

**MIDAS SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2020**  
Created by TRACEY on Wednesday 6 January, 2021 @ 13:23:05

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2020	776/001	Aspen Group (Market Value Date: 30/06/2020, Code: APZ)	1.00	(229.14)
30/06/2020	776/002	Wesfarmers Limited (Market Value Date: 30/06/2020, Code: WES)	44.83	14,608.95
30/06/2020	776/003	Lend Lease Group. (Market Value Date: 30/06/2020, Code: LLC)	12.37	(1,546.65)
30/06/2020	776/004	National Australia Bank (Market Value Date: 30/06/2020, Code: NAB)	18.22	(27,625.00)
30/06/2020	776/005	Commonwealth Bank (Market Value Date: 30/06/2020, Code: CBA)	69.42	(26,011.92)
30/06/2020	776/006	Westpac Banking Corp (Market Value Date: 30/06/2020, Code: WBC)	17.95	(34,353.00)
30/06/2020	776/007	Anz Banking Group (Market Value Date: 30/06/2020, Code: ANZ)	18.64	(26,700.30)
30/06/2020	776/008	Worley Parsons (Market Value Date: 30/06/2020, Code: WOR)	8.72	(5,990.00)
30/06/2020	776/012	Woodside Petroleum (Market Value Date: 30/06/2020, Code: WPL)	21.65	(11,032.50)
30/06/2020	776/013	Bhp Billiton (Market Value Date: 30/06/2020, Code: BHP)	35.82	(15,144.24)
30/06/2020	776/014	ASX Limited (Market Value Date: 30/06/2020, Code: ASX)	85.38	1,505.00
30/06/2020	776/017	Myer Holdings (Market Value Date: 30/06/2020, Code: MYR)	0.19	(878.04)
30/06/2020	776/018	Qbe Insurance Group (Market Value Date: 30/06/2020, Code: QBE)	8.85	(4,231.60)
30/06/2020	776/022	South32 Limited (Market Value Date: 30/06/2020, Code: S32)	2.04	(3,233.04)
30/06/2020	776/023	Virgin Money UK (Market Value Date: 30/06/2020, Code: VUK)	1.66	(1,433.18)
30/06/2020	776/024	Coles Group (Market Value Date: 30/06/2020, Code: COL)	17.17	6,457.38
<b>Total Amount</b>				<b>(135,837.28)</b>

**Calculation of permanent difference on revaluation**

30/06/2020	776/001	Aspen Group - No CGT asset		
30/06/2020	776/001	- Market Value	3,799.90	
30/06/2020	776/001	- Less Carrying Value	4,029.04	
30/06/2020	776/001	- Permanent Difference		(229.14)
30/06/2020	776/002	Wesfarmers Limited - No CGT asset		
30/06/2020	776/002	- Market Value	75,538.55	
30/06/2020	776/002	- Less Carrying Value	60,929.60	
30/06/2020	776/002	- Permanent Difference		14,608.95
30/06/2020	776/003	Lend Lease Group. - No CGT asset		
30/06/2020	776/003	- Market Value	30,368.35	
30/06/2020	776/003	- Less Carrying Value	31,915.00	
30/06/2020	776/003	- Permanent Difference		(1,546.65)
30/06/2020	776/004	National Australia Bank - No CGT asset		
30/06/2020	776/004	- Market Value	59,215.00	
30/06/2020	776/004	- Less Carrying Value	86,840.00	

