

LJ & SM COWCILL SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by TRACEY on Monday 27 June, 2016 @ 12:19:30

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
Calculation of permanent difference on revaluation				
Calculation of tax entries				
Calculation of permanent differences				
25/06/2015	413/002	Cowcill, Shirley May		(14,560.50)
25/06/2015	415/002	Cowcill, Shirley May		(0.10)
25/06/2015	416/002	Cowcill, Shirley May		(2,439.40)
30/06/2015		Exempt Pension Income		16,766.00
		Total Amount		(234.00)
Calculation of Exempt Pension Income				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2015	250/003	Term Deposit 036-172 148639	100.000	16,766.43
		Total Unsegregated Amount		16,766.43
		Total Exempt Pension Income		16,766.00
<u>Pension Member Non Deductible Expenses</u>				
		Total Amount		0.00
Calculation of Non Deductible Expense Percentage(s)				
<u>General Expense Calculation</u>				
01/07/2014	30/06/2015	Non-Deductible General Expense Percentage (Actuarial %)		100.000%
<u>Investment Expense Calculation</u>				
01/07/2014	30/06/2015	Non-Deductible Investment Expense Percentage (Actuarial %)		100.000%
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(233.57)
		Less Permanent Differences		(234.00)
		Taxable income for period		0.00

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		Add Supervisory levy		259.00
		Total Amount Due or Refundable		259.00

The fund has incurred a taxable loss therefore no income tax is payable

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

30/06/2015	502	Cowcill, Shirley May - Unres Non Pres		275,373.98
30/06/2015	503	Cowcill, Shirley May - Unres Non Pres		163,370.79
		Total Amount		438,744.77

Profit/(Loss) Available for Allocation to Members

30/06/2015		Profit/(Loss) for period before allocations		(233.57)
30/06/2015		Pensions paid		17,000.00
		Total Amount		16,766.43

Income Tax Expense Available for Allocation to Members

Total Amount	0.00
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Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	(233.57)
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	(233.57)
Total member opening balance	438,977.65
Fund Rate (Profit after exclusion/Total member opening balance)	(0.05)

Cowcill, Shirley May
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	275,606.86	275,606.86
01/07/2014	502/001	Opening Balance - Preserved/Taxable	(0.17)	(0.17)
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(3,095.59)	(3,095.59)

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01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(18,477.47)	(18,477.47)
01/07/2014	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(7,625.83)	(7,625.83)
01/07/2014	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(1,277.65)	(1,277.65)
25/06/2015	502/055	Pensions Paid - Preserved/Taxable	(0.10)	
01/07/2014	502/055	Pensions Paid - Preserved/Taxable	0.17	0.17
25/06/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(2,439.40)	(33.42)
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	4,373.24	4,373.24
25/06/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(14,560.50)	(199.46)
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	26,103.30	26,103.30
Total Amount - Unres Non Pres (Weighted)				275,373.98
30/06/2015	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	1,510.09	
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	9,013.20	
Closing Balance - Unrestricted Non Pres			269,130.15	

Cowcill, Shirley May

Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	163,370.79	163,370.79
01/07/2014	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	4,054.75	4,054.75
01/07/2014	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	1,366.00	1,366.00
01/07/2014	503/015	Member/Personal Contributions - Non Preserved	(1,366.00)	(1,366.00)
01/07/2014	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(4,733.50)	(4,733.50)
01/07/2014	503/063	Income Tax - Unrestricted Non Preserved/Taxable	678.75	678.75
Total Amount - Unres Non Pres (Weighted)				163,370.79
30/06/2015	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	6,243.14	
Closing Balance - Unrestricted Non Pres			169,613.93	

BAS Instalment Income Reconciliation (Label T1)

30/06/2015		Gross Interest		16,766.00
Total Amount				16,766.00

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MCS Reconciliation