

THE OLIVER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2020
Created by DARRYL on Wednesday 16 September, 2020 @ 09:15:45

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2020	776/003	AMP Limited (Market Value Date: 30/06/2020, Code: AMP)	1.86	(140.91)
30/06/2020	776/006	BHP Billiton (Market Value Date: 30/06/2020, Code: BHP)	35.82	(1,869.00)
30/06/2020	776/007	ANZ Banking Group (Market Value Date: 30/06/2020, Code: ANZ)	18.64	(4,785.00)
30/06/2020	776/010	National Australia Bank (Market Value Date: 30/06/2020, Code: NAB)	18.22	(4,904.50)
30/06/2020	776/014	South32 Limited (Market Value Date: 30/06/2020, Code: S32)	2.04	(399.00)
30/06/2020	776/015	Cybg Plc (Market Value Date: 30/06/2019, Code: CYB)	3.42	84.96
30/06/2020	776/016	Virgin Money Uk (Market Value Date: 30/06/2020, Code: VUK)	1.66	(339.12)
		Total Amount		(12,352.57)
Calculation of permanent difference on revaluation				
30/06/2020	776/001	West Australian News - No CGT asset		
30/06/2020	776/001	- Market Value	0.00	
30/06/2020	776/001	- Less Carrying Value	0.00	
30/06/2020	776/003	AMP Limited - No CGT asset		
30/06/2020	776/003	- Market Value	678.93	
30/06/2020	776/003	- Less Carrying Value	819.84	
30/06/2020	776/003	- Permanent Difference		(140.91)
30/06/2020	776/004	Dyno Noble - No CGT asset		
30/06/2020	776/004	- Market Value	0.00	
30/06/2020	776/004	- Less Carrying Value	0.00	
30/06/2020	776/005	Toll Holdings - No CGT asset		
30/06/2020	776/005	- Market Value	0.00	
30/06/2020	776/005	- Less Carrying Value	0.00	
30/06/2020	776/006	BHP Billiton - No CGT asset		
30/06/2020	776/006	- Market Value	12,537.00	
30/06/2020	776/006	- Less Carrying Value	14,406.00	
30/06/2020	776/006	- Permanent Difference		(1,869.00)
30/06/2020	776/007	ANZ Banking Group - No CGT asset		
30/06/2020	776/007	- Market Value	9,320.00	
30/06/2020	776/007	- Less Carrying Value	14,105.00	
30/06/2020	776/007	- Permanent Difference		(4,785.00)
30/06/2020	776/010	National Australia Bank - No CGT asset		
30/06/2020	776/010	- Market Value	10,512.94	
30/06/2020	776/010	- Less Carrying Value	15,417.44	
30/06/2020	776/010	- Permanent Difference		(4,904.50)
30/06/2020	776/011	Agl Energy - 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	776/014	South32 Limited - No CGT asset		
30/06/2020	776/014	- Market Value	714.00	
30/06/2020	776/014	- Less Carrying Value	1,113.00	
30/06/2020	776/014	- Permanent Difference		(399.00)

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30/06/2020	776/015	Cybg Plc - No CGT asset		
30/06/2020	776/015	- Market Value	0.00	
30/06/2020	776/015	- Less Carrying Value	(84.96)	
30/06/2020	776/015	- Permanent Difference		84.96
30/06/2020	776/016	Virgin Money Uk - No CGT asset		
30/06/2020	776/016	- Market Value	238.32	
30/06/2020	776/016	- Less Carrying Value	577.44	
30/06/2020	776/016	- Permanent Difference		(339.12)
Total Amount				(12,352.57)

GST Amounts

Calculation of tax entries

Calculation of permanent differences

12/07/2019	261/003	Oliver, Lyle Kenneth		608.00
24/10/2019	261/003	Oliver, Lyle Kenneth		602.00
24/01/2020	261/003	Oliver, Lyle Kenneth		602.00
27/04/2020	261/003	Oliver, Lyle Kenneth		602.00
30/06/2020	261/003	Oliver, Lyle Kenneth		1,543.98
12/07/2019	261/004	Oliver, Dawn Leslie		608.00
24/10/2019	261/004	Oliver, Dawn Leslie		602.00
24/01/2020	261/004	Oliver, Dawn Leslie		602.00
27/04/2020	261/004	Oliver, Dawn Leslie		602.00
30/06/2020	261/004	Oliver, Dawn Leslie		1,543.97
30/06/2020	301	Accountancy Fees (Gen Exp Percent: 71.170%)		(1,424.82)
30/06/2020	302	Administration Costs (Gen Exp Percent: 71.170%)		(146.57)
09/04/2020	303	ATO Supervisory Levy (Gen Exp Percent: 71.170%)		(184.33)
01/07/2019	303	ATO Supervisory Levy (Gen Exp Percent: 71.170%)		(1.78)
30/06/2020	307	Auditor's Remuneration (Gen Exp Percent: 71.170%)		(626.30)
30/06/2020	330	Virgin Money Uk (776/016) - Non Tax Revn		(339.12)
30/06/2020	330	Cybg Plc (776/015) - Non Tax Revn		84.96
30/06/2020	330	South32 Limited (776/014) - Non Tax Revn		(399.00)
30/06/2020	330	National Australia Bank (776/010) - Non Tax Revn		(4,904.50)
30/06/2020	330	ANZ Banking Group (776/007) - Non Tax Revn		(4,785.00)
30/06/2020	330	BHP Billiton (776/006) - Non Tax Revn		(1,869.00)
30/06/2020	330	AMP Limited (776/003) - Non Tax Revn		(140.91)
30/06/2020	379	Interest Paid (Gen Exp Percent: 71.170%)		(0.21)
30/06/2020	413/001	Oliver, Lyle Kenneth		(22,805.74)
30/06/2020	413/002	Oliver, Dawn Leslie		(2,533.97)
30/06/2020		Exempt Pension Income		17,226.00
Total Amount				(14,934.34)

