

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

Created by LSMITH on Thursday 1 September, 2016 @ 08:50:33

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2016	776/001	Bronson Group Ltd (Ex Multi Channel Solutions Limited - Ordinary Fully Paid) (Market Value Date: 30/05/2016, Code: BGR)	0.00	7,183.00
30/06/2016	776/002	Asg Group Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: ASZ)	0.91	4,202.69
30/06/2016	776/003	Swick Mining Services Ltd - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: SWK)	0.14	160.00
30/06/2016	776/004	Cimic Group Ltd (Ex Leighton Holdings Limited - Ordinary Fully Paid) (Market Value Date: 30/06/2016, Code: CIM)	35.75	18,549.07
30/06/2016	776/005	Environmental Clean Technologies Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: ESI)	0.01	(11,617.00)
30/06/2016	776/007	Aura Energy Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: AEE)	0.02	(220.00)
30/06/2016	776/008	Peak Resources Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: PEK)	0.05	(925.00)
30/06/2016	776/009	Lynas Corporation Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: LYC)	0.05	3,661.69
30/06/2016	776/010	Sedgman Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: SDM)	0.69	6,731.52
30/06/2016	776/011	Environmental Clean Technologies Limited - Option Expiring 31-Jul-2017 (Market Value Date: 28/06/2016, Code: ESIOB)	0.00	(1,333.38)
30/06/2016	776/012	Slater & Gordon Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: SGH)	0.39	(103.75)
30/06/2016	776/013	Flexigroup Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: FXL)	1.74	(13,697.46)
		<b>Total Amount</b>		<b>12,591.38</b>

**Calculation of permanent difference on revaluation**

30/06/2016	776/001	Bronson Group Ltd (Ex Multi Channel Solutions Limited - Ordinary Fully Paid) - No CGT asset		
30/06/2016	776/001	- Market Value	0.00	
30/06/2016	776/001	- Less Carrying Value	(7,183.00)	
30/06/2016	776/001	- Permanent Difference		7,183.00
30/06/2016	776/002	Asg Group Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/002	- Market Value	0.00	
30/06/2016	776/002	- Less Carrying Value	(4,202.69)	
30/06/2016	776/002	- Permanent Difference		4,202.69
30/06/2016	776/003	Swick Mining Services Ltd - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/003	- Market Value	4,480.00	
30/06/2016	776/003	- Less Carrying Value	4,320.00	
30/06/2016	776/003	- Permanent Difference		160.00
30/06/2016	776/004	Cimic Group Ltd (Ex Leighton Holdings Limited - Ordinary Fully Paid) - No CGT asset		
30/06/2016	776/004	- Market Value	0.00	
30/06/2016	776/004	- Less Carrying Value	(18,549.07)	

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30/06/2016	776/004	- Permanent Difference		18,549.07
30/06/2016	776/005	Environmental Clean Technologies Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/005	- Market Value	19,800.00	
30/06/2016	776/005	- Less Carrying Value	31,417.00	
30/06/2016	776/005	- Permanent Difference		(11,617.00)
30/06/2016	776/007	Aura Energy Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/007	- Market Value	880.00	
30/06/2016	776/007	- Less Carrying Value	1,100.00	
30/06/2016	776/007	- Permanent Difference		(220.00)
30/06/2016	776/008	Peak Resources Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/008	- Market Value	1,200.00	
30/06/2016	776/008	- Less Carrying Value	2,125.00	
30/06/2016	776/008	- Permanent Difference		(925.00)
30/06/2016	776/009	Lynas Corporation Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/009	- Market Value	10,719.09	
30/06/2016	776/009	- Less Carrying Value	7,057.40	
30/06/2016	776/009	- Permanent Difference		3,661.69
30/06/2016	776/010	Sedgman Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/010	- Market Value	0.00	
30/06/2016	776/010	- Less Carrying Value	(6,731.52)	
30/06/2016	776/010	- Permanent Difference		6,731.52
30/06/2016	776/011	Environmental Clean Technologies Limited - Option Expiring 31-Jul-2017 - No CGT asset		
30/06/2016	776/011	- Market Value	1,066.71	
30/06/2016	776/011	- Less Carrying Value	2,400.09	
30/06/2016	776/011	- Permanent Difference		(1,333.38)
30/06/2016	776/012	Slater & Gordon Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/012	- Market Value	50,700.00	
30/06/2016	776/012	- Less Carrying Value	50,803.75	
30/06/2016	776/012	- Permanent Difference		(103.75)
30/06/2016	776/013	Flexigroup Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/013	- Market Value	43,500.00	
30/06/2016	776/013	- Less Carrying Value	57,197.46	
30/06/2016	776/013	- Permanent Difference		(13,697.46)
		<b>Total Amount</b>		<b>12,591.38</b>

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

30/06/2016	247	Bronson Group Ltd (Ex Multi Channel Solutions Limited - Ordinary Fully Paid) (776/001) - Non Tax Revn		7,183.00
30/06/2016	247	Asg Group Limited - Ordinary Fully Paid (776/002) - Non Tax Revn		4,202.69