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30/06/2020	776/004	- Permanent Difference		(27,625.00)
30/06/2020	776/005	Commonwealth Bank - No CGT asset		
30/06/2020	776/005	- Market Value	135,160.74	
30/06/2020	776/005	- Less Carrying Value	161,172.66	
30/06/2020	776/005	- Permanent Difference		(26,011.92)
30/06/2020	776/006	Westpac Banking Corp - No CGT asset		
30/06/2020	776/006	- Market Value	59,235.00	
30/06/2020	776/006	- Less Carrying Value	93,588.00	
30/06/2020	776/006	- Permanent Difference		(34,353.00)
30/06/2020	776/007	Anz Banking Group - No CGT asset		
30/06/2020	776/007	- Market Value	52,005.60	
30/06/2020	776/007	- Less Carrying Value	78,705.90	
30/06/2020	776/007	- Permanent Difference		(26,700.30)
30/06/2020	776/008	Worley Parsons - No CGT asset		
30/06/2020	776/008	- Market Value	8,720.00	
30/06/2020	776/008	- Less Carrying Value	14,710.00	
30/06/2020	776/008	- Permanent Difference		(5,990.00)
30/06/2020	776/011	Iress Market Technology - No CGT asset		
30/06/2020	776/011	- Market Value	0.00	
30/06/2020	776/011	- Less Carrying Value	0.00	
30/06/2020	776/012	Woodside Petroleum - No CGT asset		
30/06/2020	776/012	- Market Value	16,237.50	
30/06/2020	776/012	- Less Carrying Value	27,270.00	
30/06/2020	776/012	- Permanent Difference		(11,032.50)
30/06/2020	776/013	Bhp Billiton - No CGT asset		
30/06/2020	776/013	- Market Value	101,585.52	
30/06/2020	776/013	- Less Carrying Value	116,729.76	
30/06/2020	776/013	- Permanent Difference		(15,144.24)
30/06/2020	776/014	ASX Limited - No CGT asset		
30/06/2020	776/014	- Market Value	42,690.00	
30/06/2020	776/014	- Less Carrying Value	41,185.00	
30/06/2020	776/014	- Permanent Difference		1,505.00
30/06/2020	776/017	Myer Holdings - No CGT asset		
30/06/2020	776/017	- Market Value	451.22	
30/06/2020	776/017	- Less Carrying Value	1,329.26	
30/06/2020	776/017	- Permanent Difference		(878.04)
30/06/2020	776/018	Qbe Insurance Group - No CGT asset		
30/06/2020	776/018	- Market Value	12,567.00	
30/06/2020	776/018	- Less Carrying Value	16,798.60	
30/06/2020	776/018	- Permanent Difference		(4,231.60)
30/06/2020	776/020	Toll Holdings Ltd - No CGT asset		
30/06/2020	776/020	- Market Value	0.00	
30/06/2020	776/020	- Less Carrying Value	0.00	
30/06/2020	776/022	South32 Limited - No CGT asset		
30/06/2020	776/022	- Market Value	5,785.44	
30/06/2020	776/022	- Less Carrying Value	9,018.48	
30/06/2020	776/022	- Permanent Difference		(3,233.04)
30/06/2020	776/023	Virgin Money UK - No CGT asset		
30/06/2020	776/023	- Market Value	1,343.86	
30/06/2020	776/023	- Less Carrying Value	2,777.04	
30/06/2020	776/023	- Permanent Difference		(1,433.18)
30/06/2020	776/024	Coles Group - No CGT asset		

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30/06/2020	776/024	- Market Value	28,948.62	
30/06/2020	776/024	- Less Carrying Value	22,491.24	
30/06/2020	776/024	- Permanent Difference		6,457.38
<b>Total Amount</b>				<b>(135,837.28)</b>

**Calculation of tax entries**

**Calculation of permanent differences**

25/10/2019	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(2,420.00)
25/10/2019	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(880.00)
30/06/2020	330	Aspen Group (776/001) - Non Tax Revn		(229.14)
30/06/2020	330	Wesfarmers Limited (776/002) - Non Tax Revn		14,608.95
30/06/2020	330	Lend Lease Group. (776/003) - Non Tax Revn		(1,546.65)
30/06/2020	330	National Australia Bank (776/004) - Non Tax Revn		(27,625.00)
30/06/2020	330	Commonwealth Bank (776/005) - Non Tax Revn		(26,011.92)
30/06/2020	330	Westpac Banking Corp (776/006) - Non Tax Revn		(34,353.00)
30/06/2020	330	Anz Banking Group (776/007) - Non Tax Revn		(26,700.30)
30/06/2020	330	Worley Parsons (776/008) - Non Tax Revn		(5,990.00)
30/06/2020	330	Woodside Petroleum (776/012) - Non Tax Revn		(11,032.50)
30/06/2020	330	Bhp Billiton (776/013) - Non Tax Revn		(15,144.24)
30/06/2020	330	ASX Limited (776/014) - Non Tax Revn		1,505.00
30/06/2020	330	Myer Holdings (776/017) - Non Tax Revn		(878.04)
30/06/2020	330	Qbe Insurance Group (776/018) - Non Tax Revn		(4,231.60)
30/06/2020	330	South32 Limited (776/022) - Non Tax Revn		(3,233.04)
30/06/2020	330	Virgin Money UK (776/023) - Non Tax Revn		(1,433.18)
30/06/2020	330	Coles Group (776/024) - Non Tax Revn		6,457.38
19/09/2019	387	Legal Fees (Gen Exp Percent: 100.000%)		(13.03)
25/06/2020	412/001	Moon, Sharon		(1.72)
25/06/2020	413/001	Moon, Sharon		(7,529.49)
25/06/2020	416/001	Moon, Sharon		(65,516.38)
30/06/2020		Exempt Pension Income		50,805.00
<b>Total Amount</b>				<b>(161,392.90)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2020	239/001	Aspen Group	100.000	208.13
30/06/2020	239/002	Wesfarmers Limited	100.000	3,682.93
30/06/2020	239/003	Lend Lease Group.	100.000	1,475.86
30/06/2020	239/004	National Australia Bank	100.000	7,707.14
30/06/2020	239/005	Commonwealth Bank	100.000	11,987.96
30/06/2020	239/006	Westpac Banking Corp	100.000	3,771.43
30/06/2020	239/007	Anz Banking Group	100.000	6,090.17
30/06/2020	239/008	Worley Parsons	100.000	400.00
30/06/2020	239/012	Woodside Petroleum	100.000	1,461.11

