

**CHESMOND SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2015**  
Created by LSMITH on Thursday 16 July, 2015 @ 14:20:25

| Date  | Code    | Description   | Market Value,<br>Ledger Amount<br>or Percentage | Create Entries<br>Amount |
|---|---------|---|---|--------------------------|
| <b>Calculation of permanent difference on revaluation</b> |         |   |   |                          |
| 30/06/2015  | 776/001 | Stockland - Ordinary Fully Paid Stapled Securities - No CGT asset |   |                          |
| 30/06/2015  | 776/001 | - Market Value  | 0.00  |                          |
| 30/06/2015  | 776/001 | - Less Carrying Value   | 0.00  |                          |
| 30/06/2015  | 776/002 | Woolworths Limited - Ordinary Fully Paid - No CGT asset           |   |                          |
| 30/06/2015  | 776/002 | - Market Value  | 0.00  |                          |
| 30/06/2015  | 776/002 | - Less Carrying Value   | 0.00  |                          |
| <b>Total Amount</b>                                       |         |   |   | <b>0.00</b>              |

**Calculation of tax entries**

**Calculation of permanent differences**

|                     |         |  |  |                    |
|---------------------|---------|--|--|--------------------|
| 03/09/2014          | 301     | Accountancy Fees (Gen Exp Percent: 100.000%)       |  | (968.00)           |
| 03/09/2014          | 307     | Auditor's Remuneration (Gen Exp Percent: 100.000%) |  | (528.00)           |
| 15/07/2014          | 413/001 | Chesmond, Colin                                    |  | (26,030.40)        |
| 12/01/2015          | 413/001 | Chesmond, Colin                                    |  | (19,226.59)        |
| 15/07/2014          | 416/001 | Chesmond, Colin                                    |  | (2,969.60)         |
| 12/01/2015          | 416/001 | Chesmond, Colin                                    |  | (2,193.41)         |
| 30/06/2015          |         | Exempt Pension Income                              |  | 25,239.00          |
| <b>Total Amount</b> |         |  |  | <b>(26,677.00)</b> |

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

|                                    |         |               |         |                  |
|------------------------------------|---------|---------------|---------|------------------|
| 30/06/2015                         | 250/008 | Term Deposits | 100.000 | 25,239.05        |
| <b>Total Unsegregated Amount</b>   |         |               |         | <b>25,239.05</b> |
| <b>Total Exempt Pension Income</b> |         |               |         | <b>25,239.00</b> |

Pension Member Non Deductible Expenses

|                     |     |  |  |                   |
|---------------------|-----|--|--|-------------------|
| 03/09/2014          | 301 | Accountancy Fees (Gen Exp Percent: 100.000%)       |  | (968.00)          |
| 03/09/2014          | 307 | Auditor's Remuneration (Gen Exp Percent: 100.000%) |  | (528.00)          |
| <b>Total Amount</b> |     |  |  | <b>(1,496.00)</b> |

**Calculation of Non Deductible Expense Percentage(s)**

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General Expense Calculation

|  |                  |
|--|------------------|
| Gross Interest                                   | 25,239.00        |
| Less Exempt Pension Income                       | 25,239.00        |
| <b>Total Assessable Income (A)</b>               |                  |
| Exempt Pension Income                            | 25,239.00        |
| <b>Total Income (B)</b>                          | <b>25,239.00</b> |
| Non Deductible Gen Exp% = 1-(A/B)                |                  |
| <b>Non-Deductible General Expense Percentage</b> | <b>100.000%</b>  |

Investment Expense Calculation

|   |                  |
|---|------------------|
| Gross Interest                                      | 25,239.00        |
| <b>Total Investment Income (B)</b>                  | <b>25,239.00</b> |
| Less Non-Assessable Investment Income               | 25,239.00        |
| <b>Total Investment Assessable Income (A)</b>       |                  |
| Non Deductible Inv Exp% = 1-(A/B)                   |                  |
| <b>Non-Deductible Investment Expense Percentage</b> | <b>100.000%</b>  |

**Entry Summary**

|                                       |                 |
|---------------------------------------|-----------------|
| Fund Tax Rate (Percentage)            | 15.00           |
| Total profit for period               | (27,064.95)     |
| Less Permanent Differences            | (26,677.00)     |
| <b>Taxable income for period</b>      | <b>(388.00)</b> |
| Add Supervisory levy                  | 259.00          |
| <b>Total Amount Due or Refundable</b> | <b>259.00</b>   |

