

THE RATHMONA SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2020
Created by BRAD on Monday 14 December, 2020 @ 14:00:37

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2020	760/001	Silver Ounces (Market Value Date: 30/06/2020, Code: SILVER)	26.40	28,540.71
30/06/2020	776/001	Wesfarmers Limited (Market Value Date: 30/06/2020, Code: WES)	44.83	45,972.32
30/06/2020	776/002	Amp Limited (Market Value Date: 30/06/2020, Code: AMP)	1.86	(1,898.46)
30/06/2020	776/003	Coles Group (Market Value Date: 30/06/2020, Code: COL)	17.17	18,611.04
30/06/2020	776/004	Commonwealth Bank (Market Value Date: 30/06/2020, Code: CBA)	69.42	3,876.96
		Total Amount		95,102.57
Calculation of permanent difference on revaluation				
30/06/2020	760/001	Silver Ounces - No CGT asset		
30/06/2020	760/001	- Market Value	164,514.13	
30/06/2020	760/001	- Less Carrying Value	135,973.42	
30/06/2020	760/001	- Permanent Difference		28,540.71
30/06/2020	776/001	Wesfarmers Limited - No CGT asset		
30/06/2020	776/001	- Market Value	240,378.46	
30/06/2020	776/001	- Less Carrying Value	194,406.14	
30/06/2020	776/001	- Permanent Difference		45,972.32
30/06/2020	776/002	Amp Limited - No CGT asset		
30/06/2020	776/002	- Market Value	13,289.22	
30/06/2020	776/002	- Less Carrying Value	15,187.68	
30/06/2020	776/002	- Permanent Difference		(1,898.46)
30/06/2020	776/003	Coles Group - No CGT asset		
30/06/2020	776/003	- Market Value	83,652.24	
30/06/2020	776/003	- Less Carrying Value	65,041.20	
30/06/2020	776/003	- Permanent Difference		18,611.04
30/06/2020	776/004	Commonwealth Bank - No CGT asset		
30/06/2020	776/004	- Market Value	28,878.72	
30/06/2020	776/004	- Less Carrying Value	25,001.76	
30/06/2020	776/004	- Permanent Difference		3,876.96
		Total Amount		95,102.57
Calculation of tax entries				
Calculation of permanent differences				
30/06/2020	247	Silver Ounces (760/001) - Non Tax Revn		28,540.71
30/06/2020	247	Wesfarmers Limited (776/001) - Non Tax Revn		45,972.32
30/06/2020	247	Amp Limited (776/002) - Non Tax Revn		(1,898.46)
30/06/2020	247	Coles Group (776/003) - Non Tax Revn		18,611.04
30/06/2020	247	Commonwealth Bank (776/004) - Non Tax Revn		3,876.96
13/05/2020	261/003	Ackland, Peter Barnes		100,000.00
16/03/2020	261/004	Ackland, Mary Therese		100,000.00
13/05/2020	263/003	Ackland, Peter Barnes		25,000.00
08/10/2019	315	Bank Charges (Gen Exp Percent: 40.380%)		(2.50)

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01/11/2019	315	Bank Charges (Gen Exp Percent: 40.380%)		(0.81)
01/12/2019	315	Bank Charges (Gen Exp Percent: 40.380%)		(0.20)
18/05/2020	315	Bank Charges (Gen Exp Percent: 40.380%)		(6.06)
30/06/2020	413/001	Ackland, Peter Barnes		(14,180.00)
30/06/2020	413/002	Ackland, Mary Therese		(14,180.00)
30/06/2020		Exempt Pension Income		13,117.00
Total Amount				304,850.00

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2020	239/001	Wesfarmers Limited	40.380	4,594.77
30/06/2020	239/003	Coles Group	40.380	1,840.84
30/06/2020	250/008	Bankwest Gold Term Deposit ***902	40.380	557.86
30/06/2020	250/010	Bankwest Term Deposit 1246376	40.380	427.56
30/06/2020	250/011	Bankwest Gold Term Deposit ***0218	40.380	824.11
30/06/2020	280/001	Hilton Hill Property	40.380	4,872.19
Total Unsegregated Amount				13,117.33
Total Exempt Pension Income				13,117.00

Pension Member Non Deductible Expenses

08/10/2019	315	Bank Charges (Gen Exp Percent: 40.380%)		(2.50)
01/11/2019	315	Bank Charges (Gen Exp Percent: 40.380%)		(0.81)
01/12/2019	315	Bank Charges (Gen Exp Percent: 40.380%)		(0.20)
18/05/2020	315	Bank Charges (Gen Exp Percent: 40.380%)		(6.06)
Total Amount				(10.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2019	30/06/2020	Non-Deductible General Expense Percentage (Actuarial %)	40.380%
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Investment Expense Calculation

01/07/2019	30/06/2020	Non-Deductible Investment Expense Percentage (Actuarial %)	40.380%
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		373,944.59
		Less Permanent Differences		304,850.00
		Taxable income for period		69,094.00
		Income Tax Expense (Taxable Income @ taxrate)		10,364.10
		Total Income Tax Payable (Taxable Income @ taxrate)		10,364.10
		Total Income Tax Payable		10,364.10
		Less Total Imputed Credits Used		4,781.29
		Less Total Instalments paid		424.00
		Income Tax Payable		5,158.81
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		5,417.81
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				
<u>Members Weighted Amounts</u>				
30/06/2020	501	Ackland, Peter Barnes - Unres Non Pres		427,072.16
30/06/2020	502	Ackland, Mary Therese - Unres Non Pres		400,016.36
30/06/2020	503	Ackland, Peter Barnes - Unres Non Pres		648,494.91
30/06/2020	504	Ackland, Mary Therese - Unres Non Pres		571,923.59
		Total Amount		2,047,507.02
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2020		Profit/(Loss) for period before allocations		373,944.59
30/06/2020		Contributions		(275,000.00)
30/06/2020		Pensions paid		28,360.00
		Total Amount		127,304.59
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2020		Income Tax Expense for period before allocations		10,364.10
30/06/2020		Contributions tax		(7,500.00)
		Total Amount		2,864.10
Fund Rate or Return Calculation				
		Total profit for period (excluding Super		373,944.59

