

THE GBW SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by COURTNEY on Friday 22 April, 2016 @ 14:06:30

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	776/001	Telstra Corporation Limited (Market Value Date: 30/06/2015, Code: TLS)	6.14	1,283.40
Total Amount				1,283.40
Calculation of permanent difference on revaluation				
30/06/2015	772/001	London Woolstore, Teneriffe, Apt. 83 - 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 6, 50 Holman Street, Kangaroo Point - 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 7, 50 Holman Street, Kangaroo Point - No CGT asset		
30/06/2015	772/003	- Market Value	0.00	
30/06/2015	772/003	- Less Carrying Value	0.00	
30/06/2015	776/001	Telstra Corporation Limited - No CGT asset		
30/06/2015	776/001	- Market Value	8,473.20	
30/06/2015	776/001	- Less Carrying Value	7,189.80	
30/06/2015	776/001	- Permanent Difference		1,283.40
Total Amount				1,283.40
Calculation of tax entries				
Calculation of permanent differences				
30/06/2015	247	Telstra Corporation Limited (776/001) - Non Tax Revn		1,283.40
28/07/2014	263/001	Ginardi, Eleonora		500.00
20/11/2014	301	Accountancy Fees (Gen Exp Percent: 74.805%)		(2,131.61)
19/03/2015	301	Accountancy Fees (Gen Exp Percent: 74.805%)		(156.34)
27/11/2014	302	Administration Costs (Gen Exp Percent: 74.805%)		(33.66)
20/11/2014	307	Auditor's Remuneration (Gen Exp Percent: 74.805%)		(205.71)
30/06/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		2.99
01/07/2014	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/08/2014	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/09/2014	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/10/2014	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/11/2014	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/12/2014	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/01/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/02/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
03/02/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(59.84)
01/03/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(0.67)
01/04/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/05/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)

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01/06/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
24/02/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.07)
28/06/2015	413/002	Barone, Angela		(15,880.00)
28/06/2015	415/002	Barone, Angela		(64,120.00)
28/06/2015	415/004	Ginardi, Carmelo		(27,180.00)
30/06/2015		Exempt Pension Income		67,712.00
Total Amount				(40,313.65)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2015	239/001	Telstra Corporation Limited	74.805	442.41
30/06/2015	250/003	Bank - CBA A/c 124-95-461	74.805	4,781.33
30/06/2015	250/005	Term Deposits - CBA	74.805	62,487.92
Total Unsegregated Amount				67,711.66
Total Exempt Pension Income				67,712.00

Pension Member Non Deductible Expenses

20/11/2014	301	Accountancy Fees (Gen Exp Percent: 74.805%)		(2,131.61)
19/03/2015	301	Accountancy Fees (Gen Exp Percent: 74.805%)		(156.34)
27/11/2014	302	Administration Costs (Gen Exp Percent: 74.805%)		(33.66)
20/11/2014	307	Auditor's Remuneration (Gen Exp Percent: 74.805%)		(205.71)
30/06/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		2.99
01/07/2014	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/08/2014	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/09/2014	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/10/2014	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/11/2014	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/12/2014	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/01/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/02/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
03/02/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(59.84)
01/03/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(0.67)
01/04/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/05/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
01/06/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.74)
24/02/2015	315	Bank Charges (Gen Exp Percent: 74.805%)		(3.07)
Total Amount				(2,629.00)

Calculation of Non Deductible Expense Percentage(s)

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General Expense Calculation

01/07/2014	30/06/2015	Non-Deductible General Expense Percentage (Actuarial %)		74.805%
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Investment Expense Calculation

01/07/2014	30/06/2015	Non-Deductible Investment Expense Percentage (Actuarial %)		74.805%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	99,218.41
Less Permanent Differences	(40,313.65)
Taxable income for period	139,532.00
Income Tax Expense (Taxable Income @ taxrate)	20,929.80
Total Income Tax Payable (Taxable Income @ taxrate)	20,929.80
Total Income Tax Payable	20,929.80
Less Total Imputed Credits Used	177.42
Less Total Instalments paid	19,998.00
Income Tax Payable	754.38
Add Supervisory levy	259.00
Total Amount Due or Refundable	1,013.38

