

D & A BETHELL SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Thursday 7 April, 2016 @ 08:55:22

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
Calculation of permanent difference on revaluation				
GST Amounts				
02/07/2014	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
04/08/2014	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
02/09/2014	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
02/10/2014	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
03/11/2014	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
02/12/2014	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
02/01/2015	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
02/02/2015	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
02/03/2015	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
02/04/2015	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
04/05/2015	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
02/06/2015	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
24/04/2015	301	Accountancy Fees (2)		81.75
24/04/2015	302	Administration Costs (2)		12.00
Total Amount				(12,855.33)
Calculation of tax entries				
Calculation of permanent differences				
24/04/2015	301	Accountancy Fees (Gen Exp Percent: 95.494%)		(1,144.97)
24/04/2015	301	Accountancy Fees (Gen Exp Percent: 95.494%)		(157.57)
24/04/2015	301	Accountancy Fees (Gen Exp Percent: 95.494%)		(199.58)
24/04/2015	301	Accountancy Fees (Gen Exp Percent: 95.494%)		78.07
24/04/2015	302	Administration Costs (Gen Exp Percent: 95.494%)		(168.07)
24/04/2015	302	Administration Costs (Gen Exp Percent: 95.494%)		11.46
24/04/2015	307	Auditor's Remuneration (Gen Exp Percent: 95.494%)		(756.31)
03/07/2014	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
04/08/2014	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/09/2014	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/10/2014	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/11/2014	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/12/2014	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
05/01/2015	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/02/2015	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/03/2015	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
07/04/2015	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
04/05/2015	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/06/2015	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
25/08/2014	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.494%)		(734.40)
21/11/2014	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.494%)		(748.08)
24/02/2015	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.494%)		(744.26)
29/05/2015	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.494%)		(714.90)

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		95.494%)		
03/07/2014	413/002	Bethell, Ann		(5,905.20)
04/08/2014	413/002	Bethell, Ann		(5,905.20)
03/09/2014	413/002	Bethell, Ann		(5,905.20)
03/10/2014	413/002	Bethell, Ann		(5,905.20)
03/11/2014	413/002	Bethell, Ann		(5,905.20)
03/12/2014	413/002	Bethell, Ann		(5,905.20)
05/01/2015	413/002	Bethell, Ann		(5,905.20)
03/02/2015	413/002	Bethell, Ann		(5,905.20)
16/02/2015	413/002	Bethell, Ann		(5,905.20)
03/03/2015	413/002	Bethell, Ann		(5,905.20)
07/04/2015	413/002	Bethell, Ann		(1,712.51)
03/07/2014	416/002	Bethell, Ann		(94.80)
04/08/2014	416/002	Bethell, Ann		(94.80)
03/10/2014	416/002	Bethell, Ann		(94.80)
03/02/2015	416/002	Bethell, Ann		(94.80)
03/12/2014	416/002	Bethell, Ann		(94.80)
05/01/2015	416/002	Bethell, Ann		(94.80)
03/11/2014	416/002	Bethell, Ann		(94.80)
16/02/2015	416/002	Bethell, Ann		(94.80)
03/09/2014	416/002	Bethell, Ann		(94.80)
03/03/2015	416/002	Bethell, Ann		(94.80)
07/04/2015	416/002	Bethell, Ann		(27.49)
07/04/2015	416/006	Bethell, David John		(4,260.00)
04/05/2015	416/006	Bethell, David John		(6,000.00)
03/06/2015	416/006	Bethell, David John		(6,000.00)
29/06/2015	416/006	Bethell, David John		(40,600.00)
01/08/2014	425/001	Rates and Land Tax (Inv Exp Percent: 95.494%)		(1,207.04)
01/10/2014	425/001	Rates and Land Tax (Inv Exp Percent: 95.494%)		(1,098.94)
10/12/2014	425/001	Rates and Land Tax (Inv Exp Percent: 95.494%)		(2,196.36)
02/01/2015	425/001	Rates and Land Tax (Inv Exp Percent: 95.494%)		(1,206.57)
13/04/2015	425/001	Rates and Land Tax (Inv Exp Percent: 95.494%)		(1,207.33)
30/06/2015		Exempt Pension Income		124,455.00
		Total Amount		(6,359.29)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2015	250/004	ANZ Acct: 014-231 280747765	95.494	798.49
30/06/2015	280/001	266-270 Tingal Road Wynnum	95.494	123,656.06
		Total Unsegregated Amount		124,454.55
		Total Exempt Pension Income		124,455.00

