

**CHESMOND SUPERANNUATION FUND  
CREATE ENTRIES REPORT AT 30/06/2012**

Created by CBRADFORD on Monday 3 September, 2012 @ 12:54:20

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2012	776/001	Stockland - Units/Ordinary Fully Paid Stapled Securities (Market Value Date: 29/06/2012, Code: SGP)	3.08	(0.58)
30/06/2012	776/002	Woolworths Limited - Ordinary Fully Paid (Market Value Date: 29/06/2012, Code: WOW)	26.80	(1,914.25)
		<b>Total Amount</b>		<b>(1,914.83)</b>

**Calculation of permanent difference on revaluation**

30/06/2012	776/001	Stockland - Units/Ordinary Fully Paid Stapled Securities - No CGT asset		
30/06/2012	776/001	- Market Value	6.16	
30/06/2012	776/001	- Less Carrying Value	6.74	
30/06/2012	776/001	- Permanent Difference		(0.58)
30/06/2012	776/002	Woolworths Limited - Ordinary Fully Paid - No CGT asset		
30/06/2012	776/002	- Market Value	54,002.00	
30/06/2012	776/002	- Less Carrying Value	55,916.25	
30/06/2012	776/002	- Permanent Difference		(1,914.25)
		<b>Total Amount</b>		<b>(1,914.83)</b>

**Calculation of tax entries**

**Calculation of permanent differences**

20/10/2011	238/002	Stockland - Units/Ordinary Fully Paid Stapled Securities - Cap Dist		0.24
30/06/2012	238/002	Stockland - Units/Ordinary Fully Paid Stapled Securities - Cap Dist		(0.06)
29/02/2012	238/002	Stockland - Units/Ordinary Fully Paid Stapled Securities - Cap Dist		0.04
05/09/2011	301	Accountancy Fees (Perm Diff Percent: 100.00%)		(638.00)
05/09/2011	307	Auditor's Remuneration (Perm Diff Percent: 100.00%)		(451.00)
15/09/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(30.00)
01/07/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(0.16)
30/06/2012	330	Stockland - Units/Ordinary Fully Paid Stapled Securities (776/001) - Non Tax Revn		(0.58)
30/06/2012	330	Woolworths Limited - Ordinary Fully Paid (776/002) - Non Tax Revn		(1,914.25)
16/12/2011	413/001	Chesmond, Colin		(80,000.00)
14/06/2012	413/001	Chesmond, Colin		(40,000.00)
01/07/2011	413/001	Chesmond, Colin		5,268.95
30/06/2012		Exempt Pension Income		58,977.00
		<b>Total Amount</b>		<b>(58,787.82)</b>

**Calculation of Exempt Pension Income  
Chesmond, Colin**

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2012	250/006	Commonwealth Bus Online Sav - 10060416	88.897	347.21
30/06/2012	250/004	Commonwealth Term Deposit - 50016014	88.897	33,629.12
30/06/2012	250/005	Commonwealth Term Deposit - 50016057	88.897	15,278.87
30/06/2012	239/002	Woolworths Limited - Ordinary Fully Paid	88.897	3,173.12
30/06/2012	238/002	Stockland - Units/Ordinary Fully Paid Stapled Securities	88.897	0.34
<b>Member Total Amount</b>				<b>52,428.66</b>

**Chesmond, Colin**

30/06/2012	250/006	Commonwealth Bus Online Sav - 10060416	11.103	43.36
30/06/2012	250/004	Commonwealth Term Deposit - 50016014	11.103	4,200.19
30/06/2012	250/005	Commonwealth Term Deposit - 50016057	11.103	1,908.29
30/06/2012	239/002	Woolworths Limited - Ordinary Fully Paid	11.103	396.31
30/06/2012	238/002	Stockland - Units/Ordinary Fully Paid Stapled Securities	11.103	0.04
<b>Member Total Amount</b>				<b>6,548.19</b>

**Total Amount**

**58,977.00**

Pension Member Non Deductible Expenses

05/09/2011	301	Accountancy Fees (Perm Diff Percent: 100.00%)		(638.00)
05/09/2011	307	Auditor's Remuneration (Perm Diff Percent: 100.00%)		(451.00)
15/09/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(30.00)
01/07/2011	315	Bank Charges (Perm Diff Percent: 100.00%)		(0.16)
<b>Total Amount</b>				<b>(1,119.00)</b>

**Calculation of Net Capital Gains**

30/06/2012	238/002	Stockland - Units/Ordinary Fully Paid Stapled Securities (Discounted method)	0.12	0.12
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(58,967.85)
Less Permanent Differences	(58,787.82)
<b>Taxable income for period</b>	<b>(180.00)</b>
Add Supervisory levy	200.00
<b>Total Amount Due or Refundable</b>	<b>200.00</b>

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

Income Tax Expense of \$1,070.83 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

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and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

30/06/2012	501	Chesmond, Colin - Unres Non Pres		848,988.82
30/06/2012	502	Chesmond, Colin - Unres Non Pres		0.01
<b>Total Amount</b>				<b>848,988.83</b>

Profit/(Loss) Available for Allocation to Members

30/06/2012		Profit/(Loss) for period before allocations		(58,967.85)
30/06/2012		Pensions paid		114,731.05
<b>Total Amount</b>				<b>55,763.20</b>

Income Tax Expense Available for Allocation to Members

**Total Amount** **0.00**

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>(58,967.85)</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>(58,967.85)</b>
<b>Total member opening balance</b>	<b>888,528.61</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>(6.64)</b>

**Chesmond, Colin**  
**Unrestricted Non Preserved**

Members Balance

01/07/2011		Opening balance - Unres Non Pres	886,685.88	886,685.88
01/07/2011	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(1,825.40)	(1,825.40)
01/07/2011	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	1,842.73	1,842.73
01/07/2011	501/031	Share of Profit/(Loss) - Preserved/Taxable	(32,891.66)	(32,891.66)
01/07/2011	501/055	Pensions Paid - Preserved/Taxable	34,717.06	34,717.06
16/12/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(80,000.00)	(43,060.11)
14/06/2012	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(40,000.00)	(1,748.63)
01/07/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax	5,268.95	5,268.95

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Free		
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>848,988.82</b>
30/06/2012	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	55,763.20	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>829,560.76</b>	

**Chesmond, Colin**  
**Unrestricted Non Preserved**

Members Balance

01/07/2011		Opening balance - Unres Non Pres	1,842.73	1,842.73
01/07/2011	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1,842.73)	(1,842.73)
01/07/2011	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(47,935.34)	(47,935.34)
01/07/2011	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,842.73)	(1,842.73)
01/07/2011	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	49,778.07	49,778.07
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>0.01</b>
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>0.00</b>	

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

30/06/2012		Gross Interest		55,407.00
30/06/2012		Dividends		3,570.00
		<b>Total Amount</b>		<b>58,977.00</b>

**MCS Reconciliation**