

MASTERTON SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2014
Created by LSMITH on Monday 30 March, 2015 @ 09:53:16

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2014	760/001	Berth D33, Mooloolaba Yacht Club Marina (Market Value Date: 30/06/2014, Code: MASW501)	106,403.00	(63,597.00)
30/06/2014	760/002	Berth D35, Mooloolaba Yacht Club Marina (Market Value Date: 30/06/2014, Code: MASW502)	106,403.00	(63,597.00)
30/06/2014	760/003	Perth Mint Gold & Silver (Market Value Date: 30/06/2014, Code: AG)	22.13	11,122.32
30/06/2014	772/001	Lot 13 Sheanans Road, Yandina (Market Value Date: 30/06/2014, Code: MASW001)	1,150,000.00	350,000.00
30/06/2014	772/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina (Market Value Date: 30/06/2014, Code: MASW002)	1,505,000.00	145,000.00
30/06/2014	776/006	MBT - Mission Biofuels Limited (Market Value Date: 27/06/2014, Code: MBT)	0.01	126.25
30/06/2014	776/023	MML - Medusa Mining Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: MML)	1.85	8,700.00
30/06/2014	776/024	MEL - Metgasco Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: MEL)	0.04	(89.15)
30/06/2014	776/032	IVR - Investigator Resources Ltd - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: IVR)	0.04	(23,400.00)
30/06/2014	776/033	CCU - Cobar Consolidated Resources Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: CCU)		(4,250.00)
30/06/2014	776/034	AYN - Alcyone Resources Ltd - Ordinary Fully Paid (Market Value Date: 14/03/2014, Code: AYN)	0.00	(12,467.95)
30/06/2014	776/036	BSA - BSA Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: BSA)	0.10	(4,500.00)
30/06/2014	778/001	Q Biotics Ltd (Market Value Date: 30/06/2014, Code: MASW150)	0.45	53,250.00
30/06/2014	784/001	Charter Hall Direct Industrial Fund (Market Value Date: 30/06/2014, Code: CHDIFMASW)	1.08	25,040.13
30/06/2014	784/002	BT Balanced Equity Income Fund (Market Value Date: 30/06/2014, Code: BTA0428AU)	1.00	(10,635.99)
Total Amount				410,701.61

Calculation of permanent difference on revaluation

30/06/2014	760/001	Berth D33, Mooloolaba Yacht Club Marina - No CGT asset		
30/06/2014	760/001	- Market Value	106,403.00	
30/06/2014	760/001	- Less Carrying Value	170,000.00	
30/06/2014	760/001	- Permanent Difference		(63,597.00)
30/06/2014	760/002	Berth D35, Mooloolaba Yacht Club Marina - No CGT asset		
30/06/2014	760/002	- Market Value	106,403.00	
30/06/2014	760/002	- Less Carrying Value	170,000.00	
30/06/2014	760/002	- Permanent Difference		(63,597.00)
30/06/2014	760/003	Perth Mint Gold & Silver - No CGT asset		
30/06/2014	760/003	- Market Value	139,172.25	
30/06/2014	760/003	- Less Carrying Value	128,049.93	
30/06/2014	760/003	- Permanent Difference		11,122.32

