

**CHESMOND SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2013**

Created by CBRADFORD on Tuesday 17 September, 2013 @ 14:39:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2013	776/001	Stockland - Ordinary Fully Paid Stapled Securities (Market Value Date: 28/06/2013, Code: SGP)	3.48	0.26
30/06/2013	776/002	Woolworths Limited - Ordinary Fully Paid (Market Value Date: 28/06/2013, Code: WOW)	32.81	3,542.69
		Total Amount		3,542.95
Calculation of permanent difference on revaluation				
30/06/2013	776/001	Stockland - Ordinary Fully Paid Stapled Securities - No CGT asset		
30/06/2013	776/001	- Market Value	0.00	
30/06/2013	776/001	- Less Carrying Value	(0.26)	
30/06/2013	776/001	- Permanent Difference		0.26
30/06/2013	776/002	Woolworths Limited - Ordinary Fully Paid - No CGT asset		
30/06/2013	776/002	- Market Value	0.00	
30/06/2013	776/002	- Less Carrying Value	(3,542.69)	
30/06/2013	776/002	- Permanent Difference		3,542.69
		Total Amount		3,542.95
Calculation of tax entries				
Calculation of timing differences				
30/06/2013	238/002	Stockland - Stapled Securities		0.02
		Total Amount		0.02
Calculation of permanent differences				
30/06/2013	238/002	Stockland - Stapled Securities - Cap Dist		0.02
30/06/2013	247	Stockland - Ordinary Fully Paid Stapled Securities (776/001) - Non Tax Revn		0.26
30/06/2013	247	Woolworths Limited - Ordinary Fully Paid (776/002) - Non Tax Revn		3,542.69
02/11/2012	301	Accountancy Fees (Gen Exp Percent: 100.003%)		(1,254.04)
30/06/2013	301	Accountancy Fees (Gen Exp Percent: 100.003%)		495.01
30/06/2013	307	Auditor's Remuneration (Gen Exp Percent: 100.003%)		(495.01)
23/11/2012	315	Bank Charges (Gen Exp Percent: 100.003%)		(30.00)
27/02/2013	336	Donations & Gifts (Gen Exp Percent: 100.003%)		(7.34)
06/12/2012	413/001	Chesmond, Colin		(2,689.80)
18/12/2012	413/001	Chesmond, Colin		(26,898.00)
08/01/2013	413/001	Chesmond, Colin		(8,966.00)
23/01/2013	413/001	Chesmond, Colin		(80,156.04)
06/12/2012	416/001	Chesmond, Colin		(310.20)
18/12/2012	416/001	Chesmond, Colin		(3,102.00)
08/01/2013	416/001	Chesmond, Colin		(1,034.00)
23/01/2013	416/001	Chesmond, Colin		(9,243.96)

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30/06/2013		Capital Losses Recouped		2,819.00
30/06/2013		Exempt Pension Income		35,065.00
		Total Amount		(92,264.41)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2013	238/002	Stockland - Stapled Securities	100.000	0.20
30/06/2013	239/002	Woolworths Limited - Ordinary Fully Paid	100.000	2,337.25
30/06/2013	250/004	Commonwealth Term Deposit - 50016014	100.000	26,620.42
30/06/2013	250/005	Commonwealth Term Deposit - 50016057	100.000	6,100.99
30/06/2013	250/007	ANZ E-Trade Cash - 454398463	100.000	5.76
		Total Unsegregated Amount		35,064.62
		Total Exempt Pension Income		35,065.00

Pension Member Non Deductible Expenses

02/11/2012	301	Accountancy Fees (Gen Exp Percent: 100.003%)		(1,254.04)
30/06/2013	301	Accountancy Fees (Gen Exp Percent: 100.003%)		495.01
30/06/2013	307	Auditor's Remuneration (Gen Exp Percent: 100.003%)		(495.01)
23/11/2012	315	Bank Charges (Gen Exp Percent: 100.003%)		(30.00)
27/02/2013	336	Donations & Gifts (Gen Exp Percent: 100.003%)		(7.34)
		Total Amount		(1,291.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Gross Interest	32,727.00
Franked Dividend	1,636.00
Dividend Franking Credit	701.00
Less Exempt Pension Income	35,065.00
Total Assessable Income (A)	(1.00)
Total Assessable Income	(1.00)
Exempt Pension Income	35,065.00
Total Income (B)	35,064.00
Non Deductible Gen Exp% = 1-(A/B)	
Non-Deductible General Expense Percentage	100.003%

