

**COLE FREEDOM SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2018**  
Created by KELLIE on Thursday 21 February, 2019 @ 18:18:20

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
------	------	-------------	---	--------------------------

**Asset revaluation amounts**

30/06/2018	760/001	The Perth Mint Gold (Market Value Date: 30/06/2018, Code: TPMGOLD)	1,692.05	4,490.71
30/06/2018	760/002	The Perth Mint Silver (Market Value Date: 30/06/2018, Code: TPMSIL)	21.77	274.85
<b>Total Amount</b>				<b>4,765.56</b>

**Calculation of permanent difference on revaluation**

30/06/2018	760/001	The Perth Mint Gold - No CGT asset		
30/06/2018	760/001	- Market Value	104,995.09	
30/06/2018	760/001	- Less Carrying Value	100,504.38	
30/06/2018	760/001	- Permanent Difference		4,490.71
30/06/2018	760/002	The Perth Mint Silver - No CGT asset		
30/06/2018	760/002	- Market Value	119,668.10	
30/06/2018	760/002	- Less Carrying Value	119,393.25	
30/06/2018	760/002	- Permanent Difference		274.85
<b>Total Amount</b>				<b>4,765.56</b>

**Calculation of tax entries**

**Calculation of permanent differences**

30/06/2018	247	The Perth Mint Gold (760/001) - Non Tax Revn		4,490.71
30/06/2018	247	The Perth Mint Silver (760/002) - Non Tax Revn		274.85
<b>Total Amount</b>				<b>4,765.56</b>

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

General Expense Calculation

**Non-Deductible General Expense Percentage  
(Manual) 0.000%**

Investment Expense Calculation

**Non-Deductible Investment Expense Percentage  
(Manual) 0.000%**

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	4,898.00
Less Permanent Differences	4,765.56
<b>Taxable income for period</b>	<b>132.00</b>

**COLE FREEDOM SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2018**  
 Created by KELLIE on Thursday 21 February, 2019 @ 18:18:20

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Income Tax Expense (Taxable Income @ taxrate)		19.80
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>19.80</b>
		Total Income Tax Payable		19.80
		<b>Income Tax Payable</b>		<b>19.80</b>
		Add Supervisory levy		259.00
		<b>Total Amount Due or Refundable</b>		<b>278.80</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

30/06/2018	501	Cole, Francis - Preserved		90,023.08
30/06/2018	501	Cole, Francis - Unres Non Pres		182.02
30/06/2018	502	Cole, Johanna - Preserved		113,907.98
30/06/2018	502	Cole, Johanna - Unres Non Pres		25,641.61
		<b>Total Amount</b>		<b>229,754.69</b>

Profit/(Loss) Available for Allocation to Members

30/06/2018		Profit/(Loss) for period before allocations		4,898.00
30/06/2018		Contributions		(342.00)
		<b>Total Amount</b>		<b>4,556.00</b>

Income Tax Expense Available for Allocation to Members

30/06/2018		Income Tax Expense for period before allocations		19.80
30/06/2018		Contributions tax		(51.30)
		<b>Total Amount</b>		<b>(31.50)</b>

**Fund Rate or Return Calculation**

	<b>Total profit for period (excluding Super Surcharge)</b>	<b>4,898.00</b>
	Less amounts excluded from fund rate calculation:	
	<b>Total exclusion</b>	
	<b>Profit after exclusion</b>	<b>4,898.00</b>
	<b>Total member opening balance</b>	<b>229,463.99</b>

**COLE FREEDOM SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2018**  
Created by KELLIE on Thursday 21 February, 2019 @ 18:18:20

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>2.13</b>
<b>Cole, Francis Preserved</b>				
<u>Members Balance</u>				
01/07/2017		Opening balance - Preserved	89,877.73	89,877.73
01/07/2017	501/001	Opening Balance - Preserved/Taxable	(3,309.32)	(3,309.32)
01/07/2017	501/016	Member/Personal Contributions - Preserved	171.00	171.00
01/07/2017	501/016	Member/Personal Contributions - Preserved	(1,182.50)	(1,182.50)
01/07/2017	501/031	Share of Profit/(Loss) - Preserved/Taxable	3,844.37	3,844.37
01/07/2017	501/051	Contributions Tax - Preserved	(25.65)	(25.65)
01/07/2017	501/051	Contributions Tax - Preserved	177.38	177.38
01/07/2017	501/053	Income Tax - Preserved/Taxable	470.07	470.07
<b>Total Amount - Preserved (Weighted)</b>				<b>90,023.08</b>
<u>Member Allocations</u>				
30/06/2018	501/031	Members share of profit/(loss) - Preserved/Taxable	1,785.14	
30/06/2018	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	12.34	
30/06/2018	501/031	Members share of profit/(loss) - Preserved/Taxable	3.61	
30/06/2018	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	0.02	
<b>Closing Balance - Preserved</b>			<b>91,824.19</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2017		Opening balance - Unres Non Pres	182.02	182.02
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>182.02</b>
<b>Closing Balance - Unrestricted Non Pres</b>			<b>182.02</b>	
<b>Cole, Johanna Preserved</b>				
<u>Members Balance</u>				
01/07/2017		Opening balance - Preserved	113,762.63	113,762.63
01/07/2017	502/001	Opening Balance - Preserved/Taxable	(5,699.92)	(5,699.92)
01/07/2017	502/016	Member/Personal Contributions - Preserved	171.00	171.00
01/07/2017	502/016	Member/Personal Contributions - Preserved	(1,182.50)	(1,182.50)
01/07/2017	502/031	Share of Profit/(Loss) - Preserved/Taxable	5,974.52	5,974.52
01/07/2017	502/051	Contributions Tax - Preserved	(25.65)	(25.65)
01/07/2017	502/051	Contributions Tax - Preserved	177.38	177.38
01/07/2017	502/053	Income Tax - Preserved/Taxable	730.52	730.52

**COLE FREEDOM SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2018**  
Created by KELLIE on Thursday 21 February, 2019 @ 18:18:20

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount - Preserved (Weighted)</b>				<b>113,907.98</b>
<u>Member Allocations</u>				
30/06/2018	502/031	Members share of profit/(loss) - Preserved/Taxable	2,258.78	
30/06/2018	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	15.62	
30/06/2018	502/031	Members share of profit/(loss) - Preserved/Taxable	508.47	
30/06/2018	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	3.52	
<b>Closing Balance - Preserved</b>			<b>116,694.37</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2017		Opening balance - Unres Non Pres	25,641.61	25,641.61
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>25,641.61</b>
<b>Closing Balance - Unrestricted Non Pres</b>			<b>25,641.61</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2018		Gross Interest		92.00
30/06/2018		Member Contributions		342.00
<b>Total Amount</b>				<b>434.00</b>
<b>MCS Reconciliation</b>				
<b>Cole, Francis</b>				
<u>Personal Contributed amount</u>				
01/07/2017	501/016	Member/Personal Contributions - Preserved		171.00
<b>Total Amount</b>				<b>171.00</b>
All Contributions received for the current year				171.00
Closing Account Balance				(92,006.00)
<b>Cole, Johanna</b>				
<u>Personal Contributed amount</u>				
01/07/2017	502/016	Member/Personal Contributions - Preserved		171.00
<b>Total Amount</b>				<b>171.00</b>
All Contributions received for the current year				171.00
Closing Account Balance				(142,336.00)