

**BROADMOOR HOLDINGS PTY LTD SUPER NO 1**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
 Created by LSMITH on Friday 29 May, 2015 @ 10:59:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
------	------	-------------	---	--------------------------

**Asset revaluation amounts**

30/06/2014	772/001	34 Elizabeth St, Aratula - Vacant Land (Market Value Date: 30/06/2014, Code: HARC-ARATU)	265,000.00	1,885.69
<b>Total Amount</b>				<b>1,885.69</b>

**Calculation of permanent difference on revaluation**

30/06/2014	772/001	34 Elizabeth St, Aratula - Vacant Land - No CGT asset		
30/06/2014	772/001	- Market Value	265,000.00	
30/06/2014	772/001	- Less Carrying Value	263,114.31	
30/06/2014	772/001	- Permanent Difference		1,885.69
<b>Total Amount</b>				<b>1,885.69</b>

**Calculation of tax entries**

**Calculation of permanent differences**

30/06/2014	247	34 Elizabeth St, Aratula - Vacant Land (772/001) - Non Tax Revn		1,885.69
23/09/2013	315	Bank Charges (Gen Exp Percent: 99.914%)		(29.97)
30/06/2014	413/001	Harvey, Christopher William		(3,057.77)
30/06/2014	416/001	Harvey, Christopher William		(23,859.23)
30/06/2014		Exempt Pension Income		1,156.00
<b>Total Amount</b>				<b>(23,905.28)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2014	250/001	Bendigo Bank	100.000	164.81
30/06/2014	250/002	Term Deposits	100.000	957.81
30/06/2014	265/001	Other Income Assessable	100.000	33.80
<b>Total Unsegregated Amount</b>				<b>1,156.42</b>
<b>Total Exempt Pension Income</b>				<b>1,156.00</b>

Pension Member Non Deductible Expenses

23/09/2013	315	Bank Charges (Gen Exp Percent: 99.914%)		(29.97)
<b>Total Amount</b>				<b>(30.00)</b>

**BROADMOOR HOLDINGS PTY LTD SUPER NO 1**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
 Created by LSMITH on Friday 29 May, 2015 @ 10:59:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
------	------	-------------	---	--------------------------

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

General Expense Calculation

Gross Interest	1,123.00
Other Income	34.00
Less Exempt Pension Income	1,156.00
<b>Total Assessable Income (A)</b>	<b>1.00</b>
Total Assessable Income	1.00
Exempt Pension Income	1,156.00
<b>Total Income (B)</b>	<b>1,157.00</b>
Non Deductible Gen Exp% = 1-(A/B)	
<b>Non-Deductible General Expense Percentage</b>	<b>99.914%</b>

Investment Expense Calculation

Gross Interest	1,123.00
Other Income	34.00
<b>Total Investment Income (B)</b>	<b>1,157.00</b>
Less Non-Assessable Investment Income	1,156.00
<b>Total Investment Assessable Income (A)</b>	<b>1.00</b>
Non Deductible Inv Exp% = 1-(A/B)	
<b>Non-Deductible Investment Expense Percentage</b>	<b>99.914%</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(24,225.89)
Less Permanent Differences	(23,905.28)
<b>Taxable income for period</b>	<b>(320.00)</b>
Add Supervisory levy	388.00
<b>Total Amount Due or Refundable</b>	<b>388.00</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

30/06/2014	501	Harvey, Christopher William - Unres Non Pres	370,444.45
<b>Total Amount</b>			<b>370,444.45</b>

**BROADMOOR HOLDINGS PTY LTD SUPER NO 1**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
 Created by LSMITH on Friday 29 May, 2015 @ 10:59:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Profit/(Loss) Available for Allocation to Members</b>				
30/06/2014		Profit/(Loss) for period before allocations		(24,225.89)
30/06/2014		Pensions paid		26,917.00
		<b>Total Amount</b>		<b>2,691.11</b>
<b>Income Tax Expense Available for Allocation to Members</b>				
		<b>Total Amount</b>		<b>0.00</b>
<b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>(24,225.89)</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>(24,225.89)</b>
		<b>Total member opening balance</b>		<b>370,444.45</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>(6.54)</b>
<b>Harvey, Christopher William</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	370,444.45	370,444.45
30/06/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(23,859.23)	
30/06/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,057.77)	
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>370,444.45</b>
30/06/2014	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	2,691.11	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>346,218.56</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2014		Gross Interest		1,123.00
30/06/2014		Other Income		34.00

**BROADMOOR HOLDINGS PTY LTD SUPER NO 1**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by LSMITH on Friday 29 May, 2015 @ 10:59:00

---

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount</b>				<b>1,157.00</b>

---

**MCS Reconciliation**