

COPPABELLA SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Friday 14 July, 2017 @ 14:03:15

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	778/001	AWT Pty Ltd (Market Value Date: 30/06/2014, Code: AWT)	26.91	43,901.35
30/06/2015	778/003	Velsys Limited (Market Value Date: 30/06/2015, Code: VELO)	0.06	37.83
30/06/2015	778/005	EAI-W Pty Ltd (Whicher Range) (Market Value Date: 30/06/2015, Code: OSBR1)		54,234.00
30/06/2015	778/008	Venture Energy Pty Ltd (Market Value Date: 30/06/2015, Code: VENTURE)	22.15	(12,057.88)
		Total Amount		86,115.30
Calculation of permanent difference on revaluation				
30/06/2015	724/001	Faulkner Technology Holdings Convertible Loan Notes - No CGT asset		
30/06/2015	724/001	- Market Value	0.00	
30/06/2015	724/001	- Less Carrying Value	0.00	
30/06/2015	772/002	2/8 Avocet Parade, Peregian Beach - 293/300th share - 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	778/001	AWT Pty Ltd - No CGT asset		
30/06/2015	778/001	- Market Value	0.00	
30/06/2015	778/001	- Less Carrying Value	(43,901.35)	
30/06/2015	778/001	- Permanent Difference		43,901.35
30/06/2015	778/003	Velsys Limited - No CGT asset		
30/06/2015	778/003	- Market Value	0.00	
30/06/2015	778/003	- Less Carrying Value	(37.83)	
30/06/2015	778/003	- Permanent Difference		37.83
30/06/2015	778/004	Risk Management & Saftey Systems Pty Ltd - No CGT asset		
30/06/2015	778/004	- Market Value	1,331,074.60	
30/06/2015	778/004	- Less Carrying Value	1,331,074.60	
30/06/2015	778/005	EAI-W Pty Ltd (Whicher Range) - No CGT asset		
30/06/2015	778/005	- Market Value	0.00	
30/06/2015	778/005	- Less Carrying Value	(54,234.00)	
30/06/2015	778/005	- Permanent Difference		54,234.00
30/06/2015	778/006	Velsys Limited Ordinary A Shares - No CGT asset		
30/06/2015	778/006	- Market Value	0.00	
30/06/2015	778/006	- Less Carrying Value	0.00	
30/06/2015	778/008	Venture Energy Pty Ltd - No CGT asset		
30/06/2015	778/008	- Market Value	118,103.80	
30/06/2015	778/008	- Less Carrying Value	130,161.68	
30/06/2015	778/008	- Permanent Difference		(12,057.88)
		Total Amount		86,115.30

Calculation of tax entries
Calculation of permanent differences

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30/06/2015	247	AWT Pty Ltd (778/001) - Non Tax Revn		43,901.35
30/06/2015	247	Velsys Limited (778/003) - Non Tax Revn		37.83
30/06/2015	247	EAI-W Pty Ltd (Whicher Range) (778/005) - Non Tax Revn		54,234.00
30/06/2015	247	Venture Energy Pty Ltd (778/008) - Non Tax Revn		(12,057.88)
30/06/2015	261/003	Osborne, Richard Wallace		17,509.91
30/06/2015	301	Accountancy Fees (Gen Exp Percent: 55.017%)		(726.22)
25/06/2015	302	Administration Costs (Gen Exp Percent: 55.017%)		(194.21)
30/06/2015	302	Administration Costs (Gen Exp Percent: 55.017%)		(96.83)
30/06/2015	307	Auditor's Remuneration (Gen Exp Percent: 55.017%)		(363.11)
12/12/2014	413/001	Osborne, Richard Wallace		(0.60)
15/12/2014	413/001	Osborne, Richard Wallace		(0.83)
30/06/2015	413/001	Osborne, Richard Wallace		(154.00)
10/07/2014	413/001	Osborne, Richard Wallace		(110.00)
21/07/2014	413/001	Osborne, Richard Wallace		(77.00)
21/07/2014	413/001	Osborne, Richard Wallace		(220.00)
22/07/2014	413/001	Osborne, Richard Wallace		(137.50)
05/05/2015	413/001	Osborne, Richard Wallace		(90.75)
10/07/2014	416/001	Osborne, Richard Wallace		(19,890.00)
21/07/2014	416/001	Osborne, Richard Wallace		(13,923.00)
21/07/2014	416/001	Osborne, Richard Wallace		(39,780.00)
12/12/2014	416/001	Osborne, Richard Wallace		(108.30)
22/07/2014	416/001	Osborne, Richard Wallace		(24,862.50)
15/12/2014	416/001	Osborne, Richard Wallace		(150.17)
05/05/2015	416/001	Osborne, Richard Wallace		(16,409.25)
30/06/2015	416/001	Osborne, Richard Wallace		(27,846.00)
30/06/2015		Exempt Pension Income		1,321.00
30/06/2015		Current Year Capital Losses Carried Forward		(327,912.00)
Total Amount				(368,106.06)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2015	250/010	ANZ Acct: 012-003 452973946 (Online Saver)	55.017	1,275.46
30/06/2015	265/003	Other Income	55.017	45.11
Total Unsegregated Amount				1,320.57
Total Exempt Pension Income				1,321.00

