

ISON SUPERANNUATION FUND**CREATE ENTRIES REPORT AT 30/06/2016**

Created by LSMITH on Monday 12 September, 2016 @ 08:40:16

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2016	782/001	CFS Platinum International Fund (Market Value Date: 30/06/2016, Code: CFSPLAT)	1.60	(13,226.11)
30/06/2016	782/002	CFS Perpetual Share Fund (Market Value Date: 30/06/2016, Code: CFSPSF)	1.33	(5,941.27)
		Total Amount		(19,167.38)
Calculation of permanent difference on revaluation				
30/06/2016	782/001	CFS Platinum International Fund - No CGT asset		
30/06/2016	782/001	- Market Value	71,880.64	
30/06/2016	782/001	- Less Carrying Value	85,106.75	
30/06/2016	782/001	- Permanent Difference		(13,226.11)
30/06/2016	782/002	CFS Perpetual Share Fund - No CGT asset		
30/06/2016	782/002	- Market Value	87,832.94	
30/06/2016	782/002	- Less Carrying Value	93,774.21	
30/06/2016	782/002	- Permanent Difference		(5,941.27)
		Total Amount		(19,167.38)
Calculation of tax entries				
Calculation of timing differences				
30/06/2016	238/002	CFS Perpetual Share Fund		(0.18)
30/06/2016	238/002	CFS Perpetual Share Fund		(0.17)
30/06/2016	238/002	CFS Perpetual Share Fund		(0.37)
30/06/2016	238/002	CFS Perpetual Share Fund		(0.18)
30/06/2016	238/002	CFS Perpetual Share Fund		(0.18)
30/06/2016	238/002	CFS Perpetual Share Fund		(0.06)
30/06/2016	238/002	CFS Perpetual Share Fund		(0.18)
		Total Amount		(1.32)
Calculation of permanent differences				
30/06/2016	238/001	CFS Platinum International Fund - Cap Dist		6,058.36
08/03/2016	263/002	Ison, Peggy Joy		379.50
30/06/2016	330	CFS Platinum International Fund (782/001) - Non Tax Revn		(13,226.11)
30/06/2016	330	CFS Perpetual Share Fund (782/002) - Non Tax Revn		(5,941.27)
30/06/2016		Capital Gains Discount		87.00
30/06/2016		Capital Losses Recouped		841.00
30/06/2016	485	Foreign credits		(236.02)
30/06/2016	485	Imputed credits		(1,497.61)
		Total Amount		(13,535.15)

Calculation of Non Deductible Expense Percentage(s)

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General Expense Calculation

Non-Deductible General Expense Percentage (Manual) 0.000%

Investment Expense Calculation

Non-Deductible Investment Expense Percentage (Manual) 0.000%

Calculation of Net Capital Gains

Discounted Gains

30/06/2016	238/001	CFS Platinum International Fund (Discounted method)	1,274.44	1,274.44
Total Amount - Discounted Gains				1,274.00

Losses

03/02/2016	235/002	CFS Perpetual Share Fund (Other method)	(23.66)	(23.66)
03/02/2016	235/002	CFS Perpetual Share Fund (Other method)	(28.64)	(28.64)
03/02/2016	235/002	CFS Perpetual Share Fund (Other method)	(57.24)	(57.24)
03/02/2016	235/002	CFS Perpetual Share Fund (Other method)	(16.28)	(16.28)
03/02/2016	235/002	CFS Perpetual Share Fund (Other method)	(24.19)	(24.19)
03/02/2016	235/002	CFS Perpetual Share Fund (Other method)	(4.75)	(4.75)
03/02/2016	235/002	CFS Perpetual Share Fund (Other method)	(16.88)	(16.88)
Total Amount - Losses				(172.00)

Other Items

30/06/2016		Capital Losses Recouped		(841.00)
30/06/2016		Capital Gains Discount		(87.00)
Total Amount - Other Items				(928.00)
Total Net Capital Gain				174.00

