

S & J CLARKE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2014
Created by LSMITH on Monday 13 October, 2014 @ 12:52:12

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2014	747/001	Premium Online (Market Value Date: 30/06/2014, Code: PREM-CLARK)	2,133,644.20	108,049.26
Total Amount				108,049.26
Calculation of permanent difference on revaluation				
30/06/2014	747/001	Premium Online - No CGT asset		
30/06/2014	747/001	- Market Value	2,133,644.20	
30/06/2014	747/001	- Less Carrying Value	2,025,594.94	
30/06/2014	747/001	- Permanent Difference		108,049.26
Total Amount				108,049.26
Calculation of tax entries				
Calculation of timing differences				
30/06/2014	238/001	Premium Online		1,528.96
Total Amount				1,528.96
Calculation of permanent differences				
30/06/2014	238/001	Premium Online - Cap Dist		923.69
30/06/2014	247	Premium Online (747/001) - Non Tax Revn		108,049.26
08/07/2013	287/003	Clarke, John Duncan		7,309.34
19/11/2013	287/003	Clarke, John Duncan		1,997.26
16/04/2014	287/003	Clarke, John Duncan		1,156.69
01/05/2014	287/005	Clarke, Sandra Kay		187.06
17/07/2013	287/005	Clarke, Sandra Kay		361.30
25/11/2013	287/005	Clarke, Sandra Kay		438.13
08/07/2013	288/003	Clarke, John Duncan		7,053.67
19/11/2013	288/003	Clarke, John Duncan		1,927.41
16/04/2014	288/003	Clarke, John Duncan		1,116.24
01/05/2014	288/005	Clarke, Sandra Kay		1,310.25
17/07/2013	288/005	Clarke, Sandra Kay		3,751.21
25/11/2013	288/005	Clarke, Sandra Kay		1,408.94
22/11/2013	301	Accountancy Fees (Gen Exp Percent: 98.916%)		(1,762.68)
30/06/2014	302	Administration Costs (Gen Exp Percent: 98.916%)		(15,580.81)
19/11/2013	302	Administration Costs (Gen Exp Percent: 98.916%)		(146.89)
22/11/2013	307	Auditor's Remuneration (Gen Exp Percent: 98.916%)		(696.37)
30/06/2014	413/001	Clarke, John Duncan		(21,141.86)
30/06/2014	413/002	Clarke, Sandra Kay		(34,568.13)
30/06/2014	413/004	Clarke, Sandra Kay		(9,465.60)
30/06/2014	416/001	Clarke, John Duncan		(21,908.14)
30/06/2014	416/002	Clarke, Sandra Kay		(4,381.87)
30/06/2014	416/004	Clarke, Sandra Kay		(134.40)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014		Capital Gains Discount		6,627.00
30/06/2014		Exempt Pension Income		90,542.00
30/06/2014	485	Foreign credits		(1,333.19)
30/06/2014	485	Imputed credits		(8,902.93)
Total Amount				114,136.58

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2014		Exempt Capital Gains		24,064.28
30/06/2014	238/001	Premium Online	98.916	63,163.89
30/06/2014	250/001	Macquarie Cash Management Account	98.916	425.20
30/06/2014	250/003	ING Business Optimiser	98.916	2,888.97
Total Unsegregated Amount				90,542.34
Total Exempt Pension Income				90,542.00

Pension Member Non Deductible Expenses

22/11/2013	301	Accountancy Fees (Gen Exp Percent: 98.916%)		(1,762.68)
30/06/2014	302	Administration Costs (Gen Exp Percent: 98.916%)		(15,580.81)
19/11/2013	302	Administration Costs (Gen Exp Percent: 98.916%)		(146.89)
22/11/2013	307	Auditor's Remuneration (Gen Exp Percent: 98.916%)		(696.37)
Total Amount				(18,187.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2013	30/06/2014	Non-Deductible General Expense Percentage (Actuarial %)	98.916%
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Investment Expense Calculation

01/07/2013	30/06/2014	Non-Deductible Investment Expense Percentage (Actuarial %)	98.916%
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Calculation of Net Capital Gains

Discounted Gains

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30/06/2014	238/001	Premium Online (Discounted method)	19,881.58	19,881.58
		Total Amount - Discounted Gains		19,882.00
<u>Other Gains</u>				
30/06/2014	235/002	Premium Online - Disposals (Other method)	21,918.87	21,918.87
30/06/2014	238/001	Premium Online (Other method)	1,448.10	1,448.10
		Total Amount - Other Gains		23,367.00
<u>Losses</u>				
30/06/2014	235/002	Premium Online - Disposals (Other method)	(12,293.76)	(12,293.76)
		Total Amount - Losses		(12,294.00)
<u>Other Items</u>				
30/06/2014		Capital Gains Discount		(6,627.00)
		Total Amount - Other Items		(6,627.00)
		Total Net Capital Gain (Assessable)		24,328.00
30/06/2014		Tax Exempt Percentage	98.916%	24,064.28
		Total Amount - Exempt Capital Gains		24,064.28

