

THE BJ & PA CLARKE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2021
Created by TRACEY on Friday 1 October, 2021 @ 14:54:57

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2021	776/001	Wesfarmers Limited (Market Value Date: 30/06/2021, Code: WES)	59.10	39,385.20
30/06/2021	776/002	Commonwealth Bank (Market Value Date: 30/06/2021, Code: CBA)	99.87	23,903.25
30/06/2021	776/003	Westpac Banking Corp (Market Value Date: 30/06/2021, Code: WBC)	25.81	8,087.94
30/06/2021	776/004	Telstra Corporation (Market Value Date: 30/06/2021, Code: TLS)	3.76	4,410.00
30/06/2021	776/005	Asx (Market Value Date: 30/06/2021, Code: ASX)	77.71	(2,330.00)
30/06/2021	776/006	Bhp Billiton (Market Value Date: 30/06/2021, Code: BHP)	48.57	12,750.00
30/06/2021	776/007	Qbe Insurance Group (Market Value Date: 30/06/2021, Code: QBE)	10.79	2,522.00
30/06/2021	776/010	Amp Limited (Market Value Date: 30/06/2021, Code: AMP)	1.13	12,432.00
30/06/2021	776/011	Woodside Petroleum (Market Value Date: 30/06/2021, Code: WPL)	22.21	336.00
30/06/2021	776/012	National Australia Bank (Market Value Date: 30/06/2021, Code: NAB)	26.22	9,152.00
30/06/2021	776/013	Anz Banking Group (Market Value Date: 30/06/2021, Code: ANZ)	28.15	9,510.00
30/06/2021	776/017	Coles Group (Market Value Date: 30/06/2021, Code: COL)	17.09	(320.00)
30/06/2021	776/018	Lend Lease Group. (Market Value Date: 30/06/2021, Code: LLC)	11.46	(1,409.10)
30/06/2021	776/019	Spdr S&p 200 Fund (Market Value Date: 30/06/2021, Code: STW)	67.79	2,560.00
		Total Amount		120,989.29

Calculation of permanent difference on revaluation

30/06/2021	776/001	Wesfarmers Limited - No CGT asset		
30/06/2021	776/001	- Market Value	163,116.00	
30/06/2021	776/001	- Less Carrying Value	123,730.80	
30/06/2021	776/001	- Permanent Difference		39,385.20
30/06/2021	776/002	Commonwealth Bank - No CGT asset		
30/06/2021	776/002	- Market Value	78,397.95	
30/06/2021	776/002	- Less Carrying Value	54,494.70	
30/06/2021	776/002	- Permanent Difference		23,903.25
30/06/2021	776/003	Westpac Banking Corp - No CGT asset		
30/06/2021	776/003	- Market Value	26,558.49	
30/06/2021	776/003	- Less Carrying Value	18,470.55	
30/06/2021	776/003	- Permanent Difference		8,087.94
30/06/2021	776/004	Telstra Corporation - No CGT asset		
30/06/2021	776/004	- Market Value	26,320.00	
30/06/2021	776/004	- Less Carrying Value	21,910.00	
30/06/2021	776/004	- Permanent Difference		4,410.00
30/06/2021	776/005	Asx - No CGT asset		
30/06/2021	776/005	- Market Value	38,855.00	
30/06/2021	776/005	- Less Carrying Value	41,185.00	
30/06/2021	776/005	- Permanent Difference		(2,330.00)

