

**NOREMAC SUPER FUND**

**Create Entries Report**

For the period 01 July 2021 to 07 December 2021

**Segment 1 from 01 July 2021 to 07 December 2021**

**Pool Name Unsegregated Pool**

<b>Total Profit</b>	<b>Amount</b>
Income	455,774.86
Less Expense	336,250.00
<b>Total Profit</b>	<b>119,524.86</b>

<b>Create Entries Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	119,524.86
Less Permanent Differences	15,586.31
Less Timing Differences	0.00
Less Exempt Pension Income	52,794.63
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	8,977.26
Less Realised Accounting Capital Gains	80,057.12
Less Accounting Trust Distributions	3,535.36
Add Capital Gains Adjustment	53,482.11
Less Tax Losses Deducted	0.00
<b>Taxable Income</b>	<b>30,010.81</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>4,501.62</b>

<b>Member Weighted Balance Summary</b>	<b>Weighting%</b>	<b>Amount</b>
Christopher John Cameron(CAMCHR00001A)	13.55	302,192.08
Christopher John Cameron(CAMCHR00002P)	39.72	886,027.51
Margaret Anne Cameron(CAMMAR00001A)	15.88	354,107.88
Margaret Anne Cameron(CAMMAR00002P)	30.85	687,966.00

<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	118,924.86
Franking Credits	8,767.53
TFN Credits	209.73
FRW Credits	0.00
<b>Total</b>	<b>127,902.12</b>

<b>Allocation to Members</b>	<b>Weighting%</b>	<b>Amount</b>
Christopher John Cameron(CAMCHR00001A)	13.55	17,330.74
Christopher John Cameron(CAMCHR00002P)	39.72	50,802.72
Margaret Anne Cameron(CAMMAR00001A)	15.88	20,310.86
Margaret Anne Cameron(CAMMAR00002P)	30.85	39,457.80

<b>Accumulation Weighted Balance Summary</b>	<b>Weighting%</b>	<b>Amount</b>
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<b>Accumulation Weighted Balance Summary</b>	<b>Weighting%</b>	<b>Amount</b>
Christopher John Cameron(CAMCHR00001A)	46.04	302,192.08
Christopher John Cameron(CAMCHR00002P)	0.00	886,027.51
Margaret Anne Cameron(CAMMAR00001A)	53.96	354,107.88
Margaret Anne Cameron(CAMMAR00002P)	0.00	687,966.00

<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Income Tax on Taxable Income or Loss	4,501.62
Member Specific Income Tax	(90.00)
<b>Total Income Tax Expense Allocation</b>	<b>4,411.62</b>

<b>Allocation to Members</b>	<b>Weighting%</b>	<b>Amount</b>
Christopher John Cameron(CAMCHR00001A)	46.04	2,031.11
Christopher John Cameron(CAMCHR00002P)	0.00	0.00
Margaret Anne Cameron(CAMMAR00001A)	53.96	2,380.51
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
<b>Total Amount (Weighted)</b>				<b>302,192.08</b>

##### Christopher John Cameron (CAMCHR00002P)

###### Member Balance

01/07/2021	50010	Opening Balance	886,027.51	886,027.51
<b>Total Amount (Weighted)</b>				<b>886,027.51</b>

##### 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	101.25
26/07/2021	53800	Contributions Tax	(18.00)	(15.19)
26/08/2021	52420	Contributions	120.00	78.00
26/08/2021	53800	Contributions Tax	(18.00)	(11.70)
28/09/2021	52420	Contributions	120.00	53.25
28/09/2021	53800	Contributions Tax	(18.00)	(7.99)
28/10/2021	52420	Contributions	120.00	30.75
28/10/2021	53800	Contributions Tax	(18.00)	(4.61)
29/11/2021	52420	Contributions	120.00	6.75
29/11/2021	53800	Contributions Tax	(18.00)	(1.01)
07/12/2021	52420	Contributions	330,000.00	2,062.50
<b>Total Amount (Weighted)</b>				<b>354,107.88</b>

## Calculation of daily member weighted balances

### 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)	(4,125.00)
		<b>Total Amount (Weighted)</b>		<b>687,966.00</b>

## Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	80,508.71
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
<b>Capital Gain /(Losses carried forward)</b>	<b>53,482.11</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (80223.16/80223.16)=100.00%	53,482.11

## Foreign Tax Offset Calculations

### Segment 01 July 2021 to 07 December 2021

Claimable FTO - Unsegregated Pool	0.00
<b>Claimable FTO</b>	<b>0.00</b>

**Total Claimable Foreign Credits for the Year** 0.00

**Foreign Tax Offset (Label C1)** 0.00

**Applied/Claimed FTO** 0.00

### Allocations of Foreign Tax Offset to Members

**Total Foreign Tax Offset Allocated to Members** 0.00