

THE RATHMONA SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2021
Created by BRAD on Thursday 17 March, 2022 @ 15:10:34

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2021	760/001	Silver Ounces (Market Value Date: 30/06/2021, Code: SILVER)	34.29	49,167.30
30/06/2021	772/001	Hilton Hill Property (Market Value Date: 30/06/2021, Code: ACKLAND1)	2,400,000.00	1,300,000.00
30/06/2021	772/002	81 Upper Hilton Rd (Market Value Date: 30/06/2021, Code: ACKLAND2)	500,000.00	220,000.00
30/06/2021	776/001	Wesfarmers Limited (Market Value Date: 30/06/2021, Code: WES)	59.10	78,781.08
30/06/2021	776/002	Amp Limited (Market Value Date: 30/06/2021, Code: AMP)	1.13	(5,229.72)
30/06/2021	776/003	Coles Group (Market Value Date: 30/06/2021, Code: COL)	17.09	(389.76)
30/06/2021	776/004	Commonwealth Bank (Market Value Date: 30/06/2021, Code: CBA)	99.87	12,667.20
Total Amount				1,654,996.10
Calculation of permanent difference on revaluation				
30/06/2021	760/001	Silver Ounces - No CGT asset		
30/06/2021	760/001	- Market Value	213,681.43	
30/06/2021	760/001	- Less Carrying Value	164,514.13	
30/06/2021	760/001	- Permanent Difference		49,167.30
30/06/2021	772/001	Hilton Hill Property - No CGT asset		
30/06/2021	772/001	- Market Value	2,400,000.00	
30/06/2021	772/001	- Less Carrying Value	1,100,000.00	
30/06/2021	772/001	- Permanent Difference		1,300,000.00
30/06/2021	772/002	81 Upper Hilton Rd - No CGT asset		
30/06/2021	772/002	- Market Value	500,000.00	
30/06/2021	772/002	- Less Carrying Value	280,000.00	
30/06/2021	772/002	- Permanent Difference		220,000.00
30/06/2021	776/001	Wesfarmers Limited - No CGT asset		
30/06/2021	776/001	- Market Value	329,068.80	
30/06/2021	776/001	- Less Carrying Value	250,287.72	
30/06/2021	776/001	- Permanent Difference		78,781.08
30/06/2021	776/002	Amp Limited - No CGT asset		
30/06/2021	776/002	- Market Value	8,059.50	
30/06/2021	776/002	- Less Carrying Value	13,289.22	
30/06/2021	776/002	- Permanent Difference		(5,229.72)
30/06/2021	776/003	Coles Group - No CGT asset		
30/06/2021	776/003	- Market Value	83,262.48	
30/06/2021	776/003	- Less Carrying Value	83,652.24	
30/06/2021	776/003	- Permanent Difference		(389.76)
30/06/2021	776/004	Commonwealth Bank - No CGT asset		
30/06/2021	776/004	- Market Value	41,545.92	
30/06/2021	776/004	- Less Carrying Value	28,878.72	
30/06/2021	776/004	- Permanent Difference		12,667.20
Total Amount				1,654,996.10

