

**THE RATHMONA SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2018**  
Created by BRAD on Friday 18 January, 2019 @ 09:51:09

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2018	760/001	Silver Ounces (Market Value Date: 30/06/2018, Code: SILVER)	21.67	1,557.90
30/06/2018	776/001	Wesfarmers Limited (Market Value Date: 30/06/2018, Code: WES)	49.36	43,575.14
30/06/2018	776/002	Amp Limited (Market Value Date: 30/06/2018, Code: AMP)	3.56	(11,677.32)
		<b>Total Amount</b>		<b>33,455.72</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2018	760/001	Silver Ounces - No CGT asset		
30/06/2018	760/001	- Market Value	135,038.69	
30/06/2018	760/001	- Less Carrying Value	133,480.79	
30/06/2018	760/001	- Permanent Difference		1,557.90
30/06/2018	776/001	Wesfarmers Limited - No CGT asset		
30/06/2018	776/001	- Market Value	235,002.96	
30/06/2018	776/001	- Less Carrying Value	191,427.82	
30/06/2018	776/001	- Permanent Difference		43,575.14
30/06/2018	776/002	Amp Limited - No CGT asset		
30/06/2018	776/002	- Market Value	25,503.84	
30/06/2018	776/002	- Less Carrying Value	37,181.16	
30/06/2018	776/002	- Permanent Difference		(11,677.32)
		<b>Total Amount</b>		<b>33,455.72</b>
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
30/06/2018	247	Silver Ounces (760/001) - Non Tax Revn		1,557.90
30/06/2018	247	Wesfarmers Limited (776/001) - Non Tax Revn		43,575.14
30/06/2018	247	Amp Limited (776/002) - Non Tax Revn		(11,677.32)
01/08/2017	315	Bank Charges (Gen Exp Percent: 49.000%)		(1.00)
01/10/2017	315	Bank Charges (Gen Exp Percent: 49.000%)		(0.54)
01/12/2017	315	Bank Charges (Gen Exp Percent: 49.000%)		(1.20)
01/01/2018	315	Bank Charges (Gen Exp Percent: 49.000%)		(0.96)
01/02/2018	315	Bank Charges (Gen Exp Percent: 49.000%)		(0.54)
01/03/2018	315	Bank Charges (Gen Exp Percent: 49.000%)		(1.20)
01/04/2018	315	Bank Charges (Gen Exp Percent: 49.000%)		(0.47)
01/05/2018	315	Bank Charges (Gen Exp Percent: 49.000%)		(0.47)
01/06/2018	315	Bank Charges (Gen Exp Percent: 49.000%)		(2.01)
01/07/2017	413/001	Ackland, Peter Barnes		(103,197.44)
01/07/2017	413/002	Ackland, Mary Therese		(100,000.00)
20/07/2017	425	Rental Property Expenses (Inv Exp Percent: 49.000%)		(235.20)
16/08/2017	425	Rental Property Expenses (Inv Exp Percent: 49.000%)		(1,244.85)
22/09/2017	425	Rental Property Expenses (Inv Exp Percent: 49.000%)		(172.67)
30/11/2017	425	Rental Property Expenses (Inv Exp Percent: 49.000%)		(166.68)

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29/01/2018	425	49.000%) Rental Property Expenses (Inv Exp Percent: 49.000%)		(1,244.87)
30/06/2018		Exempt Pension Income		16,078.00
		<b>Total Amount</b>		<b>(156,736.38)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2018	239/001	Wesfarmers Limited	49.000	7,144.05
30/06/2018	239/002	Amp Limited	49.000	1,410.66
30/06/2018	250/002	Rathmona Business Online Saver	49.000	22.85
30/06/2018	250/003	CBA Term Deposit 2	49.000	1,878.37
30/06/2018	280/001	Hilton Hill Property	49.000	5,622.29
		<b>Total Unsegregated Amount</b>		<b>16,078.22</b>
		<b>Total Exempt Pension Income</b>		<b>16,078.00</b>

Pension Member Non Deductible Expenses

01/08/2017	315	Bank Charges (Gen Exp Percent: 49.000%)		(1.00)
01/10/2017	315	Bank Charges (Gen Exp Percent: 49.000%)		(0.54)
01/12/2017	315	Bank Charges (Gen Exp Percent: 49.000%)		(1.20)
01/01/2018	315	Bank Charges (Gen Exp Percent: 49.000%)		(0.96)
01/02/2018	315	Bank Charges (Gen Exp Percent: 49.000%)		(0.54)
01/03/2018	315	Bank Charges (Gen Exp Percent: 49.000%)		(1.20)
01/04/2018	315	Bank Charges (Gen Exp Percent: 49.000%)		(0.47)
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20/07/2017	425	Rental Property Expenses (Inv Exp Percent: 49.000%)		(235.20)
16/08/2017	425	Rental Property Expenses (Inv Exp Percent: 49.000%)		(1,244.85)
22/09/2017	425	Rental Property Expenses (Inv Exp Percent: 49.000%)		(172.67)
30/11/2017	425	Rental Property Expenses (Inv Exp Percent: 49.000%)		(166.68)
29/01/2018	425	Rental Property Expenses (Inv Exp Percent: 49.000%)		(1,244.87)
		<b>Total Amount</b>		<b>(3,073.00)</b>

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

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General Expense Calculation

01/07/2017	30/06/2018	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>		<b>49.000%</b>
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Investment Expense Calculation