Calculation of Exempt Pension Income

Segregated Assets Method

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<u>Unsegregated Assets Method</u>				
30/06/2020	239/006	BHP Billiton	71.170	758.33
30/06/2020	239/007	ANZ Banking Group	71.170	813.37
30/06/2020	239/010	National Australia Bank	71.170	973.83
30/06/2020	239/014	South32 Limited	71.170	26.53
30/06/2020	250/005	Westpac Term Deposit - 13-7349	71.170	14,651.99
30/06/2020	250/008	Westpac DIY Super Working 14-6042	71.170	1.72
30/06/2020	250/009	Westpac DIY Super Savings 14-6050	71.170	0.52
Total Unsegregated Amount				17,226.29
Total Exempt Pension Income				17,226.00
<u>Pension Member Non Deductible Expenses</u>				
30/06/2020	301	Accountancy Fees (Gen Exp Percent: 71.170%)		(1,424.82)
30/06/2020	302	Administration Costs (Gen Exp Percent: 71.170%)		(146.57)
09/04/2020	303	ATO Supervisory Levy (Gen Exp Percent: 71.170%)		(184.33)
01/07/2019	303	ATO Supervisory Levy (Gen Exp Percent: 71.170%)		(1.78)
30/06/2020	307	Auditor's Remuneration (Gen Exp Percent: 71.170%)		(626.30)
30/06/2020	379	Interest Paid (Gen Exp Percent: 71.170%)		(0.21)
Total Amount				(2,384.00)
Calculation of Non Deductible Expense Percentage(s)				
<u>General Expense Calculation</u>				
01/07/2019	30/06/2020	Non-Deductible General Expense Percentage (Actuarial %)		71.170%
<u>Investment Expense Calculation</u>				
01/07/2019	30/06/2020	Non-Deductible Investment Expense Percentage (Actuarial %)		71.170%
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		16,078.64
		Less Permanent Differences		(14,934.34)
		Taxable income for period		31,013.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Income Tax Expense (Taxable Income @ taxrate)		4,651.95
		Total Income Tax Payable (Taxable Income @ taxrate)		4,651.95
		Total Income Tax Payable		4,651.95
		Less Total Imputed Credits Used		1,084.19
		Less Total Instalments paid		4,553.00
		Income Tax Payable		(985.24)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(726.24)

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

30/06/2020	501	Oliver, Lyle Kenneth - Unres Non Pres	538,130.96
30/06/2020	502	Oliver, Dawn Leslie - Unres Non Pres	50,487.14
30/06/2020	503	Oliver, Lyle Kenneth - Unres Non Pres	135,638.12
30/06/2020	504	Oliver, Dawn Leslie - Unres Non Pres	103,078.60
		Total Amount	827,334.82

Profit/(Loss) Available for Allocation to Members

30/06/2020		Profit/(Loss) for period before allocations	16,078.64
30/06/2020		Contributions	(32,915.95)
30/06/2020		Pensions paid	25,339.71
		Total Amount	8,502.40

Income Tax Expense Available for Allocation to Members

30/06/2020		Income Tax Expense for period before allocations	4,651.95
30/06/2020		Contributions tax	(3,750.00)
		Total Amount	901.95

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	16,078.64
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	16,078.64

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total member opening balance				824,141.50
Fund Rate (Profit after exclusion/Total member opening balance)				1.95

Oliver, Lyle Kenneth
Unrestricted Non Preserved

Members Balance

01/07/2019		Opening balance - Unres Non Pres	538,130.96	538,130.96
01/07/2019	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(19,721.06)	(19,721.06)
01/07/2019	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(14,278.94)	(14,278.94)
01/07/2019	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	34,000.00	34,000.00
30/06/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(22,805.74)	
Total Amount - Unres Non Pres (Weighted)				538,130.96
30/06/2020	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	5,530.29	
Closing Balance - Unrestricted Non Pres				520,855.51

