

JENKINS FAMILY RETIREMENT FUND
CREATE ENTRIES REPORT AT 30/06/2014
 Created by SSHERMAN on Thursday 23 April, 2015 @ 16:07:45

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				
05/05/2014	261/004	Jenkins, Angela Sally		147.00
05/05/2014	261/004	Jenkins, Angela Sally		147.00
06/05/2014	261/004	Jenkins, Angela Sally		698.50
06/05/2014	261/004	Jenkins, Angela Sally		698.50
06/05/2014	301	Accountancy Fees (Gen Exp Percent: 99.963%)		(912.66)
06/05/2014	307	Auditor's Remuneration (Gen Exp Percent: 99.963%)		(483.82)
31/07/2013	315	Bank Charges (Gen Exp Percent: 99.963%)		(2.50)
31/07/2013	315	Bank Charges (Gen Exp Percent: 99.963%)		(69.97)
16/10/2013	413/001	Jenkins, Gregory Thomas		(224.20)
16/04/2014	413/001	Jenkins, Gregory Thomas		(197.67)
20/01/2014	413/001	Jenkins, Gregory Thomas		(169.88)
21/01/2014	413/001	Jenkins, Gregory Thomas		(151.00)
01/07/2013	413/001	Jenkins, Gregory Thomas		(200.98)
01/07/2013	413/002	Jenkins, Angela Sally		(329.51)
01/07/2013	416/001	Jenkins, Gregory Thomas		(13,109.02)
16/10/2013	416/001	Jenkins, Gregory Thomas		(14,623.77)
20/01/2014	416/001	Jenkins, Gregory Thomas		(11,080.12)
21/01/2014	416/001	Jenkins, Gregory Thomas		(9,849.00)
16/04/2014	416/001	Jenkins, Gregory Thomas		(12,892.90)
01/07/2013	416/002	Jenkins, Angela Sally		(7,610.49)
30/06/2014		Exempt Pension Income		27,928.00
Total Amount				(42,288.49)
Calculation of Exempt Pension Income				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2014	250/002	Term Deposits	99.963	27,928.20
Total Unsegregated Amount				27,928.20
Total Exempt Pension Income				27,928.00
<u>Pension Member Non Deductible Expenses</u>				
06/05/2014	301	Accountancy Fees (Gen Exp Percent: 99.963%)		(912.66)
06/05/2014	307	Auditor's Remuneration (Gen Exp Percent: 99.963%)		(483.82)
31/07/2013	315	Bank Charges (Gen Exp Percent: 99.963%)		(2.50)
31/07/2013	315	Bank Charges (Gen Exp Percent: 99.963%)		(69.97)
Total Amount				(1,469.00)

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Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2013	30/06/2014	Non-Deductible General Expense Percentage (Actuarial %)		99.963%
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Investment Expense Calculation

01/07/2013	30/06/2014	Non-Deductible Investment Expense Percentage (Actuarial %)		99.963%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(42,599.50)
Less Permanent Differences	(42,288.49)
Taxable income for period	(310.00)
Add Supervisory levy	388.00
Total Amount Due or Refundable	388.00

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

30/06/2014	501	Jenkins, Gregory Thomas - Unres Non Pres	508,408.26
30/06/2014	502	Jenkins, Angela Sally - Unres Non Pres	190,450.91
30/06/2014	504	Jenkins, Angela Sally - Preserved	255.60
		Total Amount	699,114.77

Profit/(Loss) Available for Allocation to Members

30/06/2014	Profit/(Loss) for period before allocations	(42,599.50)
30/06/2014	Contributions	(1,691.00)
30/06/2014	Pensions paid	70,438.54
	Total Amount	26,148.04

Income Tax Expense Available for Allocation to Members

Total Amount	0.00
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Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	(42,599.50)
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	(42,599.50)
Total member opening balance	742,599.51
Fund Rate (Profit after exclusion/Total member opening balance)	(5.74)

