

THE RATHMONA SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2016
Created by BRAD on Friday 18 November, 2016 @ 10:44:12

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2016	760/001	Silver Ounces (Market Value Date: 30/06/2016, Code: SILVER)	24.65	26,421.97
30/06/2016	776/001	Wesfarmers Limited (Market Value Date: 30/06/2016, Code: WES)	40.10	4,372.74
30/06/2016	776/002	Amp Limited (Market Value Date: 30/06/2016, Code: AMP)	5.16	(6,161.04)
		Total Amount		24,633.67
Calculation of permanent difference on revaluation				
30/06/2016	760/001	Silver Ounces - No CGT asset		
30/06/2016	760/001	- Market Value	153,608.84	
30/06/2016	760/001	- Less Carrying Value	127,186.87	
30/06/2016	760/001	- Permanent Difference		26,421.97
30/06/2016	776/001	Wesfarmers Limited - No CGT asset		
30/06/2016	776/001	- Market Value	173,111.70	
30/06/2016	776/001	- Less Carrying Value	168,738.96	
30/06/2016	776/001	- Permanent Difference		4,372.74
30/06/2016	776/002	Amp Limited - No CGT asset		
30/06/2016	776/002	- Market Value	36,966.24	
30/06/2016	776/002	- Less Carrying Value	43,127.28	
30/06/2016	776/002	- Permanent Difference		(6,161.04)
		Total Amount		24,633.67
Calculation of tax entries				
Calculation of permanent differences				
30/06/2016	247	Silver Ounces (760/001) - Non Tax Revn		26,421.97
30/06/2016	247	Wesfarmers Limited (776/001) - Non Tax Revn		4,372.74
30/06/2016	247	Amp Limited (776/002) - Non Tax Revn		(6,161.04)
01/07/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(2.90)
01/08/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(2.53)
01/09/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(2.53)
01/10/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(2.53)
25/10/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(37.08)
07/11/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(3.77)
01/12/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(2.04)
01/01/2016	315	Bank Charges (Gen Exp Percent: 61.800%)		(1.92)
01/03/2016	315	Bank Charges (Gen Exp Percent: 61.800%)		(3.03)
01/06/2016	315	Bank Charges (Gen Exp Percent: 61.800%)		(2.78)
07/11/2015	387	Legal Fees (Gen Exp Percent: 61.800%)		(339.90)
30/06/2016	413/001	Ackland, Peter Barnes		(41,500.00)
30/06/2016	413/002	Ackland, Mary Therese		(41,489.00)
04/01/2016	425	Rental Property Expenses (Inv Exp Percent: 61.800%)		(158.17)
11/03/2016	425	Rental Property Expenses (Inv Exp Percent: 61.800%)		(216.30)
24/06/2016	425	Rental Property Expenses (Inv Exp Percent: 61.800%)		(187.58)

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30/06/2016		61.800%) Exempt Pension Income		18,913.00
		Total Amount		(40,405.39)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2016	239/001	Wesfarmers Limited	61.800	7,419.28
30/06/2016	239/002	Amp Limited	61.800	1,704.53
30/06/2016	250/002	Rathmona Business Online Saver	61.800	388.46
30/06/2016	250/003	CBA Term Deposit 2	61.800	3,866.43
30/06/2016	280/001	Hilton Hill Property	61.800	5,534.12
		Total Unsegregated Amount		18,912.82
		Total Exempt Pension Income		18,913.00

Pension Member Non Deductible Expenses

01/07/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(2.90)
01/08/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(2.53)
01/09/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(2.53)
01/10/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(2.53)
25/10/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(37.08)
07/11/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(3.77)
01/12/2015	315	Bank Charges (Gen Exp Percent: 61.800%)		(2.04)
01/01/2016	315	Bank Charges (Gen Exp Percent: 61.800%)		(1.92)
01/03/2016	315	Bank Charges (Gen Exp Percent: 61.800%)		(3.03)
01/06/2016	315	Bank Charges (Gen Exp Percent: 61.800%)		(2.78)
07/11/2015	387	Legal Fees (Gen Exp Percent: 61.800%)		(339.90)
04/01/2016	425	Rental Property Expenses (Inv Exp Percent: 61.800%)		(158.17)
11/03/2016	425	Rental Property Expenses (Inv Exp Percent: 61.800%)		(216.30)
24/06/2016	425	Rental Property Expenses (Inv Exp Percent: 61.800%)		(187.58)
		Total Amount		(963.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2015	30/06/2016	Non-Deductible General Expense Percentage (Actuarial %)	61.800%
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Investment Expense Calculation

01/07/2015	30/06/2016	Non-Deductible Investment Expense Percentage (Actuarial %)		61.800%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	27,130.58
Less Permanent Differences	(40,405.39)
Taxable income for period	67,537.00
Income Tax Expense (Taxable Income @ taxrate)	10,130.55
Total Income Tax Payable (Taxable Income @ taxrate)	10,130.55
Total Income Tax Payable	10,130.55
Less Total Imputed Credits Used	4,353.81
Less Total Instalments paid	4,915.00
Income Tax Payable	861.74
Add Supervisory levy	259.00
Total Amount Due or Refundable	1,120.74

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

30/06/2016	501	Ackland, Peter Barnes - Unres Non Pres	547,565.29
30/06/2016	502	Ackland, Mary Therese - Unres Non Pres	523,222.05
30/06/2016	503	Ackland, Peter Barnes - Unres Non Pres	373,969.01
30/06/2016	504	Ackland, Mary Therese - Unres Non Pres	289,106.93
		Total Amount	1,733,863.28

