

SALTER FAMILY SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Wednesday 6 April, 2016 @ 10:02:10

| Date | Code | Description | Market Value, Ledger Amount or Percentage | Create Entries Amount |
|---|---------|---|---|--------------------------|
| Asset revaluation amounts | | | | |
| Calculation of permanent difference on revaluation | | | | |
| Calculation of tax entries | | | | |
| Calculation of permanent differences | | | | |
| 23/06/2015 | 261/007 | Salter, Adam John | | 180,000.00 |
| 23/06/2015 | 261/008 | Salter, Beryl Norma | | 180,000.00 |
| 14/05/2015 | 301 | Accountancy Fees (Gen Exp Percent: 99.906%) | | (3,538.67) |
| 14/05/2015 | 302 | Administration Costs (Gen Exp Percent: 99.906%) | | (175.83) |
| 14/05/2015 | 307 | Auditor's Remuneration (Gen Exp Percent: 99.906%) | | (692.35) |
| 01/04/2015 | 315 | Bank Charges (Gen Exp Percent: 99.906%) | | (29.97) |
| 14/05/2015 | 315 | Bank Charges (Gen Exp Percent: 99.906%) | | (1.00) |
| 31/05/2015 | 315 | Bank Charges (Gen Exp Percent: 99.906%) | | (0.20) |
| 02/05/2015 | 413/005 | Salter, Adam John | | (49,995.00) |
| 26/05/2015 | 413/005 | Salter, Adam John | | (5,109.49) |
| 26/05/2015 | 413/006 | Salter, Beryl Norma | | (33,383.32) |
| 26/05/2015 | 416/001 | Salter, Adam John | | (104,420.00) |
| 26/05/2015 | 416/002 | Salter, Beryl Norma | | (105,250.00) |
| 26/05/2015 | 416/003 | Salter, Adam John | | (92,110.00) |
| 26/05/2015 | 416/004 | Salter, Beryl Norma | | (120,400.00) |
| 02/05/2015 | 416/005 | Salter, Adam John | | (5.00) |
| 26/05/2015 | 416/005 | Salter, Adam John | | (0.51) |
| 26/05/2015 | 416/006 | Salter, Beryl Norma | | (6.68) |
| 30/06/2015 | | Exempt Pension Income | | 331,968.00 |
| Total Amount | | | | 176,849.98 |

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

| | | | | |
|------------------------------------|---------|-------------------------------|--------|-------------------|
| 30/06/2015 | 250/001 | SCorp Acct: 484-799 029117482 | 99.906 | 26,922.63 |
| 30/06/2015 | 250/002 | Term Deposits | 99.906 | 305,045.17 |
| Total Unsegregated Amount | | | | 331,967.80 |
| Total Exempt Pension Income | | | | 331,968.00 |

Pension Member Non Deductible Expenses

| | | | | |
|------------|-----|---|--|------------|
| 14/05/2015 | 301 | Accountancy Fees (Gen Exp Percent: 99.906%) | | (3,538.67) |
| 14/05/2015 | 302 | Administration Costs (Gen Exp Percent: 99.906%) | | (175.83) |
| 14/05/2015 | 307 | Auditor's Remuneration (Gen Exp Percent: 99.906%) | | (692.35) |
| 01/04/2015 | 315 | Bank Charges (Gen Exp Percent: 99.906%) | | (29.97) |
| 14/05/2015 | 315 | Bank Charges (Gen Exp Percent: 99.906%) | | (1.00) |
| 31/05/2015 | 315 | Bank Charges (Gen Exp Percent: 99.906%) | | (0.20) |

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| Total Amount | | | | (4,438.00) |

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

| | | | |
|------------|------------|--|----------------|
| 01/07/2014 | 30/06/2015 | Non-Deductible General Expense Percentage (Actuarial %) | 99.906% |
|------------|------------|--|----------------|

Investment Expense Calculation

| | | | |
|------------|------------|---|----------------|
| 01/07/2014 | 30/06/2015 | Non-Deductible Investment Expense Percentage (Actuarial %) | 99.906% |
|------------|------------|---|----------------|

Entry Summary

| | |
|---------------------------------------|----------------|
| Fund Tax Rate (Percentage) | 15.00 |
| Total profit for period | 176,769.94 |
| Less Permanent Differences | 176,849.98 |
| Taxable income for period | (81.00) |
| Add Supervisory levy | 259.00 |
| Total Amount Due or Refundable | 259.00 |

