

D & A BETHELL SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2010
Created by JBOXER on Friday 10 June, 2011 @ 14:41:56

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2010	772/001	266-270 Tingal Road Wynnum (Market Value Date: 30/06/2010, Code: TINGALPA)	1,100,000.00	125,000.00
Total Amount				125,000.00
Calculation of permanent difference on revaluation				
30/06/2010	772/001	266-270 Tingal Road Wynnum - No CGT asset		
30/06/2010	772/001	- Market Value	1,100,000.00	
30/06/2010	772/001	- Less Carrying Value	975,000.00	
30/06/2010	772/001	- Permanent Difference		125,000.00
Total Amount				125,000.00
GST Amounts				
09/07/2009	280/001	266-270 Tingal Road Wynnum (1)		(947.27)
04/08/2009	280/001	266-270 Tingal Road Wynnum (1)		(947.27)
09/09/2009	280/001	266-270 Tingal Road Wynnum (1)		(947.27)
01/10/2009	280/001	266-270 Tingal Road Wynnum (1)		(947.27)
21/10/2009	280/001	266-270 Tingal Road Wynnum (1)		(94.91)
03/11/2009	280/001	266-270 Tingal Road Wynnum (1)		(971.00)
01/12/2009	280/001	266-270 Tingal Road Wynnum (1)		(967.27)
02/12/2009	280/001	266-270 Tingal Road Wynnum (1)		(3.73)
04/01/2010	280/001	266-270 Tingal Road Wynnum (1)		(971.00)
01/02/2010	280/001	266-270 Tingal Road Wynnum (1)		(971.00)
01/03/2010	280/001	266-270 Tingal Road Wynnum (1)		(971.00)
01/04/2010	280/001	266-270 Tingal Road Wynnum (1)		(971.00)
03/05/2010	280/001	266-270 Tingal Road Wynnum (1)		(971.00)
01/06/2010	280/001	266-270 Tingal Road Wynnum (1)		(971.00)
20/01/2010	301	Accountancy Fees (2)		65.52
20/01/2010	301	Accountancy Fees (1)		13.64
02/12/2009	302	Administration Costs (1)		17.00
20/01/2010	307	Auditor's Remuneration (1)		72.00
Total Amount				(11,483.83)
Calculation of tax entries				
Calculation of permanent differences				
30/06/2010	247	266-270 Tingal Road Wynnum (772/001) - Non Tax Revn		125,000.00
01/07/2009	287/006	Bethell, David John		33,003.67
20/01/2010	301	Accountancy Fees (Perm Diff Percent: 94.51%)		(908.24)
20/01/2010	301	Accountancy Fees (Perm Diff Percent: 94.51%)		(141.76)
20/01/2010	301	Accountancy Fees (Perm Diff Percent: 94.51%)		12.89
20/01/2010	301	Accountancy Fees (Perm Diff Percent: 94.51%)		61.92
02/12/2009	302	Administration Costs (Perm Diff Percent: 94.51%)		(176.73)
02/12/2009	302	Administration Costs (Perm Diff Percent: 94.51%)		16.07

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20/01/2010	307	Auditor's Remuneration (Perm Diff Percent: 94.51%)		(748.52)
20/01/2010	307	Auditor's Remuneration (Perm Diff Percent: 94.51%)		68.05
30/06/2010	413/002	Bethell, Ann		(25,500.00)
30/06/2010	416/006	Bethell, David John		(30,782.77)
01/07/2009	416/007	Bethell, Ann		(23,717.23)
27/07/2009	425/001	Rates (Perm Diff Percent: 94.51%)		(1,106.95)
01/10/2009	425/001	Rates (Perm Diff Percent: 94.51%)		(1,106.76)
21/10/2009	425/001	Rates (Perm Diff Percent: 94.51%)		(504.21)
05/01/2010	425/001	Rates (Perm Diff Percent: 94.51%)		(1,106.76)
01/02/2010	425/001	Rates (Perm Diff Percent: 94.51%)		(506.08)
13/04/2010	425/001	Rates (Perm Diff Percent: 94.51%)		(1,106.76)
17/05/2010	425/001	Rates (Perm Diff Percent: 94.51%)		(507.93)
19/05/2010	425/001	Rates (Perm Diff Percent: 94.51%)		(2,093.40)
30/06/2010		Exempt Pension Income		116,121.00
Total Amount				184,269.50

Calculation of Exempt Pension Income

Bethell, Ann

30/06/2010	250/001	Cash at Bank	88.681	2,720.90
30/06/2010	280/001	266-270 Tingal Road Wynnum	88.681	103,331.11
Member Total Amount				106,052.01

Bethell, David John

30/06/2010	250/001	Cash at Bank	6.357	195.04
30/06/2010	280/001	266-270 Tingal Road Wynnum	6.357	7,407.18
Member Total Amount				7,602.22

Bethell, Ann

30/06/2010	250/001	Cash at Bank	2.063	63.30
30/06/2010	280/001	266-270 Tingal Road Wynnum	2.063	2,403.81
Member Total Amount				2,467.11