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30/06/2014	772/001	Lot 13 Sheanans Road, Yandina - No CGT asset		
30/06/2014	772/001	- Market Value	1,150,000.00	
30/06/2014	772/001	- Less Carrying Value	800,000.00	
30/06/2014	772/001	- Permanent Difference		350,000.00
30/06/2014	772/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina - No CGT asset		
30/06/2014	772/002	- Market Value	1,505,000.00	
30/06/2014	772/002	- Less Carrying Value	1,360,000.00	
30/06/2014	772/002	- Permanent Difference		145,000.00
30/06/2014	776/001	CSL - Csl Limited - No CGT asset		
30/06/2014	776/001	- Market Value	0.00	
30/06/2014	776/001	- Less Carrying Value	0.00	
30/06/2014	776/004	MCC - Macarthur Coal Limited - No CGT asset		
30/06/2014	776/004	- Market Value	0.00	
30/06/2014	776/004	- Less Carrying Value	0.00	
30/06/2014	776/005	MRX - Matrix Metals Limited - No CGT asset		
30/06/2014	776/005	- Market Value	0.00	
30/06/2014	776/005	- Less Carrying Value	0.00	
30/06/2014	776/006	MBT - Mission Biofuels Limited - No CGT asset		
30/06/2014	776/006	- Market Value	336.65	
30/06/2014	776/006	- Less Carrying Value	210.40	
30/06/2014	776/006	- Permanent Difference		126.25
30/06/2014	776/007	RSP - Resource Pacific Holdings Limited - No CGT asset		
30/06/2014	776/007	- Market Value	0.00	
30/06/2014	776/007	- Less Carrying Value	0.00	
30/06/2014	776/011	FMS - Flinders Mines Limited - No CGT asset		
30/06/2014	776/011	- Market Value	0.00	
30/06/2014	776/011	- Less Carrying Value	0.00	
30/06/2014	776/012	LNC - Linc Energy Ltd - No CGT asset		
30/06/2014	776/012	- Market Value	0.00	
30/06/2014	776/012	- Less Carrying Value	0.00	
30/06/2014	776/014	SHG - Sunshine Gas Limited - No CGT asset		
30/06/2014	776/014	- Market Value	0.00	
30/06/2014	776/014	- Less Carrying Value	0.00	
30/06/2014	776/022	AOE - Arrow Energy Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/022	- Market Value	0.00	
30/06/2014	776/022	- Less Carrying Value	0.00	
30/06/2014	776/023	MML - Medusa Mining Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/023	- Market Value	53,505.00	
30/06/2014	776/023	- Less Carrying Value	44,805.00	
30/06/2014	776/023	- Permanent Difference		8,700.00
30/06/2014	776/024	MEL - Metgasco Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/024	- Market Value	392.99	
30/06/2014	776/024	- Less Carrying Value	482.14	
30/06/2014	776/024	- Permanent Difference		(89.15)
30/06/2014	776/032	IVR - Investigator Resources Ltd - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/032	- Market Value	10,400.00	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	776/032	- Less Carrying Value	33,800.00	
30/06/2014	776/032	- Permanent Difference		(23,400.00)
30/06/2014	776/033	CCU - Cobar Consolidated Resources Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/033	- Market Value	0.00	
30/06/2014	776/033	- Less Carrying Value	4,250.00	
30/06/2014	776/033	- Permanent Difference		(4,250.00)
30/06/2014	776/034	AYN - Alcyone Resources Ltd - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/034	- Market Value	1,133.45	
30/06/2014	776/034	- Less Carrying Value	13,601.40	
30/06/2014	776/034	- Permanent Difference		(12,467.95)
30/06/2014	776/036	BSA - BSA Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/036	- Market Value	10,000.00	
30/06/2014	776/036	- Less Carrying Value	14,500.00	
30/06/2014	776/036	- Permanent Difference		(4,500.00)
30/06/2014	778/001	Q Biotics Ltd - No CGT asset		
30/06/2014	778/001	- Market Value	159,750.00	
30/06/2014	778/001	- Less Carrying Value	106,500.00	
30/06/2014	778/001	- Permanent Difference		53,250.00
30/06/2014	784/001	Charter Hall Direct Industrial Fund - No CGT asset		
30/06/2014	784/001	- Market Value	650,983.15	
30/06/2014	784/001	- Less Carrying Value	625,943.02	
30/06/2014	784/001	- Permanent Difference		25,040.13
30/06/2014	784/002	BT Balanced Equity Income Fund - No CGT asset		
30/06/2014	784/002	- Market Value	607,578.71	
30/06/2014	784/002	- Less Carrying Value	618,214.70	
30/06/2014	784/002	- Permanent Difference		(10,635.99)
Total Amount				410,701.61

Calculation of tax entries

Calculation of timing differences

30/06/2014	238/001	Charter Hall Direct Industrial Fund	25,902.80
Total Amount			25,902.80

Calculation of permanent differences

30/06/2014	238/002	BT Balanced Equity Income Fund - Cap Dist	(62.41)
30/06/2014	247	Berth D33, Mooloolaba Yacht Club Marina (760/001) - Non Tax Revn	(63,597.00)
30/06/2014	247	Berth D35, Mooloolaba Yacht Club Marina (760/002) - Non Tax Revn	(63,597.00)
30/06/2014	247	Perth Mint Gold & Silver (760/003) - Non Tax Revn	11,122.32
30/06/2014	247	Lot 13 Sheanans Road, Yandina (772/001) - Non Tax Revn	350,000.00
30/06/2014	247	92 Yandina-Bli Bli Road & Sheanans Road, Yandina (772/002) - Non Tax Revn	145,000.00
30/06/2014	247	MBT - Mission Biofuels Limited (776/006) - Non	126.25