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

| | | | |
|---------------------|-----|--|---------------------|
| 30/06/2015 | 501 | Salter, Adam John - Unres Non Pres | 2,078,442.29 |
| 30/06/2015 | 502 | Salter, Beryl Norma - Unres Non Pres | 2,094,921.07 |
| 30/06/2015 | 503 | Salter, Adam John (Market Linked Pension) - Unres Non Pres | 1,156,323.12 |
| 30/06/2015 | 504 | Salter, Beryl Norma (Market Linked Pension) - Unres Non Pres | 1,303,168.13 |
| 30/06/2015 | 505 | Salter, Adam John - Unres Non Pres | 1,093,577.37 |
| 30/06/2015 | 506 | Salter, Beryl Norma - Unres Non Pres | 664,527.58 |
| 30/06/2015 | 507 | Salter, Adam John - Unres Non Pres | 3,452.05 |
| 30/06/2015 | 508 | Salter, Beryl Norma - Unres Non Pres | 3,452.05 |
| Total Amount | | | 8,397,863.66 |

Profit/(Loss) Available for Allocation to Members

| | | |
|------------|---|------------|
| 30/06/2015 | Profit/(Loss) for period before allocations | 176,769.94 |
|------------|---|------------|

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| Date | Code | Description | Market Value, Ledger Amount or Percentage | Create Entries Amount |
|------------|------|---------------------|---|--------------------------|
| 30/06/2015 | | Contributions | | (360,000.00) |
| 30/06/2015 | | Pensions paid | | 510,680.00 |
| | | Total Amount | | 327,449.94 |

Income Tax Expense Available for Allocation to Members

Total Amount **0.00**

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge) **176,769.94**
Less amounts excluded from fund rate calculation:

Total exclusion

Profit after exclusion **176,769.94**

Total member opening balance **8,443,216.56**

Fund Rate (Profit after exclusion/Total member opening balance) **2.09**

Salter, Adam John
Unrestricted Non Preserved

Members Balance

| | | | | |
|------------|---------|---|---------------------|---------------------|
| 01/07/2014 | | Opening balance - Unres Non Pres | 2,088,455.17 | 2,088,455.17 |
| 01/07/2014 | 501/003 | Opening Balance - Unrestricted Non Preserved/Taxable | (83,546.51) | (83,546.51) |
| 01/07/2014 | 501/035 | Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable | (96,875.49) | (96,875.49) |
| 26/05/2015 | 501/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | (104,420.00) | (10,012.88) |
| 01/07/2014 | 501/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | 180,422.00 | 180,422.00 |
| | | Total Amount - Unres Non Pres (Weighted) | | 2,078,442.29 |
| 30/06/2015 | 501/035 | Members share of profit/(loss) - Unres Non Pres/Taxable | 81,042.73 | |
| | | Closing Balance - Unrestricted Non Pres | 2,065,077.90 | |

Salter, Beryl Norma
Unrestricted Non Preserved

Members Balance

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| Date | Code | Description | Market Value, Ledger Amount or Percentage | Create Entries Amount |
|---|---------|---|---|--------------------------|
| 01/07/2014 | | Opening balance - Unres Non Pres | 2,105,013.54 | 2,105,013.54 |
| 01/07/2014 | 502/003 | Opening Balance - Unrestricted Non Preserved/Taxable | (50,578.50) | (50,578.50) |
| 01/07/2014 | 502/035 | Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable | (100,679.50) | (100,679.50) |
| 26/05/2015 | 502/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | (105,250.00) | (10,092.47) |
| 01/07/2014 | 502/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | 151,258.00 | 151,258.00 |
| Total Amount - Unres Non Pres (Weighted) | | | | 2,094,921.07 |
| 30/06/2015 | 502/035 | Members share of profit/(loss) - Unres Non Pres/Taxable | 81,685.27 | |
| Closing Balance - Unrestricted Non Pres | | | 2,081,448.81 | |

Salter, Adam John (Market Linked Pension)
Unrestricted Non Preserved

Members Balance

| | | | | |
|---|---------|---|---------------------|---------------------|
| 01/07/2014 | | Opening balance - Unres Non Pres | 1,165,155.59 | 1,165,155.59 |
| 01/07/2014 | 503/003 | Opening Balance - Unrestricted Non Preserved/Taxable | (44,434.05) | (44,434.05) |
| 01/07/2014 | 503/035 | Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable | (56,445.95) | (56,445.95) |
| 26/05/2015 | 503/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | (92,110.00) | (8,832.47) |
| 01/07/2014 | 503/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | 100,880.00 | 100,880.00 |
| Total Amount - Unres Non Pres (Weighted) | | | | 1,156,323.12 |
| 30/06/2015 | 503/035 | Members share of profit/(loss) - Unres Non Pres/Taxable | 45,087.41 | |
| Closing Balance - Unrestricted Non Pres | | | 1,118,133.00 | |

