

John Roberts Superannuation Fund

Create Entries Report

For the period 01 January 2022 to 30 June 2022

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

Total Profit	Amount
Income	147,528.12
Less Expense	1,964.00
Total Profit	145,564.12

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	145,564.12
Less Permanent Differences	16,798.62
Less Timing Differences	33,597.23
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
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	0.00
Less Realised Accounting Capital Gains	97,122.36
Add Total Net Capital Gains	71,356.79
Less Tax Losses Deducted	7,527.00
Add SMSF Annual Return Rounding	(1.70)
Taxable Income	61,874.00
Income Tax on Taxable Income or Loss	9,281.10

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	145,564.12
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	145,564.12

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	9,281.10
Deferred Tax	9,007.59
Total Income Tax Expense Allocation	18,288.69

Final Segment 1 from 01 January 2022 to 30 June 2022

Pool Name Unsegregated Pool

Total Profit		Amount
Income		(54,172.26)
Less Expense		1,964.00
Total Profit		(56,136.26)
Create Entries Summary		Amount
Fund Tax Rate		15.00 %
Total Profit		(56,136.26)
Less Permanent Differences		(52,612.12)
Less Timing Differences		(105,224.25)
Less Exempt Pension Income		0.00
Less Other Non Taxable Income		0.00
Add SMSF Non Deductible Expenses		0.00
Add Other Non Deductible Expenses		0.00
Add Total Franking/Foreign/TFN/FRW Credits		0.00
Less Realised Accounting Capital Gains		103,654.20
Add Capital Gains Adjustment		71,356.79
Less Tax Losses Deducted		0.00
Add Taxable Income Adjustment		(7,528.70)
Taxable Income		61,874.00
Income Tax on Taxable Income or Loss		9,281.10
Member Weighted Balance Summary		Amount
John Peter Roberts(ROBJOH00001A)		370,814.34
Profit/(Loss) Available for Allocation		
Total Available Profit		(56,136.26)
Franking Credits		0.00
TFN Credits		0.00
FRW Credits		0.00
Total		(56,136.26)
Allocation to Members		Amount
John Peter Roberts(ROBJOH00001A)		(56,136.26)
Accumulation Weighted Balance Summary		Amount
John Peter Roberts(ROBJOH00001A)		370,814.34
Income Tax Expense Available for Allocation		Amount
Income Tax on Taxable Income or Loss		9,281.10
Deferred Tax		(11,815.63)
Total Income Tax Expense Allocation		(2,534.53)
Allocation to Members		Amount
John Peter Roberts(ROBJOH00001A)		(2,534.53)

Calculation of daily member weighted balances

Calculation of daily member weighted balances

John Peter Roberts (ROBJOH00001A)

Member Balance

01/07/2021	50010	Opening Balance	370,814.34	370,814.34
Total Amount (Weighted)				370,814.34

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	124,171.68
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	18,926.41
Current year capital losses from Unsegregated Pool	20,517.48
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	45,975.73
Total CGT Discount Applied	6,839.16
Capital Gain /(Losses carried forward)	71,356.79
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (103654.20/103654.20)=100.00%	71,356.79

Foreign Tax Offset Calculations

Segment 01 January 2022 to 30 June 2022

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	0.00

Total Claimable Foreign Credits for the Year **0.00**

Foreign Tax Offset (Label C1) **0.00**

Applied/Claimed FTO **0.00**

Allocations of Foreign Tax Offset to Members

John Peter Roberts(ROBJOH00001A) - 100.00 %	0.00
Total Foreign Tax Offset Allocated to Members	0.00