

**D A WATSON SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2016**  
Created by LSMITH on Tuesday 24 January, 2017 @ 12:05:15

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2016	776/042	Austpac Resources NI (Market Value Date: 30/06/2016, Code: APG)	0.00	(400.00)
<b>Total Amount</b>				<b>(400.00)</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2016	776/004	Austrim Nylex Limited - No CGT asset		
30/06/2016	776/004	- Market Value	0.00	
30/06/2016	776/004	- Less Carrying Value	0.00	
30/06/2016	776/008	Computershare Limited - No CGT asset		
30/06/2016	776/008	- Market Value	0.00	
30/06/2016	776/008	- Less Carrying Value	0.00	
30/06/2016	776/009	Collection House Limited - No CGT asset		
30/06/2016	776/009	- Market Value	0.00	
30/06/2016	776/009	- Less Carrying Value	0.00	
30/06/2016	776/023	Downer Edi Limited - No CGT asset		
30/06/2016	776/023	- Market Value	0.00	
30/06/2016	776/023	- Less Carrying Value	0.00	
30/06/2016	776/025	Alinta Limited - No CGT asset		
30/06/2016	776/025	- Market Value	0.00	
30/06/2016	776/025	- Less Carrying Value	0.00	
30/06/2016	776/030	Chemeq Limited - No CGT asset		
30/06/2016	776/030	- Market Value	0.00	
30/06/2016	776/030	- Less Carrying Value	0.00	
30/06/2016	776/031	Super Cheap Auto Group Limited - No CGT asset		
30/06/2016	776/031	- Market Value	0.00	
30/06/2016	776/031	- Less Carrying Value	0.00	
30/06/2016	776/037	Stargames Limited - No CGT asset		
30/06/2016	776/037	- Market Value	0.00	
30/06/2016	776/037	- Less Carrying Value	0.00	
30/06/2016	776/038	Bhp Billiton Limited - No CGT asset		
30/06/2016	776/038	- Market Value	0.00	
30/06/2016	776/038	- Less Carrying Value	0.00	
30/06/2016	776/039	Austal Limited - No CGT asset		
30/06/2016	776/039	- Market Value	0.00	
30/06/2016	776/039	- Less Carrying Value	0.00	
30/06/2016	776/040	G.U.D. Holdings Limited - No CGT asset		
30/06/2016	776/040	- Market Value	0.00	
30/06/2016	776/040	- Less Carrying Value	0.00	
30/06/2016	776/041	Peplin Ltd - No CGT asset		
30/06/2016	776/041	- Market Value	0.00	
30/06/2016	776/041	- Less Carrying Value	0.00	
30/06/2016	776/042	Austpac Resources NI - No CGT asset		
30/06/2016	776/042	- Market Value	800.00	
30/06/2016	776/042	- Less Carrying Value	1,200.00	
30/06/2016	776/042	- Permanent Difference		(400.00)
30/06/2016	776/051	Orica Limited - No CGT asset		
30/06/2016	776/051	- Market Value	0.00	
30/06/2016	776/051	- Less Carrying Value	0.00	

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30/06/2016	776/056	Foster's Group Limited - No CGT asset		
30/06/2016	776/056	- Market Value	0.00	
30/06/2016	776/056	- Less Carrying Value	0.00	
30/06/2016	776/057	Tattersall's Limited - No CGT asset		
30/06/2016	776/057	- Market Value	0.00	
30/06/2016	776/057	- Less Carrying Value	0.00	
30/06/2016	776/059	Caltex Australia Limited - No CGT asset		
30/06/2016	776/059	- Market Value	0.00	
30/06/2016	776/059	- Less Carrying Value	0.00	
30/06/2016	776/063	Kagara Ltd - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/063	- Market Value	0.00	
30/06/2016	776/063	- Less Carrying Value	0.00	
30/06/2016	776/065	Energy Resources of Australia Limited - Ordinary Fully Paid 'A' - No CGT asset		
30/06/2016	776/065	- Market Value	0.00	
30/06/2016	776/065	- Less Carrying Value	0.00	
<b>Total Amount</b>				<b>(400.00)</b>