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30/06/2020	239/013	Bhp Billiton	100.000	8,633.86
30/06/2020	239/014	ASX Limited	100.000	2,570.00
30/06/2020	239/018	Qbe Insurance Group	100.000	878.98
30/06/2020	239/022	South32 Limited	100.000	301.91
30/06/2020	239/024	Coles Group	100.000	1,576.68
30/06/2020	250/006	BT Cash Account	100.000	59.19
<b>Total Unsegregated Amount</b>				<b>50,805.35</b>

**Total Exempt Pension Income** **50,805.00**

Pension Member Non Deductible Expenses

25/10/2019	301	Accountancy Fees (Gen Exp Percent: 100.000%)	(2,420.00)
25/10/2019	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)	(880.00)
19/09/2019	387	Legal Fees (Gen Exp Percent: 100.000%)	(13.03)
Total Amount			(3,313.00)

**Calculation of Non Deductible Expense Percentage(s)**

General Expense Calculation

01/07/2019	30/06/2020	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>100.000%</b>
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Investment Expense Calculation

01/07/2019	30/06/2020	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>100.000%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(161,651.55)
Less Permanent Differences	(161,392.90)
<b>Taxable income for period</b>	<b>(258.00)</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>(14,015.65)</b>

The fund has incurred a taxable loss therefore no income tax is payable

Income Tax Expense of \$14,274.65 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

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and the second amount column shows the weighted value of the transaction

**Members Weighted Amounts**

30/06/2020	501	Moon, Sharon - Unres Non Pres		418,057.39
30/06/2020	502	Moon, Sharon - Unres Non Pres		397,590.51
<b>Total Amount</b>				<b>815,647.90</b>

**Profit/(Loss) Available for Allocation to Members**

30/06/2020		Profit/(Loss) for period before allocations		(161,651.55)
30/06/2020		Unused Current Year Foreign Credits		(2.86)
30/06/2020		Pensions paid		73,047.59
<b>Total Amount</b>				<b>(88,606.82)</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>(161,651.55)</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>(161,651.55)</b>
<b>Total member opening balance</b>	<b>816,645.81</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>(19.79)</b>

**Moon, Sharon**  
**Unrestricted Non Preserved**

**Members Balance**

01/07/2019		Opening balance - Unres Non Pres	419,055.30	419,055.30
01/07/2019	501/002	Opening Balance - Preserved/Tax Free	(7.09)	(7.09)
01/07/2019	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(220,234.63)	(220,234.63)
01/07/2019	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(25,309.21)	(25,309.21)
01/07/2019	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(6,252.92)	(6,252.92)
01/07/2019	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(54,396.15)	(54,396.15)
25/06/2020	501/059	Pensions Paid - Preserved/Tax Free	(1.72)	(0.02)

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01/07/2019	501/059	Pensions Paid - Preserved/Tax Free	7.09	7.09
25/06/2020	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(65,516.38)	(895.03)
01/07/2019	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	274,630.78	274,630.78
25/06/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(7,529.49)	(102.86)
01/07/2019	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	31,562.13	31,562.13
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>418,057.39</b>
30/06/2020	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(40,732.81)	
30/06/2020	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(4,682.30)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>300,592.60</b>	

**Moon, Sharon**  
**Unrestricted Non Preserved**

Members Balance

01/07/2019		Opening balance - Unres Non Pres	397,590.51	397,590.51
01/07/2019	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	6,073.01	6,073.01
01/07/2019	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	27,368.68	27,368.68
01/07/2019	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(27,368.68)	(27,368.68)
01/07/2019	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(6,073.01)	(6,073.01)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>397,590.51</b>
30/06/2020	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(7,843.61)	
30/06/2020	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(35,348.10)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>354,398.80</b>	

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

30/06/2020	Gross Interest	59.00
30/06/2020	Dividends	50,518.00
30/06/2020	Gross Foreign Income	21.00
30/06/2020	Trust Distributions	208.00
<b>Total Amount</b>		<b>50,806.00</b>

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**MCS Reconciliation**