

**D & A BETHELL SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2011**  
Created by JBOXER on Friday 11 May, 2012 @ 11:07:45

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
<b>Calculation of permanent difference on revaluation</b>				
<b>GST Amounts</b>				
01/07/2010	280/001	266-270 Tingal Road Wynnum (1)		(971.00)
02/08/2010	280/001	266-270 Tingal Road Wynnum (1)		(971.00)
12/08/2010	280/001	266-270 Tingal Road Wynnum (1)		(28.18)
01/09/2010	280/001	266-270 Tingal Road Wynnum (1)		(999.18)
05/10/2010	280/001	266-270 Tingal Road Wynnum (1)		(999.18)
01/11/2010	280/001	266-270 Tingal Road Wynnum (1)		(999.18)
01/12/2010	280/001	266-270 Tingal Road Wynnum (1)		(999.18)
04/01/2011	280/001	266-270 Tingal Road Wynnum (1)		(999.18)
01/02/2011	280/001	266-270 Tingal Road Wynnum (1)		(999.18)
01/03/2011	280/001	266-270 Tingal Road Wynnum (1)		(999.18)
01/04/2011	280/001	266-270 Tingal Road Wynnum (1)		(999.18)
02/05/2011	280/001	266-270 Tingal Road Wynnum (1)		(999.18)
01/06/2011	280/001	266-270 Tingal Road Wynnum (1)		(999.18)
28/06/2011	301	Accountancy Fees (1)		13.64
28/06/2011	301	Accountancy Fees (2)		74.52
21/06/2011	302	Administration Costs (1)		17.00
		<b>Total Amount</b>		<b>(11,856.82)</b>
 <b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
05/10/2010	243/008	Bethell, Ann		500.00
05/10/2010	243/009	Bethell, David John		500.00
28/06/2011	301	Accountancy Fees (Perm Diff Percent: 92.93%)		(139.40)
28/06/2011	301	Accountancy Fees (Perm Diff Percent: 92.93%)		(1,015.72)
28/06/2011	301	Accountancy Fees (Perm Diff Percent: 92.93%)		69.25
28/06/2011	301	Accountancy Fees (Perm Diff Percent: 92.93%)		12.68
21/06/2011	302	Administration Costs (Perm Diff Percent: 92.93%)		(173.78)
21/06/2011	302	Administration Costs (Perm Diff Percent: 92.93%)		15.80
28/06/2011	307	Auditor's Remuneration (Perm Diff Percent: 92.93%)		(725.78)
18/08/2010	315	Bank Charges (Perm Diff Percent: 92.93%)		(46.46)
01/04/2011	315	Bank Charges (Perm Diff Percent: 92.93%)		(2.32)
03/06/2011	315	Bank Charges (Perm Diff Percent: 92.93%)		(2.32)
30/06/2011	413/002	Bethell, Ann		(29,990.00)
30/06/2011	416/006	Bethell, David John		(5,140.00)
20/08/2010	425/001	Rates (Perm Diff Percent: 92.93%)		(1,151.08)
20/08/2010	425/001	Rates (Perm Diff Percent: 92.93%)		(535.98)
01/10/2010	425/001	Rates (Perm Diff Percent: 92.93%)		(1,125.06)
07/12/2010	425/001	Rates (Perm Diff Percent: 92.93%)		(554.19)
06/04/2011	425/001	Rates (Perm Diff Percent: 92.93%)		(530.80)
06/04/2011	425/001	Rates (Perm Diff Percent: 92.93%)		(699.02)
18/05/2011	425/001	Rates (Perm Diff Percent: 92.93%)		(886.65)
20/05/2011	425/001	Rates (Perm Diff Percent: 92.93%)		(518.49)
30/06/2011		Exempt Pension Income		122,443.00
		<b>Total Amount</b>		<b>80,303.68</b>

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**Calculation of Exempt Pension Income**

**Bethell, Ann**

30/06/2011	250/001	Cash at Bank	89.562	2,583.94
30/06/2011	250/002	ANZ Term Deposit	89.562	3,705.16
30/06/2011	280/001	266-270 Tingal Road Wynnum	89.562	107,134.08

**Member Total Amount**

**113,423.18**

**Bethell, David John**

30/06/2011	250/001	Cash at Bank	7.122	205.48
30/06/2011	250/002	ANZ Term Deposit	7.122	294.64
30/06/2011	280/001	266-270 Tingal Road Wynnum	7.122	8,519.34

