

**R & M ADAMS SUPERANNUATION FUND  
CREATE ENTRIES REPORT AT 30/06/2013**

Created by KELLY FU on Friday 6 December, 2013 @ 14:52:44

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
<b>Calculation of permanent difference on revaluation</b>				
<b>GST Amounts</b>				
30/06/2013	280/001	10-12 Deeds Rd, Camden (1)		17.94
30/06/2013	280/001	10-12 Deeds Rd, Camden (1)		(674.50)
30/06/2013	280/001	10-12 Deeds Rd, Camden (1)		(1,866.67)
30/06/2013	424/004	Management Fees (1)		138.78
30/06/2013	424/008	Outgoings Auditing Fees (1)		13.00
18/12/2012	765/001	10-12 Deeds Rd, Camden (1)		130.00
		<b>Total Amount</b>		<b>(2,241.45)</b>
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
30/06/2013	261/001	Adams, Robert		1,711.00
30/06/2013	308	Amortisation - Formation Expenses		(250.00)
30/06/2013	382	Fines		(70.00)
30/06/2013	434	Sundry Expenses		(1,691.14)
		<b>Total Amount</b>		<b>(300.14)</b>
<b>Calculation of Non Deductible Expense Percentage(s)</b>				
<u>General Expense Calculation</u>				
		<b>Non-Deductible General Expense Percentage (Manual)</b>		<b>0.000%</b>
<u>Investment Expense Calculation</u>				
		<b>Non-Deductible Investment Expense Percentage (Manual)</b>		<b>0.000%</b>
<b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		59,040.57
		Less Permanent Differences		(300.14)
		<b>Taxable income for period</b>		<b>59,341.00</b>
		Income Tax Expense (Profit less Permanent Differences @ taxrate)		8,901.15
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>8,901.15</b>

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		Total Income Tax Payable		8,901.15
		Less Total Instalments paid		8,922.00
		<b>Income Tax Payable</b>		<b>(20.85)</b>
		Add Supervisory levy		321.00
		<b>Total Amount Due or Refundable</b>		<b>300.15</b>

**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

30/06/2013	501	Adams, Robert - Preserved		244,046.28
30/06/2013	502	Adams, Marianne - Preserved		138,967.55
		<b>Total Amount</b>		<b>383,013.83</b>

Profit/(Loss) Available for Allocation to Members

30/06/2013		Profit/(Loss) for period before allocations		59,040.57
30/06/2013		Contributions		(50,000.00)
		<b>Total Amount</b>		<b>9,040.57</b>

Income Tax Expense Available for Allocation to Members

30/06/2013		Income Tax Expense for period before allocations		8,901.15
30/06/2013		Contributions tax		(7,243.35)
		<b>Total Amount</b>		<b>1,657.80</b>

**Fund Rate or Return Calculation**

	<b>Total profit for period (excluding Super Surcharge)</b>	<b>59,040.57</b>
	Less amounts excluded from fund rate calculation:	
	<b>Total exclusion</b>	
	<b>Profit after exclusion</b>	<b>59,040.57</b>
	<b>Total member opening balance</b>	<b>382,548.09</b>
	<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>15.43</b>

**Adams, Robert**  
**Preserved**  
Members Balance

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2012		Opening balance - Preserved	243,813.41	243,813.41
01/07/2012	501/001	Opening Balance - Preserved/Taxable	5,402.00	5,402.00
01/07/2012	501/016	Member/Personal Contributions - Preserved	(50,000.00)	(50,000.00)
26/06/2013	501/016	Member/Personal Contributions - Preserved	25,000.00	273.97
30/06/2013	501/016	Member/Personal Contributions - Preserved	1,711.00	
30/06/2013	501/016	Member/Personal Contributions - Preserved	(1,711.00)	
01/07/2012	501/031	Share of Profit/(Loss) - Preserved/Taxable	41,521.63	41,521.63
01/07/2012	501/051	Contributions Tax - Preserved	7,500.00	7,500.00
26/06/2013	501/051	Contributions Tax - Preserved	(3,750.00)	(41.10)
30/06/2013	501/051	Contributions Tax - Preserved	256.65	
01/07/2012	501/053	Income Tax - Preserved/Taxable	(4,423.63)	(4,423.63)
<b>Total Amount - Preserved (Weighted)</b>				<b>244,046.28</b>

Member Allocations

30/06/2013	501/031	Members share of profit/(loss) - Preserved/Taxable	5,760.41	
30/06/2013	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,056.31)	

**Closing Balance - Preserved 270,024.16**

**Adams, Marianne  
Preserved**

Members Balance

01/07/2012		Opening balance - Preserved	138,734.68	138,734.68
01/07/2012	502/001	Opening Balance - Preserved/Taxable	618.26	618.26
01/07/2012	502/002	Opening Balance - Preserved/Tax Free	1,691.14	1,691.14
01/07/2012	502/016	Member/Personal Contributions - Preserved	(1,691.14)	(1,691.14)
01/07/2012	502/016	Member/Personal Contributions - Preserved	(25,000.00)	(25,000.00)
26/06/2013	502/016	Member/Personal Contributions - Preserved	25,000.00	273.97
01/07/2012	502/031	Share of Profit/(Loss) - Preserved/Taxable	23,091.91	23,091.91
01/07/2012	502/051	Contributions Tax - Preserved	3,750.00	3,750.00
26/06/2013	502/051	Contributions Tax - Preserved	(3,750.00)	(41.10)
01/07/2012	502/053	Income Tax - Preserved/Taxable	(2,460.17)	(2,460.17)

**Total Amount - Preserved (Weighted) 138,967.55**

Member Allocations

30/06/2013	502/031	Members share of profit/(loss) - Preserved/Taxable	3,280.16	
30/06/2013	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(601.49)	

**Closing Balance - Preserved 162,663.35**

**BAS Instalment Income Reconciliation (Label T1)**

30/06/2013		Gross Rent		25,232.00
30/06/2013		Gross Interest		1,132.00
30/06/2013		Member Contributions		48,289.00

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**Total Amount** **74,653.00**

**MCS Reconciliation**

**Adams, Robert**

Personal Contributed amount

26/06/2013	501/016	Member/Personal Contributions - Preserved		25,000.00
30/06/2013	501/016	Member/Personal Contributions - Preserved		1,711.00
30/06/2013	501/016	Member/Personal Contributions - Preserved		(1,711.00)

**Total Amount** **25,000.00**

All Contributions received for the current year 25,000.00  
Closing Account Balance 270,024.16

**Adams, Marianne**

Personal Contributed amount

26/06/2013	502/016	Member/Personal Contributions - Preserved		25,000.00
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**Total Amount** **25,000.00**

All Contributions received for the current year 25,000.00  
Closing Account Balance 162,663.35