

Madcap Superannuation Fund
Contribution Caps
For the Period From 1 July 2020 to 30 June 2021

Mr Paul Mantell

Date of Birth: 13 Jul 1957
Age: 63 (at 30/06/2021)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary**Non-Concessional****Prior Year Contributions**

The 'Bring Forward Rule' was NOT triggered in the previous 2 years
 3-year cap in effect from previous years
 Total non-concessional contributions in previous 2 years

N/A
 N/A

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	25,000.00	0.00
Cumulative Available Unused Cap	2	0.00	0.00
Contributions made (to this fund)	3	24,341.68	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		24,341.68	0.00
Amount above caps	4	0.00	0.00
Available		658.32	0.00

Notes

- 1 . Total Superannuation Balance was \$1.6 million or more at 30 June 2020, member not eligible to make Non-Concessional Contributions
- 2 . Total Superannuation Balance was \$500,000 or more at 30 June 2020, member not eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	9,341.68
	Personal	15,000.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
NonConcessional	Contributions as allocated	24,341.68
	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
Other	Contributions as allocated	0.00
	CGT small business 15-year exception	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	Total Other contributions	0.00

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
30/10/2020	Employer Mandated	2,335.42			smsfdataflow
30/10/2020	Employer Mandated	2,335.42			smsfdataflow
30/10/2020	Employer Mandated	2,335.42			smsfdataflow
23/11/2020	Employer Mandated	2,335.42			smsfdataflow
28/06/2021	Personal	15,000.00			manual
Totals:		24,341.68			

Madcap Superannuation Fund
Contribution Caps
For the Period From 1 July 2020 to 30 June 2021

Mr Paul Mantell

SMSF DataFlow Transactions

Payment Date	Contribution Type	Amount	Payment Reference	Status
ALTURA MINING LIMITED				
30/10/2020	Employer Mandated	2,335.42	QUICKSPR2810786110	Automated Feed
30/10/2020	Employer Mandated	2,335.42	QUICKSPR2810786109	Automated Feed
30/10/2020	Employer Mandated	2,335.42	QUICKSPR2810786108	Automated Feed
23/11/2020	Employer Mandated	2,335.42	QUICKSPR2828551284	Automated Feed
Subtotal:		9,341.68		

Disclaimer: SMSF Dataflow contributions received via SuperStream will only display where smsfdataflow was the elected electronic services address (ESA), and the member and fund details provided to their employer or Super Clearing House matched the records on Class.

Madcap Superannuation Fund
Contribution Caps
For the Period From 1 July 2020 to 30 June 2021

Mrs Margret Mantell

Date of Birth: 18 Sep 1957
Age: 63 (at 30/06/2021)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Non-Concessional

Prior Year Contributions

The 'Bring Forward Rule' was NOT triggered in the previous 2 years
 3-year cap in effect from previous years
 Total non-concessional contributions in previous 2 years

N/A
 N/A

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1,2	25,000.00	100,000.00
Cumulative Available Unused Cap	3	0.00	0.00
Contributions made (to this fund)	4	25,000.00	100,000.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		25,000.00	100,000.00
Amount above caps	5	0.00	0.00
Available		0.00	0.00

Notes

- 1 . 'Bring Forward Rule' MAY be triggered this year
- 2 . Non-concessional cap shown applies to current year only
- 3 . Total Superannuation Balance was \$500,000 or more at 30 June 2020, member not eligible to make catch-up concessional contributions
- 4 . Excludes any unmatched deposits
- 5 . Any excess concessional contributions are treated as non-concessional

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	0.00
	Personal	25,000.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Contributions as allocated	25,000.00
NonConcessional	Personal	100,000.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Contributions as allocated	100,000.00
Other	CGT small business 15-year exception	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	Total Other contributions	0.00

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
25/06/2021	Personal	20,000.00			manual
28/06/2021	Personal	5,000.00			manual
29/06/2021	Personal		50,000.00		manual
29/06/2021	Personal		50,000.00		manual
Totals:		25,000.00	100,000.00		

Madcap Superannuation Fund
General Ledger Audit Trail
For the period from 1 July 2020 to 30 June 2021

Processed Date & User	Date	Description	State	Amount
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Income

Investment Income · Dividends · Shares in Listed Companies · Tassal Group Limited

2/04/2021	Automated Feed	30/03/2021	Dividend - Cash for TGR	Accounted	700.00	Cr
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Investment Income · Dividends · Shares in Listed Companies · Telstra Corporation Limited.

