

A & M HARRIGAN SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2016
Created by LSMITH on Thursday 20 April, 2017 @ 08:42:10

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2016	747/001	Advicelink Investment Wrap (Market Value Date: 30/06/2016, Code: HORAM-WRAP)	764,204.06	(9,340.10)
30/06/2016	784/001	Almar Unit Trust (Market Value Date: 30/06/2016, Code: HORAM-ALMA)	0.67	(198,586.16)
		Total Amount		(207,926.26)
Calculation of permanent difference on revaluation				
30/06/2016	747/001	Advicelink Investment Wrap - No CGT asset		
30/06/2016	747/001	- Market Value	764,204.06	
30/06/2016	747/001	- Less Carrying Value	773,544.16	
30/06/2016	747/001	- Permanent Difference		(9,340.10)
30/06/2016	784/001	Almar Unit Trust - No CGT asset		
30/06/2016	784/001	- Market Value	270,543.80	
30/06/2016	784/001	- Less Carrying Value	469,129.96	
30/06/2016	784/001	- Permanent Difference		(198,586.16)
		Total Amount		(207,926.26)
Calculation of tax entries				
Calculation of timing differences				
30/06/2016	238/002	Advicelink Investment Wrap		242.36
		Total Amount		242.36
Calculation of permanent differences				
30/06/2016	238/002	Advicelink Investment Wrap - Cap Dist		1,106.18
09/10/2015	261/004	Horrigan, Margaret		495.91
22/04/2016	301	Accountancy Fees (Gen Exp Percent: 96.568%)		(1,115.36)
22/04/2016	302	Administration Costs (Gen Exp Percent: 96.568%)		(169.96)
22/04/2016	302	Administration Costs (Gen Exp Percent: 96.568%)		(31.87)
30/06/2016	302	Administration Costs (Gen Exp Percent: 96.568%)		(2,228.07)
22/04/2016	307	Auditor's Remuneration (Gen Exp Percent: 96.568%)		(711.71)
04/01/2016	315	Bank Charges (Gen Exp Percent: 96.568%)		(2.41)
25/02/2016	315	Bank Charges (Gen Exp Percent: 96.568%)		2.41
30/06/2016	330	Advicelink Investment Wrap (747/001) - Non Tax Revn		(9,340.10)
30/06/2016	330	Almar Unit Trust (784/001) - Non Tax Revn		(198,586.16)
22/06/2016	412/002	Horrigan, Margaret		(197.16)
22/06/2016	413/001	Horrigan, Allan Joseph		(403.51)
03/09/2015	413/001	Horrigan, Allan Joseph		(17.14)
22/06/2016	413/003	Horrigan, Allan Joseph		(4,747.46)
07/01/2016	413/003	Horrigan, Allan Joseph		(4,254.00)
22/06/2016	415/002	Horrigan, Margaret		(15,702.84)

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03/09/2015	416/001	Horrigan, Allan Joseph		(1,243.26)
22/06/2016	416/001	Horrigan, Allan Joseph		(29,266.49)
07/01/2016	416/003	Horrigan, Allan Joseph		(746.00)
22/06/2016	416/003	Horrigan, Allan Joseph		(832.54)
30/06/2016		Capital Gains Discount		6,370.00
30/06/2016		Exempt Pension Income		64,739.00
30/06/2016	485	Foreign credits		(477.62)
30/06/2016	485	Imputed credits		(3,389.12)
Total Amount				(200,749.28)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2016		Exempt Capital Gains		12,806.85
30/06/2016	238/001	Almar Unit Trust	96.568	27,593.92
30/06/2016	238/002	Advicelink Investment Wrap	96.568	22,071.78
30/06/2016	250/001	MacQ Acct: 182-512 960210110	96.568	2,266.25
Total Unsegregated Amount				64,738.80
Total Exempt Pension Income				64,739.00

