

**BRASCOTT SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2013**  
 Created by DHODGSON on Thursday 15 May, 2014 @ 17:01:05

| Date  | Code    | Description  | Market Value,<br>Ledger Amount<br>or Percentage | Create Entries<br>Amount |
|---|---------|--|---|--------------------------|
| <b>Asset revaluation amounts</b>                          |         |  |   |                          |
| <b>Calculation of permanent difference on revaluation</b> |         |  |   |                          |
| <b>GST Amounts</b>  |         |  |   |                          |
| <b>Calculation of tax entries</b>                         |         |  |   |                          |
| <b>Calculation of permanent differences</b>               |         |  |   |                          |
| 30/06/2013  | 261/002 | Scott, Tanya Lynette                                 |   | 22,298.00                |
| 30/06/2013  | 301     | Accountancy Fees (Gen Exp Percent: 37.300%)          |   | (1,066.78)               |
| 30/06/2013  | 301     | Accountancy Fees (Gen Exp Percent: 37.300%)          |   | 77.96                    |
| 30/06/2013  | 302     | Administration Costs (Gen Exp Percent:<br>37.300%)   |   | (283.48)                 |
| 30/06/2013  | 302     | Administration Costs (Gen Exp Percent:<br>37.300%)   |   | 85.79                    |
| 30/06/2013  | 307     | Auditor's Remuneration (Gen Exp Percent:<br>37.300%) |   | (253.64)                 |
| 30/06/2013  | 323/003 | Scott, Helen Towers                                  |   | (24,000.00)              |
| 30/06/2013  | 425/003 | Land Tax (Inv Exp Percent: 37.300%)                  |   | (1,060.59)               |
| 30/06/2013  | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | (48.15)                  |
| 30/06/2013  | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | (2,950.74)               |
| 30/06/2013  | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | (1,495.52)               |
| 30/06/2013  | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | (15.31)                  |
| 30/06/2013  | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | 5.58                     |
| 30/06/2013  | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | 462.48                   |
| 30/06/2013  | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | (601.18)                 |
| 30/06/2013  | 425/005 | Borrowing Costs (Inv Exp Percent: 37.300%)           |   | (410.30)                 |
| 30/06/2013  | 425/005 | Borrowing Costs (Inv Exp Percent: 37.300%)           |   | (156.66)                 |
| 30/06/2013  | 425/005 | Borrowing Costs (Inv Exp Percent: 37.300%)           |   | (3,997.06)               |
| 30/06/2013  | 425/006 | Interest (Inv Exp Percent: 37.300%)                  |   | (28,340.60)              |
| 30/06/2013  | 425/006 | Interest (Inv Exp Percent: 37.300%)                  |   | 3,970.81                 |
| 30/06/2013  |         | Exempt Pension Income                                |   | 107,875.00               |
| <b>Total Amount</b>                                       |         |  |   | <b>70,095.61</b>         |
| <b>Calculation of Exempt Pension Income</b>               |         |  |   |                          |
| <u>Segregated Assets Method</u>                           |         |  |   |                          |
| <u>Unsegregated Assets Method</u>                         |         |  |   |                          |
| 30/06/2013  | 250/001 | Cash at Bank-Macquarie CMT                           | 53.401  | 859.18                   |
| 30/06/2013  | 280/001 | Franklin Lane, Joondalup                             | 53.401  | 107,015.60               |
| <b>Total Unsegregated Amount</b>                          |         |  |   | <b>107,874.78</b>        |
| <b>Total Exempt Pension Income</b>                        |         |  |   | <b>107,875.00</b>        |
| <u>Pension Member Non Deductible Expenses</u>             |         |  |   |                          |
| 30/06/2013  | 301     | Accountancy Fees (Gen Exp Percent: 37.300%)          |   | (1,066.78)               |
| 30/06/2013  | 301     | Accountancy Fees (Gen Exp Percent: 37.300%)          |   | 77.96                    |
| 30/06/2013  | 302     | Administration Costs (Gen Exp Percent:<br>37.300%)   |   | (283.48)                 |

