

**KENWAY SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2013**  
Created by LSMITH on Friday 22 May, 2015 @ 12:30:40

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2013	776/001	Portland Orthopaedics Limited (Market Value Date: 25/06/2013, Code: PLD)	0.00	3,430.00
30/06/2013	776/002	BHP - BHP Billiton Limited - Ordinary Fully Paid (I0204758875) (Market Value Date: 30/06/2013, Code: BHP)	31.37	(15.68)
30/06/2013	776/003	WBC - Westpac Banking Corporation - Ordinary Fully Paid (Market Value Date: 30/06/2013, Code: WBC)	28.88	1,902.37
30/06/2013	776/004	AZJ - Aurison Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2013, Code: AZJ)	4.16	1,653.76
30/06/2013	776/005	CSL - CSL Limited (Market Value Date: 28/06/2013, Code: CSL)	61.58	1,994.40
30/06/2013	776/006	COH - Cochlear Limited (I0030107845) (Market Value Date: 28/06/2013, Code: COH)	61.71	(169.33)
30/06/2013	776/007	ORG - Origin Energy Limited - Ordinary Fully Paid (Market Value Date: 30/06/2013, Code: ORG)	12.57	83.79
30/06/2013	776/008	CSL - CSL Limited (X0058065471) (Market Value Date: 28/06/2013, Code: CSL)	61.58	2,238.16
30/06/2013	776/009	COH - Cochlear Limited (X0058065471) (Market Value Date: 28/06/2013, Code: COH)	61.71	(156.94)
		<b>Total Amount</b>		<b>10,960.53</b>

**Calculation of permanent difference on revaluation**

30/06/2013	776/001	Portland Orthopaedics Limited - No CGT asset		
30/06/2013	776/001	- Market Value	0.00	
30/06/2013	776/001	- Less Carrying Value	(3,430.00)	
30/06/2013	776/001	- Permanent Difference		3,430.00
30/06/2013	776/002	BHP - BHP Billiton Limited - Ordinary Fully Paid (I0204758875) - No CGT asset		
30/06/2013	776/002	- Market Value	6,148.52	
30/06/2013	776/002	- Less Carrying Value	6,164.20	
30/06/2013	776/002	- Permanent Difference		(15.68)
30/06/2013	776/003	WBC - Westpac Banking Corporation - Ordinary Fully Paid - No CGT asset		
30/06/2013	776/003	- Market Value	7,220.00	
30/06/2013	776/003	- Less Carrying Value	5,317.63	
30/06/2013	776/003	- Permanent Difference		1,902.37
30/06/2013	776/004	AZJ - Aurison Holdings Limited - Ordinary Fully Paid - No CGT asset		
30/06/2013	776/004	- Market Value	9,052.16	
30/06/2013	776/004	- Less Carrying Value	7,398.40	
30/06/2013	776/004	- Permanent Difference		1,653.76
30/06/2013	776/005	CSL - CSL Limited - No CGT asset		
30/06/2013	776/005	- Market Value	5,542.20	
30/06/2013	776/005	- Less Carrying Value	3,547.80	
30/06/2013	776/005	- Permanent Difference		1,994.40
30/06/2013	776/006	COH - Cochlear Limited (I0030107845) - No CGT asset		
30/06/2013	776/006	- Market Value	2,530.11	
30/06/2013	776/006	- Less Carrying Value	2,699.44	

