

**ASHBROOK SUPERANNUATION FUND  
CREATE ENTRIES REPORT AT 30/06/2015**

Created by SSHERMAN on Monday 14 December, 2015 @ 07:56:21

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2015	747/001	MLC Investment Portfolio (Market Value Date: 30/06/2015, Code: ASHI1)	2,185.22	(458,158.15)
30/06/2015	747/002	BT Investment Portfolio (Market Value Date: 30/06/2015, Code: ASHI2)	3,291,717.36	(12,600.13)
		<b>Total Amount</b>		<b>(470,758.28)</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2015	747/001	MLC Investment Portfolio - No CGT asset		
30/06/2015	747/001	- Market Value	2,185.22	
30/06/2015	747/001	- Less Carrying Value	460,343.37	
30/06/2015	747/001	- Permanent Difference		(458,158.15)
30/06/2015	747/002	BT Investment Portfolio - No CGT asset		
30/06/2015	747/002	- Market Value	3,291,717.36	
30/06/2015	747/002	- Less Carrying Value	3,304,317.49	
30/06/2015	747/002	- Permanent Difference		(12,600.13)
		<b>Total Amount</b>		<b>(470,758.28)</b>
<b>Calculation of tax entries</b>				
<b>Calculation of timing differences</b>				
30/06/2015	238/002	BT Investment Portfolio		3,507.21
		<b>Total Amount</b>		<b>3,507.21</b>
<b>Calculation of permanent differences</b>				
30/06/2015	238/002	BT Investment Portfolio - Cap Dist		2,689.63
25/08/2014	261/003	Ashbrook, Ian Harley		180,000.00
25/08/2014	261/004	Ashbrook, Carolyn Alatheia		180,000.00
05/02/2015	301	Accountancy Fees (Gen Exp Percent: 90.264%)		(1,012.76)
30/06/2015	302	Administration Costs (Gen Exp Percent: 90.264%)		(2,950.46)
30/06/2015	302	Administration Costs (Gen Exp Percent: 90.264%)		(6,950.07)
05/02/2015	307	Auditor's Remuneration (Gen Exp Percent: 90.264%)		(337.59)
30/06/2015	330	MLC Investment Portfolio (747/001) - Non Tax Revn		(458,158.15)
30/06/2015	330	BT Investment Portfolio (747/002) - Non Tax Revn		(12,600.13)
11/06/2015	413/001	Ashbrook, Ian Harley		(17,740.87)
11/06/2015	413/002	Ashbrook, Carolyn Alatheia		(28,474.46)
11/06/2015	416/001	Ashbrook, Ian Harley		(48,039.13)
11/06/2015	416/002	Ashbrook, Carolyn Alatheia		(47,905.54)
30/06/2015		Capital Gains Discount		125,652.00
30/06/2015		Capital Losses Recouped		207,031.00
30/06/2015		Exempt Pension Income		377,502.00
30/06/2015	485	Foreign credits		(2,659.75)
30/06/2015	485	Imputed credits		(35,626.21)

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<b>Total Amount</b>				<b>410,419.51</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2015		Exempt Capital Gains		226,837.04
30/06/2015	238/001	MLC Investment Portfolio	90.264	77,548.00
30/06/2015	238/002	BT Investment Portfolio	90.264	72,164.25
30/06/2015	250/001	Macquarie Bank Account	90.264	952.91
<b>Total Unsegregated Amount</b>				<b>377,502.20</b>
<b>Total Exempt Pension Income</b>				<b>377,502.00</b>

Pension Member Non Deductible Expenses

05/02/2015	301	Accountancy Fees (Gen Exp Percent: 90.264%)		(1,012.76)
30/06/2015	302	Administration Costs (Gen Exp Percent: 90.264%)		(2,950.46)
30/06/2015	302	Administration Costs (Gen Exp Percent: 90.264%)		(6,950.07)
05/02/2015	307	Auditor's Remuneration (Gen Exp Percent: 90.264%)		(337.59)
<b>Total Amount</b>				<b>(11,251.00)</b>

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

General Expense Calculation

01/07/2014	30/06/2015	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>		<b>90.264%</b>
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Investment Expense Calculation

01/07/2014	30/06/2015	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>		<b>90.264%</b>
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**Calculation of Net Capital Gains**

Discounted Gains

30/06/2015	235/005	Mlc Investment Portfolio (Disposals) (Discounted method)	310,101.11	310,101.11
30/06/2015	236/005	Mlc Investment Portfolio (Disposals) (Discounted method)	155,050.55	155,050.55

