

**GRAHAM SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2014**

Created by LSMITH on Wednesday 24 February, 2016 @ 08:43:36

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2014	776/001	Macquarie Group Limited (Market Value Date: 30/06/2014, Code: MQG)	59.63	2,082.26
30/06/2014	776/002	Invigor Group Limited - Ordinary Fully Paid (Market Value Date: 27/06/2014, Code: IVO)	0.04	0.60
30/06/2014	776/003	Westpac Banking Corporation - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: WBC)	33.88	500.00
30/06/2014	776/004	Billabong International Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: BBG)	0.50	241.50
30/06/2014	776/005	Cimic Group Limited - Ordinary Fully Paid (Ex Leighton Holdings Limited) (Market Value Date: 30/06/2014, Code: LEI)	19.73	428.00
30/06/2014	776/006	Bhp Billiton Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: BHP)	35.90	453.00
30/06/2014	776/007	Woolworths Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: WOW)	35.22	482.00
30/06/2014	776/008	Origin Energy Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: ORG)	14.62	615.00
30/06/2014	782/001	Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited (Market Value Date: 30/06/2014, Code: SYD)	4.22	58.80
Total Amount				4,861.16

Calculation of permanent difference on revaluation

30/06/2014	776/001	Macquarie Group Limited - No CGT asset		
30/06/2014	776/001	- Market Value	6,797.82	
30/06/2014	776/001	- Less Carrying Value	4,715.56	
30/06/2014	776/001	- Permanent Difference		2,082.26
30/06/2014	776/002	Invigor Group Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/002	- Market Value	7.00	
30/06/2014	776/002	- Less Carrying Value	6.40	
30/06/2014	776/002	- Permanent Difference		0.60
30/06/2014	776/003	Westpac Banking Corporation - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/003	- Market Value	3,388.00	
30/06/2014	776/003	- Less Carrying Value	2,888.00	
30/06/2014	776/003	- Permanent Difference		500.00
30/06/2014	776/004	Billabong International Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/004	- Market Value	384.00	
30/06/2014	776/004	- Less Carrying Value	142.50	
30/06/2014	776/004	- Permanent Difference		241.50
30/06/2014	776/005	Cimic Group Limited - Ordinary Fully Paid (Ex Leighton Holdings Limited) - No CGT asset		
30/06/2014	776/005	- Market Value	1,973.00	
30/06/2014	776/005	- Less Carrying Value	1,545.00	
30/06/2014	776/005	- Permanent Difference		428.00
30/06/2014	776/006	Bhp Billiton Limited - Ordinary Fully Paid - No CGT asset		

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30/06/2014	776/006	- Market Value	3,590.00	
30/06/2014	776/006	- Less Carrying Value	3,137.00	
30/06/2014	776/006	- Permanent Difference		453.00
30/06/2014	776/007	Woolworths Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/007	- Market Value	7,044.00	
30/06/2014	776/007	- Less Carrying Value	6,562.00	
30/06/2014	776/007	- Permanent Difference		482.00
30/06/2014	776/008	Origin Energy Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/008	- Market Value	4,386.00	
30/06/2014	776/008	- Less Carrying Value	3,771.00	
30/06/2014	776/008	- Permanent Difference		615.00
30/06/2014	782/001	Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited - No CGT asset		
30/06/2014	782/001	- Market Value	506.40	
30/06/2014	782/001	- Less Carrying Value	447.60	
30/06/2014	782/001	- Permanent Difference		58.80
		Total Amount		4,861.16

Calculation of tax entries

Calculation of timing differences

30/06/2014		Tax Losses Recouped		3,660.00
		Total Amount		3,660.00

Calculation of permanent differences

30/06/2014	247	Macquarie Group Limited (776/001) - Non Tax Revn		2,082.26
30/06/2014	247	Invigor Group Limited - Ordinary Fully Paid (776/002) - Non Tax Revn		0.60
30/06/2014	247	Westpac Banking Corporation - Ordinary Fully Paid (776/003) - Non Tax Revn		500.00
30/06/2014	247	Billabong International Limited - Ordinary Fully Paid (776/004) - Non Tax Revn		241.50
30/06/2014	247	Bhp Billiton Limited - Ordinary Fully Paid (776/006) - Non Tax Revn		453.00
30/06/2014	247	Woolworths Limited - Ordinary Fully Paid (776/007) - Non Tax Revn		482.00
30/06/2014	247	Cimic Group Limited - Ordinary Fully Paid (Ex Leighton Holdings Limited) (776/005) - Non Tax Revn		428.00
30/06/2014	247	Origin Energy Limited - Ordinary Fully Paid (776/008) - Non Tax Revn		615.00
30/06/2014	247	Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited (782/001) - Non Tax Revn		58.80
10/10/2013	285/002	Graham, Debra Caron		8,062.04
30/06/2014	485	Imputed credits		(379.75)