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Tax Revn		
30/06/2014	247	MML - Medusa Mining Limited - Ordinary Fully Paid (776/023) - Non Tax Revn		8,700.00
30/06/2014	247	MEL - Metgasco Limited - Ordinary Fully Paid (776/024) - Non Tax Revn		(89.15)
30/06/2014	247	IVR - Investigator Resources Ltd - Ordinary Fully Paid (776/032) - Non Tax Revn		(23,400.00)
30/06/2014	247	Q Biotics Ltd (778/001) - Non Tax Revn		53,250.00
30/06/2014	247	Charter Hall Direct Industrial Fund (784/001) - Non Tax Revn		25,040.13
30/06/2014	247	BT Balanced Equity Income Fund (784/002) - Non Tax Revn		(10,635.99)
30/06/2014	247	CCU - Cobar Consolidated Resources Limited - Ordinary Fully Paid (776/033) - Non Tax Revn		(4,250.00)
30/06/2014	247	AYN - Alcyone Resources Ltd - Ordinary Fully Paid (776/034) - Non Tax Revn		(12,467.95)
30/06/2014	247	BSA - BSA Limited - Ordinary Fully Paid (776/036) - Non Tax Revn		(4,500.00)
17/04/2014	261/005	Masterton, Wayne Allan		150,000.00
17/04/2014	261/006	Masterton, Roslyn Joyce		150,000.00
15/05/2014	301	Accountancy Fees (Gen Exp Percent: 98.969%)		(4,866.31)
30/10/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(680.49)
01/08/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(670.68)
14/05/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(146.97)
30/01/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(682.48)
26/07/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(89.71)
29/08/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
29/08/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(83.50)
30/09/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
30/09/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(92.32)
31/10/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(40.82)
31/10/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
29/11/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
29/11/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(106.14)
27/12/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(106.14)
28/01/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
28/01/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(65.32)
12/02/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)

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12/02/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(81.00)
31/03/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(86.87)
30/04/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(44.91)
02/06/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(85.68)
02/05/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(678.81)
30/06/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(65.32)
15/05/2014	307	Auditor's Remuneration (Gen Exp Percent: 98.969%)		(1,208.41)
01/08/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
02/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(3.96)
31/10/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
02/09/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
01/05/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(4.95)
02/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(4.95)
30/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(23.68)
03/03/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(1.98)
01/08/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
20/01/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(49.48)
10/07/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(27.71)
02/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.49)
01/05/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(4.45)
30/08/2013	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(420.72)
30/08/2013	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(404.40)
28/02/2014	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(303.48)
28/02/2014	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(347.45)
30/06/2014	403/501	Berth D33, Mooloolaba Yacht Club Marina (Inv Exp Percent: 98.969%)		(2,699.48)
30/06/2014	403/502	Berth D35, Mooloolaba Yacht Club Marina (Inv Exp Percent: 98.969%)		(2,699.48)
30/05/2014	412/003	Masterton, Wayne Allan		(12,002.98)
30/05/2014	412/004	Masterton, Roslyn Joyce		(11,407.75)
02/05/2014	412/004	Masterton, Roslyn Joyce		(595.24)
02/05/2014	413/001	Masterton, Wayne Allan		(37,738.31)
16/04/2014	413/001	Masterton, Wayne Allan		(88,650.00)
02/05/2014	413/002	Masterton, Roslyn Joyce		(37,626.53)
30/05/2014	415/003	Masterton, Wayne Allan		(8,767.02)
30/05/2014	415/004	Masterton, Roslyn Joyce		(8,332.25)
02/05/2014	415/004	Masterton, Roslyn Joyce		(434.76)
16/04/2014	416/001	Masterton, Wayne Allan		(211,350.00)
02/05/2014	416/001	Masterton, Wayne Allan		(89,971.69)
02/05/2014	416/002	Masterton, Roslyn Joyce		(81,633.47)
28/08/2013	422/001	Lot 13 Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(1,026.73)