Total Amount **116,121.00**

Pension Member Non Deductible Expenses

20/01/2010	301	Accountancy Fees (Perm Diff Percent: 94.51%)		(908.24)
20/01/2010	301	Accountancy Fees (Perm Diff Percent: 94.51%)		(141.76)
20/01/2010	301	Accountancy Fees (Perm Diff Percent: 94.51%)		12.89
20/01/2010	301	Accountancy Fees (Perm Diff Percent: 94.51%)		61.92
02/12/2009	302	Administration Costs (Perm Diff Percent: 94.51%)		(176.73)
02/12/2009	302	Administration Costs (Perm Diff Percent: 94.51%)		16.07
20/01/2010	307	Auditor's Remuneration (Perm Diff Percent: 94.51%)		(748.52)

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27/07/2009	425/001	Rates (Perm Diff Percent: 94.51%)		(1,106.95)
01/10/2009	425/001	Rates (Perm Diff Percent: 94.51%)		(1,106.76)
21/10/2009	425/001	Rates (Perm Diff Percent: 94.51%)		(504.21)
05/01/2010	425/001	Rates (Perm Diff Percent: 94.51%)		(1,106.76)
01/02/2010	425/001	Rates (Perm Diff Percent: 94.51%)		(506.08)
13/04/2010	425/001	Rates (Perm Diff Percent: 94.51%)		(1,106.76)
17/05/2010	425/001	Rates (Perm Diff Percent: 94.51%)		(507.93)
19/05/2010	425/001	Rates (Perm Diff Percent: 94.51%)		(2,093.40)
		Total Amount		(9,855.00)

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	192,732.51
Less Permanent Differences	184,269.50
Taxable income for period	8,462.00
Income Tax Expense (Profit less Permanent Differences @ taxrate)	1,269.30
Total Income Tax Payable (Taxable Income @ taxrate)	1,269.30
Total Income Tax Payable	1,269.30
Less Total Instalments paid	8,298.00
Income Tax Payable	(7,028.70)
Add Supervisory levy	150.00
Total Amount Due or Refundable	(6,878.70)

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

30/06/2010	502	Bethell, Ann - Unres Non Pres	1,019,279.89
30/06/2010	503	Davenport, Jennifer Ann - Preserved	11,577.97
30/06/2010	504	White, Lynda Alison - Preserved	20,547.36
30/06/2010	506	Bethell, David John - Unres Non Pres	106,073.14
30/06/2010	507	Bethell, Ann - Unres Non Pres	0.01
30/06/2010	508	Bethell, Ann - Preserved	383.83
30/06/2010	508	Bethell, Ann - Unres Non Pres	(57.57)
30/06/2010	509	Bethell, David John - Preserved	383.83
30/06/2010	509	Bethell, David John - Unres Non Pres	(57.57)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount				1,158,130.89
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2010		Profit/(Loss) for period before allocations		192,732.51
30/06/2010		Contributions		(5,718.30)
30/06/2010		Transfers in from other funds		(33,003.67)
30/06/2010		Pensions paid		80,000.00
Total Amount				234,010.54
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2010		Income Tax Expense for period before allocations		1,269.30
30/06/2010		Contributions tax		(857.74)
Total Amount				411.56
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharge)				192,732.51
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				192,732.51
Total member opening balance				1,148,191.92
Fund Rate (Profit after exclusion/Total member opening balance)				16.79
Bethell, Ann				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2009		Opening balance - Unres Non Pres	1,019,279.89	1,019,279.89
01/07/2009	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	74,086.83	74,086.83
01/07/2009	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(97,716.83)	(97,716.83)
01/07/2009	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	23,630.00	23,630.00
30/06/2010	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(25,500.00)	
Total Amount - Unres Non Pres (Weighted)				1,019,279.89
30/06/2010	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	205,954.47	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Closing Balance - Unrestricted Non Pres			1,199,734.36	
Davenport, Jennifer Ann				
Preserved				
<u>Members Balance</u>				
01/07/2009		Opening balance - Preserved	11,577.97	11,577.97
01/07/2009	503/001	Opening Balance - Preserved/Taxable	1,048.79	1,048.79
01/07/2009	503/011	Employer Contributions - Concessional	(64.51)	(64.51)
01/07/2009	503/031	Share of Profit/(Loss) - Preserved/Taxable	(1,091.16)	(1,091.16)
01/07/2009	503/051	Contributions Tax - Preserved	9.68	9.68
01/07/2009	503/053	Income Tax - Preserved/Taxable	97.20	97.20
Total Amount - Preserved (Weighted)				11,577.97
<u>Member Allocations</u>				
30/06/2010	503/031	Members share of profit/(loss) - Preserved/Taxable	2,339.43	
30/06/2010	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(145.37)	
Closing Balance - Preserved			13,772.03	
White, Lynda Alison				
Preserved				
<u>Members Balance</u>				
01/07/2009		Opening balance - Preserved	20,547.36	20,547.36
01/07/2009	504/001	Opening Balance - Preserved/Taxable	1,768.46	1,768.46
01/07/2009	504/031	Share of Profit/(Loss) - Preserved/Taxable	(1,941.42)	(1,941.42)
01/07/2009	504/053	Income Tax - Preserved/Taxable	172.96	172.96
Total Amount - Preserved (Weighted)				20,547.36
<u>Member Allocations</u>				
30/06/2010	504/031	Members share of profit/(loss) - Preserved/Taxable	4,151.78	
30/06/2010	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	(257.99)	
Closing Balance - Preserved			24,441.15	
Bethell, David John				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2009		Opening balance - Unres Non Pres	73,069.47	73,069.47
01/07/2009	506/003	Opening Balance - Unrestricted Non Preserved/Taxable	73,069.47	73,069.47
01/07/2009	506/013	Employer Contributions - Non Preserved	(80,000.00)	(80,000.00)
01/07/2009	506/015	Member/Personal Contributions - Non Preserved	(5,472.70)	(5,472.70)
01/07/2009	506/023	Transfers In - Unrestricted Non Preserved/Taxable	33,003.67	33,003.67
01/07/2009	506/035	Share of Profit/(Loss) - Unrestricted Non Preserved	(458.52)	(458.52)