Pension Member Non Deductible Expenses

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24/04/2015	301	Accountancy Fees (Gen Exp Percent: 95.494%)		(199.58)
24/04/2015	301	Accountancy Fees (Gen Exp Percent: 95.494%)		78.07
24/04/2015	302	Administration Costs (Gen Exp Percent: 95.494%)		(168.07)
24/04/2015	302	Administration Costs (Gen Exp Percent: 95.494%)		11.46
24/04/2015	307	Auditor's Remuneration (Gen Exp Percent: 95.494%)		(756.31)
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04/08/2014	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/09/2014	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/10/2014	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/11/2014	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/12/2014	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
05/01/2015	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/02/2015	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/03/2015	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
07/04/2015	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
04/05/2015	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
03/06/2015	315	Bank Charges (Gen Exp Percent: 95.494%)		(1.62)
25/08/2014	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.494%)		(734.40)
21/11/2014	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.494%)		(748.08)
24/02/2015	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.494%)		(744.26)
29/05/2015	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.494%)		(714.90)
01/08/2014	425/001	Rates and Land Tax (Inv Exp Percent: 95.494%)		(1,207.04)
01/10/2014	425/001	Rates and Land Tax (Inv Exp Percent: 95.494%)		(1,098.94)
10/12/2014	425/001	Rates and Land Tax (Inv Exp Percent: 95.494%)		(2,196.36)
02/01/2015	425/001	Rates and Land Tax (Inv Exp Percent: 95.494%)		(1,206.57)
13/04/2015	425/001	Rates and Land Tax (Inv Exp Percent: 95.494%)		(1,207.33)
Total Amount				(12,214.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2014	30/06/2015	Non-Deductible General Expense Percentage (Actuarial %)	95.494%
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Investment Expense Calculation

01/07/2014	30/06/2015	Non-Deductible Investment Expense Percentage (Actuarial %)	95.494%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(1,451.60)
Less Permanent Differences	(6,359.29)
Taxable income for period	4,907.00
Income Tax Expense (Taxable Income @ taxrate)	736.05
Total Income Tax Payable (Taxable Income @ taxrate)	736.05
Total Income Tax Payable	736.05
Less Total Instalments paid	6,297.00
Income Tax Payable	(5,560.95)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(5,301.95)

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	502	Bethell, Ann - Unres Non Pres	1,196,767.34
30/06/2015	503	Davenport, Jennifer Ann - Preserved	22,063.45
30/06/2015	504	White, Lynda Alison - Preserved	38,708.70
30/06/2015	506	Bethell, David John - Unres Non Pres	91,351.32
	Total Amount		1,348,890.81

Profit/(Loss) Available for Allocation to Members

30/06/2015	Profit/(Loss) for period before allocations	(1,451.60)
30/06/2015	Pensions paid	118,600.00
	Total Amount	117,148.40

Income Tax Expense Available for Allocation to Members

30/06/2015	Income Tax Expense for period before allocations	736.05
	Total Amount	736.05

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	(1,451.60)
Less amounts excluded from fund rate	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		calculation:		
		Total exclusion		
		Profit after exclusion		(1,451.60)
		Total member opening balance		1,389,341.77
		Fund Rate (Profit after exclusion/Total member opening balance)		(0.10)

