

THE RATHMONA SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2019
Created by BRAD on Thursday 31 October, 2019 @ 09:51:33

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2019	760/001	Silver Ounces (Market Value Date: 30/06/2019, Code: SILVER)	21.82	934.73
30/06/2019	776/001	Wesfarmers Limited (Market Value Date: 30/06/2019, Code: WES)	36.16	(12,189.16)
30/06/2019	776/002	Amp Limited (Market Value Date: 30/06/2019, Code: AMP)	2.12	(10,316.16)
30/06/2019	776/003	Coles Group (Market Value Date: 30/06/2019, Code: COL)	13.35	13,211.16
Total Amount				(8,359.43)
Calculation of permanent difference on revaluation				
30/06/2019	760/001	Silver Ounces - No CGT asset		
30/06/2019	760/001	- Market Value	135,973.42	
30/06/2019	760/001	- Less Carrying Value	135,038.69	
30/06/2019	760/001	- Permanent Difference		934.73
30/06/2019	776/001	Wesfarmers Limited - No CGT asset		
30/06/2019	776/001	- Market Value	186,440.96	
30/06/2019	776/001	- Less Carrying Value	198,630.12	
30/06/2019	776/001	- Permanent Difference		(12,189.16)
30/06/2019	776/002	Amp Limited - No CGT asset		
30/06/2019	776/002	- Market Value	15,187.68	
30/06/2019	776/002	- Less Carrying Value	25,503.84	
30/06/2019	776/002	- Permanent Difference		(10,316.16)
30/06/2019	776/003	Coles Group - No CGT asset		
30/06/2019	776/003	- Market Value	65,041.20	
30/06/2019	776/003	- Less Carrying Value	51,830.04	
30/06/2019	776/003	- Permanent Difference		13,211.16
Total Amount				(8,359.43)
Calculation of tax entries				
Calculation of permanent differences				
30/06/2019	261/003	Ackland, Peter Barnes		500.00
14/05/2019	261/003	Ackland, Peter Barnes		20,000.00
14/05/2019	261/003	Ackland, Peter Barnes		50,000.00
30/06/2019	261/003	Ackland, Peter Barnes		5,000.00
30/06/2019	261/004	Ackland, Mary Therese		500.00
14/05/2019	261/004	Ackland, Mary Therese		20,000.00
14/05/2019	261/004	Ackland, Mary Therese		50,000.00
30/06/2019	261/004	Ackland, Mary Therese		5,000.00
30/06/2019	307	Auditor's Remuneration (Gen Exp Percent: 44.950%)		(449.50)
01/03/2019	315	Bank Charges (Gen Exp Percent: 44.950%)		(0.94)
10/05/2019	315	Bank Charges (Gen Exp Percent: 44.950%)		(89.90)
03/06/2019	315	Bank Charges (Gen Exp Percent: 44.950%)		(1.89)
31/07/2018	315	Bank Charges (Gen Exp Percent: 44.950%)		(2.52)
31/08/2018	315	Bank Charges (Gen Exp Percent: 44.950%)		(1.84)

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30/09/2018	315	Bank Charges (Gen Exp Percent: 44.950%)		(3.19)
31/10/2018	315	Bank Charges (Gen Exp Percent: 44.950%)		(0.43)
31/10/2018	315	Bank Charges (Gen Exp Percent: 44.950%)		(0.49)
31/01/2019	315	Bank Charges (Gen Exp Percent: 44.950%)		(3.17)
07/02/2019	315	Bank Charges (Gen Exp Percent: 44.950%)		(0.27)
30/06/2019	330	Silver Ounces (760/001) - Non Tax Revn		934.73
30/06/2019	330	Wesfarmers Limited (776/001) - Non Tax Revn		(12,189.16)
30/06/2019	330	Amp Limited (776/002) - Non Tax Revn		(10,316.16)
30/06/2019	330	Coles Group (776/003) - Non Tax Revn		13,211.16
01/07/2018	413/001	Ackland, Peter Barnes		(45,000.00)
01/07/2018	413/002	Ackland, Mary Therese		(44,758.96)
30/06/2019		Exempt Pension Income		17,602.00
Total Amount				69,929.47

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2019	239/001	Wesfarmers Limited	44.950	9,925.73
30/06/2019	239/002	Amp Limited	44.950	569.52
30/06/2019	250/002	Rathmona Business Saver ***8004	44.950	1.88
30/06/2019	250/008	Bankwest Gold Term Deposit ***902	44.950	292.98
30/06/2019	280/001	Hilton Hill Property	44.950	6,811.92

