

**THE D A WATSON SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2015**  
Created by LSMITH on Tuesday 20 October, 2015 @ 15:14:01

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2015	776/042	Austpac Resources NI (Market Value Date: 30/06/2015, Code: APG)	0.01	(3,000.00)
<b>Total Amount</b>				<b>(3,000.00)</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2015	776/004	Austrim Nylex Limited - No CGT asset		
30/06/2015	776/004	- Market Value	0.00	
30/06/2015	776/004	- Less Carrying Value	0.00	
30/06/2015	776/008	Computershare Limited - No CGT asset		
30/06/2015	776/008	- Market Value	0.00	
30/06/2015	776/008	- Less Carrying Value	0.00	
30/06/2015	776/009	Collection House Limited - No CGT asset		
30/06/2015	776/009	- Market Value	0.00	
30/06/2015	776/009	- Less Carrying Value	0.00	
30/06/2015	776/023	Downer Edi Limited - No CGT asset		
30/06/2015	776/023	- Market Value	0.00	
30/06/2015	776/023	- Less Carrying Value	0.00	
30/06/2015	776/025	Alinta Limited - No CGT asset		
30/06/2015	776/025	- Market Value	0.00	
30/06/2015	776/025	- Less Carrying Value	0.00	
30/06/2015	776/030	Chemeq Limited - No CGT asset		
30/06/2015	776/030	- Market Value	0.00	
30/06/2015	776/030	- Less Carrying Value	0.00	
30/06/2015	776/031	Super Cheap Auto Group Limited - No CGT asset		
30/06/2015	776/031	- Market Value	0.00	
30/06/2015	776/031	- Less Carrying Value	0.00	
30/06/2015	776/037	Stargames Limited - No CGT asset		
30/06/2015	776/037	- Market Value	0.00	
30/06/2015	776/037	- Less Carrying Value	0.00	
30/06/2015	776/038	Bhp Billiton Limited - No CGT asset		
30/06/2015	776/038	- Market Value	0.00	
30/06/2015	776/038	- Less Carrying Value	0.00	
30/06/2015	776/039	Austal Limited - No CGT asset		
30/06/2015	776/039	- Market Value	0.00	
30/06/2015	776/039	- Less Carrying Value	0.00	
30/06/2015	776/040	G.U.D. Holdings Limited - No CGT asset		
30/06/2015	776/040	- Market Value	0.00	
30/06/2015	776/040	- Less Carrying Value	0.00	
30/06/2015	776/041	Peplin Ltd - No CGT asset		
30/06/2015	776/041	- Market Value	0.00	
30/06/2015	776/041	- Less Carrying Value	0.00	
30/06/2015	776/042	Austpac Resources NI - No CGT asset		
30/06/2015	776/042	- Market Value	1,200.00	
30/06/2015	776/042	- Less Carrying Value	4,200.00	
30/06/2015	776/042	- Permanent Difference		(3,000.00)
30/06/2015	776/051	Orica Limited - No CGT asset		
30/06/2015	776/051	- Market Value	0.00	
30/06/2015	776/051	- Less Carrying Value	0.00	

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30/06/2015	776/056	Foster's Group Limited - No CGT asset		
30/06/2015	776/056	- Market Value	0.00	
30/06/2015	776/056	- Less Carrying Value	0.00	
30/06/2015	776/057	Tattersall's Limited - No CGT asset		
30/06/2015	776/057	- Market Value	0.00	
30/06/2015	776/057	- Less Carrying Value	0.00	
30/06/2015	776/059	Caltex Australia Limited - No CGT asset		
30/06/2015	776/059	- Market Value	0.00	
30/06/2015	776/059	- Less Carrying Value	0.00	
30/06/2015	776/063	Kagara Ltd - Ordinary Fully Paid - No CGT asset		
30/06/2015	776/063	- Market Value	0.00	
30/06/2015	776/063	- Less Carrying Value	0.00	
30/06/2015	776/065	Energy Resources of Australia Limited - Ordinary Fully Paid 'A' - No CGT asset		
30/06/2015	776/065	- Market Value	0.00	
30/06/2015	776/065	- Less Carrying Value	0.00	
<b>Total Amount</b>				<b>(3,000.00)</b>

**Calculation of tax entries**

**Calculation of permanent differences**

08/04/2015	301	Accountancy Fees (Gen Exp Percent: 100.000%)	(1,562.00)
08/04/2015	302	Administration Costs (Gen Exp Percent: 100.000%)	(176.00)
08/04/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)	(528.00)
01/07/2014	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/08/2014	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
19/08/2014	315	Bank Charges (Gen Exp Percent: 100.000%)	(2.50)
01/09/2014	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/10/2014	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/11/2014	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/12/2014	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/01/2015	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/02/2015	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/03/2015	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/04/2015	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/05/2015	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/06/2015	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
30/06/2015	330	Austpac Resources NI (776/042) - Non Tax Revn	(3,000.00)
04/07/2014	413/001	Watson, David	(3,400.00)
04/07/2014	413/002	Watson, David	(1,080.80)
05/02/2015	413/002	Watson, David	(9,457.00)
16/06/2015	413/002	Watson, David	(4,728.50)
04/07/2014	416/002	Watson, David	(519.20)
05/02/2015	416/002	Watson, David	(4,543.00)
16/06/2015	416/002	Watson, David	(2,271.50)
30/06/2015		Exempt Pension Income	21,355.00
Total Amount			(10,033.50)

