

JENKINS FAMILY RETIREMENT FUND
CREATE ENTRIES REPORT AT 30/06/2015
 Created by LSMITH on Tuesday 12 April, 2016 @ 10:45:28

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
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Asset revaluation amounts

Calculation of permanent difference on revaluation

Calculation of tax entries

Calculation of permanent differences

30/06/2015	261/003	Jenkins, Gregory Thomas		797.50
15/05/2015	261/003	Jenkins, Gregory Thomas		194.00
30/06/2015	261/004	Jenkins, Angela Sally		797.50
15/05/2015	261/004	Jenkins, Angela Sally		194.00
04/08/2014	261/004	Jenkins, Angela Sally		2.90
30/06/2015	301	Accountancy Fees (Gen Exp Percent: 99.615%)		(931.40)
30/06/2015	302	Administration Costs (Gen Exp Percent: 99.615%)		(175.32)
30/06/2015	307	Auditor's Remuneration (Gen Exp Percent: 99.615%)		(482.14)
31/07/2014	315	Bank Charges (Gen Exp Percent: 99.615%)		(2.89)
16/04/2015	413/001	Jenkins, Gregory Thomas		(176.64)
22/06/2015	413/001	Jenkins, Gregory Thomas		(226.50)
01/07/2014	413/001	Jenkins, Gregory Thomas		(182.71)
16/10/2014	413/001	Jenkins, Gregory Thomas		(192.80)
01/07/2014	413/002	Jenkins, Angela Sally		(327.85)
01/07/2014	416/001	Jenkins, Gregory Thomas		(11,917.29)
16/04/2015	416/001	Jenkins, Gregory Thomas		(11,521.23)
16/10/2014	416/001	Jenkins, Gregory Thomas		(12,575.74)
22/06/2015	416/001	Jenkins, Gregory Thomas		(14,773.50)
01/07/2014	416/002	Jenkins, Angela Sally		(7,572.15)
30/06/2015		Exempt Pension Income		24,372.00
Total Amount				(34,700.26)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2015	250/002	Term Deposits	99.615	24,372.21
Total Unsegregated Amount				24,372.21
Total Exempt Pension Income				24,372.00

Pension Member Non Deductible Expenses

30/06/2015	301	Accountancy Fees (Gen Exp Percent: 99.615%)		(931.40)
30/06/2015	302	Administration Costs (Gen Exp Percent: 99.615%)		(175.32)
30/06/2015	307	Auditor's Remuneration (Gen Exp Percent: 99.615%)		(482.14)
31/07/2014	315	Bank Charges (Gen Exp Percent: 99.615%)		(2.89)
Total Amount				(1,592.00)

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Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2014	30/06/2015	Non-Deductible General Expense Percentage (Actuarial %)		99.615%
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Investment Expense Calculation

01/07/2014	30/06/2015	Non-Deductible Investment Expense Percentage (Actuarial %)		99.615%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	35,000.00
Less Permanent Differences	(34,700.26)
Taxable income for period	69,700.00
Income Tax Expense (Taxable Income @ taxrate)	10,455.00
Total Income Tax Payable (Taxable Income @ taxrate)	10,455.00
Total Income Tax Payable	10,455.00
Income Tax Payable	10,455.00
Add Supervisory levy	259.00
Total Amount Due or Refundable	10,714.00

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	Jenkins, Gregory Thomas - Unres Non Pres	476,902.47
30/06/2015	502	Jenkins, Angela Sally - Unres Non Pres	189,674.09
30/06/2015	503	Jenkins, Gregory Thomas - Unres Non Pres	676.50
30/06/2015	504	Jenkins, Angela Sally - Preserved	1,727.62
		Total Amount	668,980.68

Profit/(Loss) Available for Allocation to Members

30/06/2015	Profit/(Loss) for period before allocations	35,000.00
30/06/2015	Contributions	(71,985.90)

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30/06/2015		Pensions paid		59,466.41
		Total Amount		22,480.51

Income Tax Expense Available for Allocation to Members

30/06/2015		Income Tax Expense for period before allocations		10,455.00
30/06/2015		Contributions tax		(10,500.00)
		Total Amount		(45.00)

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	35,000.00
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	35,000.00
Total member opening balance	700,000.00
Fund Rate (Profit after exclusion/Total member opening balance)	5.00

