

N V NAIM SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
 Created by LSMITH on Wednesday 4 May, 2016 @ 14:55:42

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	772/003	Unit 246 The Moroccan (Market Value Date: 30/06/2014, Code: NAIN3)	460,000.00	16,948.57
		Total Amount		16,948.57
Calculation of permanent difference on revaluation				
30/06/2015	772/001	16 Huon Street, Broadbeach QLD 4218 - No CGT asset		
30/06/2015	772/001	- Market Value	0.00	
30/06/2015	772/001	- Less Carrying Value	0.00	
30/06/2015	772/002	Unit 22 Beach Lodge - No CGT asset		
30/06/2015	772/002	- Market Value	0.00	
30/06/2015	772/002	- Less Carrying Value	0.00	
30/06/2015	772/003	Unit 246 The Moroccan - No CGT asset		
30/06/2015	772/003	- Market Value	0.00	
30/06/2015	772/003	- Less Carrying Value	(16,948.57)	
30/06/2015	772/003	- Permanent Difference		16,948.57
		Total Amount		16,948.57
Calculation of tax entries				
Calculation of permanent differences				
30/06/2015	247	Unit 246 The Moroccan (772/003) - Non Tax Revn		16,948.57
30/06/2015		Current Year Capital Losses Carried Forward		(21,185.00)
		Total Amount		(4,236.43)
Calculation of Non Deductible Expense Percentage(s)				
<u>General Expense Calculation</u>				
		Non-Deductible General Expense Percentage (Manual)		0.000%
<u>Investment Expense Calculation</u>				
		Non-Deductible Investment Expense Percentage (Manual)		0.000%
Calculation of Net Capital Gains				
<u>Losses</u>				
20/05/2015	235/005	Unit 246 The Moroccan (Other method)	(21,185.11)	(21,185.11)
		Total Amount - Losses		(21,185.00)

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<u>Other Items</u>				
30/06/2015		Current year capital losses carried forward		21,185.00
		Total Amount - Other Items		21,185.00
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		35,974.80
		Less Permanent Differences		(4,236.43)
		Taxable income for period		40,211.00
		Income Tax Expense (Taxable Income @ taxrate)		6,031.65
		Total Income Tax Payable (Taxable Income @ taxrate)		6,031.65
		Total Income Tax Payable		6,031.65
		Less Total Instalments paid		2,385.00
		Income Tax Payable		3,646.65
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		3,905.65
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				
<u>Members Weighted Amounts</u>				
30/06/2015	501	Naim, Nicolas - Preserved		255,344.04
30/06/2015	502	Naim, Victoria - Preserved		311,488.88
		Total Amount		566,832.92
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2015		Profit/(Loss) for period before allocations		35,974.80
30/06/2015		Contributions		(30,196.94)
		Total Amount		5,777.86
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2015		Income Tax Expense for period before allocations		6,031.65
30/06/2015		Contributions tax		(4,529.54)
		Total Amount		1,502.11