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30/06/2015	238/002	BT Investment Portfolio (Discounted method)	106,067.78	106,067.78
		<b>Total Amount - Discounted Gains</b>		<b>571,220.00</b>
<u>Other Gains</u>				
30/06/2015	235/004	Bt Investment Portfolio (Disposals) (Other method)	2,315.61	2,315.61
30/06/2015	238/002	BT Investment Portfolio (Other method)	10,451.20	10,451.20
		<b>Total Amount - Other Gains</b>		<b>12,767.00</b>
<u>Other Items</u>				
30/06/2015		Capital Losses Recouped		(207,031.00)
30/06/2015		Capital Gains Discount		(125,652.00)
		<b>Total Amount - Other Items</b>		<b>(332,683.00)</b>
		<b>Total Net Capital Gain (Assessable)</b>		<b>251,304.00</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	453,232.56
Less Permanent Differences	410,419.51
Less Timing Differences	3,507.21
<b>Taxable income for period</b>	<b>39,307.00</b>
Income Tax Expense (Taxable Income @ taxrate)	5,896.05
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>5,896.05</b>
Total Income Tax Payable	5,896.05
Less Total Imputed Credits Used	35,626.21
Less Total Foreign Credits Used	2,659.75
<b>Income Tax Payable</b>	<b>(32,389.91)</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>(32,130.91)</b>
<u>Income Tax Expense Reconciliation</u>	
Income Tax Expense (Taxable Income @ taxrate)	5,896.05
Less credits treated as permanent differences	
- Imputed Credits	35,626.21
- Foreign Credits	2,659.75

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**Income Tax Expense (32,389.91)**

**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	Ashbrook, Ian Harley - Unres Non Pres		1,312,104.27
30/06/2015	502	Ashbrook, Carolyn Alatheia - Unres Non Pres		1,523,646.74
30/06/2015	503	Ashbrook, Ian Harley - Unres Non Pres		152,419.17
30/06/2015	504	Ashbrook, Carolyn Alatheia - Unres Non Pres		152,419.17
<b>Total Amount</b>				<b>3,140,589.35</b>

Profit/(Loss) Available for Allocation to Members

30/06/2015		Imputed credits treated as a permanent difference		35,626.21
30/06/2015		Foreign credits treated as a permanent difference		2,659.75
30/06/2015		Profit/(Loss) for period before allocations		453,232.56
30/06/2015		Contributions		(360,190.00)
30/06/2015		Pensions paid		142,160.00
<b>Total Amount</b>				<b>273,488.52</b>

Income Tax Expense Available for Allocation to Members

30/06/2015		Income Tax Expense for period before allocations		5,896.05
30/06/2015		Contributions tax		(28.50)
<b>Total Amount</b>				<b>5,867.55</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>453,232.56</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>453,232.56</b>
<b>Total member opening balance</b>	<b>2,843,151.12</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>15.94</b>

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<b>Ashbrook, Ian Harley</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	1,315,528.44	1,315,528.44
11/06/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(48,039.13)	(2,500.67)
11/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(17,740.87)	(923.50)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>1,312,104.27</b>
30/06/2015	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	83,444.48	
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	30,816.07	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>1,364,008.99</b>	
<b>Ashbrook, Carolyn Alathea</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	1,527,622.68	1,527,622.68
11/06/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(47,905.54)	(2,493.71)
11/06/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(28,474.46)	(1,482.23)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>1,523,646.74</b>
30/06/2015	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	83,218.19	
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	49,463.88	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>1,583,924.75</b>	
<b>Ashbrook, Ian Harley</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
20/01/2015	503/013	Employer Contributions - Non Preserved	95.00	41.90
25/08/2014	503/015	Member/Personal Contributions - Non Preserved	180,000.00	152,383.56
20/01/2015	503/061	Contributions Tax - Unrestricted Non Preserved	(14.25)	(6.29)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>152,419.17</b>
30/06/2015	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	13,272.95	
30/06/2015	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(2,933.78)	

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**Closing Balance - Unrestricted Non Pres 190,419.92**

**Ashbrook, Carolyn Alatheia**

**Unrestricted Non Preserved**

Members Balance

20/01/2015	504/013	Employer Contributions - Non Preserved	95.00	41.90
25/08/2014	504/015	Member/Personal Contributions - Non Preserved	180,000.00	152,383.56
20/01/2015	504/061	Contributions Tax - Unrestricted Non Preserved	(14.25)	(6.29)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>152,419.17</b>

30/06/2015	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	13,272.95	
30/06/2015	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(2,933.78)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>190,419.92</b>	

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

30/06/2015		Capital Gains		251,304.00
30/06/2015		Gross Interest		1,056.00
30/06/2015		Gross Foreign Income		22,480.00
30/06/2015		Employer Contributions		190.00
30/06/2015		Trust Distributions		143,380.00
<b>Total Amount</b>				<b>418,410.00</b>

**MCS Reconciliation**

**Ashbrook, Ian Harley**

Personal Contributed amount

25/08/2014	503/015	Member/Personal Contributions - Non Preserved		180,000.00
<b>Total Amount</b>				<b>180,000.00</b>

Employer Contributed amount

20/01/2015	503/013	Employer Contributions - Non Preserved		95.00
<b>Total Amount</b>				<b>95.00</b>

All Contributions received for the current year				180,095.00
Closing Account Balance				190,419.92

**Ashbrook, Carolyn Alatheia**

Personal Contributed amount

25/08/2014	504/015	Member/Personal Contributions - Non Preserved		180,000.00
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<b>Total Amount</b>				<b>180,000.00</b>
<u>Employer Contributed amount</u>				
20/01/2015	504/013	Employer Contributions - Non Preserved		95.00
<b>Total Amount</b>				<b>95.00</b>
All Contributions received for the current year				180,095.00
Closing Account Balance				190,419.92