

**THE OLIVER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
Created by DARRYL on Thursday 9 September, 2021 @ 12:12:13

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2021	776/003	AMP Limited (Market Value Date: 30/06/2021, Code: AMP)	1.13	(267.18)
30/06/2021	776/006	BHP Billiton (Market Value Date: 30/06/2021, Code: BHP)	48.57	4,462.50
30/06/2021	776/007	ANZ Banking Group (Market Value Date: 30/06/2021, Code: ANZ)	28.15	4,755.00
30/06/2021	776/010	National Australia Bank (Market Value Date: 30/06/2021, Code: NAB)	26.22	4,616.00
30/06/2021	776/014	South32 Limited (Market Value Date: 30/06/2021, Code: S32)	2.93	311.50
30/06/2021	776/016	Virgin Money Uk (Market Value Date: 30/06/2021, Code: VUK)	3.68	291.60
<b>Total Amount</b>				<b>14,169.42</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2021	776/001	West Australian News - 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	776/003	AMP Limited - No CGT asset		
30/06/2021	776/003	- Market Value	411.75	
30/06/2021	776/003	- Less Carrying Value	678.93	
30/06/2021	776/003	- Permanent Difference		(267.18)
30/06/2021	776/004	Dyno Noble - No CGT asset		
30/06/2021	776/004	- Market Value	0.00	
30/06/2021	776/004	- Less Carrying Value	0.00	
30/06/2021	776/005	Toll Holdings - No CGT asset		
30/06/2021	776/005	- Market Value	0.00	
30/06/2021	776/005	- Less Carrying Value	0.00	
30/06/2021	776/006	BHP Billiton - No CGT asset		
30/06/2021	776/006	- Market Value	16,999.50	
30/06/2021	776/006	- Less Carrying Value	12,537.00	
30/06/2021	776/006	- Permanent Difference		4,462.50
30/06/2021	776/007	ANZ Banking Group - No CGT asset		
30/06/2021	776/007	- Market Value	14,075.00	
30/06/2021	776/007	- Less Carrying Value	9,320.00	
30/06/2021	776/007	- Permanent Difference		4,755.00
30/06/2021	776/010	National Australia Bank - No CGT asset		
30/06/2021	776/010	- Market Value	15,128.94	
30/06/2021	776/010	- Less Carrying Value	10,512.94	
30/06/2021	776/010	- Permanent Difference		4,616.00
30/06/2021	776/011	Agl Energy - No CGT asset		
30/06/2021	776/011	- Market Value	0.00	
30/06/2021	776/011	- Less Carrying Value	0.00	
30/06/2021	776/014	South32 Limited - No CGT asset		
30/06/2021	776/014	- Market Value	1,025.50	
30/06/2021	776/014	- Less Carrying Value	714.00	
30/06/2021	776/014	- Permanent Difference		311.50
30/06/2021	776/015	Cybg Plc - No CGT asset		
30/06/2021	776/015	- Market Value	0.00	

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30/06/2021	776/015	- Less Carrying Value	0.00	
30/06/2021	776/016	Virgin Money Uk - No CGT asset		
30/06/2021	776/016	- Market Value	529.92	
30/06/2021	776/016	- Less Carrying Value	238.32	
30/06/2021	776/016	- Permanent Difference		291.60
<b>Total Amount</b>				<b>14,169.42</b>

