

K & Y BLAIN PENSION FUND**CREATE ENTRIES REPORT AT 30/06/2016**

Created by LSMITH on Wednesday 28 September, 2016 @ 10:16:40

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2016	747/001	Premium Online Wrap A/C (Market Value Date: 30/06/2016, Code: BLAKPREM)	2,112,504.32	(42,470.48)
30/06/2016	776/001	Commonwealth Bank of Australia - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: CBA)	74.37	(10,867.57)
30/06/2016	776/002	Star Entertainment Group (Ex Echo Entertainment Group Limited) (Market Value Date: 30/06/2016, Code: SGR)	5.40	(2,902.02)
30/06/2016	776/003	Tabcorp Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: TAH)	4.57	46.70
30/06/2016	776/004	Telstra Corporation Limited. - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: TLS)	5.56	(2,784.00)
30/06/2016	776/005	Woolworths Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: WOW)	20.89	(23,284.52)
30/06/2016	782/001	Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie (Market Value Date: 30/06/2016, Code: SCP)	2.28	115.05
30/06/2016	784/001	Cromwell Riverpark Trust (Market Value Date: 30/06/2016, Code: CROM)	1.52	5,925.00
30/06/2016	784/002	Cromwell Ipswich City Heart Trust (Market Value Date: 30/06/2016, Code: CROM2)	1.18	4,923.00
		Total Amount		(71,298.84)
Calculation of permanent difference on revaluation				
30/06/2016	747/001	Premium Online Wrap A/C - No CGT asset		
30/06/2016	747/001	- Market Value	2,112,504.32	
30/06/2016	747/001	- Less Carrying Value	2,154,974.80	
30/06/2016	747/001	- Permanent Difference		(42,470.48)
30/06/2016	776/001	Commonwealth Bank of Australia - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/001	- Market Value	79,352.79	
30/06/2016	776/001	- Less Carrying Value	90,220.36	
30/06/2016	776/001	- Permanent Difference		(10,867.57)
30/06/2016	776/002	Star Entertainment Group (Ex Echo Entertainment Group Limited) - No CGT asset		
30/06/2016	776/002	- Market Value	0.00	
30/06/2016	776/002	- Less Carrying Value	2,902.02	
30/06/2016	776/002	- Permanent Difference		(2,902.02)
30/06/2016	776/003	Tabcorp Holdings Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/003	- Market Value	10,670.95	
30/06/2016	776/003	- Less Carrying Value	10,624.25	
30/06/2016	776/003	- Permanent Difference		46.70
30/06/2016	776/004	Telstra Corporation Limited. - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/004	- Market Value	26,688.00	
30/06/2016	776/004	- Less Carrying Value	29,472.00	
30/06/2016	776/004	- Permanent Difference		(2,784.00)
30/06/2016	776/005	Woolworths Limited - Ordinary Fully Paid - No CGT asset		

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2016	776/005	- Market Value	80,134.04	
30/06/2016	776/005	- Less Carrying Value	103,418.56	
30/06/2016	776/005	- Permanent Difference		(23,284.52)
30/06/2016	782/001	Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie - No CGT asset		
30/06/2016	782/001	- Market Value	1,748.76	
30/06/2016	782/001	- Less Carrying Value	1,633.71	
30/06/2016	782/001	- Permanent Difference		115.05
30/06/2016	784/001	Cromwell Riverpark Trust - No CGT asset		
30/06/2016	784/001	- Market Value	45,525.00	
30/06/2016	784/001	- Less Carrying Value	39,600.00	
30/06/2016	784/001	- Permanent Difference		5,925.00
30/06/2016	784/002	Cromwell Ipswich City Heart Trust - No CGT asset		
30/06/2016	784/002	- Market Value	35,523.00	
30/06/2016	784/002	- Less Carrying Value	30,600.00	
30/06/2016	784/002	- Permanent Difference		4,923.00
		Total Amount		(71,298.84)

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

30/06/2016	238/001	Premium Online Wrap A/C		724.27
30/06/2016	238/002	Cromwell Riverpark Trust		1,848.96
30/06/2016	238/003	Cromwell Ipswich City Heart Trust		527.16
		Total Amount		3,100.39

