

**NAIRN SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2012**

Created by PETRA on Monday 10 December, 2012 @ 14:12:47

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2012	772/001	69 Sir Ross Smith Boulevard, Oakden (Market Value Date: 30/06/2012, Code: NAIRNSF)	720,886.73	3,522.73
<b>Total Amount</b>				<b>3,522.73</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2012	772/001	69 Sir Ross Smith Boulevard, Oakden - No CGT asset		
30/06/2012	772/001	- Market Value	720,886.73	
30/06/2012	772/001	- Less Carrying Value	717,364.00	
30/06/2012	772/001	- Permanent Difference		3,522.73
<b>Total Amount</b>				<b>3,522.73</b>
<b>GST Amounts</b>				
07/03/2012	265/001	Insurance Claims proceeds (1)		(138.50)
04/07/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(49.63)
04/07/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(76.90)
25/07/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(346.71)
04/08/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(18.18)
04/08/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(90.91)
25/08/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(90.91)
25/08/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(346.71)
31/08/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(90.91)
05/09/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(370.48)
19/09/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(36.36)
28/09/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(90.91)
05/10/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(47.73)
05/10/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(84.32)
11/10/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(44.70)
19/10/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(95.08)
25/10/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(370.48)
07/11/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(136.36)
07/11/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(90.91)
22/11/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(370.48)
02/12/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(49.90)
08/12/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(94.81)
20/12/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(370.48)
21/12/2011	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(36.36)
05/01/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(54.55)
17/01/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(191.78)
24/01/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(370.48)
31/01/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(191.78)
31/01/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(42.74)
21/02/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(370.48)
15/03/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(370.48)
21/03/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(191.78)
18/04/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(27.27)

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19/04/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(370.48)
26/04/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(90.91)
08/05/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(73.60)
16/05/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(370.48)
21/05/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(72.73)
01/06/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(55.42)
05/06/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(54.55)
05/06/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(9.09)
28/06/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(28.15)
30/06/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(370.48)
30/06/2012	280/001	69 Sir Ross Smith Boulevard, Oakden (1)		(370.48)
23/04/2012	380	Insurance (1)		140.04
18/11/2011	383	Repairs & Maintenance (1)		40.00
18/01/2012	383	Repairs & Maintenance (1)		181.35
05/09/2011	397	Light and Power (1)		14.08
06/12/2011	397	Light and Power (1)		11.33
05/03/2012	397	Light and Power (1)		11.36
05/06/2012	397	Light and Power (1)		12.03
05/08/2011	765/001	69 Sir Ross Smith Boulevard, Oakden (1)		147.73
		<b>Total Amount</b>		<b>(6,658.51)</b>

**Calculation of tax entries****Calculation of permanent differences**

30/06/2012	247	69 Sir Ross Smith Boulevard, Oakden (772/001) - Non Tax Revn		3,522.73
31/10/2011	301	Accountancy Fees (Perm Diff Percent: 100.00%)		(1,716.00)
30/06/2012	302	ATO - Supervisory Levy (Perm Diff Percent: 100.00%)		(200.00)
30/06/2012	302	ATO - Supervisory Levy (Perm Diff Percent: 100.00%)		(30.00)
31/10/2011	307	Auditor's Remuneration (Perm Diff Percent: 100.00%)		(902.00)
01/07/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/08/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
02/09/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/10/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/11/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/12/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/01/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/02/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/03/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/04/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/05/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/06/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
23/04/2012	380	Insurance (Perm Diff Percent: 100.00%)		(1,540.39)
23/04/2012	380	Insurance (Perm Diff Percent: 100.00%)		140.04
30/08/2011	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(938.35)
05/09/2011	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(948.10)
13/09/2011	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(583.40)
22/11/2011	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(959.80)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
06/12/2011	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(949.00)
20/02/2012	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(999.85)
05/03/2012	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(949.00)
23/05/2012	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(983.45)
23/05/2012	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(949.00)
18/11/2011	383	Repairs & Maintenance (Perm Diff Percent: 100.00%)		(440.00)
18/01/2012	383	Repairs & Maintenance (Perm Diff Percent: 100.00%)		(1,994.87)
18/01/2012	383	Repairs & Maintenance (Perm Diff Percent: 100.00%)		181.35
18/11/2011	383	Repairs & Maintenance (Perm Diff Percent: 100.00%)		40.00
05/09/2011	397	Light and Power (Perm Diff Percent: 100.00%)		(154.83)
06/12/2011	397	Light and Power (Perm Diff Percent: 100.00%)		(124.66)
06/12/2011	397	Light and Power (Perm Diff Percent: 100.00%)		11.33
05/06/2012	397	Light and Power (Perm Diff Percent: 100.00%)		12.03
05/03/2012	397	Light and Power (Perm Diff Percent: 100.00%)		11.36
05/03/2012	397	Light and Power (Perm Diff Percent: 100.00%)		(124.91)
05/06/2012	397	Light and Power (Perm Diff Percent: 100.00%)		(132.35)
05/09/2011	397	Light and Power (Perm Diff Percent: 100.00%)		14.08
30/06/2012	413/001	Nairn, Malcolm		(2,485.33)
30/06/2012	413/002	Nairn, Beverly		(25,621.10)
30/06/2012	416/001	Nairn, Malcolm		(23,031.38)
30/06/2012		Exempt Pension Income		72,164.00
		<b>Total Amount</b>		<b>9,219.15</b>

