

**DREYER SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2014**

Created by KELLY FU on Thursday 19 February, 2015 @ 15:10:14

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2014	747/003	Portfolio Care (Market Value Date: 30/06/2014, Code: PORTDRYER)	0.91	12,860.22
30/06/2014	776/002	Cochlear Limited (Market Value Date: 30/06/2014, Code: COH)	61.70	(0.73)
30/06/2014	776/003	BHP Billiton Limited (Market Value Date: 30/06/2014, Code: BHP)	35.90	534.54
30/06/2014	776/004	CSL Limited (Market Value Date: 30/06/2014, Code: CSL)	66.55	795.20
30/06/2014	776/005	Origin Energy (Market Value Date: 30/06/2014, Code: ORG)	14.62	690.85
30/06/2014	776/006	Woodside Petroleum (Market Value Date: 30/06/2014, Code: WPL)	41.07	775.68
30/06/2014	776/008	QBE Insurance Group (Market Value Date: 30/06/2014, Code: QBE)	10.87	(1,282.88)
30/06/2014	776/009	Westpac Banking Corp (Market Value Date: 30/06/2014, Code: WBC)	33.88	1,190.00
30/06/2014	776/011	Computershare (Market Value Date: 30/06/2014, Code: CPU)	12.48	1,323.79
30/06/2014	776/012	Ramsay Health Care Limited (Market Value Date: 30/06/2014, Code: RHC)	45.50	2,829.48
30/06/2014	776/013	Metcash Limited (Market Value Date: 30/06/2014, Code: MTS)	2.64	(1,111.44)
30/06/2014	776/014	Rio Tinto Limited (Market Value Date: 30/06/2014, Code: RIO)	59.31	437.22
30/06/2014	776/015	Bradken Limited (Market Value Date: 30/06/2014, Code: BKN)	3.80	(335.07)
30/06/2014	776/016	Adelaide Brighton (Market Value Date: 30/06/2014, Code: ABC)	3.45	252.90
30/06/2014	776/017	Paladin Energy Ltd (Market Value Date: 30/06/2014, Code: PDN)	0.30	(1,157.10)
30/06/2014	776/019	Seek Limited (Market Value Date: 30/06/2014, Code: SEK)	15.85	4,271.40
30/06/2014	776/020	AMP Limited (Market Value Date: 30/06/2014, Code: AMP)	5.30	394.80
30/06/2014	776/021	Fletcher Building Limited (Market Value Date: 30/06/2014, Code: FBU)	8.18	624.00
30/06/2014	782/001	Sydney Airport (Market Value Date: 30/06/2014, Code: SYD)	4.22	617.40
<b>Total Amount</b>				<b>23,710.26</b>

**Calculation of permanent difference on revaluation**

30/06/2014	747/003	Portfolio Care		
30/06/2014	747/003	- Market Value	110,782.36	
30/06/2014	747/003	- Cost	83,578.00	
30/06/2014	747/003	- Projected Disposal Cost	92,646.12	
30/06/2014	747/003	- Non Taxable Profit/(Loss) on Disposal (Discounted)	9,068.12	
30/06/2014	747/003	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	4,781.38	
30/06/2014	747/003	- Permanent Difference		4,286.74