Jenkins, Gregory Thomas
Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	29,569.91	29,569.91
01/07/2013	501/001	Opening Balance - Preserved/Taxable	(21,326.81)	(21,326.81)
01/07/2013	501/002	Opening Balance - Preserved/Tax Free	(8,243.10)	(8,243.10)
01/07/2013	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	21,326.81	21,326.81
01/07/2013	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	8,243.10	8,243.10
01/07/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(13,109.02)	(13,109.02)
16/10/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(14,623.77)	(10,296.74)
20/01/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(11,080.12)	(4,887.40)
21/01/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(9,849.00)	(4,317.37)
16/04/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(12,892.90)	(2,649.23)
16/10/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(224.20)	(157.86)
16/04/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(197.67)	(40.62)
20/01/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(169.88)	(74.93)
21/01/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(151.00)	(66.19)
01/07/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(200.98)	(200.98)
01/07/2013	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	514,638.69	514,638.69

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount - Unres Non Pres (Weighted)				508,408.26
30/06/2014	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	18,728.17	
30/06/2014	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	287.13	
Closing Balance - Unrestricted Non Pres			500,725.36	

**Jenkins, Angela Sally
Unrestricted Non Preserved**

Members Balance

01/07/2013		Opening balance - Unres Non Pres	29,518.30	29,518.30
01/07/2013	502/001	Opening Balance - Preserved/Taxable	(21,275.20)	(21,275.20)
01/07/2013	502/002	Opening Balance - Preserved/Tax Free	(8,243.10)	(8,243.10)
01/07/2013	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	21,275.20	21,275.20
01/07/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	8,243.10	8,243.10
01/07/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(7,610.49)	(7,610.49)
01/07/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(329.51)	(329.51)
01/07/2013	502/161	Internal Transfers In - Preserved/Taxable	(168,872.61)	(168,872.61)
01/07/2013	502/161	Internal Transfers In - Preserved/Taxable	168,872.61	168,872.61
01/07/2013	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	168,872.61	168,872.61
Total Amount - Unres Non Pres (Weighted)				190,450.91
30/06/2014	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	6,827.57	
30/06/2014	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	295.61	
Closing Balance - Unrestricted Non Pres			197,574.09	

**Jenkins, Gregory Thomas
Unrestricted Non Preserved**

Members Balance

01/07/2013		Opening balance - Unres Non Pres	514,638.69	514,638.69
01/07/2013	503/171	Internal Transfers Out - Preserved/Taxable	(514,638.69)	(514,638.69)

**Jenkins, Angela Sally
Preserved**

Members Balance

01/07/2013		Opening balance - Preserved	168,872.61	168,872.61
05/05/2014	504/016	Member/Personal Contributions - Preserved	147.00	22.55
05/05/2014	504/016	Member/Personal Contributions - Preserved	147.00	22.55
06/05/2014	504/016	Member/Personal Contributions - Preserved	698.50	105.25
06/05/2014	504/016	Member/Personal Contributions - Preserved	698.50	105.25

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2013	504/171	Internal Transfers Out - Preserved/Taxable	(168,872.61)	(168,872.61)
Total Amount - Preserved (Weighted)				255.60

Member Allocations

30/06/2014	504/031	Members share of profit/(loss) - Preserved/Taxable	9.56	
30/06/2014	504/053	Members share of tax under/over provision - Preserved/Taxable	0.01	
Closing Balance - Preserved			1,700.55	

BAS Instalment Income Reconciliation (Label T1)

30/06/2014		Gross Interest		27,939.00
Total Amount				27,939.00

MCS Reconciliation
Jenkins, Angela Sally

Personal Contributed amount

06/05/2014	504/016	Member/Personal Contributions - Preserved		698.50
05/05/2014	504/016	Member/Personal Contributions - Preserved		147.00
05/05/2014	504/016	Member/Personal Contributions - Preserved		147.00
06/05/2014	504/016	Member/Personal Contributions - Preserved		698.50
Total Amount				1,691.00
All Contributions received for the current year				1,691.00
Closing Account Balance				1,700.55