**Calculation of tax entries****Calculation of permanent differences**

24/11/2015	301	Accountancy Fees (Gen Exp Percent: 100.000%)	(1,562.00)
24/11/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)	(550.00)
01/05/2016	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/06/2016	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
03/08/2015	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/07/2015	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/08/2015	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/09/2015	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/10/2015	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/11/2015	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/12/2015	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/01/2016	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/02/2016	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/03/2016	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
01/04/2016	315	Bank Charges (Gen Exp Percent: 100.000%)	(10.00)
30/06/2016	330	Austpac Resources NI (776/042) - Non Tax Revn	(400.00)
02/10/2015	413/001	Watson, David	(3,330.00)
20/06/2016	413/002	Watson, David	(4,053.00)
02/10/2015	413/002	Watson, David	(1,803.59)
04/04/2016	413/002	Watson, David	(5,148.16)
18/01/2016	413/002	Watson, David	(4,053.00)
18/01/2016	416/002	Watson, David	(1,947.00)
20/06/2016	416/002	Watson, David	(1,947.00)
02/10/2015	416/002	Watson, David	(866.41)
04/04/2016	416/002	Watson, David	(2,473.10)
30/06/2016		Exempt Pension Income	15,942.00
Total Amount			(12,321.26)

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**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2016	250/006	Term Deposits	100.000	14,166.57
30/06/2016	250/010	CDIA: 064-138 10635230	100.000	1,774.91
30/06/2016	250/011	Suncorp Acct: 484-799 604904508	100.000	0.44
<b>Total Unsegregated Amount</b>				<b>15,941.92</b>
<b>Total Exempt Pension Income</b>				<b>15,942.00</b>

Pension Member Non Deductible Expenses

24/11/2015	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(1,562.00)
24/11/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(550.00)
01/05/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/06/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
03/08/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/07/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/08/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/09/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/10/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/11/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/12/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/01/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/02/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/03/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
01/04/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
<b>Total Amount</b>				<b>(2,242.00)</b>

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

General Expense Calculation

Gross Interest	15,942.00
Less Exempt Pension Income	15,942.00
<b>Total Assessable Income (A)</b>	
Exempt Pension Income	15,942.00
<b>Total Income (B)</b>	<b>15,942.00</b>
Non Deductible Gen Exp% = 1-(A/B)	
<b>Non-Deductible General Expense Percentage</b>	<b>100.000%</b>

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Investment Expense Calculation

Gross Interest	15,942.00
<b>Total Investment Income (B)</b>	<b>15,942.00</b>
Less Non-Assessable Investment Income	15,942.00
<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	(12,580.34)
Less Permanent Differences	(12,321.26)
<b>Taxable income for period</b>	<b>(259.00)</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

30/06/2016	501	Watson, David - Unres Non Pres	64,201.86
30/06/2016	502	Watson, David - Unres Non Pres	418,446.44
		<b>Total Amount</b>	<b>482,648.30</b>

Profit/(Loss) Available for Allocation to Members

30/06/2016	Profit/(Loss) for period before allocations	(12,580.34)
30/06/2016	Pensions paid	25,621.26
	<b>Total Amount</b>	<b>13,040.92</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 Surcharge)</b>	<b>(12,580.34)</b>
Less amounts excluded from fund rate	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>(12,580.34)</b>
		<b>Total member opening balance</b>		<b>491,771.39</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>(2.56)</b>

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

Members Balance

01/07/2015		Opening balance - Unres Non Pres	66,676.61	66,676.61
01/07/2015	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1,350.13)	(1,350.13)
01/07/2015	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(2,049.87)	(2,049.87)
02/10/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,330.00)	(2,474.75)
01/07/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	3,400.00	3,400.00
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>64,201.86</b>
30/06/2016	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,734.70	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>65,081.31</b>	

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

Members Balance

01/07/2015		Opening balance - Unres Non Pres	425,094.78	425,094.78
01/07/2015	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(3,792.15)	(3,792.15)
01/07/2015	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(4,933.72)	(4,933.72)
01/07/2015	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(9,138.33)	(9,138.33)
01/07/2015	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(4,389.91)	(4,389.91)
18/01/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(1,947.00)	(872.43)
20/06/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(1,947.00)	(53.20)
02/10/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(866.41)	(643.89)
04/04/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(2,473.10)	(587.87)

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01/07/2015	502/065	Preserved/Taxable Pensions Paid - Unrestricted Non	7,333.70	7,333.70
20/06/2016	502/068	Preserved/Taxable Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,053.00)	(110.74)
02/10/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,803.59)	(1,340.37)
04/04/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,148.16)	(1,223.74)
18/01/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,053.00)	(1,816.10)
01/07/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	15,266.30	15,266.30
01/07/2015	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	848.36	848.36
01/07/2015	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>418,446.44</b>
30/06/2016	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	3,668.87	
30/06/2016	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	7,637.35	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>414,109.74</b>	
01/07/2015	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	848.36	848.36
01/07/2015	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1,194.25)	(1,194.25)
01/07/2015	504/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(848.36)	(848.36)
01/07/2015	504/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	1,194.25	1,194.25
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2016		Gross Interest		15,942.00
<b>Total Amount</b>				<b>15,942.00</b>

**MCS Reconciliation**