Pension Member Non Deductible Expenses

30/06/2015	301	Accountancy Fees (Gen Exp Percent: 55.017%)		(726.22)
25/06/2015	302	Administration Costs (Gen Exp Percent: 55.017%)		(194.21)

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		55.017%)		
30/06/2015	302	Administration Costs (Gen Exp Percent: 55.017%)		(96.83)
30/06/2015	307	Auditor's Remuneration (Gen Exp Percent: 55.017%)		(363.11)
		Total Amount		(1,380.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2014	30/06/2015	Non-Deductible General Expense Percentage (Actuarial %)	55.017%
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Investment Expense Calculation

01/07/2014	30/06/2015	Non-Deductible Investment Expense Percentage (Actuarial %)	55.017%
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Calculation of Net Capital Gains

Discounted Gains

01/07/2014	235/019	EAI-W Pty Ltd (Whicher Range) (Discounted method)	2,750.39	2,750.39
01/07/2014	236/019	EAI-W Pty Ltd (Whicher Range) (Discounted method)	1,375.19	1,375.19
		Total Amount - Discounted Gains		4,126.00

Other Gains

24/11/2014	235/015	AWT Pty Ltd (Other method)	49,235.96	49,235.96
		Total Amount - Other Gains		49,236.00

Losses

01/07/2014	235/008	Velsys Limited (Other method)	(50,000.00)	(50,000.00)
01/07/2014	235/008	Velsys Limited (Other method)	(50,028.00)	(50,028.00)
01/07/2014	235/008	Velsys Limited (Other method)	(22,500.00)	(22,500.00)
01/07/2014	235/008	Velsys Limited (Other method)	(26,000.00)	(26,000.00)
24/11/2014	235/015	AWT Pty Ltd (Other method)	(209,461.62)	(209,461.62)
24/11/2014	235/015	AWT Pty Ltd (Other method)	(7,532.05)	(7,532.05)
24/11/2014	235/015	AWT Pty Ltd (Other method)	(11,626.65)	(11,626.65)
01/07/2014	235/019	EAI-W Pty Ltd (Whicher Range) (Other method)	(4,125.58)	(4,125.58)
		Total Amount - Losses		(381,274.00)

Applying Capital Losses and CG Discount to Capital Gains

Losses applied to Other Gains	(49,236.00)
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Losses applied to Discounted Gains		(4,126.00)
		Total Amount - Losses Applied		(53,362.00)
		Current year capital losses applied		(53,362.00)
30/06/2015		Current year capital losses carried forward		327,912.00

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(298,543.75)
Less Permanent Differences	(368,106.06)
Taxable income for period	69,562.00
Income Tax Expense (Taxable Income @ taxrate)	10,434.30
Total Income Tax Payable (Taxable Income @ taxrate)	10,434.30
Total Income Tax Payable	10,434.30
Income Tax Payable	10,434.30
Add Supervisory levy	259.00
Total Amount Due or Refundable	10,693.30