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30/06/2014	776/004	CSL Limited		
30/06/2014	776/004	- Market Value	10,648.00	
30/06/2014	776/004	- Cost	5,278.30	
30/06/2014	776/004	- Projected Disposal Cost	7,068.20	
30/06/2014	776/004	- Non Taxable Profit/(Loss) on Disposal (Discounted)	1,789.90	
30/06/2014	776/004	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	1,524.83	
30/06/2014	776/004	- Permanent Difference		265.07
30/06/2014	776/009	Westpac Banking Corp		
30/06/2014	776/009	- Market Value	8,063.44	
30/06/2014	776/009	- Cost	5,287.88	
30/06/2014	776/009	- Projected Disposal Cost	6,213.07	
30/06/2014	776/009	- Non Taxable Profit/(Loss) on Disposal (Discounted)	925.19	
30/06/2014	776/009	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	528.52	
30/06/2014	776/009	- Permanent Difference		396.67
30/06/2014	776/011	Computershare		
30/06/2014	776/011	- Market Value	7,475.52	
30/06/2014	776/011	- Cost	5,290.75	
30/06/2014	776/011	- Projected Disposal Cost	6,019.01	
30/06/2014	776/011	- Non Taxable Profit/(Loss) on Disposal (Discounted)	728.26	
30/06/2014	776/011	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	286.99	
30/06/2014	776/011	- Permanent Difference		441.27
30/06/2014	776/012	Ramsay Health Care Limited		
30/06/2014	776/012	- Market Value	13,286.00	
30/06/2014	776/012	- Cost	5,290.90	
30/06/2014	776/012	- Projected Disposal Cost	7,955.93	
30/06/2014	776/012	- Non Taxable Profit/(Loss) on Disposal (Discounted)	2,665.03	
30/06/2014	776/012	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	1,721.87	
30/06/2014	776/012	- Permanent Difference		943.16
30/06/2014	776/016	Adelaide Brighton		
30/06/2014	776/016	- Market Value	5,816.70	
30/06/2014	776/016	- Cost	5,292.96	
30/06/2014	776/016	- Projected Disposal Cost	5,467.54	
30/06/2014	776/016	- Non Taxable Profit/(Loss) on Disposal (Discounted)	174.58	
30/06/2014	776/016	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	90.28	
30/06/2014	776/016	- Permanent Difference		84.30
30/06/2014	776/019	Seek Limited		
30/06/2014	776/019	- Market Value	9,985.50	
30/06/2014	776/019	- Cost	4,176.00	
30/06/2014	776/019	- Projected Disposal Cost	6,112.50	
30/06/2014	776/019	- Non Taxable Profit/(Loss) on Disposal (Discounted)	1,936.50	
30/06/2014	776/019	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	512.70	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	776/019	- Permanent Difference		1,423.80
30/06/2014	776/021	Fletcher Building Limited		
30/06/2014	776/021	- Market Value	4,908.00	
30/06/2014	776/021	- Cost	3,517.50	
30/06/2014	776/021	- Projected Disposal Cost	3,981.00	
30/06/2014	776/021	- Non Taxable Profit/(Loss) on Disposal (Discounted)	463.50	
30/06/2014	776/021	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	255.50	
30/06/2014	776/021	- Permanent Difference		208.00
30/06/2014	782/001	Sydney Airport		
30/06/2014	782/001	- Market Value	3,101.70	
30/06/2014	782/001	- Cost	2,614.65	
30/06/2014	782/001	- Projected Disposal Cost	2,777.00	
30/06/2014	782/001	- Non Taxable Profit/(Loss) on Disposal (Discounted)	162.35	
30/06/2014	782/001	- Permanent Difference		162.35
<b>Total Amount</b>				<b>8,211.36</b>

**Calculation of tax entries****Calculation of timing differences**

30/06/2014	238/003	Portfolio Care		534.00
30/06/2014	238/004	Sydney Airport		2.82
30/06/2014	247	Portfolio Care (747/003)		
30/06/2014	247	- Revaluation	12,860.22	
30/06/2014	247	- Permanent Difference on Revaluation	4,286.74	
30/06/2014	247	- Timing Difference		8,573.48
30/06/2014	247	Cochlear Limited (776/002)		
30/06/2014	247	- Revaluation	(0.73)	
30/06/2014	247	- Timing Difference		(0.73)
30/06/2014	247	BHP Billiton Limited (776/003)		
30/06/2014	247	- Revaluation	534.54	
30/06/2014	247	- Timing Difference		534.54
30/06/2014	247	Origin Energy (776/005)		
30/06/2014	247	- Revaluation	690.85	
30/06/2014	247	- Timing Difference		690.85
30/06/2014	247	Woodside Petroleum (776/006)		
30/06/2014	247	- Revaluation	775.68	
30/06/2014	247	- Timing Difference		775.68
30/06/2014	247	QBE Insurance Group (776/008)		
30/06/2014	247	- Revaluation	(1,282.88)	
30/06/2014	247	- Timing Difference		(1,282.88)
30/06/2014	247	Westpac Banking Corp (776/009)		
30/06/2014	247	- Revaluation	1,190.00	
30/06/2014	247	- Permanent Difference on Revaluation	396.67	
30/06/2014	247	- Timing Difference		793.33
30/06/2014	247	Computershare (776/011)		
30/06/2014	247	- Revaluation	1,323.79	
30/06/2014	247	- Permanent Difference on Revaluation	441.27	

