

D & A BETHELL SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2013
 Created by JBOXER on Monday 24 February, 2014 @ 16:29:11

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2013	772/001	266-270 Tingal Road Wynnum (Market Value Date: 30/06/2013, Code: TINGALPA)	1,300,000.00	200,000.00
Total Amount				200,000.00
Calculation of permanent difference on revaluation				
30/06/2013	772/001	266-270 Tingal Road Wynnum - No CGT asset		
30/06/2013	772/001	- Market Value	1,300,000.00	
30/06/2013	772/001	- Less Carrying Value	1,100,000.00	
30/06/2013	772/001	- Permanent Difference		200,000.00
Total Amount				200,000.00
GST Amounts				
01/07/2012	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
03/08/2012	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
03/09/2012	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
03/10/2012	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
05/11/2012	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
03/12/2012	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
03/01/2013	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
08/02/2013	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
08/03/2013	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
08/04/2013	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
02/05/2013	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
03/06/2013	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
26/10/2012	301	Accountancy Fees (1)		18.00
26/10/2012	301	Accountancy Fees (1)		113.10
11/10/2012	302	Administration Costs (1)		12.15
26/10/2012	307	Auditor's Remuneration (1)		65.70
Total Amount				(12,375.81)
Calculation of tax entries				
Calculation of permanent differences				
30/06/2013	247	266-270 Tingal Road Wynnum (772/001) - Non Tax Revn		200,000.00
26/10/2012	301	Accountancy Fees (Gen Exp Percent: 63.890%)		(126.50)
26/10/2012	301	Accountancy Fees (Gen Exp Percent: 63.890%)		(20.38)
26/10/2012	301	Accountancy Fees (Gen Exp Percent: 63.890%)		(794.86)
26/10/2012	301	Accountancy Fees (Gen Exp Percent: 63.890%)		(14.06)
26/10/2012	301	Accountancy Fees (Gen Exp Percent: 63.890%)		72.26
26/10/2012	301	Accountancy Fees (Gen Exp Percent: 63.890%)		11.50
11/10/2012	302	Administration Costs (Gen Exp Percent: 63.890%)		(85.39)
11/10/2012	302	Administration Costs (Gen Exp Percent: 63.890%)		(9.49)

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		63.890%)		
11/10/2012	302	Administration Costs (Gen Exp Percent: 63.890%)		7.76
26/10/2012	307	Auditor's Remuneration (Gen Exp Percent: 63.890%)		(461.73)
26/10/2012	307	Auditor's Remuneration (Gen Exp Percent: 63.890%)		(51.30)
26/10/2012	307	Auditor's Remuneration (Gen Exp Percent: 63.890%)		41.98
10/08/2012	315	Bank Charges (Gen Exp Percent: 63.890%)		(31.94)
03/10/2012	315	Bank Charges (Gen Exp Percent: 63.890%)		(1.60)
02/11/2012	315	Bank Charges (Gen Exp Percent: 63.890%)		(1.60)
03/01/2013	315	Bank Charges (Gen Exp Percent: 63.890%)		(1.60)
31/01/2013	379	Interest Paid (Gen Exp Percent: 63.890%)		(5.13)
04/07/2012	413/002	Bethell, Ann		(4,130.00)
01/08/2012	413/002	Bethell, Ann		(10,000.00)
03/09/2012	413/002	Bethell, Ann		(10,000.00)
04/10/2012	413/002	Bethell, Ann		(5,000.00)
05/11/2012	413/002	Bethell, Ann		(6,000.00)
03/12/2012	413/002	Bethell, Ann		(6,050.00)
02/01/2013	413/002	Bethell, Ann		(9,320.00)
02/01/2013	416/006	Bethell, David John		(680.00)
08/02/2013	416/006	Bethell, David John		(5,000.00)
01/03/2013	416/006	Bethell, David John		(6,000.00)
09/04/2013	416/006	Bethell, David John		(5,635.67)
08/05/2013	416/006	Bethell, David John		(4,132.48)
04/06/2013	416/006	Bethell, David John		(5,000.00)
01/08/2012	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(1,086.71)
01/08/2012	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(653.85)
04/10/2012	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(1,087.05)
23/11/2012	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(664.97)
03/01/2013	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(1,087.05)
15/01/2013	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(2,217.29)
20/02/2013	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(661.07)
04/04/2013	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(1,087.05)
22/05/2013	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(672.09)
30/06/2013		Exempt Pension Income		139,515.00
		Total Amount		251,877.64

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2013	250/001	ANZ Cash Management Account	96.404	110.62
30/06/2013	250/002	ANZ Term Deposit	96.404	18,082.48
30/06/2013	280/001	266-270 Tingal Road Wynnum	96.404	121,321.77
		Total Unsegregated Amount		139,514.87

