

THE RATHMONA SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2014
Created by BRAD on Friday 14 November, 2014 @ 09:57:17

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2014	760/001	Silver Ounces (Market Value Date: 30/06/2014, Code: SILVER)	22.13	11,005.81
30/06/2014	776/001	Wesfarmers Limited (Market Value Date: 30/06/2014, Code: WES)	41.84	8,634.28
30/06/2014	776/002	Amp Limited (Market Value Date: 30/06/2014, Code: AMP)	5.30	7,522.20
		Total Amount		27,162.29
Calculation of permanent difference on revaluation				
30/06/2014	760/001	Silver Ounces - No CGT asset		
30/06/2014	760/001	- Market Value	137,905.22	
30/06/2014	760/001	- Less Carrying Value	126,899.41	
30/06/2014	760/001	- Permanent Difference		11,005.81
30/06/2014	776/001	Wesfarmers Limited - No CGT asset		
30/06/2014	776/001	- Market Value	165,979.28	
30/06/2014	776/001	- Less Carrying Value	157,345.00	
30/06/2014	776/001	- Permanent Difference		8,634.28
30/06/2014	776/002	Amp Limited - No CGT asset		
30/06/2014	776/002	- Market Value	37,969.20	
30/06/2014	776/002	- Less Carrying Value	30,447.00	
30/06/2014	776/002	- Permanent Difference		7,522.20
		Total Amount		27,162.29
Calculation of tax entries				
Calculation of permanent differences				
30/06/2014	247	Silver Ounces (760/001) - Non Tax Revn		11,005.81
30/06/2014	247	Wesfarmers Limited (776/001) - Non Tax Revn		8,634.28
30/06/2014	247	Amp Limited (776/002) - Non Tax Revn		7,522.20
25/06/2014	261/003	Ackland, Peter Barnes		100,000.00
22/07/2013	315	Bank Charges (Gen Exp Percent: 72.100%)		(2.45)
01/08/2013	315	Bank Charges (Gen Exp Percent: 72.100%)		(3.06)
01/09/2013	315	Bank Charges (Gen Exp Percent: 72.100%)		(2.96)
01/10/2013	315	Bank Charges (Gen Exp Percent: 72.100%)		(5.26)
01/11/2013	315	Bank Charges (Gen Exp Percent: 72.100%)		(4.43)
01/02/2014	315	Bank Charges (Gen Exp Percent: 72.100%)		(0.65)
01/05/2014	315	Bank Charges (Gen Exp Percent: 72.100%)		(7.86)
01/06/2014	315	Bank Charges (Gen Exp Percent: 72.100%)		(3.32)
19/09/2013	315	Bank Charges (Gen Exp Percent: 72.100%)		(21.63)
25/03/2014	387	Legal Fees (Gen Exp Percent: 72.100%)		(618.65)
18/06/2014	387	Legal Fees (Gen Exp Percent: 72.100%)		(158.62)
01/07/2013	412/001	Ackland, Peter Barnes		(1.91)
01/07/2013	413/001	Ackland, Peter Barnes		(31,117.46)
01/07/2013	413/002	Ackland, Mary Therese		(36,510.55)
01/07/2013	415/002	Ackland, Mary Therese		(1.67)
01/07/2013	416/001	Ackland, Peter Barnes		(9,940.63)
01/07/2013	416/002	Ackland, Mary Therese		(4,547.78)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
21/03/2014	430	Repairs and Maintenance (Gen Exp Percent: 72.100%)		(281.19)
12/06/2014	430	Repairs and Maintenance (Gen Exp Percent: 72.100%)		(1,207.10)
30/06/2014		Exempt Pension Income		21,710.00
30/06/2014		Current Year Capital Losses Carried Forward		(52.00)
Total Amount				64,383.11

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2014	239/001	Wesfarmers Limited	72.100	7,479.74
30/06/2014	239/002	Amp Limited	72.100	1,546.26
30/06/2014	250/002	Rathmona Business Online Saver	72.100	1,905.88
30/06/2014	250/005	Commonwealth Term Deposit 50214292	72.100	6,653.81
30/06/2014	280/001	Hilton Hill Property	72.100	4,124.12
Total Unsegregated Amount				21,709.81
Total Exempt Pension Income				21,710.00