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| 30/06/2013          | 302     | Administration Costs (Gen Exp Percent:<br>37.300%)   |   | 85.79                    |
| 30/06/2013          | 307     | Auditor's Remuneration (Gen Exp Percent:<br>37.300%) |   | (253.64)                 |
| 30/06/2013          | 425/003 | Land Tax (Inv Exp Percent: 37.300%)                  |   | (1,060.59)               |
| 30/06/2013          | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | (48.15)                  |
| 30/06/2013          | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | (2,950.74)               |
| 30/06/2013          | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | (1,495.52)               |
| 30/06/2013          | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | (15.31)                  |
| 30/06/2013          | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | 5.58                     |
| 30/06/2013          | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | 462.48                   |
| 30/06/2013          | 425/004 | Rates (Inv Exp Percent: 37.300%)                     |   | (601.18)                 |
| 30/06/2013          | 425/005 | Borrowing Costs (Inv Exp Percent: 37.300%)           |   | (410.30)                 |
| 30/06/2013          | 425/005 | Borrowing Costs (Inv Exp Percent: 37.300%)           |   | (156.66)                 |
| 30/06/2013          | 425/005 | Borrowing Costs (Inv Exp Percent: 37.300%)           |   | (3,997.06)               |
| 30/06/2013          | 425/006 | Interest (Inv Exp Percent: 37.300%)                  |   | (28,340.60)              |
| 30/06/2013          | 425/006 | Interest (Inv Exp Percent: 37.300%)                  |   | 3,970.81                 |
| <b>Total Amount</b> |         |  |   | <b>(36,077.00)</b>       |

**Calculation of Non Deductible Expense Percentage(s)**

General Expense Calculation

|            |            |   |                |
|------------|------------|---|----------------|
| 01/07/2012 | 30/06/2013 | <b>Non-Deductible General Expense Percentage<br/>(Manual)</b> | <b>37.300%</b> |
|------------|------------|---|----------------|

Investment Expense Calculation

|            |            |  |                |
|------------|------------|--|----------------|
| 01/07/2012 | 30/06/2013 | <b>Non-Deductible Investment Expense<br/>Percentage (Manual)</b> | <b>37.300%</b> |
|------------|------------|--|----------------|

**Entry Summary**

|   |                  |
|---|------------------|
| Fund Tax Rate (Percentage)  | 15.00            |
| Total profit for period   | 153,384.64       |
| Less Permanent Differences  | 70,095.61        |
| <b>Taxable income for period</b>                                    | <b>83,290.00</b> |
| Income Tax Expense (Profit less Permanent<br>Differences @ taxrate) | 12,493.50        |
| <b>Total Income Tax Payable (Taxable Income @<br/>taxrate)</b>      | <b>12,493.50</b> |
| Total Income Tax Payable  | 12,493.50        |
| Less Total Instalments paid   | 10,676.00        |

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|------|------|---------------------------------------|---|--------------------------|
|      |      | <b>Income Tax Payable</b>             |   | <b>1,817.50</b>          |
|      |      | Add Supervisory levy                  |   | 321.00                   |
|      |      | <b>Total Amount Due or Refundable</b> |   | <b>2,138.50</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 | Scott, Cameron Towers - Preserved                   |  | 194,500.31        |
| 30/06/2013 | 502 | Scott, Tanya Lynette - Preserved                    |  | 128,807.37        |
| 30/06/2013 | 503 | Scott, Helen Towers (Pension) - Unres Non Pres      |  | 383,306.97        |
| 30/06/2013 | 504 | Scott, Helen Towers (Accumulation) - Unres Non Pres |  | 0.01              |
|            |     | <b>Total Amount</b>                                 |  | <b>706,614.66</b> |

