

K & Y BLAIN PENSION FUND**CREATE ENTRIES REPORT AT 30/06/2015**

Created by LSMITH on Tuesday 8 December, 2015 @ 11:02:07

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	747/001	Premium Online Wrap A/C (Market Value Date: 30/06/2015, Code: BLAKPREM)	2,162,706.98	29,938.38
30/06/2015	776/001	Commonwealth Bank of Australia - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: CBA)	85.13	4,343.50
30/06/2015	776/002	Echo Entertainment Group Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: EGP)	4.36	3,157.36
30/06/2015	776/003	Tabcorp Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: TAH)	4.55	2,717.79
30/06/2015	776/004	Telstra Corporation Limited. - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: TLS)	6.14	4,464.00
30/06/2015	776/005	Woolworths Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: WOW)	26.96	(31,685.36)
30/06/2015	782/001	Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie (Market Value Date: 30/06/2015, Code: SCP)	2.13	314.47
30/06/2015	784/001	Cromwell Riverpark Trust (Market Value Date: 30/06/2015, Code: CROM)	1.32	9,600.00
30/06/2015	784/002	Cromwell Ipswich City Heart Trust (Market Value Date: 30/06/2015, Code: CROM2)	1.02	600.00
Total Amount				23,450.14

Calculation of permanent difference on revaluation

30/06/2015	747/001	Premium Online Wrap A/C - No CGT asset		
30/06/2015	747/001	- Market Value	2,162,706.98	
30/06/2015	747/001	- Less Carrying Value	2,132,768.60	
30/06/2015	747/001	- Permanent Difference		29,938.38
30/06/2015	776/001	Commonwealth Bank of Australia - Ordinary Fully Paid - No CGT asset		
30/06/2015	776/001	- Market Value	87,002.86	
30/06/2015	776/001	- Less Carrying Value	82,659.36	
30/06/2015	776/001	- Permanent Difference		4,343.50
30/06/2015	776/002	Echo Entertainment Group Limited - Ordinary Fully Paid - No CGT asset		
30/06/2015	776/002	- Market Value	11,283.68	
30/06/2015	776/002	- Less Carrying Value	8,126.32	
30/06/2015	776/002	- Permanent Difference		3,157.36
30/06/2015	776/003	Tabcorp Holdings Limited - Ordinary Fully Paid - No CGT asset		
30/06/2015	776/003	- Market Value	10,624.25	
30/06/2015	776/003	- Less Carrying Value	7,906.46	
30/06/2015	776/003	- Permanent Difference		2,717.79
30/06/2015	776/004	Telstra Corporation Limited. - Ordinary Fully Paid - No CGT asset		
30/06/2015	776/004	- Market Value	29,472.00	
30/06/2015	776/004	- Less Carrying Value	25,008.00	
30/06/2015	776/004	- Permanent Difference		4,464.00
30/06/2015	776/005	Woolworths Limited - Ordinary Fully Paid - No CGT asset		

K & Y BLAIN PENSION FUND**CREATE ENTRIES REPORT AT 30/06/2015**

Created by LSMITH on Tuesday 8 December, 2015 @ 11:02:07

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	776/005	- Market Value	103,418.56	
30/06/2015	776/005	- Less Carrying Value	135,103.92	
30/06/2015	776/005	- Permanent Difference		(31,685.36)
30/06/2015	782/001	Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie - No CGT asset		
30/06/2015	782/001	- Market Value	1,633.71	
30/06/2015	782/001	- Less Carrying Value	1,319.24	
30/06/2015	782/001	- Permanent Difference		314.47
30/06/2015	784/001	Cromwell Riverpark Trust - No CGT asset		
30/06/2015	784/001	- Market Value	39,600.00	
30/06/2015	784/001	- Less Carrying Value	30,000.00	
30/06/2015	784/001	- Permanent Difference		9,600.00
30/06/2015	784/002	Cromwell Ipswich City Heart Trust - No CGT asset		
30/06/2015	784/002	- Market Value	30,600.00	
30/06/2015	784/002	- Less Carrying Value	30,000.00	
30/06/2015	784/002	- Permanent Difference		600.00
		Total Amount		23,450.14

