

THE RATHMONA SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2012
Created by SARAH on Thursday 11 April, 2013 @ 12:14:24

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2012	723/001	Silver Ounces (Market Value Date: 30/06/2012, Code: SILVER)	26.99	(104,039.28)
30/06/2012	760/001	Silver Ounces (Market Value Date: 30/06/2012, Code: SILVER)	26.99	68,213.33
		Total Amount		(35,825.95)
Calculation of permanent difference on revaluation				
30/06/2012	723/001	Silver Ounces - No CGT asset		
30/06/2012	723/001	- Market Value	0.00	
30/06/2012	723/001	- Less Carrying Value	104,039.28	
30/06/2012	723/001	- Permanent Difference		(104,039.28)
30/06/2012	760/001	Silver Ounces - No CGT asset		
30/06/2012	760/001	- Market Value	168,213.33	
30/06/2012	760/001	- Less Carrying Value	100,000.00	
30/06/2012	760/001	- Permanent Difference		68,213.33
		Total Amount		(35,825.95)
Calculation of tax entries				
Calculation of permanent differences				
30/06/2012	261/003	Ackland, Peter Barnes		86,186.52
30/06/2012	261/003	Ackland, Peter Barnes		6,000.00
30/06/2012	261/004	Ackland, Mary Therese		86,186.51
30/06/2012	261/004	Ackland, Mary Therese		6,000.00
01/07/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(4.65)
01/08/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
02/09/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.90)
03/10/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/11/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/12/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/01/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/02/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/03/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/04/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/05/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/05/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(0.20)
01/06/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(0.50)
01/06/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(0.75)
30/06/2012	330	Silver Ounces (723/001) - Non Tax Revn		(104,039.28)
30/06/2012	330	Silver Ounces (760/001) - Non Tax Revn		68,213.33
30/06/2012		Exempt Pension Income		13,323.00
		Total Amount		161,828.58

Calculation of Exempt Pension Income
Ackland, Peter Barnes

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30/06/2012	250/002	Rathmona Business Online Saver	50.086	5,240.42
30/06/2012	280/001	Hilton Hill Property	50.086	1,432.46
Member Total Amount				6,672.88
Ackland, Mary Therese				
30/06/2012	250/002	Rathmona Business Online Saver	49.914	5,222.42
30/06/2012	280/001	Hilton Hill Property	49.914	1,427.54
Member Total Amount				6,649.96
Total Amount				13,323.00

Pension Member Non Deductible Expenses

01/07/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(4.65)
01/08/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
02/09/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.90)
03/10/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/11/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/12/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/01/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/02/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/03/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/04/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/05/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(3.50)
01/05/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(0.20)
01/06/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(0.50)
01/06/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(0.75)
Total Amount				(42.00)

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	254,275.39
Less Permanent Differences	161,828.58
Taxable income for period	92,447.00
Income Tax Expense (Taxable Income @ taxrate)	13,867.05
Total Income Tax Payable (Taxable Income @ taxrate)	13,867.05
Total Income Tax Payable	13,867.05
Less Total Instalments paid	1,950.00
Income Tax Payable	11,917.05

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Add Supervisory levy		200.00
		Total Amount Due or Refundable		12,117.05

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

30/06/2012	501	Ackland, Peter Barnes - Unres Non Pres		630,211.47
30/06/2012	502	Ackland, Mary Therese - Unres Non Pres		623,965.17
30/06/2012	503	Ackland, Peter Barnes - Preserved		21,250.00
30/06/2012	504	Ackland, Mary Therese - Unres Non Pres		21,250.00
		Total Amount		1,296,676.64

Profit/(Loss) Available for Allocation to Members

30/06/2012		Profit/(Loss) for period before allocations		254,275.39
30/06/2012		Contributions		(277,000.00)
		Total Amount		(22,724.61)

Income Tax Expense Available for Allocation to Members

30/06/2012		Income Tax Expense for period before allocations		13,867.05
30/06/2012		Contributions tax		(13,894.05)
		Total Amount		(27.00)

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	254,275.39
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	254,275.39
Total member opening balance	1,296,676.64
Fund Rate (Profit after exclusion/Total member opening balance)	19.61

Ackland, Peter Barnes
Unrestricted Non Preserved

Members Balance

01/07/2011		Opening balance - Unres Non Pres	630,211.47	630,211.47
01/07/2011	501/002	Opening Balance - Preserved/Tax Free	(60.64)	(60.64)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2011	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	51,891.16	51,891.16
01/07/2011	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(32,135.63)	(32,135.63)
01/07/2011	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(57,694.89)	(57,694.89)
30/06/2012	501/081	Benefits Paid - Preserved/Taxable	(652.38)	
30/06/2012	501/082	Benefits Paid - Preserved/Tax Free	(28.05)	
01/07/2011	501/082	Benefits Paid - Preserved/Tax Free	60.64	60.64
30/06/2012	501/083	Benefits Paid - Unrestricted Non Preserved/Taxable	(4,455.68)	
01/07/2011	501/083	Benefits Paid - Unrestricted Non Preserved/Taxable	5,803.73	5,803.73
30/06/2012	501/084	Benefits Paid - Unrestricted Non Preserved/Tax Free	(14,863.89)	
01/07/2011	501/084	Benefits Paid - Unrestricted Non Preserved/Tax Free	32,135.63	32,135.63
30/06/2012	501/161	Internal Transfers In - Preserved/Taxable	21,250.00	
		Total Amount - Unres Non Pres (Weighted)		630,211.47
30/06/2012	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(11,044.63)	
		Closing Balance - Unrestricted Non Pres	620,416.84	

