

Create Entries Report

For the period 01 July 2021 to 30 June 2022

Create Entries Financial Year Summary 01 July 2021 - 30 June 2022

Total Profit	Amount
Income	531,859.70
Less Expense	511,541.50
Total Profit	20,318.20
Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	20,318.20
Less Permanent Differences	(174,661.86)
Less Timing Differences	0.00
Less Exempt Pension Income	130,955.00
Less Other Non Taxable Income	(48,904.30)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	10,763.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	20,752.00
Less Foreign CGT Credits claimed in Net Capital Gains	37.21
Less Realised Accounting Capital Gains	172,079.52
Less Accounting Trust Distributions	38,830.85
Add Taxable Trust Distributions	3,723.50
Add Distributed Foreign income	13,087.79
Add Total Net Capital Gains	127,962.98
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.05)
Taxable Income	78,271.00
Income Tax on Taxable Income or Loss	11,740.65
Profit/(Loss) Available for Allocation	Amount
Total Available Profit	67,782.50
Franking Credits	19,094.42
TFN Credits	315.44
Foreign Credits	541.08
FRW Credits	0.00
Total	87,192.36
Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	11,740.65
Member Specific Income Tax	(216.00)
Total Income Tax Expense Allocation	11,524.65
Calculation of Non Deductible Expense Percentage(s)	Amount

Calculation of Non Deductible Expense Percentage(s)

Amount 42

General Expense Calculation

Total Member Contributions	441,685.70
Net Capital Gains	127,962.00
Gross Interest	173.00
Gross Foreign Income	16,495.00
Unfranked Dividend	8,290.00
Franked Dividend	43,674.00
Dividend Franking Credit	18,717.00
Gross Trust Distributions	4,100.00
Less exempt pension income	130,955.00
Total Assessable Income (A)	530,141.70
Total Assessable Income	530,141.70
Exempt Pension Income	130,955.00
Total Income (B)	661,096.70
Non Deductible Gen Exp% = 1-(A/B)	
Non Deductible General Expense Percentage	19.809%

Investment Expense Calculation

Net Capital Gains	127,962.00
Gross Interest	173.00
Gross Foreign Income	16,495.00
Unfranked Dividend	8,290.00
Franked Dividend	43,674.00
Dividend Franking Credit	18,717.00
Gross Trust Distributions	4,100.00
Total Investment Income (B)	219,411.00
Less Non-Assessable Investment Income	130,955.00
Total Investment Assessable Income (A)	88,456.00
Non Deductible Inv Exp% = 1-(A/B)	
Non-Deductible Investment Expense Percentage	59.685%

Final Segment 1 from 01 July 2021 to 30 June 2022

Y3

Pool Name Unsegregated Pool

Total Profit	Amount
Income	531,859.70
Less Expense	511,541.50
Total Profit	20,318.20

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	20,318.20
Less Permanent Differences	(174,661.86)
Less Timing Differences	0.00
Less Exempt Pension Income	130,957.57
Less Other Non Taxable Income	(48,904.30)
Add SMSF Non Deductible Expenses	10,764.39
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	20,752.00
Less Foreign CGT Credits claimed in Net Capital Gains	37.21
Less Realised Accounting Capital Gains	172,079.52
Less Accounting Trust Distributions	38,830.85
Add Taxable Trust Distributions	3,723.50
Add Distributed Foreign income	13,087.79
Add Capital Gains Adjustment	127,962.98
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	1.13
Taxable Income	78,271.00
Income Tax on Taxable Income or Loss	11,740.65

Member Weighted Balance Summary	Weighting%	Amount
Christopher John Cameron(CAMCHR00001A)	16.13	359,452.35
Christopher John Cameron(CAMCHR00002P)	37.10	826,580.39
Margaret Anne Cameron(CAMMAR00001A)	24.18	538,650.08
Margaret Anne Cameron(CAMMAR00002P)	22.59	503,203.75

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	67,782.50
Franking Credits	19,094.42
TFN Credits	315.44
FRW Credits	0.00
Total	87,192.36

Allocation to Members	Weighting%	Amount
Christopher John Cameron(CAMCHR00001A)	16.13	14,064.13
Christopher John Cameron(CAMCHR00002P)	37.10	32,348.37
Margaret Anne Cameron(CAMMAR00001A)	24.18	21,083.11
Margaret Anne Cameron(CAMMAR00002P)	22.59	19,696.75

