

THE RATHMONA SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2017
Created by BRAD on Tuesday 14 November, 2017 @ 08:38:49

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2017	760/001	Silver Ounces (Market Value Date: 30/06/2017, Code: SILVER)	21.42	(20,128.05)
30/06/2017	772/001	Hilton Hill Property (Market Value Date: 30/06/2017, Code: ACKLAND1)	1,100,000.00	339,755.70
30/06/2017	772/002	81 Upper Hilton Rd (Market Value Date: 30/06/2017, Code: ACKLAND2)	280,000.00	(63,902.39)
30/06/2017	776/001	Wesfarmers Limited (Market Value Date: 30/06/2017, Code: WES)	40.12	(536.20)
30/06/2017	776/002	Amp Limited (Market Value Date: 30/06/2017, Code: AMP)	5.19	214.92
Total Amount				255,403.98
Calculation of permanent difference on revaluation				
30/06/2017	760/001	Silver Ounces - No CGT asset		
30/06/2017	760/001	- Market Value	133,480.79	
30/06/2017	760/001	- Less Carrying Value	153,608.84	
30/06/2017	760/001	- Permanent Difference		(20,128.05)
30/06/2017	772/001	Hilton Hill Property - No CGT asset		
30/06/2017	772/001	- Market Value	1,100,000.00	
30/06/2017	772/001	- Less Carrying Value	760,244.30	
30/06/2017	772/001	- Permanent Difference		339,755.70
30/06/2017	772/002	81 Upper Hilton Rd - No CGT asset		
30/06/2017	772/002	- Market Value	280,000.00	
30/06/2017	772/002	- Less Carrying Value	343,902.39	
30/06/2017	772/002	- Permanent Difference		(63,902.39)
30/06/2017	776/001	Wesfarmers Limited - No CGT asset		
30/06/2017	776/001	- Market Value	181,222.04	
30/06/2017	776/001	- Less Carrying Value	181,758.24	
30/06/2017	776/001	- Permanent Difference		(536.20)
30/06/2017	776/002	Amp Limited - No CGT asset		
30/06/2017	776/002	- Market Value	37,181.16	
30/06/2017	776/002	- Less Carrying Value	36,966.24	
30/06/2017	776/002	- Permanent Difference		214.92
Total Amount				255,403.98
Calculation of tax entries				
Calculation of permanent differences				
30/06/2017	247	81 Upper Hilton Rd (772/002) - Non Tax Revn		(63,902.39)
30/06/2017	247	Wesfarmers Limited (776/001) - Non Tax Revn		(536.20)
30/06/2017	247	Silver Ounces (760/001) - Non Tax Revn		(20,128.05)
30/06/2017	247	Amp Limited (776/002) - Non Tax Revn		214.92
30/06/2017	247	Hilton Hill Property (772/001) - Non Tax Revn		339,755.70
30/06/2017	261/003	Ackland, Peter Barnes		12,500.00
30/06/2017	261/004	Ackland, Mary Therese		3,000.00
12/03/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(1.45)
01/07/2016	315	Bank Charges (Gen Exp Percent: 58.180%)		(8.90)

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28/10/2016	315	Bank Charges (Gen Exp Percent: 58.180%)		(8.73)
30/11/2016	315	Bank Charges (Gen Exp Percent: 58.180%)		(34.91)
03/01/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(2.36)
01/02/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(0.81)
01/04/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(2.27)
26/04/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		0.06
26/04/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		0.26
26/04/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(0.03)
01/05/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(0.64)
01/06/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(0.64)
30/06/2017	413/001	Ackland, Peter Barnes		(55,175.00)
30/06/2017	413/002	Ackland, Mary Therese		(55,175.00)
22/08/2016	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(121.14)
25/08/2016	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(47.92)
27/11/2016	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(47.92)
03/01/2017	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(179.31)
26/01/2017	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(1,449.06)
10/03/2017	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(176.27)
29/05/2017	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(146.30)
06/06/2017	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(47.92)
30/06/2017		Exempt Pension Income		20,526.00
Total Amount				178,803.72