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	Ginardi, Eleonora - Preserved	447,453.09
30/06/2015	502	Barone, Angela (TRIS) - Preserved	1,796,395.14
30/06/2015	502	Barone, Angela (TRIS) - Unres Non Pres	69,889.84
30/06/2015	503	Barone, Angela (Accumulation) - Preserved	29,750.00
30/06/2015	504	Ginardi, Carmelo (TRIS) - Preserved	526,872.68
30/06/2015	505	Wright, Daniel - Preserved	370,734.56
30/06/2015	506	Ginardi, Carmelo (Accumulation) - Preserved	29,750.00
		Total Amount	3,270,845.31

Profit/(Loss) Available for Allocation to Members

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015		Profit/(Loss) for period before allocations		99,218.41
30/06/2015		Contributions		(118,500.00)
30/06/2015		Pensions paid		107,180.00
		Total Amount		87,898.41

Income Tax Expense Available for Allocation to Members

30/06/2015		Income Tax Expense for period before allocations		20,929.80
30/06/2015		Contributions tax		(17,700.00)
		Total Amount		3,229.80

Fund Rate or Return Calculation

		Total profit for period (excluding Super Surcharge)		99,218.41
		Less amounts excluded from fund rate calculation:		
		242/001 Ginardi, Eleonora	30,000.00	
		242/003 Barone, Angela	35,000.00	
		242/005 Wright, Daniel	18,000.00	
		242/006 Ginardi, Carmelo	35,000.00	
		263/001 Ginardi, Eleonora	500.00	
		413/002 Barone, Angela	(15,880.00)	
		415/002 Barone, Angela	(64,120.00)	
		415/004 Ginardi, Carmelo	(27,180.00)	
		Total exclusion		(11,320.00)
		Profit after exclusion		87,898.41
		Total member opening balance		3,156,220.95
		Fund Rate (Profit after exclusion/Total member opening balance)		2.78

Ginardi, Eleonora
Preserved

Members Balance

01/07/2014		Opening balance - Preserved	421,491.45	421,491.45
01/07/2014	501/001	Opening Balance - Preserved/Taxable	330.89	330.89
01/07/2014	501/001	Opening Balance - Preserved/Taxable	93,105.70	93,105.70
01/07/2014	501/002	Opening Balance - Preserved/Tax Free	1.23	1.23
01/07/2014	501/002	Opening Balance - Preserved/Tax Free	1,542.15	1,542.15
01/07/2014	501/011	Employer Contributions - Concessional	30,000.00	30,000.00
01/07/2014	501/011	Employer Contributions - Concessional	(25,000.00)	(25,000.00)
01/07/2014	501/016	Member/Personal Contributions - Preserved	(1,542.15)	(1,542.15)
28/07/2014	501/019	Other Contributions - Non Taxable	500.00	461.64
01/07/2014	501/031	Share of Profit/(Loss) - Preserved/Taxable	(77,252.80)	(77,252.80)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2014	501/050	Income Tax - Preserved/Tax Free	(1.23)	(1.23)
01/07/2014	501/051	Contributions Tax - Preserved	(4,500.00)	(4,500.00)
01/07/2014	501/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2014	501/053	Income Tax - Preserved/Taxable	(330.89)	(330.89)
01/07/2014	501/053	Income Tax - Preserved/Taxable	5,397.10	5,397.10
Total Amount - Preserved (Weighted)				447,453.09

Member Allocations

30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	12,024.54	
30/06/2015	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(441.84)	