Pension Member Non Deductible Expenses

22/04/2016	301	Accountancy Fees (Gen Exp Percent: 96.568%)		(1,115.36)
22/04/2016	302	Administration Costs (Gen Exp Percent: 96.568%)		(169.96)
22/04/2016	302	Administration Costs (Gen Exp Percent: 96.568%)		(31.87)
30/06/2016	302	Administration Costs (Gen Exp Percent: 96.568%)		(2,228.07)
22/04/2016	307	Auditor's Remuneration (Gen Exp Percent: 96.568%)		(711.71)
04/01/2016	315	Bank Charges (Gen Exp Percent: 96.568%)		(2.41)
25/02/2016	315	Bank Charges (Gen Exp Percent: 96.568%)		2.41
Total Amount				(4,257.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2015	30/06/2016	Non-Deductible General Expense Percentage (Actuarial %)	96.568%
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Investment Expense Calculation				
01/07/2015	30/06/2016	Non-Deductible Investment Expense Percentage (Actuarial %)		96.568%
Calculation of Net Capital Gains				
<u>Discounted Gains</u>				
30/06/2016	235/003	Advicelink Investment Wrap - Disposals (Discounted method)	88.45	88.45
30/06/2016	236/003	Advicelink Investment Wrap - Disposals (Discounted method)	44.23	44.23
30/06/2016	238/002	Advicelink Investment Wrap (Discounted method)	18,977.84	18,977.84
Total Amount - Discounted Gains				19,111.00
<u>Other Gains</u>				
30/06/2016	238/002	Advicelink Investment Wrap (Other method)	521.09	521.09
Total Amount - Other Gains				521.00
<u>Other Items</u>				
30/06/2016		Capital Gains Discount		(6,370.00)
Total Amount - Other Items				(6,370.00)
Total Net Capital Gain (Assessable)				13,262.00
30/06/2016		Tax Exempt Percentage	96.568%	12,806.85
Total Amount - Exempt Capital Gains				12,806.85
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(128,617.00)
		Less Permanent Differences		(200,749.28)
		Less Timing Differences		242.36
Taxable income for period				71,891.00
		Income Tax Expense (Taxable Income @ taxrate)		10,783.65
Total Income Tax Payable (Taxable Income @ taxrate)				10,783.65
		Total Income Tax Payable		10,783.65
		Less Total Imputed Credits Used		3,389.12

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Less Total Foreign Credits Used		477.62
		Less Total Instalments paid		8,975.00
		Income Tax Payable		(2,058.09)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(1,799.09)
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		10,783.65
		Less credits treated as permanent differences		
		- Imputed Credits		3,389.12
		- Foreign Credits		477.62
		Income Tax Expense		6,916.91

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	Horrigan, Allan Joseph - Unres Non Pres	591,761.61
30/06/2016	502	Horrigan, Margaret - Preserved	397,191.02
30/06/2016	503	Horrigan, Allan Joseph - Unres Non Pres	209,051.36
30/06/2016	504	Horrigan, Margaret - Preserved	20,870.17
30/06/2016	505	Horrigan, Allan Joseph - Unres Non Pres	21,540.30
		Total Amount	1,240,414.46

Profit/(Loss) Available for Allocation to Members

30/06/2016		Imputed credits treated as a permanent difference	3,389.12
30/06/2016		Foreign credits treated as a permanent difference	477.62
30/06/2016		Profit/(Loss) for period before allocations	(128,617.00)
30/06/2016		Contributions	(70,495.91)
30/06/2016		Pensions paid	57,410.40
		Total Amount	(137,835.77)

Income Tax Expense Available for Allocation to Members

30/06/2016		Income Tax Expense for period before allocations	10,783.65
30/06/2016		Contributions tax	(10,500.02)
		Total Amount	283.63

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	(128,617.00)
Less amounts excluded from fund rate	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		calculation:		
		Total exclusion		
		Profit after exclusion		(128,617.00)
		Total member opening balance		1,202,549.29
		Fund Rate (Profit after exclusion/Total member opening balance)		(10.70)

Horrigan, Allan Joseph
Unrestricted Non Preserved

Members Balance

01/07/2015		Opening balance - Unres Non Pres	593,446.69	593,446.69
01/07/2015	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	197,189.98	197,189.98
01/07/2015	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	3,289.27	3,289.27
01/07/2015	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,969.57)	(1,969.57)
01/07/2015	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(142,851.82)	(142,851.82)
03/09/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(1,243.26)	(1,022.46)
22/06/2016	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(29,266.49)	(639.70)
01/07/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	23,288.90	23,288.90
22/06/2016	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(403.51)	(8.82)
03/09/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(17.14)	(14.10)
01/07/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	321.10	321.10
01/07/2015	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(77,627.06)	(77,627.06)
01/07/2015	501/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	(1,640.80)	(1,640.80)
		Total Amount - Unres Non Pres (Weighted)		591,761.61
30/06/2016	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(64,862.69)	
30/06/2016	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(894.30)	
		Closing Balance - Unrestricted Non Pres	496,759.30	