7/10/2020	Automated Feed	24/09/2020	Dividend - Cash for TLS	Accounted	1,600.80	Cr
31/03/2021	Automated Feed	26/03/2021	Dividend - Cash for TLS	Accounted	1,600.80	Cr

Investment Income · Dividends · Shares in Listed Companies · Treasury Wine Estates Limited

7/10/2020	Automated Feed	2/10/2020	Dividend - Cash for TWE	Accounted	196.00	Cr
8/04/2021	Automated Feed	1/04/2021	Dividend - Cash for TWE	Accounted	367.50	Cr

Investment Income · Dividends · Shares in Listed Companies · Westpac Banking Corporation

23/12/2020	Automated Feed	18/12/2020	Dividend - Cash for WBC	Accounted	1,269.76	Cr
29/06/2021	Automated Feed	25/06/2021	Dividend - Cash for WBC	Accounted	2,375.68	Cr

Investment Income · Dividends · Shares in Listed Companies · Woodside Petroleum Limited

7/10/2020	Automated Feed	18/09/2020	Dividend - Cash for WPL	Accounted	652.45	Cr
26/03/2021	Automated Feed	24/03/2021	Dividend - Cash for WPL	Accounted	275.33	Cr

Investment Income · Foreign Income · Foreign Dividend · Shares in Listed Companies · Amcor PLC - Cdi 1:1 Foreign Ex

18/06/2021	Automated Feed	15/06/2021	Foreign Income for AMC	Accounted	544.32	Cr
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Investment Income · Interest · Cash At Bank · Bank of Queensland

5/08/2020	Auto Transaction Rules	31/07/2020	Interest 01/07/20 to 31/07/20	Accounted	40.11	Cr
3/09/2020	Auto Transaction Rules	31/08/2020	Interest 01/08/20 to 31/08/20	Accounted	40.03	Cr
7/10/2020	Auto Transaction Rules	30/09/2020	Interest 01/09/20 to 30/09/20	Accounted	36.58	Cr
4/11/2020	Auto Transaction Rules	31/10/2020	Interest 01/10/20 to 31/10/20	Accounted	28.36	Cr
3/12/2020	Auto Transaction Rules	30/11/2020	Interest 01/11/20 to 30/11/20	Accounted	7.35	Cr
4/01/2021	Auto Transaction Rules	31/12/2020	Interest 01/12/20 to 31/12/20	Accounted	31.91	Cr
2/02/2021	Auto Transaction Rules	31/01/2021	Interest 01/01/21 to 31/01/21	Accounted	51.47	Cr
2/03/2021	Auto Transaction Rules	28/02/2021	Interest 01/02/21 to 28/02/21	Accounted	47.91	Cr
2/04/2021	Auto Transaction Rules	31/03/2021	Interest 01/03/21 to 31/03/21	Accounted	38.66	Cr
5/05/2021	Auto Transaction Rules	30/04/2021	Interest 01/04/21 to 30/04/21	Accounted	68.49	Cr
2/06/2021	Auto Transaction Rules	31/05/2021	Interest 01/05/21 to 31/05/21	Accounted	17.00	Cr
2/07/2021	Auto Transaction Rules	30/06/2021	Interest 01/06/21 to 30/06/21	Accounted	11.70	Cr

Member Receipts · Contributions · Employer · Mr Paul Mantell

30/10/2020	Automated Feed	30/10/2020	Employer Contribution: ALTURA MINING LIMITED	Accounted	2,335.42	Cr
30/10/2020	Automated Feed	30/10/2020	Employer Contribution: ALTURA MINING LIMITED	Accounted	2,335.42	Cr
30/10/2020	Automated Feed	30/10/2020	Employer Contribution: ALTURA MINING LIMITED	Accounted	2,335.42	Cr
23/11/2020	Automated Feed	23/11/2020	Employer Contribution: ALTURA MINING LIMITED	Accounted	2,335.42	Cr