Calculation of tax entries**Calculation of timing differences**

30/06/2015	238/001	Premium Online Wrap A/C		2,244.12
30/06/2015	238/002	Cromwell Riverpark Trust		2,850.00
30/06/2015	238/003	Cromwell Ipswich City Heart Trust		2,148.00
30/06/2015	238/004	Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie		64.83
		Total Amount		7,306.95

Calculation of permanent differences

30/06/2015	238/001	Premium Online Wrap A/C - Cap Dist		7,267.01
30/06/2015	247	Premium Online Wrap A/C (747/001) - Non Tax Revn		29,938.38
30/06/2015	247	Commonwealth Bank of Australia. - Ordinary Fully Paid (776/001) - Non Tax Revn		4,343.50
30/06/2015	247	Echo Entertainment Group Limited - Ordinary Fully Paid (776/002) - Non Tax Revn		3,157.36
30/06/2015	247	Tabcorp Holdings Limited - Ordinary Fully Paid (776/003) - Non Tax Revn		2,717.79
30/06/2015	247	Telstra Corporation Limited. - Ordinary Fully Paid (776/004) - Non Tax Revn		4,464.00
30/06/2015	247	Woolworths Limited - Ordinary Fully Paid (776/005) - Non Tax Revn		(31,685.36)
30/06/2015	247	Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie (782/001) - Non Tax Revn		314.47
30/06/2015	247	Cromwell Riverpark Trust (784/001) - Non Tax Revn		9,600.00
30/06/2015	247	Cromwell Ipswich City Heart Trust (784/002) - Non Tax Revn		600.00

K & Y BLAIN PENSION FUND**CREATE ENTRIES REPORT AT 30/06/2015**

Created by LSMITH on Tuesday 8 December, 2015 @ 11:02:07

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
03/03/2015	301	Accountancy Fees (Gen Exp Percent: 100.001%)		(3,080.03)
30/06/2015	302	Administration Costs (Gen Exp Percent: 100.001%)		(14,299.15)
03/03/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.001%)		(957.01)
01/09/2014	315	Bank Charges (Gen Exp Percent: 100.001%)		(0.50)
02/02/2015	315	Bank Charges (Gen Exp Percent: 100.001%)		(0.50)
02/03/2015	315	Bank Charges (Gen Exp Percent: 100.001%)		(0.50)
06/05/2015	413/001	Blain, Kevin John		(5,084.00)
19/01/2015	413/001	Blain, Kevin John		(4,352.56)
11/06/2015	413/001	Blain, Kevin John		(5,084.00)
13/10/2014	413/002	Blain, Yvonne Margaret		(6,581.30)
19/01/2015	413/002	Blain, Yvonne Margaret		(946.86)
19/01/2015	416/001	Blain, Kevin John		(22,187.44)
06/05/2015	416/001	Blain, Kevin John		(25,916.00)
11/06/2015	416/001	Blain, Kevin John		(25,916.00)
13/10/2014	416/002	Blain, Yvonne Margaret		(24,418.70)
19/01/2015	416/002	Blain, Yvonne Margaret		(3,513.14)
30/06/2015	235/011	Premium Online Wrap A/C - Disposals (Other method) - Pension Members Percent: 100.000%	(3,901.01)	(3,901.01)
30/06/2015	235/011	Premium Online Wrap A/C - Disposals (Discounted method) - Pension Members Percent: 100.000%	14,027.47	14,027.47
30/06/2015	236/011	Premium Online Wrap A/C - Disposals (Discounted method) - Pension Members Percent: 100.000%	7,013.74	7,013.74
30/06/2015	238/001	Premium Online Wrap A/C (Discounted method) - Pension Members Percent: 100.000%	60,329.58	60,329.58
30/06/2015	238/001	Premium Online Wrap A/C (Other method) - Pension Members Percent: 100.000%	8,740.62	8,740.62
30/06/2015	238/004	Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie (Discounted method) - Pension Members Percent: 100.000%	11.96	11.96
30/06/2015		Exempt Pension Income		97,781.00
30/06/2015	485	Foreign credits		(1,040.63)
30/06/2015	485	Imputed credits		(16,918.49)
		Total Amount		54,423.70

Calculation of Exempt Pension IncomeSegregated Assets MethodUnsegregated Assets Method

