

LJ & SM COWCILL SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2018
Created by TRACEY on Wednesday 12 December, 2018 @ 14:26:26

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				
25/06/2018	413/002	Cowcill, Shirley May		(23,125.50)
25/06/2018	415/002	Cowcill, Shirley May		(0.06)
25/06/2018	416/002	Cowcill, Shirley May		(3,874.44)
30/06/2018		Exempt Pension Income		9,767.00
Total Amount				(17,233.00)
Calculation of Exempt Pension Income				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2018	250/003	Term Deposit 036-172 148639	100.000	9,767.49
Total Unsegregated Amount				9,767.49
Total Exempt Pension Income				9,767.00
<u>Pension Member Non Deductible Expenses</u>				
Total Amount				0.00
Calculation of Non Deductible Expense Percentage(s)				
<u>General Expense Calculation</u>				
01/07/2017	30/06/2018	Non-Deductible General Expense Percentage (Actuarial %)		100.000%
<u>Investment Expense Calculation</u>				
01/07/2017	30/06/2018	Non-Deductible Investment Expense Percentage (Actuarial %)		100.000%
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(17,232.51)
		Less Permanent Differences		(17,233.00)
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

30/06/2018	502	Cowcill, Shirley May - Unres Non Pres		211,502.98
30/06/2018	503	Cowcill, Shirley May - Unres Non Pres		178,826.56
		Total Amount		390,329.54

Profit/(Loss) Available for Allocation to Members

30/06/2018		Profit/(Loss) for period before allocations		(17,232.51)
30/06/2018		Pensions paid		27,000.00
		Total Amount		9,767.49

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)	(17,232.51)
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	(17,232.51)
Total member opening balance	390,699.40
Fund Rate (Profit after exclusion/Total member opening balance)	(4.41)

Cowcill, Shirley May
Unrestricted Non Preserved

Members Balance

01/07/2017		Opening balance - Unres Non Pres	211,872.84	211,872.84
01/07/2017	502/001	Opening Balance - Preserved/Taxable	(0.08)	(0.08)
01/07/2017	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(5,198.72)	(5,198.72)

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01/07/2017	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(31,029.79)	(31,029.79)
01/07/2017	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(6,656.21)	(6,656.21)
01/07/2017	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(1,115.20)	(1,115.20)
25/06/2018	502/055	Pensions Paid - Preserved/Taxable	(0.06)	
01/07/2017	502/055	Pensions Paid - Preserved/Taxable	0.08	0.08
25/06/2018	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(3,874.44)	(53.07)
01/07/2017	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	6,313.92	6,313.92
25/06/2018	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(23,125.50)	(316.79)
01/07/2017	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	37,686.00	37,686.00
Total Amount - Unres Non Pres (Weighted)				211,502.98
30/06/2018	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	759.49	
30/06/2018	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	4,533.10	
Closing Balance - Unrestricted Non Pres			190,165.43	

Cowcill, Shirley May
Unrestricted Non Preserved

Members Balance

01/07/2017		Opening balance - Unres Non Pres	178,826.56	178,826.56
01/07/2017	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	5,444.18	5,444.18
01/07/2017	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(5,444.18)	(5,444.18)
Total Amount - Unres Non Pres (Weighted)				178,826.56
30/06/2018	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	4,474.90	
Closing Balance - Unrestricted Non Pres			183,301.46	

BAS Instalment Income Reconciliation (Label T1)

30/06/2018		Gross Interest		9,767.00
Total Amount				9,767.00

MCS Reconciliation