01/07/2017	30/06/2018	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>		<b>49.000%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(111,458.76)
Less Permanent Differences	(156,736.38)
<b>Taxable income for period</b>	<b>45,278.00</b>
Income Tax Expense (Taxable Income @ taxrate)	6,791.70
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>6,791.70</b>
Total Income Tax Payable	6,791.70
Less Total Imputed Credits Used	5,175.25
Less Total Instalments paid	5,846.00
<b>Income Tax Payable</b>	<b>(4,229.55)</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>(3,970.55)</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	Ackland, Peter Barnes - Unres Non Pres	449,975.30
30/06/2018	502	Ackland, Mary Therese - Unres Non Pres	423,993.76
30/06/2018	503	Ackland, Peter Barnes - Unres Non Pres	502,325.89
30/06/2018	504	Ackland, Mary Therese - Unres Non Pres	407,150.93
		<b>Total Amount</b>	<b>1,783,445.88</b>

Profit/(Loss) Available for Allocation to Members

30/06/2018	Profit/(Loss) for period before allocations	(111,458.76)
30/06/2018	Contributions	(32,000.00)
30/06/2018	Pensions paid	203,197.44

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<b>Total Amount</b>				<b>59,738.68</b>

Income Tax Expense Available for Allocation to Members

30/06/2018		Income Tax Expense for period before allocations		6,791.70
30/06/2018		Contributions tax		(4,800.00)
<b>Total Amount</b>				<b>1,991.70</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>(111,458.76)</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>(111,458.76)</b>
<b>Total member opening balance</b>	<b>1,986,643.32</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>(5.61)</b>

**Ackland, Peter Barnes**  
**Unrestricted Non Preserved**

Members Balance

01/07/2017		Opening balance - Unres Non Pres	553,172.74	553,172.74
01/07/2017	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	30,237.20	30,237.20
01/07/2017	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(85,412.20)	(85,412.20)
01/07/2017	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(103,197.44)	(103,197.44)
01/07/2017	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	55,175.00	55,175.00
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>449,975.30</b>
30/06/2018	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	15,072.47	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>465,047.77</b>	

**Ackland, Mary Therese**  
**Unrestricted Non Preserved**

Members Balance

01/07/2017		Opening balance - Unres Non Pres	523,993.76	523,993.76
01/07/2017	502/004	Opening Balance - Unrestricted Non	26,140.46	26,140.46

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2017	502/034	Preserved/Tax Free Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(81,315.46)	(81,315.46)
01/07/2017	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(100,000.00)	(100,000.00)
01/07/2017	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	55,175.00	55,175.00
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>423,993.76</b>
30/06/2018	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	14,202.18	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>438,195.94</b>	

**Ackland, Peter Barnes**

**Unrestricted Non Preserved**

Members Balance

01/07/2017		Opening balance - Unres Non Pres	502,325.89	502,325.89
01/07/2017	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	84,542.98	84,542.98
01/07/2017	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	12,500.00	12,500.00
30/06/2018	503/015	Member/Personal Contributions - Non Preserved	10,000.00	
01/07/2017	503/015	Member/Personal Contributions - Non Preserved	(12,500.00)	(12,500.00)
01/07/2017	503/015	Member/Personal Contributions - Non Preserved	(22,500.00)	(22,500.00)
01/07/2017	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(66,488.62)	(66,488.62)
30/06/2018	503/061	Contributions Tax - Unrestricted Non Preserved	(1,500.00)	
01/07/2017	503/061	Contributions Tax - Unrestricted Non Preserved	3,375.00	3,375.00
01/07/2017	503/063	Income Tax - Unrestricted Non Preserved/Taxable	1,070.64	1,070.64
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>502,325.89</b>
30/06/2018	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	16,826.01	
30/06/2018	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(1,100.06)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>526,551.84</b>	

**Ackland, Mary Therese**

**Unrestricted Non Preserved**

Members Balance

01/07/2017		Opening balance - Unres Non Pres	407,150.93	407,150.93
01/07/2017	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	79,638.06	79,638.06
01/07/2017	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	3,000.00	3,000.00
30/06/2018	504/015	Member/Personal Contributions - Non Preserved	22,000.00	

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01/07/2017	504/015	Member/Personal Contributions - Non Preserved	(3,000.00)	(3,000.00)
01/07/2017	504/015	Member/Personal Contributions - Non Preserved	(32,000.00)	(32,000.00)
01/07/2017	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(53,296.27)	(53,296.27)
30/06/2018	504/061	Contributions Tax - Unrestricted Non Preserved	(3,300.00)	
01/07/2017	504/061	Contributions Tax - Unrestricted Non Preserved	4,800.00	4,800.00
01/07/2017	504/063	Income Tax - Unrestricted Non Preserved/Taxable	858.21	858.21
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>407,150.93</b>
30/06/2018	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	13,638.01	
30/06/2018	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(891.64)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>438,597.30</b>	

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

30/06/2018		Gross Rent		11,474.00
30/06/2018		Gross Interest		3,880.00
30/06/2018		Dividends		17,459.00
30/06/2018		Member Contributions		32,000.00
<b>Total Amount</b>				<b>64,813.00</b>

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

Personal Contributed amount

30/06/2018	503/015	Member/Personal Contributions - Non Preserved		10,000.00
<b>Total Amount</b>				<b>10,000.00</b>
All Contributions received for the current year				10,000.00
Closing Account Balance				(991,600.00)

**Ackland, Mary Therese**

Personal Contributed amount

30/06/2018	504/015	Member/Personal Contributions - Non Preserved		22,000.00
<b>Total Amount</b>				<b>22,000.00</b>
All Contributions received for the current year				22,000.00
Closing Account Balance				(876,793.00)