

LINK TRADING SUPERANNUATION FUND**CREATE ENTRIES REPORT AT 30/06/2021**

Created by LCOX on Tuesday 14 September, 2021 @ 13:39:49

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2021	772/001	Unit 1, 52 Fulcrum Street, Oxley (Market Value Date: 30/06/2021, Code: LINKTRADIN)	800,000.00	31,300.00
30/06/2021	776/004	Mount Gibson Iron Limited (Market Value Date: 30/06/2021, Code: MGX)	0.95	3,504.43
30/06/2021	776/005	Commonwealth Bank of Australia. (Market Value Date: 30/06/2021, Code: CBA)	99.87	29,173.88
30/06/2021	776/007	Medigard Limited (Market Value Date: 30/06/2021, Code: MGZ)	0.00	(199.90)
30/06/2021	776/008	National Australia Bank Limited (Market Value Date: 30/06/2021, Code: NAB)	26.22	31,627.51
30/06/2021	776/009	Westpac Banking Corporation (Market Value Date: 30/06/2021, Code: WBC)	25.81	15,720.00
30/06/2021	776/010	Suncorp Group Limited - Ordinary Fully Paid (Market Value Date: 30/06/2021, Code: SUN)	11.11	3,401.16
30/06/2021	776/011	Platinum Capital Limited (Market Value Date: 30/06/2021, Code: PMC)	1.52	1,155.22
30/06/2021	776/014	Melbana Energy Ltd (ex Meo Australia Limited) (Market Value Date: 30/06/2021, Code: MAY)	0.02	80.00
30/06/2021	777/001	Virgin Money UK (ex Cybg Plc - Cdi 1:1 Foreign Exempt) (Market Value Date: 30/06/2021, Code: VUK)	3.68	1,470.15
		Total Amount		117,232.45
Calculation of permanent difference on revaluation				
30/06/2021	772/001	Unit 1, 52 Fulcrum Street, Oxley - No CGT asset		
30/06/2021	772/001	- Market Value	400,000.00	
30/06/2021	772/001	- Less Carrying Value	368,700.00	
30/06/2021	772/001	- Permanent Difference		31,300.00
30/06/2021	776/001	A.B.C. Learning Centres Limited - No CGT asset		
30/06/2021	776/001	- Market Value	0.00	
30/06/2021	776/001	- Less Carrying Value	0.00	
30/06/2021	776/002	Amp Limited - No CGT asset		
30/06/2021	776/002	- Market Value	0.00	
30/06/2021	776/002	- Less Carrying Value	0.00	
30/06/2021	776/003	Australia and New Zealand Banking Group Ltd - No CGT asset		
30/06/2021	776/003	- Market Value	0.00	
30/06/2021	776/003	- Less Carrying Value	0.00	
30/06/2021	776/004	Mount Gibson Iron Limited - No CGT asset		
30/06/2021	776/004	- Market Value	9,885.64	
30/06/2021	776/004	- Less Carrying Value	6,381.21	
30/06/2021	776/004	- Permanent Difference		3,504.43
30/06/2021	776/005	Commonwealth Bank of Australia. - No CGT asset		
30/06/2021	776/005	- Market Value	96,474.42	
30/06/2021	776/005	- Less Carrying Value	67,300.54	
30/06/2021	776/005	- Permanent Difference		29,173.88
30/06/2021	776/007	Medigard Limited - No CGT asset		
30/06/2021	776/007	- Market Value	0.10	
30/06/2021	776/007	- Less Carrying Value	200.00	

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30/06/2021	776/007	- Permanent Difference		(199.90)
30/06/2021	776/008	National Australia Bank Limited - No CGT asset		
30/06/2021	776/008	- Market Value	103,804.98	
30/06/2021	776/008	- Less Carrying Value	72,177.47	
30/06/2021	776/008	- Permanent Difference		31,627.51
30/06/2021	776/009	Westpac Banking Corporation - No CGT asset		
30/06/2021	776/009	- Market Value	51,620.00	
30/06/2021	776/009	- Less Carrying Value	35,900.00	
30/06/2021	776/009	- Permanent Difference		15,720.00
30/06/2021	776/010	Suncorp Group Limited - Ordinary Fully Paid - No CGT asset		
30/06/2021	776/010	- Market Value	20,320.19	
30/06/2021	776/010	- Less Carrying Value	16,919.03	
30/06/2021	776/010	- Permanent Difference		3,401.16
30/06/2021	776/011	Platinum Capital Limited - No CGT asset		
30/06/2021	776/011	- Market Value	6,607.44	
30/06/2021	776/011	- Less Carrying Value	5,452.22	
30/06/2021	776/011	- Permanent Difference		1,155.22
30/06/2021	776/014	Melbana Energy Ltd (ex Meo Australia Limited) - No CGT asset		
30/06/2021	776/014	- Market Value	110.00	
30/06/2021	776/014	- Less Carrying Value	30.00	
30/06/2021	776/014	- Permanent Difference		80.00
30/06/2021	777/001	Virgin Money UK (ex Cybg Plc - Cdi 1:1 Foreign Exempt) - No CGT asset		
30/06/2021	777/001	- Market Value	2,671.68	
30/06/2021	777/001	- Less Carrying Value	1,201.53	
30/06/2021	777/001	- Permanent Difference		1,470.15
		Total Amount		117,232.45

