301	Accountancy Fees (Gen Exp Percent: 76.890%)		(1,141.82)
12/03/2021	307	Auditor's Remuneration (Gen Exp Percent: 76.890%)		(549.76)
16/07/2020	380	Insurance (Gen Exp Percent: 76.890%)		(194.14)
12/03/2021	387	Legal Fees (Gen Exp Percent: 76.890%)		(135.33)
30/06/2021	413/001	Stones, Graham Nicholas		(4,000.00)
30/06/2021	413/002	Stones, Shirley June		(2,000.00)
07/01/2021	422	Rates & Taxes (Inv Exp Percent: 76.890%)		(138.19)
15/03/2021	422	Rates & Taxes (Inv Exp Percent: 76.890%)		(105.57)
13/07/2020	422	Rates & Taxes (Inv Exp Percent: 76.890%)		(101.29)
10/09/2020	422	Rates & Taxes (Inv Exp Percent: 76.890%)		(140.46)
11/11/2020	422	Rates & Taxes (Inv Exp Percent: 76.890%)		(1,150.84)
11/11/2020	422	Rates & Taxes (Inv Exp Percent: 76.890%)		(138.19)
30/06/2021	425	Rental Property Expenses (Inv Exp Percent: 76.890%)		(3,412.19)
01/02/2021	431	Strata Fees (Gen Exp Percent: 76.890%)		(228.56)
03/08/2020	431	Strata Fees (Gen Exp Percent: 76.890%)		(228.56)
02/11/2020	431	Strata Fees (Gen Exp Percent: 76.890%)		(228.56)
30/06/2021		Exempt Pension Income		8,460.00
30/06/2021		Current Year Capital Losses Carried Forward		(55,545.00)
Total Amount				(58,678.46)

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Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2021	250/003	Bankwest Telenet Saver	76.890	5.47
30/06/2021	280/001	3/24 Irrawaddy Drive Greenfield	76.890	8,454.47
Total Unsegregated Amount				8,459.94
Total Exempt Pension Income				8,460.00

Pension Member Non Deductible Expenses

12/03/2021	301	Accountancy Fees (Gen Exp Percent: 76.890%)		(1,141.82)
12/03/2021	307	Auditor's Remuneration (Gen Exp Percent: 76.890%)		(549.76)
16/07/2020	380	Insurance (Gen Exp Percent: 76.890%)		(194.14)
12/03/2021	387	Legal Fees (Gen Exp Percent: 76.890%)		(135.33)
07/01/2021	422	Rates & Taxes (Inv Exp Percent: 76.890%)		(138.19)
15/03/2021	422	Rates & Taxes (Inv Exp Percent: 76.890%)		(105.57)
13/07/2020	422	Rates & Taxes (Inv Exp Percent: 76.890%)		(101.29)
10/09/2020	422	Rates & Taxes (Inv Exp Percent: 76.890%)		(140.46)
11/11/2020	422	Rates & Taxes (Inv Exp Percent: 76.890%)		(1,150.84)
11/11/2020	422	Rates & Taxes (Inv Exp Percent: 76.890%)		(138.19)
30/06/2021	425	Rental Property Expenses (Inv Exp Percent: 76.890%)		(3,412.19)
01/02/2021	431	Strata Fees (Gen Exp Percent: 76.890%)		(228.56)
03/08/2020	431	Strata Fees (Gen Exp Percent: 76.890%)		(228.56)
02/11/2020	431	Strata Fees (Gen Exp Percent: 76.890%)		(228.56)
Total Amount				(7,893.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2020	30/06/2021	Non-Deductible General Expense Percentage (Actuarial %)	76.890%
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Investment Expense Calculation

01/07/2020	30/06/2021	Non-Deductible Investment Expense Percentage (Actuarial %)	76.890%
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Calculation of Net Capital Gains