Closing Balance - Preserved 459,074.15

Barone, Angela (TRIS)
Preserved

Members Balance

01/07/2014		Opening balance - Preserved	1,796,746.48	1,796,746.48
01/07/2014	502/001	Opening Balance - Preserved/Taxable	1.46	1.46
01/07/2014	502/001	Opening Balance - Preserved/Taxable	1,261.54	1,261.54
01/07/2014	502/001	Opening Balance - Preserved/Taxable	262,441.40	262,441.40
01/07/2014	502/002	Opening Balance - Preserved/Tax Free	0.36	0.36
01/07/2014	502/002	Opening Balance - Preserved/Tax Free	313.89	313.89
01/07/2014	502/002	Opening Balance - Preserved/Tax Free	70,604.43	70,604.43
01/07/2014	502/021	Transfers In - Preserved/Taxable	(1.46)	(1.46)
01/07/2014	502/021	Transfers In - Preserved/Taxable	(21,625.24)	(21,625.24)
01/07/2014	502/022	Transfers In - Preserved/Tax Free	(0.36)	(0.36)
01/07/2014	502/030	Share of Profit/(Loss) - Preserved/Tax Free	(73,930.18)	(73,930.18)
01/07/2014	502/031	Share of Profit/(Loss) - Preserved/Taxable	(292,635.25)	(292,635.25)
01/07/2014	502/050	Income Tax - Preserved/Tax Free	(313.89)	(313.89)
01/07/2014	502/050	Income Tax - Preserved/Tax Free	(1,261.54)	(1,261.54)
01/07/2014	502/050	Income Tax - Preserved/Tax Free	3,325.75	3,325.75
01/07/2014	502/053	Income Tax - Preserved/Taxable	13,179.24	13,179.24
28/06/2015	502/055	Pensions Paid - Preserved/Taxable	(64,120.00)	(351.34)
01/07/2014	502/055	Pensions Paid - Preserved/Taxable	38,639.85	38,639.85

Total Amount - Preserved (Weighted) 1,796,395.14

Member Allocations

30/06/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	38,692.47	
30/06/2015	502/030	Members share of profit/(loss) - Preserved/Tax Free	9,582.60	
30/06/2015	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,421.74)	
30/06/2015	502/050	Members share of tax on profit/(loss) - Preserved/Tax Free	(352.11)	
30/06/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	1,505.35	
30/06/2015	502/030	Members share of profit/(loss) - Preserved/Tax Free	372.82	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Free		
30/06/2015	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(55.31)	
30/06/2015	502/050	Members share of tax on profit/(loss) - Preserved/Tax Free	(13.70)	
		Closing Balance - Preserved	1,780,936.86	

Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	69,976.85	69,976.85
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(12,291.67)	(12,291.67)
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(12,852.48)	(12,852.48)
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	12,291.67	12,291.67
28/06/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(15,880.00)	(87.01)
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	12,852.48	12,852.48
		Total Amount - Unres Non Pres (Weighted)		69,889.84
		Closing Balance - Unrestricted Non Pres	54,096.85	

**Barone, Angela (Accumulation)
Preserved**

Members Balance

01/07/2014	503/011	Employer Contributions - Concessional	35,000.00	35,000.00
01/07/2014	503/011	Employer Contributions - Concessional	(25,000.00)	(25,000.00)
01/07/2014	503/031	Share of Profit/(Loss) - Preserved/Taxable	(394.24)	(394.24)
01/07/2014	503/051	Contributions Tax - Preserved	(5,250.00)	(5,250.00)
01/07/2014	503/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2014	503/053	Income Tax - Preserved/Taxable	19.00	19.00
01/07/2014	503/091	Transfers Out - Preserved/Taxable	21,625.24	21,625.24
		Total Amount - Preserved (Weighted)		29,750.00

Member Allocations

30/06/2015	503/031	Members share of profit/(loss) - Preserved/Taxable	799.48	
30/06/2015	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(29.38)	
		Closing Balance - Preserved	30,520.10	

**Ginardi, Carmelo (TRIS)
Preserved**

Members Balance

01/07/2014		Opening balance - Preserved	527,021.61	527,021.61
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2014	504/001	Opening Balance - Preserved/Taxable	434.10	434.10
01/07/2014	504/001	Opening Balance - Preserved/Taxable	96,314.42	96,314.42
01/07/2014	504/002	Opening Balance - Preserved/Tax Free	1.82	1.82
01/07/2014	504/021	Transfers In - Preserved/Taxable	(21,625.24)	(21,625.24)
01/07/2014	504/022	Transfers In - Preserved/Tax Free	(1.82)	(1.82)
01/07/2014	504/031	Share of Profit/(Loss) - Preserved/Taxable	(101,022.69)	(101,022.69)
01/07/2014	504/053	Income Tax - Preserved/Taxable	(434.10)	(434.10)
01/07/2014	504/053	Income Tax - Preserved/Taxable	7,073.51	7,073.51
28/06/2015	504/055	Pensions Paid - Preserved/Taxable	(27,180.00)	(148.93)
01/07/2014	504/055	Pensions Paid - Preserved/Taxable	19,260.00	19,260.00
Total Amount - Preserved (Weighted)				526,872.68

