

**SALTER FAMILY SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2016**  
 Created by LSMITH on Monday 24 April, 2017 @ 14:33:04

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
<b>Calculation of permanent difference on revaluation</b>				
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
07/06/2016	261/007	Salter, Adam John		3,000.00
07/06/2016	261/008	Salter, Beryl Norma		11,500.00
06/05/2016	301	Accountancy Fees (Gen Exp Percent: 99.946%)		(3,353.19)
06/05/2016	302	Administration Costs (Gen Exp Percent: 99.946%)		(175.90)
06/05/2016	307	Auditor's Remuneration (Gen Exp Percent: 99.946%)		(868.53)
29/07/2015	315	Bank Charges (Gen Exp Percent: 99.946%)		(29.98)
06/05/2016	315	Bank Charges (Gen Exp Percent: 99.946%)		(1.00)
31/05/2016	315	Bank Charges (Gen Exp Percent: 99.946%)		(0.20)
28/04/2016	413/005	Salter, Adam John		(63,477.30)
28/04/2016	413/006	Salter, Beryl Norma		(42,007.39)
28/04/2016	416/001	Salter, Adam John		(103,250.00)
28/04/2016	416/002	Salter, Beryl Norma		(104,070.00)
28/04/2016	416/003	Salter, Adam John		(83,369.00)
28/04/2016	416/004	Salter, Beryl Norma		(108,801.00)
28/04/2016	416/005	Salter, Adam John		(12.70)
28/04/2016	416/006	Salter, Beryl Norma		(12.61)
30/06/2016		Exempt Pension Income		259,485.00
<b>Total Amount</b>				<b>(235,443.80)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2016	250/001	SCorp Acct: 484-799 029117482	99.946	70,798.16
30/06/2016	250/002	Term Deposits	99.946	184,569.19
30/06/2016	265/001	Other Income	99.946	4,118.10
<b>Total Unsegregated Amount</b>				<b>259,485.45</b>
<b>Total Exempt Pension Income</b>				<b>259,485.00</b>

Pension Member Non Deductible Expenses

06/05/2016	301	Accountancy Fees (Gen Exp Percent: 99.946%)		(3,353.19)
06/05/2016	302	Administration Costs (Gen Exp Percent: 99.946%)		(175.90)
06/05/2016	307	Auditor's Remuneration (Gen Exp Percent: 99.946%)		(868.53)
29/07/2015	315	Bank Charges (Gen Exp Percent: 99.946%)		(29.98)
06/05/2016	315	Bank Charges (Gen Exp Percent: 99.946%)		(1.00)
31/05/2016	315	Bank Charges (Gen Exp Percent: 99.946%)		(0.20)

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<b>Total Amount</b>				<b>(4,429.00)</b>

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

General Expense Calculation

01/07/2015	30/06/2016	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>99.946%</b>
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Investment Expense Calculation

01/07/2015	30/06/2016	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>99.946%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(180,064.56)
Less Permanent Differences	(235,443.80)
<b>Taxable income for period</b>	<b>55,379.00</b>
Income Tax Expense (Taxable Income @ taxrate)	8,306.85
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>8,306.85</b>
Total Income Tax Payable	8,306.85
<b>Income Tax Payable</b>	<b>8,306.85</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>8,565.85</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

30/06/2016	501	Salter, Adam John - Unres Non Pres	2,047,305.37
30/06/2016	502	Salter, Beryl Norma - Unres Non Pres	2,063,535.12
30/06/2016	503	Salter, Adam John (Market Linked Pension) - Unres Non Pres	1,103,782.60
30/06/2016	504	Salter, Beryl Norma (Market Linked Pension) - Unres Non Pres	1,226,398.50
30/06/2016	505	Salter, Adam John - Unres Non Pres	1,258,886.38
30/06/2016	506	Salter, Beryl Norma - Unres Non Pres	833,152.30
30/06/2016	507	Salter, Adam John - Unres Non Pres	1,897.81
30/06/2016	508	Salter, Beryl Norma - Unres Non Pres	1,977.94

