

LOXTON SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Tuesday 20 October, 2015 @ 12:03:43

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	747/001	Finhq Administration Service Wrap (Market Value Date: 30/06/2015, Code: LOXA-WRAP)	2,757,623.98	147,771.50
30/06/2015	784/002	Charter Hall - PFA Diversified Property Trust (Market Value Date: 30/06/2015, Code: PFA)	0.82	9,412.13
Total Amount				157,183.63

Calculation of permanent difference on revaluation

30/06/2015	747/001	Finhq Administration Service Wrap - No CGT asset		
30/06/2015	747/001	- Market Value	2,757,623.98	
30/06/2015	747/001	- Less Carrying Value	2,609,852.48	
30/06/2015	747/001	- Permanent Difference		147,771.50
30/06/2015	782/002	DFA0006AU - Mosaic Strategic Global Property Trust - No CGT asset		
30/06/2015	782/002	- Market Value	0.00	
30/06/2015	782/002	- Less Carrying Value	0.00	
30/06/2015	782/003	DFA0007AU - Mosaic Strategic International Equity Trust - No CGT asset		
30/06/2015	782/003	- Market Value	0.00	
30/06/2015	782/003	- Less Carrying Value	0.00	
30/06/2015	782/004	DFA0008AU - Mosaic Strategic Australian Equity Trust - No CGT asset		
30/06/2015	782/004	- Market Value	0.00	
30/06/2015	782/004	- Less Carrying Value	0.00	
30/06/2015	782/005	Dimensional - Short Term Fixed Interest Trust - No CGT asset		
30/06/2015	782/005	- Market Value	0.00	
30/06/2015	782/005	- Less Carrying Value	0.00	
30/06/2015	784/001	APN National Storage Property Trust - No CGT asset		
30/06/2015	784/001	- Market Value	0.00	
30/06/2015	784/001	- Less Carrying Value	0.00	
30/06/2015	784/002	Charter Hall - PFA Diversified Property Trust - No CGT asset		
30/06/2015	784/002	- Market Value	71,402.94	
30/06/2015	784/002	- Less Carrying Value	61,990.81	
30/06/2015	784/002	- Permanent Difference		9,412.13
Total Amount				157,183.63

Calculation of tax entries

Calculation of timing differences

30/06/2015	238/009	Finhq Administration Service Wrap		17,829.82
30/06/2015	238/802	Charter Hall - PFA Diversified Property Trust		3,324.72
Total Amount				21,154.54

LOXTON SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Tuesday 20 October, 2015 @ 12:03:43

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Calculation of permanent differences				
30/06/2015	238/009	Finhq Administration Service Wrap - Cap Dist		56.14
30/06/2015	238/802	Charter Hall - PFA Diversified Property Trust - Cap Dist		3,005.64
30/06/2015	247	Finhq Administration Service Wrap (747/001) - Non Tax Revn		147,771.50
30/06/2015	247	Charter Hall - PFA Diversified Property Trust (784/002) - Non Tax Revn		9,412.13
30/06/2015	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(2,222.00)
30/06/2015	302	Administration Costs (Gen Exp Percent: 100.000%)		(23,427.12)
30/06/2015	302	Administration Costs (Gen Exp Percent: 100.000%)		(176.00)
30/06/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(957.00)
30/06/2015	413/001	Loxton, Alan Reginald		(21,445.05)
30/06/2015	413/002	Loxton, Glenda May		(31,121.25)
30/06/2015	416/001	Loxton, Alan Reginald		(40,054.95)
30/06/2015	416/002	Loxton, Glenda May		(33,378.75)
30/06/2015		Exempt Pension Income		74,476.00
30/06/2015	485	Foreign credits		(0.22)
30/06/2015	485	Imputed credits		(20,429.74)
Total Amount				61,509.33

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2015	238/009	Finhq Administration Service Wrap	100.000	74,476.05
Total Unsegregated Amount				74,476.05
Total Exempt Pension Income				74,476.00

Pension Member Non Deductible Expenses

30/06/2015	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(2,222.00)
30/06/2015	302	Administration Costs (Gen Exp Percent: 100.000%)		(23,427.12)
30/06/2015	302	Administration Costs (Gen Exp Percent: 100.000%)		(176.00)
30/06/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(957.00)
Total Amount				(26,782.00)

Calculation of Non Deductible Expense Percentage(s)

LOXTON SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Tuesday 20 October, 2015 @ 12:03:43

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

General Expense Calculation

Gross Foreign Income	210.00
Gross Trust Distributions	74,266.00
Less Exempt Pension Income	74,476.00
Total Assessable Income (A)	
Exempt Pension Income	74,476.00
Total Income (B)	74,476.00
Non Deductible Gen Exp% = 1-(A/B)	
Non-Deductible General Expense Percentage	100.000%