30/06/2015	238/001	Premium Online Wrap A/C	100.000	78,237.68
30/06/2015	238/003	Cromwell Ipswich City Heart Trust	100.000	402.00
30/06/2015	238/004	Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie	100.000	10.65
30/06/2015	239/001	Commonwealth Bank of Australia. - Ordinary Fully Paid	100.000	6,073.60

K & Y BLAIN PENSION FUND

CREATE ENTRIES REPORT AT 30/06/2015

Created by LSMITH on Tuesday 8 December, 2015 @ 11:02:07

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	239/002	Echo Entertainment Group Limited - Ordinary Fully Paid	100.000	332.75
30/06/2015	239/003	Tabcorp Holdings Limited - Ordinary Fully Paid	100.000	1,478.40
30/06/2015	239/004	Telstra Corporation Limited. - Ordinary Fully Paid	100.000	2,057.14
30/06/2015	239/005	Woolworths Limited - Ordinary Fully Paid	100.000	7,617.20
30/06/2015	250/001	MacQ Acct: 184-446 117966580	100.000	538.10
30/06/2015	250/003	WPAC Cash Reserve Acct: 034-070 424285	100.000	1,033.21

Total Unsegregated Amount **97,780.73**

Total Exempt Pension Income **97,781.00**

Pension Member Non Deductible Expenses

03/03/2015	301	Accountancy Fees (Gen Exp Percent: 100.001%)		(3,080.03)
30/06/2015	302	Administration Costs (Gen Exp Percent: 100.001%)		(14,299.15)
03/03/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.001%)		(957.01)
01/09/2014	315	Bank Charges (Gen Exp Percent: 100.001%)		(0.50)
02/02/2015	315	Bank Charges (Gen Exp Percent: 100.001%)		(0.50)
02/03/2015	315	Bank Charges (Gen Exp Percent: 100.001%)		(0.50)

Total Amount **(18,338.00)**

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Gross Interest	1,571.00
Gross Foreign Income	15,282.00
Franked Dividend	12,291.00
Dividend Franking Credit	5,268.00
Gross Trust Distributions	63,368.00
Less Exempt Pension Income	97,781.00
Total Assessable Income (A)	(1.00)
Total Assessable Income	(1.00)
Exempt Pension Income	97,781.00
Total Income (B)	97,780.00
Non Deductible Gen Exp% = 1-(A/B)	
Non-Deductible General Expense Percentage	100.001%

Investment Expense Calculation

Gross Interest	1,571.00
Gross Foreign Income	15,282.00
Franked Dividend	12,291.00

K & Y BLAIN PENSION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Tuesday 8 December, 2015 @ 11:02:07

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Dividend Franking Credit		5,268.00
		Gross Trust Distributions		63,368.00
		Total Investment Income (B)		97,780.00
		Less Non-Assessable Investment Income		97,781.00
		Total Investment Assessable Income (A)		(1.00)
		Non Deductible Inv Exp% = 1-(A/B)		
		Non-Deductible Investment Expense Percentage		100.001%

Calculation of Net Capital Gains

Discounted Gains

30/06/2015	235/011	Premium Online Wrap A/C - Disposals (Discounted method)	14,027.47	
		- Pension Members Percent: 100.000%		
30/06/2015	236/011	Premium Online Wrap A/C - Disposals (Discounted method)	7,013.74	
		- Pension Members Percent: 100.000%		
30/06/2015	238/001	Premium Online Wrap A/C (Discounted method)	60,329.58	
		- Pension Members Percent: 100.000%		
30/06/2015	238/004	Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie (Discounted method)	11.96	
		- Pension Members Percent: 100.000%		
30/06/2015	238/001	Premium Online Wrap A/C (Other method)	8,740.62	
		- Pension Members Percent: 100.000%		

Losses

30/06/2015	235/011	Premium Online Wrap A/C - Disposals (Other method)	(3,901.01)	
		- Pension Members Percent: 100.000%		

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	61,342.56
Less Permanent Differences	54,423.70
Less Timing Differences	7,306.95
Taxable income for period	(389.00)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(16,659.49)

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

Income Tax Expense of \$16,918.49 consists wholly of refundable imputed and TFN credits

