

THE LEEMING SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2019
Created by DARRYL on Thursday 16 April, 2020 @ 15:47:10

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2019	776/001	Schaffer Corp. Ltd. (Market Value Date: 30/06/2019, Code: SFC)	13.65	2,765.00
30/06/2019	776/002	Wesfarmers Limited (Market Value Date: 30/06/2019, Code: WES)	36.16	414.63
30/06/2019	776/003	National Australia Bank (Market Value Date: 30/06/2019, Code: NAB)	26.72	167.57
30/06/2019	776/005	Woodside Petroleum (Market Value Date: 30/06/2019, Code: WPL)	36.36	585.00
30/06/2019	776/006	Anz Banking Group (Market Value Date: 30/06/2019, Code: ANZ)	28.21	24.63
30/06/2019	776/007	Qbe Insurance Group (Market Value Date: 30/06/2019, Code: QBE)	11.83	3,476.45
30/06/2019	776/008	Adelaide Brighton Limited (Market Value Date: 30/06/2019, Code: ABC)	4.04	(6,984.00)
30/06/2019	776/009	Mincor Resources NI (Market Value Date: 30/06/2019, Code: MCR)	0.44	1,110.00
30/06/2019	776/013	Bhp Billiton (Market Value Date: 30/06/2019, Code: BHP)	41.16	(8,472.18)
30/06/2019	776/016	Telstra Corporation (Market Value Date: 30/06/2019, Code: TLS)	3.85	9,840.00
30/06/2019	776/018	Zenith Energy (Market Value Date: 30/06/2019, Code: ZEN)	0.52	(6,967.25)
30/06/2019	776/019	Intiger Group Ltd (Market Value Date: 30/06/2019, Code: IAM)	0.00	(8,250.00)
30/06/2019	776/020	Hazer Group (Market Value Date: 30/06/2019, Code: HZR)	0.26	200.00
30/06/2019	776/021	Orion Minerals Ltd (Market Value Date: 30/06/2019, Code: ORN)	0.03	(2,000.00)
30/06/2019	776/022	Coles Group (Market Value Date: 30/06/2019, Code: COL)	13.35	813.07
30/06/2019	776/023	Csr Limited (Market Value Date: 30/06/2019, Code: CSR)	3.91	1,375.00
		Total Amount		(11,902.08)

Calculation of permanent difference on revaluation

30/06/2019	776/001	Schaffer Corp. Ltd. - No CGT asset		
30/06/2019	776/001	- Market Value	95,515.00	
30/06/2019	776/001	- Less Carrying Value	92,750.00	
30/06/2019	776/001	- Permanent Difference		2,765.00
30/06/2019	776/002	Wesfarmers Limited - No CGT asset		
30/06/2019	776/002	- Market Value	38,763.52	
30/06/2019	776/002	- Less Carrying Value	38,348.89	
30/06/2019	776/002	- Permanent Difference		414.63
30/06/2019	776/003	National Australia Bank - No CGT asset		
30/06/2019	776/003	- Market Value	27,975.84	
30/06/2019	776/003	- Less Carrying Value	27,808.27	
30/06/2019	776/003	- Permanent Difference		167.57
30/06/2019	776/005	Woodside Petroleum - No CGT asset		
30/06/2019	776/005	- Market Value	23,634.00	
30/06/2019	776/005	- Less Carrying Value	23,049.00	