GST Amounts

22/07/2020	280/001	Unit 1, 52 Fulcrum Street, Oxley (1)		(293.72)
22/08/2020	280/001	Unit 1, 52 Fulcrum Street, Oxley (1)		(293.72)
22/09/2020	280/001	Unit 1, 52 Fulcrum Street, Oxley (1)		(293.72)
22/10/2020	280/001	Unit 1, 52 Fulcrum Street, Oxley (1)		(293.72)
22/11/2020	280/001	Unit 1, 52 Fulcrum Street, Oxley (1)		(293.72)
24/12/2020	280/001	Unit 1, 52 Fulcrum Street, Oxley (1)		(295.51)
21/01/2021	280/001	Unit 1, 52 Fulcrum Street, Oxley (1)		(295.51)
21/02/2021	280/001	Unit 1, 52 Fulcrum Street, Oxley (1)		(295.51)
21/03/2021	280/001	Unit 1, 52 Fulcrum Street, Oxley (1)		(295.51)
21/04/2021	280/001	Unit 1, 52 Fulcrum Street, Oxley (1)		(295.51)
21/05/2021	280/001	Unit 1, 52 Fulcrum Street, Oxley (1)		(295.51)
21/06/2021	280/001	Unit 1, 52 Fulcrum Street, Oxley (1)		(295.51)
		Total Amount		(3,537.17)

Calculation of tax entries

Calculation of timing differences

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2021	334/002	Unit 1, 52 Fulcrum Street, Oxley - Build Dpn		3,728.00
		Total Amount		3,728.00
Calculation of permanent differences				
30/06/2021	247	Virgin Money UK (ex Cybg Plc - Cdi 1:1 Foreign Exempt) (777/001) - Non Tax Revn		1,470.15
30/06/2021	247	Melbana Energy Ltd (ex Meo Australia Limited) (776/014) - Non Tax Revn		80.00
30/06/2021	247	Platinum Capital Limited (776/011) - Non Tax Revn		1,155.22
30/06/2021	247	Suncorp Group Limited - Ordinary Fully Paid (776/010) - Non Tax Revn		3,401.16
30/06/2021	247	Westpac Banking Corporation (776/009) - Non Tax Revn		15,720.00
30/06/2021	247	National Australia Bank Limited (776/008) - Non Tax Revn		31,627.51
30/06/2021	247	Medigard Limited (776/007) - Non Tax Revn		(199.90)
30/06/2021	247	Commonwealth Bank of Australia. (776/005) - Non Tax Revn		29,173.88
30/06/2021	247	Mount Gibson Iron Limited (776/004) - Non Tax Revn		3,504.43
30/06/2021	247	Unit 1, 52 Fulcrum Street, Oxley (772/001) - Non Tax Revn		31,300.00
04/08/2020	301	Accountancy Fees (Gen Exp Percent: 74.585%)		(196.90)
25/09/2020	301	Accountancy Fees (Gen Exp Percent: 74.585%)		(1,312.70)
27/10/2020	301	Accountancy Fees (Gen Exp Percent: 74.585%)		(179.00)
31/01/2021	301	Accountancy Fees (Gen Exp Percent: 74.585%)		(196.90)
04/05/2021	301	Accountancy Fees (Gen Exp Percent: 74.585%)		(196.90)
25/09/2020	307	Auditor's Remuneration (Gen Exp Percent: 74.585%)		(246.13)
30/06/2021	334/001	Plant & Equipment per QSR (Inv Exp Percent: 97.709%)		(1,300.51)
30/06/2021	334/002	Unit 1, 52 Fulcrum Street, Oxley (Inv Exp Percent: 97.709%)		(3,642.59)
30/06/2021	413/010	Warden, Barry Robert		(11,037.64)
30/06/2021	416/010	Warden, Barry Robert		(12,822.36)
30/06/2021	416/011	Warden, Barry Robert		(1,640.00)
30/06/2021		Exempt Pension Income		45,507.00
		Total Amount		129,967.82