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Fund Rate or Return Calculation				
		Total profit for period (excluding Super Surcharge)		35,974.80
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		35,974.80
		Total member opening balance		559,109.54
		Fund Rate (Profit after exclusion/Total member opening balance)		6.43
Naim, Nicolas				
Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	250,100.05	250,100.05
01/07/2014	501/001	Opening Balance - Preserved/Taxable	6,188.04	6,188.04
18/07/2014	501/011	Employer Contributions - Concessional	752.94	715.81
24/03/2015	501/011	Employer Contributions - Concessional	2,770.00	743.73
04/08/2014	501/011	Employer Contributions - Concessional	623.20	563.44
14/10/2014	501/011	Employer Contributions - Concessional	623.20	442.22
14/10/2014	501/011	Employer Contributions - Concessional	779.00	552.77
12/12/2014	501/011	Employer Contributions - Concessional	623.20	341.48
12/12/2014	501/011	Employer Contributions - Concessional	779.00	426.85
04/05/2015	501/011	Employer Contributions - Concessional	5.65	0.88
02/02/2015	501/011	Employer Contributions - Concessional	623.20	252.69
26/02/2015	501/011	Employer Contributions - Concessional	623.20	211.72
22/03/2015	501/011	Employer Contributions - Concessional	7,000.00	1,917.81
01/07/2014	501/011	Employer Contributions - Concessional	(5,263.15)	(5,263.15)
01/07/2014	501/031	Share of Profit/(Loss) - Preserved/Taxable	(2,016.86)	(2,016.86)
18/07/2014	501/051	Contributions Tax - Preserved	(112.94)	(107.37)
24/03/2015	501/051	Contributions Tax - Preserved	(415.50)	(111.56)
04/08/2014	501/051	Contributions Tax - Preserved	(93.48)	(84.52)
14/10/2014	501/051	Contributions Tax - Preserved	(93.48)	(66.33)
14/10/2014	501/051	Contributions Tax - Preserved	(116.85)	(82.92)
12/12/2014	501/051	Contributions Tax - Preserved	(93.48)	(51.22)
22/03/2015	501/051	Contributions Tax - Preserved	(1,050.00)	(287.67)
04/05/2015	501/051	Contributions Tax - Preserved	(0.85)	(0.13)
12/12/2014	501/051	Contributions Tax - Preserved	(116.85)	(64.03)
02/02/2015	501/051	Contributions Tax - Preserved	(93.48)	(37.90)
26/02/2015	501/051	Contributions Tax - Preserved	(93.48)	(31.76)
01/07/2014	501/051	Contributions Tax - Preserved	789.47	789.47
01/07/2014	501/053	Income Tax - Preserved/Taxable	302.50	302.50
		Total Amount - Preserved (Weighted)		255,344.04

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Member Allocations				
30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	2,602.78	
30/06/2015	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(676.66)	
		Closing Balance - Preserved	264,948.37	
Naim, Victoria Preserved				
Members Balance				
01/07/2014		Opening balance - Preserved	309,009.49	309,009.49
01/07/2014	502/001	Opening Balance - Preserved/Taxable	6,810.72	6,810.72
13/04/2015	502/011	Employer Contributions - Concessional	10,000.00	2,136.99
04/05/2015	502/011	Employer Contributions - Concessional	4,994.35	779.94
01/07/2014	502/011	Employer Contributions - Concessional	(5,539.71)	(5,539.71)
01/07/2014	502/031	Share of Profit/(Loss) - Preserved/Taxable	(2,472.84)	(2,472.84)
13/04/2015	502/051	Contributions Tax - Preserved	(1,500.00)	(320.55)
04/05/2015	502/051	Contributions Tax - Preserved	(749.15)	(116.99)
01/07/2014	502/051	Contributions Tax - Preserved	830.95	830.95
01/07/2014	502/053	Income Tax - Preserved/Taxable	370.88	370.88
		Total Amount - Preserved (Weighted)		311,488.88
Member Allocations				
30/06/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	3,175.08	
30/06/2015	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(825.45)	
		Closing Balance - Preserved	324,104.32	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2015		Gross Rent		26,353.00
30/06/2015		Gross Interest		5,262.00
30/06/2015		Employer Contributions		30,197.00
30/06/2015		Other Income		248.00
		Total Amount		62,060.00
MCS Reconciliation				
Naim, Nicolas				
Employer Contributed amount				
18/07/2014	501/011	Employer Contributions - Concessional		752.94
24/03/2015	501/011	Employer Contributions - Concessional		2,770.00
04/08/2014	501/011	Employer Contributions - Concessional		623.20
14/10/2014	501/011	Employer Contributions - Concessional		623.20

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14/10/2014	501/011	Employer Contributions - Concessional		779.00
12/12/2014	501/011	Employer Contributions - Concessional		623.20
12/12/2014	501/011	Employer Contributions - Concessional		779.00
02/02/2015	501/011	Employer Contributions - Concessional		623.20
26/02/2015	501/011	Employer Contributions - Concessional		623.20
22/03/2015	501/011	Employer Contributions - Concessional		7,000.00
04/05/2015	501/011	Employer Contributions - Concessional		5.65
Total Amount				15,202.59
All Contributions received for the current year				15,202.59
Closing Account Balance				264,948.37
Naim, Victoria				
<u>Employer Contributed amount</u>				
13/04/2015	502/011	Employer Contributions - Concessional		10,000.00
04/05/2015	502/011	Employer Contributions - Concessional		4,994.35
Total Amount				14,994.35
All Contributions received for the current year				14,994.35
Closing Account Balance				324,104.32