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30/06/2013	776/006	- Permanent Difference		(169.33)
30/06/2013	776/007	ORG - Origin Energy Limited - Ordinary Fully Paid - No CGT asset		
30/06/2013	776/007	- Market Value	2,853.39	
30/06/2013	776/007	- Less Carrying Value	2,769.60	
30/06/2013	776/007	- Permanent Difference		83.79
30/06/2013	776/008	CSL - CSL Limited (X0058065471) - No CGT asset		
30/06/2013	776/008	- Market Value	6,219.58	
30/06/2013	776/008	- Less Carrying Value	3,981.42	
30/06/2013	776/008	- Permanent Difference		2,238.16
30/06/2013	776/009	COH - Cochlear Limited (X0058065471) - No CGT asset		
30/06/2013	776/009	- Market Value	2,344.98	
30/06/2013	776/009	- Less Carrying Value	2,501.92	
30/06/2013	776/009	- Permanent Difference		(156.94)
		<b>Total Amount</b>		<b>10,960.53</b>
 <b>GST Amounts</b>				
04/07/2012	280/001	6/32 Middle Street (34% Fund, 66% Paul Kenway) (1)		(82.15)
14/08/2012	280/001	6/32 Middle Street (34% Fund, 66% Paul Kenway) (1)		(82.15)
26/09/2012	280/001	6/32 Middle Street (34% Fund, 66% Paul Kenway) (1)		(82.15)
25/10/2012	280/001	6/32 Middle Street (34% Fund, 66% Paul Kenway) (1)		(82.15)
10/12/2012	280/001	6/32 Middle Street (34% Fund, 66% Paul Kenway) (1)		(82.15)
14/01/2013	280/001	6/32 Middle Street (34% Fund, 66% Paul Kenway) (1)		(82.15)
01/02/2013	280/001	6/32 Middle Street (34% Fund, 66% Paul Kenway) (1)		(82.15)
19/03/2013	280/001	6/32 Middle Street (34% Fund, 66% Paul Kenway) (1)		(82.15)
19/03/2013	280/001	6/32 Middle Street (34% Fund, 66% Paul Kenway) (1)		(82.15)
10/05/2013	280/001	6/32 Middle Street (34% Fund, 66% Paul Kenway) (1)		(82.15)
25/06/2013	280/001	6/32 Middle Street (34% Fund, 66% Paul Kenway) (1)		(82.15)
25/06/2013	280/001	6/32 Middle Street (34% Fund, 66% Paul Kenway) (1)		(82.15)
10/07/2012	301	Accountancy Fees (1)		36.75
10/10/2012	302	Administration Costs (2)		20.45
04/07/2012	326/001	6/32 Middle Street (1)		73.07
05/10/2012	326/001	6/32 Middle Street (1)		73.07
11/02/2013	326/001	6/32 Middle Street (1)		48.50
10/04/2013	326/001	6/32 Middle Street (1)		48.50
		<b>Total Amount</b>		<b>(685.46)</b>

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**Calculation of tax entries**

**Calculation of timing differences**

30/06/2013	238/001	Cromwell Riverpark Trust		578.52
<b>Total Amount</b>				<b>578.52</b>

**Calculation of permanent differences**

30/06/2013	247	ORG - Origin Energy Limited - Ordinary Fully Paid (776/007) - Non Tax Revn		83.79
30/06/2013	247	COH - Cochlear Limited (I0030107845) (776/006) - Non Tax Revn		(169.33)
30/06/2013	247	CSL - CSL Limited (776/005) - Non Tax Revn		1,994.40
30/06/2013	247	COH - Cochlear Limited (X0058065471) (776/009) - Non Tax Revn		(156.94)
30/06/2013	247	CSL - CSL Limited (X0058065471) (776/008) - Non Tax Revn		2,238.16
30/06/2013	247	AZJ - Aurison Holdings Limited - Ordinary Fully Paid (776/004) - Non Tax Revn		1,653.76
30/06/2013	247	WBC - Westpac Banking Corporation - Ordinary Fully Paid (776/003) - Non Tax Revn		1,902.37
30/06/2013	247	BHP - BHP Billiton Limited - Ordinary Fully Paid (I0204758875) (776/002) - Non Tax Revn		(15.68)
30/06/2013	247	Portland Orthopaedics Limited (776/001) - Non Tax Revn		3,430.00
01/07/2012	318	Formation Expenses Written Off		(500.00)
23/07/2012	382	Fines		(110.00)
30/07/2012	382	Fines		110.00
30/06/2013	485	Imputed credits		(367.60)
30/06/2013		Current Year Capital Losses Carried Forward		(16,000.00)
<b>Total Amount</b>				<b>(5,907.07)</b>

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

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**

Losses

30/06/2013	235/001	Portland Orthopaedics Limited (Other method)	(3,500.00)	(3,500.00)
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2013	235/501	Australian Gold Holdings Limited (Other method)	(12,500.00)	(12,500.00)
		<b>Total Amount - Losses</b>		<b>(16,000.00)</b>