Investment Expense Calculation

Gross Foreign Income	210.00
Gross Trust Distributions	74,266.00
Total Investment Income (B)	74,476.00
Less Non-Assessable Investment Income	74,476.00
Total Investment Assessable Income (A)	
Non Deductible Inv Exp% = 1-(A/B)	
Non-Deductible Investment Expense Percentage	100.000%

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	82,275.92
Less Permanent Differences	61,509.33
Less Timing Differences	21,154.54
Taxable income for period	(388.00)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(20,170.74)

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

Income Tax Expense of \$20,429.74 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

Members Weighted Amounts

30/06/2015	501	Loxton, Alan Reginald - Unres Non Pres	1,134,720.36
30/06/2015	502	Loxton, Glenda May - Unres Non Pres	1,612,558.17
30/06/2015	503	Loxton, Glenda May - Preserved	0.01

LOXTON SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Tuesday 20 October, 2015 @ 12:03:43

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

Total Amount	2,747,278.54
---------------------	---------------------

Profit/(Loss) Available for Allocation to Members

30/06/2015		Imputed credits treated as a permanent difference		20,429.74
30/06/2015		Foreign credits treated as a permanent difference		0.22
30/06/2015		Profit/(Loss) for period before allocations		82,275.92
30/06/2015		Unused Current Year Foreign Credits		(0.22)
30/06/2015		Imputed Credits		20,429.74
30/06/2015		Writeback of imputed credits treated as a permanent difference		(20,429.74)
30/06/2015		Pensions paid		126,000.00
		Total Amount		228,705.66

Income Tax Expense Available for Allocation to Members

Total Amount	0.00
---------------------	-------------

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	82,275.92
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	82,275.92
Total member opening balance	2,747,278.53
Fund Rate (Profit after exclusion/Total member opening balance)	2.99

Loxton, Alan Reginald
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	1,134,720.36	1,134,720.36
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	50,307.51	50,307.51
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	26,934.18	26,934.18
01/07/2014	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(45,694.24)	(45,694.24)
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(85,347.45)	(85,347.45)
30/06/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(40,054.95)	

LOXTON SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Tuesday 20 October, 2015 @ 12:03:43

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	35,039.94	35,039.94
30/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(21,445.05)	
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	18,760.06	18,760.06
Total Amount - Unres Non Pres (Weighted)				1,134,720.36
30/06/2015	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	61,523.94	
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	32,939.35	
Closing Balance - Unrestricted Non Pres			1,167,683.65	

Loxton, Glenda May
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	1,060,649.82	1,060,649.82
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	56,810.18	56,810.18
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	23,475.55	23,475.55
01/07/2014	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(35,522.43)	(35,522.43)
01/07/2014	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(85,963.30)	(85,963.30)
30/06/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(33,378.75)	
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	29,153.12	29,153.12
30/06/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(31,121.25)	
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	12,046.88	12,046.88
01/07/2014	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	84,094.15	84,094.15
01/07/2014	502/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	467,814.20	467,814.20
Total Amount - Unres Non Pres (Weighted)				1,612,558.17
30/06/2015	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	69,470.43	
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	64,771.94	
Closing Balance - Unrestricted Non Pres			1,682,300.54	

Loxton, Glenda May
Preserved

LOXTON SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Tuesday 20 October, 2015 @ 12:03:43

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	131,033.70	131,033.70
01/07/2014	503/001	Opening Balance - Preserved/Taxable	50,219.50	50,219.50
01/07/2014	503/002	Opening Balance - Preserved/Tax Free	814.20	814.20
01/07/2014	503/002	Opening Balance - Preserved/Tax Free	80,000.00	80,000.00
01/07/2014	503/016	Member/Personal Contributions - Preserved	(80,000.00)	(80,000.00)
01/07/2014	503/019	Other Contributions - Non Taxable	(728.20)	(728.20)
01/07/2014	503/019	Other Contributions - Non Taxable	(86.00)	(86.00)
01/07/2014	503/031	Share of Profit/(Loss) - Preserved/Taxable	(52,154.35)	(52,154.35)
01/07/2014	503/053	Income Tax - Preserved/Taxable	1,934.85	1,934.85
01/07/2014	503/171	Internal Transfers Out - Preserved/Taxable	(50,219.50)	(50,219.50)
01/07/2014	503/172	Internal Transfers Out - Preserved/Tax Free	(80,814.20)	(80,814.20)
Total Amount - Preserved (Weighted)				0.01

Member Allocations

Closing Balance - Preserved **0.00**

Unrestricted Non Preserved

<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	420,874.65	420,874.65
01/07/2014	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(33,874.65)	(33,874.65)
01/07/2014	503/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	(387,000.00)	(387,000.00)

BAS Instalment Income Reconciliation (Label T1)

30/06/2015	Gross Foreign Income	210.00
30/06/2015	Trust Distributions	74,266.00
Total Amount		74,476.00

MCS Reconciliation