

A & M HORRIGAN SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Friday 1 April, 2016 @ 10:35:49

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	747/001	Advicelink Investment Wrap (Market Value Date: 30/06/2015, Code: HORAM-WRAP)	385,881.80	7,176.90
30/06/2015	784/001	Almar Unit Trust (Market Value Date: 30/06/2015, Code: HORAM-ALMA)	1.16	170,000.69
		Total Amount		177,177.59
Calculation of permanent difference on revaluation				
30/06/2015	747/001	Advicelink Investment Wrap - No CGT asset		
30/06/2015	747/001	- Market Value	385,881.80	
30/06/2015	747/001	- Less Carrying Value	378,704.90	
30/06/2015	747/001	- Permanent Difference		7,176.90
30/06/2015	784/001	Almar Unit Trust - No CGT asset		
30/06/2015	784/001	- Market Value	469,129.96	
30/06/2015	784/001	- Less Carrying Value	299,129.27	
30/06/2015	784/001	- Permanent Difference		170,000.69
		Total Amount		177,177.59
Calculation of tax entries				
Calculation of timing differences				
30/06/2015	238/002	Advicelink Investment Wrap		475.82
		Total Amount		475.82
Calculation of permanent differences				
30/06/2015	238/002	Advicelink Investment Wrap - Cap Dist		(46.18)
30/06/2015	247	Advicelink Investment Wrap (747/001) - Non Tax Revn		7,176.90
30/06/2015	247	Almar Unit Trust (784/001) - Non Tax Revn		170,000.69
25/06/2015	261/003	Horrigan, Allan Joseph		180,000.00
29/04/2015	301	Accountancy Fees (Gen Exp Percent: 98.361%)		(1,114.43)
30/06/2015	302	Administration Costs (Gen Exp Percent: 98.361%)		(1,541.84)
29/04/2015	302	Administration Costs (Gen Exp Percent: 98.361%)		(173.12)
29/04/2015	307	Auditor's Remuneration (Gen Exp Percent: 98.361%)		(724.92)
11/12/2014	315	Bank Charges (Gen Exp Percent: 98.361%)		(4.43)
10/12/2014	412/002	Horrigan, Margaret		(16.75)
27/04/2015	412/002	Horrigan, Margaret		(138.02)
10/12/2014	413/001	Horrigan, Allan Joseph		(68.00)
27/04/2015	413/001	Horrigan, Allan Joseph		(253.10)
27/04/2015	415/002	Horrigan, Margaret		(10,161.98)
10/12/2014	415/002	Horrigan, Margaret		(1,233.25)
10/12/2014	416/001	Horrigan, Allan Joseph		(4,932.00)
27/04/2015	416/001	Horrigan, Allan Joseph		(18,356.90)
30/06/2015		Capital Gains Discount		3,625.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015		Exempt Pension Income		59,190.00
30/06/2015	485	Foreign credits		(211.14)
30/06/2015	485	Imputed credits		(1,652.67)
		Total Amount		379,363.86

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2015		Exempt Capital Gains		8,725.60
30/06/2015	238/001	Almar Unit Trust	98.361	35,291.34
30/06/2015	238/002	Advicelink Investment Wrap	98.361	11,306.47
30/06/2015	250/001	MacQ Acct: 182-512 960210110	98.361	3,866.95
		Total Unsegregated Amount		59,190.36
		Total Exempt Pension Income		59,190.00

Pension Member Non Deductible Expenses

29/04/2015	301	Accountancy Fees (Gen Exp Percent: 98.361%)		(1,114.43)
30/06/2015	302	Administration Costs (Gen Exp Percent: 98.361%)		(1,541.84)
29/04/2015	302	Administration Costs (Gen Exp Percent: 98.361%)		(173.12)
29/04/2015	307	Auditor's Remuneration (Gen Exp Percent: 98.361%)		(724.92)
11/12/2014	315	Bank Charges (Gen Exp Percent: 98.361%)		(4.43)
		Total Amount		(3,559.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2014	30/06/2015	Non-Deductible General Expense Percentage (Actuarial %)		98.361%
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Investment Expense Calculation

01/07/2014	30/06/2015	Non-Deductible Investment Expense Percentage (Actuarial %)		98.361%
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Calculation of Net Capital Gains