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(4,829.36)
Less Permanent Differences	(13,535.15)
Less Timing Differences	(1.32)
Taxable income for period	8,706.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Income Tax Expense (Taxable Income @ taxrate)		1,305.90
		Total Income Tax Payable (Taxable Income @ taxrate)		1,305.90
		Total Income Tax Payable		1,305.90
		Less Total Imputed Credits Used		1,497.61
		Less Total Foreign Credits Used		236.02
		Income Tax Payable		(427.73)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(168.73)
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		1,305.90
		Less credits treated as permanent differences		
		- Imputed Credits		1,497.61
		- Foreign Credits		236.02
		Income Tax Expense		(427.73)
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				
<u>Members Weighted Amounts</u>				
30/06/2016	501	Ison, Stephen Paul - Preserved		71,459.52
30/06/2016	502	Ison, Peggy Joy - Preserved		95,441.04
		Total Amount		166,900.56
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2016		Imputed credits treated as a permanent difference		1,497.61
30/06/2016		Foreign credits treated as a permanent difference		236.02
30/06/2016		Profit/(Loss) for period before allocations		(4,829.36)
30/06/2016		Contributions		(4,578.85)
30/06/2016		Life insurance		0.00
		Total Amount		(7,674.58)
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2016		Income Tax Expense for period before allocations		1,305.90
30/06/2016		Contributions tax		(629.89)
30/06/2016		Life insurance tax		0.00
		Total Amount		676.01

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Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	(4,829.36)
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	(4,829.36)
Total member opening balance	165,015.21
Fund Rate (Profit after exclusion/Total member opening balance)	(2.93)

**Ison, Stephen Paul
Preserved**

Members Balance

01/07/2015		Opening balance - Preserved	70,702.30	70,702.30
01/07/2015	501/001	Opening Balance - Preserved/Taxable	7,122.40	7,122.40
01/07/2015	501/002	Opening Balance - Preserved/Tax Free	390.45	390.45
01/07/2015	501/002	Opening Balance - Preserved/Tax Free	2,480.83	2,480.83
20/08/2015	501/011	Employer Contributions - Concessional	400.00	344.26
20/09/2015	501/011	Employer Contributions - Concessional	400.00	310.38
20/07/2015	501/011	Employer Contributions - Concessional	400.00	378.14
23/11/2015	501/011	Employer Contributions - Concessional	4.81	2.89
18/12/2015	501/011	Employer Contributions - Concessional	400.00	213.11
18/01/2016	501/011	Employer Contributions - Concessional	30.49	13.66
01/07/2015	501/016	Member/Personal Contributions - Preserved	(2,480.83)	(2,480.83)
01/07/2015	501/019	Other Contributions - Non Taxable	(390.45)	(390.45)
01/07/2015	501/031	Share of Profit/(Loss) - Preserved/Taxable	(7,290.22)	(7,290.22)
20/08/2015	501/051	Contributions Tax - Preserved	(60.00)	(51.64)
20/09/2015	501/051	Contributions Tax - Preserved	(60.00)	(46.56)
20/07/2015	501/051	Contributions Tax - Preserved	(60.00)	(56.72)
23/11/2015	501/051	Contributions Tax - Preserved	(0.72)	(0.43)
18/12/2015	501/051	Contributions Tax - Preserved	(60.00)	(31.97)
18/01/2016	501/051	Contributions Tax - Preserved	(4.57)	(2.05)
04/08/2015	501/053	Income Tax - Preserved/Taxable	41.45	37.49
12/08/2015	501/053	Income Tax - Preserved/Taxable	17.23	15.21
04/09/2015	501/053	Income Tax - Preserved/Taxable	41.45	33.98
06/07/2015	501/053	Income Tax - Preserved/Taxable	41.45	40.77
14/09/2015	501/053	Income Tax - Preserved/Taxable	17.23	13.65
13/07/2015	501/053	Income Tax - Preserved/Taxable	17.23	16.62
15/09/2015	501/053	Income Tax - Preserved/Taxable	(22.50)	(17.77)
23/09/2015	501/053	Income Tax - Preserved/Taxable	(0.75)	(0.58)
30/09/2015	501/053	Income Tax - Preserved/Taxable	(41.45)	(31.03)
30/09/2015	501/053	Income Tax - Preserved/Taxable	(17.23)	(12.90)
30/09/2015	501/053	Income Tax - Preserved/Taxable	(0.68)	(0.51)

