

LOXTON SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2014
Created by LSMITH on Monday 2 March, 2015 @ 11:30:37

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2014	747/001	Finhq Administration Service Wrap (Market Value Date: 30/06/2014, Code: LOXA-WRAP)	2,667,386.52	554,556.98
30/06/2014	782/002	DFA0006AU - Mosaic Strategic Global Property Trust (Market Value Date: 30/06/2013, Code: DFA0006AU)	13.71	(106,391.62)
30/06/2014	782/003	DFA0007AU - Mosaic Strategic International Equity Trust (Market Value Date: 30/06/2013, Code: DFA0007AU)	13.07	(90,832.45)
30/06/2014	782/004	DFA0008AU - Mosaic Strategic Australian Equity Trust (Market Value Date: 30/06/2013, Code: DFA0008AU)	14.15	(135,410.69)
30/06/2014	782/006	DFA0015AU - Mosaic Strategic Fixed Interest Trust (Market Value Date: 30/06/2013, Code: DFA0015AU)	10.76	(17,638.87)
30/06/2014	782/007	WPC0028AU - Mosaic Strategic Cash Plus Trust (Market Value Date: 30/06/2013, Code: WPC0028AU)	1.02	(560.66)
30/06/2014	782/008	APN0016AU - APN Unlisted Property Fund (Market Value Date: 30/06/2013, Code: APN0016AU)	0.85	3,449.10
30/06/2014	784/001	APN National Storage Property Trust (Market Value Date: 30/06/2013, Code: APN000A)	0.95	3,742.68
30/06/2014	784/002	Charter Hall - PFA Diversified Property Trust (Market Value Date: 30/06/2014, Code: PFA)	0.71	(2,208.97)
Total Amount				208,705.50

Calculation of permanent difference on revaluation

30/06/2014	747/001	Finhq Administration Service Wrap - No CGT asset		
30/06/2014	747/001	- Market Value	2,667,386.52	
30/06/2014	747/001	- Less Carrying Value	2,112,829.54	
30/06/2014	747/001	- Permanent Difference		554,556.98
30/06/2014	782/002	DFA0006AU - Mosaic Strategic Global Property Trust - No CGT asset		
30/06/2014	782/002	- Market Value	0.00	
30/06/2014	782/002	- Less Carrying Value	106,391.62	
30/06/2014	782/002	- Permanent Difference		(106,391.62)
30/06/2014	782/003	DFA0007AU - Mosaic Strategic International Equity Trust - No CGT asset		
30/06/2014	782/003	- Market Value	0.00	
30/06/2014	782/003	- Less Carrying Value	90,832.45	
30/06/2014	782/003	- Permanent Difference		(90,832.45)
30/06/2014	782/004	DFA0008AU - Mosaic Strategic Australian Equity Trust - No CGT asset		
30/06/2014	782/004	- Market Value	0.00	
30/06/2014	782/004	- Less Carrying Value	135,410.69	
30/06/2014	782/004	- Permanent Difference		(135,410.69)
30/06/2014	782/005	Dimensional - Short Term Fixed Interest Trust - No CGT asset		
30/06/2014	782/005	- Market Value	0.00	

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30/06/2014	782/005	- Less Carrying Value	0.00	
30/06/2014	782/006	DFA0015AU - Mosaic Strategic Fixed Interest Trust - No CGT asset		
30/06/2014	782/006	- Market Value	0.00	
30/06/2014	782/006	- Less Carrying Value	17,638.87	
30/06/2014	782/006	- Permanent Difference		(17,638.87)
30/06/2014	782/007	WPC0028AU - Mosaic Strategic Cash Plus Trust - No CGT asset		
30/06/2014	782/007	- Market Value	0.00	
30/06/2014	782/007	- Less Carrying Value	560.66	
30/06/2014	782/007	- Permanent Difference		(560.66)
30/06/2014	782/008	APN0016AU - APN Unlisted Property Fund - No CGT asset		
30/06/2014	782/008	- Market Value	0.00	
30/06/2014	782/008	- Less Carrying Value	(3,449.10)	
30/06/2014	782/008	- Permanent Difference		3,449.10
30/06/2014	784/001	APN National Storage Property Trust - No CGT asset		
30/06/2014	784/001	- Market Value	0.00	
30/06/2014	784/001	- Less Carrying Value	(3,742.68)	
30/06/2014	784/001	- Permanent Difference		3,742.68
30/06/2014	784/002	Charter Hall - PFA Diversified Property Trust - No CGT asset		
30/06/2014	784/002	- Market Value	61,990.81	
30/06/2014	784/002	- Less Carrying Value	64,199.78	
30/06/2014	784/002	- Permanent Difference		(2,208.97)
Total Amount				208,705.50

Calculation of tax entries

Calculation of timing differences

30/06/2014	238/009	Finhq Administration Service Wrap		6,441.91
30/06/2014	238/801	APN National Storage Property Trust		(4,448.90)
30/06/2014	238/801	APN National Storage Property Trust		1,284.32
Total Amount				3,277.33