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount</b>				<b>8,536,936.02</b>
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2016		Profit/(Loss) for period before allocations		(180,064.56)
30/06/2016		Contributions		(70,000.00)
30/06/2016		Pensions paid		505,000.00
<b>Total Amount</b>				<b>254,935.44</b>
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2016		Income Tax Expense for period before allocations		8,306.85
30/06/2016		Contributions tax		(8,325.00)
<b>Total Amount</b>				<b>(18.15)</b>
<b>Fund Rate or Return Calculation</b>				
<b>Total profit for period (excluding Super Surcharge)</b>				<b>(180,064.56)</b>
Less amounts excluded from fund rate calculation:				
<b>Total exclusion</b>				
<b>Profit after exclusion</b>				<b>(180,064.56)</b>
<b>Total member opening balance</b>				<b>8,619,986.50</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>(2.09)</b>
<b>Salter, Adam John</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	2,065,077.91	2,065,077.91
01/07/2015	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(23,377.26)	(23,377.26)
01/07/2015	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(81,042.74)	(81,042.74)
28/04/2016	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(103,250.00)	(17,772.54)
01/07/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	104,420.00	104,420.00
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>2,047,305.37</b>
30/06/2016	501/035	Members share of profit/(loss) - Unres Non	61,137.94	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Pres/Taxable		
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>2,022,965.85</b>	
<b>Salter, Beryl Norma</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	2,081,448.81	2,081,448.81
01/07/2015	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(23,564.73)	(23,564.73)
01/07/2015	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(81,685.27)	(81,685.27)
28/04/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(104,070.00)	(17,913.69)
01/07/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	105,250.00	105,250.00
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>2,063,535.12</b>
30/06/2016	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	61,622.60	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>2,039,001.41</b>	
<b>Salter, Adam John (Market Linked Pension)</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	1,118,133.00	1,118,133.00
01/07/2015	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	(47,022.59)	(47,022.59)
01/07/2015	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(45,087.41)	(45,087.41)
28/04/2016	503/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(83,369.00)	(14,350.40)
01/07/2015	503/065	Pensions Paid - Unrestricted Non Preserved/Taxable	92,110.00	92,110.00
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>1,103,782.60</b>
30/06/2016	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	32,961.86	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>1,067,725.86</b>	
<b>Salter, Beryl Norma (Market Linked Pension)</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	1,245,126.54	1,245,126.54
01/07/2015	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	(69,586.80)	(69,586.80)

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01/07/2015	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(50,813.20)	(50,813.20)
28/04/2016	504/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(108,801.00)	(18,728.04)
01/07/2015	504/065	Pensions Paid - Unrestricted Non Preserved/Taxable	120,400.00	120,400.00
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>1,226,398.50</b>
30/06/2016	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	36,623.50	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>1,172,949.04</b>	

**Salter, Adam John**  
**Unrestricted Non Preserved**

Members Balance

01/07/2015		Opening balance - Unres Non Pres	1,089,680.39	1,089,680.39
01/07/2015	505/003	Opening Balance - Unrestricted Non Preserved/Taxable	133.73	133.73
01/07/2015	505/004	Opening Balance - Unrestricted Non Preserved/Tax Free	137,532.08	137,532.08
01/07/2015	505/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(42,636.57)	(42,636.57)
01/07/2015	505/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(4.26)	(4.26)
28/04/2016	505/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(12.70)	(2.19)
01/07/2015	505/065	Pensions Paid - Unrestricted Non Preserved/Taxable	5.51	5.51
28/04/2016	505/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(63,477.30)	(10,926.42)
01/07/2015	505/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	55,104.49	55,104.49
01/07/2015	505/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	134.60	134.60
01/07/2015	505/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(134.98)	(134.98)
01/07/2015	505/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	180,000.00	180,000.00
01/07/2015	505/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	(150,000.00)	(150,000.00)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>1,258,886.38</b>
30/06/2016	505/035	Members share of profit/(loss) - Unres Non Pres/Taxable	7.52	
30/06/2016	505/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	37,586.15	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>1,243,918.66</b>	