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	116,137.60
Less Permanent Differences	114,136.58
Less Timing Differences	1,528.96
Taxable income for period	471.00
Income Tax Expense (Taxable Income @ taxrate)	70.65
Total Income Tax Payable (Taxable Income @ taxrate)	70.65
Total Income Tax Payable	70.65
Less Total Imputed Credits Used	8,902.93
Less Total Foreign Credits Used	70.65
Income Tax Payable	(8,902.93)
Add Supervisory levy	388.00
Total Amount Due or Refundable	(8,514.93)

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		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		70.65
		Less credits treated as permanent differences		
		- Imputed Credits		8,902.93
		- Foreign Credits		70.65
		Income Tax Expense		(8,902.93)

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	Clarke, John Duncan - Unres Non Pres		857,559.68
30/06/2014	502	Clarke, Sandra Kay - Unres Non Pres		964,277.30
30/06/2014	503	Clarke, John Duncan - Unres Non Pres		16,913.06
30/06/2014	504	Clarke, Sandra Kay - Unres Non Pres		209,523.75
30/06/2014	505	Clarke, Sandra Kay - Unres Non Pres		5,265.22
		Total Amount		2,053,539.01

Profit/(Loss) Available for Allocation to Members

30/06/2014		Imputed credits treated as a permanent difference		8,902.93
30/06/2014		Foreign credits treated as a permanent difference		1,333.19
30/06/2014		Profit/(Loss) for period before allocations		116,137.60
30/06/2014		Unused Current Year Foreign Credits		(1,262.54)
30/06/2014		Transfers in from other funds		(28,017.50)
30/06/2014		Pensions paid		91,600.00
		Total Amount		188,693.68

Income Tax Expense Available for Allocation to Members

30/06/2014		Income Tax Expense for period before allocations		70.65
		Total Amount		70.65

Fund Rate or Return Calculation

	Total profit for period (excluding Super Surcharge)	116,137.60
	Less amounts excluded from fund rate calculation:	
	Total exclusion	
	Profit after exclusion	116,137.60

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total member opening balance				2,031,360.73
Fund Rate (Profit after exclusion/Total member opening balance)				5.72
Clarke, John Duncan				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	817,986.07	817,986.07
01/07/2013	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	416,273.11	416,273.11
01/07/2013	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	401,712.96	401,712.96
01/07/2013	501/023	Transfers In - Unrestricted Non Preserved/Taxable	(409,611.17)	(409,611.17)
01/07/2013	501/024	Transfers In - Unrestricted Non Preserved/Tax Free	(395,284.03)	(395,284.03)
01/07/2013	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(15,355.59)	(15,355.59)
01/07/2013	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(15,912.15)	(15,912.15)
01/07/2013	501/060	Income Tax - Unrestricted Non Preserved/Tax Free	86.86	86.86
01/07/2013	501/063	Income Tax - Unrestricted Non Preserved/Taxable	90.01	90.01
30/06/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(21,908.14)	
01/07/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	9,160.20	9,160.20
30/06/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(21,141.86)	
01/07/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	8,839.80	8,839.80
01/07/2013	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	20,139.00	20,139.00
01/07/2013	501/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	19,434.61	19,434.61
Total Amount - Unres Non Pres (Weighted)				857,559.68
30/06/2014	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	40,100.63	
30/06/2014	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	38,698.01	
Closing Balance - Unrestricted Non Pres			893,308.32	
Clarke, Sandra Kay				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	964,277.30	964,277.30

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01/07/2013	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	108,481.20	108,481.20
01/07/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	289,050.00	289,050.00
01/07/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	566,746.10	566,746.10
01/07/2013	502/015	Member/Personal Contributions - Non Preserved	(289,050.00)	(289,050.00)
01/07/2013	502/023	Transfers In - Unrestricted Non Preserved/Taxable	(105,755.42)	(105,755.42)
01/07/2013	502/024	Transfers In - Unrestricted Non Preserved/Tax Free	(547,750.62)	(547,750.62)
01/07/2013	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(34,278.48)	(34,278.48)
01/07/2013	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(4,663.06)	(4,663.06)
01/07/2013	502/060	Income Tax - Unrestricted Non Preserved/Tax Free	195.50	195.50
01/07/2013	502/063	Income Tax - Unrestricted Non Preserved/Taxable	24.78	24.78
30/06/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(4,381.87)	
01/07/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	1,912.50	1,912.50
30/06/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(34,568.13)	
01/07/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	15,087.50	15,087.50
		Total Amount - Unres Non Pres (Weighted)		964,277.30
30/06/2014	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	9,968.02	
30/06/2014	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	78,636.59	
		Closing Balance - Unrestricted Non Pres	1,013,931.91	