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30/06/2021	776/006	Bhp Billiton - No CGT asset		
30/06/2021	776/006	- Market Value	48,570.00	
30/06/2021	776/006	- Less Carrying Value	35,820.00	
30/06/2021	776/006	- Permanent Difference		12,750.00
30/06/2021	776/007	Qbe Insurance Group - No CGT asset		
30/06/2021	776/007	- Market Value	14,027.00	
30/06/2021	776/007	- Less Carrying Value	11,505.00	
30/06/2021	776/007	- Permanent Difference		2,522.00
30/06/2021	776/009	Westfield Group - No CGT asset		
30/06/2021	776/009	- Market Value	0.00	
30/06/2021	776/009	- Less Carrying Value	0.00	
30/06/2021	776/010	Amp Limited - No CGT asset		
30/06/2021	776/010	- Market Value	0.00	
30/06/2021	776/010	- Less Carrying Value	(12,432.00)	
30/06/2021	776/010	- Permanent Difference		12,432.00
30/06/2021	776/011	Woodside Petroleum - No CGT asset		
30/06/2021	776/011	- Market Value	13,326.00	
30/06/2021	776/011	- Less Carrying Value	12,990.00	
30/06/2021	776/011	- Permanent Difference		336.00
30/06/2021	776/012	National Australia Bank - No CGT asset		
30/06/2021	776/012	- Market Value	29,995.68	
30/06/2021	776/012	- Less Carrying Value	20,843.68	
30/06/2021	776/012	- Permanent Difference		9,152.00
30/06/2021	776/013	Anz Banking Group - No CGT asset		
30/06/2021	776/013	- Market Value	28,150.00	
30/06/2021	776/013	- Less Carrying Value	18,640.00	
30/06/2021	776/013	- Permanent Difference		9,510.00
30/06/2021	776/014	Westfield Retail Trust - 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	776/016	Cybg Plc - No CGT asset		
30/06/2021	776/016	- Market Value	0.00	
30/06/2021	776/016	- Less Carrying Value	0.00	
30/06/2021	776/017	Coles Group - No CGT asset		
30/06/2021	776/017	- Market Value	68,360.00	
30/06/2021	776/017	- Less Carrying Value	68,680.00	
30/06/2021	776/017	- Permanent Difference		(320.00)
30/06/2021	776/018	Lend Lease Group. - No CGT asset		
30/06/2021	776/018	- Market Value	10,485.90	
30/06/2021	776/018	- Less Carrying Value	11,895.00	
30/06/2021	776/018	- Permanent Difference		(1,409.10)
30/06/2021	776/019	Spdr S&p 200 Fund - No CGT asset		
30/06/2021	776/019	- Market Value	27,116.00	
30/06/2021	776/019	- Less Carrying Value	24,556.00	
30/06/2021	776/019	- Permanent Difference		2,560.00
30/06/2021	782/002	Scentre Group - No CGT asset		
30/06/2021	782/002	- Market Value	0.00	
30/06/2021	782/002	- Less Carrying Value	0.00	
		Total Amount		120,989.29

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Calculation of tax entries

Calculation of permanent differences

30/06/2021	247	Wesfarmers Limited (776/001) - Non Tax Revn		39,385.20
30/06/2021	247	Commonwealth Bank (776/002) - Non Tax Revn		23,903.25
30/06/2021	247	Westpac Banking Corp (776/003) - Non Tax Revn		8,087.94
30/06/2021	247	Telstra Corporation (776/004) - Non Tax Revn		4,410.00
30/06/2021	247	Asx (776/005) - Non Tax Revn		(2,330.00)
30/06/2021	247	Bhp Billiton (776/006) - Non Tax Revn		12,750.00
30/06/2021	247	Qbe Insurance Group (776/007) - Non Tax Revn		2,522.00
30/06/2021	247	Amp Limited (776/010) - Non Tax Revn		12,432.00
30/06/2021	247	Woodside Petroleum (776/011) - Non Tax Revn		336.00
30/06/2021	247	National Australia Bank (776/012) - Non Tax Revn		9,152.00
30/06/2021	247	Anz Banking Group (776/013) - Non Tax Revn		9,510.00
30/06/2021	247	Coles Group (776/017) - Non Tax Revn		(320.00)
30/06/2021	247	Lend Lease Group. (776/018) - Non Tax Revn		(1,409.10)
30/06/2021	247	Spdr S&p 200 Fund (776/019) - Non Tax Revn		2,560.00
30/11/2020	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(1,540.00)
30/11/2020	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(1,045.00)
01/04/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/05/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/01/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/02/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/03/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/06/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/07/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/08/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/09/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/10/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/11/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/12/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
25/06/2021	413/001	Clarke, Bernard John		(20,000.00)
25/06/2021	413/002	Clarke, Pamela Anne		(20,000.00)
30/06/2021		Exempt Pension Income		24,533.00
30/06/2021		Current Year Capital Losses Carried Forward		(13,858.00)
		Total Amount		89,019.29

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2021	239/001	Wesfarmers Limited	100.000	7,215.42
30/06/2021	239/002	Commonwealth Bank	100.000	2,781.14
30/06/2021	239/003	Westpac Banking Corp	100.000	1,308.30
30/06/2021	239/004	Telstra Corporation	100.000	1,600.00
30/06/2021	239/005	Asx	100.000	1,677.86
30/06/2021	239/006	Bhp Billiton	100.000	2,951.30

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30/06/2021	239/007	Qbe Insurance Group	100.000	54.23
30/06/2021	239/010	Amp Limited	100.000	428.57
30/06/2021	239/011	Woodside Petroleum	100.000	441.80
30/06/2021	239/012	National Australia Bank	100.000	980.58
30/06/2021	239/013	Anz Banking Group	100.000	857.14
30/06/2021	239/017	Coles Group	100.000	3,457.14
30/06/2021	239/018	Lend Lease Group.	100.000	188.92
30/06/2021	239/019	Spdr S&p 200 Fund	100.000	575.48
30/06/2021	250/001	Cash at Bank - Cwth Cheque	100.000	0.11
30/06/2021	250/002	Cash at Bank - Cwth Saver	100.000	14.97
Total Unsegregated Amount				24,532.96