Calculation of permanent differences

30/06/2014	238/009	Finhq Administration Service Wrap - Cap Dist		2,477.58
30/06/2014	238/802	Charter Hall - PFA Diversified Property Trust - Cap Dist		(452.02)
30/06/2014	247	Finhq Administration Service Wrap (747/001) - Non Tax Revn		554,556.98
30/06/2014	247	DFA0006AU - Mosaic Strategic Global Property Trust (782/002) - Non Tax Revn		(106,391.62)
30/06/2014	247	DFA0007AU - Mosaic Strategic International Equity Trust (782/003) - Non Tax Revn		(90,832.45)
30/06/2014	247	DFA0008AU - Mosaic Strategic Australian Equity Trust (782/004) - Non Tax Revn		(135,410.69)
30/06/2014	247	DFA0015AU - Mosaic Strategic Fixed Interest Trust (782/006) - Non Tax Revn		(17,638.87)

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30/06/2014	247	WPC0028AU - Mosaic Strategic Cash Plus Trust (782/007) - Non Tax Revn		(560.66)
30/06/2014	247	APN0016AU - APN Unlisted Property Fund (782/008) - Non Tax Revn		3,449.10
30/06/2014	247	APN National Storage Property Trust (784/001) - Non Tax Revn		3,742.68
30/06/2014	247	Charter Hall - PFA Diversified Property Trust (784/002) - Non Tax Revn		(2,208.97)
30/06/2014	261/003	Loxton, Glenda May		80,000.00
30/06/2014	263/003	Loxton, Glenda May		228.20
30/06/2014	263/003	Loxton, Glenda May		86.00
30/06/2014	263/003	Loxton, Glenda May		500.00
30/06/2014	301	Accountancy Fees (Gen Exp Percent: 82.873%)		(1,987.29)
30/06/2014	301	Accountancy Fees (Gen Exp Percent: 82.873%)		(123.07)
30/06/2014	302	Administration Costs (Gen Exp Percent: 82.873%)		(18,086.89)
30/06/2014	307	Auditor's Remuneration (Gen Exp Percent: 82.873%)		(893.37)
30/06/2014	413/001	Loxton, Alan Reginald		(18,760.06)
30/06/2014	413/002	Loxton, Glenda May		(7,660.88)
30/06/2014	413/002	Loxton, Glenda May		(4,386.00)
30/06/2014	416/001	Loxton, Alan Reginald		(35,039.94)
30/06/2014	416/002	Loxton, Glenda May		(10,614.00)
30/06/2014	416/002	Loxton, Glenda May		(18,539.12)
30/06/2014		Capital Losses Recouped		14,425.00
30/06/2014		Exempt Pension Income		85,059.00
30/06/2014	485	Foreign credits		(2,554.61)
30/06/2014	485	Imputed credits		(17,373.67)
Total Amount				255,010.36

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2014	238/009	Finhq Administration Service Wrap	82.873	82,085.14
30/06/2014	238/801	APN National Storage Property Trust	82.873	939.80
30/06/2014	238/802	Charter Hall - PFA Diversified Property Trust	82.873	2,029.19
30/06/2014	250/010	ATO Integrated Account	82.873	4.91
Total Unsegregated Amount				85,059.04

Total Exempt Pension Income **85,059.00**

Pension Member Non Deductible Expenses

30/06/2014	301	Accountancy Fees (Gen Exp Percent: 82.873%)		(1,987.29)
30/06/2014	301	Accountancy Fees (Gen Exp Percent: 82.873%)		(123.07)
30/06/2014	302	Administration Costs (Gen Exp Percent: 82.873%)		(18,086.89)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	307	Auditor's Remuneration (Gen Exp Percent: 82.873%)		(893.37)
		Total Amount		(21,091.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2013	30/06/2014	Non-Deductible General Expense Percentage (Actuarial %)	82.873%
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Investment Expense Calculation

01/07/2013	30/06/2014	Non-Deductible Investment Expense Percentage (Actuarial %)	82.873%
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Calculation of Net Capital Gains

Discounted Gains

30/06/2014	235/801	APN National Storage Property Trust (Discounted method)	1,442.23	1,442.23
30/06/2014	236/801	APN National Storage Property Trust (Discounted method)	721.11	721.11
30/06/2014	238/009	Finhq Administration Service Wrap (Discounted method)	7,779.20	7,779.20
30/06/2014	238/802	Charter Hall - PFA Diversified Property Trust (Discounted method)	4,483.10	4,483.10
		Total Amount - Discounted Gains		14,425.00

Other Items

30/06/2014		Capital Losses Recouped		(14,425.00)
		Total Amount - Other Items		(14,425.00)
		Total Net Capital Gain		

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	271,187.45
Less Permanent Differences	255,010.36
Less Timing Differences	3,277.33
Taxable income for period	12,899.00
Income Tax Expense (Taxable Income @ taxrate)	1,934.85