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

30/06/2015	501	Osborne, Richard Wallace - Unres Non Pres	1,024,413.74
30/06/2015	502	Osborne, Caroline Jane - Preserved	817,888.45
30/06/2015	503	Osborne, Richard Wallace - Preserved	19,151.78
		Total Amount	1,861,453.97

Profit/(Loss) Available for Allocation to Members

30/06/2015	Profit/(Loss) for period before allocations	(298,543.75)
30/06/2015	Contributions	(87,509.91)
30/06/2015	Pensions paid	143,759.90
	Total Amount	(242,293.76)

Income Tax Expense Available for Allocation to Members

30/06/2015	Income Tax Expense for period before allocations	10,434.30
30/06/2015	Contributions tax	(10,499.99)
	Total Amount	(65.69)

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Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)				(298,543.75)
Less amounts excluded from fund rate calculation:				
242/002 Osborne, Caroline Jane			33,990.09	
242/002 Osborne, Caroline Jane			47.49	
242/002 Osborne, Caroline Jane			405.39	
242/002 Osborne, Caroline Jane			169.09	
242/002 Osborne, Caroline Jane			192.51	
242/002 Osborne, Caroline Jane			195.43	
242/003 Osborne, Richard Wallace			18,500.00	
242/003 Osborne, Richard Wallace			16,500.00	
261/003 Osborne, Richard Wallace			17,509.91	
413/001 Osborne, Richard Wallace			(0.60)	
413/001 Osborne, Richard Wallace			(0.83)	
413/001 Osborne, Richard Wallace			(154.00)	
413/001 Osborne, Richard Wallace			(110.00)	
413/001 Osborne, Richard Wallace			(77.00)	
413/001 Osborne, Richard Wallace			(220.00)	
413/001 Osborne, Richard Wallace			(137.50)	
413/001 Osborne, Richard Wallace			(90.75)	
416/001 Osborne, Richard Wallace			(19,890.00)	
416/001 Osborne, Richard Wallace			(13,923.00)	
416/001 Osborne, Richard Wallace			(39,780.00)	
416/001 Osborne, Richard Wallace			(108.30)	
416/001 Osborne, Richard Wallace			(24,862.50)	
416/001 Osborne, Richard Wallace			(150.17)	
416/001 Osborne, Richard Wallace			(16,409.25)	
416/001 Osborne, Richard Wallace			(27,846.00)	
Total exclusion				56,249.99
Profit after exclusion				(242,293.76)
Total member opening balance				1,955,358.46
Fund Rate (Profit after exclusion/Total member opening balance)				(12.39)

Osborne, Richard Wallace
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	1,120,924.77	1,120,924.77
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(1,604,393.15)	(1,604,393.15)
01/07/2014	501/004	Opening Balance - Unrestricted Non	(8,872.97)	(8,872.97)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Preserved/Tax Free		
01/07/2014	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(4,957.62)	(4,957.62)
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(896,427.26)	(896,427.26)
10/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved - Taxable	(19,890.00)	(19,345.07)
21/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved - Taxable	(13,923.00)	(13,121.95)
21/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved - Taxable	(39,780.00)	(37,491.29)
12/12/2014	501/065	Pensions Paid - Unrestricted Non Preserved - Taxable	(108.30)	(59.34)
22/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved - Taxable	(24,862.50)	(23,363.94)
15/12/2014	501/065	Pensions Paid - Unrestricted Non Preserved - Taxable	(150.17)	(81.05)
05/05/2015	501/065	Pensions Paid - Unrestricted Non Preserved - Taxable	(16,409.25)	(2,517.58)
30/06/2015	501/065	Pensions Paid - Unrestricted Non Preserved - Taxable	(27,846.00)	
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved - Taxable	2,500,820.41	2,500,820.41
12/12/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(0.60)	(0.33)
15/12/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(0.83)	(0.45)
30/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(154.00)	
10/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(110.00)	(106.99)
21/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(77.00)	(72.57)
21/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(220.00)	(207.34)
22/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(137.50)	(129.21)
05/05/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(90.75)	(13.92)
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	13,830.59	13,830.59
		Total Amount - Unres Non Pres (Weighted)		1,024,413.74
30/06/2015	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(132,608.12)	
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(733.38)	
		Closing Balance - Unrestricted Non Pres	843,823.37	