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**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2015	250/006	Term Deposits	100.000	20,656.53
30/06/2015	250/009	CDIA: 067-167 12313981	100.000	0.24
30/06/2015	250/010	CDIA: 064-138 10635230	100.000	697.84
<b>Total Unsegregated Amount</b>				<b>21,354.61</b>
<b>Total Exempt Pension Income</b>				<b>21,355.00</b>

Pension Member Non Deductible Expenses

08/04/2015	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(1,562.00)
08/04/2015	302	Administration Costs (Gen Exp Percent: 100.000%)		(176.00)
08/04/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(528.00)
01/07/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/08/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
19/08/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(2.50)
01/09/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/10/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/11/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/12/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/01/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/02/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/03/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/04/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/05/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/06/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
<b>Total Amount</b>				<b>(2,388.00)</b>

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

General Expense Calculation

Gross Interest	21,355.00
Less Exempt Pension Income	21,355.00
<b>Total Assessable Income (A)</b>	
Exempt Pension Income	21,355.00
<b>Total Income (B)</b>	<b>21,355.00</b>
Non Deductible Gen Exp% = 1-(A/B)	

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<b>Non-Deductible General Expense Percentage</b>	<b>100.000%</b>
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Investment Expense Calculation

Gross Interest	21,355.00
<b>Total Investment Income (B)</b>	<b>21,355.00</b>
Less Non-Assessable Investment Income	21,355.00
<b>Total Investment Assessable Income (A)</b>	
Non Deductible Inv Exp% = 1-(A/B)	
<b>Non-Deductible Investment Expense Percentage</b>	<b>100.000%</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(10,421.89)
Less Permanent Differences	(10,033.50)
<b>Taxable income for period</b>	<b>(388.00)</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>259.00</b>

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

**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	Watson, David - Unres Non Pres	64,664.00
30/06/2015	502	Watson, David - Unres Non Pres	426,753.93
		<b>Total Amount</b>	<b>491,417.93</b>

Profit/(Loss) Available for Allocation to Members

30/06/2015	Profit/(Loss) for period before allocations	(10,421.89)
30/06/2015	Pensions paid	26,000.00
	<b>Total Amount</b>	<b>15,578.11</b>

Income Tax Expense Available for Allocation to Members

<b>Total Amount</b>	<b>0.00</b>
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**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super</b>	<b>(10,421.89)</b>
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<b>Surcharge)</b>		
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>(10,421.89)</b>
		<b>Total member opening balance</b>		<b>502,193.28</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>(2.08)</b>

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

Members Balance

01/07/2014		Opening balance - Unres Non Pres	68,026.74	68,026.74
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(4,277.89)	(4,277.89)
01/07/2014	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(2,102.11)	(2,102.11)
04/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,400.00)	(3,362.74)
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	6,380.00	6,380.00
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>64,664.00</b>
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	2,049.87	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>66,676.61</b>	

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

Members Balance

01/07/2014		Opening balance - Unres Non Pres	433,820.65	433,820.65
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(2,784.58)	(2,784.58)
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(5,884.74)	(5,884.74)
01/07/2014	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(9,130.32)	(9,130.32)
01/07/2014	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(4,320.36)	(4,320.36)
04/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(519.20)	(513.51)
05/02/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(4,543.00)	(1,804.75)
16/06/2015	502/065	Pensions Paid - Unrestricted Non	(2,271.50)	(87.13)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Preserved/Taxable		
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	7,104.94	7,104.94
04/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,080.80)	(1,068.96)
05/02/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(9,457.00)	(3,756.89)
16/06/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,728.50)	(181.37)
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	15,015.06	15,015.06
01/07/2014	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(848.36)	(848.36)
01/07/2014	502/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	1,194.25	1,194.25
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>426,753.93</b>
30/06/2015	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	4,389.91	
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	9,138.33	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>425,094.78</b>	

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

Members Balance

01/07/2014		Opening balance - Unres Non Pres	345.89	345.89
01/07/2014	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	(848.36)	(848.36)
01/07/2014	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	1,194.25	1,194.25
01/07/2014	504/020	Other Contributions - Non Preserved	(694.25)	(694.25)
01/07/2014	504/020	Other Contributions - Non Preserved	(500.00)	(500.00)
01/07/2014	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(21.64)	(21.64)
01/07/2014	504/063	Income Tax - Unrestricted Non Preserved/Taxable	870.00	870.00
01/07/2014	504/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	848.36	848.36
01/07/2014	504/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	(1,194.25)	(1,194.25)

**BAS Instalment Income Reconciliation (Label T1)**

30/06/2015	Gross Interest			21,355.00
	<b>Total Amount</b>			<b>21,355.00</b>

**MCS Reconciliation**