

CHESMOND SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2010
Created by ILAWS on Tuesday 19 July, 2011 @ 11:04:59

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2010	776/001	Stockland - Units/Ordinary Fully Paid Stapled Securities (Market Value Date: 30/06/2010, Code: SGP)	3.72	1.02
30/06/2010	776/002	Woolworths Limited - Ordinary Fully Paid (Market Value Date: 30/06/2010, Code: WOW)	27.02	(3,099.39)
30/06/2010	776/003	Lihir Gold Limited (Market Value Date: 31/03/1999, Code: LHGWSA)	0.01	(39.60)
		Total Amount		(3,137.97)
Calculation of permanent difference on revaluation				
30/06/2010	776/001	Stockland - Units/Ordinary Fully Paid Stapled Securities - No CGT asset		
30/06/2010	776/001	- Market Value	7.44	
30/06/2010	776/001	- Less Carrying Value	6.42	
30/06/2010	776/001	- Permanent Difference		1.02
30/06/2010	776/002	Woolworths Limited - Ordinary Fully Paid - No CGT asset		
30/06/2010	776/002	- Market Value	54,445.30	
30/06/2010	776/002	- Less Carrying Value	57,544.69	
30/06/2010	776/002	- Permanent Difference		(3,099.39)
30/06/2010	776/003	Lihir Gold Limited - No CGT asset		
30/06/2010	776/003	- Market Value	0.00	
30/06/2010	776/003	- Less Carrying Value	39.60	
30/06/2010	776/003	- Permanent Difference		(39.60)
		Total Amount		(3,137.97)
Calculation of tax entries				
Calculation of timing differences				
30/06/2010	247			
30/06/2010	247	- Revaluation	73,927.89	
30/06/2010	247	- Timing Difference		73,927.89
		Total Amount		73,927.89
Calculation of permanent differences				
30/06/2010	236/002	Stockland - Units/Ordinary Fully Paid Stapled Securities		4,889.49
30/06/2010	238/002	Stockland - Units/Ordinary Fully Paid Stapled Securities - Cap Dist		67.03
30/06/2010	307	Auditor's Remuneration (Perm Diff Percent: 100.00%)		(759.00)
30/06/2010	330	Stockland - Units/Ordinary Fully Paid Stapled Securities (776/001) - Non Tax Revn		1.02
30/06/2010	330	Woolworths Limited - Ordinary Fully Paid (776/002) - Non Tax Revn		(3,099.39)
30/06/2010	330	Lihir Gold Limited (776/003) - Non Tax Revn		(39.60)

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30/06/2010	375/999	Investment Expenses (Perm Diff Percent: 100.00%)		(17,679.92)
30/06/2010	380	Insurance (Perm Diff Percent: 100.00%)		(295.00)
30/06/2010	413/002	Chesmond, Colin		(64,059.91)
30/06/2010	415/001	Chesmond, Colin		(38,000.00)
30/06/2010	419	Professional Fees		(2,791.25)
30/06/2010		Exempt Pension Income		39,240.00
30/06/2010		Current Year Capital Losses Carried Forward		(52,448.00)
Total Amount				(134,974.53)

Calculation of Exempt Pension Income

Chesmond, Colin

30/06/2010	250/002	DDH Graham Account	88.897	21,976.13
30/06/2010	239/002	Woolworths Limited - Ordinary Fully Paid	88.897	12,869.54
30/06/2010	238/002	Stockland - Units/Ordinary Fully Paid Stapled Securities	88.897	37.34
Member Total Amount				34,883.01

Chesmond, Colin

30/06/2010	250/002	DDH Graham Account	11.103	2,744.76
30/06/2010	239/002	Woolworths Limited - Ordinary Fully Paid	11.103	1,607.37
30/06/2010	238/002	Stockland - Units/Ordinary Fully Paid Stapled Securities	11.103	4.66
Member Total Amount				4,356.79

Total Amount **39,240.00**

Pension Member Non Deductible Expenses

30/06/2010	307	Auditor's Remuneration (Perm Diff Percent: 100.00%)		(759.00)
30/06/2010	375/999	Investment Expenses (Perm Diff Percent: 100.00%)		(17,679.92)
30/06/2010	380	Insurance (Perm Diff Percent: 100.00%)		(295.00)
Total Amount				(18,734.00)

Calculation of Net Capital Gains

Losses

30/06/2010	235/002	Stockland - Units/Ordinary Fully Paid Stapled Securities (Other method)	(52,448.27)	(52,448.27)
Total Amount - Losses				(52,448.00)

Other Items

30/06/2010		Current year capital losses carried forward		52,448.00
Total Amount - Other Items				52,448.00

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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(61,197.11)
Less Permanent Differences	(134,974.53)
Less Timing Differences	73,927.89
Taxable income for period	(150.00)
Add Supervisory levy	150.00
Total Amount Due or Refundable	150.00

The fund has incurred a taxable loss therefore no income tax is payable

Income Tax Expense of \$4,135.29 consists wholly of refundable imputed and TFN credits

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

30/06/2010	501	Chesmond, Colin - Unres Non Pres	0.01
30/06/2010	502	Chesmond, Colin - Unres Non Pres	0.01
		Total Amount	0.02

Profit/(Loss) Available for Allocation to Members

30/06/2010	Profit/(Loss) for period before allocations	(61,197.11)
30/06/2010	Pensions paid	102,059.91
	Total Amount	40,862.80

Income Tax Expense Available for Allocation to Members

Total Amount	0.00
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Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	(61,197.11)
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	(61,197.11)
Total member opening balance	
Fund Rate (Profit after exclusion/Total member opening balance)	

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**Chesmond, Colin
Preserved**

Members Balance

30/06/2010	501/031	Share of Profit/(Loss) - Preserved/Taxable	147,310.75	
30/06/2010	501/031	Share of Profit/(Loss) - Preserved/Taxable	741,200.53	
30/06/2010	501/031	Share of Profit/(Loss) - Preserved/Taxable	(38,000.00)	
30/06/2010	501/031	Members share of profit/(loss) - Preserved/Taxable	20,431.40	
		Closing Balance - Preserved	870,942.68	

Total Amount - Unres Non Pres (Weighted) 0.01

**Chesmond, Colin
Unrestricted Non Preserved**

Members Balance

30/06/2010	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	110,975.18	
30/06/2010	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(64,059.91)	
		Total Amount - Unres Non Pres (Weighted)		0.01

30/06/2010	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	20,431.40	
		Closing Balance - Unrestricted Non Pres	67,346.67	

BAS Instalment Income Reconciliation (Label T1)

30/06/2010	Gross Interest	24,721.00
30/06/2010	Dividends	14,477.00
30/06/2010	Trust Distributions	42.00
	Total Amount	39,240.00

MCS Reconciliation