Osborne, Caroline Jane
Preserved

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<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	817,433.69	817,433.69
01/07/2014	502/001	Opening Balance - Preserved/Taxable	110,576.86	110,576.86
30/06/2015	502/011	Employer Contributions - Concessional	33,990.09	
30/10/2014	502/011	Employer Contributions - Concessional	47.49	31.62
30/10/2014	502/011	Employer Contributions - Concessional	405.39	269.89
28/01/2015	502/011	Employer Contributions - Concessional	169.09	70.88
28/01/2015	502/011	Employer Contributions - Concessional	192.51	80.70
28/01/2015	502/011	Employer Contributions - Concessional	195.43	81.92
01/07/2014	502/031	Share of Profit/(Loss) - Preserved/Taxable	(113,103.16)	(113,103.16)
30/06/2015	502/051	Contributions Tax - Preserved	(5,098.51)	
30/10/2014	502/051	Contributions Tax - Preserved	(7.12)	(4.74)
30/10/2014	502/051	Contributions Tax - Preserved	(60.81)	(40.48)
28/01/2015	502/051	Contributions Tax - Preserved	(25.36)	(10.63)
28/01/2015	502/051	Contributions Tax - Preserved	(28.88)	(12.11)
28/01/2015	502/051	Contributions Tax - Preserved	(29.31)	(12.29)
01/07/2014	502/053	Income Tax - Preserved/Taxable	2,526.30	2,526.30
Total Amount - Preserved (Weighted)				817,888.45
<u>Member Allocations</u>				
30/06/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	(106,459.40)	
30/06/2015	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	64.19	
Closing Balance - Preserved			740,788.49	
Osborne, Richard Wallace				
Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	17,000.00	17,000.00
01/07/2014	503/001	Opening Balance - Preserved/Taxable	17,000.00	17,000.00
30/06/2015	503/011	Employer Contributions - Concessional	18,500.00	
05/05/2015	503/011	Employer Contributions - Concessional	16,500.00	2,531.51
01/07/2014	503/011	Employer Contributions - Concessional	(20,000.00)	(20,000.00)
30/06/2015	503/016	Member/Personal Contributions - Preserved	17,509.91	
30/06/2015	503/051	Contributions Tax - Preserved	(2,775.00)	
05/05/2015	503/051	Contributions Tax - Preserved	(2,475.00)	(379.73)
01/07/2014	503/051	Contributions Tax - Preserved	3,000.00	3,000.00
Total Amount - Preserved (Weighted)				19,151.78
<u>Member Allocations</u>				
30/06/2015	503/031	Members share of profit/(loss) - Preserved/Taxable	(2,492.87)	
30/06/2015	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	1.50	
Closing Balance - Preserved			61,768.54	

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BAS Instalment Income Reconciliation (Label T1)

30/06/2015		Gross Interest		2,318.00
30/06/2015		Employer Contributions		70,000.00
30/06/2015		Other Income		82.00
Total Amount				72,400.00

MCS Reconciliation
Osborne, Caroline Jane

Employer Contributed amount

28/01/2015	502/011	Employer Contributions - Concessional		169.09
28/01/2015	502/011	Employer Contributions - Concessional		195.43
28/01/2015	502/011	Employer Contributions - Concessional		192.51
30/10/2014	502/011	Employer Contributions - Concessional		405.39
30/10/2014	502/011	Employer Contributions - Concessional		47.49
30/06/2015	502/011	Employer Contributions - Concessional		33,990.09
Total Amount				35,000.00

All Contributions received for the current year	35,000.00
Closing Account Balance	740,788.50

Osborne, Richard Wallace

Personal Contributed amount

30/06/2015	503/016	Member/Personal Contributions - Preserved		17,509.91
Total Amount				17,509.91

Employer Contributed amount

05/05/2015	503/011	Employer Contributions - Concessional		16,500.00
30/06/2015	503/011	Employer Contributions - Concessional		18,500.00
Total Amount				35,000.00

All Contributions received for the current year	52,509.91
Closing Account Balance	61,768.54