

**BEAR & BROOK SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2015**

Created by TANEILE on Monday 8 February, 2016 @ 14:23:58

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2015	784/001	Sentinel Coronation Office Trust (Market Value Date: 30/06/2015, Code: \$-T0019)		(8,541.00)
30/06/2015	784/003	Sentinel Bourke Street Retail Trust (Market Value Date: 30/06/2015, Code: \$-T0029)	1.24	120,000.00
		<b>Total Amount</b>		<b>111,459.00</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2015	784/001	Sentinel Coronation Office Trust - No CGT asset		
30/06/2015	784/001	- Market Value	0.00	
30/06/2015	784/001	- Less Carrying Value	8,541.00	
30/06/2015	784/001	- Permanent Difference		(8,541.00)
30/06/2015	784/002	ANZ Cash Advantage One Path - No CGT asset		
30/06/2015	784/002	- Market Value	267.99	
30/06/2015	784/002	- Less Carrying Value	267.99	
30/06/2015	784/003	Sentinel Bourke Street Retail Trust - No CGT asset		
30/06/2015	784/003	- Market Value	620,000.00	
30/06/2015	784/003	- Less Carrying Value	500,000.00	
30/06/2015	784/003	- Permanent Difference		120,000.00
		<b>Total Amount</b>		<b>111,459.00</b>
<b>Calculation of tax entries</b>				
<b>Calculation of timing differences</b>				
30/06/2015	238/001	Sentinel Coronation Office Trust		(43,555.06)
30/06/2015	238/003	Sentinel Bourke Street Retail Trust		49,792.00
		<b>Total Amount</b>		<b>6,236.94</b>
<b>Calculation of permanent differences</b>				
30/06/2015	247	Sentinel Coronation Office Trust (784/001) - Non Tax Revn		(8,541.00)
30/06/2015	247	Sentinel Bourke Street Retail Trust (784/003) - Non Tax Revn		120,000.00
09/06/2015	261/003	Behrenbruch, Peter		55,050.00
30/03/2015	301	Accountancy Fees (Gen Exp Percent: 88.749%)		(1,679.13)
10/04/2015	302	Administration Costs (Gen Exp Percent: 88.749%)		(65.67)
30/03/2015	307	Auditor's Remuneration (Gen Exp Percent: 88.749%)		(244.06)
15/04/2015	315	Bank Charges (Gen Exp Percent: 88.749%)		(44.37)
18/05/2015	375/005	Sentinel Industrial Trust (Inv Exp Percent: 88.749%)		(24.85)
10/06/2015	375/005	Sentinel Industrial Trust (Inv Exp Percent: 88.749%)		(24.85)
30/06/2015	413/001	Behrenbruch, Peter		(843.00)
30/06/2015	416/001	Behrenbruch, Peter		(139,657.00)
30/06/2015		Capital Gains Discount		24,403.00
30/06/2015		Exempt Pension Income		51,261.00

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<b>Total Amount</b>				<b>99,590.07</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2015		Exempt Capital Gains		43,313.95
30/06/2015	238/001	Sentinel Coronation Office Trust	88.749	3,937.18
30/06/2015	238/002	ANZ Cash Advantage One Path	88.749	6.03
30/06/2015	238/003	Sentinel Bourke Street Retail Trust	88.749	(0.31)
30/06/2015	250/001	ANZ 2666-01719	88.749	4,003.96
<b>Total Unsegregated Amount</b>				<b>51,260.81</b>
<b>Total Exempt Pension Income</b>				<b>51,261.00</b>

Pension Member Non Deductible Expenses

30/03/2015	301	Accountancy Fees (Gen Exp Percent: 88.749%)		(1,679.13)
10/04/2015	302	Administration Costs (Gen Exp Percent: 88.749%)		(65.67)
30/03/2015	307	Auditor's Remuneration (Gen Exp Percent: 88.749%)		(244.06)
15/04/2015	315	Bank Charges (Gen Exp Percent: 88.749%)		(44.37)
18/05/2015	375/005	Sentinel Industrial Trust (Inv Exp Percent: 88.749%)		(24.85)
10/06/2015	375/005	Sentinel Industrial Trust (Inv Exp Percent: 88.749%)		(24.85)
<b>Total Amount</b>				<b>(2,083.00)</b>

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

General Expense Calculation

01/07/2014	30/06/2015	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>88.749%</b>
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Investment Expense Calculation

01/07/2014	30/06/2015	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>88.749%</b>
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**Calculation of Net Capital Gains**

Discounted Gains

12/12/2014	235/002	Sentinel Coronation Office Trust (Discounted)	3.37	3.37
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12/12/2014	236/002	method) Sentinel Coronation Office Trust (Discounted method)	1.69	1.69
15/08/2014	238/001	Sentinel Coronation Office Trust (Discounted method)	73,203.00	73,203.00
<b>Total Amount - Discounted Gains</b>				<b>73,208.00</b>
<b>Other Items</b>				
30/06/2015		Capital Gains Discount		(24,403.00)
<b>Total Amount - Other Items</b>				<b>(24,403.00)</b>
<b>Total Net Capital Gain (Assessable)</b>				<b>48,805.00</b>
30/06/2015		Tax Exempt Percentage	88.749%	43,313.95
<b>Total Amount - Exempt Capital Gains</b>				<b>43,313.95</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	115,131.31
Less Permanent Differences	99,590.07
Less Timing Differences	6,236.94
<b>Taxable income for period</b>	<b>9,305.00</b>
Income Tax Expense (Taxable Income @ taxrate)	1,395.75
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>1,395.75</b>
Total Income Tax Payable	1,395.75
Less Total Instalments paid	426.00
<b>Income Tax Payable</b>	<b>969.75</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>1,228.75</b>