Discounted Gains

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	235/003	Advicelink Investment Wrap - Disposals (Discounted method)	1,393.35	1,393.35
30/06/2015	236/003	Advicelink Investment Wrap - Disposals (Discounted method)	696.68	696.68
30/06/2015	238/002	Advicelink Investment Wrap (Discounted method)	8,783.54	8,783.54
Total Amount - Discounted Gains				10,874.00
<u>Other Gains</u>				
30/06/2015	235/003	Advicelink Investment Wrap - Disposals (Other method)	1,352.20	1,352.20
30/06/2015	238/002	Advicelink Investment Wrap (Other method)	1,554.83	1,554.83
Total Amount - Other Gains				2,907.00
<u>Losses</u>				
30/06/2015	235/003	Advicelink Investment Wrap - Disposals (Other method)	(1,285.38)	(1,285.38)
Total Amount - Losses				(1,285.00)
<u>Other Items</u>				
30/06/2015		Capital Gains Discount		(3,625.00)
Total Amount - Other Items				(3,625.00)
Total Net Capital Gain (Assessable)				8,871.00
30/06/2015		Tax Exempt Percentage	98.361%	8,725.60
Total Amount - Exempt Capital Gains				8,725.60

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	450,378.27
Less Permanent Differences	379,363.86
Less Timing Differences	475.82
Taxable income for period	70,539.00
Income Tax Expense (Taxable Income @ taxrate)	10,580.85
Total Income Tax Payable (Taxable Income @ taxrate)	10,580.85
Total Income Tax Payable	10,580.85
Less Total Imputed Credits Used	1,652.67

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Less Total Foreign Credits Used		211.14
		Less Total Instalments paid		10,535.00
		Income Tax Payable		(1,817.96)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(1,558.96)
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		10,580.85
		Less credits treated as permanent differences		
		- Imputed Credits		1,652.67
		- Foreign Credits		211.14
		Income Tax Expense		8,717.04

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

30/06/2015	501	Horrigan, Allan Joseph - Unres Non Pres	466,205.06
30/06/2015	502	Horrigan, Margaret - Unres Non Pres	286,154.95
30/06/2015	503	Horrigan, Allan Joseph - Unres Non Pres	5,970.55
30/06/2015	504	Horrigan, Margaret - Preserved	5,907.78
		Total Amount	764,238.34

Profit/(Loss) Available for Allocation to Members

30/06/2015		Imputed credits treated as a permanent difference	1,652.67
30/06/2015		Foreign credits treated as a permanent difference	211.14
30/06/2015		Profit/(Loss) for period before allocations	450,378.27
30/06/2015		Contributions	(250,000.00)
30/06/2015		Pensions paid	35,160.00
		Total Amount	237,402.08

Income Tax Expense Available for Allocation to Members

30/06/2015		Income Tax Expense for period before allocations	10,580.85
30/06/2015		Contributions tax	(10,499.99)
		Total Amount	80.86