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

**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

|            |     |                                  |                   |
|------------|-----|----------------------------------|-------------------|
| 30/06/2015 | 501 | Chesmond, Colin - Unres Non Pres | 682,621.80        |
| 30/06/2015 | 502 | Chesmond, Colin - Unres Non Pres | 0.01              |
|            |     | <b>Total Amount</b>              | <b>682,621.81</b> |

Profit/(Loss) Available for Allocation to Members

|            |   |             |
|------------|---|-------------|
| 30/06/2015 | Profit/(Loss) for period before allocations | (27,064.95) |
| 30/06/2015 | Pensions paid                               | 50,420.00   |

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|---------------------|------|-------------|---|--------------------------|
| <b>Total Amount</b> |      |             |   | <b>23,355.05</b>         |

Income Tax Expense Available for Allocation to Members

**Total Amount** **0.00**

**Fund Rate or Return Calculation**

**Total profit for period (excluding Super Surcharge)** **(27,064.95)**  
Less amounts excluded from fund rate calculation:  
**Total exclusion**  
**Profit after exclusion** **(27,064.95)**  
**Total member opening balance** **720,347.77**  
**Fund Rate (Profit after exclusion/Total member opening balance)** **(3.76)**

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

Members Balance

|            |         |   |             |             |
|------------|---------|---|-------------|-------------|
| 01/07/2014 |         | Opening balance - Unres Non Pres                      | 720,347.77  | 720,347.77  |
| 01/07/2014 | 501/001 | Opening Balance - Preserved/Taxable                   | (4,358.55)  | (4,358.55)  |
| 01/07/2014 | 501/001 | Opening Balance - Preserved/Taxable                   | 4,358.55    | 4,358.55    |
| 01/07/2014 | 501/002 | Opening Balance - Preserved/Tax Free                  | (24,893.47) | (24,893.47) |
| 01/07/2014 | 501/002 | Opening Balance - Preserved/Tax Free                  | 24,893.47   | 24,893.47   |
| 01/07/2014 | 501/003 | Opening Balance - Unrestricted Non Preserved/Taxable  | 4,358.55    | 4,358.55    |
| 01/07/2014 | 501/003 | Opening Balance - Unrestricted Non Preserved/Taxable  | (6,854.00)  | (6,854.00)  |
| 01/07/2014 | 501/004 | Opening Balance - Unrestricted Non Preserved/Tax Free | 24,893.47   | 24,893.47   |
| 01/07/2014 | 501/004 | Opening Balance - Unrestricted Non Preserved/Tax Free | (39,146.00) | (39,146.00) |
| 01/07/2014 | 501/030 | Share of Profit/(Loss) - Preserved/Tax Free           | (24,893.47) | (24,893.47) |
| 01/07/2014 | 501/031 | Share of Profit/(Loss) - Preserved/Taxable            | (4,358.55)  | (4,358.55)  |
| 15/07/2014 | 501/065 | Pensions Paid - Unrestricted Non Preserved/Taxable    | (2,969.60)  | (2,847.56)  |
| 12/01/2015 | 501/065 | Pensions Paid - Unrestricted Non Preserved/Taxable    | (2,193.41)  | (1,015.58)  |
| 01/07/2014 | 501/065 | Pensions Paid - Unrestricted Non Preserved/Taxable    | 6,854.00    | 6,854.00    |
| 15/07/2014 | 501/068 | Pensions Paid - Unrestricted Non Preserved/Tax Free   | (26,030.40) | (24,960.66) |
| 12/01/2015 | 501/068 | Pensions Paid - Unrestricted Non Preserved/Tax Free   | (19,226.59) | (8,902.17)  |

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| 01/07/2014 | 501/068 | Pensions Paid - Unrestricted Non Preserved/Tax Free      | 39,146.00                                       | 39,146.00                |
|            |         | <b>Total Amount - Unres Non Pres (Weighted)</b>          |   | <b>682,621.80</b>        |
| 30/06/2015 | 501/035 | Members share of profit/(loss) - Unres Non Pres/Taxable  | 2,391.56  |                          |
| 30/06/2015 | 501/034 | Members share of profit/(loss) - Unres Non Pres/Tax Free | 20,963.49                                       |                          |
|            |         | <b>Closing Balance - Unrestricted Non Pres</b>           | <b>693,282.82</b>                               |                          |

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

Members Balance

|            |  |   |             |             |
|------------|--|---|-------------|-------------|
| 01/07/2014 |  | Opening balance - Unres Non Pres                | 0.00        | 0.00        |
|            |  | <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)**

|            |  |                     |  |                  |
|------------|--|---------------------|--|------------------|
| 30/06/2015 |  | Gross Interest      |  | 25,239.00        |
|            |  | <b>Total Amount</b> |  | <b>25,239.00</b> |

**MCS Reconciliation**