

**D & A BETHELL SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by LSMITH on Thursday 16 April, 2015 @ 08:26:54

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2014	772/001	266-270 Tingal Road Wynnum (Market Value Date: 30/06/2014, Code: TINGALPA)	1,350,000.00	50,000.00
<b>Total Amount</b>				<b>50,000.00</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2014	772/001	266-270 Tingal Road Wynnum - No CGT asset		
30/06/2014	772/001	- Market Value	1,350,000.00	
30/06/2014	772/001	- Less Carrying Value	1,300,000.00	
30/06/2014	772/001	- Permanent Difference		50,000.00
<b>Total Amount</b>				<b>50,000.00</b>
<b>GST Amounts</b>				
02/07/2013	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
04/09/2013	280/001	266-270 Tingal Road Wynnum (1)		(2,097.45)
22/10/2013	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
06/11/2013	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
09/12/2013	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
02/01/2014	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
03/02/2014	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
03/03/2014	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
02/04/2014	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
02/05/2014	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
02/06/2014	280/001	266-270 Tingal Road Wynnum (1)		(1,048.73)
26/03/2014	301	Accountancy Fees (1)		70.50
04/03/2014	302	Administration Costs (2)		10.12
<b>Total Amount</b>				<b>(12,504.13)</b>
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
30/06/2014	247	266-270 Tingal Road Wynnum (772/001) - Non Tax Revn		50,000.00
26/03/2014	301	Accountancy Fees (Gen Exp Percent: 95.802%)		(1,485.89)
26/03/2014	301	Accountancy Fees (Gen Exp Percent: 95.802%)		67.54
04/03/2014	302	Administration Costs (Gen Exp Percent: 95.802%)		(142.27)
04/03/2014	302	Administration Costs (Gen Exp Percent: 95.802%)		9.70
26/03/2014	307	Auditor's Remuneration (Gen Exp Percent: 95.802%)		(758.75)
19/07/2013	315	Bank Charges (Gen Exp Percent: 95.802%)		(47.90)
02/12/2013	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
03/01/2014	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
04/11/2013	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)

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03/02/2014	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
03/03/2014	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
03/04/2014	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
05/05/2014	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
03/06/2014	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
01/07/2013	351	Formation Expenses Written Off		(595.00)
02/08/2013	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.802%)		(678.59)
26/11/2013	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.802%)		(690.97)
21/02/2014	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.802%)		(735.13)
30/10/2013	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.802%)		(714.12)
04/07/2013	413/002	Bethell, Ann		(2,384.04)
01/08/2013	413/002	Bethell, Ann		(423,206.00)
05/09/2013	413/002	Bethell, Ann		(6,889.40)
28/10/2013	413/002	Bethell, Ann		(5,905.20)
04/11/2013	413/002	Bethell, Ann		(5,905.20)
02/12/2013	413/002	Bethell, Ann		(5,905.20)
03/01/2014	413/002	Bethell, Ann		(5,905.20)
03/02/2014	413/002	Bethell, Ann		(5,905.20)
03/03/2014	413/002	Bethell, Ann		(5,905.20)
03/04/2014	413/002	Bethell, Ann		(5,905.20)
05/05/2014	413/002	Bethell, Ann		(5,905.20)
03/06/2014	413/002	Bethell, Ann		(5,905.20)
23/07/2013	413/002	Bethell, Ann		(41,167.98)
03/06/2014	416/002	Bethell, Ann		(94.80)
03/02/2014	416/002	Bethell, Ann		(94.80)
04/07/2013	416/002	Bethell, Ann		(38.27)
23/07/2013	416/002	Bethell, Ann		(660.90)
01/08/2013	416/002	Bethell, Ann		(6,794.00)
05/09/2013	416/002	Bethell, Ann		(110.60)
28/10/2013	416/002	Bethell, Ann		(94.80)
04/11/2013	416/002	Bethell, Ann		(94.80)
03/03/2014	416/002	Bethell, Ann		(94.80)
05/05/2014	416/002	Bethell, Ann		(94.80)
02/12/2013	416/002	Bethell, Ann		(94.80)
03/01/2014	416/002	Bethell, Ann		(94.80)
03/04/2014	416/002	Bethell, Ann		(94.80)
23/07/2013	416/006	Bethell, David John		(28,171.12)
01/08/2013	425/001	Rates and Land Tax (Inv Exp Percent: 95.802%)		(1,158.63)
08/10/2013	425/001	Rates and Land Tax (Inv Exp Percent: 95.802%)		(1,159.25)
11/12/2013	425/001	Rates and Land Tax (Inv Exp Percent: 95.802%)		(2,203.45)
02/01/2014	425/001	Rates and Land Tax (Inv Exp Percent: 95.802%)		(1,171.85)
02/04/2014	425/001	Rates and Land Tax (Inv Exp Percent: 95.802%)		(1,171.95)
30/06/2014		Exempt Pension Income		125,205.00
<b>Total Amount</b>				<b>(400,866.86)</b>

