

**THE RATHMONA SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2015**  
Created by BRAD on Thursday 22 October, 2015 @ 07:37:22

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2015	760/001	Silver Ounces (Market Value Date: 30/06/2015, Code: SILVER)	20.41	(10,718.35)
30/06/2015	776/001	Wesfarmers Limited (Market Value Date: 30/06/2015, Code: WES)	39.03	(11,753.23)
30/06/2015	776/002	Amp Limited (Market Value Date: 30/06/2015, Code: AMP)	6.02	5,158.08
<b>Total Amount</b>				<b>(17,313.50)</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2015	760/001	Silver Ounces - No CGT asset		
30/06/2015	760/001	- Market Value	127,186.87	
30/06/2015	760/001	- Less Carrying Value	137,905.22	
30/06/2015	760/001	- Permanent Difference		(10,718.35)
30/06/2015	776/001	Wesfarmers Limited - No CGT asset		
30/06/2015	776/001	- Market Value	160,335.24	
30/06/2015	776/001	- Less Carrying Value	172,088.47	
30/06/2015	776/001	- Permanent Difference		(11,753.23)
30/06/2015	776/002	Amp Limited - No CGT asset		
30/06/2015	776/002	- Market Value	43,127.28	
30/06/2015	776/002	- Less Carrying Value	37,969.20	
30/06/2015	776/002	- Permanent Difference		5,158.08
<b>Total Amount</b>				<b>(17,313.50)</b>
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
01/12/2014	307	Auditor's Remuneration (Gen Exp Percent: 64.940%)		(38.96)
01/02/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.84)
01/03/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(1.30)
01/03/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.84)
19/05/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(3.57)
01/04/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(1.30)
01/04/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.39)
01/05/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(1.30)
01/05/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.65)
01/07/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(3.25)
01/07/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.58)
01/08/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(3.25)
01/08/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(1.43)
01/09/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(3.25)
01/09/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.71)
01/10/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(3.25)
01/10/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.58)
01/11/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(3.25)
01/11/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.71)
01/12/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(2.27)

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01/12/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.71)
01/01/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.32)
01/01/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.39)
01/02/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.32)
30/06/2015	330	Silver Ounces (760/001) - Non Tax Revn		(10,718.35)
30/06/2015	330	Wesfarmers Limited (776/001) - Non Tax Revn		(11,753.23)
30/06/2015	330	Amp Limited (776/002) - Non Tax Revn		5,158.08
30/06/2015	412/001	Ackland, Peter Barnes		(1.24)
30/06/2015	413/001	Ackland, Peter Barnes		(22,735.76)
30/06/2015	413/002	Ackland, Mary Therese		(44,390.00)
30/06/2015	416/001	Ackland, Peter Barnes		(7,263.00)
15/08/2014	425	Rental Property Expenses (Inv Exp Percent: 64.940%)		(1,511.13)
23/09/2014	425	Rental Property Expenses (Inv Exp Percent: 64.940%)		(529.35)
15/01/2015	425	Rental Property Expenses (Inv Exp Percent: 64.940%)		(529.35)
12/11/2014	430	Repairs and Maintenance (Gen Exp Percent: 64.940%)		(642.91)
30/06/2015		Exempt Pension Income		18,009.00
<b>Total Amount</b>				<b>(76,980.66)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2015	239/001	Wesfarmers Limited	64.940	8,500.82
30/06/2015	239/002	Amp Limited	64.940	1,653.23
30/06/2015	250/002	Rathmona Business Online Saver	64.940	977.03
30/06/2015	250/005	Commonwealth Term Deposit 50214292	64.940	2,775.31
30/06/2015	250/007	Commonwealth Term Deposit 50043943	64.940	2,245.48
30/06/2015	280/001	Hilton Hill Property	64.940	1,857.28
<b>Total Unsegregated Amount</b>				<b>18,009.15</b>
<b>Total Exempt Pension Income</b>				<b>18,009.00</b>

Pension Member Non Deductible Expenses

01/12/2014	307	Auditor's Remuneration (Gen Exp Percent: 64.940%)		(38.96)
01/02/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.84)
01/03/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(1.30)
01/03/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.84)
19/05/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(3.57)
01/04/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(1.30)
01/04/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.39)
01/05/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(1.30)

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01/07/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(3.25)
01/07/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.58)
01/08/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(3.25)
01/08/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(1.43)
01/09/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(3.25)
01/09/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.71)
01/10/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(3.25)
01/10/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.58)
01/11/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(3.25)
01/11/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.71)
01/12/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(2.27)
01/12/2014	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.71)
01/01/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.32)
01/01/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.39)
01/02/2015	315	Bank Charges (Gen Exp Percent: 64.940%)		(0.32)
15/08/2014	425	Rental Property Expenses (Inv Exp Percent: 64.940%)		(1,511.13)
23/09/2014	425	Rental Property Expenses (Inv Exp Percent: 64.940%)		(529.35)
15/01/2015	425	Rental Property Expenses (Inv Exp Percent: 64.940%)		(529.35)
12/11/2014	430	Repairs and Maintenance (Gen Exp Percent: 64.940%)		(642.91)
<b>Total Amount</b>				<b>(3,286.00)</b>

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

General Expense Calculation

01/07/2014	30/06/2015	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>64.940%</b>
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Investment Expense Calculation

01/07/2014	30/06/2015	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>64.940%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(14,419.86)
Less Permanent Differences	(76,980.66)
<b>Taxable income for period</b>	<b>62,561.00</b>
Income Tax Expense (Taxable Income @ taxrate)	9,384.15