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Surcharge)		
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		373,944.59
		Total member opening balance		1,990,655.91
		Fund Rate (Profit after exclusion/Total member opening balance)		18.78
 Ackland, Peter Barnes				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2019		Opening balance - Unres Non Pres	427,072.16	427,072.16
01/07/2019	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(37,975.61)	(37,975.61)
01/07/2019	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(7,024.39)	(7,024.39)
30/06/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(14,180.00)	
01/07/2019	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	45,000.00	45,000.00
		Total Amount - Unres Non Pres (Weighted)		427,072.16
30/06/2020	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	26,553.39	
		Closing Balance - Unrestricted Non Pres	439,445.55	
 Ackland, Mary Therese				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2019		Opening balance - Unres Non Pres	400,016.36	400,016.36
01/07/2019	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(38,179.58)	(38,179.58)
01/07/2019	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(6,579.38)	(6,579.38)
30/06/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(14,180.00)	
01/07/2019	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	44,758.96	44,758.96
		Total Amount - Unres Non Pres (Weighted)		400,016.36
30/06/2020	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	24,871.18	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Closing Balance - Unrestricted Non Pres			410,707.54	
Ackland, Peter Barnes				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2019		Opening balance - Unres Non Pres	626,353.51	626,353.51
01/07/2019	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	24,301.66	24,301.66
01/07/2019	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	75,500.00	75,500.00
23/03/2020	503/015	Member/Personal Contributions - Non Preserved	25,000.00	6,762.30
13/05/2020	503/015	Member/Personal Contributions - Non Preserved	100,000.00	13,114.75
01/07/2019	503/015	Member/Personal Contributions - Non Preserved	(75,500.00)	(75,500.00)
01/07/2019	503/015	Member/Personal Contributions - Non Preserved	(20,000.00)	(20,000.00)
13/05/2020	503/020	Other Contributions - Non Preserved	25,000.00	3,278.69
01/07/2019	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(9,062.29)	(9,062.29)
23/03/2020	503/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(1,014.34)
01/07/2019	503/061	Contributions Tax - Unrestricted Non Preserved	3,000.00	3,000.00
01/07/2019	503/063	Income Tax - Unrestricted Non Preserved/Taxable	1,760.63	1,760.63
Total Amount - Unres Non Pres (Weighted)				648,494.91
30/06/2020	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	40,320.44	
30/06/2020	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(1,521.90)	
Closing Balance - Unrestricted Non Pres			811,402.05	
Ackland, Mary Therese				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2019		Opening balance - Unres Non Pres	537,213.88	537,213.88
01/07/2019	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	23,116.58	23,116.58
01/07/2019	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	75,500.00	75,500.00
23/03/2020	504/015	Member/Personal Contributions - Non Preserved	25,000.00	6,762.30
16/03/2020	504/015	Member/Personal Contributions - Non Preserved	100,000.00	28,961.75
01/07/2019	504/015	Member/Personal Contributions - Non Preserved	(75,500.00)	(75,500.00)
01/07/2019	504/015	Member/Personal Contributions - Non Preserved	(20,000.00)	(20,000.00)
01/07/2019	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(7,591.45)	(7,591.45)
23/03/2020	504/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(1,014.34)
01/07/2019	504/061	Contributions Tax - Unrestricted Non Preserved	3,000.00	3,000.00
01/07/2019	504/063	Income Tax - Unrestricted Non Preserved/Taxable	1,474.87	1,474.87

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Total Amount - Unres Non Pres (Weighted)				571,923.59
30/06/2020	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	35,559.58	
30/06/2020	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(1,342.20)	
Closing Balance - Unrestricted Non Pres			692,681.26	

BAS Instalment Income Reconciliation (Label T1)

30/06/2020		Gross Rent		12,066.00
30/06/2020		Gross Interest		4,481.00
30/06/2020		Dividends		15,937.00
30/06/2020		Member Contributions		50,000.00
Total Amount				82,484.00

MCS Reconciliation
Ackland, Peter Barnes

Personal Contributed amount

13/05/2020	503/015	Member/Personal Contributions - Non Preserved		100,000.00
23/03/2020	503/015	Member/Personal Contributions - Non Preserved		25,000.00
Total Amount				125,000.00

CGT small business 15 year exemption amount

13/05/2020	503/020	Other Contributions - Non Preserved		25,000.00
Total Amount				25,000.00

All Contributions received for the current year	150,000.00
Closing Account Balance	(1,250,848.00)

Ackland, Mary Therese

Personal Contributed amount

23/03/2020	504/015	Member/Personal Contributions - Non Preserved		25,000.00
16/03/2020	504/015	Member/Personal Contributions - Non Preserved		100,000.00
Total Amount				125,000.00

All Contributions received for the current year	125,000.00
Closing Account Balance	(1,103,388.00)