Calculation of permanent differences

30/06/2016	238/001	Premium Online Wrap A/C - Cap Dist		4,941.09
30/06/2016	238/004	Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie - Cap Dist		(10.09)
08/02/2016	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(3,080.00)
30/06/2016	302	Administration Costs (Gen Exp Percent: 100.000%)		(13,790.19)
08/02/2016	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(957.00)
01/09/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(0.50)
01/10/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(1.00)
01/02/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(0.50)
30/06/2016	330	Premium Online Wrap A/C (747/001) - Non Tax Revn		(42,470.48)
30/06/2016	330	Commonwealth Bank of Australia. - Ordinary Fully Paid (776/001) - Non Tax Revn		(10,867.57)
30/06/2016	330	Star Entertainment Group (Ex Echo Entertainment Group Limited) (776/002) - Non Tax Revn		(2,902.02)
30/06/2016	330	Tabcorp Holdings Limited - Ordinary Fully Paid (776/003) - Non Tax Revn		46.70
30/06/2016	330	Telstra Corporation Limited. - Ordinary Fully Paid (776/004) - Non Tax Revn		(2,784.00)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2016	330	Woolworths Limited - Ordinary Fully Paid (776/005) - Non Tax Revn		(23,284.52)
30/06/2016	330	Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie (782/001) - Non Tax Revn		115.05
30/06/2016	330	Cromwell Riverpark Trust (784/001) - Non Tax Revn		5,925.00
30/06/2016	330	Cromwell Ipswich City Heart Trust (784/002) - Non Tax Revn		4,923.00
20/10/2015	413/001	Blain, Kevin John		(1,640.00)
20/10/2015	413/001	Blain, Kevin John		(4,920.00)
14/01/2016	413/001	Blain, Kevin John		(3,280.00)
18/02/2016	413/001	Blain, Kevin John		(3,280.00)
04/04/2016	413/001	Blain, Kevin John		(1,640.00)
28/06/2016	413/001	Blain, Kevin John		(723.24)
15/06/2016	413/002	Blain, Yvonne Margaret		(7,642.80)
28/06/2016	413/002	Blain, Yvonne Margaret		(125.26)
20/10/2015	416/001	Blain, Kevin John		(8,360.00)
18/02/2016	416/001	Blain, Kevin John		(16,720.00)
04/04/2016	416/001	Blain, Kevin John		(8,360.00)
20/10/2015	416/001	Blain, Kevin John		(25,080.00)
14/01/2016	416/001	Blain, Kevin John		(16,720.00)
28/06/2016	416/001	Blain, Kevin John		(3,686.76)
15/06/2016	416/002	Blain, Yvonne Margaret		(28,357.20)
28/06/2016	416/002	Blain, Yvonne Margaret		(464.74)
27/05/2016	235/002	Star Entertainment Group (Ex Echo Entertainment Group Limited) (Discounted method) - Pension Members Percent: 100.000%	3,282.33	3,282.33
27/05/2016	235/002	Star Entertainment Group (Ex Echo Entertainment Group Limited) (Discounted method) - Pension Members Percent: 100.000%	636.48	636.48
30/06/2016	235/011	Premium Online Wrap A/C - Disposals (Discounted method) - Pension Members Percent: 100.000%	801.66	801.66
30/06/2016	235/011	Premium Online Wrap A/C - Disposals (Other method) - Pension Members Percent: 100.000%	(8,055.24)	(8,055.24)
30/06/2016	235/011	Premium Online Wrap A/C - Disposals (Other method) - Pension Members Percent: 100.000%	228.80	228.80
27/05/2016	236/002	Star Entertainment Group (Ex Echo Entertainment Group Limited) (Discounted method) - Pension Members Percent: 100.000%	1,641.17	1,641.17
27/05/2016	236/002	Star Entertainment Group (Ex Echo Entertainment Group Limited) (Discounted method) - Pension Members Percent: 100.000%	318.24	318.24
30/06/2016	236/011	Premium Online Wrap A/C - Disposals (Discounted method) - Pension Members Percent: 100.000%	400.83	400.83
30/06/2016	238/001	Premium Online Wrap A/C (Discounted method)	71,867.12	71,867.12

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		- Pension Members Percent: 100.000%		
30/06/2016	238/001	Premium Online Wrap A/C (Other method)	1,403.04	1,403.04
		- Pension Members Percent: 100.000%		
30/06/2016	238/004	Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie (Discounted method)	45.98	45.98
		- Pension Members Percent: 100.000%		
30/06/2016		Exempt Pension Income		84,573.00
30/06/2016	485	Foreign credits		(1,085.69)
30/06/2016	485	Imputed credits		(14,828.33)
		Total Amount		(73,967.64)