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2017	239/001	Wesfarmers Limited	58.180	7,186.51
30/06/2017	239/002	Amp Limited	58.180	1,617.18
30/06/2017	250/002	Rathmona Business Online Saver	58.180	83.77
30/06/2017	250/003	CBA Term Deposit 2	58.180	2,447.53
30/06/2017	250/008	Bankwest Gold Term Deposit	58.180	2,374.62
30/06/2017	280/001	Hilton Hill Property	58.180	6,816.32
Total Unsegregated Amount				20,525.93
Total Exempt Pension Income				20,526.00

Pension Member Non Deductible Expenses

12/03/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(1.45)
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30/11/2016	315	Bank Charges (Gen Exp Percent: 58.180%)		(34.91)
03/01/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(2.36)
01/02/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(0.81)
01/04/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(2.27)
26/04/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		0.06
26/04/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		0.26
26/04/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(0.03)
01/05/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(0.64)
01/06/2017	315	Bank Charges (Gen Exp Percent: 58.180%)		(0.64)
22/08/2016	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(121.14)
25/08/2016	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(47.92)
27/11/2016	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(47.92)
03/01/2017	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(179.31)
26/01/2017	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(1,449.06)
10/03/2017	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(176.27)
29/05/2017	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(146.30)
06/06/2017	425	Rental Property Expenses (Inv Exp Percent: 58.180%)		(47.92)
Total Amount				(2,276.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2016	30/06/2017	Non-Deductible General Expense Percentage (Actuarial %)	58.180%
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Investment Expense Calculation

01/07/2016	30/06/2017	Non-Deductible Investment Expense Percentage (Actuarial %)	58.180%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	246,162.55
Less Permanent Differences	178,803.72
Taxable income for period	67,359.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Income Tax Expense (Taxable Income @ taxrate)		10,103.85
		Total Income Tax Payable (Taxable Income @ taxrate)		10,103.85
		Total Income Tax Payable		10,103.85
		Less Total Imputed Credits Used		4,479.36
		Income Tax Payable		5,624.49
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		5,883.49

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

30/06/2017	501	Ackland, Peter Barnes - Unres Non Pres	522,935.54
30/06/2017	502	Ackland, Mary Therese - Unres Non Pres	497,853.30
30/06/2017	503	Ackland, Peter Barnes - Unres Non Pres	407,076.06
30/06/2017	504	Ackland, Mary Therese - Unres Non Pres	326,306.02
		Total Amount	1,754,170.92

Profit/(Loss) Available for Allocation to Members

30/06/2017	Profit/(Loss) for period before allocations	246,162.55
30/06/2017	Contributions	(70,000.00)
30/06/2017	Pensions paid	110,350.00
	Total Amount	286,512.55

Income Tax Expense Available for Allocation to Members

30/06/2017	Income Tax Expense for period before allocations	10,103.85
30/06/2017	Contributions tax	(8,175.00)
	Total Amount	1,928.85

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	246,162.55
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	246,162.55