Salter, Beryl Norma (Market Linked Pension)
Unrestricted Non Preserved

Members Balance

| | | | | |
|---|---------|---|--------------|---------------------|
| 01/07/2014 | | Opening balance - Unres Non Pres | 1,314,713.34 | 1,314,713.34 |
| 01/07/2014 | 504/003 | Opening Balance - Unrestricted Non Preserved/Taxable | (54,996.38) | (54,996.38) |
| 01/07/2014 | 504/035 | Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable | (63,903.62) | (63,903.62) |
| 26/05/2015 | 504/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | (120,400.00) | (11,545.21) |
| 01/07/2014 | 504/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | 118,900.00 | 118,900.00 |
| Total Amount - Unres Non Pres (Weighted) | | | | 1,303,168.13 |

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| 30/06/2015 | 504/035 | Members share of profit/(loss) - Unres Non Pres/Taxable | 50,813.20 | |
| | | Closing Balance - Unrestricted Non Pres | 1,245,126.54 | |
| Salter, Adam John | | | | |
| Unrestricted Non Preserved | | | | |
| <u>Members Balance</u> | | | | |
| 01/07/2014 | | Opening balance - Unres Non Pres | 952,014.58 | 952,014.58 |
| 01/07/2014 | 505/004 | Opening Balance - Unrestricted Non Preserved/Tax Free | 146,986.85 | 146,986.85 |
| 01/07/2014 | 505/034 | Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free | (44,668.78) | (44,668.78) |
| 02/05/2015 | 505/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | (5.00) | (0.81) |
| 26/05/2015 | 505/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | (0.51) | (0.05) |
| 02/05/2015 | 505/068 | Pensions Paid - Unrestricted Non Preserved/Tax Free | (49,995.00) | (8,081.38) |
| 26/05/2015 | 505/068 | Pensions Paid - Unrestricted Non Preserved/Tax Free | (5,109.49) | (489.95) |
| 01/07/2014 | 505/068 | Pensions Paid - Unrestricted Non Preserved/Tax Free | 47,760.00 | 47,760.00 |
| 01/07/2014 | 505/163 | Internal Transfers In - Unrestricted Non Preserved/Taxable | 134.98 | 134.98 |
| 01/07/2014 | 505/164 | Internal Transfers In - Unrestricted Non Preserved/Tax Free | 150,000.00 | 150,000.00 |
| 01/07/2014 | 505/164 | Internal Transfers In - Unrestricted Non Preserved/Tax Free | (150,078.07) | (150,078.07) |
| | | Total Amount - Unres Non Pres (Weighted) | | 1,093,577.37 |
| 30/06/2015 | 505/035 | Members share of profit/(loss) - Unres Non Pres/Taxable | 4.26 | |
| 30/06/2015 | 505/034 | Members share of profit/(loss) - Unres Non Pres/Tax Free | 42,636.57 | |
| | | Closing Balance - Unrestricted Non Pres | 1,089,680.39 | |
| Salter, Beryl Norma | | | | |
| Unrestricted Non Preserved | | | | |
| <u>Members Balance</u> | | | | |
| 01/07/2014 | | Opening balance - Unres Non Pres | 517,594.38 | 517,594.38 |
| 01/07/2014 | 506/004 | Opening Balance - Unrestricted Non Preserved/Tax Free | 148,403.47 | 148,403.47 |
| 01/07/2014 | 506/034 | Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free | (24,285.40) | (24,285.40) |
| 26/05/2015 | 506/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | (6.68) | (0.64) |
| 26/05/2015 | 506/068 | Pensions Paid - Unrestricted Non Preserved/Tax Free | (33,383.32) | (3,201.14) |

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|---|---------|---|---|--------------------------|
| 01/07/2014 | 506/068 | Pensions Paid - Unrestricted Non Preserved/Tax Free | 25,960.00 | 25,960.00 |
| 01/07/2014 | 506/163 | Internal Transfers In - Unrestricted Non Preserved/Taxable | 134.98 | 134.98 |
| 01/07/2014 | 506/164 | Internal Transfers In - Unrestricted Non Preserved/Tax Free | 150,000.00 | 150,000.00 |
| 01/07/2014 | 506/164 | Internal Transfers In - Unrestricted Non Preserved/Tax Free | (150,078.07) | (150,078.07) |
| Total Amount - Unres Non Pres (Weighted) | | | | 664,527.58 |
| 30/06/2015 | 506/035 | Members share of profit/(loss) - Unres Non Pres/Taxable | 5.18 | |
| 30/06/2015 | 506/034 | Members share of profit/(loss) - Unres Non Pres/Tax Free | 25,906.11 | |
| Closing Balance - Unrestricted Non Pres | | | 660,250.65 | |