Oliver, Dawn Leslie
Unrestricted Non Preserved

Members Balance

01/07/2019		Opening balance - Unres Non Pres	50,487.14	50,487.14
01/07/2019	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(7,515.35)	(7,515.35)
01/07/2019	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,484.65)	(1,484.65)
01/07/2019	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	9,000.00	9,000.00
30/06/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,533.97)	
Total Amount - Unres Non Pres (Weighted)				50,487.14
30/06/2020	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	518.85	
Closing Balance - Unrestricted Non Pres				48,472.02

Oliver, Lyle Kenneth

Unrestricted Non Preserved

Members Balance

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01/07/2019		Opening balance - Unres Non Pres	133,809.22	133,809.22
01/07/2019	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	16,584.40	16,584.40
01/07/2019	503/015	Member/Personal Contributions - Non Preserved	(16,425.86)	(16,425.86)
24/10/2019	503/015	Member/Personal Contributions - Non Preserved	602.00	411.20
24/01/2020	503/015	Member/Personal Contributions - Non Preserved	602.00	259.88
27/04/2020	503/015	Member/Personal Contributions - Non Preserved	602.00	105.27
12/07/2019	503/015	Member/Personal Contributions - Non Preserved	608.00	588.07
22/06/2020	503/015	Member/Personal Contributions - Non Preserved	25,000.00	546.45
30/06/2020	503/015	Member/Personal Contributions - Non Preserved	1,543.98	
01/07/2019	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(3,044.37)	(3,044.37)
01/07/2019	503/061	Contributions Tax - Unrestricted Non Preserved	2,463.88	2,463.88
22/06/2020	503/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(81.97)
01/07/2019	503/063	Income Tax - Unrestricted Non Preserved/Taxable	421.95	421.95
Total Amount - Unres Non Pres (Weighted)				135,638.12
30/06/2020	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	1,393.93	
30/06/2020	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(901.95)	
Closing Balance - Unrestricted Non Pres			159,509.18	

Oliver, Dawn Leslie
Unrestricted Non Preserved

Members Balance

01/07/2019		Opening balance - Unres Non Pres	101,714.18	101,714.18
01/07/2019	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	15,892.01	15,892.01
01/07/2019	504/015	Member/Personal Contributions - Non Preserved	(16,425.85)	(16,425.85)
30/06/2020	504/015	Member/Personal Contributions - Non Preserved	1,543.97	
27/04/2020	504/015	Member/Personal Contributions - Non Preserved	602.00	105.27
24/01/2020	504/015	Member/Personal Contributions - Non Preserved	602.00	259.88
12/07/2019	504/015	Member/Personal Contributions - Non Preserved	608.00	588.07
24/10/2019	504/015	Member/Personal Contributions - Non Preserved	602.00	411.20
01/07/2019	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(2,240.58)	(2,240.58)
01/07/2019	504/061	Contributions Tax - Unrestricted Non Preserved	2,463.88	2,463.88
01/07/2019	504/063	Income Tax - Unrestricted Non Preserved/Taxable	310.54	310.54
Total Amount - Unres Non Pres (Weighted)				103,078.60
30/06/2020	504/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,059.32	
Closing Balance - Unrestricted Non Pres			106,731.47	

BAS Instalment Income Reconciliation (Label T1)

30/06/2020	Gross Interest	20,591.00
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30/06/2020		Dividends		3,614.00
30/06/2020		Member Contributions		25,000.00
		Total Amount		49,205.00

MCS Reconciliation
Oliver, Lyle Kenneth

Personal Contributed amount

24/10/2019	503/015	Member/Personal Contributions - Non Preserved		602.00
24/01/2020	503/015	Member/Personal Contributions - Non Preserved		602.00
27/04/2020	503/015	Member/Personal Contributions - Non Preserved		602.00
12/07/2019	503/015	Member/Personal Contributions - Non Preserved		608.00
22/06/2020	503/015	Member/Personal Contributions - Non Preserved		25,000.00
30/06/2020	503/015	Member/Personal Contributions - Non Preserved		1,543.98
		Total Amount		28,957.98
		All Contributions received for the current year		28,957.98
		Closing Account Balance		(680,364.00)

Oliver, Dawn Leslie

Personal Contributed amount

30/06/2020	504/015	Member/Personal Contributions - Non Preserved		1,543.97
27/04/2020	504/015	Member/Personal Contributions - Non Preserved		602.00
24/01/2020	504/015	Member/Personal Contributions - Non Preserved		602.00
12/07/2019	504/015	Member/Personal Contributions - Non Preserved		608.00
24/10/2019	504/015	Member/Personal Contributions - Non Preserved		602.00
		Total Amount		3,957.97
		All Contributions received for the current year		3,957.97
		Closing Account Balance		(155,203.00)