Bethell, Ann
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	1,234,745.86	1,234,745.86
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	19,435.67	19,435.67
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(379,873.85)	(379,873.85)
01/07/2014	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(146,920.37)	(146,920.37)
01/07/2014	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(2,358.62)	(2,358.62)
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	8,456.97	8,456.97
03/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(94.02)
04/08/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(85.71)
03/10/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(70.13)
03/02/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(38.18)
03/12/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(54.28)
05/01/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(45.71)
03/11/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(62.07)
16/02/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(34.80)
03/09/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(77.92)
03/03/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(30.91)
07/04/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(27.49)	(6.33)
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	526,794.22	526,794.22
03/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(5,856.66)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
04/08/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(5,338.95)
03/09/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(4,853.59)
03/10/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(4,368.23)
03/11/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(3,866.69)
03/12/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(3,381.33)
05/01/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(2,847.44)
03/02/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(2,378.26)
16/02/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(2,167.94)
03/03/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(1,925.26)
07/04/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,712.51)	(394.11)
01/07/2014	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(25,534.02)	(25,534.02)
Total Amount - Unres Non Pres (Weighted)				1,196,767.34
30/06/2015	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	1,642.20	
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	102,294.59	
Closing Balance - Unrestricted Non Pres			1,276,942.65	

Davenport, Jennifer Ann
Preserved

Members Balance

01/07/2014		Opening balance - Preserved	22,063.45	22,063.45
01/07/2014	503/001	Opening Balance - Preserved/Taxable	2,292.66	2,292.66
01/07/2014	503/031	Share of Profit/(Loss) - Preserved/Taxable	(2,545.13)	(2,545.13)
01/07/2014	503/053	Income Tax - Preserved/Taxable	252.47	252.47
Total Amount - Preserved (Weighted)				22,063.45

Member Allocations

30/06/2015	503/031	Members share of profit/(loss) - Preserved/Taxable	1,916.17	
30/06/2015	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(267.22)	
Closing Balance - Preserved			23,712.40	

White, Lynda Alison

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Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	38,708.70	38,708.70
01/07/2014	504/001	Opening Balance - Preserved/Taxable	4,022.31	4,022.31
01/07/2014	504/031	Share of Profit/(Loss) - Preserved/Taxable	(4,465.24)	(4,465.24)
01/07/2014	504/053	Income Tax - Preserved/Taxable	442.93	442.93
Total Amount - Preserved (Weighted)				38,708.70
<u>Member Allocations</u>				
30/06/2015	504/031	Members share of profit/(loss) - Preserved/Taxable	3,361.77	
30/06/2015	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	(468.83)	
Closing Balance - Preserved			41,601.64	
Bethell, David John				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	93,823.76	93,823.76
01/07/2014	506/003	Opening Balance - Unrestricted Non Preserved/Taxable	8,265.96	8,265.96
01/07/2014	506/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(10,903.06)	(10,903.06)
01/07/2014	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	28,171.12	28,171.12
07/04/2015	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(4,260.00)	(980.38)
04/05/2015	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,000.00)	(936.99)
03/06/2015	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,000.00)	(443.84)
29/06/2015	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(40,600.00)	(111.23)
01/07/2014	506/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(25,534.02)	(25,534.02)
Total Amount - Unres Non Pres (Weighted)				91,351.32
30/06/2015	506/035	Members share of profit/(loss) - Unres Non Pres/Taxable	7,933.68	
Closing Balance - Unrestricted Non Pres			44,897.44	
Bethell, Ann				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	0.00	0.00
01/07/2014	508/003	Opening Balance - Unrestricted Non	(25,534.02)	(25,534.02)

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01/07/2014	508/173	Preserved/Taxable Internal Transfers Out - Unrestricted Non Preserved/Taxable	25,534.02	25,534.02

Bethell, David John
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	0.00	0.00
01/07/2014	509/003	Opening Balance - Unrestricted Non Preserved/Taxable	(25,534.02)	(25,534.02)
01/07/2014	509/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	25,534.02	25,534.02

BAS Instalment Income Reconciliation (Label T1)

30/06/2015		Gross Rent		129,491.00
30/06/2015		Gross Interest		836.00
		Total Amount		130,327.00

MCS Reconciliation