Accumulation Weighted Balance Summary	Weighting%	Amount
Christopher John Cameron(CAMCHR00001A)	40.02	359,452.35
Christopher John Cameron(CAMCHR00002P)	0.00	826,580.39
Margaret Anne Cameron(CAMMAR00001A)	59.98	538,650.08
Margaret Anne Cameron(CAMMAR00002P)	0.00	503,203.75

74

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	11,740.65
Member Specific Income Tax	(216.00)
Total Income Tax Expense Allocation	11,524.65

Allocation to Members	Weighting%	Amount
Christopher John Cameron(CAMCHR00001A)	40.02	4,612.16
Christopher John Cameron(CAMCHR00002P)	0.00	0.00
Margaret Anne Cameron(CAMMAR00001A)	59.98	6,912.49
Margaret Anne Cameron(CAMMAR00002P)	0.00	0.00

Calculation of daily member weighted balances

Christopher John Cameron (CAMCHR00001A)

Member Balance

01/07/2021	50010	Opening Balance	302,192.08	302,192.08
23/12/2021	52420	Contributions	110,000.00	57,260.27
Total Amount (Weighted)				359,452.35

Christopher John Cameron (CAMCHR00002P)

Member Balance

01/07/2021	50010	Opening Balance	886,027.51	886,027.51
22/12/2021	54160	Pensions Paid	(110,000.00)	(57,561.64)
31/05/2022	54160	Pensions Paid	(22,200.00)	(1,885.48)
Total Amount (Weighted)				826,580.39

Margaret Anne Cameron (CAMMAR00001A)

Member Balance

01/07/2021	50010	Opening Balance	351,815.88	351,815.88
26/07/2021	52420	Contributions	120.00	111.78
26/07/2021	53800	Contributions Tax	(18.00)	(16.77)
26/08/2021	52420	Contributions	120.00	101.59
26/08/2021	53800	Contributions Tax	(18.00)	(15.24)
28/09/2021	52420	Contributions	120.00	90.74
28/09/2021	53800	Contributions Tax	(18.00)	(13.61)
28/10/2021	52420	Contributions	120.00	80.88
28/10/2021	53800	Contributions Tax	(18.00)	(12.13)
29/11/2021	52420	Contributions	120.00	70.36
29/11/2021	53800	Contributions Tax	(18.00)	(10.55)
07/12/2021	52420	Contributions	330,000.00	186,246.58
25/01/2022	52420	Contributions	120.00	51.62
25/01/2022	53800	Contributions Tax	(18.00)	(7.74)

1/5

Calculation of daily member weighted balances

27/01/2022	52420	Contributions	120.00	50.96
27/01/2022	53800	Contributions Tax	(18.00)	(7.64)
01/03/2022	52420	Contributions	120.00	40.11
01/03/2022	53800	Contributions Tax	(18.00)	(6.02)
28/03/2022	52420	Contributions	120.00	31.23
28/03/2022	53800	Contributions Tax	(18.00)	(4.68)
29/04/2022	52420	Contributions	120.00	20.71
29/04/2022	53800	Contributions Tax	(18.00)	(3.11)
26/05/2022	52420	Contributions	245.70	24.23
26/05/2022	52420	Contributions	120.00	11.84
26/05/2022	53800	Contributions Tax	(18.00)	(1.78)
28/06/2022	52420	Contributions	120.00	0.99
28/06/2022	53800	Contributions Tax	(18.00)	(0.15)
Total Amount (Weighted)				538,650.08

Margaret Anne Cameron (CAMMAR00002P)

Member Balance

01/07/2021	50010	Opening Balance	692,091.00	692,091.00
06/12/2021	54160	Pensions Paid	(330,000.00)	(187,150.68)
31/05/2022	54160	Pensions Paid	(17,350.00)	(1,473.56)
21/06/2022	54160	Pensions Paid	(9,600.00)	(263.01)
Total Amount (Weighted)				503,203.75

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	192,230.02
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	285.55
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	285.55
Total CGT Discount Applied	63,981.49
Capital Gain /(Losses carried forward)	127,962.98
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (191944.47/191944.47)=100.00%	127,962.98