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05/10/2015	501/053	Income Tax - Preserved/Taxable	41.45	30.46
20/10/2015	501/053	Income Tax - Preserved/Taxable	17.23	11.96
22/10/2015	501/053	Income Tax - Preserved/Taxable	(6.00)	(4.13)
17/11/2015	501/053	Income Tax - Preserved/Taxable	(60.00)	(37.05)
04/12/2015	501/053	Income Tax - Preserved/Taxable	(58.68)	(33.51)
04/12/2015	501/053	Income Tax - Preserved/Taxable	41.45	23.67
14/12/2015	501/053	Income Tax - Preserved/Taxable	17.23	9.37
23/12/2015	501/053	Income Tax - Preserved/Taxable	(0.68)	(0.35)
04/11/2015	501/053	Income Tax - Preserved/Taxable	41.45	27.07
04/01/2016	501/053	Income Tax - Preserved/Taxable	41.45	20.16
05/01/2016	501/053	Income Tax - Preserved/Taxable	(47.45)	(22.95)
11/01/2016	501/053	Income Tax - Preserved/Taxable	(18.00)	(8.41)
12/01/2016	501/053	Income Tax - Preserved/Taxable	17.23	8.00
20/01/2016	501/053	Income Tax - Preserved/Taxable	(17.23)	(7.63)
18/01/2016	501/053	Income Tax - Preserved/Taxable	(55.43)	(24.84)
06/11/2015	501/053	Income Tax - Preserved/Taxable	(64.68)	(41.88)
12/11/2015	501/053	Income Tax - Preserved/Taxable	17.23	10.87
01/07/2015	501/053	Income Tax - Preserved/Taxable	167.82	167.82
04/08/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(276.31)	(249.89)
12/08/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(114.86)	(101.37)
04/09/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(276.31)	(226.48)
06/07/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(276.31)	(271.78)
14/09/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(114.86)	(91.01)
13/07/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(114.86)	(110.78)
15/09/2015	501/130	Life Insurance Premiums - Preserved/Taxable	150.00	118.44
23/09/2015	501/130	Life Insurance Premiums - Preserved/Taxable	5.00	3.84
30/09/2015	501/130	Life Insurance Premiums - Preserved/Taxable	276.31	206.86
30/09/2015	501/130	Life Insurance Premiums - Preserved/Taxable	114.86	85.99
30/09/2015	501/130	Life Insurance Premiums - Preserved/Taxable	4.50	3.37
05/10/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(276.31)	(203.08)
20/10/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(114.86)	(79.71)
22/10/2015	501/130	Life Insurance Premiums - Preserved/Taxable	40.00	27.54
04/11/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(276.31)	(180.43)
04/12/2015	501/130	Life Insurance Premiums - Preserved/Taxable	391.17	223.37
04/12/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(276.31)	(157.78)
14/12/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(114.86)	(62.45)
23/12/2015	501/130	Life Insurance Premiums - Preserved/Taxable	4.50	2.34
04/01/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(276.31)	(134.38)
05/01/2016	501/130	Life Insurance Premiums - Preserved/Taxable	316.31	152.97
11/01/2016	501/130	Life Insurance Premiums - Preserved/Taxable	120.00	56.07
12/01/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(114.86)	(53.35)
20/01/2016	501/130	Life Insurance Premiums - Preserved/Taxable	114.86	50.84
06/11/2015	501/130	Life Insurance Premiums - Preserved/Taxable	431.17	279.20
18/01/2016	501/130	Life Insurance Premiums - Preserved/Taxable	369.51	165.57
12/11/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(114.86)	(72.49)
17/11/2015	501/130	Life Insurance Premiums - Preserved/Taxable	400.00	246.99