**Calculation of Exempt Pension Income****Nairn, Malcolm**

30/06/2012	265/001	Insurance Claims proceeds	50.075	693.55
30/06/2012	280/001	69 Sir Ross Smith Boulevard, Oakden	50.075	35,442.40
		<b>Member Total Amount</b>		<b>36,135.95</b>

**Nairn, Beverly**

30/06/2012	265/001	Insurance Claims proceeds	49.925	691.47
30/06/2012	280/001	69 Sir Ross Smith Boulevard, Oakden	49.925	35,336.23
		<b>Member Total Amount</b>		<b>36,027.70</b>

		<b>Total Amount</b>		<b>72,164.00</b>
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**Pension Member Non Deductible Expenses**

31/10/2011	301	Accountancy Fees (Perm Diff Percent: 100.00%)		(1,716.00)
30/06/2012	302	ATO - Supervisory Levy (Perm Diff Percent: 100.00%)		(200.00)
30/06/2012	302	ATO - Supervisory Levy (Perm Diff Percent: 100.00%)		(30.00)
31/10/2011	307	Auditor's Remuneration (Perm Diff Percent:		(902.00)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		100.00%)		
01/07/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/08/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
02/09/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/10/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/11/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/12/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/01/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/02/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/03/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/04/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/05/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
01/06/2012	315	Bank Charges (Perm Diff Percent: 100.00%)		(10.00)
23/04/2012	380	Insurance (Perm Diff Percent: 100.00%)		(1,540.39)
23/04/2012	380	Insurance (Perm Diff Percent: 100.00%)		140.04
30/08/2011	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(938.35)
05/09/2011	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(948.10)
13/09/2011	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(583.40)
22/11/2011	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(959.80)
06/12/2011	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(949.00)
20/02/2012	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(999.85)
05/03/2012	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(949.00)
23/05/2012	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(983.45)
23/05/2012	381	Rates & Taxes (Perm Diff Percent: 100.00%)		(949.00)
18/11/2011	383	Repairs & Maintenance (Perm Diff Percent: 100.00%)		(440.00)
18/01/2012	383	Repairs & Maintenance (Perm Diff Percent: 100.00%)		(1,994.87)
18/01/2012	383	Repairs & Maintenance (Perm Diff Percent: 100.00%)		181.35
18/11/2011	383	Repairs & Maintenance (Perm Diff Percent: 100.00%)		40.00
05/09/2011	397	Light and Power (Perm Diff Percent: 100.00%)		(154.83)
06/12/2011	397	Light and Power (Perm Diff Percent: 100.00%)		(124.66)
06/12/2011	397	Light and Power (Perm Diff Percent: 100.00%)		11.33
05/06/2012	397	Light and Power (Perm Diff Percent: 100.00%)		12.03
05/03/2012	397	Light and Power (Perm Diff Percent: 100.00%)		11.36
05/03/2012	397	Light and Power (Perm Diff Percent: 100.00%)		(124.91)
05/06/2012	397	Light and Power (Perm Diff Percent: 100.00%)		(132.35)
05/09/2011	397	Light and Power (Perm Diff Percent: 100.00%)		14.08
		<b>Total Amount</b>		<b>(15,330.00)</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	9,218.80
Less Permanent Differences	9,219.15
<b>Taxable income for period</b>	<b>0.00</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Add Supervisory levy		200.00
		<b>Total Amount Due or Refundable</b>		<b>200.00</b>