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<b>Salter, Beryl Norma</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	660,250.65	660,250.65
01/07/2015	506/003	Opening Balance - Unrestricted Non Preserved/Taxable	133.48	133.48
01/07/2015	506/004	Opening Balance - Unrestricted Non Preserved/Tax Free	142,522.79	142,522.79
01/07/2015	506/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(25,906.11)	(25,906.11)
01/07/2015	506/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(5.18)	(5.18)
28/04/2016	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(12.61)	(2.17)
01/07/2015	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	6.68	6.68
28/04/2016	506/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(42,007.39)	(7,230.78)
01/07/2015	506/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	33,383.32	33,383.32
01/07/2015	506/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	134.60	134.60
01/07/2015	506/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(134.98)	(134.98)
01/07/2015	506/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	180,000.00	180,000.00
01/07/2015	506/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	(150,000.00)	(150,000.00)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>833,152.30</b>
30/06/2016	506/035	Members share of profit/(loss) - Unres Non Pres/Taxable	7.46	
30/06/2016	506/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	24,872.67	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>823,245.38</b>	
<b>Salter, Adam John</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	180,134.60	180,134.60
01/07/2015	507/003	Opening Balance - Unrestricted Non Preserved/Taxable	(0.38)	(0.38)
01/07/2015	507/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(150,000.00)	(150,000.00)
01/07/2015	507/004	Opening Balance - Unrestricted Non Preserved/Tax Free	180,000.00	180,000.00
07/06/2016	507/015	Member/Personal Contributions - Non Preserved	32,000.00	2,010.93
07/06/2016	507/015	Member/Personal Contributions - Non Preserved	3,000.00	188.52
01/07/2015	507/015	Member/Personal Contributions - Non Preserved	(180,000.00)	(180,000.00)

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01/07/2015	507/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(134.60)	(134.60)
07/06/2016	507/061	Contributions Tax - Unrestricted Non Preserved	(4,800.00)	(301.64)
01/07/2015	507/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(134.60)	(134.60)
01/07/2015	507/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	134.98	134.98
01/07/2015	507/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	(180,000.00)	(180,000.00)
01/07/2015	507/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	150,000.00	150,000.00
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>1,897.81</b>
30/06/2016	507/035	Members share of profit/(loss) - Unres Non Pres/Taxable	56.67	
30/06/2016	507/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	8.89	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>30,265.56</b>	

**Salter, Beryl Norma**

**Unrestricted Non Preserved**

Members Balance

01/07/2015		Opening balance - Unres Non Pres	180,134.60	180,134.60
01/07/2015	508/003	Opening Balance - Unrestricted Non Preserved/Taxable	(0.38)	(0.38)
01/07/2015	508/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(150,000.00)	(150,000.00)
01/07/2015	508/004	Opening Balance - Unrestricted Non Preserved/Tax Free	180,000.00	180,000.00
07/06/2016	508/015	Member/Personal Contributions - Non Preserved	23,500.00	1,476.78
07/06/2016	508/015	Member/Personal Contributions - Non Preserved	11,500.00	722.68
01/07/2015	508/015	Member/Personal Contributions - Non Preserved	(180,000.00)	(180,000.00)
01/07/2015	508/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(134.60)	(134.60)
07/06/2016	508/061	Contributions Tax - Unrestricted Non Preserved	(3,525.00)	(221.52)
01/07/2015	508/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(134.60)	(134.60)
01/07/2015	508/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	134.98	134.98
01/07/2015	508/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	(180,000.00)	(180,000.00)
01/07/2015	508/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	150,000.00	150,000.00
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>1,977.94</b>
30/06/2016	508/035	Members share of profit/(loss) - Unres Non Pres/Taxable	59.07	
30/06/2016	508/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	9.26	

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

30/06/2016		Gross Interest		255,505.00
30/06/2016		Member Contributions		55,500.00
30/06/2016		Other Income		4,120.00
<b>Total Amount</b>				<b>315,125.00</b>

**MCS Reconciliation**

**Salter, Adam John**

Personal Contributed amount

07/06/2016	507/015	Member/Personal Contributions - Non Preserved		3,000.00
07/06/2016	507/015	Member/Personal Contributions - Non Preserved		32,000.00
<b>Total Amount</b>				<b>35,000.00</b>
All Contributions received for the current year				35,000.00
Closing Account Balance				30,265.56

**Salter, Beryl Norma**

Personal Contributed amount

07/06/2016	508/015	Member/Personal Contributions - Non Preserved		11,500.00
07/06/2016	508/015	Member/Personal Contributions - Non Preserved		23,500.00
<b>Total Amount</b>				<b>35,000.00</b>
All Contributions received for the current year				35,000.00
Closing Account Balance				31,543.33