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Exempt Pension Income				139,515.00
<u>Pension Member Non Deductible Expenses</u>				
26/10/2012	301	Accountancy Fees (Gen Exp Percent: 63.890%)		(126.50)
26/10/2012	301	Accountancy Fees (Gen Exp Percent: 63.890%)		(20.38)
26/10/2012	301	Accountancy Fees (Gen Exp Percent: 63.890%)		(794.86)
26/10/2012	301	Accountancy Fees (Gen Exp Percent: 63.890%)		(14.06)
26/10/2012	301	Accountancy Fees (Gen Exp Percent: 63.890%)		72.26
26/10/2012	301	Accountancy Fees (Gen Exp Percent: 63.890%)		11.50
11/10/2012	302	Administration Costs (Gen Exp Percent: 63.890%)		(85.39)
11/10/2012	302	Administration Costs (Gen Exp Percent: 63.890%)		(9.49)
11/10/2012	302	Administration Costs (Gen Exp Percent: 63.890%)		7.76
26/10/2012	307	Auditor's Remuneration (Gen Exp Percent: 63.890%)		(461.73)
26/10/2012	307	Auditor's Remuneration (Gen Exp Percent: 63.890%)		(51.30)
26/10/2012	307	Auditor's Remuneration (Gen Exp Percent: 63.890%)		41.98
10/08/2012	315	Bank Charges (Gen Exp Percent: 63.890%)		(31.94)
03/10/2012	315	Bank Charges (Gen Exp Percent: 63.890%)		(1.60)
02/11/2012	315	Bank Charges (Gen Exp Percent: 63.890%)		(1.60)
03/01/2013	315	Bank Charges (Gen Exp Percent: 63.890%)		(1.60)
31/01/2013	379	Interest Paid (Gen Exp Percent: 63.890%)		(5.13)
01/08/2012	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(1,086.71)
01/08/2012	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(653.85)
04/10/2012	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(1,087.05)
23/11/2012	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(664.97)
03/01/2013	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(1,087.05)
15/01/2013	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(2,217.29)
20/02/2013	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(661.07)
04/04/2013	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(1,087.05)
22/05/2013	425/001	Rates and Land Tax (Inv Exp Percent: 96.404%)		(672.09)
Total Amount				(10,689.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2012	30/06/2013	Non-Deductible General Expense Percentage (Manual)	63.890%
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Investment Expense Calculation

01/07/2012	30/06/2013	Non-Deductible Investment Expense	96.404%
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Percentage (Actuarial %)

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	305,705.79
Less Permanent Differences	251,877.64
Taxable income for period	53,828.00
Income Tax Expense (Taxable Income @ taxrate)	8,074.20
Total Income Tax Payable (Taxable Income @ taxrate)	8,074.20
Total Income Tax Payable	8,074.20
Less Total Instalments paid	636.00
Income Tax Payable	7,438.20
Add Supervisory levy	321.00
Total Amount Due or Refundable	7,759.20

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

30/06/2013	502	Bethell, Ann - Unres Non Pres	1,307,710.90
30/06/2013	503	Davenport, Jennifer Ann - Preserved	16,217.59
30/06/2013	504	White, Lynda Alison - Preserved	28,452.59
30/06/2013	506	Bethell, David John - Unres Non Pres	85,776.93
30/06/2013	508	Bethell, Ann - Unres Non Pres	3,705.12
30/06/2013	509	Bethell, David John - Unres Non Pres	3,705.12
		Total Amount	1,445,568.25

Profit/(Loss) Available for Allocation to Members

30/06/2013	Profit/(Loss) for period before allocations	305,705.79
30/06/2013	Contributions	(50,000.00)
30/06/2013	Pensions paid	76,948.15
	Total Amount	332,653.94

Income Tax Expense Available for Allocation to Members

30/06/2013	Income Tax Expense for period before allocations	8,074.20
30/06/2013	Contributions tax	(7,500.00)
	Total Amount	574.20

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Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	305,705.79
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	305,705.79
Total member opening balance	1,488,635.47
Fund Rate (Profit after exclusion/Total member opening balance)	20.54

Bethell, Ann
Unrestricted Non Preserved

Members Balance

01/07/2012		Opening balance - Unres Non Pres	1,344,753.81	1,344,753.81
01/07/2012	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	69,505.19	69,505.19
01/07/2012	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(117,505.19)	(117,505.19)
01/07/2012	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	48,000.00	48,000.00
04/07/2012	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,130.00)	(4,084.74)
01/08/2012	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(10,000.00)	(9,123.29)
03/12/2012	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(6,050.00)	(3,464.25)
02/01/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(9,320.00)	(4,570.63)
03/09/2012	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(10,000.00)	(8,219.18)
04/10/2012	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,000.00)	(3,684.93)
05/11/2012	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(6,000.00)	(3,895.89)
		Total Amount - Unres Non Pres (Weighted)		1,307,710.90
30/06/2013	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	300,930.23	
		Closing Balance - Unrestricted Non Pres	1,595,184.04	