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	450,378.27
Less amounts excluded from fund rate calculation:	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total exclusion		
		Profit after exclusion		450,378.27
		Total member opening balance		760,888.06
		Fund Rate (Profit after exclusion/Total member opening balance)		59.19
Horrigan, Allan Joseph				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	392,967.44	392,967.44
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	38,615.03	38,615.03
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	272.61	272.61
01/07/2014	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(451.94)	(451.94)
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(36,898.16)	(36,898.16)
10/12/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(4,932.00)	(2,729.49)
27/04/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(18,356.90)	(3,218.74)
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	14,640.67	14,640.67
10/12/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(68.00)	(37.63)
27/04/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(253.10)	(44.38)
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	179.33	179.33
01/07/2014	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	77,627.06	77,627.06
01/07/2014	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(16,357.54)	(16,357.54)
01/07/2014	501/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	1,640.80	1,640.80
		Total Amount - Unres Non Pres (Weighted)		466,205.06
30/06/2015	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	142,851.81	
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,969.57	
		Closing Balance - Unrestricted Non Pres	593,446.68	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Horrigan, Margaret				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	188,427.86	188,427.86
01/07/2014	502/001	Opening Balance - Preserved/Taxable	22,932.25	22,932.25
01/07/2014	502/031	Share of Profit/(Loss) - Preserved/Taxable	(18,718.42)	(18,718.42)
27/04/2015	502/055	Pensions Paid - Preserved/Taxable	(10,161.98)	(1,781.83)
10/12/2014	502/055	Pensions Paid - Preserved/Taxable	(1,233.25)	(682.51)
01/07/2014	502/055	Pensions Paid - Preserved/Taxable	12,680.00	12,680.00
10/12/2014	502/059	Pensions Paid - Preserved/Tax Free	(16.75)	(9.27)
27/04/2015	502/059	Pensions Paid - Preserved/Tax Free	(138.02)	(24.20)
01/07/2014	502/161	Internal Transfers In - Preserved/Taxable	96,346.72	96,346.72
01/07/2014	502/161	Internal Transfers In - Preserved/Taxable	(16,893.83)	(16,893.83)
01/07/2014	502/162	Internal Transfers In - Preserved/Tax Free	3,878.18	3,878.18
Total Amount - Unres Non Pres (Weighted)				286,154.95
30/06/2015	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	87,699.69	
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,191.14	
Closing Balance - Unrestricted Non Pres			365,993.59	
Horrigan, Allan Joseph				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	79,267.86	79,267.86
01/07/2014	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	61,269.52	61,269.52
01/07/2014	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	1,640.80	1,640.80
25/06/2015	503/013	Employer Contributions - Non Preserved	30,000.00	410.96
02/10/2014	503/013	Employer Contributions - Non Preserved	5,000.00	3,712.33
01/07/2014	503/013	Employer Contributions - Non Preserved	(35,000.00)	(35,000.00)
25/06/2015	503/015	Member/Personal Contributions - Non Preserved	180,000.00	2,465.75
01/07/2014	503/023	Transfers In - Unrestricted Non Preserved/Taxable	(45,561.40)	(45,561.40)
01/07/2014	503/024	Transfers In - Unrestricted Non Preserved/Tax Free	(1,640.80)	(1,640.80)
01/07/2014	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(2,557.00)	(2,557.00)
25/06/2015	503/061	Contributions Tax - Unrestricted Non Preserved	(4,500.00)	(61.64)
02/10/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(750.00)	(556.85)
01/07/2014	503/061	Contributions Tax - Unrestricted Non Preserved	5,250.00	5,250.00
01/07/2014	503/063	Income Tax - Unrestricted Non Preserved/Taxable	241.34	241.34
01/07/2014	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(77,627.06)	(77,627.06)
01/07/2014	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	16,357.54	16,357.54

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2014	503/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	(1,640.80)	(1,640.80)
Total Amount - Unres Non Pres (Weighted)				5,970.55
30/06/2015	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	1,854.68	
30/06/2015	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(40.64)	
Closing Balance - Unrestricted Non Pres			211,564.04	