Profit/(Loss) Available for Allocation to Members

|            |  |   |  |                   |
|------------|--|---|--|-------------------|
| 30/06/2013 |  | Profit/(Loss) for period before allocations |  | 153,384.64        |
| 30/06/2013 |  | Contributions                               |  | (72,298.00)       |
| 30/06/2013 |  | Benefits paid                               |  | 24,000.00         |
|            |  | <b>Total Amount</b>                         |  | <b>105,086.64</b> |

Income Tax Expense Available for Allocation to Members

|            |  |  |  |                 |
|------------|--|--|--|-----------------|
| 30/06/2013 |  | Income Tax Expense for period before allocations |  | 12,493.50       |
| 30/06/2013 |  | Contributions tax                                |  | (7,500.00)      |
|            |  | <b>Total Amount</b>                              |  | <b>4,993.50</b> |

**Fund Rate or Return Calculation**

|  |  |                   |
|--|--|-------------------|
|  | <b>Total profit for period (excluding Super Surcharge)</b>             | <b>153,384.64</b> |
|  | Less amounts excluded from fund rate calculation:                      |                   |
|  | <b>Total exclusion</b>   |                   |
|  | <b>Profit after exclusion</b>  | <b>153,384.64</b> |
|  | <b>Total member opening balance</b>                                    | <b>706,614.65</b> |
|  | <b>Fund Rate (Profit after exclusion/Total member opening balance)</b> | <b>21.71</b>      |

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|--|---------|--|---|--------------------------|
| <b>Scott, Cameron Towers</b>               |         |  |   |                          |
| <b>Preserved</b>                           |         |  |   |                          |
| <u>Members Balance</u>                     |         |  |   |                          |
| 01/07/2012                                 |         | Opening balance - Preserved                                  | 194,500.31                                      | 194,500.31               |
| 01/07/2012                                 | 501/001 | Opening Balance - Preserved/Taxable                          | 92,451.66                                       | 92,451.66                |
| 01/07/2012                                 | 501/002 | Opening Balance - Preserved/Tax Free                         | 102,048.65                                      | 102,048.65               |
| 01/07/2012                                 | 501/016 | Member/Personal Contributions - Preserved                    | (25,000.00)                                     | (25,000.00)              |
| 30/06/2013                                 | 501/016 | Member/Personal Contributions - Preserved                    | 25,000.00                                       |                          |
| 01/07/2012                                 | 501/021 | Transfers In - Preserved/Taxable                             | (62,335.19)                                     | (62,335.19)              |
| 01/07/2012                                 | 501/022 | Transfers In - Preserved/Tax Free                            | (102,048.65)                                    | (102,048.65)             |
| 01/07/2012                                 | 501/031 | Share of Profit/(Loss) - Preserved/Taxable                   | (10,431.15)                                     | (10,431.15)              |
| 01/07/2012                                 | 501/051 | Contributions Tax - Preserved                                | 3,750.00  | 3,750.00                 |
| 30/06/2013                                 | 501/051 | Contributions Tax - Preserved                                | (3,750.00)                                      |                          |
| 01/07/2012                                 | 501/053 | Income Tax - Preserved/Taxable                               | 1,564.68  | 1,564.68                 |
| <b>Total Amount - Preserved (Weighted)</b> |         |  |   | <b>194,500.31</b>        |
| <u>Member Allocations</u>                  |         |  |   |                          |
| 30/06/2013                                 | 501/031 | Members share of profit/(loss) -<br>Preserved/Taxable        | 28,925.79                                       |                          |
| 30/06/2013                                 | 501/053 | Members share of tax on profit/(loss) -<br>Preserved/Taxable | (3,004.07)                                      |                          |
| <b>Closing Balance - Preserved</b>         |         |  | <b>241,672.04</b>                               |                          |
| <b>Scott, Tanya Lynette</b>                |         |  |   |                          |
| <b>Preserved</b>                           |         |  |   |                          |
| <u>Members Balance</u>                     |         |  |   |                          |
| 01/07/2012                                 |         | Opening balance - Preserved                                  | 128,807.37                                      | 128,807.37               |
| 01/07/2012                                 | 502/001 | Opening Balance - Preserved/Taxable                          | 73,507.37                                       | 73,507.37                |
| 01/07/2012                                 | 502/002 | Opening Balance - Preserved/Tax Free                         | 55,300.00                                       | 55,300.00                |
| 01/07/2012                                 | 502/016 | Member/Personal Contributions - Preserved                    | (21,000.00)                                     | (21,000.00)              |
| 30/06/2013                                 | 502/016 | Member/Personal Contributions - Preserved                    | 22,298.00                                       |                          |
| 01/07/2012                                 | 502/021 | Transfers In - Preserved/Taxable                             | (49,703.20)                                     | (49,703.20)              |
| 01/07/2012                                 | 502/022 | Transfers In - Preserved/Tax Free                            | (55,300.00)                                     | (55,300.00)              |
| 01/07/2012                                 | 502/031 | Share of Profit/(Loss) - Preserved/Taxable                   | (7,004.92)                                      | (7,004.92)               |
| 01/07/2012                                 | 502/051 | Contributions Tax - Preserved                                | 3,150.00  | 3,150.00                 |
| 01/07/2012                                 | 502/053 | Income Tax - Preserved/Taxable                               | 1,050.75  | 1,050.75                 |
| <b>Total Amount - Preserved (Weighted)</b> |         |  |   | <b>128,807.37</b>        |
| <u>Member Allocations</u>                  |         |  |   |                          |
| 30/06/2013                                 | 502/031 | Members share of profit/(loss) -<br>Preserved/Taxable        | 19,156.03                                       |                          |
| 30/06/2013                                 | 502/053 | Members share of tax on profit/(loss) -<br>Preserved/Taxable | (1,989.44)                                      |                          |
| <b>Closing Balance - Preserved</b>         |         |  | <b>168,271.97</b>                               |                          |
| <b>Scott, Helen Towers (Pension)</b>       |         |  |   |                          |