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total member opening balance				1,750,584.62
Fund Rate (Profit after exclusion/Total member opening balance)				14.06
 Ackland, Peter Barnes				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2016		Opening balance - Unres Non Pres	522,935.54	522,935.54
30/06/2017	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(4,084.29)	
01/07/2016	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	4,084.29	4,084.29
30/06/2017	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	4,084.29	
01/07/2016	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(28,714.04)	(28,714.04)
01/07/2016	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(12,785.96)	(12,785.96)
01/07/2016	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(4,084.29)	(4,084.29)
30/06/2017	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(55,175.00)	
01/07/2016	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	41,500.00	41,500.00
Total Amount - Unres Non Pres (Weighted)				522,935.54
30/06/2017	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	85,412.20	
Closing Balance - Unrestricted Non Pres			553,172.74	
 Ackland, Mary Therese				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2016		Opening balance - Unres Non Pres	497,853.30	497,853.30
01/07/2016	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(25,368.75)	(25,368.75)
01/07/2016	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(16,120.25)	(16,120.25)
30/06/2017	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(55,175.00)	
01/07/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	41,489.00	41,489.00
Total Amount - Unres Non Pres (Weighted)				497,853.30
30/06/2017	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	81,315.46	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Closing Balance - Unrestricted Non Pres			523,993.76	
Ackland, Peter Barnes				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2016		Opening balance - Unres Non Pres	405,282.91	405,282.91
01/07/2016	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	31,430.02	31,430.02
30/06/2017	503/015	Member/Personal Contributions - Non Preserved	(12,500.00)	
08/06/2017	503/015	Member/Personal Contributions - Non Preserved	35,000.00	2,109.59
30/06/2017	503/015	Member/Personal Contributions - Non Preserved	12,500.00	
01/07/2016	503/015	Member/Personal Contributions - Non Preserved	(24,500.00)	(24,500.00)
01/07/2016	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(11,521.82)	(11,521.82)
30/06/2017	503/061	Contributions Tax - Unrestricted Non Preserved	1,875.00	
08/06/2017	503/061	Contributions Tax - Unrestricted Non Preserved	(5,250.00)	(316.44)
01/07/2016	503/061	Contributions Tax - Unrestricted Non Preserved	3,675.00	3,675.00
01/07/2016	503/063	Income Tax - Unrestricted Non Preserved/Taxable	916.80	916.80
Total Amount - Unres Non Pres (Weighted)				407,076.06
30/06/2017	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	66,488.62	
30/06/2017	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(1,070.64)	
Closing Balance - Unrestricted Non Pres			502,325.89	
Ackland, Mary Therese				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2016		Opening balance - Unres Non Pres	324,512.87	324,512.87
01/07/2016	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	35,568.51	35,568.51
30/06/2017	504/015	Member/Personal Contributions - Non Preserved	(3,000.00)	
08/06/2017	504/015	Member/Personal Contributions - Non Preserved	35,000.00	2,109.59
30/06/2017	504/015	Member/Personal Contributions - Non Preserved	3,000.00	
01/07/2016	504/015	Member/Personal Contributions - Non Preserved	(32,200.00)	(32,200.00)
01/07/2016	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(8,907.26)	(8,907.26)
30/06/2017	504/061	Contributions Tax - Unrestricted Non Preserved	450.00	
08/06/2017	504/061	Contributions Tax - Unrestricted Non Preserved	(5,250.00)	(316.44)
01/07/2016	504/061	Contributions Tax - Unrestricted Non Preserved	4,830.00	4,830.00
01/07/2016	504/063	Income Tax - Unrestricted Non Preserved/Taxable	708.75	708.75
Total Amount - Unres Non Pres (Weighted)				326,306.02
30/06/2017	504/035	Members share of profit/(loss) - Unres Non	53,296.27	

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30/06/2017	504/063	Pres/Taxable Members share of tax on profit/(loss) - Unres Non Pres/Taxable Closing Balance - Unrestricted Non Pres	(858.21) 407,150.93	

BAS Instalment Income Reconciliation (Label T1)

30/06/2017		Gross Rent		11,716.00
30/06/2017		Gross Interest		8,432.00
30/06/2017		Dividends		15,132.00
30/06/2017		Member Contributions		54,500.00
		Total Amount		89,780.00

MCS Reconciliation
Ackland, Peter Barnes

Personal Contributed amount

30/06/2017	503/015	Member/Personal Contributions - Non Preserved		12,500.00
08/06/2017	503/015	Member/Personal Contributions - Non Preserved		35,000.00
30/06/2017	503/015	Member/Personal Contributions - Non Preserved		(12,500.00)
		Total Amount		35,000.00
		All Contributions received for the current year		35,000.00
		Closing Account Balance		502,325.89

Ackland, Mary Therese

Personal Contributed amount

30/06/2017	504/015	Member/Personal Contributions - Non Preserved		3,000.00
30/06/2017	504/015	Member/Personal Contributions - Non Preserved		(3,000.00)
08/06/2017	504/015	Member/Personal Contributions - Non Preserved		35,000.00
		Total Amount		35,000.00
		All Contributions received for the current year		35,000.00
		Closing Account Balance		407,150.93