

**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
<b>Asset revaluation amounts</b>				
30/06/2014	747/001	Premium Online (Market Value Date: 30/06/2014, Code: PREM-CLARK)	2,133,644.20	108,049.26
		<b>Total Amount</b>		<b>108,049.26</b>
<b>Calculation of permanent difference on revaluation</b>				
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
		<b>Total Amount</b>		<b>108,049.26</b>
<b>Calculation of tax entries</b>				
<b>Calculation of timing differences</b>				
30/06/2014	238/001	Premium Online		1,528.96
		<b>Total Amount</b>		<b>1,528.96</b>
<b>Calculation of permanent differences</b>				
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)
<b>Total Amount</b>				<b>114,136.58</b>

**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
<b>Total Unsegregated Amount</b>				<b>90,542.34</b>
<b>Total Exempt Pension Income</b>				<b>90,542.00</b>

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)
<b>Total Amount</b>				<b>(18,187.00)</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>98.916%</b>
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Investment Expense Calculation

01/07/2013	30/06/2014	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>98.916%</b>
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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
		<b>Total Amount - Discounted Gains</b>		<b>19,882.00</b>
<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
		<b>Total Amount - Other Gains</b>		<b>23,367.00</b>
<u>Losses</u>				
30/06/2014	235/002	Premium Online - Disposals (Other method)	(12,293.76)	(12,293.76)
		<b>Total Amount - Losses</b>		<b>(12,294.00)</b>
<u>Other Items</u>				
30/06/2014		Capital Gains Discount		(6,627.00)
		<b>Total Amount - Other Items</b>		<b>(6,627.00)</b>
		<b>Total Net Capital Gain (Assessable)</b>		<b>24,328.00</b>
30/06/2014		Tax Exempt Percentage	98.916%	24,064.28
		<b>Total Amount - Exempt Capital Gains</b>		<b>24,064.28</b>

**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
<b>Taxable income for period</b>	<b>471.00</b>
Income Tax Expense (Taxable Income @ taxrate)	70.65
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>70.65</b>
Total Income Tax Payable	70.65
Less Total Imputed Credits Used	8,902.93
Less Total Foreign Credits Used	70.65
<b>Income Tax Payable</b>	<b>(8,902.93)</b>
Add Supervisory levy	388.00
<b>Total Amount Due or Refundable</b>	<b>(8,514.93)</b>

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Income Tax Expense Reconciliation

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
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**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
<b>Total member opening balance</b>				<b>2,031,360.73</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>5.72</b>
 <b>Clarke, John Duncan</b>				
<b>Unrestricted Non Preserved</b>				
<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
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>857,559.68</b>
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	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>893,308.32</b>	

**Clarke, Sandra Kay**  
**Unrestricted Non Preserved**

Members Balance

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
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>964,277.30</b>
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	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>1,013,931.91</b>	

**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)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>16,913.06</b>
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)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>22,060.82</b>	

**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
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>209,523.75</b>
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	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>219,176.27</b>	

**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
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>5,265.22</b>
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)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>7,923.92</b>	

**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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**MCS Reconciliation**