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18/02/2014	422/001	Lot 13 Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(980.49)
28/08/2013	422/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(573.82)
18/02/2014	422/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(550.07)
30/06/2014		Capital Losses Recouped		125.00
30/06/2014		Exempt Pension Income		217,918.00
30/06/2014	485	Foreign credits		(5.67)
30/06/2014	485	Imputed credits		(1,839.92)
Total Amount				317,986.42

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2014	238/001	Charter Hall Direct Industrial Fund	98.969	24,404.76
30/06/2014	238/002	BT Balanced Equity Income Fund	98.969	12,998.35
30/06/2014	250/001	WPAC Acct: 034-013 110407	98.969	12.85
30/06/2014	250/004	ING Acct: 923-100 60291645	98.969	129.44
30/06/2014	250/005	ATO Integrated A/c	98.969	4.53
30/06/2014	250/008	WPAC Acct: 034-198 418415	98.969	1,365.01
30/06/2014	250/009	WPAC Acct: 034-198 418407	98.969	1,116.67
30/06/2014	250/013	MacQ Acct: 182-512 961646882	98.969	8,517.01
30/06/2014	250/014	Term Deposits	98.969	149,741.36
30/06/2014	280/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina	98.969	7,514.72
30/06/2014	280/501	Berth D33, Mooloolaba Yacht Club Marina	98.969	6,056.88
30/06/2014	280/502	Berth D35, Mooloolaba Yacht Club Marina	98.969	6,056.88
Total Unsegregated Amount				217,918.46

Total Exempt Pension Income 217,918.00

Pension Member Non Deductible Expenses

15/05/2014	301	Accountancy Fees (Gen Exp Percent: 98.969%)		(4,866.31)
30/10/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(680.49)
01/08/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(670.68)
14/05/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(146.97)
30/01/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(682.48)
26/07/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(89.71)
29/08/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)

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29/08/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(83.50)
30/09/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
30/09/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(92.32)
31/10/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(40.82)
31/10/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
29/11/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
29/11/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(106.14)
27/12/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(106.14)
28/01/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
28/01/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(65.32)
12/02/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
12/02/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(81.00)
31/03/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(86.87)
30/04/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(44.91)
02/06/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(85.68)
02/05/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(678.81)
30/06/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(65.32)
15/05/2014	307	Auditor's Remuneration (Gen Exp Percent: 98.969%)		(1,208.41)
01/08/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
02/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(3.96)
31/10/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
02/09/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
01/05/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(4.95)
02/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(4.95)
30/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(23.68)
03/03/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(1.98)
01/08/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
20/01/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(49.48)
10/07/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(27.71)
02/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.49)
01/05/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(4.45)
30/08/2013	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(420.72)
30/08/2013	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(404.40)
28/02/2014	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(303.48)

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		98.969%)		
28/02/2014	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(347.45)
30/06/2014	403/501	Berth D33, Mooloolaba Yacht Club Marina (Inv Exp Percent: 98.969%)		(2,699.48)
30/06/2014	403/502	Berth D35, Mooloolaba Yacht Club Marina (Inv Exp Percent: 98.969%)		(2,699.48)
28/08/2013	422/001	Lot 13 Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(1,026.73)
18/02/2014	422/001	Lot 13 Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(980.49)
28/08/2013	422/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(573.82)
18/02/2014	422/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(550.07)
		Total Amount		(20,340.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2013	30/06/2014	Non-Deductible General Expense Percentage (Actuarial %)	98.969%
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Investment Expense Calculation

01/07/2013	30/06/2014	Non-Deductible Investment Expense Percentage (Actuarial %)	98.969%
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Calculation of Net Capital Gains

Discounted Gains

30/06/2014	238/002	BT Balanced Equity Income Fund (Discounted method)	124.82	124.82
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Total Amount - Discounted Gains **125.00**

Other Items

30/06/2014		Capital Losses Recouped		(125.00)
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Total Amount - Other Items **(125.00)**