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30/06/2014	247	- Timing Difference		882.52
30/06/2014	247	Ramsay Health Care Limited (776/012)		
30/06/2014	247	- Revaluation	2,829.48	
30/06/2014	247	- Permanent Difference on Revaluation	943.16	
30/06/2014	247	- Timing Difference		1,886.32
30/06/2014	247	Metcash Limited (776/013)		
30/06/2014	247	- Revaluation	(1,111.44)	
30/06/2014	247	- Timing Difference		(1,111.44)
30/06/2014	247	CSL Limited (776/004)		
30/06/2014	247	- Revaluation	795.20	
30/06/2014	247	- Permanent Difference on Revaluation	265.07	
30/06/2014	247	- Timing Difference		530.13
30/06/2014	247	Rio Tinto Limited (776/014)		
30/06/2014	247	- Revaluation	437.22	
30/06/2014	247	- Timing Difference		437.22
30/06/2014	247	Bradken Limited (776/015)		
30/06/2014	247	- Revaluation	(335.07)	
30/06/2014	247	- Timing Difference		(335.07)
30/06/2014	247	Adelaide Brighton (776/016)		
30/06/2014	247	- Revaluation	252.90	
30/06/2014	247	- Permanent Difference on Revaluation	84.30	
30/06/2014	247	- Timing Difference		168.60
30/06/2014	247	Paladin Energy Ltd (776/017)		
30/06/2014	247	- Revaluation	(1,157.10)	
30/06/2014	247	- Timing Difference		(1,157.10)
30/06/2014	247	AMP Limited (776/020)		
30/06/2014	247	- Revaluation	394.80	
30/06/2014	247	- Timing Difference		394.80
30/06/2014	247	Fletcher Building Limited (776/021)		
30/06/2014	247	- Revaluation	624.00	
30/06/2014	247	- Permanent Difference on Revaluation	208.00	
30/06/2014	247	- Timing Difference		416.00
30/06/2014	247	Sydney Airport (782/001)		
30/06/2014	247	- Revaluation	617.40	
30/06/2014	247	- Permanent Difference on Revaluation	162.35	
30/06/2014	247	- Timing Difference		455.05
30/06/2014	247	Seek Limited (776/019)		
30/06/2014	247	- Revaluation	4,271.40	
30/06/2014	247	- Permanent Difference on Revaluation	1,423.80	
30/06/2014	247	- Timing Difference		2,847.60
<b>Total Amount</b>				<b>16,035.72</b>

**Calculation of permanent differences**

30/06/2014	247	Portfolio Care (747/003) - Non Tax Revn		4,286.74
30/06/2014	247	Westpac Banking Corp (776/009) - Non Tax Revn		396.67
30/06/2014	247	Computershare (776/011) - Non Tax Revn		441.27
30/06/2014	247	Ramsay Health Care Limited (776/012) - Non Tax Revn		943.16
30/06/2014	247	CSL Limited (776/004) - Non Tax Revn		265.07
30/06/2014	247	Adelaide Brighton (776/016) - Non Tax Revn		84.30

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30/06/2014	247	Fletcher Building Limited (776/021) - Non Tax Revn		208.00
30/06/2014	247	Sydney Airport (782/001) - Non Tax Revn		162.35
30/06/2014	247	Seek Limited (776/019) - Non Tax Revn		1,423.80
30/06/2014		Capital Losses Recouped		83.00
		<b>Total Amount</b>		<b>8,294.36</b>

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

**Non-Deductible General Expense Percentage (Manual) 0.000%**

Investment Expense Calculation

**Non-Deductible Investment Expense Percentage (Manual) 0.000%**

**Calculation of Net Capital Gains**Discounted Gains

14/01/2014	238/004	Sydney Airport (Discounted method)	83.12	83.12
		<b>Total Amount - Discounted Gains</b>		<b>83.00</b>

Other Items

30/06/2014		Capital Losses Recouped		(83.00)
		<b>Total Amount - Other Items</b>		<b>(83.00)</b>