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2016	247	Swick Mining Services Ltd - Ordinary Fully Paid (776/003) - Non Tax Revn		160.00
30/06/2016	247	Cimic Group Ltd (Ex Leighton Holdings Limited - Ordinary Fully Paid) (776/004) - Non Tax Revn		18,549.07
30/06/2016	247	Environmental Clean Technologies Limited - Ordinary Fully Paid (776/005) - Non Tax Revn		(11,617.00)
30/06/2016	247	Aura Energy Limited - Ordinary Fully Paid (776/007) - Non Tax Revn		(220.00)
30/06/2016	247	Peak Resources Limited - Ordinary Fully Paid (776/008) - Non Tax Revn		(925.00)
30/06/2016	247	Lynas Corporation Limited - Ordinary Fully Paid (776/009) - Non Tax Revn		3,661.69
30/06/2016	247	Flexigroup Limited - Ordinary Fully Paid (776/013) - Non Tax Revn		(13,697.46)
30/06/2016	247	Sedgman Limited - Ordinary Fully Paid (776/010) - Non Tax Revn		6,731.52
30/06/2016	247	Environmental Clean Technologies Limited - Option Expiring 31-Jul-2017 (776/011) - Non Tax Revn		(1,333.38)
30/06/2016	247	Slater & Gordon Limited - Ordinary Fully Paid (776/012) - Non Tax Revn		(103.75)
30/06/2016	485	Imputed credits		(1,239.68)
30/06/2016		Current Year Capital Losses Carried Forward		(6,356.00)
		<b>Total Amount</b>		<b>4,995.70</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**

Discounted Gains

04/03/2016	235/002	Asg Group Limited - Ordinary Fully Paid (Discounted method)	384.65	384.65
06/04/2016	235/002	Asg Group Limited - Ordinary Fully Paid (Discounted method)	1,665.91	1,665.91
04/03/2016	236/002	Asg Group Limited - Ordinary Fully Paid (Discounted method)	192.33	192.33
06/04/2016	236/002	Asg Group Limited - Ordinary Fully Paid (Discounted method)	832.96	832.96
		<b>Total Amount - Discounted Gains</b>		<b>3,076.00</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Other Gains</b>				
08/04/2016	235/013	Flexigroup Limited - Ordinary Fully Paid (Other method)	4,302.60	4,302.60
<b>Total Amount - Other Gains</b>				<b>4,303.00</b>
<b>Losses</b>				
18/02/2016	235/001	Bronson Group Ltd (Ex Multi Channel Solutions Limited - Ordinary Fully Paid) (Other method)	(7,194.00)	(7,194.00)
22/02/2016	235/004	Cimic Group Ltd (Ex Leighton Holdings Limited - Ordinary Fully Paid) (Other method)	(2,563.42)	(2,563.42)
18/02/2016	235/010	Sedgman Limited - Ordinary Fully Paid (Other method)	(3,977.52)	(3,977.52)
<b>Total Amount - Losses</b>				<b>(13,735.00)</b>
<b>Other Items</b>				
30/06/2016		Current year capital losses carried forward		6,356.00
<b>Total Amount - Other Items</b>				<b>6,356.00</b>
<b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		9,965.41
		Less Permanent Differences		4,995.70
		<b>Taxable income for period</b>		<b>4,970.00</b>
		Income Tax Expense (Taxable Income @ taxrate)		745.50
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>745.50</b>
		Total Income Tax Payable		745.50
		Less Total Imputed Credits Used		1,239.68
		<b>Income Tax Payable</b>		<b>(494.18)</b>
		Add Supervisory levy		259.00
		<b>Total Amount Due or Refundable</b>		<b>(235.18)</b>
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		745.50
		Less credits treated as permanent differences		
		- Imputed Credits		1,239.68
		<b>Income Tax Expense</b>		<b>(494.18)</b>

**Profit/(Loss) and Tax Allocations to Members**

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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

30/06/2016	501	Kent, Paul Alexander - Preserved		134,592.41
<b>Total Amount</b>				<b>134,592.41</b>

Profit/(Loss) Available for Allocation to Members

30/06/2016		Imputed credits treated as a permanent difference		1,239.68
30/06/2016		Profit/(Loss) for period before allocations		9,965.41
30/06/2016		Contributions		(2,243.97)
<b>Total Amount</b>				<b>8,961.12</b>

Income Tax Expense Available for Allocation to Members

30/06/2016		Income Tax Expense for period before allocations		745.50
30/06/2016		Contributions tax		(336.60)
<b>Total Amount</b>				<b>408.90</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>9,965.41</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>9,965.41</b>
<b>Total member opening balance</b>	<b>133,154.07</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>7.48</b>

**Kent, Paul Alexander  
 Preserved**

Members Balance

01/07/2015		Opening balance - Preserved	133,154.07	133,154.07
01/07/2015	501/001	Opening Balance - Preserved/Taxable	32,837.48	32,837.48
28/09/2015	501/011	Employer Contributions - Concessional	2,243.97	1,692.17
01/07/2015	501/011	Employer Contributions - Concessional	(5,608.93)	(5,608.93)
01/07/2015	501/031	Share of Profit/(Loss) - Preserved/Taxable	(28,494.70)	(28,494.70)
28/09/2015	501/051	Contributions Tax - Preserved	(336.60)	(253.83)

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01/07/2015	501/051	Contributions Tax - Preserved	841.35	841.35
01/07/2015	501/053	Income Tax - Preserved/Taxable	424.80	424.80
<b>Total Amount - Preserved (Weighted)</b>				<b>134,592.41</b>
<u>Member Allocations</u>				
30/06/2016	501/031	Members share of profit/(loss) - Preserved/Taxable	8,961.12	
30/06/2016	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(408.90)	
<b>Closing Balance - Preserved</b>			<b>143,613.66</b>	
 <b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2016		Gross Interest		125.00
30/06/2016		Dividends		4,133.00
30/06/2016		Employer Contributions		2,244.00
<b>Total Amount</b>				<b>6,502.00</b>
 <b>MCS Reconciliation</b>				
<b>Kent, Paul Alexander</b>				
<u>Employer Contributed amount</u>				
28/09/2015	501/011	Employer Contributions - Concessional		2,243.97
<b>Total Amount</b>				<b>2,243.97</b>
All Contributions received for the current year				2,243.97
Closing Account Balance				143,613.66