Total Net Capital Gain

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	415,626.73

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Less Permanent Differences		317,986.42
		Less Timing Differences		25,902.80
		Taxable income for period		71,738.00
		Income Tax Expense (Taxable Income @ taxrate)		10,760.70
		Total Income Tax Payable (Taxable Income @ taxrate)		10,760.70
		Total Income Tax Payable		10,760.70
		Less Total Imputed Credits Used		1,839.92
		Less Total Foreign Credits Used		5.67
		Less Total Instalments paid		14,106.00
		Income Tax Payable		(5,190.89)
		Add Supervisory levy		388.00
		Total Amount Due or Refundable		(4,802.89)
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		10,760.70
		Less credits treated as permanent differences		
		- Imputed Credits		1,839.92
		- Foreign Credits		5.67
		Income Tax Expense		8,915.11

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	Masterton, Wayne Allan - Unres Non Pres	3,110,535.66
30/06/2014	502	Masterton, Roslyn Joyce - Unres Non Pres	2,962,341.16
30/06/2014	503	Masterton, Wayne Allan - Preserved	517,364.79
30/06/2014	504	Masterton, Roslyn Joyce - Preserved	517,285.80
30/06/2014	505	Masterton, Wayne Allan - Preserved	36,523.97
30/06/2014	506	Masterton, Roslyn Joyce - Preserved	36,523.97
		Total Amount	7,180,575.35

Profit/(Loss) Available for Allocation to Members

30/06/2014	Imputed credits treated as a permanent difference	1,839.92
30/06/2014	Foreign credits treated as a permanent difference	5.67
30/06/2014	Profit/(Loss) for period before allocations	415,626.73
30/06/2014	Contributions	(370,000.00)
30/06/2014	Pensions paid	588,510.00

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Total Amount				635,982.32

Income Tax Expense Available for Allocation to Members

30/06/2014		Income Tax Expense for period before allocations		10,760.70
30/06/2014		Contributions tax		(10,500.00)
Total Amount				260.70

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	415,626.73
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	415,626.73
Total member opening balance	7,212,699.51
Fund Rate (Profit after exclusion/Total member opening balance)	5.76

Masterton, Wayne Allan
Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	3,192,823.03	3,192,823.03
01/07/2013	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(95,670.13)	(95,670.13)
01/07/2013	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(40,128.50)	(40,128.50)
01/07/2013	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	9,101.00	9,101.00
01/07/2013	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	21,697.63	21,697.63
16/04/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(211,350.00)	(43,428.08)
02/05/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(89,971.69)	(14,543.37)
01/07/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	73,972.50	73,972.50
02/05/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(37,738.31)	(6,100.17)
16/04/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(88,650.00)	(18,215.75)
01/07/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	31,027.50	31,027.50
Total Amount - Unres Non Pres (Weighted)				3,110,535.66

MASTERTON SUPERANNUATION FUND
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	194,089.47	
30/06/2014	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	81,410.13	
Closing Balance - Unrestricted Non Pres			3,040,612.63	

Masterton, Roslyn Joyce
Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	2,981,618.81	2,981,618.81
01/07/2013	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(84,009.39)	(84,009.39)
01/07/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(38,721.64)	(38,721.64)
01/07/2013	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	9,064.64	9,064.64
01/07/2013	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	19,666.39	19,666.39
02/05/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(81,633.47)	(13,195.55)
01/07/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	64,343.00	64,343.00
02/05/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(37,626.53)	(6,082.10)
01/07/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	29,657.00	29,657.00
Total Amount - Unres Non Pres (Weighted)				2,962,341.16
30/06/2014	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	179,595.04	
30/06/2014	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	82,779.01	
Closing Balance - Unrestricted Non Pres			3,124,732.86	

Masterton, Wayne Allan
Preserved

Members Balance

01/07/2013		Opening balance - Preserved	519,128.82	519,128.82
01/07/2013	503/001	Opening Balance - Preserved/Taxable	14,701.34	14,701.34
01/07/2013	503/011	Employer Contributions - Concessional	(25,000.00)	(25,000.00)
01/07/2013	503/031	Share of Profit/(Loss) - Preserved/Taxable	4,836.56	4,836.56
01/07/2013	503/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2013	503/053	Income Tax - Preserved/Taxable	1,712.10	1,712.10
30/05/2014	503/055	Pensions Paid - Preserved/Taxable	(8,767.02)	(744.60)
30/05/2014	503/059	Pensions Paid - Preserved/Tax Free	(12,002.98)	(1,019.43)
Total Amount - Preserved (Weighted)				517,364.79