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Calculation of tax entries

Calculation of permanent differences

30/06/2021	247	Silver Ounces (760/001) - Non Tax Revn		49,167.30
30/06/2021	247	Wesfarmers Limited (776/001) - Non Tax Revn		78,781.08
30/06/2021	247	Amp Limited (776/002) - Non Tax Revn		(5,229.72)
30/06/2021	247	Coles Group (776/003) - Non Tax Revn		(389.76)
30/06/2021	247	Commonwealth Bank (776/004) - Non Tax Revn		12,667.20
30/06/2021	247	Hilton Hill Property (772/001) - Non Tax Revn		1,300,000.00
30/06/2021	247	81 Upper Hilton Rd (772/002) - Non Tax Revn		220,000.00
23/06/2021	261/003	Ackland, Peter Barnes		100,000.00
04/06/2021	315	Bank Charges (Gen Exp Percent: 36.070%)		(0.18)
08/04/2021	315	Bank Charges (Gen Exp Percent: 36.070%)		1.08
15/02/2021	315	Bank Charges (Gen Exp Percent: 36.070%)		(0.90)
30/06/2021	413/001	Ackland, Peter Barnes		(13,681.64)
30/06/2021	413/002	Ackland, Mary Therese		(12,500.00)
14/05/2021	425	Rental Property Expenses (Inv Exp Percent: 36.070%)		(30.93)
27/05/2021	425	Rental Property Expenses (Inv Exp Percent: 36.070%)		(904.64)
31/05/2021	425	Rental Property Expenses (Inv Exp Percent: 36.070%)		(185.55)
30/06/2021		Exempt Pension Income		16,879.00
Total Amount				1,744,572.34

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2021	239/001	Wesfarmers Limited	36.070	5,106.10
30/06/2021	239/002	Amp Limited	36.070	369.15
30/06/2021	239/003	Coles Group	36.070	1,518.84
30/06/2021	239/004	Commonwealth Bank	36.070	531.61
30/06/2021	250/008	Bankwest Gold Term Deposit ***902	36.070	124.21
30/06/2021	250/010	Bankwest Term Deposit 1246376	36.070	121.02
30/06/2021	250/011	Bankwest Gold Term Deposit ***0218	36.070	1,727.50
30/06/2021	280/001	Hilton Hill Property	36.070	7,380.13
Total Unsegregated Amount				16,878.56

Total Exempt Pension Income 16,879.00

Pension Member Non Deductible Expenses

04/06/2021	315	Bank Charges (Gen Exp Percent: 36.070%)		(0.18)
08/04/2021	315	Bank Charges (Gen Exp Percent: 36.070%)		1.08
15/02/2021	315	Bank Charges (Gen Exp Percent: 36.070%)		(0.90)
14/05/2021	425	Rental Property Expenses (Inv Exp Percent: 36.070%)		(30.93)

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27/05/2021	425	36.070%) Rental Property Expenses (Inv Exp Percent: 36.070%)		(904.64)
31/05/2021	425	Rental Property Expenses (Inv Exp Percent: 36.070%)		(185.55)
		Total Amount		(1,121.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2020	30/06/2021	Non-Deductible General Expense Percentage (Actuarial %)	36.070%
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Investment Expense Calculation

01/07/2020	30/06/2021	Non-Deductible Investment Expense Percentage (Actuarial %)	36.070%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	1,797,241.18
Less Permanent Differences	1,744,572.34
Taxable income for period	52,669.00
Income Tax Expense (Taxable Income @ taxrate)	7,900.35
Total Income Tax Payable (Taxable Income @ taxrate)	7,900.35
Total Income Tax Payable	7,900.35
Less Total Imputed Credits Used	6,259.25
Less Total Instalments paid	5,580.00
Income Tax Payable	(3,938.90)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(3,679.90)

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

30/06/2021	501	Ackland, Peter Barnes - Unres Non Pres	439,445.55
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2021	502	Ackland, Mary Therese - Unres Non Pres		410,707.54
30/06/2021	503	Ackland, Peter Barnes - Unres Non Pres		813,727.39
30/06/2021	504	Ackland, Mary Therese - Unres Non Pres		692,681.26
Total Amount				2,356,561.74
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2021		Profit/(Loss) for period before allocations		1,797,241.18
30/06/2021		Contributions		(125,000.00)
30/06/2021		Pensions paid		26,181.64
Total Amount				1,698,422.82
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2021		Income Tax Expense for period before allocations		7,900.35
30/06/2021		Contributions tax		(3,750.00)
Total Amount				4,150.35
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharges)				1,797,241.18
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				1,797,241.18
Total member opening balance				2,354,236.40
Fund Rate (Profit after exclusion/Total member opening balance)				76.34
Ackland, Peter Barnes				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	439,445.55	439,445.55
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	12,373.39	12,373.39
01/07/2020	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(26,553.39)	(26,553.39)
30/06/2021	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(13,681.64)	
01/07/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	14,180.00	14,180.00
Total Amount - Unres Non Pres (Weighted)				439,445.55