Foreign Tax Offset Calculations

Segment 01 July 2021 to 30 June 2022

Claimable FTO - Unsegregated Pool	541.08
Claimable FTO	541.08

Total Claimable Foreign Credits for the Year	541.08	46
Foreign Tax Offset (Label C1)	541.08	
Applied/Claimed FTO	541.08	
Allocations of Foreign Tax Offset to Members		
Christopher John Cameron(CAMCHR00001A) - 40.02 %	216.54	
Christopher John Cameron(CAMCHR00002P) - 0.00 %	0.00	
Margaret Anne Cameron(CAMMAR00001A) - 59.98 %	324.54	
Margaret Anne Cameron(CAMMAR00002P) - 0.00 %	0.00	
Total Foreign Tax Offset Allocated to Members	541.08	

NOREMAC SUPER FUND

Trial Balance

As at 30 June 2022

47

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
(4,405.57)	23800/APA.AX2	Apa Group			4,509.06
(1,326.94)	23800/BWP.AX	Bwp Trust			1,326.94
(1,916.31)	23800/FPSL	Bentham Global Income Fund			394.08
(7,462.13)	23800/GSEGESY	Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund			9,142.94
(765.10)	23800/IVV.AX	Ishares S&p 500 Etf			299.48
(436.45)	23800/LLC.AX	Lend Lease Group Limited			570.17
(5,178.66)	23800/MGF	Magellan Global Fund (Open Class Units)			5,292.80
(710.99)	23800/MGFCCU.AX1	Magellan Global Fund (Closed Class Units)			1,421.98
(2,971.51)	23800/MIFU	Magellan Infrastructure Fund			2,846.47
(1,520.84)	23800/MIML	Macquarie Income Opportunities Fund			519.00
(2,946.60)	23800/PLATINUM	Platinum International Fund			10,446.06
(625.75)	23800/PMF02.AX	Pimco Diversified Fixed Interest Fund - Wholesale			282.80
(1,619.51)	23800/TCL.AX	Transurban Group			1,779.18
	23900	Dividends Received			
	23900/AMC.AX	Amcor Plc			542.10
(1,386.22)	23900/BHP.AX	BHP Group Limited			6,818.97
(3,437.28)	23900/CBA.AX	Commonwealth Bank Of Australia.			5,197.50
(3,195.16)	23900/CPU.AX	Computershare Limited.			3,635.92
(1,447.76)	23900/CSL.AX	CSL Limited			1,448.24
(616.74)	23900/LLC.AX	Lend Lease Group Limited			438.80
(1,739.49)	23900/MEZ.AX	Meridian Energy Limited			1,787.47
(2,623.43)	23900/MLT.AX	Milton Corporation Limited			8,284.50
(3,017.70)	23900/MQG.AX	Macquarie Group Limited			5,815.06
(977.00)	23900/PPT.AX	Perpetual Limited			
(715.86)	23900/RHC.AX	Ramsay Health Care Limited			1,520.28
(3,058.50)	23900/SHL.AX	Sonic Healthcare Limited			3,029.58
	23900/SOL.AX	Washington H Soul Pattinson & Company Limited			2,229.50
	23900/TCL.AX	Transurban Group			45.62

NOREMAC SUPER FUND

Trial Balance

As at 30 June 2022

48

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(2,250.40)	23900/TLS.AX	Telstra Corporation Limited.			2,250.40
(574.15)	23900/VEU.AX	Vanguard All-world Ex-us Shares Index Etf			
(3,416.71)	23900/WBC.AX	Westpac Banking Corporation			4,645.15
(1,669.49)	23900/WPL.AX	Woodside Petroleum Ltd			6,063.15
	24200	Contributions			
(10,000.00)	24200/CAMCHR00001 A	(Contributions) Cameron, Christopher John - Accumulation			110,000.00
(1,802.95)	24200/CAMMAR00001 A	(Contributions) Cameron, Margaret Anne - Accumulation			331,685.70
(255,436.24)	24700	Changes in Market Values of Investments		2,582.34	
	25000	Interest Received			
(46.30)	25000/acquarie Cash Manag2	Macquarie Cash Management Trust			173.20
6,138.00	30100	Accountancy Fees		5,560.50	
132.00	30305	Actuary Fees		132.00	
259.00	30400	ATO Supervisory Levy		259.00	
385.00	30700	Auditor's Remuneration		440.00	
	37500	Investment Expenses			
15,000.00	37500/00002	Investment Expenses		16,000.00	
	39000	Life Insurance Premiums			
725.70	39000/CAMCHR00002 P	(Life Insurance Premiums) Cameron, Christopher John - Pension (Account Based Pension)			
210.30	39000/CAMMAR00002 P	(Life Insurance Premiums) Cameron, Margaret Anne - Pension (Account Based Pension)			
	41600	Pensions Paid			
19,700.00	41600/CAMCHR00002 P	(Pensions Paid) Cameron, Christopher John - Pension (Account Based Pension)		132,200.00	
15,400.00	41600/CAMMAR00002 P	(Pensions Paid) Cameron, Margaret Anne - Pension (Account Based Pension)		356,950.00	
(5,168.67)	48500	Income Tax Expense			8,210.20
276,516.41	49000	Profit/Loss Allocation Account		28,528.49	
	50010	Opening Balance			
(254,781.05)	50010/CAMCHR00001 A	(Opening Balance) Cameron, Christopher John - Accumulation			302,192.00
(784,390.86)	50010/CAMCHR00002 P	(Opening Balance) Cameron, Christopher John - Pension			886,027.50