Horrigan, Margaret

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Preserved	277,102.76	277,102.76
01/07/2015	502/001	Opening Balance - Preserved/Taxable	87,699.69	87,699.69
01/07/2015	502/001	Opening Balance - Preserved/Taxable	84,951.49	84,951.49
01/07/2015	502/002	Opening Balance - Preserved/Tax Free	1,191.14	1,191.14
01/07/2015	502/002	Opening Balance - Preserved/Tax Free	3,723.41	3,723.41
22/06/2016	502/055	Pensions Paid - Preserved/Taxable	(15,702.84)	(343.23)
01/07/2015	502/055	Pensions Paid - Preserved/Taxable	11,395.23	11,395.23
22/06/2016	502/059	Pensions Paid - Preserved/Tax Free	(197.16)	(4.31)
01/07/2015	502/059	Pensions Paid - Preserved/Tax Free	154.77	154.77
01/07/2015	502/161	Internal Transfers In - Preserved/Taxable	31,544.97	31,544.97
01/07/2015	502/161	Internal Transfers In - Preserved/Taxable	(96,346.72)	(96,346.72)
01/07/2015	502/162	Internal Transfers In - Preserved/Tax Free	(3,878.18)	(3,878.18)
Total Amount - Preserved (Weighted)				397,191.02
<u>Member Allocations</u>				
30/06/2016	502/031	Members share of profit/(loss) - Preserved/Taxable	(43,588.87)	
30/06/2016	502/030	Members share of profit/(loss) - Preserved/Tax Free	(547.29)	
Closing Balance - Preserved			337,502.40	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	88,890.83	88,890.83
01/07/2015	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,191.14)	(1,191.14)
01/07/2015	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(87,699.69)	(87,699.69)
Horrigan, Allan Joseph				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	211,564.04	211,564.04
01/07/2015	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	(46,063.02)	(46,063.02)
01/07/2015	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1,640.80)	(1,640.80)
01/07/2015	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	180,000.00	180,000.00
01/07/2015	503/013	Employer Contributions - Non Preserved	(35,000.00)	(35,000.00)
01/07/2015	503/015	Member/Personal Contributions - Non Preserved	(180,000.00)	(180,000.00)
01/07/2015	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(1,854.68)	(1,854.68)
01/07/2015	503/061	Contributions Tax - Unrestricted Non Preserved	5,250.00	5,250.00
01/07/2015	503/063	Income Tax - Unrestricted Non Preserved/Taxable	40.64	40.64
07/01/2016	503/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(746.00)	(356.69)
22/06/2016	503/065	Pensions Paid - Unrestricted Non	(832.54)	(18.20)

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		Preserved/Taxable		
22/06/2016	503/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,747.46)	(103.77)
07/01/2016	503/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,254.00)	(2,034.02)
01/07/2015	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	77,627.06	77,627.06
01/07/2015	503/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	1,640.80	1,640.80
		Total Amount - Unres Non Pres (Weighted)		209,051.36
30/06/2016	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(3,465.91)	
30/06/2016	503/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(19,764.03)	
		Closing Balance - Unrestricted Non Pres	177,754.10	

Horrigan, Margaret
Preserved

Members Balance

01/07/2015		Opening balance - Preserved	31,544.97	31,544.97
01/07/2015	504/001	Opening Balance - Preserved/Taxable	(64,801.75)	(64,801.75)
01/07/2015	504/002	Opening Balance - Preserved/Tax Free	(3,878.18)	(3,878.18)
09/10/2015	504/011	Employer Contributions - Concessional	28,504.09	20,638.21
01/07/2015	504/011	Employer Contributions - Concessional	493.28	493.28
10/08/2015	504/011	Employer Contributions - Concessional	747.17	663.47
10/09/2015	504/011	Employer Contributions - Concessional	500.52	402.06
30/09/2015	504/011	Employer Contributions - Concessional	500.52	374.71
05/11/2015	504/011	Employer Contributions - Concessional	500.52	325.47
17/12/2015	504/011	Employer Contributions - Concessional	500.52	268.04
31/12/2015	504/011	Employer Contributions - Concessional	750.78	373.34
10/02/2016	504/011	Employer Contributions - Concessional	500.52	192.82
03/06/2016	504/011	Employer Contributions - Concessional	500.52	36.92
07/03/2016	504/011	Employer Contributions - Concessional	500.52	157.27
31/03/2016	504/011	Employer Contributions - Concessional	500.52	124.45
02/05/2016	504/011	Employer Contributions - Concessional	500.52	80.68
01/07/2015	504/011	Employer Contributions - Concessional	(35,000.00)	(35,000.00)
09/10/2015	504/016	Member/Personal Contributions - Preserved	495.91	359.06
01/07/2015	504/031	Share of Profit/(Loss) - Preserved/Taxable	(1,835.18)	(1,835.18)
09/10/2015	504/051	Contributions Tax - Preserved	(4,275.61)	(3,095.73)
01/07/2015	504/051	Contributions Tax - Preserved	(73.99)	(73.99)
10/08/2015	504/051	Contributions Tax - Preserved	(112.08)	(99.52)
10/09/2015	504/051	Contributions Tax - Preserved	(75.08)	(60.31)
30/09/2015	504/051	Contributions Tax - Preserved	(75.08)	(56.21)
05/11/2015	504/051	Contributions Tax - Preserved	(75.08)	(48.82)
17/12/2015	504/051	Contributions Tax - Preserved	(75.08)	(40.21)
31/12/2015	504/051	Contributions Tax - Preserved	(112.62)	(56.00)
02/05/2016	504/051	Contributions Tax - Preserved	(75.08)	(12.10)
03/06/2016	504/051	Contributions Tax - Preserved	(75.08)	(5.54)