**Calculation of Exempt Pension Income**

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2014	250/004	ANZ Acct: 014-231 280747765	95.802	759.68
30/06/2014	250/005	Term Deposits	95.802	3,880.90
30/06/2014	280/001	266-270 Tingal Road Wynnum	95.802	120,564.18
<b>Total Unsegregated Amount</b>				<b>125,204.76</b>
<b>Total Exempt Pension Income</b>				<b>125,205.00</b>
<u>Pension Member Non Deductible Expenses</u>				
26/03/2014	301	Accountancy Fees (Gen Exp Percent: 95.802%)		(1,485.89)
26/03/2014	301	Accountancy Fees (Gen Exp Percent: 95.802%)		67.54
04/03/2014	302	Administration Costs (Gen Exp Percent: 95.802%)		(142.27)
04/03/2014	302	Administration Costs (Gen Exp Percent: 95.802%)		9.70
26/03/2014	307	Auditor's Remuneration (Gen Exp Percent: 95.802%)		(758.75)
19/07/2013	315	Bank Charges (Gen Exp Percent: 95.802%)		(47.90)
02/12/2013	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
03/01/2014	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
04/11/2013	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
03/02/2014	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
03/03/2014	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
03/04/2014	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
05/05/2014	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
03/06/2014	315	Bank Charges (Gen Exp Percent: 95.802%)		(1.63)
02/08/2013	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.802%)		(678.59)
26/11/2013	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.802%)		(690.97)
21/02/2014	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.802%)		(735.13)
30/10/2013	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.802%)		(714.12)
01/08/2013	425/001	Rates and Land Tax (Inv Exp Percent: 95.802%)		(1,158.63)
08/10/2013	425/001	Rates and Land Tax (Inv Exp Percent: 95.802%)		(1,159.25)
11/12/2013	425/001	Rates and Land Tax (Inv Exp Percent: 95.802%)		(2,203.45)
02/01/2014	425/001	Rates and Land Tax (Inv Exp Percent: 95.802%)		(1,171.85)
02/04/2014	425/001	Rates and Land Tax (Inv Exp Percent: 95.802%)		(1,171.95)
<b>Total Amount</b>				<b>(12,055.00)</b>

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

General Expense Calculation

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01/07/2013	30/06/2014	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>		<b>95.802%</b>

Investment Expense Calculation

01/07/2013	30/06/2014	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>		<b>95.802%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(396,229.89)
Less Permanent Differences	(400,866.86)
<b>Taxable income for period</b>	<b>4,637.00</b>
Income Tax Expense (Taxable Income @ taxrate)	695.55
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>695.55</b>
Total Income Tax Payable	695.55
Less Total Instalments paid	8,313.00
<b>Income Tax Payable</b>	<b>(7,617.45)</b>
Add Supervisory levy	388.00
<b>Total Amount Due or Refundable</b>	<b>(7,229.45)</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

30/06/2014	502	Bethell, Ann - Unres Non Pres	1,159,611.43
30/06/2014	503	Davenport, Jennifer Ann - Preserved	19,770.79
30/06/2014	504	White, Lynda Alison - Preserved	34,686.39
30/06/2014	506	Bethell, David John - Unres Non Pres	84,695.87
30/06/2014	508	Bethell, Ann - Unres Non Pres	0.01
30/06/2014	509	Bethell, David John - Unres Non Pres	0.01
		<b>Total Amount</b>	<b>1,298,764.50</b>

Profit/(Loss) Available for Allocation to Members

30/06/2014	Profit/(Loss) for period before allocations	(396,229.89)
30/06/2014	Pensions paid	563,422.31
	<b>Total Amount</b>	<b>167,192.42</b>

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<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2014		Income Tax Expense for period before allocations		695.55
		<b>Total Amount</b>		<b>695.55</b>
 <b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>(396,229.89)</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>(396,229.89)</b>
		<b>Total member opening balance</b>		<b>1,786,267.06</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>(22.18)</b>
 <b>Bethell, Ann</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	1,595,184.04	1,595,184.04
01/07/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	250,430.23	250,430.23
01/07/2013	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(300,930.23)	(300,930.23)
03/01/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(46.23)
02/12/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(54.54)
05/05/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(14.54)
28/10/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(63.63)
04/11/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(61.81)
03/03/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(30.91)
03/02/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(38.18)
03/06/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(7.01)
04/07/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(38.27)	(37.85)
03/04/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(22.86)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
05/09/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(110.60)	(90.30)
01/08/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,794.00)	(6,198.36)
23/07/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(660.90)	(619.25)
01/07/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	50,500.00	50,500.00
04/11/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(3,850.51)
28/10/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(3,963.76)
05/09/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(6,889.40)	(5,624.77)
05/05/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(906.00)
03/04/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(1,423.72)
03/03/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(1,925.26)
03/02/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(2,378.26)
03/01/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(2,879.80)
02/12/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(3,397.51)
23/07/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(41,167.98)	(38,573.83)
03/06/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(436.82)
01/08/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(423,206.00)	(386,103.01)
04/07/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,384.04)	(2,357.91)
01/07/2013	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	25,534.02	25,534.02
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>1,159,611.43</b>
30/06/2014	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	2,358.61	
30/06/2014	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	146,920.37	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>1,234,745.85</b>	