Pension Member Non Deductible Expenses

22/07/2013	315	Bank Charges (Gen Exp Percent: 72.100%)		(2.45)
01/08/2013	315	Bank Charges (Gen Exp Percent: 72.100%)		(3.06)
01/09/2013	315	Bank Charges (Gen Exp Percent: 72.100%)		(2.96)
01/10/2013	315	Bank Charges (Gen Exp Percent: 72.100%)		(5.26)
01/11/2013	315	Bank Charges (Gen Exp Percent: 72.100%)		(4.43)
01/02/2014	315	Bank Charges (Gen Exp Percent: 72.100%)		(0.65)
01/05/2014	315	Bank Charges (Gen Exp Percent: 72.100%)		(7.86)
01/06/2014	315	Bank Charges (Gen Exp Percent: 72.100%)		(3.32)
19/09/2013	315	Bank Charges (Gen Exp Percent: 72.100%)		(21.63)
25/03/2014	387	Legal Fees (Gen Exp Percent: 72.100%)		(618.65)
18/06/2014	387	Legal Fees (Gen Exp Percent: 72.100%)		(158.62)
21/03/2014	430	Repairs and Maintenance (Gen Exp Percent: 72.100%)		(281.19)
12/06/2014	430	Repairs and Maintenance (Gen Exp Percent: 72.100%)		(1,207.10)
Total Amount				(2,317.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

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01/07/2013	30/06/2014	Non-Deductible General Expense Percentage (Actuarial %)		72.100%
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Investment Expense Calculation

01/07/2013	30/06/2014	Non-Deductible Investment Expense Percentage (Actuarial %)		72.100%
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Calculation of Net Capital Gains

Losses

26/11/2013	235/003	Wesfarmers Limited (Other method)	(51.98)	(51.98)
Total Amount - Losses				(52.00)

Other Items

30/06/2014		Current year capital losses carried forward		52.00
Total Amount - Other Items				52.00

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	141,566.16
Less Permanent Differences	64,383.11
Taxable income for period	77,182.00
Income Tax Expense (Taxable Income @ taxrate)	11,577.30
Total Income Tax Payable (Taxable Income @ taxrate)	11,577.30
Total Income Tax Payable	11,577.30
Less Total Imputed Credits Used	3,609.12
Less Total Instalments paid	7,499.00
Income Tax Payable	469.18
Add Supervisory levy	388.00
Total Amount Due or Refundable	857.18

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

30/06/2014	501	Ackland, Peter Barnes - Unres Non Pres	557,303.35
30/06/2014	502	Ackland, Mary Therese - Unres Non Pres	547,042.92
30/06/2014	503	Ackland, Peter Barnes - Unres Non Pres	217,275.37
30/06/2014	504	Ackland, Mary Therese - Unres Non Pres	226,536.02

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount				1,548,157.66
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2014		Profit/(Loss) for period before allocations		141,566.16
30/06/2014		Contributions		(170,000.00)
30/06/2014		Pensions paid		82,120.00
Total Amount				53,686.16
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2014		Income Tax Expense for period before allocations		11,577.30
30/06/2014		Contributions tax		(10,500.00)
Total Amount				1,077.30
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharge)				141,566.16
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				141,566.16
Total member opening balance				1,628,092.74
Fund Rate (Profit after exclusion/Total member opening balance)				8.70
Ackland, Peter Barnes				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	598,363.35	598,363.35
01/07/2013	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(5,339.15)	(5,339.15)
01/07/2013	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(16,714.34)	(16,714.34)
01/07/2013	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(5,264.76)	(5,264.76)
01/07/2013	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(1,681.75)	(1,681.75)
01/07/2013	501/059	Pensions Paid - Preserved/Tax Free	(1.91)	(1.91)
01/07/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(9,940.63)	(9,940.63)
01/07/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	7,020.90	7,020.90

