

**THE D A WATSON SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by LSMITH on Monday 30 March, 2015 @ 13:36:01

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2014	776/042	Austpac Resources NI (Market Value Date: 30/06/2014, Code: APG)	0.02	1,200.00
<b>Total Amount</b>				<b>1,200.00</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2014	776/004	Austrim Nylex 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	776/008	Computershare Limited - No CGT asset		
30/06/2014	776/008	- Market Value	0.00	
30/06/2014	776/008	- Less Carrying Value	0.00	
30/06/2014	776/009	Collection House Limited - No CGT asset		
30/06/2014	776/009	- Market Value	0.00	
30/06/2014	776/009	- Less Carrying Value	0.00	
30/06/2014	776/023	Downer Edi Limited - No CGT asset		
30/06/2014	776/023	- Market Value	0.00	
30/06/2014	776/023	- Less Carrying Value	0.00	
30/06/2014	776/025	Alinta Limited - No CGT asset		
30/06/2014	776/025	- Market Value	0.00	
30/06/2014	776/025	- Less Carrying Value	0.00	
30/06/2014	776/030	Chemeq Limited - No CGT asset		
30/06/2014	776/030	- Market Value	0.00	
30/06/2014	776/030	- Less Carrying Value	0.00	
30/06/2014	776/031	Super Cheap Auto Group Limited - No CGT asset		
30/06/2014	776/031	- Market Value	0.00	
30/06/2014	776/031	- Less Carrying Value	0.00	
30/06/2014	776/037	Stargames Limited - No CGT asset		
30/06/2014	776/037	- Market Value	0.00	
30/06/2014	776/037	- Less Carrying Value	0.00	
30/06/2014	776/038	Bhp Billiton Limited - No CGT asset		
30/06/2014	776/038	- Market Value	0.00	
30/06/2014	776/038	- Less Carrying Value	0.00	
30/06/2014	776/039	Austal Limited - No CGT asset		
30/06/2014	776/039	- Market Value	0.00	
30/06/2014	776/039	- Less Carrying Value	0.00	
30/06/2014	776/040	G.U.D. Holdings Limited - No CGT asset		
30/06/2014	776/040	- Market Value	0.00	
30/06/2014	776/040	- Less Carrying Value	0.00	
30/06/2014	776/041	Peplin Ltd - No CGT asset		
30/06/2014	776/041	- Market Value	0.00	
30/06/2014	776/041	- Less Carrying Value	0.00	
30/06/2014	776/042	Austpac Resources NI - No CGT asset		
30/06/2014	776/042	- Market Value	4,200.00	
30/06/2014	776/042	- Less Carrying Value	3,000.00	
30/06/2014	776/042	- Permanent Difference		1,200.00
30/06/2014	776/051	Orica Limited - No CGT asset		
30/06/2014	776/051	- Market Value	0.00	
30/06/2014	776/051	- Less Carrying Value	0.00	

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30/06/2014	776/056	Foster's Group Limited - No CGT asset		
30/06/2014	776/056	- Market Value	0.00	
30/06/2014	776/056	- Less Carrying Value	0.00	
30/06/2014	776/057	Tattersall's Limited - No CGT asset		
30/06/2014	776/057	- Market Value	0.00	
30/06/2014	776/057	- Less Carrying Value	0.00	
30/06/2014	776/059	Caltex Australia Limited - No CGT asset		
30/06/2014	776/059	- Market Value	0.00	
30/06/2014	776/059	- Less Carrying Value	0.00	
30/06/2014	776/063	Kagara Ltd - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/063	- Market Value	0.00	
30/06/2014	776/063	- Less Carrying Value	0.00	
30/06/2014	776/065	Energy Resources of Australia Limited - Ordinary Fully Paid 'A' - No CGT asset		
30/06/2014	776/065	- Market Value	0.00	
30/06/2014	776/065	- Less Carrying Value	0.00	
<b>Total Amount</b>				<b>1,200.00</b>