Total Unsegregated Amount **17,602.03**

Total Exempt Pension Income **17,602.00**

Pension Member Non Deductible Expenses

30/06/2019	307	Auditor's Remuneration (Gen Exp Percent: 44.950%)		(449.50)
01/03/2019	315	Bank Charges (Gen Exp Percent: 44.950%)		(0.94)
10/05/2019	315	Bank Charges (Gen Exp Percent: 44.950%)		(89.90)
03/06/2019	315	Bank Charges (Gen Exp Percent: 44.950%)		(1.89)
31/07/2018	315	Bank Charges (Gen Exp Percent: 44.950%)		(2.52)
31/08/2018	315	Bank Charges (Gen Exp Percent: 44.950%)		(1.84)
30/09/2018	315	Bank Charges (Gen Exp Percent: 44.950%)		(3.19)
31/10/2018	315	Bank Charges (Gen Exp Percent: 44.950%)		(0.43)
31/10/2018	315	Bank Charges (Gen Exp Percent: 44.950%)		(0.49)
31/01/2019	315	Bank Charges (Gen Exp Percent: 44.950%)		(3.17)
07/02/2019	315	Bank Charges (Gen Exp Percent: 44.950%)		(0.27)

Total Amount **(554.00)**

Calculation of Non Deductible Expense Percentage(s)

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General Expense Calculation

01/07/2018	30/06/2019	Non-Deductible General Expense Percentage (Actuarial %)		44.950%
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Investment Expense Calculation

01/07/2018	30/06/2019	Non-Deductible Investment Expense Percentage (Actuarial %)		44.950%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	131,498.55
Less Permanent Differences	69,929.47
Taxable income for period	61,570.00
Income Tax Expense (Taxable Income @ taxrate)	9,235.50
Total Income Tax Payable (Taxable Income @ taxrate)	9,235.50
Total Income Tax Payable	9,235.50
Less Total Imputed Credits Used	6,888.55
Income Tax Payable	2,346.95
Add Supervisory levy	259.00
Total Amount Due or Refundable	2,605.95

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

30/06/2019	501	Ackland, Peter Barnes - Unres Non Pres	420,047.77
30/06/2019	502	Ackland, Mary Therese - Unres Non Pres	393,436.98
30/06/2019	503	Ackland, Peter Barnes - Unres Non Pres	541,911.44
30/06/2019	504	Ackland, Mary Therese - Unres Non Pres	453,956.89
	Total Amount		1,809,353.08

Profit/(Loss) Available for Allocation to Members

30/06/2019	Profit/(Loss) for period before allocations	131,498.55
30/06/2019	Contributions	(191,000.00)
30/06/2019	Pensions paid	89,758.96

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Total Amount				30,257.51

Income Tax Expense Available for Allocation to Members

30/06/2019		Income Tax Expense for period before allocations		9,235.50
30/06/2019		Contributions tax		(6,000.00)
Total Amount				3,235.50

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	131,498.55
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	131,498.55
Total member opening balance	1,868,392.86
Fund Rate (Profit after exclusion/Total member opening balance)	7.04

Ackland, Peter Barnes
Unrestricted Non Preserved

Members Balance

01/07/2018		Opening balance - Unres Non Pres	465,047.77	465,047.77
01/07/2018	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(88,124.97)	(88,124.97)
01/07/2018	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(15,072.47)	(15,072.47)
01/07/2018	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(45,000.00)	(45,000.00)
01/07/2018	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	103,197.44	103,197.44
Total Amount - Unres Non Pres (Weighted)				420,047.77
30/06/2019	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	7,024.39	
Closing Balance - Unrestricted Non Pres			427,072.16	

Ackland, Mary Therese
Unrestricted Non Preserved

Members Balance

01/07/2018		Opening balance - Unres Non Pres	438,195.94	438,195.94
01/07/2018	502/004	Opening Balance - Unrestricted Non	(85,797.82)	(85,797.82)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2018	502/034	Preserved/Tax Free Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(14,202.18)	(14,202.18)
01/07/2018	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(44,758.96)	(44,758.96)
01/07/2018	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	100,000.00	100,000.00
Total Amount - Unres Non Pres (Weighted)				393,436.98
30/06/2019	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	6,579.38	
Closing Balance - Unrestricted Non Pres			400,016.36	