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2021	239/004	Mount Gibson Iron Limited	97.709	438.06
30/06/2021	239/005	Commonwealth Bank of Australia.	97.709	3,269.45
30/06/2021	239/008	National Australia Bank Limited	97.709	3,241.98
30/06/2021	239/009	Westpac Banking Corporation	97.709	2,484.59
30/06/2021	239/010	Suncorp Group Limited - Ordinary Fully Paid	97.709	893.18

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2021	239/014	Platinum Capital Limited	97.709	352.59
30/06/2021	250/009	Cash at Bank - CBA 064129 10498005	97.709	265.64
30/06/2021	280/001	Unit 1, 52 Fulcrum Street, Oxley	97.709	34,561.82
Total Unsegregated Amount				45,507.31
Total Exempt Pension Income				45,507.00

Pension Member Non Deductible Expenses

04/08/2020	301	Accountancy Fees (Gen Exp Percent: 74.585%)		(196.90)
25/09/2020	301	Accountancy Fees (Gen Exp Percent: 74.585%)		(1,312.70)
27/10/2020	301	Accountancy Fees (Gen Exp Percent: 74.585%)		(179.00)
31/01/2021	301	Accountancy Fees (Gen Exp Percent: 74.585%)		(196.90)
04/05/2021	301	Accountancy Fees (Gen Exp Percent: 74.585%)		(196.90)
25/09/2020	307	Auditor's Remuneration (Gen Exp Percent: 74.585%)		(246.13)
30/06/2021	334/001	Plant & Equipment per QSR (Inv Exp Percent: 97.709%)		(1,300.51)
30/06/2021	334/002	Unit 1, 52 Fulcrum Street, Oxley (Inv Exp Percent: 97.709%)		(3,642.59)
Total Amount				(7,272.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Total Member Contributions	14,440.00
Gross Rent	35,372.00
Gross Interest	272.00
Franked Dividend	7,651.00
Dividend Franking Credit	3,279.00
Less Exempt Pension Income	45,507.00
Total Assessable Income (A)	15,507.00
Total Assessable Income	15,507.00
Exempt Pension Income	45,507.00
Total Income (B)	61,014.00
Non Deductible Gen Exp% = 1-(A/B)	
Non-Deductible General Expense Percentage	74.585%

Investment Expense Calculation

Gross Rent	35,372.00
Gross Interest	272.00
Franked Dividend	7,651.00
Dividend Franking Credit	3,279.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total Investment Income (B)		46,574.00
		Less Non-Assessable Investment Income		45,507.00
		Total Investment Assessable Income (A)		1,067.00
		Non Deductible Inv Exp% = 1-(A/B)		
		Non-Deductible Investment Expense Percentage		97.709%

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	148,034.79
Less Permanent Differences	129,967.82
Less Timing Differences	3,728.00
Taxable income for period	14,339.00
Income Tax Expense (Taxable Income @ taxrate)	2,150.85
Total Income Tax Payable (Taxable Income @ taxrate)	2,150.85
Total Income Tax Payable	2,150.85
Less Total Imputed Credits Used	3,279.08
Income Tax Payable	(1,128.23)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(869.23)

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	510	Warden, Barry Robert (ABP 7) - Unres Non Pres	795,284.40
30/06/2021	511	Warden, Barry Robert (ABP 8) - Unres Non Pres	42,153.79
30/06/2021	512	Warden, Barry Robert (Accumulation) - Unres Non Pres	18,428.49
		Total Amount	855,866.68

Profit/(Loss) Available for Allocation to Members

30/06/2021		Profit/(Loss) for period before allocations	148,034.79
30/06/2021		Contributions	(14,440.00)
30/06/2021		Pensions paid	25,500.00
		Total Amount	159,094.79

Income Tax Expense Available for Allocation to Members

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30/06/2021		Income Tax Expense for period before allocations		2,150.85
30/06/2021		Contributions tax		(2,166.00)
		Total Amount		(15.15)