**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	Behrenbruch, Peter (ABP) - Unres Non Pres	904,814.82
30/06/2015	502	Behrenbruch, Vanessa - Preserved	104,076.97

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30/06/2015	503	Behrenbruch, Peter (Accumulation) - Unres Non Pres		3,167.26
		<b>Total Amount</b>		<b>1,012,059.05</b>
<b><u>Profit/(Loss) Available for Allocation to Members</u></b>				
30/06/2015		Profit/(Loss) for period before allocations		115,131.31
30/06/2015		Contributions		(58,508.00)
30/06/2015		Pensions paid		140,500.00
		<b>Total Amount</b>		<b>197,123.31</b>
<b><u>Income Tax Expense Available for Allocation to Members</u></b>				
30/06/2015		Income Tax Expense for period before allocations		1,395.75
30/06/2015		Contributions tax		(518.70)
		<b>Total Amount</b>		<b>877.05</b>
<b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>115,131.31</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>115,131.31</b>
		<b>Total member opening balance</b>		<b>1,008,891.79</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>11.41</b>
<b>Behrenbruch, Peter (ABP)</b>				
<b>Unrestricted Non Preserved</b>				
<b><u>Members Balance</u></b>				
01/07/2014		Opening balance - Unres Non Pres	904,814.82	904,814.82
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(20,395.00)	(20,395.00)
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	5,446.63	5,446.63
01/07/2014	501/023	Transfers In - Unrestricted Non Preserved/Taxable	(5,226.68)	(5,226.68)
01/07/2014	501/024	Transfers In - Unrestricted Non Preserved/Tax Free	(5,446.63)	(5,446.63)
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(76,328.32)	(76,328.32)
30/06/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(139,657.00)	

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01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	101,950.00	101,950.00
30/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(843.00)	
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>904,814.82</b>
30/06/2015	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	175,177.46	
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,057.41	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>940,549.69</b>	

**Behrenbruch, Vanessa Preserved**Members Balance

01/07/2014		Opening balance - Preserved	104,076.97	104,076.97
01/07/2014	502/001	Opening Balance - Preserved/Taxable	10,960.07	10,960.07
01/07/2014	502/002	Opening Balance - Preserved/Tax Free	6,946.62	6,946.62
30/06/2015	502/011	Employer Contributions - Concessional	1,729.00	
01/07/2014	502/011	Employer Contributions - Concessional	(4,162.50)	(4,162.50)
01/07/2014	502/016	Member/Personal Contributions - Preserved	(6,946.62)	(6,946.62)
01/07/2014	502/031	Share of Profit/(Loss) - Preserved/Taxable	(7,558.23)	(7,558.23)
30/06/2015	502/051	Contributions Tax - Preserved	(259.35)	
01/07/2014	502/051	Contributions Tax - Preserved	624.38	624.38
01/07/2014	502/053	Income Tax - Preserved/Taxable	136.28	136.28
<b>Total Amount - Preserved (Weighted)</b>				<b>104,076.97</b>

Member Allocations

30/06/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	20,271.54	
30/06/2015	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(851.15)	
<b>Closing Balance - Preserved</b>			<b>124,967.01</b>	

**Behrenbruch, Peter (Accumulation)****Unrestricted Non Preserved**Members Balance

01/07/2014		Opening balance - Unres Non Pres	0.00	0.00
01/07/2014	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	5,446.63	5,446.63
01/07/2014	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(5,446.63)	(5,446.63)
30/06/2015	503/013	Employer Contributions - Non Preserved	1,729.00	
01/07/2014	503/013	Employer Contributions - Non Preserved	(5,827.50)	(5,827.50)
09/06/2015	503/015	Member/Personal Contributions - Non Preserved	55,050.00	3,167.26
01/07/2014	503/015	Member/Personal Contributions - Non Preserved	(5,446.63)	(5,446.63)

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01/07/2014	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(278.32)	(278.32)
30/06/2015	503/061	Contributions Tax - Unrestricted Non Preserved	(259.35)	
01/07/2014	503/061	Contributions Tax - Unrestricted Non Preserved	874.12	874.12
01/07/2014	503/063	Income Tax - Unrestricted Non Preserved/Taxable	5.02	5.02
01/07/2014	503/093	Transfers Out - Unrestricted Non Preserved/Taxable	5,226.68	5,226.68
01/07/2014	503/094	Transfers Out - Unrestricted Non Preserved/Tax Free	5,446.63	5,446.63
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>3,167.26</b>
30/06/2015	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	616.90	
30/06/2015	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(25.90)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>57,110.65</b>	

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

30/06/2015		Capital Gains		48,805.00
30/06/2015		Gross Interest		4,512.00
30/06/2015		Employer Contributions		3,458.00
30/06/2015		Trust Distributions		4,443.00
<b>Total Amount</b>				<b>61,218.00</b>

**MCS Reconciliation  
Behrenbruch, Vanessa**Employer Contributed amount

30/06/2015	502/011	Employer Contributions - Concessional		1,729.00
<b>Total Amount</b>				<b>1,729.00</b>
All Contributions received for the current year				1,729.00
Closing Account Balance				124,967.01

**Behrenbruch, Peter (Accumulation)**Personal Contributed amount

09/06/2015	503/015	Member/Personal Contributions - Non Preserved		55,050.00
<b>Total Amount</b>				<b>55,050.00</b>

Employer Contributed amount

30/06/2015	503/013	Employer Contributions - Non Preserved		1,729.00
<b>Total Amount</b>				<b>1,729.00</b>

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		All Contributions received for the current year		56,779.00
		Closing Account Balance		57,110.65

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