Davenport, Jennifer Ann

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Preserved				
<u>Members Balance</u>				
01/07/2012		Opening balance - Preserved	16,217.59	16,217.59
01/07/2012	503/001	Opening Balance - Preserved/Taxable	1,216.88	1,216.88
01/07/2012	503/002	Opening Balance - Preserved/Tax Free	179.30	179.30
01/07/2012	503/019	Other Contributions - Non Taxable	(179.30)	(179.30)
01/07/2012	503/031	Share of Profit/(Loss) - Preserved/Taxable	(1,405.06)	(1,405.06)
01/07/2012	503/053	Income Tax - Preserved/Taxable	188.18	188.18
Total Amount - Preserved (Weighted)				16,217.59
<u>Member Allocations</u>				
30/06/2013	503/031	Members share of profit/(loss) - Preserved/Taxable	3,731.99	
30/06/2013	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(178.80)	
Closing Balance - Preserved			19,770.78	
White, Lynda Alison				
Preserved				
<u>Members Balance</u>				
01/07/2012		Opening balance - Preserved	28,452.59	28,452.59
01/07/2012	504/001	Opening Balance - Preserved/Taxable	2,149.08	2,149.08
01/07/2012	504/031	Share of Profit/(Loss) - Preserved/Taxable	(2,481.43)	(2,481.43)
01/07/2012	504/053	Income Tax - Preserved/Taxable	332.35	332.35
Total Amount - Preserved (Weighted)				28,452.59
<u>Member Allocations</u>				
30/06/2013	504/031	Members share of profit/(loss) - Preserved/Taxable	6,547.50	
30/06/2013	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	(313.70)	
Closing Balance - Preserved			34,686.39	
Bethell, David John				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2012		Opening balance - Unres Non Pres	92,266.98	92,266.98
01/07/2012	506/003	Opening Balance - Unrestricted Non Preserved/Taxable	(7,822.22)	(7,822.22)
01/07/2012	506/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(9,192.32)	(9,192.32)
01/07/2012	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	17,014.54	17,014.54
02/01/2013	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(680.00)	(333.48)
08/05/2013	506/065	Pensions Paid - Unrestricted Non	(4,132.48)	(600.06)

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		Preserved/Taxable		
04/06/2013	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(5,000.00)	(356.16)
08/02/2013	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(5,000.00)	(1,945.21)
01/03/2013	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,000.00)	(1,989.04)
09/04/2013	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(5,635.67)	(1,266.10)
		Total Amount - Unres Non Pres (Weighted)		85,776.93
30/06/2013	506/035	Members share of profit/(loss) - Unres Non Pres/Taxable	19,738.97	
		Closing Balance - Unrestricted Non Pres	85,557.80	

Bethell, Ann

Unrestricted Non Preserved

Members Balance

01/07/2012		Opening balance - Unres Non Pres	3,472.25	3,472.25
01/07/2012	508/003	Opening Balance - Unrestricted Non Preserved/Taxable	262.27	262.27
26/06/2013	508/013	Employer Contributions - Non Preserved	25,000.00	273.97
01/07/2012	508/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(302.83)	(302.83)
26/06/2013	508/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(41.10)
01/07/2012	508/063	Income Tax - Unrestricted Non Preserved/Taxable	40.56	40.56
		Total Amount - Unres Non Pres (Weighted)		3,705.12
30/06/2013	508/035	Members share of profit/(loss) - Unres Non Pres/Taxable	852.62	
30/06/2013	508/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(40.85)	
		Closing Balance - Unrestricted Non Pres	25,534.02	

Bethell, David John

Unrestricted Non Preserved

Members Balance

01/07/2012		Opening balance - Unres Non Pres	3,472.25	3,472.25
01/07/2012	509/003	Opening Balance - Unrestricted Non Preserved/Taxable	262.27	262.27
26/06/2013	509/013	Employer Contributions - Non Preserved	25,000.00	273.97
01/07/2012	509/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(302.83)	(302.83)
26/06/2013	509/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(41.10)
01/07/2012	509/063	Income Tax - Unrestricted Non Preserved/Taxable	40.56	40.56

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Total Amount - Unres Non Pres (Weighted)				3,705.12
30/06/2013	509/035	Members share of profit/(loss) - Unres Non Pres/Taxable	852.62	
30/06/2013	509/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(40.85)	
Closing Balance - Unrestricted Non Pres			25,534.02	

BAS Instalment Income Reconciliation (Label T1)

30/06/2013		Gross Rent		125,847.00
30/06/2013		Gross Interest		18,872.00
30/06/2013		Employer Contributions		50,000.00
Total Amount				194,719.00

MCS Reconciliation
Bethell, Ann

Employer Contributed amount

26/06/2013	508/013	Employer Contributions - Non Preserved		25,000.00
Total Amount				25,000.00
All Contributions received for the current year				25,000.00
Closing Account Balance				25,534.02

Bethell, David John

Employer Contributed amount

26/06/2013	509/013	Employer Contributions - Non Preserved		25,000.00
Total Amount				25,000.00
All Contributions received for the current year				25,000.00
Closing Account Balance				25,534.02