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30/06/2019	776/005	- Permanent Difference		585.00
30/06/2019	776/006	Anz Banking Group - No CGT asset		
30/06/2019	776/006	- Market Value	14,782.04	
30/06/2019	776/006	- Less Carrying Value	14,757.41	
30/06/2019	776/006	- Permanent Difference		24.63
30/06/2019	776/007	Qbe Insurance Group - No CGT asset		
30/06/2019	776/007	- Market Value	20,525.05	
30/06/2019	776/007	- Less Carrying Value	17,048.60	
30/06/2019	776/007	- Permanent Difference		3,476.45
30/06/2019	776/008	Adelaide Brighton Limited - No CGT asset		
30/06/2019	776/008	- Market Value	9,696.00	
30/06/2019	776/008	- Less Carrying Value	16,680.00	
30/06/2019	776/008	- Permanent Difference		(6,984.00)
30/06/2019	776/009	Mincor Resources NI - No CGT asset		
30/06/2019	776/009	- Market Value	8,140.00	
30/06/2019	776/009	- Less Carrying Value	7,030.00	
30/06/2019	776/009	- Permanent Difference		1,110.00
30/06/2019	776/011	Toll Holdings Ltd - No CGT asset		
30/06/2019	776/011	- Market Value	0.00	
30/06/2019	776/011	- Less Carrying Value	0.00	
30/06/2019	776/012	Woolworths Limited - No CGT asset		
30/06/2019	776/012	- Market Value	0.00	
30/06/2019	776/012	- Less Carrying Value	0.00	
30/06/2019	776/013	Bhp Billiton - No CGT asset		
30/06/2019	776/013	- Market Value	0.00	
30/06/2019	776/013	- Less Carrying Value	8,472.18	
30/06/2019	776/013	- Permanent Difference		(8,472.18)
30/06/2019	776/016	Telstra Corporation - No CGT asset		
30/06/2019	776/016	- Market Value	30,800.00	
30/06/2019	776/016	- Less Carrying Value	20,960.00	
30/06/2019	776/016	- Permanent Difference		9,840.00
30/06/2019	776/018	Zenith Energy - No CGT asset		
30/06/2019	776/018	- Market Value	13,000.00	
30/06/2019	776/018	- Less Carrying Value	19,967.25	
30/06/2019	776/018	- Permanent Difference		(6,967.25)
30/06/2019	776/019	Intiger Group Ltd - No CGT asset		
30/06/2019	776/019	- Market Value	550.00	
30/06/2019	776/019	- Less Carrying Value	8,800.00	
30/06/2019	776/019	- Permanent Difference		(8,250.00)
30/06/2019	776/020	Hazer Group - No CGT asset		
30/06/2019	776/020	- Market Value	10,400.00	
30/06/2019	776/020	- Less Carrying Value	10,200.00	
30/06/2019	776/020	- Permanent Difference		200.00
30/06/2019	776/021	Orion Minerals Ltd - No CGT asset		
30/06/2019	776/021	- Market Value	8,000.00	
30/06/2019	776/021	- Less Carrying Value	10,000.00	
30/06/2019	776/021	- Permanent Difference		(2,000.00)
30/06/2019	776/022	Coles Group - No CGT asset		
30/06/2019	776/022	- Market Value	14,311.20	
30/06/2019	776/022	- Less Carrying Value	13,498.13	
30/06/2019	776/022	- Permanent Difference		813.07
30/06/2019	776/023	Csr Limited - No CGT asset		

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30/06/2019	776/023	- Market Value	10,557.00	
30/06/2019	776/023	- Less Carrying Value	9,182.00	
30/06/2019	776/023	- Permanent Difference		1,375.00
Total Amount				(11,902.08)

Calculation of tax entries

Calculation of permanent differences

30/06/2019	330	Schaffer Corp. Ltd. (776/001) - Non Tax Revn		2,765.00
30/06/2019	330	Wesfarmers Limited (776/002) - Non Tax Revn		414.63
30/06/2019	330	National Australia Bank (776/003) - Non Tax Revn		167.57
30/06/2019	330	Woodside Petroleum (776/005) - Non Tax Revn		585.00
30/06/2019	330	Mincor Resources NI (776/009) - Non Tax Revn		1,110.00
30/06/2019	330	Bhp Billiton (776/013) - Non Tax Revn		(8,472.18)
30/06/2019	330	Anz Banking Group (776/006) - Non Tax Revn		24.63
30/06/2019	330	Telstra Corporation (776/016) - Non Tax Revn		9,840.00
30/06/2019	330	Zenith Energy (776/018) - Non Tax Revn		(6,967.25)
30/06/2019	330	Intiger Group Ltd (776/019) - Non Tax Revn		(8,250.00)
30/06/2019	330	Hazer Group (776/020) - Non Tax Revn		200.00
30/06/2019	330	Orion Minerals Ltd (776/021) - Non Tax Revn		(2,000.00)
30/06/2019	330	Coles Group (776/022) - Non Tax Revn		813.07
30/06/2019	330	Csr Limited (776/023) - Non Tax Revn		1,375.00
30/06/2019	330	Qbe Insurance Group (776/007) - Non Tax Revn		3,476.45
30/06/2019	330	Adelaide Brighton Limited (776/008) - Non Tax Revn		(6,984.00)
30/06/2019		Capital Gains Discount		2,454.00
Total Amount				(9,448.08)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Non-Deductible General Expense Percentage (Manual) 0.000%