Ackland, Peter Barnes

Unrestricted Non Preserved

Members Balance

01/07/2018		Opening balance - Unres Non Pres	526,551.85	526,551.85
01/07/2018	503/001	Opening Balance - Preserved/Taxable	(52,221.35)	(52,221.35)
01/07/2018	503/001	Opening Balance - Preserved/Taxable	0.01	0.01
01/07/2018	503/002	Opening Balance - Preserved/Tax Free	(163,276.64)	(163,276.64)
01/07/2018	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	(198,553.86)	(198,553.86)
01/07/2018	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	24,225.95	24,225.95
01/07/2018	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	414,051.85	414,051.85
13/03/2019	503/015	Member/Personal Contributions - Non Preserved	25,000.00	7,465.75
30/06/2019	503/015	Member/Personal Contributions - Non Preserved	(5,000.00)	
30/06/2019	503/015	Member/Personal Contributions - Non Preserved	500.00	
14/05/2019	503/015	Member/Personal Contributions - Non Preserved	20,000.00	2,575.34
14/05/2019	503/015	Member/Personal Contributions - Non Preserved	50,000.00	6,438.36
30/06/2019	503/015	Member/Personal Contributions - Non Preserved	5,000.00	
01/07/2018	503/015	Member/Personal Contributions - Non Preserved	(10,000.00)	(10,000.00)
01/07/2018	503/031	Share of Profit/(Loss) - Preserved/Taxable	(0.01)	(0.01)
01/07/2018	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(16,826.01)	(16,826.01)
13/03/2019	503/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(1,119.86)
30/06/2019	503/061	Contributions Tax - Unrestricted Non Preserved	750.00	
01/07/2018	503/061	Contributions Tax - Unrestricted Non Preserved	1,500.00	1,500.00
01/07/2018	503/063	Income Tax - Unrestricted Non Preserved/Taxable	1,100.06	1,100.06
Total Amount - Unres Non Pres (Weighted)				541,911.44
30/06/2019	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	9,062.29	
30/06/2019	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(1,760.63)	
Closing Balance - Unrestricted Non Pres			626,353.51	

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Ackland, Mary Therese

Unrestricted Non Preserved

Members Balance

01/07/2018		Opening balance - Unres Non Pres	438,597.30	438,597.30
01/07/2018	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	31,446.37	31,446.37
13/03/2019	504/015	Member/Personal Contributions - Non Preserved	25,000.00	7,465.75
30/06/2019	504/015	Member/Personal Contributions - Non Preserved	(5,000.00)	
30/06/2019	504/015	Member/Personal Contributions - Non Preserved	500.00	
14/05/2019	504/015	Member/Personal Contributions - Non Preserved	20,000.00	2,575.34
14/05/2019	504/015	Member/Personal Contributions - Non Preserved	50,000.00	6,438.36
30/06/2019	504/015	Member/Personal Contributions - Non Preserved	5,000.00	
01/07/2018	504/015	Member/Personal Contributions - Non Preserved	(22,000.00)	(22,000.00)
01/07/2018	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(13,638.01)	(13,638.01)
13/03/2019	504/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(1,119.86)
30/06/2019	504/061	Contributions Tax - Unrestricted Non Preserved	750.00	
01/07/2018	504/061	Contributions Tax - Unrestricted Non Preserved	3,300.00	3,300.00
01/07/2018	504/063	Income Tax - Unrestricted Non Preserved/Taxable	891.64	891.64
Total Amount - Unres Non Pres (Weighted)				453,956.89
30/06/2019	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	7,591.45	
30/06/2019	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(1,474.87)	
Closing Balance - Unrestricted Non Pres			537,213.88	

BAS Instalment Income Reconciliation (Label T1)

30/06/2019		Gross Rent		15,154.00
30/06/2019		Gross Interest		1,606.00
30/06/2019		Dividends		23,349.00
30/06/2019		Member Contributions		40,000.00
Total Amount				80,109.00

MCS Reconciliation

Ackland, Peter Barnes

Personal Contributed amount

13/03/2019	503/015	Member/Personal Contributions - Non Preserved		25,000.00
30/06/2019	503/015	Member/Personal Contributions - Non Preserved	(5,000.00)	
30/06/2019	503/015	Member/Personal Contributions - Non Preserved	500.00	
14/05/2019	503/015	Member/Personal Contributions - Non Preserved	20,000.00	
14/05/2019	503/015	Member/Personal Contributions - Non Preserved	50,000.00	
30/06/2019	503/015	Member/Personal Contributions - Non Preserved	5,000.00	

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Total Amount				95,500.00
All Contributions received for the current year				95,500.00
Closing Account Balance				(1,053,426.00)
Ackland, Mary Therese				
<u>Personal Contributed amount</u>				
13/03/2019	504/015	Member/Personal Contributions - Non Preserved		25,000.00
30/06/2019	504/015	Member/Personal Contributions - Non Preserved		(5,000.00)
30/06/2019	504/015	Member/Personal Contributions - Non Preserved		500.00
14/05/2019	504/015	Member/Personal Contributions - Non Preserved		20,000.00
14/05/2019	504/015	Member/Personal Contributions - Non Preserved		50,000.00
30/06/2019	504/015	Member/Personal Contributions - Non Preserved		5,000.00
Total Amount				95,500.00
All Contributions received for the current year				95,500.00
Closing Account Balance				(937,230.00)