**GST Amounts**

**Calculation of tax entries**

**Calculation of permanent differences**

30/06/2021	247	Oliver, Dawn Leslie - Cap Dist		311.50
30/06/2021	247	Oliver, Dawn Leslie - Cap Dist		4,616.00
30/06/2021	247	Oliver, Dawn Leslie - Cap Dist		4,755.00
30/06/2021	247	Oliver, Dawn Leslie - Cap Dist		4,462.50
30/06/2021	247	Oliver, Dawn Leslie - Cap Dist		(267.18)
30/06/2021	247	Oliver, Dawn Leslie - Cap Dist		291.60
30/06/2021	261/003	Oliver, Lyle Kenneth		3,285.95
03/05/2021	261/003	Oliver, Lyle Kenneth		1,084.00
21/01/2021	261/003	Oliver, Lyle Kenneth		1,084.00
13/10/2020	261/003	Oliver, Lyle Kenneth		1,084.00
19/08/2020	261/003	Oliver, Lyle Kenneth		941.00
30/06/2021	301	Accountancy Fees (Gen Exp Percent: 80.450%)		(1,769.90)
30/06/2021	302	Administration Costs (Gen Exp Percent: 80.450%)		(165.69)
08/04/2021	303	ATO Supervisory Levy (Gen Exp Percent: 80.450%)		(208.37)
30/06/2021	307	Auditor's Remuneration (Gen Exp Percent: 80.450%)		(707.96)
01/07/2020	309	Bank Charges (Gen Exp Percent: 80.450%)		(4.02)
01/02/2021	309	Bank Charges (Gen Exp Percent: 80.450%)		(2.01)
30/06/2021	413/001	Oliver, Lyle Kenneth		(21,956.18)
30/06/2021	413/002	Oliver, Dawn Leslie		(6,572.87)
30/06/2021		Exempt Pension Income		11,472.00
<b>Total Amount</b>				<b>1,733.37</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2021	239/003	AMP Limited	80.450	42.07
30/06/2021	239/006	BHP Billiton	80.450	831.02
30/06/2021	239/007	ANZ Banking Group	80.450	344.78
30/06/2021	239/010	National Australia Bank	80.450	397.89
30/06/2021	239/014	South32 Limited	80.450	12.78
30/06/2021	250/005	Westpac Term Deposit - 13-7349	80.450	9,842.79
30/06/2021	250/008	Westpac DIY Super Working 14-6042	80.450	0.03
30/06/2021	250/009	Westpac DIY Super Savings 14-6050	80.450	0.35

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Unsegregated Amount</b>				<b>11,471.71</b>
<b>Total Exempt Pension Income</b>				<b>11,472.00</b>
<u>Pension Member Non Deductible Expenses</u>				
30/06/2021	301	Accountancy Fees (Gen Exp Percent: 80.450%)		(1,769.90)
30/06/2021	302	Administration Costs (Gen Exp Percent: 80.450%)		(165.69)
08/04/2021	303	ATO Supervisory Levy (Gen Exp Percent: 80.450%)		(208.37)
30/06/2021	307	Auditor's Remuneration (Gen Exp Percent: 80.450%)		(707.96)
01/07/2020	309	Bank Charges (Gen Exp Percent: 80.450%)		(4.02)
01/02/2021	309	Bank Charges (Gen Exp Percent: 80.450%)		(2.01)
<b>Total Amount</b>				<b>(2,858.00)</b>

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

General Expense Calculation

01/07/2020	30/06/2021	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>80.450%</b>
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Investment Expense Calculation

01/07/2020	30/06/2021	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>80.450%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	28,826.29
Less Permanent Differences	1,733.37
<b>Taxable income for period</b>	<b>27,092.00</b>
Income Tax Expense (Taxable Income @ taxrate)	4,063.80
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>4,063.80</b>
Total Income Tax Payable	4,063.80
Less Total Imputed Credits Used	607.29
Less Total Instalments paid	3,565.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<b>Income Tax Payable</b>		<b>(108.49)</b>
		Add Supervisory levy		259.00
		<b>Total Amount Due or Refundable</b>		<b>150.51</b>

**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	501	Oliver, Lyle Kenneth - Unres Non Pres	520,855.51
30/06/2021	502	Oliver, Dawn Leslie - Unres Non Pres	48,472.02
30/06/2021	503	Oliver, Lyle Kenneth - Unres Non Pres	164,186.08
30/06/2021	504	Oliver, Dawn Leslie - Unres Non Pres	106,731.47
		<b>Total Amount</b>	<b>840,245.08</b>

Profit/(Loss) Available for Allocation to Members

30/06/2021		Profit/(Loss) for period before allocations	28,826.29
30/06/2021		Contributions	(32,478.95)
30/06/2021		Pensions paid	28,529.05
		<b>Total Amount</b>	<b>24,876.39</b>

Income Tax Expense Available for Allocation to Members

30/06/2021		Income Tax Expense for period before allocations	4,063.80
30/06/2021		Contributions tax	(3,750.00)
		<b>Total Amount</b>	<b>313.80</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>28,826.29</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>28,826.29</b>
<b>Total member opening balance</b>	<b>835,568.19</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>3.45</b>