Horrigan, Margaret
Preserved

Members Balance

01/07/2014		Opening balance - Preserved	100,224.90	100,224.90
01/07/2014	504/001	Opening Balance - Preserved/Taxable	79,452.89	79,452.89
01/07/2014	504/002	Opening Balance - Preserved/Tax Free	3,878.18	3,878.18
25/06/2015	504/011	Employer Contributions - Concessional	24,080.67	329.87
05/08/2014	504/011	Employer Contributions - Concessional	739.92	666.94
04/09/2014	504/011	Employer Contributions - Concessional	493.28	404.08
03/10/2014	504/011	Employer Contributions - Concessional	5,000.00	3,698.63
16/10/2014	504/011	Employer Contributions - Concessional	493.27	347.32
06/11/2014	504/011	Employer Contributions - Concessional	493.28	318.94
15/04/2015	504/011	Employer Contributions - Concessional	493.28	102.71
12/05/2015	504/011	Employer Contributions - Concessional	493.27	66.22
05/12/2014	504/011	Employer Contributions - Concessional	493.28	279.75
04/06/2015	504/011	Employer Contributions - Concessional	493.28	35.14
14/01/2015	504/011	Employer Contributions - Concessional	739.92	338.54
02/02/2015	504/011	Employer Contributions - Concessional	493.27	200.01
02/03/2015	504/011	Employer Contributions - Concessional	493.28	162.17
01/07/2014	504/011	Employer Contributions - Concessional	(31,602.10)	(31,602.10)
01/07/2014	504/016	Member/Personal Contributions - Preserved	(3,878.18)	(3,878.18)
01/07/2014	504/021	Transfers In - Preserved/Taxable	(66,479.73)	(66,479.73)
01/07/2014	504/031	Share of Profit/(Loss) - Preserved/Taxable	(3,318.40)	(3,318.40)
25/06/2015	504/051	Contributions Tax - Preserved	(3,612.10)	(49.48)
05/08/2014	504/051	Contributions Tax - Preserved	(110.99)	(100.04)
04/09/2014	504/051	Contributions Tax - Preserved	(73.99)	(60.61)
03/10/2014	504/051	Contributions Tax - Preserved	(750.00)	(554.79)
16/10/2014	504/051	Contributions Tax - Preserved	(73.99)	(52.10)
06/11/2014	504/051	Contributions Tax - Preserved	(73.99)	(47.84)
02/03/2015	504/051	Contributions Tax - Preserved	(73.99)	(24.33)
15/04/2015	504/051	Contributions Tax - Preserved	(73.99)	(15.41)
12/05/2015	504/051	Contributions Tax - Preserved	(73.99)	(9.93)
04/06/2015	504/051	Contributions Tax - Preserved	(73.99)	(5.27)
05/12/2014	504/051	Contributions Tax - Preserved	(73.99)	(41.96)
14/01/2015	504/051	Contributions Tax - Preserved	(110.99)	(50.78)
02/02/2015	504/051	Contributions Tax - Preserved	(73.99)	(30.00)
01/07/2014	504/051	Contributions Tax - Preserved	4,740.30	4,740.30
01/07/2014	504/053	Income Tax - Preserved/Taxable	313.21	313.21
01/07/2014	504/171	Internal Transfers Out - Preserved/Taxable	(96,346.72)	(96,346.72)
01/07/2014	504/171	Internal Transfers Out - Preserved/Taxable	16,893.83	16,893.83

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01/07/2014	504/172	Internal Transfers Out - Preserved/Tax Free	(3,878.18)	(3,878.18)
Total Amount - Preserved (Weighted)				5,907.78
<u>Member Allocations</u>				
30/06/2015	504/031	Members share of profit/(loss) - Preserved/Taxable	1,835.18	
30/06/2015	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	(40.22)	
Closing Balance - Preserved			31,544.97	

BAS Instalment Income Reconciliation (Label T1)

30/06/2015		Capital Gains		8,871.00
30/06/2015		Gross Interest		3,931.00
30/06/2015		Gross Foreign Income		2,066.00
30/06/2015		Employer Contributions		70,000.00
30/06/2015		Trust Distributions		45,308.00
Total Amount				130,176.00

MCS Reconciliation
Horrigan, Allan Joseph

Personal Contributed amount

25/06/2015	503/015	Member/Personal Contributions - Non Preserved		180,000.00
Total Amount				180,000.00

Employer Contributed amount

25/06/2015	503/013	Employer Contributions - Non Preserved		30,000.00
02/10/2014	503/013	Employer Contributions - Non Preserved		5,000.00
Total Amount				35,000.00

All Contributions received for the current year				215,000.00
Closing Account Balance				211,564.04

Horrigan, Margaret

Employer Contributed amount

25/06/2015	504/011	Employer Contributions - Concessional		24,080.67
05/08/2014	504/011	Employer Contributions - Concessional		739.92
04/09/2014	504/011	Employer Contributions - Concessional		493.28
03/10/2014	504/011	Employer Contributions - Concessional		5,000.00
16/10/2014	504/011	Employer Contributions - Concessional		493.27
06/11/2014	504/011	Employer Contributions - Concessional		493.28
05/12/2014	504/011	Employer Contributions - Concessional		493.28

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14/01/2015	504/011	Employer Contributions - Concessional		739.92
02/02/2015	504/011	Employer Contributions - Concessional		493.27
02/03/2015	504/011	Employer Contributions - Concessional		493.28
15/04/2015	504/011	Employer Contributions - Concessional		493.28
12/05/2015	504/011	Employer Contributions - Concessional		493.27
04/06/2015	504/011	Employer Contributions - Concessional		493.28
Total Amount				35,000.00
All Contributions received for the current year				35,000.00
Closing Account Balance				31,544.97