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

30/06/2012	501	Nairn, Malcolm - Unres Non Pres		370,562.32
30/06/2012	502	Nairn, Beverly - Unres Non Pres		369,359.08
		<b>Total Amount</b>		<b>739,921.40</b>

Profit/(Loss) Available for Allocation to Members

30/06/2012		Profit/(Loss) for period before allocations		9,218.80
30/06/2012		Pensions paid		51,137.81
		<b>Total Amount</b>		<b>60,356.61</b>

Income Tax Expense Available for Allocation to Members

30/06/2012		Writeback of PDIT/FIBT		(26,652.00)
30/06/2012		Prior period tax allocations		26,652.00
		<b>Total Amount</b>		<b>(26,652.00)</b>

**Fund Rate or Return Calculation**

	<b>Total profit for period (excluding Super Surcharge)</b>		<b>9,218.80</b>
	Less amounts excluded from fund rate calculation:		
	413/001 Nairn, Malcolm	(2,485.33)	
	413/002 Nairn, Beverly	(25,621.10)	
	416/001 Nairn, Malcolm	(23,031.38)	
	<b>Total exclusion</b>		<b>51,137.81</b>
	<b>Profit after exclusion</b>		<b>60,356.61</b>
	<b>Total member opening balance</b>		<b>739,921.40</b>
	<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>8.16</b>

**Nairn, Malcolm  
Unrestricted Non Preserved**

Members Balance

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01/07/2011		Opening balance - Unres Non Pres	370,562.32	370,562.32
01/07/2011	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(2,012.65)	(2,012.65)
01/07/2011	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	1,874.92	1,874.92
01/07/2011	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(2,482.07)	(2,482.07)
01/07/2011	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(23,001.20)	(23,001.20)
01/07/2011	501/065	Pensions Paid - Unrestricted Non Preserved - Taxable	25,013.85	25,013.85
30/06/2012	501/065	Pensions Paid - Unrestricted Non Preserved - Taxable	(23,031.38)	
01/07/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	607.15	607.15
30/06/2012	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,485.33)	
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>370,562.32</b>
30/06/2012	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	27,283.23	
30/06/2012	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	2,944.15	
30/06/2012	501/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	12,047.61	
30/06/2012	501/060	Members share of tax on profit/(loss) - Unres Non Pres/Tax Free	1,300.06	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>388,620.66</b>	
<b>Nairn, Beverly</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2011		Opening balance - Unres Non Pres	369,359.08	369,359.08
01/07/2011	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(24,599.93)	(24,599.93)
01/07/2011	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	24,599.93	24,599.93
01/07/2011	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	24,384.72	24,384.72
01/07/2011	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(24,599.93)	(24,599.93)
01/07/2011	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(25,405.89)	(25,405.89)
01/07/2011	502/065	Pensions Paid - Unrestricted Non Preserved - Taxable	24,599.93	24,599.93
01/07/2011	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	1,021.17	1,021.17
30/06/2012	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(25,621.10)	
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>369,359.08</b>

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30/06/2012	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	30,129.23	
30/06/2012	502/060	Members share of tax on profit/(loss) - Unres Non Pres/Tax Free	13,304.33	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>387,171.54</b>	

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

30/06/2012	Gross Rent	70,779.00
30/06/2012	Other Income	1,385.00
	<b>Total Amount</b>	<b>72,164.00</b>

**MCS Reconciliation**