

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
Asset revaluation amounts				
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)
		Total Amount		33,455.72
Calculation of permanent difference on revaluation				
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)
		Total Amount		33,455.72
Calculation of tax entries				
Calculation of permanent differences				
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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		49.000%)		
29/01/2018	425	Rental Property Expenses (Inv Exp Percent: 49.000%)		(1,244.87)
30/06/2018		Exempt Pension Income		16,078.00
		Total Amount		(156,736.38)

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
		Total Unsegregated Amount		16,078.22
		Total Exempt Pension Income		16,078.00

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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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)
		Total Amount		(3,073.00)

Calculation of Non Deductible Expense Percentage(s)

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General Expense Calculation

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

01/07/2017	30/06/2018	Non-Deductible Investment Expense Percentage (Actuarial %)		49.000%
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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)
Taxable income for period	45,278.00
Income Tax Expense (Taxable Income @ taxrate)	6,791.70
Total Income Tax Payable (Taxable Income @ taxrate)	6,791.70
Total Income Tax Payable	6,791.70
Less Total Imputed Credits Used	5,175.25
Less Total Instalments paid	5,846.00
Income Tax Payable	(4,229.55)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(3,970.55)

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
		Total Amount	1,783,445.88

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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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount				59,738.68
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2018		Income Tax Expense for period before allocations		6,791.70
30/06/2018		Contributions tax		(4,800.00)
Total Amount				1,991.70
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharge)				(111,458.76)
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				(111,458.76)
Total member opening balance				1,986,643.32
Fund Rate (Profit after exclusion/Total member opening balance)				(5.61)
Ackland, Peter Barnes				
Unrestricted Non Preserved				
<u>Members Balance</u>				
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
Total Amount - Unres Non Pres (Weighted)				449,975.30
30/06/2018	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	15,072.47	
Closing Balance - Unrestricted Non Pres			465,047.77	
Ackland, Mary Therese				
Unrestricted Non Preserved				
<u>Members Balance</u>				
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
		Total Amount - Unres Non Pres (Weighted)		423,993.76
30/06/2018	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	14,202.18	
		Closing Balance - Unrestricted Non Pres	438,195.94	

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
		Total Amount - Unres Non Pres (Weighted)		502,325.89
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)	
		Closing Balance - Unrestricted Non Pres	526,551.84	

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
Total Amount - Unres Non Pres (Weighted)				407,150.93
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)	
Closing Balance - Unrestricted Non Pres			438,597.30	

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
Total Amount				64,813.00

MCS Reconciliation
Ackland, Peter Barnes

Personal Contributed amount

30/06/2018	503/015	Member/Personal Contributions - Non Preserved		10,000.00
Total Amount				10,000.00

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
Total Amount				22,000.00

All Contributions received for the current year 22,000.00
 Closing Account Balance (876,793.00)