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

Members Balance

01/07/2013		Opening balance - Preserved	19,770.79	19,770.79
01/07/2013	503/001	Opening Balance - Preserved/Taxable	3,553.20	3,553.20
01/07/2013	503/031	Share of Profit/(Loss) - Preserved/Taxable	(3,732.00)	(3,732.00)
01/07/2013	503/053	Income Tax - Preserved/Taxable	178.80	178.80

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<b>Total Amount - Preserved (Weighted)</b>				<b>19,770.79</b>
<u>Member Allocations</u>				
30/06/2014	503/031	Members share of profit/(loss) - Preserved/Taxable	2,545.13	
30/06/2014	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(252.52)	
30/06/2014	503/053	Members share of tax under/over provision - Preserved/Taxable	(0.05)	
<b>Closing Balance - Preserved</b>			<b>22,063.45</b>	
<b>White, Lynda Alison</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Preserved	34,686.39	34,686.39
01/07/2013	504/001	Opening Balance - Preserved/Taxable	6,233.80	6,233.80
01/07/2013	504/031	Share of Profit/(Loss) - Preserved/Taxable	(6,547.50)	(6,547.50)
01/07/2013	504/053	Income Tax - Preserved/Taxable	313.70	313.70
<b>Total Amount - Preserved (Weighted)</b>				<b>34,686.39</b>
<u>Member Allocations</u>				
30/06/2014	504/031	Members share of profit/(loss) - Preserved/Taxable	4,465.24	
30/06/2014	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	(443.03)	
30/06/2014	504/053	Members share of tax under/over provision - Preserved/Taxable	(0.10)	
<b>Closing Balance - Preserved</b>			<b>38,708.70</b>	
<b>Bethell, David John</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	85,557.80	85,557.80
01/07/2013	506/003	Opening Balance - Unrestricted Non Preserved/Taxable	(6,709.18)	(6,709.18)
01/07/2013	506/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(19,738.97)	(19,738.97)
01/07/2013	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	26,448.15	26,448.15
23/07/2013	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(28,171.12)	(26,395.95)
01/07/2013	506/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	25,534.02	25,534.02
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>84,695.87</b>

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30/06/2014	506/035	Members share of profit/(loss) - Unres Non Pres/Taxable	10,903.06	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>93,823.76</b>	

**Bethell, Ann**

**Unrestricted Non Preserved**

Members Balance

01/07/2013		Opening balance - Unres Non Pres	25,534.02	25,534.02
01/07/2013	508/003	Opening Balance - Unrestricted Non Preserved/Taxable	22,061.77	22,061.77
01/07/2013	508/013	Employer Contributions - Non Preserved	(25,000.00)	(25,000.00)
01/07/2013	508/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(852.62)	(852.62)
01/07/2013	508/061	Contributions Tax - Unrestricted Non Preserved	3,750.00	3,750.00
01/07/2013	508/063	Income Tax - Unrestricted Non Preserved/Taxable	40.85	40.85
01/07/2013	508/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(25,534.02)	(25,534.02)

**Total Amount - Unres Non Pres (Weighted) 0.01**

30/06/2014	508/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	0.00	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>0.00</b>	

**Bethell, David John**

**Unrestricted Non Preserved**

Members Balance

01/07/2013		Opening balance - Unres Non Pres	25,534.02	25,534.02
01/07/2013	509/003	Opening Balance - Unrestricted Non Preserved/Taxable	22,061.77	22,061.77
01/07/2013	509/013	Employer Contributions - Non Preserved	(25,000.00)	(25,000.00)
01/07/2013	509/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(852.62)	(852.62)
01/07/2013	509/061	Contributions Tax - Unrestricted Non Preserved	3,750.00	3,750.00
01/07/2013	509/063	Income Tax - Unrestricted Non Preserved/Taxable	40.85	40.85
01/07/2013	509/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(25,534.02)	(25,534.02)

**Total Amount - Unres Non Pres (Weighted) 0.01**

30/06/2014	509/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	0.00	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>0.00</b>	

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

30/06/2014	Gross Rent			125,847.00
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014		Gross Interest		4,844.00
		<b>Total Amount</b>		<b>130,691.00</b>

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**MCS Reconciliation**