Jenkins, Gregory Thomas
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	500,725.36	500,725.36
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	471,812.05	471,812.05
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(656.60)	(656.60)
01/07/2014	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(287.13)	(287.13)
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(18,728.17)	(18,728.17)
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(11,917.29)	(11,917.29)
16/04/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(11,521.23)	(2,367.38)
16/10/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(12,575.74)	(8,854.70)
22/06/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(14,773.50)	(323.80)
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	61,554.81	61,554.81
16/04/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(176.64)	(36.30)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
22/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(226.50)	(4.96)
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(182.71)	(182.71)
16/10/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(192.80)	(135.75)
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	943.73	943.73
01/07/2014	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(514,638.69)	(514,638.69)
Total Amount - Unres Non Pres (Weighted)				476,902.47
30/06/2015	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	15,783.90	
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	241.99	
Closing Balance - Unrestricted Non Pres			465,184.84	

Jenkins, Angela Sally
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	197,574.09	197,574.09
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	168,089.69	168,089.69
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(33.90)	(33.90)
01/07/2014	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(295.61)	(295.61)
01/07/2014	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(6,827.57)	(6,827.57)
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(7,572.15)	(7,572.15)
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	7,610.49	7,610.49
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(327.85)	(327.85)
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	329.51	329.51
01/07/2014	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(168,872.61)	(168,872.61)
Total Amount - Unres Non Pres (Weighted)				189,674.09
30/06/2015	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	6,109.32	
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	264.51	
Closing Balance - Unrestricted Non Pres			196,047.92	

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Jenkins, Gregory Thomas				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2014	503/001	Opening Balance - Preserved/Taxable	(514,638.69)	(514,638.69)
22/06/2015	503/013	Employer Contributions - Non Preserved	35,000.00	767.12
30/06/2015	503/015	Member/Personal Contributions - Non Preserved	797.50	
15/05/2015	503/015	Member/Personal Contributions - Non Preserved	194.00	24.45
22/06/2015	503/061	Contributions Tax - Unrestricted Non Preserved	(5,250.00)	(115.07)
01/07/2014	503/171	Internal Transfers Out - Preserved/Taxable	514,638.69	514,638.69
Total Amount - Unres Non Pres (Weighted)				676.50
30/06/2015	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	22.73	
30/06/2015	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	12.66	
Closing Balance - Unrestricted Non Pres			30,776.89	
Jenkins, Angela Sally				
Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	1,700.55	1,700.55
01/07/2014	504/001	Opening Balance - Preserved/Taxable	(168,863.06)	(168,863.06)
01/07/2014	504/002	Opening Balance - Preserved/Tax Free	1,691.00	1,691.00
30/06/2015	504/011	Employer Contributions - Concessional	17,500.00	
30/06/2015	504/011	Employer Contributions - Concessional	17,500.00	
30/06/2015	504/016	Member/Personal Contributions - Preserved	797.50	
15/05/2015	504/016	Member/Personal Contributions - Preserved	194.00	24.45
04/08/2014	504/016	Member/Personal Contributions - Preserved	2.90	2.62
01/07/2014	504/016	Member/Personal Contributions - Preserved	(1,691.00)	(1,691.00)
01/07/2014	504/031	Share of Profit/(Loss) - Preserved/Taxable	(9.56)	(9.56)
30/06/2015	504/051	Contributions Tax - Preserved	(2,625.00)	
30/06/2015	504/051	Contributions Tax - Preserved	(2,625.00)	
01/07/2014	504/053	Income Tax - Preserved/Taxable	0.01	0.01
01/07/2014	504/171	Internal Transfers Out - Preserved/Taxable	168,872.61	168,872.61
Total Amount - Preserved (Weighted)				1,727.62
<u>Member Allocations</u>				
30/06/2015	504/031	Members share of profit/(loss) - Preserved/Taxable	58.06	
30/06/2015	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	32.34	
Closing Balance - Preserved			32,535.35	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2015		Gross Interest		24,466.00

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30/06/2015		Employer Contributions		70,000.00
		Total Amount		94,466.00

MCS Reconciliation
Jenkins, Gregory Thomas

Personal Contributed amount

30/06/2015	503/015	Member/Personal Contributions - Non Preserved		797.50
15/05/2015	503/015	Member/Personal Contributions - Non Preserved		194.00
		Total Amount		991.50

Employer Contributed amount

22/06/2015	503/013	Employer Contributions - Non Preserved		35,000.00
		Total Amount		35,000.00

All Contributions received for the current year	35,991.50
Closing Account Balance	30,776.89

Jenkins, Angela Sally

Personal Contributed amount

30/06/2015	504/016	Member/Personal Contributions - Preserved		797.50
15/05/2015	504/016	Member/Personal Contributions - Preserved		194.00
04/08/2014	504/016	Member/Personal Contributions - Preserved		2.90
		Total Amount		994.40

Employer Contributed amount

30/06/2015	504/011	Employer Contributions - Concessional		17,500.00
30/06/2015	504/011	Employer Contributions - Concessional		17,500.00
		Total Amount		35,000.00

All Contributions received for the current year	35,994.40
Closing Account Balance	32,535.35