Ackland, Mary Therese
Unrestricted Non Preserved

Members Balance

01/07/2011		Opening balance - Unres Non Pres	623,965.17	623,965.17
01/07/2011	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	51,181.28	51,181.28
01/07/2011	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(34,629.64)	(34,629.64)
01/07/2011	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(57,401.64)	(57,401.64)
30/06/2012	502/083	Benefits Paid - Unrestricted Non Preserved/Taxable	(6,390.28)	
01/07/2011	502/083	Benefits Paid - Unrestricted Non Preserved/Taxable	6,220.36	6,220.36
30/06/2012	502/084	Benefits Paid - Unrestricted Non Preserved/Tax Free	(18,609.72)	
01/07/2011	502/084	Benefits Paid - Unrestricted Non Preserved/Tax Free	34,629.64	34,629.64
30/06/2012	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	21,250.00	
		Total Amount - Unres Non Pres (Weighted)		623,965.17
30/06/2012	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(10,935.16)	

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Closing Balance - Unrestricted Non Pres			609,280.01	
Ackland, Peter Barnes				
Preserved				
<u>Members Balance</u>				
01/07/2011		Opening balance - Preserved	21,250.00	21,250.00
01/07/2011	503/001	Opening Balance - Preserved/Taxable	21,250.00	21,250.00
30/06/2012	503/016	Member/Personal Contributions - Preserved	42,626.97	
30/06/2012	503/016	Member/Personal Contributions - Preserved	86,186.52	
30/06/2012	503/016	Member/Personal Contributions - Preserved	6,000.00	
01/07/2011	503/016	Member/Personal Contributions - Preserved	(25,000.00)	(25,000.00)
30/06/2012	503/051	Contributions Tax - Preserved	(6,394.05)	
01/07/2011	503/051	Contributions Tax - Preserved	3,750.00	3,750.00
30/06/2012	503/171	Internal Transfers Out - Preserved/Taxable	(21,250.00)	
Total Amount - Preserved (Weighted)				21,250.00
<u>Member Allocations</u>				
30/06/2012	503/031	Members share of profit/(loss) - Preserved/Taxable	(372.41)	
30/06/2012	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	13.50	
Closing Balance - Preserved			128,060.53	
Ackland, Mary Therese				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2011		Opening balance - Unres Non Pres	21,250.00	21,250.00
01/07/2011	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	21,250.00	21,250.00
30/06/2012	504/015	Member/Personal Contributions - Non Preserved	50,000.00	
30/06/2012	504/015	Member/Personal Contributions - Non Preserved	86,186.51	
30/06/2012	504/015	Member/Personal Contributions - Non Preserved	6,000.00	
01/07/2011	504/015	Member/Personal Contributions - Non Preserved	(25,000.00)	(25,000.00)
30/06/2012	504/061	Contributions Tax - Unrestricted Non Preserved	(7,500.00)	
01/07/2011	504/061	Contributions Tax - Unrestricted Non Preserved	3,750.00	3,750.00
30/06/2012	504/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(21,250.00)	
Total Amount - Unres Non Pres (Weighted)				21,250.00
30/06/2012	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(372.41)	
30/06/2012	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	13.50	
Closing Balance - Unrestricted Non Pres			134,327.60	

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BAS Instalment Income Reconciliation (Label T1)				
30/06/2012		Gross Rent		2,860.00
30/06/2012		Gross Interest		10,463.00
30/06/2012		Member Contributions		92,627.00
		Total Amount		105,950.00
MCS Reconciliation				
Ackland, Peter Barnes				
<u>Personal Contributed amount</u>				
30/06/2012	503/016	Member/Personal Contributions - Preserved		6,000.00
30/06/2012	503/016	Member/Personal Contributions - Preserved		86,186.52
30/06/2012	503/016	Member/Personal Contributions - Preserved		42,626.97
		Total Amount		134,813.49
		All Contributions received for the current year		134,813.49
		Closing Account Balance		128,060.53
Ackland, Mary Therese				
<u>Personal Contributed amount</u>				
30/06/2012	504/015	Member/Personal Contributions - Non Preserved		6,000.00
30/06/2012	504/015	Member/Personal Contributions - Non Preserved		86,186.51
30/06/2012	504/015	Member/Personal Contributions - Non Preserved		50,000.00
		Total Amount		142,186.51
		All Contributions received for the current year		142,186.51
		Closing Account Balance		134,327.60