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Member Allocations

30/06/2014	503/031	Members share of profit/(loss) - Preserved/Taxable	19,341.85	
30/06/2014	503/030	Members share of profit/(loss) - Preserved/Tax Free	26,481.06	
		Closing Balance - Preserved	544,181.73	

Masterton, Roslyn Joyce
Preserved

Members Balance

01/07/2013		Opening balance - Preserved	519,128.85	519,128.85
01/07/2013	504/001	Opening Balance - Preserved/Taxable	14,701.35	14,701.35
01/07/2013	504/011	Employer Contributions - Concessional	(25,000.00)	(25,000.00)
01/07/2013	504/031	Share of Profit/(Loss) - Preserved/Taxable	4,836.55	4,836.55
01/07/2013	504/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2013	504/053	Income Tax - Preserved/Taxable	1,712.10	1,712.10
30/05/2014	504/055	Pensions Paid - Preserved/Taxable	(8,332.25)	(707.67)
02/05/2014	504/055	Pensions Paid - Preserved/Taxable	(434.76)	(70.28)
30/05/2014	504/059	Pensions Paid - Preserved/Tax Free	(11,407.75)	(968.88)
02/05/2014	504/059	Pensions Paid - Preserved/Tax Free	(595.24)	(96.22)
		Total Amount - Preserved (Weighted)		517,285.80

Member Allocations

30/06/2014	504/031	Members share of profit/(loss) - Preserved/Taxable	19,338.90	
30/06/2014	504/030	Members share of profit/(loss) - Preserved/Tax Free	26,477.01	
		Closing Balance - Preserved	544,174.76	

Masterton, Wayne Allan
Preserved

Members Balance

16/04/2014	505/011	Employer Contributions - Concessional	35,000.00	7,191.78
17/04/2014	505/016	Member/Personal Contributions - Preserved	150,000.00	30,410.96
16/04/2014	505/051	Contributions Tax - Preserved	(5,250.00)	(1,078.77)
		Total Amount - Preserved (Weighted)		36,523.97

Member Allocations

30/06/2014	505/031	Members share of profit/(loss) - Preserved/Taxable	3,234.92	
30/06/2014	505/053	Members share of tax on profit/(loss) - Preserved/Taxable	(130.35)	
		Closing Balance - Preserved	182,854.57	

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Masterton, Roslyn Joyce
Preserved

Members Balance

16/04/2014	506/011	Employer Contributions - Concessional	35,000.00	7,191.78
17/04/2014	506/016	Member/Personal Contributions - Preserved	150,000.00	30,410.96
16/04/2014	506/051	Contributions Tax - Preserved	(5,250.00)	(1,078.77)
Total Amount - Preserved (Weighted)				36,523.97

Member Allocations

30/06/2014	506/031	Members share of profit/(loss) - Preserved/Taxable	3,234.92	
30/06/2014	506/053	Members share of tax on profit/(loss) - Preserved/Taxable	(130.35)	
Closing Balance - Preserved			182,854.57	

BAS Instalment Income Reconciliation (Label T1)

30/06/2014		Gross Rent		19,833.00
30/06/2014		Gross Interest		162,563.00
30/06/2014		Gross Foreign Income		60.00
30/06/2014		Employer Contributions		70,000.00
30/06/2014		Trust Distributions		37,733.00
Total Amount				290,189.00

MCS Reconciliation
Masterton, Wayne Allan

Personal Contributed amount

17/04/2014	505/016	Member/Personal Contributions - Preserved		150,000.00
Total Amount				150,000.00

Employer Contributed amount

16/04/2014	505/011	Employer Contributions - Concessional		35,000.00
Total Amount				35,000.00

All Contributions received for the current year				185,000.00
Closing Account Balance				182,854.57

Masterton, Roslyn Joyce

Personal Contributed amount

17/04/2014	506/016	Member/Personal Contributions - Preserved		150,000.00
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MASTERTON SUPERANNUATION FUND
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount				150,000.00
<u>Employer Contributed amount</u>				
16/04/2014	506/011	Employer Contributions - Concessional		35,000.00
Total Amount				35,000.00
All Contributions received for the current year				185,000.00
Closing Account Balance				182,854.57