Investment Expense Calculation

Non-Deductible Investment Expense Percentage (Manual) 0.000%

Calculation of Net Capital Gains

Discounted Gains

13/11/2018	235/014	Bhp Billiton (Discounted method)	1,673.77	1,673.77
13/11/2018	235/014	Bhp Billiton (Discounted method)	3,233.44	3,233.44
13/11/2018	236/014	Bhp Billiton (Discounted method)	836.88	836.88
13/11/2018	236/014	Bhp Billiton (Discounted method)	1,616.72	1,616.72

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		Total Amount - Discounted Gains		7,361.00
		<u>Applying Capital Losses and CG Discount to Capital Gains</u>		
		Capital Gains Discount		(2,454.00)
		Net Capital Gain (Label A)		4,907.00
		<u>Exempt Capital Gains Calculation</u>		
		Entry Summary		
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		38,389.96
		Less Permanent Differences		(9,448.08)
		Taxable income for period		47,838.00
		Income Tax Expense (Taxable Income @ taxrate)		7,175.70
		Total Income Tax Payable (Taxable Income @ taxrate)		7,175.70
		Total Income Tax Payable		7,175.70
		Less Total Imputed Credits Used		5,863.77
		Less Total Instalments paid		2,086.00
		Income Tax Payable		(774.07)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(515.07)
		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>		
30/06/2019	501	Leeming, Richard Edward - Preserved		275,907.95
30/06/2019	502	Leeming, Jane Elizabeth - Preserved		32,886.58
		Total Amount		308,794.53
		<u>Profit/(Loss) Available for Allocation to Members</u>		
30/06/2019		Profit/(Loss) for period before allocations		38,389.96
30/06/2019		Contributions		(25,000.00)

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Total Amount				13,389.96
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2019		Income Tax Expense for period before allocations		7,175.70
30/06/2019		Contributions tax		(3,750.00)
Total Amount				3,425.70
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharge)				38,389.96
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				38,389.96
Total member opening balance				295,229.47
Fund Rate (Profit after exclusion/Total member opening balance)				13.00
Leeming, Richard Edward Preserved				
<u>Members Balance</u>				
01/07/2018		Opening balance - Preserved	262,342.89	262,342.89
01/07/2018	501/001	Opening Balance - Preserved/Taxable	70,083.56	70,083.56
09/11/2018	501/016	Member/Personal Contributions - Preserved	25,000.00	15,958.90
01/07/2018	501/016	Member/Personal Contributions - Preserved	(25,000.00)	(25,000.00)
01/07/2018	501/031	Share of Profit/(Loss) - Preserved/Taxable	(50,932.17)	(50,932.17)
09/11/2018	501/051	Contributions Tax - Preserved	(3,750.00)	(2,393.84)
01/07/2018	501/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2018	501/053	Income Tax - Preserved/Taxable	2,098.61	2,098.61
Total Amount - Preserved (Weighted)				275,907.95
<u>Member Allocations</u>				
30/06/2019	501/031	Members share of profit/(loss) - Preserved/Taxable	11,963.93	
30/06/2019	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(3,060.86)	
30/06/2019	501/053	Members share of tax under/over provision - Preserved/Taxable	(1,582.58)	
Closing Balance - Preserved			294,078.54	

Leeming, Jane Elizabeth

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Preserved				
<u>Members Balance</u>				
01/07/2018		Opening balance - Preserved	32,886.58	32,886.58
01/07/2018	502/001	Opening Balance - Preserved/Taxable	6,517.54	6,517.54
01/07/2018	502/031	Share of Profit/(Loss) - Preserved/Taxable	(6,797.63)	(6,797.63)
01/07/2018	502/053	Income Tax - Preserved/Taxable	280.09	280.09
Total Amount - Preserved (Weighted)				32,886.58
<u>Member Allocations</u>				
30/06/2019	502/031	Members share of profit/(loss) - Preserved/Taxable	1,426.03	
30/06/2019	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(364.84)	
30/06/2019	502/053	Members share of tax under/over provision - Preserved/Taxable	(188.63)	
Closing Balance - Preserved			34,136.40	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2019		Capital Gains		4,907.00
30/06/2019		Gross Interest		71.00
30/06/2019		Dividends		19,992.00
30/06/2019		Member Contributions		25,000.00
Total Amount				49,970.00
MCS Reconciliation				
Leeming, Richard Edward				
<u>Personal Contributed amount</u>				
09/11/2018	501/016	Member/Personal Contributions - Preserved		25,000.00
Total Amount				25,000.00
All Contributions received for the current year				25,000.00
Closing Account Balance				(294,079.00)