**Total Net Capital Gain**

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	19,772.27
Less Permanent Differences	8,294.36
Less Timing Differences	16,035.72
<b>Taxable income for period</b>	<b>(4,558.00)</b>
Add Supervisory levy	388.00
<b>Total Amount Due or Refundable</b>	<b>(656.59)</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

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and the second amount column shows the weighted value of the transaction

**Members Weighted Amounts**

30/06/2014	501	Dreyer, Anthony Kym - Preserved		156,613.48
30/06/2014	501	Dreyer, Anthony Kym - Unres Non Pres		29,639.72
30/06/2014	502	Dreyer, Tanya - Preserved		71,943.36
<b>Total Amount</b>				<b>258,196.56</b>

**Profit/(Loss) Available for Allocation to Members**

30/06/2014		Profit/(Loss) for period before allocations		19,772.27
30/06/2014		Unused Current Year Foreign Credits		(138.00)
30/06/2014		Contributions		(10,153.94)
30/06/2014		Life insurance		15,075.60
<b>Total Amount</b>				<b>24,555.93</b>

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

30/06/2014		Income Tax Expense for period before allocations		1,721.66
30/06/2014		Contributions tax		(1,523.05)
30/06/2014		Life insurance tax		2,261.34
<b>Total Amount</b>				<b>2,459.95</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>19,772.27</b>
Less amounts excluded from fund rate calculation:	
242/001 Dreyer, Anthony Kym	761.54
242/001 Dreyer, Anthony Kym	782.70
242/001 Dreyer, Anthony Kym	782.70
242/001 Dreyer, Anthony Kym	782.70
242/001 Dreyer, Anthony Kym	1,174.05
242/001 Dreyer, Anthony Kym	782.70
242/001 Dreyer, Anthony Kym	782.70
242/001 Dreyer, Anthony Kym	782.70
242/001 Dreyer, Anthony Kym	782.70
242/001 Dreyer, Anthony Kym	782.70
242/001 Dreyer, Anthony Kym	782.70
242/001 Dreyer, Anthony Kym	1,174.05
<b>Total exclusion</b>	<b>(10,153.94)</b>
<b>Profit after exclusion</b>	<b>9,618.33</b>
<b>Total member opening balance</b>	<b>259,898.29</b>
<b>Fund Rate (Profit after exclusion/Total member</b>	<b>3.70</b>

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<b>opening balance)</b>				
<b>Dreyer, Anthony Kym</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Preserved	158,103.17	158,103.17
01/07/2013	501/001	Opening Balance - Preserved/Taxable	17,504.17	17,504.17
12/08/2013	501/011	Employer Contributions - Concessional	782.70	690.49
12/09/2013	501/011	Employer Contributions - Concessional	782.70	624.02
10/10/2013	501/011	Employer Contributions - Concessional	782.70	563.97
13/11/2013	501/011	Employer Contributions - Concessional	1,174.05	736.60
12/12/2013	501/011	Employer Contributions - Concessional	782.70	428.88
12/07/2013	501/011	Employer Contributions - Concessional	761.54	736.50
23/12/2013	501/011	Employer Contributions - Concessional	782.70	405.29
24/01/2014	501/011	Employer Contributions - Concessional	782.70	336.67
05/03/2014	501/011	Employer Contributions - Concessional	782.70	250.89
04/04/2014	501/011	Employer Contributions - Concessional	782.70	186.56
04/06/2014	501/011	Employer Contributions - Concessional	1,174.05	83.63
07/05/2014	501/011	Employer Contributions - Concessional	782.70	115.80
01/07/2013	501/011	Employer Contributions - Concessional	(9,900.02)	(9,900.02)
01/07/2013	501/031	Share of Profit/(Loss) - Preserved/Taxable	(15,720.83)	(15,720.83)
12/07/2013	501/051	Contributions Tax - Preserved	(114.23)	(110.47)
12/08/2013	501/051	Contributions Tax - Preserved	(117.40)	(103.57)
12/09/2013	501/051	Contributions Tax - Preserved	(117.40)	(93.60)
10/10/2013	501/051	Contributions Tax - Preserved	(117.40)	(84.59)
13/11/2013	501/051	Contributions Tax - Preserved	(176.11)	(110.49)
12/12/2013	501/051	Contributions Tax - Preserved	(117.40)	(64.33)
23/12/2013	501/051	Contributions Tax - Preserved	(117.40)	(60.79)
24/01/2014	501/051	Contributions Tax - Preserved	(117.40)	(50.50)
05/03/2014	501/051	Contributions Tax - Preserved	(117.40)	(37.63)
07/05/2014	501/051	Contributions Tax - Preserved	(117.40)	(17.37)
04/04/2014	501/051	Contributions Tax - Preserved	(117.40)	(27.98)
04/06/2014	501/051	Contributions Tax - Preserved	(176.11)	(12.54)
01/07/2013	501/051	Contributions Tax - Preserved	1,485.00	1,485.00
04/07/2013	501/053	Income Tax - Preserved/Taxable	255.59	252.79
04/11/2013	501/053	Income Tax - Preserved/Taxable	1,202.35	784.00
01/07/2013	501/053	Income Tax - Preserved/Taxable	1,243.64	1,243.64
04/07/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(1,703.94)	(1,685.27)
04/11/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(8,015.66)	(5,226.65)
01/07/2013	501/130	Life Insurance Premiums - Preserved/Taxable	5,388.04	5,388.04
<b>Total Amount - Preserved (Weighted)</b>				<b>156,613.48</b>
<u>Member Allocations</u>				
30/06/2014	501/031	Members share of profit/(loss) - Preserved/Taxable	14,894.81	
30/06/2014	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,492.12)	
30/06/2014	501/031	Members share of profit/(loss) - Preserved/Taxable	2,818.90	