NOREMAC SUPER FUND

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
		(Account Based Pension)			
(304,019.90)	50010/CAMMAR00001 A	(Opening Balance) Cameron, Margaret Anne - Accumulation			351,815.88
(612,418.25)	50010/CAMMAR00002 P	(Opening Balance) Cameron, Margaret Anne - Pension (Account Based Pension)			692,091.00
	52420	Contributions			
(10,000.00)	52420/CAMCHR00001 A	(Contributions) Cameron, Christopher John - Accumulation			110,000.00
(1,802.95)	52420/CAMMAR00001 A	(Contributions) Cameron, Margaret Anne - Accumulation			331,685.70
	53100	Share of Profit/(Loss)			
(40,212.77)	53100/CAMCHR00001 A	(Share of Profit/(Loss)) Cameron, Christopher John - Accumulation			14,280.67
(122,062.35)	53100/CAMCHR00002 P	(Share of Profit/(Loss)) Cameron, Christopher John - Pension (Account Based Pension)			32,348.37
(47,777.99)	53100/CAMMAR00001 A	(Share of Profit/(Loss)) Cameron, Margaret Anne - Accumulation			21,407.65
(95,283.05)	53100/CAMMAR00002 P	(Share of Profit/(Loss)) Cameron, Margaret Anne - Pension (Account Based Pension)			19,696.75
	53330	Income Tax			
1,301.74	53330/CAMCHR00001 A	(Income Tax) Cameron, Christopher John - Accumulation		4,612.16	
1,539.24	53330/CAMMAR00001 A	(Income Tax) Cameron, Margaret Anne - Accumulation		6,912.49	
	53800	Contributions Tax			
1,500.00	53800/CAMCHR00001 A	(Contributions Tax) Cameron, Christopher John - Accumulation			0.00
245.72	53800/CAMMAR00001 A	(Contributions Tax) Cameron, Margaret Anne - Accumulation		216.00	
	53920	Life Insurance Premiums			
725.70	53920/CAMCHR00002 P	(Life Insurance Premiums) Cameron, Christopher John - Pension (Account Based Pension)			0.00
210.30	53920/CAMMAR00002 P	(Life Insurance Premiums) Cameron, Margaret Anne - Pension (Account Based Pension)			0.00
	54160	Pensions Paid			
19,700.00	54160/CAMCHR00002 P	(Pensions Paid) Cameron, Christopher John - Pension (Account Based Pension)		132,200.00	
15,400.00	54160/CAMMAR00002 P	(Pensions Paid) Cameron, Margaret Anne - Pension (Account Based Pension)		356,950.00	
	60400	Bank Accounts			