Clarke, John Duncan

Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	39,573.61	39,573.61
01/07/2013	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	20,139.00	20,139.00
01/07/2013	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	19,434.61	19,434.61
08/07/2013	503/023	Transfers In - Unrestricted Non Preserved/Taxable	7,309.34	7,149.14
19/11/2013	503/023	Transfers In - Unrestricted Non Preserved/Taxable	1,997.26	1,220.24
16/04/2014	503/023	Transfers In - Unrestricted Non Preserved/Taxable	1,156.69	237.68
01/07/2013	503/023	Transfers In - Unrestricted Non Preserved/Taxable	(20,164.92)	(20,164.92)

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08/07/2013	503/024	Transfers In - Unrestricted Non Preserved/Tax Free	7,053.67	6,899.07
19/11/2013	503/024	Transfers In - Unrestricted Non Preserved/Tax Free	1,927.41	1,177.57
16/04/2014	503/024	Transfers In - Unrestricted Non Preserved/Tax Free	1,116.24	229.36
01/07/2013	503/024	Transfers In - Unrestricted Non Preserved/Tax Free	(19,459.61)	(19,459.61)
01/07/2013	503/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(468.75)	(468.75)
01/07/2013	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(485.73)	(485.73)
01/07/2013	503/060	Income Tax - Unrestricted Non Preserved/Tax Free	2.65	2.65
01/07/2013	503/063	Income Tax - Unrestricted Non Preserved/Taxable	2.75	2.75
01/07/2013	503/065	Pensions Paid - Unrestricted Non Preserved/Taxable	508.90	508.90
01/07/2013	503/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	491.10	491.10
01/07/2013	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(20,139.00)	(20,139.00)
01/07/2013	503/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	(19,434.61)	(19,434.61)
		Total Amount - Unres Non Pres (Weighted)		16,913.06
30/06/2014	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	1,554.09	
30/06/2014	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(53.88)	
		Closing Balance - Unrestricted Non Pres	22,060.82	

Clarke, Sandra Kay
Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	209,523.75	209,523.75
01/07/2013	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	2,933.33	2,933.33
01/07/2013	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	160,950.00	160,950.00
01/07/2013	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	45,640.42	45,640.42
01/07/2013	504/015	Member/Personal Contributions - Non Preserved	(160,950.00)	(160,950.00)
01/07/2013	504/023	Transfers In - Unrestricted Non Preserved/Taxable	(8,551.08)	(8,551.08)
01/07/2013	504/024	Transfers In - Unrestricted Non Preserved/Tax Free	(38,796.30)	(38,796.30)
01/07/2013	504/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(9,825.83)	(9,825.83)
01/07/2013	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	5,575.41	5,575.41
01/07/2013	504/060	Income Tax - Unrestricted Non Preserved/Tax Free	23.71	23.71

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01/07/2013	504/063	Income Tax - Unrestricted Non Preserved/Taxable	0.34	0.34
30/06/2014	504/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(134.40)	
01/07/2013	504/065	Pensions Paid - Unrestricted Non Preserved/Taxable	42.00	42.00
30/06/2014	504/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(9,465.60)	
01/07/2013	504/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	2,958.00	2,958.00
Total Amount - Unres Non Pres (Weighted)				209,523.75
30/06/2014	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	269.54	
30/06/2014	504/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	18,982.98	
Closing Balance - Unrestricted Non Pres			219,176.27	

Clarke, Sandra Kay

Unrestricted Non Preserved

Members Balance

01/05/2014	505/023	Transfers In - Unrestricted Non Preserved/Taxable	187.06	30.75
17/07/2013	505/023	Transfers In - Unrestricted Non Preserved/Taxable	361.30	344.47
25/11/2013	505/023	Transfers In - Unrestricted Non Preserved/Taxable	438.13	260.48
01/05/2014	505/024	Transfers In - Unrestricted Non Preserved/Tax Free	1,310.25	215.38
17/07/2013	505/024	Transfers In - Unrestricted Non Preserved/Tax Free	3,751.21	3,576.50
25/11/2013	505/024	Transfers In - Unrestricted Non Preserved/Tax Free	1,408.94	837.64
Total Amount - Unres Non Pres (Weighted)				5,265.22
30/06/2014	505/035	Members share of profit/(loss) - Unres Non Pres/Taxable	483.80	
30/06/2014	505/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(16.77)	
Closing Balance - Unrestricted Non Pres			7,923.92	

BAS Instalment Income Reconciliation (Label T1)

30/06/2014	Capital Gains	24,328.00
30/06/2014	Gross Interest	3,350.00
30/06/2014	Gross Foreign Income	10,513.00
30/06/2014	Trust Distributions	53,343.00

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Total Amount				91,534.00

MCS Reconciliation