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total Income Tax Payable (Taxable Income @ taxrate)		1,934.85
		Total Income Tax Payable		1,934.85
		Less Total Imputed Credits Used		17,373.67
		Less Total Foreign Credits Used		1,934.85
		Income Tax Payable		(17,373.67)
		Add Supervisory levy		388.00
		Total Amount Due or Refundable		(16,985.67)
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		1,934.85
		Less credits treated as permanent differences		
		- Imputed Credits		17,373.67
		- Foreign Credits		1,934.85
		Income Tax Expense		(17,373.67)

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	Loxton, Alan Reginald - Unres Non Pres	1,057,478.67
30/06/2014	502	Loxton, Glenda May - Unres Non Pres	980,364.09
30/06/2014	503	Loxton, Glenda May - Preserved	0.01
30/06/2014	503	Loxton, Glenda May - Unres Non Pres	420,874.65
		Total Amount	2,458,717.42

Profit/(Loss) Available for Allocation to Members

30/06/2014		Imputed credits treated as a permanent difference	17,373.67
30/06/2014		Foreign credits treated as a permanent difference	2,554.61
30/06/2014		Profit/(Loss) for period before allocations	271,187.45
30/06/2014		Unused Current Year Foreign Credits	(619.76)
30/06/2014		Contributions	(80,814.20)
30/06/2014		Pensions paid	95,000.00
		Total Amount	304,681.77

Income Tax Expense Available for Allocation to Members

30/06/2014		Income Tax Expense for period before allocations	1,934.85
		Total Amount	1,934.85

Fund Rate or Return Calculation

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total profit for period (excluding Super Surcharge)		271,187.45
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		271,187.45
		Total member opening balance		2,458,717.41
		Fund Rate (Profit after exclusion/Total member opening balance)		11.03

Loxton, Alan Reginald
Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	1,057,478.67	1,057,478.67
01/07/2013	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	71,889.93	71,889.93
01/07/2013	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	38,489.21	38,489.21
01/07/2013	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(51,216.76)	(51,216.76)
01/07/2013	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(95,662.38)	(95,662.38)
30/06/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(35,039.94)	
01/07/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	23,772.45	23,772.45
30/06/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(18,760.06)	
01/07/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	12,727.55	12,727.55
		Total Amount - Unres Non Pres (Weighted)		1,057,478.67
30/06/2014	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	85,347.45	
30/06/2014	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	45,694.24	
		Closing Balance - Unrestricted Non Pres	1,134,720.36	

Loxton, Glenda May
Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	980,364.09	980,364.09
01/07/2013	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	76,523.85	76,523.85

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	31,621.78	31,621.78
01/07/2013	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(39,575.06)	(39,575.06)
01/07/2013	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(95,770.57)	(95,770.57)
30/06/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(10,614.00)	
30/06/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(18,539.12)	
01/07/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	19,246.72	19,246.72
30/06/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(7,660.88)	
30/06/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,386.00)	
01/07/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	7,953.28	7,953.28
Total Amount - Unres Non Pres (Weighted)				980,364.09
30/06/2014	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	85,963.30	
30/06/2014	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	35,522.43	
Closing Balance - Unrestricted Non Pres			1,060,649.82	

Loxton, Glenda May
Preserved

Members Balance

01/07/2013		Opening balance - Preserved	0.00	0.00
30/06/2014	503/016	Member/Personal Contributions - Preserved	80,000.00	
30/06/2014	503/019	Other Contributions - Non Taxable	228.20	
30/06/2014	503/019	Other Contributions - Non Taxable	86.00	
30/06/2014	503/019	Other Contributions - Non Taxable	500.00	
Total Amount - Preserved (Weighted)				0.01

Member Allocations

30/06/2014	503/031	Members share of profit/(loss) - Preserved/Taxable	52,154.36	
30/06/2014	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,934.85)	
Closing Balance - Preserved			131,033.71	

Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	420,874.65	420,874.65
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01/07/2013	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	33,895.71	33,895.71
01/07/2013	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	361,000.00	361,000.00
01/07/2013	503/015	Member/Personal Contributions - Non Preserved	(361,000.00)	(361,000.00)
01/07/2013	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(34,213.41)	(34,213.41)
01/07/2013	503/063	Income Tax - Unrestricted Non Preserved/Taxable	317.70	317.70
Total Amount - Unres Non Pres (Weighted)				420,874.65
Closing Balance - Unrestricted Non Pres			420,874.65	

BAS Instalment Income Reconciliation (Label T1)

30/06/2014	Gross Interest	6.00
30/06/2014	Gross Foreign Income	29,232.00
30/06/2014	Trust Distributions	73,400.00
Total Amount		102,638.00

MCS Reconciliation

Loxton, Glenda May

Personal Contributed amount

30/06/2014	503/016	Member/Personal Contributions - Preserved	80,000.00
Total Amount			80,000.00

Other Contributions

30/06/2014	503/019	Other Contributions - Non Taxable	500.00
30/06/2014	503/019	Other Contributions - Non Taxable	86.00
30/06/2014	503/019	Other Contributions - Non Taxable	228.20

Total Amount **814.20**

All Contributions received for the current year 80,814.20
Closing Account Balance 551,908.35