**Member Total Amount**

**9,019.46**

**Total Amount**

**122,443.00**

**Pension Member Non Deductible Expenses**

28/06/2011	301	Accountancy Fees (Perm Diff Percent: 92.93%)		(139.40)
28/06/2011	301	Accountancy Fees (Perm Diff Percent: 92.93%)		(1,015.72)
28/06/2011	301	Accountancy Fees (Perm Diff Percent: 92.93%)		69.25
28/06/2011	301	Accountancy Fees (Perm Diff Percent: 92.93%)		12.68
21/06/2011	302	Administration Costs (Perm Diff Percent: 92.93%)		(173.78)
21/06/2011	302	Administration Costs (Perm Diff Percent: 92.93%)		15.80
28/06/2011	307	Auditor's Remuneration (Perm Diff Percent: 92.93%)		(725.78)
18/08/2010	315	Bank Charges (Perm Diff Percent: 92.93%)		(46.46)
01/04/2011	315	Bank Charges (Perm Diff Percent: 92.93%)		(2.32)
03/06/2011	315	Bank Charges (Perm Diff Percent: 92.93%)		(2.32)
20/08/2010	425/001	Rates (Perm Diff Percent: 92.93%)		(1,151.08)
20/08/2010	425/001	Rates (Perm Diff Percent: 92.93%)		(535.98)
01/10/2010	425/001	Rates (Perm Diff Percent: 92.93%)		(1,125.06)
07/12/2010	425/001	Rates (Perm Diff Percent: 92.93%)		(554.19)
06/04/2011	425/001	Rates (Perm Diff Percent: 92.93%)		(530.80)
06/04/2011	425/001	Rates (Perm Diff Percent: 92.93%)		(699.02)
18/05/2011	425/001	Rates (Perm Diff Percent: 92.93%)		(886.65)
20/05/2011	425/001	Rates (Perm Diff Percent: 92.93%)		(518.49)

**Total Amount**

**(8,009.00)**

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	83,743.42
Less Permanent Differences	80,303.68
<b>Taxable income for period</b>	<b>3,439.00</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Income Tax Expense (Profit less Permanent Differences @ taxrate)		515.85
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>515.85</b>
		Total Income Tax Payable		515.85
		Less Total Instalments paid		13,221.00
		<b>Income Tax Payable</b>		<b>(12,705.15)</b>
		Add Supervisory levy		180.00
		<b>Total Amount Due or Refundable</b>		<b>(12,525.15)</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

30/06/2011	502	Bethell, Ann - Unres Non Pres	1,199,734.36
30/06/2011	503	Davenport, Jennifer Ann - Preserved	13,772.02
30/06/2011	504	White, Lynda Alison - Preserved	24,441.15
30/06/2011	506	Bethell, David John - Unres Non Pres	96,723.38
30/06/2011	508	Bethell, Ann - Unres Non Pres	2,859.23
30/06/2011	509	Bethell, David John - Unres Non Pres	2,859.23
		<b>Total Amount</b>	<b>1,340,389.37</b>

Profit/(Loss) Available for Allocation to Members

30/06/2011		Profit/(Loss) for period before allocations	83,743.42
30/06/2011		Contributions	(1,000.00)
30/06/2011		Pensions paid	35,130.00
		<b>Total Amount</b>	<b>117,873.42</b>

Income Tax Expense Available for Allocation to Members

30/06/2011		Income Tax Expense for period before allocations	515.85
		<b>Total Amount</b>	<b>515.85</b>

**Fund Rate or Return Calculation**

	<b>Total profit for period (excluding Super Surcharge)</b>	<b>83,743.42</b>
	Less amounts excluded from fund rate calculation:	
	<b>Total exclusion</b>	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<b>Profit after exclusion</b>		<b>83,743.42</b>
		<b>Total member opening balance</b>		<b>1,339,655.13</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>6.25</b>

**Bethell, Ann**  
**Unrestricted Non Preserved**

Members Balance

01/07/2010		Opening balance - Unres Non Pres	1,199,734.36	1,199,734.36
01/07/2010	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	180,454.47	180,454.47
01/07/2010	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(205,954.47)	(205,954.47)
01/07/2010	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	25,500.00	25,500.00
30/06/2011	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(29,990.00)	
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>1,199,734.36</b>
30/06/2011	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	105,504.26	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>1,275,248.62</b>	

**Davenport, Jennifer Ann**  
**Preserved**

Members Balance

01/07/2010		Opening balance - Preserved	13,772.02	13,772.02
01/07/2010	503/001	Opening Balance - Preserved/Taxable	2,194.05	2,194.05
01/07/2010	503/031	Share of Profit/(Loss) - Preserved/Taxable	(2,339.42)	(2,339.42)
01/07/2010	503/053	Income Tax - Preserved/Taxable	145.37	145.37
		<b>Total Amount - Preserved (Weighted)</b>		<b>13,772.02</b>

Member Allocations

30/06/2011	503/031	Members share of profit/(loss) - Preserved/Taxable	1,211.11	
30/06/2011	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(161.71)	
		<b>Closing Balance - Preserved</b>	<b>14,821.42</b>	