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Losses</u>				
14/05/2021	235/001	3/24 Irrawaddy Drive (Other method)	(55,544.92)	(55,544.92)
Total Amount - Losses				(55,545.00)
<u>Applying Capital Losses and CG Discount to Capital Gains</u>				
30/06/2021		Current year capital losses carried forward		55,545.00
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(58,767.19)
		Less Permanent Differences		(58,678.46)
		Taxable income for period		(88.00)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(581.00)
The fund has incurred a taxable loss therefore no income tax is payable				
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	Stones, Graham Nicholas - Unres Non Pres		193,710.85
30/06/2021	502	Stones, Shirley June - Unres Non Pres		35,219.20
30/06/2021	503	Stones, Graham Nicholas - Unres Non Pres		68,792.61
Total Amount				297,722.66
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2021		Profit/(Loss) for period before allocations		(58,767.19)
30/06/2021		Contributions		(2,300.00)
30/06/2021		Pensions paid		6,000.00
Total Amount				(55,067.19)
<u>Income Tax Expense Available for Allocation to Members</u>				
Total Amount				0.00
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharge)				(58,767.19)
Less amounts excluded from fund rate calculation:				

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total exclusion		
		Profit after exclusion		(58,767.19)
		Total member opening balance		296,472.34
		Fund Rate (Profit after exclusion/Total member opening balance)		(19.82)
Stones, Graham Nicholas				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	193,710.85	193,710.85
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(6,798.61)	(6,798.61)
01/07/2020	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(2,201.39)	(2,201.39)
30/06/2021	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,000.00)	
01/07/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	9,000.00	9,000.00
		Total Amount - Unres Non Pres (Weighted)		193,710.85
30/06/2021	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(35,829.02)	
		Closing Balance - Unrestricted Non Pres	153,881.83	
Stones, Shirley June				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	35,219.20	35,219.20
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(599.76)	(599.76)
01/07/2020	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(400.24)	(400.24)
30/06/2021	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,000.00)	
01/07/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	1,000.00	1,000.00
		Total Amount - Unres Non Pres (Weighted)		35,219.20
30/06/2021	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(6,514.19)	
		Closing Balance - Unrestricted Non Pres	26,705.01	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Stones, Graham Nicholas				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	67,542.29	67,542.29
01/07/2020	503/001	Opening Balance - Preserved/Taxable	3,969.91	3,969.91
01/07/2020	503/002	Opening Balance - Preserved/Tax Free	3,950.00	3,950.00
04/01/2021	503/015	Member/Personal Contributions - Non Preserved	50.00	24.25
29/01/2021	503/015	Member/Personal Contributions - Non Preserved	200.00	83.29
26/02/2021	503/015	Member/Personal Contributions - Non Preserved	200.00	67.95
05/03/2021	503/015	Member/Personal Contributions - Non Preserved	50.00	16.03
12/03/2021	503/015	Member/Personal Contributions - Non Preserved	50.00	15.07
03/07/2020	503/015	Member/Personal Contributions - Non Preserved	50.00	49.59
10/07/2020	503/015	Member/Personal Contributions - Non Preserved	50.00	48.63
19/03/2021	503/015	Member/Personal Contributions - Non Preserved	50.00	14.11
23/04/2021	503/015	Member/Personal Contributions - Non Preserved	250.00	46.58
17/07/2020	503/015	Member/Personal Contributions - Non Preserved	50.00	47.67
30/04/2021	503/015	Member/Personal Contributions - Non Preserved	50.00	8.36
31/07/2020	503/015	Member/Personal Contributions - Non Preserved	100.00	91.51
14/05/2021	503/015	Member/Personal Contributions - Non Preserved	100.00	12.88
28/08/2020	503/015	Member/Personal Contributions - Non Preserved	200.00	167.67
04/09/2020	503/015	Member/Personal Contributions - Non Preserved	50.00	40.96
25/09/2020	503/015	Member/Personal Contributions - Non Preserved	150.00	114.25
02/10/2020	503/015	Member/Personal Contributions - Non Preserved	50.00	37.12
09/10/2020	503/015	Member/Personal Contributions - Non Preserved	50.00	36.16
16/10/2020	503/015	Member/Personal Contributions - Non Preserved	50.00	35.21
23/10/2020	503/015	Member/Personal Contributions - Non Preserved	50.00	34.25
30/10/2020	503/015	Member/Personal Contributions - Non Preserved	50.00	33.29
06/11/2020	503/015	Member/Personal Contributions - Non Preserved	50.00	32.33
27/11/2020	503/015	Member/Personal Contributions - Non Preserved	150.00	88.36
18/12/2020	503/015	Member/Personal Contributions - Non Preserved	150.00	79.73
29/12/2020	503/015	Member/Personal Contributions - Non Preserved	50.00	25.07
01/07/2020	503/016	Member/Personal Contributions - Preserved	(3,950.00)	(3,950.00)
01/07/2020	503/016	Member/Personal Contributions - Preserved	(7,000.00)	(7,000.00)
01/07/2020	503/031	Share of Profit/(Loss) - Preserved/Taxable	(681.12)	(681.12)
01/07/2020	503/051	Contributions Tax - Preserved	1,050.00	1,050.00
01/07/2020	503/053	Income Tax - Preserved/Taxable	(386.25)	(386.25)
01/07/2020	503/130	Life Insurance Premiums - Preserved/Taxable	3,047.46	3,047.46
		Total Amount - Unres Non Pres (Weighted)		68,792.61
30/06/2021	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(12,723.98)	
		Closing Balance - Unrestricted Non Pres	57,118.31	