NOREMAC SUPER FUND

Trial Balance

As at 30 June 2022

4/10

Last Year	Code	Account Name	Units	Debits \$	Credits \$
65,658.90	60400/acquarie Cash Manag2	Macquarie Cash Management Trust		282,535.29	
	61800	Distributions Receivable			
145.69	61800/APA.AX2	Apa Group		127.10	
	61800/BWP.AX	Bwp Trust		672.54	
672.54	61800/BWP.AX1	BWP Trust			0.00
427.15	61800/FPSTL	Bentham Global Income Fund			0.00
6,244.40	61800/GSEGESY	Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund		8,052.42	
265.85	61800/IVV.AX	Ishares S&p 500 Etf			0.00
224.29	61800/LLC.AX	Lend Lease Group Limited		292.64	
3,688.99	61800/MGF	Magellan Global Fund (Open Class Units)		2,646.40	
710.99	61800/MGFCCU.AX1	Magellan Global Fund (Closed Class Units)		710.99	
439.25	61800/MIFU	Magellan Infrastructure Fund		1,403.65	
660.81	61800/MIML	Macquarie Income Opportunities Fund		102.89	
2,946.60	61800/PLATINUM	Platinum International Fund		10,446.05	
25.98	61800/PMF02.AX	Pimco Diversified Fixed Interest Fund - Wholesale		161.02	
	61800/TCL.AX	Transurban Group		1,094.88	
935.21	61800/TCL.AX1	Transurban Group			0.00
	74700	Managed Investments (Australian)			
98,118.42	74700/GSEGESY	Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	75,475.7100	87,227.28	
139,584.42	74700/MGF	Magellan Global Fund (Open Class Units)	51,890.1200	118,148.61	
35,161.06	74700/MGFCCU.AX1	Magellan Global Fund (Closed Class Units)	19,426.0000	26,030.84	
68,032.26	74700/MIFU	Magellan Infrastructure Fund	39,099.0000	72,340.97	
99,354.36	74700/PLATINUM	Platinum International Fund	45,997.3900	82,850.50	
	77600	Shares in Listed Companies (Australian)			
	77600/AMC.AX	Amcor Plc	3,250.0000	58,630.00	
0.00	77600/ANN.AX	Ansell Limited	1,950.0000	43,368.00	
77,492.30	77600/APA.AX2	Apa Group	11,107.0000	125,175.89	

NOREMAC SUPER FUND

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	77600/AZJ.AX	Aurizon Holdings Limited	13,500.0000	51,300.00	
32,590.47	77600/BHP.AX	BHP Group Limited	671.0000	27,678.75	
30,906.30	77600/BWP.AX	Bwp Trust	7,255.0000	28,221.95	
138,419.82	77600/CBA.AX	Commonwealth Bank Of Australia.	1,386.0000	125,266.68	
130,738.40	77600/CPU.AX	Computershare Limited.	6,136.0000	151,191.04	
121,205.75	77600/CSL.AX	CSL Limited	543.0000	146,099.58	
88,774.70	77600/IVV.AX	Ishares S&p 500 Etf	0.0000		0.00
63,327.96	77600/LLC.AX	Lend Lease Group Limited	5,526.0000	50,341.86	
56,256.75	77600/MEZ.AX	Meridian Energy Limited	11,365.0000	47,051.10	
543.93	77600/MGFO.AX	Magellan Global Fund Options (Exp. 01/03/2024)	19,426.0000	97.13	
115,983.00	77600/MLT.AX	Milton Corporation Limited	0.0000		0.00
149,859.94	77600/MQG.AX	Macquarie Group Limited	715.0000	117,624.65	
92,914.20	77600/RHC.AX	Ramsay Health Care Limited	0.0000		0.00
122,457.60	77600/SHL.AX	Sonic Healthcare Limited	3,189.0000	105,268.89	
	77600/SOL.AX	Washington H Soul Pattinson & Company Limited	3,430.0000	80,742.20	
45,937.86	77600/SYD.AX1	Sydney Airport	0.0000		0.00
64,917.26	77600/TCL.AX	Transurban Group	4,562.0000	65,601.56	
52,884.40	77600/TLS.AX	Telstra Corporation Limited.	14,065.0000	54,150.25	
99,084.59	77600/WBC.AX	Westpac Banking Corporation	3,839.0000	74,860.50	
	77600/WDS.AX	Woodside Energy Group Ltd	3,360.0000	106,982.40	
71,938.19	77600/WPL.AX	Woodside Petroleum Ltd	0.0000		0.00
	78200	Units in Listed Unit Trusts (Australian)			
53,712.70	78200/PMF02.AX	Pimco Diversified Fixed Interest Fund - Wholesale	54,075.0000	47,548.15	
	78400	Units in Unlisted Unit Trusts (Australian)			
39,890.86	78400/FPSTL	Bentham Global Income Fund	0.0000		0.00
53,823.65	78400/MIML	Macquarie Income Opportunities Fund	55,488.3000	50,400.02	
5,168.67	85000	Income Tax Payable/Refundable		8,210.29	
				3,304,197.94	3,304,197.94

Current Year Profit/(Loss): 20,318.20