**White, Lynda Alison**  
**Preserved**

Members Balance

01/07/2010		Opening balance - Preserved	24,441.15	24,441.15
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2010	504/001	Opening Balance - Preserved/Taxable	3,893.79	3,893.79
01/07/2010	504/031	Share of Profit/(Loss) - Preserved/Taxable	(4,151.78)	(4,151.78)
01/07/2010	504/053	Income Tax - Preserved/Taxable	257.99	257.99
<b>Total Amount - Preserved (Weighted)</b>				<b>24,441.15</b>

Member Allocations

30/06/2011	504/031	Members share of profit/(loss) - Preserved/Taxable	2,149.35	
30/06/2011	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	(286.99)	
<b>Closing Balance - Preserved</b>			<b>26,303.51</b>	

**Bethell, David John**  
**Unrestricted Non Preserved**

Members Balance

01/07/2010		Opening balance - Unres Non Pres	96,723.38	96,723.38
01/07/2010	506/003	Opening Balance - Unrestricted Non Preserved/Taxable	23,653.91	23,653.91
01/07/2010	506/023	Transfers In - Unrestricted Non Preserved/Taxable	(33,003.67)	(33,003.67)
01/07/2010	506/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(21,433.01)	(21,433.01)
01/07/2010	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	30,782.77	30,782.77
30/06/2011	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(5,140.00)	

**Total Amount - Unres Non Pres (Weighted) 96,723.38**

30/06/2011	506/035	Members share of profit/(loss) - Unres Non Pres/Taxable	8,505.82	
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**Closing Balance - Unrestricted Non Pres 100,089.20**

**Bethell, Ann**  
**Unrestricted Non Preserved**

Members Balance

01/07/2010		Opening balance - Unres Non Pres	0.00	0.00
01/07/2010	507/003	Opening Balance - Unrestricted Non Preserved/Taxable	(23,717.23)	(23,717.23)
01/07/2010	507/065	Pensions Paid - Unrestricted Non Preserved/Taxable	23,717.23	23,717.23

**Bethell, Ann**

**Unrestricted Non Preserved**

Members Balance

01/07/2010		Opening balance - Unres Non Pres	2,492.11	2,492.11
01/07/2010	508/003	Opening Balance - Unrestricted Non Preserved/Taxable	2,492.11	2,492.11
01/07/2010	508/013	Employer Contributions - Non Preserved	(2,859.15)	(2,859.15)

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05/10/2010	508/013	Employer Contributions - Non Preserved	500.00	367.12
01/07/2010	508/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(65.93)	(65.93)
01/07/2010	508/061	Contributions Tax - Unrestricted Non Preserved	428.87	428.87
01/07/2010	508/063	Income Tax - Unrestricted Non Preserved/Taxable	4.10	4.10
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>2,859.23</b>
30/06/2011	508/035	Members share of profit/(loss) - Unres Non Pres/Taxable	251.44	
30/06/2011	508/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(33.57)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>3,209.98</b>	

**Bethell, David John**

**Unrestricted Non Preserved**

Members Balance

01/07/2010		Opening balance - Unres Non Pres	2,492.11	2,492.11
01/07/2010	509/003	Opening Balance - Unrestricted Non Preserved/Taxable	2,492.11	2,492.11
01/07/2010	509/013	Employer Contributions - Non Preserved	(2,859.15)	(2,859.15)
05/10/2010	509/013	Employer Contributions - Non Preserved	500.00	367.12
01/07/2010	509/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(65.93)	(65.93)
01/07/2010	509/061	Contributions Tax - Unrestricted Non Preserved	428.87	428.87
01/07/2010	509/063	Income Tax - Unrestricted Non Preserved/Taxable	4.10	4.10
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>2,859.23</b>
30/06/2011	509/035	Members share of profit/(loss) - Unres Non Pres/Taxable	251.44	
30/06/2011	509/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(33.57)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>3,209.98</b>	

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

30/06/2011		Gross Rent		119,620.00
30/06/2011		Gross Interest		7,022.00
<b>Total Amount</b>				<b>126,642.00</b>

**MCS Reconciliation**

**Bethell, Ann**

Employer Contributed amount

05/10/2010	508/013	Employer Contributions - Non Preserved		500.00
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<b>Total Amount</b>				<b>500.00</b>
All Contributions received for the current year				500.00
Closing Account Balance				3,209.98
<b>Bethell, David John</b>				
<u>Employer Contributed amount</u>				
05/10/2010	509/013	Employer Contributions - Non Preserved		500.00
<b>Total Amount</b>				<b>500.00</b>
All Contributions received for the current year				500.00
Closing Account Balance				3,209.98