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Investment Expense Calculation				
		Gross Interest		32,727.00
		Franked Dividend		1,636.00
		Dividend Franking Credit		701.00
		Total Investment Income (B)		35,064.00
		Less Non-Assessable Investment Income		35,065.00
		Total Investment Assessable Income (A)		(1.00)
		Non Deductible Inv Exp% = 1-(A/B)		
		Non-Deductible Investment Expense Percentage		100.003%
Calculation of Net Capital Gains				
<u>Discounted Gains</u>				
27/02/2013	235/002	Stockland - Ordinary Fully Paid Stapled Securities (Discounted method)	0.61	0.61
15/01/2013	235/003	Woolworths Limited - Ordinary Fully Paid (Discounted method)	1,844.73	1,844.73
27/02/2013	236/002	Stockland - Ordinary Fully Paid Stapled Securities (Discounted method)	0.31	0.31
15/01/2013	236/003	Woolworths Limited - Ordinary Fully Paid (Discounted method)	922.36	922.36
		Total Amount - Discounted Gains		2,768.00
<u>Other Gains</u>				
07/02/2013	235/008	Shopping Centres Australasia Property Group - Stapled Security (Other method)	50.71	50.71
		Total Amount - Other Gains		51.00
<u>Other Items</u>				
30/06/2013		Capital Losses Recouped		(2,819.00)
		Total Amount - Other Items		(2,819.00)
		Total Net Capital Gain		
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(92,465.01)
		Less Permanent Differences		(92,264.41)
		Less Timing Differences		0.02
		Taxable income for period		(201.00)
		Add Supervisory levy		321.00

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Total Amount Due or Refundable (380.17)

The fund has incurred a taxable loss therefore no income tax is payable
Income Tax Expense of \$701.17 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

30/06/2013	501	Chesmond, Colin - Unres Non Pres		768,483.50
30/06/2013	502	Chesmond, Colin - Unres Non Pres		0.01
Total Amount				768,483.51

Profit/(Loss) Available for Allocation to Members

30/06/2013		Profit/(Loss) for period before allocations		(92,465.01)
30/06/2013		Pensions paid		132,400.00
Total Amount				39,934.99

Income Tax Expense Available for Allocation to Members

Total Amount 0.00

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)				(92,465.01)
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				(92,465.01)
Total member opening balance				829,560.76
Fund Rate (Profit after exclusion/Total member opening balance)				(11.15)

Chesmond, Colin
Unrestricted Non Preserved

Members Balance

01/07/2012		Opening balance - Unres Non Pres	829,560.76	829,560.76
01/07/2012	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(115,431.87)	(115,431.87)
01/07/2012	501/003	Opening Balance - Unrestricted Non	55,763.20	55,763.20

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Preserved/Taxable		
01/07/2012	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	115,431.87	115,431.87
01/07/2012	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(114,731.05)	(114,731.05)
01/07/2012	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(55,763.20)	(55,763.20)
06/12/2012	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(310.20)	(175.07)
18/12/2012	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(3,102.00)	(1,648.73)
08/01/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(1,034.00)	(490.09)
23/01/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(9,243.96)	(4,001.50)
06/12/2012	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,689.80)	(1,518.08)
18/12/2012	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(26,898.00)	(14,296.47)
08/01/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(8,966.00)	(4,249.64)
23/01/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(80,156.04)	(34,697.68)
01/07/2012	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	114,731.05	114,731.05
		Total Amount - Unres Non Pres (Weighted)		768,483.50
30/06/2013	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	4,129.28	
30/06/2013	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	35,805.71	
		Closing Balance - Unrestricted Non Pres	737,095.75	
Chesmond, Colin				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2012		Opening balance - Unres Non Pres	0.00	0.00
		Total Amount - Unres Non Pres (Weighted)		0.01
		Closing Balance - Unrestricted Non Pres	0.00	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2013		Gross Interest		32,727.00
30/06/2013		Dividends		2,337.00
		Total Amount		35,064.00

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MCS Reconciliation