

**LJ & SM COWCILL SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2019**  
Created by TRACEY on Wednesday 11 December, 2019 @ 11:46:59

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
<b>Calculation of permanent difference on revaluation</b>				
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
25/06/2019	413/002	Cowcill, Shirley May		(23,125.50)
25/06/2019	415/002	Cowcill, Shirley May		(0.06)
25/06/2019	416/002	Cowcill, Shirley May		(3,874.44)
30/06/2019		Exempt Pension Income		9,710.00
<b>Total Amount</b>				<b>(17,290.00)</b>
<b>Calculation of Exempt Pension Income</b>				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2019	250/003	Term Deposit 036-172 148639	100.000	9,710.14
<b>Total Unsegregated Amount</b>				<b>9,710.14</b>
<b>Total Exempt Pension Income</b>				<b>9,710.00</b>
<u>Pension Member Non Deductible Expenses</u>				
<b>Total Amount</b>				<b>0.00</b>
<b>Calculation of Non Deductible Expense Percentage(s)</b>				
<u>General Expense Calculation</u>				
01/07/2018	30/06/2019	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>		<b>100.000%</b>
<u>Investment Expense Calculation</u>				
01/07/2018	30/06/2019	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>		<b>100.000%</b>
<b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(17,289.86)
		Less Permanent Differences		(17,290.00)
<b>Taxable income for period</b>				<b>0.00</b>

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Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>259.00</b>

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

Members Weighted Amounts

30/06/2019	502	Cowcill, Shirley May - Unres Non Pres	189,795.57
30/06/2019	503	Cowcill, Shirley May - Unres Non Pres	183,301.46
<b>Total Amount</b>			<b>373,097.03</b>

Profit/(Loss) Available for Allocation to Members

30/06/2019	Profit/(Loss) for period before allocations	(17,289.86)
30/06/2019	Pensions paid	27,000.00
<b>Total Amount</b>		<b>9,710.14</b>

Income Tax Expense Available for Allocation to Members

<b>Total Amount</b>	<b>0.00</b>
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**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>(17,289.86)</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>(17,289.86)</b>
<b>Total member opening balance</b>	<b>373,466.89</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>(4.63)</b>

**Cowcill, Shirley May**  
**Unrestricted Non Preserved**

Members Balance

01/07/2018		Opening balance - Unres Non Pres	190,165.43	190,165.43
01/07/2018	502/001	Opening Balance - Preserved/Taxable	(0.06)	(0.06)
01/07/2018	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(3,114.95)	(3,114.95)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2018	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(18,592.40)	(18,592.40)
01/07/2018	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(4,533.10)	(4,533.10)
01/07/2018	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(759.49)	(759.49)
25/06/2019	502/055	Pensions Paid - Preserved/Taxable	(0.06)	
01/07/2018	502/055	Pensions Paid - Preserved/Taxable	0.06	0.06
25/06/2019	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(3,874.44)	(53.07)
01/07/2018	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	3,874.44	3,874.44
25/06/2019	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(23,125.50)	(316.79)
01/07/2018	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	23,125.50	23,125.50
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>189,795.57</b>
30/06/2019	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	708.83	
30/06/2019	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	4,230.75	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>168,105.01</b>	

**Cowcill, Shirley May**  
**Unrestricted Non Preserved**

Members Balance

01/07/2018		Opening balance - Unres Non Pres	183,301.46	183,301.46
01/07/2018	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	4,474.90	4,474.90
01/07/2018	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(4,474.90)	(4,474.90)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>183,301.46</b>
30/06/2019	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	4,770.56	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>188,072.02</b>	

**BAS Instalment Income Reconciliation (Label T1)**

30/06/2019		Gross Interest		9,710.00
<b>Total Amount</b>				<b>9,710.00</b>

**MCS Reconciliation**