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		Preserved/Taxable		
01/07/2009	506/061	Contributions Tax - Unrestricted Non Preserved	12,820.90	12,820.90
01/07/2009	506/063	Income Tax - Unrestricted Non Pres/Taxable	40.85	40.85
30/06/2010	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(30,782.77)	
		Total Amount - Unres Non Pres (Weighted)		106,073.14
30/06/2010	506/035	Members share of profit/(loss) - Unres Non Pres/Taxable	21,433.01	
		Closing Balance - Unrestricted Non Pres	96,723.38	

Bethell, Ann
Unrestricted Non Preserved

Members Balance

01/07/2009		Opening balance - Unres Non Pres	23,717.23	23,717.23
01/07/2009	507/003	Opening Balance - Unrestricted Non Preserved/Taxable	23,717.23	23,717.23
01/07/2009	507/013	Employer Contributions - Non Preserved	(20,000.00)	(20,000.00)
01/07/2009	507/015	Member/Personal Contributions - Non Preserved	(7,251.54)	(7,251.54)
01/07/2009	507/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(607.55)	(607.55)
01/07/2009	507/061	Contributions Tax - Unrestricted Non Preserved	4,087.73	4,087.73
01/07/2009	507/063	Income Tax - Unrestricted Non Pres/Taxable	54.13	54.13
01/07/2009	507/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(23,717.23)	(23,717.23)
		Total Amount - Unres Non Pres (Weighted)		0.01
		Closing Balance - Unrestricted Non Pres	0.00	

Bethell, Ann
Preserved

Members Balance

12/05/2010	508/013	Employer Contributions - Non Preserved	2,859.15	383.83
		Total Amount - Preserved (Weighted)		383.83

Member Allocations

30/06/2010	508/035	Members share of profit/(loss) - Preserved/Taxable	77.56	
30/06/2010	508/063	Members share of tax on profit/(loss) - Preserved/Taxable	(4.82)	

Closing Balance - Preserved **2,931.89**

Unrestricted Non Preserved

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Members Balance</u>				
12/05/2010	508/061	Contributions Tax - Unrestricted Non Preserved	(428.87)	(57.57)
		Total Amount - Unres Non Pres (Weighted)		(57.57)
30/06/2010	508/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(11.63)	
30/06/2010	508/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	0.72	
		Closing Balance - Unrestricted Non Pres	(439.78)	
Bethell, David John Preserved				
<u>Members Balance</u>				
12/05/2010	509/013	Employer Contributions - Non Preserved	2,859.15	383.83
		Total Amount - Preserved (Weighted)		383.83
<u>Member Allocations</u>				
30/06/2010	509/035	Members share of profit/(loss) - Preserved/Taxable	77.56	
30/06/2010	509/063	Members share of tax on profit/(loss) - Preserved/Taxable	(4.82)	
		Closing Balance - Preserved	2,931.89	
Unrestricted Non Preserved				
<u>Members Balance</u>				
12/05/2010	509/061	Contributions Tax - Unrestricted Non Preserved	(428.87)	(57.57)
		Total Amount - Unres Non Pres (Weighted)		(57.57)
30/06/2010	509/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(11.63)	
30/06/2010	509/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	0.72	
		Closing Balance - Unrestricted Non Pres	(439.78)	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2010		Gross Rent		116,520.00
30/06/2010		Gross Interest		3,068.00
30/06/2010		Employer Contributions		5,718.00
		Total Amount		125,306.00

MCS Reconciliation

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<u>Employer Contributed amount</u>				
12/05/2010	508/013	Employer Contributions - Non Preserved		2,859.15
		Total Amount		2,859.15
		All Contributions received for the current year		2,859.15
		Closing Account Balance		2,492.11
Bethell, David John				
<u>Employer Contributed amount</u>				
12/05/2010	509/013	Employer Contributions - Non Preserved		2,859.15
		Total Amount		2,859.15
		All Contributions received for the current year		2,859.15
		Closing Account Balance		2,492.11