Profit/(Loss) Available for Allocation to Members

30/06/2016	Profit/(Loss) for period before allocations	27,130.58
30/06/2016	Contributions	(56,700.00)
30/06/2016	Pensions paid	82,989.00
	Total Amount	53,419.58

Income Tax Expense Available for Allocation to Members

30/06/2016	Income Tax Expense for period before allocations	10,130.55
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2016		Contributions tax		(8,505.00)
		Total Amount		1,625.55

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	27,130.58
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	27,130.58
Total member opening balance	1,733,584.59
Fund Rate (Profit after exclusion/Total member opening balance)	1.56

Ackland, Peter Barnes
Unrestricted Non Preserved

Members Balance

01/07/2015		Opening balance - Unres Non Pres	547,565.29	547,565.29
01/07/2015	501/002	Opening Balance - Preserved/Tax Free	1.24	1.24
01/07/2015	501/002	Opening Balance - Preserved/Tax Free	(1.24)	(1.24)
01/07/2015	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(132,069.90)	(132,069.90)
01/07/2015	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(6,868.60)	(6,868.60)
01/07/2015	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	132,068.66	132,068.66
01/07/2015	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(21,501.08)	(21,501.08)
01/07/2015	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,234.68)	(1,234.68)
01/07/2015	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(394.40)	(394.40)
01/07/2015	501/059	Pensions Paid - Preserved/Tax Free	1.24	1.24
01/07/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	7,263.00	7,263.00
30/06/2016	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(41,500.00)	
01/07/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	22,735.76	22,735.76
		Total Amount - Unres Non Pres (Weighted)		547,565.29
30/06/2016	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	4,084.29	
30/06/2016	501/034	Members share of profit/(loss) - Unres Non	12,785.96	

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		Pres/Tax Free		
		Closing Balance - Unrestricted Non Pres	522,935.54	
Ackland, Mary Therese				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	523,222.05	523,222.05
01/07/2015	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(142,806.34)	(142,806.34)
01/07/2015	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	142,806.34	142,806.34
01/07/2015	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(42,790.92)	(42,790.92)
01/07/2015	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,599.08)	(1,599.08)
30/06/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(41,489.00)	
01/07/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	44,390.00	44,390.00
		Total Amount - Unres Non Pres (Weighted)		523,222.05
30/06/2016	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	16,120.25	
		Closing Balance - Unrestricted Non Pres	497,853.30	
Ackland, Peter Barnes				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	373,852.89	373,852.89
01/07/2015	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	21,597.76	21,597.76
28/06/2016	503/015	Member/Personal Contributions - Non Preserved	25,000.00	136.61
30/06/2016	503/015	Member/Personal Contributions - Non Preserved	(500.00)	
01/07/2015	503/015	Member/Personal Contributions - Non Preserved	(25,000.00)	(25,000.00)
01/07/2015	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(996.66)	(996.66)
28/06/2016	503/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(20.49)
30/06/2016	503/061	Contributions Tax - Unrestricted Non Preserved	75.00	
01/07/2015	503/061	Contributions Tax - Unrestricted Non Preserved	3,750.00	3,750.00
01/07/2015	503/063	Income Tax - Unrestricted Non Preserved/Taxable	648.90	648.90
		Total Amount - Unres Non Pres (Weighted)		373,969.01
30/06/2016	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	11,521.82	
30/06/2016	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(916.80)	

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Closing Balance - Unrestricted Non Pres			405,282.91	

Ackland, Mary Therese

Unrestricted Non Preserved

Members Balance

01/07/2015		Opening balance - Unres Non Pres	288,944.36	288,944.36
01/07/2015	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	25,760.07	25,760.07
28/06/2016	504/015	Member/Personal Contributions - Non Preserved	35,000.00	191.26
30/06/2016	504/015	Member/Personal Contributions - Non Preserved	(2,800.00)	
01/07/2015	504/015	Member/Personal Contributions - Non Preserved	(30,000.00)	(30,000.00)
01/07/2015	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(745.32)	(745.32)
28/06/2016	504/061	Contributions Tax - Unrestricted Non Preserved	(5,250.00)	(28.69)
30/06/2016	504/061	Contributions Tax - Unrestricted Non Preserved	420.00	
01/07/2015	504/061	Contributions Tax - Unrestricted Non Preserved	4,500.00	4,500.00
01/07/2015	504/063	Income Tax - Unrestricted Non Preserved/Taxable	485.25	485.25
Total Amount - Unres Non Pres (Weighted)				289,106.93
30/06/2016	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	8,907.26	
30/06/2016	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(708.75)	
Closing Balance - Unrestricted Non Pres			324,512.87	

BAS Instalment Income Reconciliation (Label T1)

30/06/2016		Gross Rent		8,955.00
30/06/2016		Gross Interest		6,885.00
30/06/2016		Dividends		14,764.00
30/06/2016		Member Contributions		56,700.00
Total Amount				87,304.00

MCS Reconciliation

Ackland, Peter Barnes

Personal Contributed amount

30/06/2016	503/015	Member/Personal Contributions - Non Preserved		(500.00)
28/06/2016	503/015	Member/Personal Contributions - Non Preserved		25,000.00
Total Amount				24,500.00
All Contributions received for the current year				24,500.00
Closing Account Balance				405,282.91

Ackland, Mary Therese

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<u>Personal Contributed amount</u>				
28/06/2016	504/015	Member/Personal Contributions - Non Preserved		35,000.00
30/06/2016	504/015	Member/Personal Contributions - Non Preserved		(2,800.00)
		Total Amount		32,200.00
		All Contributions received for the current year		32,200.00
		Closing Account Balance		324,512.87