Total Exempt Pension Income **24,533.00**

Pension Member Non Deductible Expenses

30/11/2020	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(1,540.00)
30/11/2020	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(1,045.00)
01/04/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/05/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/01/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/02/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/03/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/06/2021	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/07/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/08/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/09/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/10/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/11/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
01/12/2020	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
Total Amount				(2,645.00)

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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Calculation of Net Capital Gains

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<u>Losses</u>				
16/02/2021	235/010	Amp Limited (Other method)	(13,858.04)	(13,858.04)
Total Amount - Losses				(13,858.00)
<u>Applying Capital Losses and CG Discount to Capital Gains</u>				
30/06/2021		Current year capital losses carried forward		13,858.00
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		88,760.21
		Less Permanent Differences		89,019.29
		Taxable income for period		(259.00)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(6,874.88)
The fund has incurred a taxable loss therefore no income tax is payable				
Income Tax Expense of \$7,133.88 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				
<u>Members Weighted Amounts</u>				
30/06/2021	501	Clarke, Bernard John - Unres Non Pres		174,966.40
30/06/2021	502	Clarke, Pamela Anne - Unres Non Pres		133,691.56
30/06/2021	503	Clarke, Bernard John - Unres Non Pres		16,348.16
30/06/2021	504	Clarke, Pamela Anne - Unres Non Pres		200,794.71
Total Amount				525,800.83
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2021		Profit/(Loss) for period before allocations		88,760.21
30/06/2021		Pensions paid		40,000.00
Total Amount				128,760.21
<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)				88,760.21

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		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		88,760.21
		Total member opening balance		526,348.77
		Fund Rate (Profit after exclusion/Total member opening balance)		16.86

Clarke, Bernard John
Unrestricted Non Preserved

Members Balance

01/07/2020		Opening balance - Unres Non Pres	175,240.37	175,240.37
01/07/2020	501/002	Opening Balance - Preserved/Tax Free	(0.35)	(0.35)
01/07/2020	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(520.21)	(520.21)
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(17,173.70)	(17,173.70)
01/07/2020	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(5.57)	(5.57)
01/07/2020	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(0.17)	(0.17)
01/07/2020	501/059	Pensions Paid - Preserved/Tax Free	0.35	0.35
01/07/2020	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	520.38	520.38
25/06/2021	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(20,000.00)	(273.97)
01/07/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	17,179.27	17,179.27
		Total Amount - Unres Non Pres (Weighted)		174,966.40
30/06/2021	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	1,259.69	
30/06/2021	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	41,586.78	
		Closing Balance - Unrestricted Non Pres	198,086.84	

Clarke, Pamela Anne
Unrestricted Non Preserved

Members Balance

01/07/2020		Opening balance - Unres Non Pres	133,965.53	133,965.53
01/07/2020	502/002	Opening Balance - Preserved/Tax Free	(0.27)	(0.27)
01/07/2020	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(581.55)	(581.55)
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(24,813.44)	(24,813.44)

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01/07/2020	502/034	Preserved/Tax Free Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(4.63)	(4.63)
01/07/2020	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(0.11)	(0.11)
01/07/2020	502/059	Pensions Paid - Preserved/Tax Free	0.27	0.27
01/07/2020	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	581.66	581.66
25/06/2021	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(20,000.00)	(273.97)
01/07/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	24,818.07	24,818.07
		Total Amount - Unres Non Pres (Weighted)		133,691.56
30/06/2021	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	749.72	
30/06/2021	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	31,989.20	
		Closing Balance - Unrestricted Non Pres	146,704.45	
Clarke, Bernard John				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	16,348.16	16,348.16
01/07/2020	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	0.49	0.49
01/07/2020	503/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(0.49)	(0.49)
		Total Amount - Unres Non Pres (Weighted)		16,348.16
30/06/2021	503/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	4,003.40	
		Closing Balance - Unrestricted Non Pres	20,351.56	
Clarke, Pamela Anne				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	200,794.71	200,794.71
01/07/2020	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	5.98	5.98
01/07/2020	504/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(5.98)	(5.98)
		Total Amount - Unres Non Pres (Weighted)		200,794.71
30/06/2021	504/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	49,171.41	

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Closing Balance - Unrestricted Non Pres 249,966.12

BAS Instalment Income Reconciliation (Label T1)

30/06/2021	Gross Interest	15.00
30/06/2021	Dividends	24,518.00
	Total Amount	24,533.00

MCS Reconciliation