Other Items

30/06/2013		Current year capital losses carried forward		16,000.00
		<b>Total Amount - Other Items</b>		<b>16,000.00</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	14,356.43
Less Permanent Differences	(5,907.07)
Less Timing Differences	578.52
<b>Taxable income for period</b>	<b>19,686.00</b>
Income Tax Expense (Taxable Income @ taxrate)	2,952.90
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>2,952.90</b>
Total Income Tax Payable	2,952.90
Less Total Imputed Credits Used	367.60
Less Total TFN Credits	84.00
Less Total Instalments paid	1,716.00
<b>Income Tax Payable</b>	<b>785.30</b>
Add Supervisory levy	321.00
<b>Total Amount Due or Refundable</b>	<b>1,106.30</b>
<u>Income Tax Expense Reconciliation</u>	
Income Tax Expense (Taxable Income @ taxrate)	2,952.90
Less credits treated as permanent differences	
- Imputed Credits	367.60
<b>Income Tax Expense</b>	<b>2,585.30</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	Kenway, Paul Anthony - Preserved	159,207.57
30/06/2013	502	Kenway, Michelle Denise - Preserved	69,605.49
		<b>Total Amount</b>	<b>228,813.06</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b><u>Profit/(Loss) Available for Allocation to Members</u></b>				
30/06/2013		Imputed credits treated as a permanent difference		367.60
30/06/2013		Profit/(Loss) for period before allocations		14,356.43
30/06/2013		Contributions		(14,085.00)
30/06/2013		Life insurance		1,134.72
		<b>Total Amount</b>		<b>1,773.75</b>
<b><u>Income Tax Expense Available for Allocation to Members</u></b>				
30/06/2013		Income Tax Expense for period before allocations		2,952.90
30/06/2013		Contributions tax		(2,112.75)
30/06/2013		Life insurance tax		170.19
		<b>Total Amount</b>		<b>1,010.34</b>
<b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>14,356.43</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>14,356.43</b>
		<b>Total member opening balance</b>		<b>226,834.63</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>6.33</b>
<b>Kenway, Paul Anthony Preserved</b>				
<b><u>Members Balance</u></b>				
01/07/2012		Opening balance - Preserved	157,650.27	157,650.27
01/07/2012	501/001	Opening Balance - Preserved/Taxable	10,713.47	10,713.47
01/07/2012	501/011	Employer Contributions - Concessional	(8,400.00)	(8,400.00)
25/06/2013	501/011	Employer Contributions - Concessional	2,925.00	40.07
02/04/2013	501/011	Employer Contributions - Concessional	2,850.00	694.93
30/11/2012	501/011	Employer Contributions - Concessional	2,850.00	1,655.34
01/07/2012	501/031	Share of Profit/(Loss) - Preserved/Taxable	(5,101.99)	(5,101.99)
01/07/2012	501/051	Contributions Tax - Preserved	1,260.00	1,260.00
25/06/2013	501/051	Contributions Tax - Preserved	(438.75)	(6.01)
02/04/2013	501/051	Contributions Tax - Preserved	(427.50)	(104.24)
30/11/2012	501/051	Contributions Tax - Preserved	(427.50)	(248.30)
01/07/2012	501/053	Income Tax - Preserved/Taxable	541.78	541.78
15/08/2012	501/053	Income Tax - Preserved/Taxable	14.34	12.53

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16/07/2012	501/053	Income Tax - Preserved/Taxable	12.45	11.90
15/10/2012	501/053	Income Tax - Preserved/Taxable	14.34	10.14
15/11/2012	501/053	Income Tax - Preserved/Taxable	14.34	8.92
17/12/2012	501/053	Income Tax - Preserved/Taxable	14.34	7.66
15/04/2013	501/053	Income Tax - Preserved/Taxable	14.34	2.99
15/05/2013	501/053	Income Tax - Preserved/Taxable	14.34	1.81
15/02/2013	501/053	Income Tax - Preserved/Taxable	14.34	5.30
15/01/2013	501/053	Income Tax - Preserved/Taxable	14.34	6.52
15/03/2013	501/053	Income Tax - Preserved/Taxable	14.34	4.20
17/06/2013	501/053	Income Tax - Preserved/Taxable	14.34	0.51
17/09/2012	501/053	Income Tax - Preserved/Taxable	14.34	11.24
01/07/2012	501/130	Life Insurance Premiums - Preserved/Taxable	986.74	986.74
15/08/2012	501/130	Life Insurance Premiums - Preserved/Taxable	(95.61)	(83.56)
15/11/2012	501/130	Life Insurance Premiums - Preserved/Taxable	(95.61)	(59.46)
17/12/2012	501/130	Life Insurance Premiums - Preserved/Taxable	(95.61)	(51.08)
15/01/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(95.61)	(43.48)
15/05/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(95.61)	(12.05)
15/02/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(95.61)	(35.36)
15/04/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(95.61)	(19.91)
15/03/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(95.61)	(28.03)
16/07/2012	501/130	Life Insurance Premiums - Preserved/Taxable	(83.01)	(79.37)
17/06/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(95.61)	(3.41)
15/10/2012	501/130	Life Insurance Premiums - Preserved/Taxable	(95.61)	(67.58)
17/09/2012	501/130	Life Insurance Premiums - Preserved/Taxable	(95.61)	(74.92)
<b>Total Amount - Preserved (Weighted)</b>				<b>159,207.57</b>