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| <b>Preserved</b>                          |         |  |   |                          |
| 30/06/2013                                | 503/031 | Members share of profit/(loss) - Preserved/Taxable             | 9,719.32  |                          |
| 30/06/2013                                | 503/030 | Members share of profit/(loss) - Preserved/Tax Free            | 47,285.50                                       |                          |
|   |         | <b>Closing Balance - Preserved</b>                             | <b>57,004.82</b>                                |                          |
| <b>Unrestricted Non Preserved</b>         |         |  |   |                          |
| <u>Members Balance</u>                    |         |  |   |                          |
| 01/07/2012                                |         | Opening balance - Unres Non Pres                               | 383,306.97                                      | 383,306.97               |
| 01/07/2012                                | 503/003 | Opening Balance - Unrestricted Non Preserved/Taxable           | 65,345.70                                       | 65,345.70                |
| 01/07/2012                                | 503/004 | Opening Balance - Unrestricted Non Preserved/Tax Free          | 150,000.00                                      | 150,000.00               |
| 01/07/2012                                | 503/004 | Opening Balance - Unrestricted Non Preserved/Tax Free          | 167,961.27                                      | 167,961.27               |
| 01/07/2012                                | 503/015 | Member/Personal Contributions - Non Preserved                  | (150,000.00)                                    | (150,000.00)             |
| 01/07/2012                                | 503/015 | Member/Personal Contributions - Non Preserved                  | (50,000.00)                                     | (50,000.00)              |
| 01/07/2012                                | 503/023 | Transfers In - Unrestricted Non Preserved/Taxable              | (5,108.25)                                      | (5,108.25)               |
| 01/07/2012                                | 503/024 | Transfers In - Unrestricted Non Preserved/Tax Free             | (177,961.27)                                    | (177,961.27)             |
| 01/07/2012                                | 503/035 | Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable    | (20,867.62)                                     | (20,867.62)              |
| 01/07/2012                                | 503/061 | Contributions Tax - Unrestricted Non Preserved                 | 7,500.00  | 7,500.00                 |
| 01/07/2012                                | 503/063 | Income Tax - Unrestricted Non Preserved/Taxable                | 3,130.17  | 3,130.17                 |
| 01/07/2012                                | 503/084 | Benefits Paid - Unrestricted Non Preserved/Tax Free            | 10,000.00                                       | 10,000.00                |
| 30/06/2013                                | 503/084 | Benefits Paid - Unrestricted Non Preserved/Tax Free            | (24,000.00)                                     |                          |
|   |         | <b>Total Amount - Unres Non Pres (Weighted)</b>                |   | <b>383,306.97</b>        |
|   |         | <b>Closing Balance - Unrestricted Non Pres</b>                 | <b>359,306.97</b>                               |                          |
| <b>Scott, Helen Towers (Accumulation)</b> |         |  |   |                          |
| <b>Unrestricted Non Preserved</b>         |         |  |   |                          |
| <u>Members Balance</u>                    |         |  |   |                          |
| 30/06/2013                                | 504/015 | Member/Personal Contributions - Non Preserved                  | 25,000.00                                       |                          |
| 30/06/2013                                | 504/061 | Contributions Tax - Unrestricted Non Preserved                 | (3,750.00)                                      |                          |
|   |         | <b>Total Amount - Unres Non Pres (Weighted)</b>                |   | <b>0.01</b>              |
| 30/06/2013                                | 504/063 | Members share of tax on profit/(loss) - Unres Non Pres/Taxable | 0.00  |                          |
|   |         | <b>Closing Balance - Unrestricted Non Pres</b>                 | <b>21,250.00</b>                                |                          |