**Oliver, Lyle Kenneth**  
**Unrestricted Non Preserved**

Members Balance

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2020		Opening balance - Unres Non Pres	520,855.51	520,855.51
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(17,275.45)	(17,275.45)
01/07/2020	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(5,530.29)	(5,530.29)
01/07/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	22,805.74	22,805.74
30/06/2021	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(21,956.18)	
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>520,855.51</b>
30/06/2021	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	15,420.51	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>514,319.84</b>	

**Oliver, Dawn Leslie**  
**Unrestricted Non Preserved**

Members Balance

01/07/2020		Opening balance - Unres Non Pres	48,472.02	48,472.02
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(2,015.12)	(2,015.12)
01/07/2020	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(518.85)	(518.85)
01/07/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	2,533.97	2,533.97
30/06/2021	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(6,572.87)	
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>48,472.02</b>
30/06/2021	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,435.07	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>43,334.22</b>	

**Oliver, Lyle Kenneth**

**Unrestricted Non Preserved**

Members Balance

01/07/2020		Opening balance - Unres Non Pres	159,509.19	159,509.19
01/07/2020	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	21,741.99	21,741.99
01/07/2020	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	3,957.98	3,957.98
01/07/2020	503/015	Member/Personal Contributions - Non Preserved	(3,957.98)	(3,957.98)
01/07/2020	503/015	Member/Personal Contributions - Non Preserved	(25,000.00)	(25,000.00)
21/01/2021	503/015	Member/Personal Contributions - Non Preserved	1,084.00	475.18
13/10/2020	503/015	Member/Personal Contributions - Non Preserved	1,084.00	772.16
19/08/2020	503/015	Member/Personal Contributions - Non Preserved	941.00	812.10

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
03/05/2021	503/015	Member/Personal Contributions - Non Preserved	1,084.00	172.25
30/06/2021	503/015	Member/Personal Contributions - Non Preserved	3,285.95	
19/05/2021	503/015	Member/Personal Contributions - Non Preserved	25,000.00	2,876.71
01/07/2020	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(1,393.94)	(1,393.94)
01/07/2020	503/061	Contributions Tax - Unrestricted Non Preserved	3,750.00	3,750.00
19/05/2021	503/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(431.51)
01/07/2020	503/063	Income Tax - Unrestricted Non Preserved/Taxable	901.95	901.95
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>164,186.08</b>
30/06/2021	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	4,860.91	
30/06/2021	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(313.80)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>192,785.25</b>	

**Oliver, Dawn Leslie**  
**Unrestricted Non Preserved**

Members Balance

01/07/2020		Opening balance - Unres Non Pres	106,731.47	106,731.47
01/07/2020	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	(100,714.18)	(100,714.18)
01/07/2020	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	3,957.97	3,957.97
01/07/2020	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	1,059.32	1,059.32
01/07/2020	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	100,714.18	100,714.18
01/07/2020	504/015	Member/Personal Contributions - Non Preserved	(3,957.97)	(3,957.97)
01/07/2020	504/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,059.32)	(1,059.32)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>106,731.47</b>
30/06/2021	504/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	3,159.90	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>109,891.37</b>	

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

30/06/2021	Gross Interest	12,235.00
30/06/2021	Dividends	2,024.00
30/06/2021	Member Contributions	25,000.00
<b>Total Amount</b>		<b>39,259.00</b>

**MCS Reconciliation**

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<b>Oliver, Lyle Kenneth</b>				
<u>Personal Contributed amount</u>				
21/01/2021	503/015	Member/Personal Contributions - Non Preserved		1,084.00
13/10/2020	503/015	Member/Personal Contributions - Non Preserved		1,084.00
19/08/2020	503/015	Member/Personal Contributions - Non Preserved		941.00
03/05/2021	503/015	Member/Personal Contributions - Non Preserved		1,084.00
30/06/2021	503/015	Member/Personal Contributions - Non Preserved		3,285.95
19/05/2021	503/015	Member/Personal Contributions - Non Preserved		25,000.00
<b>Total Amount</b>				<b>32,478.95</b>
All Contributions received for the current year				32,478.95
Closing Account Balance				(707,106.00)