Member Allocations

30/06/2013	501/031	Members share of profit/(loss) - Preserved/Taxable	1,234.17	
30/06/2013	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(702.99)	

**Closing Balance - Preserved 164,548.17**

**Kenway, Michelle Denise**  
**Preserved**

Members Balance

01/07/2012		Opening balance - Preserved	69,184.36	69,184.36
01/07/2012	502/001	Opening Balance - Preserved/Taxable	1,850.04	1,850.04
01/07/2012	502/002	Opening Balance - Preserved/Tax Free	5,000.00	5,000.00
01/07/2012	502/016	Member/Personal Contributions - Preserved	(5,000.00)	(5,000.00)
24/05/2013	502/016	Member/Personal Contributions - Preserved	2,520.00	255.45
30/06/2013	502/016	Member/Personal Contributions - Preserved	1,500.00	
06/05/2013	502/016	Member/Personal Contributions - Preserved	600.00	90.41
26/04/2013	502/016	Member/Personal Contributions - Preserved	840.00	149.59
01/07/2012	502/031	Share of Profit/(Loss) - Preserved/Taxable	(2,139.26)	(2,139.26)
30/06/2013	502/051	Contributions Tax - Preserved	(225.00)	
24/05/2013	502/051	Contributions Tax - Preserved	(378.00)	(38.32)
06/05/2013	502/051	Contributions Tax - Preserved	(90.00)	(13.56)
26/04/2013	502/051	Contributions Tax - Preserved	(126.00)	(22.44)

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01/07/2012	502/053	Income Tax - Preserved/Taxable	289.22	289.22
<b>Total Amount - Preserved (Weighted)</b>				<b>69,605.49</b>
<u>Member Allocations</u>				
30/06/2013	502/031	Members share of profit/(loss) - Preserved/Taxable	539.58	
30/06/2013	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(307.35)	
<b>Closing Balance - Preserved</b>			<b>74,057.59</b>	

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

30/06/2013		Gross Rent		9,858.00
30/06/2013		Gross Interest		603.00
30/06/2013		Dividends		1,659.00
30/06/2013		Employer Contributions		8,625.00
30/06/2013		Member Contributions		5,460.00
<b>Total Amount</b>				<b>26,205.00</b>

**MCS Reconciliation**  
**Kenway, Paul Anthony**

Employer Contributed amount

25/06/2013	501/011	Employer Contributions - Concessional		2,925.00
02/04/2013	501/011	Employer Contributions - Concessional		2,850.00
30/11/2012	501/011	Employer Contributions - Concessional		2,850.00
<b>Total Amount</b>				<b>8,625.00</b>
All Contributions received for the current year				8,625.00
Closing Account Balance				164,548.17

**Kenway, Michelle Denise**

Personal Contributed amount

24/05/2013	502/016	Member/Personal Contributions - Preserved		2,520.00
30/06/2013	502/016	Member/Personal Contributions - Preserved		1,500.00
06/05/2013	502/016	Member/Personal Contributions - Preserved		600.00
26/04/2013	502/016	Member/Personal Contributions - Preserved		840.00
<b>Total Amount</b>				<b>5,460.00</b>
All Contributions received for the current year				5,460.00
Closing Account Balance				74,057.59