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| <b>BAS Instalment Income Reconciliation (Label T1)</b> |         |   |   |                          |
| 30/06/2013   |         | Gross Rent                                      |   | 200,400.00               |
| 30/06/2013   |         | Gross Interest                                  |   | 1,609.00                 |
| 30/06/2013   |         | Member Contributions                            |   | 50,000.00                |
|  |         | <b>Total Amount</b>                             |   | <b>252,009.00</b>        |
| <b>MCS Reconciliation</b>                              |         |   |   |                          |
| <b>Scott, Cameron Towers</b>                           |         |   |   |                          |
| <u>Personal Contributed amount</u>                     |         |   |   |                          |
| 30/06/2013   | 501/016 | Member/Personal Contributions - Preserved       |   | 25,000.00                |
|  |         | <b>Total Amount</b>                             |   | <b>25,000.00</b>         |
|  |         | All Contributions received for the current year |   | 25,000.00                |
|  |         | Closing Account Balance                         |   | 241,672.03               |
| <b>Scott, Tanya Lynette</b>                            |         |   |   |                          |
| <u>Personal Contributed amount</u>                     |         |   |   |                          |
| 30/06/2013   | 502/016 | Member/Personal Contributions - Preserved       |   | 22,298.00                |
|  |         | <b>Total Amount</b>                             |   | <b>22,298.00</b>         |
|  |         | All Contributions received for the current year |   | 22,298.00                |
|  |         | Closing Account Balance                         |   | 168,271.96               |
| <b>Scott, Helen Towers (Pension)</b>                   |         |   |   |                          |
| <u>Personal Contributed amount</u>                     |         |   |   |                          |
|  |         | <b>Total Amount</b>                             |   | <b>0.00</b>              |
| <b>Scott, Helen Towers (Accumulation)</b>              |         |   |   |                          |
| <u>Personal Contributed amount</u>                     |         |   |   |                          |
| 30/06/2013   | 504/015 | Member/Personal Contributions - Non Preserved   |   | 25,000.00                |
|  |         | <b>Total Amount</b>                             |   | <b>25,000.00</b>         |
|  |         | All Contributions received for the current year |   | 25,000.00                |
|  |         | Closing Account Balance                         |   | 21,250.00                |