**Calculation of tax entries**

**Calculation of permanent differences**

30/06/2014	247	Austpac Resources NI (776/042) - Non Tax Revn	1,200.00
18/10/2013	263/004	Watson, David	694.25
05/02/2014	263/004	Watson, David	500.00
10/12/2013	301	Accountancy Fees (Gen Exp Percent: 99.860%)	(2,240.86)
19/08/2013	302	Administration Costs (Gen Exp Percent: 99.860%)	(148.29)
10/12/2013	307	Auditor's Remuneration (Gen Exp Percent: 99.860%)	(538.25)
15/07/2013	315	Bank Charges (Gen Exp Percent: 99.860%)	(4.99)
17/03/2014	315	Bank Charges (Gen Exp Percent: 99.860%)	(9.99)
01/04/2014	315	Bank Charges (Gen Exp Percent: 99.860%)	(9.99)
01/08/2013	315	Bank Charges (Gen Exp Percent: 99.860%)	(9.99)
28/04/2014	315	Bank Charges (Gen Exp Percent: 99.860%)	9.99
28/04/2014	315	Bank Charges (Gen Exp Percent: 99.860%)	9.99
01/07/2013	315	Bank Charges (Gen Exp Percent: 99.860%)	(11.98)
01/12/2013	315	Bank Charges (Gen Exp Percent: 99.860%)	(9.99)
01/05/2014	315	Bank Charges (Gen Exp Percent: 99.860%)	(9.99)
01/05/2014	315	Bank Charges (Gen Exp Percent: 99.860%)	9.99
01/01/2014	315	Bank Charges (Gen Exp Percent: 99.860%)	(9.99)
01/02/2014	315	Bank Charges (Gen Exp Percent: 99.860%)	(9.99)
01/03/2014	315	Bank Charges (Gen Exp Percent: 99.860%)	(9.99)
01/06/2014	315	Bank Charges (Gen Exp Percent: 99.860%)	(9.99)
02/08/2013	315	Bank Charges (Gen Exp Percent: 99.860%)	(4.99)
01/09/2013	315	Bank Charges (Gen Exp Percent: 99.860%)	(9.99)
01/10/2013	315	Bank Charges (Gen Exp Percent: 99.860%)	(9.99)
30/10/2013	315	Bank Charges (Gen Exp Percent: 99.860%)	(29.96)
30/10/2013	315	Bank Charges (Gen Exp Percent: 99.860%)	(9.99)
01/07/2013	315	Bank Charges (Gen Exp Percent: 99.860%)	(9.99)
01/04/2014	379	Interest Paid (Gen Exp Percent: 99.860%)	(18.16)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/05/2014	379	Interest Paid (Gen Exp Percent: 99.860%)		(26.22)
06/08/2013	413/001	Watson, David		(2,000.00)
06/09/2013	413/001	Watson, David		(380.00)
02/08/2013	413/001	Watson, David		(2,000.00)
06/07/2013	413/001	Watson, David		(2,000.00)
13/03/2014	413/002	Watson, David		(1,357.60)
06/09/2013	413/002	Watson, David		(81.46)
22/08/2013	413/002	Watson, David		(12,218.40)
06/10/2013	413/002	Watson, David		(1,357.60)
22/08/2013	416/002	Watson, David		(5,781.60)
06/09/2013	416/002	Watson, David		(38.54)
06/10/2013	416/002	Watson, David		(642.40)
13/03/2014	416/002	Watson, David		(642.40)
30/06/2014		Exempt Pension Income		17,798.00
<b>Total Amount</b>				<b>(11,431.35)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2014	250/006	Term Deposits	99.860	17,677.10
30/06/2014	250/009	CDIA: 067-167 12313981	99.860	121.33
<b>Total Unsegregated Amount</b>				<b>17,798.43</b>

**Total Exempt Pension Income** **17,798.00**

Pension Member Non Deductible Expenses

10/12/2013	301	Accountancy Fees (Gen Exp Percent: 99.860%)		(2,240.86)
19/08/2013	302	Administration Costs (Gen Exp Percent: 99.860%)		(148.29)
10/12/2013	307	Auditor's Remuneration (Gen Exp Percent: 99.860%)		(538.25)
15/07/2013	315	Bank Charges (Gen Exp Percent: 99.860%)		(4.99)
17/03/2014	315	Bank Charges (Gen Exp Percent: 99.860%)		(9.99)
01/04/2014	315	Bank Charges (Gen Exp Percent: 99.860%)		(9.99)
01/08/2013	315	Bank Charges (Gen Exp Percent: 99.860%)		(9.99)
28/04/2014	315	Bank Charges (Gen Exp Percent: 99.860%)		9.99
28/04/2014	315	Bank Charges (Gen Exp Percent: 99.860%)		9.99
01/07/2013	315	Bank Charges (Gen Exp Percent: 99.860%)		(11.98)
01/12/2013	315	Bank Charges (Gen Exp Percent: 99.860%)		(9.99)
01/05/2014	315	Bank Charges (Gen Exp Percent: 99.860%)		(9.99)
01/05/2014	315	Bank Charges (Gen Exp Percent: 99.860%)		9.99
01/01/2014	315	Bank Charges (Gen Exp Percent: 99.860%)		(9.99)
01/02/2014	315	Bank Charges (Gen Exp Percent: 99.860%)		(9.99)
01/03/2014	315	Bank Charges (Gen Exp Percent: 99.860%)		(9.99)
01/06/2014	315	Bank Charges (Gen Exp Percent: 99.860%)		(9.99)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
02/08/2013	315	Bank Charges (Gen Exp Percent: 99.860%)		(4.99)
01/09/2013	315	Bank Charges (Gen Exp Percent: 99.860%)		(9.99)
01/10/2013	315	Bank Charges (Gen Exp Percent: 99.860%)		(9.99)
30/10/2013	315	Bank Charges (Gen Exp Percent: 99.860%)		(29.96)
30/10/2013	315	Bank Charges (Gen Exp Percent: 99.860%)		(9.99)
01/07/2013	315	Bank Charges (Gen Exp Percent: 99.860%)		(9.99)
01/04/2014	379	Interest Paid (Gen Exp Percent: 99.860%)		(18.16)
01/05/2014	379	Interest Paid (Gen Exp Percent: 99.860%)		(26.22)
<b>Total Amount</b>				<b>(3,124.00)</b>