Profit/(Loss) and Tax Allocations to Members

The first amount column shows the actual value of the transaction

K & Y BLAIN PENSION FUND
CREATE ENTRIES REPORT AT 30/06/2015
 Created by LSMITH on Tuesday 8 December, 2015 @ 11:02:07

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

and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

30/06/2015	501	Blain, Kevin John - Unres Non Pres		1,705,152.24
30/06/2015	502	Blain, Yvonne Margaret - Unres Non Pres		685,215.71
Total Amount				2,390,367.95

Profit/(Loss) Available for Allocation to Members

30/06/2015		Imputed credits treated as a permanent difference		16,918.49
30/06/2015		Foreign credits treated as a permanent difference		1,040.63
30/06/2015		Profit/(Loss) for period before allocations		61,342.56
30/06/2015		Unused Current Year Foreign Credits		(1,040.63)
30/06/2015		Imputed Credits		16,918.49
30/06/2015		Writeback of imputed credits treated as a permanent difference		(16,918.49)
30/06/2015		Pensions paid		124,000.00
Total Amount				202,261.05

Income Tax Expense Available for Allocation to Members

Total Amount **0.00**

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	61,342.56
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	61,342.56
Total member opening balance	2,432,493.98
Fund Rate (Profit after exclusion/Total member opening balance)	2.52

Blain, Kevin John
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	1,723,216.57	1,723,216.57
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	75,037.04	75,037.04
01/07/2014	501/004	Opening Balance - Unrestricted Non	14,720.19	14,720.19

K & Y BLAIN PENSION FUND

CREATE ENTRIES REPORT AT 30/06/2015

Created by LSMITH on Tuesday 8 December, 2015 @ 11:02:07

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Preserved/Tax Free		
01/07/2014	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(28,760.95)	(28,760.95)
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(146,610.68)	(146,610.68)
19/01/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(22,187.44)	(9,847.58)
06/05/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(25,916.00)	(3,905.15)
11/06/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(25,916.00)	(1,349.05)
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	71,573.64	71,573.64
06/05/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,084.00)	(766.08)
19/01/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,352.56)	(1,931.82)
11/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,084.00)	(264.65)
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	14,040.76	14,040.76
		Total Amount - Unres Non Pres (Weighted)		1,705,152.24
30/06/2015	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	120,619.33	
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	23,662.17	
30/06/2015	501/063	Members share of tax under/over provision - Unres Non Pres/Taxable	(0.09)	
30/06/2015	501/060	Members share of tax under/over provision - Unres Non Pres/Tax Free	(0.02)	
		Closing Balance - Unrestricted Non Pres	1,778,957.96	

**Blain, Yvonne Margaret
Unrestricted Non Preserved**

Members Balance

01/07/2014		Opening balance - Unres Non Pres	709,277.41	709,277.41
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	31,553.26	31,553.26
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	8,504.19	8,504.19
01/07/2014	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(15,607.75)	(15,607.75)
01/07/2014	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(57,909.70)	(57,909.70)
13/10/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(24,418.70)	(17,394.14)
19/01/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(3,513.14)	(1,559.26)
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	26,356.44	26,356.44

K & Y BLAIN PENSION FUND
CREATE ENTRIES REPORT AT 30/06/2015
 Created by LSMITH on Tuesday 8 December, 2015 @ 11:02:07

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
13/10/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(6,581.30)	(4,688.05)
19/01/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(946.86)	(420.25)
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	7,103.56	7,103.56
Total Amount - Unres Non Pres (Weighted)				685,215.71
30/06/2015	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	45,670.49	
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	12,309.06	
30/06/2015	502/063	Members share of tax under/over provision - Unres Non Pres/Taxable	(0.03)	
30/06/2015	502/060	Members share of tax under/over provision - Unres Non Pres/Tax Free	(0.01)	
Closing Balance - Unrestricted Non Pres			731,796.92	

BAS Instalment Income Reconciliation (Label T1)

30/06/2015	Gross Interest	1,571.00
30/06/2015	Dividends	17,559.00
30/06/2015	Gross Foreign Income	15,282.00
30/06/2015	Trust Distributions	63,368.00
Total Amount		97,780.00

MCS Reconciliation