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharges)	148,034.79
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	148,034.79
Total member opening balance	849,553.13
Fund Rate (Profit after exclusion/Total member opening balance)	17.43

Warden, Barry Robert (ABP 7)
Unrestricted Non Preserved

Members Balance

01/07/2020		Opening balance - Unres Non Pres	795,284.40	795,284.40
01/07/2020	510/003	Opening Balance - Unrestricted Non Preserved/Taxable	(29,849.39)	(29,849.39)
01/07/2020	510/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(25,694.69)	(25,694.69)
01/07/2020	510/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	13,717.05	13,717.05
01/07/2020	510/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	15,935.03	15,935.03
01/07/2020	510/065	Pensions Paid - Unrestricted Non Preserved/Taxable	13,914.36	13,914.36
30/06/2021	510/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(12,822.36)	
01/07/2020	510/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	11,977.64	11,977.64
30/06/2021	510/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(11,037.64)	
		Total Amount - Unres Non Pres (Weighted)		795,284.40
30/06/2021	510/035	Members share of profit/(loss) - Unres Non Pres/Taxable	79,445.62	
30/06/2021	510/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	68,387.69	
		Closing Balance - Unrestricted Non Pres		919,257.71

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Warden, Barry Robert (ABP 8)				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	42,153.79	42,153.79
01/07/2020	511/003	Opening Balance - Unrestricted Non Preserved/Taxable	(2,907.37)	(2,907.37)
01/07/2020	511/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	1,547.37	1,547.37
01/07/2020	511/065	Pensions Paid - Unrestricted Non Preserved/Taxable	1,360.00	1,360.00
30/06/2021	511/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(1,640.00)	
		Total Amount - Unres Non Pres (Weighted)		42,153.79
30/06/2021	511/035	Members share of profit/(loss) - Unres Non Pres/Taxable	7,835.86	
		Closing Balance - Unrestricted Non Pres	48,349.65	
Warden, Barry Robert (Accumulation)				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	12,114.94	12,114.94
01/07/2020	512/003	Opening Balance - Unrestricted Non Preserved/Taxable	12,114.94	12,114.94
01/07/2020	512/013	Employer Contributions - Non Preserved	(14,440.00)	(14,440.00)
07/05/2021	512/013	Employer Contributions - Non Preserved	3,610.00	534.08
12/02/2021	512/013	Employer Contributions - Non Preserved	3,610.00	1,364.88
05/11/2020	512/013	Employer Contributions - Non Preserved	3,610.00	2,344.03
12/08/2020	512/013	Employer Contributions - Non Preserved	3,610.00	3,184.71
01/07/2020	512/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	222.06	222.06
01/07/2020	512/061	Contributions Tax - Unrestricted Non Preserved	2,166.00	2,166.00
07/05/2021	512/061	Contributions Tax - Unrestricted Non Preserved	(541.50)	(80.11)
12/02/2021	512/061	Contributions Tax - Unrestricted Non Preserved	(541.50)	(204.73)
05/11/2020	512/061	Contributions Tax - Unrestricted Non Preserved	(541.50)	(351.60)
12/08/2020	512/061	Contributions Tax - Unrestricted Non Preserved	(541.50)	(477.71)
01/07/2020	512/063	Income Tax - Unrestricted Non Preserved/Taxable	(63.00)	(63.00)
		Total Amount - Unres Non Pres (Weighted)		18,428.49
30/06/2021	512/035	Members share of profit/(loss) - Unres Non Pres/Taxable	3,425.62	
30/06/2021	512/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	15.15	
		Closing Balance - Unrestricted Non Pres	27,829.71	

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BAS Instalment Income Reconciliation (Label T1)				
30/06/2021		Gross Rent		35,372.00
30/06/2021		Gross Interest		272.00
30/06/2021		Dividends		10,930.00
30/06/2021		Employer Contributions		14,440.00
		Total Amount		61,014.00
 MCS Reconciliation				
Warden, Barry Robert (Accumulation)				
<u>Employer Contributed amount</u>				
07/05/2021	512/013	Employer Contributions - Non Preserved		3,610.00
12/02/2021	512/013	Employer Contributions - Non Preserved		3,610.00
05/11/2020	512/013	Employer Contributions - Non Preserved		3,610.00
12/08/2020	512/013	Employer Contributions - Non Preserved		3,610.00
		Total Amount		14,440.00
		All Contributions received for the current year		14,440.00
		Closing Account Balance		(995,437.00)