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30/06/2014	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(282.39)	
		<b>Closing Balance - Preserved</b>	<b>174,411.60</b>	

**Unrestricted Non Preserved**Members Balance

01/07/2013		Opening balance - Unres Non Pres	29,639.72	29,639.72
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>29,639.72</b>
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>29,639.72</b>	

**Dreyer, Tanya  
Preserved**Members Balance

01/07/2013		Opening balance - Preserved	72,155.40	72,155.40
01/07/2013	502/001	Opening Balance - Preserved/Taxable	841.39	841.39
01/07/2013	502/031	Share of Profit/(Loss) - Preserved/Taxable	(6,436.12)	(6,436.12)
13/06/2014	502/053	Income Tax - Preserved/Taxable	803.40	37.42
01/07/2013	502/053	Income Tax - Preserved/Taxable	0.93	0.93
13/06/2014	502/130	Life Insurance Premiums - Preserved/Taxable	(5,356.00)	(249.46)
01/07/2013	502/130	Life Insurance Premiums - Preserved/Taxable	5,593.80	5,593.80
		<b>Total Amount - Preserved (Weighted)</b>		<b>71,943.36</b>

Member Allocations

30/06/2014	502/031	Members share of profit/(loss) - Preserved/Taxable	6,842.21	
30/06/2014	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(685.44)	
		<b>Closing Balance - Preserved</b>	<b>73,759.57</b>	

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

30/06/2014		Gross Interest		2,808.00
30/06/2014		Dividends		4,395.00
30/06/2014		Gross Foreign Income		1,479.00
30/06/2014		Employer Contributions		10,154.00
30/06/2014		Trust Distributions		40.00
		<b>Total Amount</b>		<b>18,876.00</b>

**MCS Reconciliation****Dreyer, Anthony Kym**Employer Contributed amount

12/07/2013	501/011	Employer Contributions - Concessional		761.54
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07/05/2014	501/011	Employer Contributions - Concessional		782.70
04/06/2014	501/011	Employer Contributions - Concessional		1,174.05
12/08/2013	501/011	Employer Contributions - Concessional		782.70
12/09/2013	501/011	Employer Contributions - Concessional		782.70
05/03/2014	501/011	Employer Contributions - Concessional		782.70
04/04/2014	501/011	Employer Contributions - Concessional		782.70
24/01/2014	501/011	Employer Contributions - Concessional		782.70
13/11/2013	501/011	Employer Contributions - Concessional		1,174.05
10/10/2013	501/011	Employer Contributions - Concessional		782.70
23/12/2013	501/011	Employer Contributions - Concessional		782.70
12/12/2013	501/011	Employer Contributions - Concessional		782.70
<b>Total Amount</b>				<b>10,153.94</b>
All Contributions received for the current year				10,153.94
Closing Account Balance				204,051.33