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10/02/2016	504/051	Contributions Tax - Preserved	(75.08)	(28.92)
07/03/2016	504/051	Contributions Tax - Preserved	(75.08)	(23.59)
31/03/2016	504/051	Contributions Tax - Preserved	(75.08)	(18.67)
01/07/2015	504/051	Contributions Tax - Preserved	5,249.99	5,249.99
01/07/2015	504/053	Income Tax - Preserved/Taxable	40.22	40.22
01/07/2015	504/171	Internal Transfers Out - Preserved/Taxable	(31,544.97)	(31,544.97)
01/07/2015	504/171	Internal Transfers Out - Preserved/Taxable	96,346.72	96,346.72
01/07/2015	504/172	Internal Transfers Out - Preserved/Tax Free	3,878.18	3,878.18

Total Amount - Preserved (Weighted) 20,870.17

Member Allocations

30/06/2016	504/031	Members share of profit/(loss) - Preserved/Taxable	(2,319.11)	
30/06/2016	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	(139.57)	

Closing Balance - Preserved 27,787.21

Horrigan, Allan Joseph

Unrestricted Non Preserved

Members Balance

09/10/2015	505/013	Employer Contributions - Non Preserved	35,000.00	25,341.53
09/10/2015	505/061	Contributions Tax - Unrestricted Non Preserved	(5,250.00)	(3,801.23)

Total Amount - Unres Non Pres (Weighted) 21,540.30

30/06/2016	505/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(2,393.57)	
30/06/2016	505/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(144.06)	

Closing Balance - Unrestricted Non Pres 27,212.37

BAS Instalment Income Reconciliation (Label T1)

30/06/2016		Capital Gains		13,262.00
30/06/2016		Gross Interest		2,347.00
30/06/2016		Gross Foreign Income		4,336.00
30/06/2016		Employer Contributions		70,000.00
30/06/2016		Trust Distributions		47,095.00

Total Amount 137,040.00

MCS Reconciliation

Horrigan, Margaret

Personal Contributed amount

09/10/2015	504/016	Member/Personal Contributions - Preserved		495.91
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Total Amount				495.91
<u>Employer Contributed amount</u>				
05/11/2015	504/011	Employer Contributions - Concessional		500.52
10/09/2015	504/011	Employer Contributions - Concessional		500.52
30/09/2015	504/011	Employer Contributions - Concessional		500.52
03/06/2016	504/011	Employer Contributions - Concessional		500.52
10/02/2016	504/011	Employer Contributions - Concessional		500.52
31/12/2015	504/011	Employer Contributions - Concessional		750.78
17/12/2015	504/011	Employer Contributions - Concessional		500.52
10/08/2015	504/011	Employer Contributions - Concessional		747.17
01/07/2015	504/011	Employer Contributions - Concessional		493.28
09/10/2015	504/011	Employer Contributions - Concessional		28,504.09
02/05/2016	504/011	Employer Contributions - Concessional		500.52
31/03/2016	504/011	Employer Contributions - Concessional		500.52
07/03/2016	504/011	Employer Contributions - Concessional		500.52
Total Amount				35,000.00
All Contributions received for the current year				35,495.91
Closing Account Balance				27,787.21
Horrigan, Allan Joseph				
<u>Employer Contributed amount</u>				
09/10/2015	505/013	Employer Contributions - Non Preserved		35,000.00
Total Amount				35,000.00
All Contributions received for the current year				35,000.00
Closing Account Balance				27,212.37