Total Amount - Preserved (Weighted)**71,459.52**Member Allocations

30/06/2016	501/031	Members share of profit/(loss) -	(3,285.92)
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30/06/2016	501/053	Preserved/Taxable Members share of tax on profit/(loss) - Preserved/Taxable	(289.44)	
Closing Balance - Preserved			68,516.95	

Ison, Peggy Joy**Preserved**Members Balance

01/07/2015		Opening balance - Preserved	94,312.91	94,312.91
01/07/2015	502/001	Opening Balance - Preserved/Taxable	11,607.08	11,607.08
01/07/2015	502/002	Opening Balance - Preserved/Tax Free	374.85	374.85
27/07/2015	502/011	Employer Contributions - Concessional	541.50	501.55
25/01/2016	502/011	Employer Contributions - Concessional	661.20	283.63
27/01/2016	502/011	Employer Contributions - Concessional	678.30	287.26
29/04/2016	502/011	Employer Contributions - Concessional	683.05	115.71
01/07/2015	502/011	Employer Contributions - Concessional	(2,529.72)	(2,529.72)
08/03/2016	502/019	Other Contributions - Non Taxable	379.50	118.20
01/07/2015	502/019	Other Contributions - Non Taxable	(374.85)	(374.85)
01/07/2015	502/031	Share of Profit/(Loss) - Preserved/Taxable	(9,679.64)	(9,679.64)
27/07/2015	502/051	Contributions Tax - Preserved	(81.22)	(75.23)
25/01/2016	502/051	Contributions Tax - Preserved	(99.18)	(42.54)
27/01/2016	502/051	Contributions Tax - Preserved	(101.74)	(43.09)
29/04/2016	502/051	Contributions Tax - Preserved	(102.46)	(17.36)
01/07/2015	502/051	Contributions Tax - Preserved	379.46	379.46
01/07/2015	502/053	Income Tax - Preserved/Taxable	222.82	222.82
Total Amount - Preserved (Weighted)				95,441.04

Member Allocations

30/06/2016	502/031	Members share of profit/(loss) - Preserved/Taxable	(4,388.66)	
30/06/2016	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(386.57)	
Closing Balance - Preserved			92,096.63	

BAS Instalment Income Reconciliation (Label T1)

30/06/2016		Capital Gains		174.00
30/06/2016		Gross Foreign Income		2,024.00
30/06/2016		Employer Contributions		4,199.00
30/06/2016		Trust Distributions		4,103.00
Total Amount				10,500.00

MCS Reconciliation**Ison, Stephen Paul**

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<u>Employer Contributed amount</u>				
20/07/2015	501/011	Employer Contributions - Concessional		400.00
20/09/2015	501/011	Employer Contributions - Concessional		400.00
20/08/2015	501/011	Employer Contributions - Concessional		400.00
18/01/2016	501/011	Employer Contributions - Concessional		30.49
18/12/2015	501/011	Employer Contributions - Concessional		400.00
23/11/2015	501/011	Employer Contributions - Concessional		4.81
Total Amount				1,635.30
All Contributions received for the current year				1,635.30
Closing Account Balance				68,516.95
 Ison, Peggy Joy				
<u>Employer Contributed amount</u>				
27/01/2016	502/011	Employer Contributions - Concessional		678.30
25/01/2016	502/011	Employer Contributions - Concessional		661.20
27/07/2015	502/011	Employer Contributions - Concessional		541.50
29/04/2016	502/011	Employer Contributions - Concessional		683.05
Total Amount				2,564.05
 <u>Other Contributions</u>				
08/03/2016	502/019	Other Contributions - Non Taxable		379.50
Total Amount				379.50
All Contributions received for the current year				2,943.55
Closing Account Balance				92,096.63