BAS Instalment Income Reconciliation (Label T1)

30/06/2021	Gross Rent	10,996.00
30/06/2021	Gross Interest	7.00

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Total Amount **11,003.00**

MCS Reconciliation
Stones, Graham Nicholas

Personal Contributed amount

03/07/2020	503/015	Member/Personal Contributions - Non Preserved		50.00
12/03/2021	503/015	Member/Personal Contributions - Non Preserved		50.00
30/04/2021	503/015	Member/Personal Contributions - Non Preserved		50.00
17/07/2020	503/015	Member/Personal Contributions - Non Preserved		50.00
31/07/2020	503/015	Member/Personal Contributions - Non Preserved		100.00
23/04/2021	503/015	Member/Personal Contributions - Non Preserved		250.00
19/03/2021	503/015	Member/Personal Contributions - Non Preserved		50.00
10/07/2020	503/015	Member/Personal Contributions - Non Preserved		50.00
29/12/2020	503/015	Member/Personal Contributions - Non Preserved		50.00
18/12/2020	503/015	Member/Personal Contributions - Non Preserved		150.00
27/11/2020	503/015	Member/Personal Contributions - Non Preserved		150.00
06/11/2020	503/015	Member/Personal Contributions - Non Preserved		50.00
30/10/2020	503/015	Member/Personal Contributions - Non Preserved		50.00
23/10/2020	503/015	Member/Personal Contributions - Non Preserved		50.00
16/10/2020	503/015	Member/Personal Contributions - Non Preserved		50.00
09/10/2020	503/015	Member/Personal Contributions - Non Preserved		50.00
02/10/2020	503/015	Member/Personal Contributions - Non Preserved		50.00
25/09/2020	503/015	Member/Personal Contributions - Non Preserved		150.00
04/09/2020	503/015	Member/Personal Contributions - Non Preserved		50.00
28/08/2020	503/015	Member/Personal Contributions - Non Preserved		200.00
14/05/2021	503/015	Member/Personal Contributions - Non Preserved		100.00
05/03/2021	503/015	Member/Personal Contributions - Non Preserved		50.00
26/02/2021	503/015	Member/Personal Contributions - Non Preserved		200.00
29/01/2021	503/015	Member/Personal Contributions - Non Preserved		200.00
04/01/2021	503/015	Member/Personal Contributions - Non Preserved		50.00

Total Amount **2,300.00**

All Contributions received for the current year 2,300.00
 Closing Account Balance (211,000.00)