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>9,384.15</b>
		Total Income Tax Payable		9,384.15
		Less Total Imputed Credits Used		4,610.22
		Less Total TFN Credits		693.00
		Less Total Instalments paid		8,284.00
		<b>Income Tax Payable</b>		<b>(4,203.07)</b>
		Add Supervisory levy		259.00
		<b>Total Amount Due or Refundable</b>		<b>(3,944.07)</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

30/06/2015	501	Ackland, Peter Barnes - Unres Non Pres	576,629.21
30/06/2015	502	Ackland, Mary Therese - Unres Non Pres	566,012.97
30/06/2015	503	Ackland, Peter Barnes - Unres Non Pres	352,779.10
30/06/2015	504	Ackland, Mary Therese - Unres Non Pres	263,813.06
		<b>Total Amount</b>	<b>1,759,234.34</b>

Profit/(Loss) Available for Allocation to Members

30/06/2015		Profit/(Loss) for period before allocations	(14,419.86)
30/06/2015		Contributions	(55,000.00)
30/06/2015		Pensions paid	74,390.00
		<b>Total Amount</b>	<b>4,970.14</b>

Income Tax Expense Available for Allocation to Members

30/06/2015		Income Tax Expense for period before allocations	9,384.15
30/06/2015		Contributions tax	(8,250.00)
		<b>Total Amount</b>	<b>1,134.15</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>(14,419.86)</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>(14,419.86)</b>
<b>Total member opening balance</b>	<b>1,758,081.60</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>(0.82)</b>
<b>Ackland, Peter Barnes</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	576,629.21	576,629.21
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(5,261.84)	(5,261.84)
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1.91)	(1.91)
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(16,470.39)	(16,470.39)
01/07/2014	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(14,647.07)	(14,647.07)
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(4,678.79)	(4,678.79)
30/06/2015	501/059	Pensions Paid - Preserved/Tax Free	(1.24)	
01/07/2014	501/059	Pensions Paid - Preserved/Tax Free	1.91	1.91
30/06/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(7,263.00)	
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	9,940.63	9,940.63
30/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(22,735.76)	
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	31,117.46	31,117.46
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>576,629.21</b>
30/06/2015	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	394.40	
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,234.68	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>548,258.29</b>	
<b>Ackland, Mary Therese</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	566,012.97	566,012.97
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(2,445.90)	(2,445.90)
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1.67)	(1.67)
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(19,642.38)	(19,642.38)
01/07/2014	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(16,868.17)	(16,868.17)

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01/07/2014	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(2,101.88)	(2,101.88)
01/07/2014	502/055	Pensions Paid - Preserved/Taxable	1.67	1.67
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	4,547.78	4,547.78
30/06/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(44,390.00)	
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	36,510.55	36,510.55
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>566,012.97</b>
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,599.08	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>523,222.05</b>	

**Ackland, Peter Barnes**

**Unrestricted Non Preserved**

Members Balance

01/07/2014		Opening balance - Unres Non Pres	352,255.13	352,255.13
01/07/2014	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	36,757.15	36,757.15
01/07/2014	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	100,000.00	100,000.00
21/06/2015	503/015	Member/Personal Contributions - Non Preserved	25,000.00	616.44
01/07/2014	503/015	Member/Personal Contributions - Non Preserved	(100,000.00)	(100,000.00)
01/07/2014	503/015	Member/Personal Contributions - Non Preserved	(35,000.00)	(35,000.00)
01/07/2014	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(7,534.56)	(7,534.56)
21/06/2015	503/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(92.47)
01/07/2014	503/061	Contributions Tax - Unrestricted Non Preserved	5,250.00	5,250.00
01/07/2014	503/063	Income Tax - Unrestricted Non Preserved/Taxable	527.41	527.41
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>352,779.10</b>
30/06/2015	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	996.66	
30/06/2015	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(648.90)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>373,852.89</b>	

**Ackland, Mary Therese**

**Unrestricted Non Preserved**

Members Balance

01/07/2014		Opening balance - Unres Non Pres	263,184.29	263,184.29
01/07/2014	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	37,055.80	37,055.80
21/06/2015	504/015	Member/Personal Contributions - Non Preserved	30,000.00	739.73

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01/07/2014	504/015	Member/Personal Contributions - Non Preserved	(35,000.00)	(35,000.00)
01/07/2014	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(7,855.69)	(7,855.69)
21/06/2015	504/061	Contributions Tax - Unrestricted Non Preserved	(4,500.00)	(110.96)
01/07/2014	504/061	Contributions Tax - Unrestricted Non Preserved	5,250.00	5,250.00
01/07/2014	504/063	Income Tax - Unrestricted Non Preserved/Taxable	549.89	549.89
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>263,813.06</b>
30/06/2015	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	745.32	
30/06/2015	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(485.25)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>288,944.36</b>	

**BAS Instalment Income Reconciliation (Label T1)**

30/06/2015		Gross Rent		2,860.00
30/06/2015		Gross Interest		9,236.00
30/06/2015		Dividends		15,636.00
30/06/2015		Member Contributions		55,000.00
<b>Total Amount</b>				<b>82,732.00</b>

**MCS Reconciliation**  
**Ackland, Peter Barnes**

Personal Contributed amount

21/06/2015	503/015	Member/Personal Contributions - Non Preserved		25,000.00
<b>Total Amount</b>				<b>25,000.00</b>
All Contributions received for the current year				25,000.00
Closing Account Balance				373,852.89

**Ackland, Mary Therese**

Personal Contributed amount

21/06/2015	504/015	Member/Personal Contributions - Non Preserved		30,000.00
<b>Total Amount</b>				<b>30,000.00</b>
All Contributions received for the current year				30,000.00
Closing Account Balance				288,944.36