Member Receipts · Contributions · Member · Personal Concessional · Mr Paul Mantell

26/07/2021	Rachelg@virtusuper.com.au	28/06/2021	PAUL MANTELL Paul Supe Madcap Super DDH	Accounted	15,000.00	Cr
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Member Receipts · Contributions · Member · Personal Concessional · Mrs Margret Mantell

26/07/2021	Rachelg@virtusuper.com.au	25/06/2021	PAUL MANTELL Margret s Madcap Super DDH	Accounted	20,000.00	Cr
26/07/2021	Rachelg@virtusuper.com.au	28/06/2021	PAUL MANTELL Margret S Madcap Super DDH	Accounted	5,000.00	Cr

Member Receipts · Contributions · Member · Personal Non-Concessional · Mrs Margret Mantell

26/07/2021	Rachelg@virtusuper.com.au	29/06/2021	Non-Concessional Contribution - Margret	Accounted	50,000.00	Cr
26/07/2021	Rachelg@virtusuper.com.au	29/06/2021	Non-Concessional Contribution - Margret	Accounted	50,000.00	Cr

Expenses

152974: Madcap Superannuation Fund

Member transactions summary

01 Jul 2020 to 30 Jun 2021

Margret Mantell

DOB: 18-Sep-1957

Transaction type	Member account	Member component	Amount \$
Superfund Contribution	Not specified	Member Concessional	25,000.00
		Member Non-Concessional	100,000.00
Totals			125,000.00
Superfund Withdrawal	Not specified	Super Withdrawal Unconfirmed	-100,000.00
Totals			-100,000.00

Paul Mantell

DOB: 13-Jul-1957

Transaction type	Member account	Member component	Amount \$
Superfund Contribution	Not specified	Employer	9,341.68
		Member Concessional	15,000.00
		Totals	24,341.68
Superfund Withdrawal	Not specified	Super Withdrawal Unconfirmed	-100,000.00
Totals			-100,000.00

- When Paul ceased employment as at 26/10/2020 the balance of the Madcap Super Fund had increased to \$3,190,999. AF, have confirmed with ceasing an employment arrangement after age 60, Paul can access all his superannuation accumulated (\$1.9m +). It's only any additional contributions made (employer and personal contributions) and earnings that will be preserved after the date he commences his non-exec role.
- Where an individual has a total superannuation balance of \$1 million or more, the fund must report all events for all members within 28 days after the end of the relevant quarter. With this in mind and for efficient future planning, Virtu are preparing the required minutes for Paul to let the fund know he has retired.
- Margret has already made full use of her \$1.6m TBAR threshold however, as a matter of best practice where pension payments have exceeded minimums they have been treated as commutations. As at 31 December 2020 Margaret had cap space of \$73,822.89. Where pension payments (commutations) proceed as scheduled (i.e. \$25,000 per quarter) as at 30 June 2020 her cap space will have reached \$123,882.90.
- To best position the fund for 1 July 2021, in the last week of June we should facilitate a member rebalancing strategy whereby Paul withdraws \$123,882.90 from his super accumulation account and these funds are recontributed to Margaret as a non-concessional contribution. If there is preference not to trigger the bring-forward rule, then \$100,000 should be contributed prior to 30 June and \$23,882.90 on 1 July and an ABP immediately started with these funds.
- Agreed, Paul to commence an ABP 1 July 2021 to make use of the \$1.7m pension cap. The additional cap space likely outweighs any significant tax benefit to be derived from exempt pension income for the remainder of FY21.
- By member rebalancing (\$123,882.90) and waiting until 1 July 2021 for Paul to commence the \$1.7m rather than \$1.6m his super accumulation balance is expected to be sub \$100K.

Please confirm to proceed and AF will coordinate.

Kind regards,

Alicia