Member Allocations

30/06/2015	504/031	Members share of profit/(loss) - Preserved/Taxable	14,158.81	
30/06/2015	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	(520.26)	

Closing Balance - Preserved 513,480.16

**Wright, Daniel
Preserved**

Members Balance

01/07/2014		Opening balance - Preserved	340,984.56	340,984.56
01/07/2014	505/001	Opening Balance - Preserved/Taxable	256.31	256.31
01/07/2014	505/001	Opening Balance - Preserved/Taxable	149,380.56	149,380.56
01/07/2014	505/011	Employer Contributions - Concessional	35,000.00	35,000.00
01/07/2014	505/011	Employer Contributions - Concessional	(25,000.00)	(25,000.00)
01/07/2014	505/021	Transfers In - Preserved/Taxable	(72,775.53)	(72,775.53)
01/07/2014	505/031	Share of Profit/(Loss) - Preserved/Taxable	(59,459.48)	(59,459.48)
01/07/2014	505/051	Contributions Tax - Preserved	(5,250.00)	(5,250.00)
01/07/2014	505/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2014	505/053	Income Tax - Preserved/Taxable	(256.31)	(256.31)
01/07/2014	505/053	Income Tax - Preserved/Taxable	4,104.45	4,104.45

Total Amount - Preserved (Weighted) 370,734.56

Member Allocations

30/06/2015	505/031	Members share of profit/(loss) - Preserved/Taxable	9,962.86	
30/06/2015	505/053	Members share of tax on profit/(loss) - Preserved/Taxable	(366.08)	

Closing Balance - Preserved 380,331.34

**Ginardi, Carmelo (Accumulation)
Preserved**

Members Balance

01/07/2014	506/011	Employer Contributions - Concessional	35,000.00	35,000.00
01/07/2014	506/011	Employer Contributions - Concessional	(25,000.00)	(25,000.00)

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01/07/2014	506/031	Share of Profit/(Loss) - Preserved/Taxable	(394.24)	(394.24)
01/07/2014	506/051	Contributions Tax - Preserved	(5,250.00)	(5,250.00)
01/07/2014	506/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2014	506/053	Income Tax - Preserved/Taxable	19.00	19.00
01/07/2014	506/091	Transfers Out - Preserved/Taxable	21,625.24	21,625.24
Total Amount - Preserved (Weighted)				29,750.00

Member Allocations

30/06/2015	506/031	Members share of profit/(loss) - Preserved/Taxable	799.48	
30/06/2015	506/053	Members share of tax on profit/(loss) - Preserved/Taxable	(29.38)	
Closing Balance - Preserved			30,520.10	

BAS Instalment Income Reconciliation (Label T1)

30/06/2015		Gross Interest		89,926.00
30/06/2015		Dividends		591.00
30/06/2015		Employer Contributions		118,000.00
Total Amount				208,517.00

**MCS Reconciliation
Ginardi, Eleonora**

Employer Contributed amount

01/07/2014	501/011	Employer Contributions - Concessional		30,000.00
Total Amount				30,000.00

Other Contributions

28/07/2014	501/019	Other Contributions - Non Taxable		500.00
Total Amount				500.00

All Contributions received for the current year	30,500.00
Closing Account Balance	459,074.15

Barone, Angela (Accumulation)

Employer Contributed amount

01/07/2014	503/011	Employer Contributions - Concessional		35,000.00
Total Amount				35,000.00

All Contributions received for the current year	35,000.00
Closing Account Balance	30,520.10

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Wright, Daniel				
<u>Employer Contributed amount</u>				
01/07/2014	505/011	Employer Contributions - Concessional		35,000.00
		Total Amount		35,000.00
		All Contributions received for the current year		35,000.00
		Closing Account Balance		380,331.34
Ginardi, Carmelo (Accumulation)				
<u>Employer Contributed amount</u>				
01/07/2014	506/011	Employer Contributions - Concessional		35,000.00
		Total Amount		35,000.00
		All Contributions received for the current year		35,000.00
		Closing Account Balance		30,520.10