Salter, Adam John

Unrestricted Non Preserved

Members Balance

| | | | | |
|---|---------|--|-------------------|-----------------|
| 01/07/2014 | | Opening balance - Unres Non Pres | 150,134.98 | 150,134.98 |
| 01/07/2014 | 507/003 | Opening Balance - Unrestricted Non Preserved/Taxable | 134.98 | 134.98 |
| 01/07/2014 | 507/004 | Opening Balance - Unrestricted Non Preserved/Tax Free | (150,078.07) | (150,078.07) |
| 01/07/2014 | 507/004 | Opening Balance - Unrestricted Non Preserved/Tax Free | 150,000.00 | 150,000.00 |
| 23/06/2015 | 507/015 | Member/Personal Contributions - Non Preserved | 180,000.00 | 3,452.05 |
| 01/07/2014 | 507/015 | Member/Personal Contributions - Non Preserved | (150,000.00) | (150,000.00) |
| 01/07/2014 | 507/035 | Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable | (134.98) | (134.98) |
| 01/07/2014 | 507/173 | Internal Transfers Out - Unrestricted Non Preserved/Taxable | (134.98) | (134.98) |
| 01/07/2014 | 507/174 | Internal Transfers Out - Unrestricted Non Preserved/Tax Free | (150,000.00) | (150,000.00) |
| 01/07/2014 | 507/174 | Internal Transfers Out - Unrestricted Non Preserved/Tax Free | 150,078.07 | 150,078.07 |
| Total Amount - Unres Non Pres (Weighted) | | | | 3,452.05 |
| 30/06/2015 | 507/035 | Members share of profit/(loss) - Unres Non Pres/Taxable | 134.60 | |
| Closing Balance - Unrestricted Non Pres | | | 180,134.60 | |

Salter, Beryl Norma

Unrestricted Non Preserved

Members Balance

| | | | | |
|------------|--|----------------------------------|------------|------------|
| 01/07/2014 | | Opening balance - Unres Non Pres | 150,134.98 | 150,134.98 |
|------------|--|----------------------------------|------------|------------|

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| 01/07/2014 | 508/003 | Opening Balance - Unrestricted Non Preserved/Taxable | 134.98 | 134.98 |
| 01/07/2014 | 508/004 | Opening Balance - Unrestricted Non Preserved/Tax Free | (150,078.07) | (150,078.07) |
| 01/07/2014 | 508/004 | Opening Balance - Unrestricted Non Preserved/Tax Free | 150,000.00 | 150,000.00 |
| 23/06/2015 | 508/015 | Member/Personal Contributions - Non Preserved | 180,000.00 | 3,452.05 |
| 01/07/2014 | 508/015 | Member/Personal Contributions - Non Preserved | (150,000.00) | (150,000.00) |
| 01/07/2014 | 508/035 | Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable | (134.98) | (134.98) |
| 01/07/2014 | 508/173 | Internal Transfers Out - Unrestricted Non Preserved/Taxable | (134.98) | (134.98) |
| 01/07/2014 | 508/174 | Internal Transfers Out - Unrestricted Non Preserved/Tax Free | (150,000.00) | (150,000.00) |
| 01/07/2014 | 508/174 | Internal Transfers Out - Unrestricted Non Preserved/Tax Free | 150,078.07 | 150,078.07 |
| | | Total Amount - Unres Non Pres (Weighted) | | 3,452.05 |
| 30/06/2015 | 508/035 | Members share of profit/(loss) - Unres Non Pres/Taxable | 134.60 | |
| | | Closing Balance - Unrestricted Non Pres | 180,134.60 | |

BAS Instalment Income Reconciliation (Label T1)

| | | | | |
|------------|--|---------------------|--|-------------------|
| 30/06/2015 | | Gross Interest | | 332,280.00 |
| | | Total Amount | | 332,280.00 |

MCS Reconciliation

Salter, Adam John

Personal Contributed amount

| | | | | |
|------------|---------|---|--|-------------------|
| 23/06/2015 | 507/015 | Member/Personal Contributions - Non Preserved | | 180,000.00 |
| | | Total Amount | | 180,000.00 |

| | | | | |
|--|--|---|--|------------|
| | | All Contributions received for the current year | | 180,000.00 |
| | | Closing Account Balance | | 180,134.60 |

Salter, Beryl Norma

Personal Contributed amount

| | | | | |
|------------|---------|---|--|-------------------|
| 23/06/2015 | 508/015 | Member/Personal Contributions - Non Preserved | | 180,000.00 |
| | | Total Amount | | 180,000.00 |

| | | | | |
|--|--|---|--|------------|
| | | All Contributions received for the current year | | 180,000.00 |
| | | Closing Account Balance | | 180,134.60 |