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01/07/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(31,117.46)	(31,117.46)
01/07/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	21,979.10	21,979.10
Total Amount - Unres Non Pres (Weighted)				557,303.35
30/06/2014	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	4,678.79	
30/06/2014	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	14,647.07	
Closing Balance - Unrestricted Non Pres			576,629.21	

Ackland, Mary Therese
Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	588,102.92	588,102.92
01/07/2013	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(2,346.42)	(2,346.42)
01/07/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(18,830.67)	(18,830.67)
01/07/2013	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(6,066.93)	(6,066.93)
01/07/2013	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(755.98)	(755.98)
01/07/2013	502/055	Pensions Paid - Preserved/Taxable	(1.67)	(1.67)
01/07/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(4,547.78)	(4,547.78)
01/07/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	3,102.40	3,102.40
01/07/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(36,510.55)	(36,510.55)
01/07/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	24,897.60	24,897.60
Total Amount - Unres Non Pres (Weighted)				547,042.92
30/06/2014	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	2,101.88	
30/06/2014	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	16,868.17	
Closing Balance - Unrestricted Non Pres			566,012.97	

Ackland, Peter Barnes

Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	215,497.98	215,497.98
01/07/2013	503/001	Opening Balance - Preserved/Taxable	16,347.33	16,347.33

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01/07/2013	503/002	Opening Balance - Preserved/Tax Free	71,090.12	71,090.12
25/06/2014	503/015	Member/Personal Contributions - Non Preserved	35,000.00	479.45
25/06/2014	503/015	Member/Personal Contributions - Non Preserved	100,000.00	1,369.86
01/07/2013	503/016	Member/Personal Contributions - Preserved	(71,090.12)	(71,090.12)
01/07/2013	503/016	Member/Personal Contributions - Preserved	(17,441.00)	(17,441.00)
01/07/2013	503/031	Share of Profit/(Loss) - Preserved/Taxable	(2,234.89)	(2,234.89)
01/07/2013	503/051	Contributions Tax - Preserved	2,616.15	2,616.15
01/07/2013	503/053	Income Tax - Preserved/Taxable	712.41	712.41
25/06/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(5,250.00)	(71.92)
Total Amount - Unres Non Pres (Weighted)				217,275.37
30/06/2014	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	7,534.56	
30/06/2014	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(527.41)	
Closing Balance - Unrestricted Non Pres			352,255.13	

Ackland, Mary Therese

Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	226,128.49	226,128.49
01/07/2013	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	20,710.77	20,710.77
01/07/2013	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	71,090.12	71,090.12
25/06/2014	504/015	Member/Personal Contributions - Non Preserved	35,000.00	479.45
01/07/2013	504/015	Member/Personal Contributions - Non Preserved	(71,090.12)	(71,090.12)
01/07/2013	504/015	Member/Personal Contributions - Non Preserved	(22,258.00)	(22,258.00)
01/07/2013	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(2,629.76)	(2,629.76)
25/06/2014	504/061	Contributions Tax - Unrestricted Non Preserved	(5,250.00)	(71.92)
01/07/2013	504/061	Contributions Tax - Unrestricted Non Preserved	3,338.70	3,338.70
01/07/2013	504/063	Income Tax - Unrestricted Non Preserved/Taxable	838.29	838.29
Total Amount - Unres Non Pres (Weighted)				226,536.02
30/06/2014	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	7,855.69	
30/06/2014	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(549.89)	
Closing Balance - Unrestricted Non Pres			263,184.29	

BAS Instalment Income Reconciliation (Label T1)

30/06/2014		Gross Rent		5,720.00
30/06/2014		Gross Interest		11,872.00
30/06/2014		Dividends		12,518.00
30/06/2014		Member Contributions		70,000.00

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Total Amount				100,110.00
MCS Reconciliation				
Ackland, Peter Barnes				
<u>Personal Contributed amount</u>				
25/06/2014	503/015	Member/Personal Contributions - Non Preserved		100,000.00
25/06/2014	503/015	Member/Personal Contributions - Non Preserved		35,000.00
Total Amount				135,000.00
All Contributions received for the current year				135,000.00
Closing Account Balance				352,255.13
Ackland, Mary Therese				
<u>Personal Contributed amount</u>				
25/06/2014	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				263,184.29