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Total Amount				12,543.45

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%

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	27,982.41
Less Permanent Differences	12,543.45
Less Timing Differences	3,660.00
Taxable income for period	11,780.00
Income Tax Expense (Taxable Income @ taxrate)	1,767.00
Total Income Tax Payable (Taxable Income @ taxrate)	1,767.00
Total Income Tax Payable	1,767.00
Less Total Imputed Credits Used	379.75
Less Total Instalments paid	1,239.00
Income Tax Payable	148.25
Add Supervisory levy	388.00
Total Amount Due or Refundable	536.25
<u>Income Tax Expense Reconciliation</u>	
Income Tax Expense (Taxable Income @ taxrate)	1,767.00
Less credits treated as permanent differences	
- Imputed Credits	379.75
Income Tax Expense	1,387.25

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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Members Weighted Amounts				
30/06/2014	501	Graham, Andrew Charles - Preserved		91,058.34
30/06/2014	502	Graham, Debra Caron - Preserved		10,852.82
Total Amount				101,911.16
Profit/(Loss) Available for Allocation to Members				
30/06/2014		Imputed credits treated as a permanent difference		379.75
30/06/2014		Profit/(Loss) for period before allocations		27,982.41
30/06/2014		Contributions		(20,000.00)
30/06/2014		Life insurance		4,232.02
30/06/2014		Transfers in from other funds		(8,062.04)
Total Amount				4,532.14
Income Tax Expense Available for Allocation to Members				
30/06/2014		Income Tax Expense for period before allocations		1,767.00
30/06/2014		Contributions tax		(3,000.00)
30/06/2014		Life insurance tax		634.80
Total Amount				(598.20)
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharge)				27,982.41
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				27,982.41
Total member opening balance				81,240.69
Fund Rate (Profit after exclusion/Total member opening balance)				34.44
Graham, Andrew Charles Preserved				
Members Balance				
01/07/2013		Opening balance - Preserved	75,595.83	75,595.83
01/07/2013	501/001	Opening Balance - Preserved/Taxable	451.75	451.75
01/07/2013	501/011	Employer Contributions - Concessional	20,000.00	20,000.00
01/07/2013	501/031	Share of Profit/(Loss) - Preserved/Taxable	(2,925.92)	(2,925.92)
01/07/2013	501/051	Contributions Tax - Preserved	(3,000.00)	(3,000.00)
25/11/2013	501/053	Income Tax - Preserved/Taxable	456.37	271.32

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25/11/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(3,042.47)	(1,808.81)
01/07/2013	501/130	Life Insurance Premiums - Preserved/Taxable	2,474.17	2,474.17
Total Amount - Preserved (Weighted)				91,058.34

Member Allocations

30/06/2014	501/031	Members share of profit/(loss) - Preserved/Taxable	4,049.50	
30/06/2014	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	534.50	
Closing Balance - Preserved			94,593.73	

**Graham, Debra Caron
Preserved**

Members Balance

01/07/2013		Opening balance - Preserved	5,644.86	5,644.86
01/07/2013	502/001	Opening Balance - Preserved/Taxable	(761.08)	(761.08)
01/07/2013	502/002	Opening Balance - Preserved/Tax Free	425.00	425.00
01/07/2013	502/016	Member/Personal Contributions - Preserved	(425.00)	(425.00)
10/10/2013	502/021	Transfers In - Preserved/Taxable	8,062.04	5,809.09
01/07/2013	502/031	Share of Profit/(Loss) - Preserved/Taxable	(235.18)	(235.18)
25/11/2013	502/053	Income Tax - Preserved/Taxable	178.43	106.08
25/11/2013	502/130	Life Insurance Premiums - Preserved/Taxable	(1,189.55)	(707.21)
01/07/2013	502/130	Life Insurance Premiums - Preserved/Taxable	996.26	996.26
Total Amount - Preserved (Weighted)				10,852.82

Member Allocations

30/06/2014	502/031	Members share of profit/(loss) - Preserved/Taxable	482.64	
30/06/2014	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	63.70	
Closing Balance - Preserved			13,242.12	

BAS Instalment Income Reconciliation (Label T1)

30/06/2014		Gross Interest		17.00
30/06/2014		Dividends		1,714.00
30/06/2014		Employer Contributions		20,000.00
30/06/2014		Other Income		92.00
Total Amount				21,823.00

MCS Reconciliation

Graham, Andrew Charles

Employer Contributed amount

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01/07/2013	501/011	Employer Contributions - Concessional		20,000.00
		Total Amount		20,000.00
		All Contributions received for the current year		20,000.00
		Closing Account Balance		94,593.73