Calculation of Exempt Pension IncomeSegregated Assets MethodUnsegregated Assets Method

30/06/2016	238/001	Premium Online Wrap A/C	100.000	64,888.81
30/06/2016	238/002	Cromwell Riverpark Trust	100.000	1,076.04
30/06/2016	238/003	Cromwell Ipswich City Heart Trust	100.000	2,097.84
30/06/2016	238/004	Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie	100.000	59.07
30/06/2016	239/001	Commonwealth Bank of Australia. - Ordinary Fully Paid	100.000	6,259.29
30/06/2016	239/002	Star Entertainment Group (Ex Echo Entertainment Group Limited)	100.000	425.17
30/06/2016	239/003	Tabcorp Holdings Limited - Ordinary Fully Paid	100.000	733.86
30/06/2016	239/004	Telstra Corporation Limited. - Ordinary Fully Paid	100.000	2,125.72
30/06/2016	239/005	Woolworths Limited - Ordinary Fully Paid	100.000	6,356.80
30/06/2016	250/001	MacQ Acct: 184-446 117966580	100.000	375.08
30/06/2016	250/003	WPAC Cash Reserve Acct: 034-070 424285	100.000	163.40
30/06/2016	265/001	Other Income - Assessable	100.000	11.58

Total Unsegregated Amount 84,572.66**Total Exempt Pension Income 84,573.00**Pension Member Non Deductible Expenses

08/02/2016	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(3,080.00)
30/06/2016	302	Administration Costs (Gen Exp Percent: 100.000%)		(13,790.19)
08/02/2016	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(957.00)
01/09/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(0.50)
01/10/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(1.00)
01/02/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(0.50)

Total Amount (17,829.00)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
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Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Gross Interest	538.00
Gross Foreign Income	10,090.00
Franked Dividend	11,131.00
Dividend Franking Credit	4,770.00
Gross Trust Distributions	58,032.00
Other Income	12.00
Less Exempt Pension Income	84,573.00
Total Assessable Income (A)	
Exempt Pension Income	84,573.00
Total Income (B)	84,573.00
Non Deductible Gen Exp% = 1-(A/B)	
Non-Deductible General Expense Percentage	100.000%

Investment Expense Calculation

Gross Interest	538.00
Gross Foreign Income	10,090.00
Franked Dividend	11,131.00
Dividend Franking Credit	4,770.00
Gross Trust Distributions	58,032.00
Other Income	12.00
Total Investment Income (B)	84,573.00
Less Non-Assessable Investment Income	84,573.00
Total Investment Assessable Income (A)	
Non Deductible Inv Exp% = 1-(A/B)	
Non-Deductible Investment Expense Percentage	100.000%

Calculation of Net Capital Gains

Discounted Gains

27/05/2016	235/002	Star Entertainment Group (Ex Echo Entertainment Group Limited) (Discounted method)	3,282.33
		- Pension Members Percent: 100.000%	
27/05/2016	235/002	Star Entertainment Group (Ex Echo Entertainment Group Limited) (Discounted method)	636.48
		- Pension Members Percent: 100.000%	
30/06/2016	235/011	Premium Online Wrap A/C - Disposals (Discounted method)	801.66
		- Pension Members Percent: 100.000%	
27/05/2016	236/002	Star Entertainment Group (Ex Echo	1,641.17

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Entertainment Group Limited) (Discounted method)		
27/05/2016	236/002	- Pension Members Percent: 100.000% Star Entertainment Group (Ex Echo Entertainment Group Limited) (Discounted method)	318.24	
30/06/2016	236/011	- Pension Members Percent: 100.000% Premium Online Wrap A/C - Disposals (Discounted method)	400.83	
30/06/2016	238/001	- Pension Members Percent: 100.000% Premium Online Wrap A/C (Discounted method)	71,867.12	
30/06/2016	238/004	- Pension Members Percent: 100.000% Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie (Discounted method)	45.98	
		- Pension Members Percent: 100.000%		
<u>Other Gains</u>				
30/06/2016	235/011	Premium Online Wrap A/C - Disposals (Other method)	228.80	
30/06/2016	238/001	- Pension Members Percent: 100.000% Premium Online Wrap A/C (Other method)	1,403.04	
		- Pension Members Percent: 100.000%		
<u>Losses</u>				
30/06/2016	235/011	Premium Online Wrap A/C - Disposals (Other method)	(8,055.24)	
		- Pension Members Percent: 100.000%		