### Calculation of Non Deductible Expense Percentage(s)

#### General Expense Calculation

01/07/2013	30/06/2014	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>99.860%</b>
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#### Investment Expense Calculation

01/07/2013	30/06/2014	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>99.860%</b>
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### Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(11,731.32)
Less Permanent Differences	(11,431.35)
<b>Taxable income for period</b>	<b>(301.00)</b>
Add Supervisory levy	388.00
<b>Total Amount Due or Refundable</b>	<b>344.00</b>

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

Income Tax Expense of \$44.00 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

30/06/2014	501	Watson, David - Unres Non Pres	66,411.86
30/06/2014	502	Watson, David - Unres Non Pres	424,945.76
30/06/2014	504	Watson, David - Unres Non Pres	683.65
<b>Total Amount</b>			<b>492,041.27</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b><u>Profit/(Loss) Available for Allocation to Members</u></b>				
30/06/2014		Profit/(Loss) for period before allocations		(11,731.32)
30/06/2014		Contributions		(1,194.25)
30/06/2014		Pensions paid		28,500.00
		<b>Total Amount</b>		<b>15,574.43</b>

**Income Tax Expense Available for Allocation to Members**

**Total Amount** **0.00**

**Fund Rate or Return Calculation**

**Total profit for period (excluding Super Surcharges)** **(11,731.32)**  
Less amounts excluded from fund rate calculation:  
  
**Total exclusion**  
  
**Profit after exclusion** **(11,731.32)**  
  
**Total member opening balance** **514,794.60**  
  
**Fund Rate (Profit after exclusion/Total member opening balance)** **(2.28)**

**Watson, David**  
**Unrestricted Non Preserved**

**Members Balance**

01/07/2013		Opening balance - Unres Non Pres	72,304.63	72,304.63
01/07/2013	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	43,823.58	43,823.58
01/07/2013	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(180.57)	(180.57)
01/07/2013	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(43,823.58)	(43,823.58)
01/07/2013	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(407.04)	(407.04)
01/07/2013	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,740.33)	(1,740.33)
01/07/2013	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(772.06)	(772.06)
01/07/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	952.63	952.63
06/08/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,000.00)	(1,797.26)
06/09/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(380.00)	(309.21)

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02/08/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,000.00)	(1,819.18)
06/07/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,000.00)	(1,967.12)
01/07/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	2,147.37	2,147.37
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>66,411.86</b>
30/06/2014	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	2,102.11	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>68,026.74</b>	

**Watson, David**  
**Unrestricted Non Preserved**

Members Balance

01/07/2013		Opening balance - Unres Non Pres	442,489.97	442,489.97
01/07/2013	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	4,508.67	4,508.67
01/07/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	2,179.63	2,179.63
01/07/2013	502/013	Employer Contributions - Non Preserved	(4,081.29)	(4,081.29)
01/07/2013	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(10,277.79)	(10,277.79)
01/07/2013	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(4,863.32)	(4,863.32)
01/07/2013	502/060	Income Tax - Unrestricted Non Preserved/Tax Free	1,921.08	1,921.08
01/07/2013	502/061	Contributions Tax - Unrestricted Non Preserved	612.21	612.21
01/07/2013	502/063	Income Tax - Unrestricted Non Preserved/Taxable	900.81	900.81
22/08/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(5,781.60)	(4,942.08)
06/09/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(38.54)	(31.36)
06/10/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(642.40)	(469.92)
13/03/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(642.40)	(191.84)
01/07/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	2,922.92	2,922.92
13/03/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,357.60)	(405.42)
06/09/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(81.46)	(66.28)
22/08/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(12,218.40)	(10,444.22)
06/10/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,357.60)	(993.09)
01/07/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	6,177.08	6,177.08
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>424,945.76</b>

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30/06/2014	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	4,320.36	
30/06/2014	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	9,130.32	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>433,820.65</b>	
<b>Watson, David Preserved</b>				
30/06/2014	504/063	Members share of tax under/over provision - Preserved/Taxable	870.00	
		<b>Closing Balance - Preserved</b>	<b>(870.00)</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
18/10/2013	504/020	Other Contributions - Non Preserved	694.25	485.02
05/02/2014	504/020	Other Contributions - Non Preserved	500.00	198.63
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>683.65</b>
30/06/2014	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	21.64	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>1,215.89</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2014		Gross Interest		17,823.00
		<b>Total Amount</b>		<b>17,823.00</b>
<b>MCS Reconciliation</b>				
<b>Watson, David</b>				
<u>Other Contributions</u>				
05/02/2014	504/020	Other Contributions - Non Preserved		500.00
18/10/2013	504/020	Other Contributions - Non Preserved		694.25
		<b>Total Amount</b>		<b>1,194.25</b>
		All Contributions received for the current year		1,194.25
		Closing Account Balance		345.89