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2021	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	316,717.51	
		Closing Balance - Unrestricted Non Pres	742,481.42	
Ackland, Mary Therese				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	410,707.54	410,707.54
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	10,691.18	10,691.18
01/07/2020	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(24,871.18)	(24,871.18)
30/06/2021	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(12,500.00)	
01/07/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	14,180.00	14,180.00
		Total Amount - Unres Non Pres (Weighted)		410,707.54
30/06/2021	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	296,005.43	
		Closing Balance - Unrestricted Non Pres	694,212.97	
Ackland, Peter Barnes				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	811,402.05	811,402.05
01/07/2020	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	60,048.54	60,048.54
01/07/2020	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	100,000.00	100,000.00
01/07/2020	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	25,000.00	25,000.00
23/06/2021	503/015	Member/Personal Contributions - Non Preserved	25,000.00	479.45
23/06/2021	503/015	Member/Personal Contributions - Non Preserved	100,000.00	1,917.81
01/07/2020	503/015	Member/Personal Contributions - Non Preserved	(100,000.00)	(100,000.00)
01/07/2020	503/015	Member/Personal Contributions - Non Preserved	(25,000.00)	(25,000.00)
01/07/2020	503/020	Other Contributions - Non Preserved	(25,000.00)	(25,000.00)
01/07/2020	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(40,320.44)	(40,320.44)
23/06/2021	503/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(71.92)
01/07/2020	503/061	Contributions Tax - Unrestricted Non Preserved	3,750.00	3,750.00
01/07/2020	503/063	Income Tax - Unrestricted Non Preserved/Taxable	1,521.90	1,521.90
		Total Amount - Unres Non Pres (Weighted)		813,727.39

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30/06/2021	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	586,470.17	
30/06/2021	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(2,241.92)	
		Closing Balance - Unrestricted Non Pres	1,516,880.30	

Ackland, Mary Therese

Unrestricted Non Preserved

Members Balance

01/07/2020		Opening balance - Unres Non Pres	692,681.26	692,681.26
01/07/2020	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	55,467.38	55,467.38
01/07/2020	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	100,000.00	100,000.00
01/07/2020	504/015	Member/Personal Contributions - Non Preserved	(100,000.00)	(100,000.00)
01/07/2020	504/015	Member/Personal Contributions - Non Preserved	(25,000.00)	(25,000.00)
01/07/2020	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(35,559.58)	(35,559.58)
01/07/2020	504/061	Contributions Tax - Unrestricted Non Preserved	3,750.00	3,750.00
01/07/2020	504/063	Income Tax - Unrestricted Non Preserved/Taxable	1,342.20	1,342.20
		Total Amount - Unres Non Pres (Weighted)		692,681.26
30/06/2021	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	499,229.72	
30/06/2021	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(1,908.43)	
		Closing Balance - Unrestricted Non Pres	1,190,002.55	

BAS Instalment Income Reconciliation (Label T1)

30/06/2021		Gross Rent		20,461.00
30/06/2021		Gross Interest		5,469.00
30/06/2021		Dividends		20,864.00
30/06/2021		Member Contributions		25,000.00
		Total Amount		71,794.00

MCS Reconciliation

Ackland, Peter Barnes

Personal Contributed amount

23/06/2021	503/015	Member/Personal Contributions - Non Preserved		25,000.00
23/06/2021	503/015	Member/Personal Contributions - Non Preserved		100,000.00
		Total Amount		125,000.00
		All Contributions received for the current year		125,000.00
		Closing Account Balance		(2,259,362.00)

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Ackland, Mary Therese

Personal Contributed amount

Total Amount

0.00