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(71,126.59)
Less Permanent Differences	(73,967.64)
Less Timing Differences	3,100.39
Taxable income for period	(259.00)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(14,569.33)

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

Income Tax Expense of \$14,828.33 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 and the second amount column shows the weighted value of the transaction

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Members Weighted Amounts				
30/06/2016	501	Blain, Kevin John - Unres Non Pres		1,732,349.16
30/06/2016	502	Blain, Yvonne Margaret - Unres Non Pres		730,318.29
Total Amount				2,462,667.45
Profit/(Loss) Available for Allocation to Members				
30/06/2016		Imputed credits treated as a permanent difference		14,828.33
30/06/2016		Foreign credits treated as a permanent difference		1,085.69
30/06/2016		Profit/(Loss) for period before allocations		(71,126.59)
30/06/2016		Unused Current Year Foreign Credits		(1,085.69)
30/06/2016		Imputed Credits		14,828.33
30/06/2016		Writeback of imputed credits treated as a permanent difference		(14,828.33)
30/06/2016		Pensions paid		131,000.00
Total Amount				74,701.74
Income Tax Expense Available for Allocation to Members				
Total Amount				0.00
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharge)				(71,126.59)
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				(71,126.59)
Total member opening balance				2,510,754.88
Fund Rate (Profit after exclusion/Total member opening balance)				(2.83)
Blain, Kevin John				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	1,778,957.96	1,778,957.96
01/07/2015	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	46,599.80	46,599.80
01/07/2015	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	9,141.59	9,141.59
01/07/2015	501/034	Share of Profit/(Loss) - Unrestricted Non	(23,662.17)	(23,662.17)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Preserved/Tax Free		
01/07/2015	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(120,619.33)	(120,619.33)
01/07/2015	501/060	Income Tax - Unrestricted Non Preserved/Tax Free	0.02	0.02
01/07/2015	501/063	Income Tax - Unrestricted Non Preserved/Taxable	0.09	0.09
20/10/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(8,360.00)	(5,801.75)
18/02/2016	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(16,720.00)	(6,075.85)
04/04/2016	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(8,360.00)	(1,987.21)
20/10/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(25,080.00)	(17,405.25)
14/01/2016	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(16,720.00)	(7,674.75)
28/06/2016	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(3,686.76)	(20.15)
01/07/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	74,019.44	74,019.44
20/10/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,640.00)	(1,138.14)
20/10/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,920.00)	(3,414.43)
14/01/2016	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,280.00)	(1,505.57)
18/02/2016	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,280.00)	(1,191.91)
04/04/2016	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,640.00)	(389.84)
28/06/2016	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(723.24)	(3.95)
01/07/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	14,520.56	14,520.56
		Total Amount - Unres Non Pres (Weighted)		1,732,349.16
30/06/2016	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	43,930.55	
30/06/2016	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	8,617.96	
		Closing Balance - Unrestricted Non Pres	1,737,096.47	

**Blain, Yvonne Margaret
Unrestricted Non Preserved**

Members Balance

01/07/2015		Opening balance - Unres Non Pres	731,796.92	731,796.92
01/07/2015	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	17,738.62	17,738.62
01/07/2015	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	4,780.89	4,780.89
01/07/2015	502/034	Share of Profit/(Loss) - Unrestricted Non	(12,309.06)	(12,309.06)

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		Preserved/Tax Free		
01/07/2015	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(45,670.49)	(45,670.49)
01/07/2015	502/060	Income Tax - Unrestricted Non Preserved/Tax Free	0.01	0.01
01/07/2015	502/063	Income Tax - Unrestricted Non Preserved/Taxable	0.03	0.03
15/06/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(28,357.20)	(1,162.18)
28/06/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(464.74)	(2.54)
01/07/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	27,931.84	27,931.84
15/06/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(7,642.80)	(313.23)
28/06/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(125.26)	(0.68)
01/07/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	7,528.16	7,528.16
		Total Amount - Unres Non Pres (Weighted)		730,318.29
30/06/2016	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	17,450.10	
30/06/2016	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	4,703.13	
		Closing Balance - Unrestricted Non Pres	717,360.15	

BAS Instalment Income Reconciliation (Label T1)

30/06/2016	Gross Interest	538.00
30/06/2016	Dividends	15,901.00
30/06/2016	Gross Foreign Income	10,090.00
30/06/2016	Trust Distributions	58,032.00
30/06/2016	Other Income	12.00
	Total Amount	84,573.00

MCS Reconciliation