

D & A BETHELL SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2016
 Created by LSMITH on Wednesday 1 March, 2017 @ 09:33:47

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
Calculation of permanent difference on revaluation				
GST Amounts				
09/09/2015	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
15/09/2015	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
04/11/2015	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
09/11/2015	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
09/12/2015	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
11/01/2016	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
09/02/2016	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
09/03/2016	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
11/04/2016	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
09/05/2016	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
09/06/2016	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
30/06/2016	280/001	266-270 Tingal Road Wynnum (1)		(194.27)
30/06/2016	280/001	266-270 Tingal Road Wynnum (1)		(1,079.09)
28/04/2016	301	Accountancy Fees (2)		38.25
28/04/2016	302	Administration Costs (2)		12.00
		Total Amount		(13,093.10)
Calculation of tax entries				
Calculation of permanent differences				
28/04/2016	301	Accountancy Fees (Gen Exp Percent: 95.156%)		(157.01)
28/04/2016	301	Accountancy Fees (Gen Exp Percent: 95.156%)		(837.37)
28/04/2016	301	Accountancy Fees (Gen Exp Percent: 95.156%)		(533.83)
28/04/2016	301	Accountancy Fees (Gen Exp Percent: 95.156%)		36.40
28/04/2016	302	Administration Costs (Gen Exp Percent: 95.156%)		(167.47)
28/04/2016	302	Administration Costs (Gen Exp Percent: 95.156%)		11.42
28/04/2016	307	Auditor's Remuneration (Gen Exp Percent: 95.156%)		(764.10)
03/05/2016	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/06/2016	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/07/2015	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/08/2015	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/09/2015	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
05/10/2015	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/11/2015	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/12/2015	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
04/01/2016	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/02/2016	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/03/2016	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
04/04/2016	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
27/05/2016	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.156%)		(716.01)
31/08/2015	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.156%)		(731.87)
26/11/2015	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.156%)		(732.12)

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04/03/2016	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.156%)		(732.92)
03/07/2015	413/002	Bethell, Ann		(5,905.20)
03/08/2015	413/002	Bethell, Ann		(5,905.20)
03/09/2015	413/002	Bethell, Ann		(5,905.20)
05/10/2015	413/002	Bethell, Ann		(5,905.20)
03/11/2015	413/002	Bethell, Ann		(5,905.20)
03/12/2015	413/002	Bethell, Ann		(5,905.20)
04/01/2016	413/002	Bethell, Ann		(5,905.20)
03/02/2016	413/002	Bethell, Ann		(5,905.20)
03/03/2016	413/002	Bethell, Ann		(5,905.20)
04/04/2016	413/002	Bethell, Ann		(5,905.20)
03/05/2016	413/002	Bethell, Ann		(3,789.17)
05/10/2015	416/002	Bethell, Ann		(94.80)
03/03/2016	416/002	Bethell, Ann		(94.80)
04/01/2016	416/002	Bethell, Ann		(94.80)
03/07/2015	416/002	Bethell, Ann		(94.80)
03/12/2015	416/002	Bethell, Ann		(94.80)
03/02/2016	416/002	Bethell, Ann		(94.80)
03/11/2015	416/002	Bethell, Ann		(94.80)
03/08/2015	416/002	Bethell, Ann		(94.80)
03/05/2016	416/002	Bethell, Ann		(60.83)
03/09/2015	416/002	Bethell, Ann		(94.80)
04/04/2016	416/002	Bethell, Ann		(94.80)
03/05/2016	416/006	Bethell, David John		(2,150.00)
03/06/2016	416/006	Bethell, David John		(6,000.00)
13/06/2016	416/006	Bethell, David John		(10,000.00)
11/08/2015	425/001	Rates and Land Tax (Inv Exp Percent: 95.156%)		(1,219.66)
01/09/2015	425/001	Rates and Land Tax (Inv Exp Percent: 95.156%)		(57.09)
01/10/2015	425/001	Rates and Land Tax (Inv Exp Percent: 95.156%)		(1,219.76)
26/11/2015	425/001	Rates and Land Tax (Inv Exp Percent: 95.156%)		(2,188.59)
04/01/2016	425/001	Rates and Land Tax (Inv Exp Percent: 95.156%)		(1,219.76)
01/04/2016	425/001	Rates and Land Tax (Inv Exp Percent: 95.156%)		(1,219.76)
30/06/2016		Exempt Pension Income		125,385.00
Total Amount				30,916.06

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2016	250/004	ANZ Acct: 014-231 280747765	95.156	316.85
30/06/2016	265/001	Other Income - Assessable	95.156	0.85
30/06/2016	280/001	266-270 Tingal Road Wynnum	95.156	125,067.00
Total Unsegregated Amount				125,384.70
Total Exempt Pension Income				125,385.00

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<u>Pension Member Non Deductible Expenses</u>				
28/04/2016	301	Accountancy Fees (Gen Exp Percent: 95.156%)		(157.01)
28/04/2016	301	Accountancy Fees (Gen Exp Percent: 95.156%)		(837.37)
28/04/2016	301	Accountancy Fees (Gen Exp Percent: 95.156%)		(533.83)
28/04/2016	301	Accountancy Fees (Gen Exp Percent: 95.156%)		36.40
28/04/2016	302	Administration Costs (Gen Exp Percent: 95.156%)		(167.47)
28/04/2016	302	Administration Costs (Gen Exp Percent: 95.156%)		11.42
28/04/2016	307	Auditor's Remuneration (Gen Exp Percent: 95.156%)		(764.10)
03/05/2016	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/06/2016	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/07/2015	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/08/2015	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/09/2015	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
05/10/2015	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/11/2015	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/12/2015	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
04/01/2016	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/02/2016	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
03/03/2016	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
04/04/2016	315	Bank Charges (Gen Exp Percent: 95.156%)		(1.62)
27/05/2016	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.156%)		(716.01)
31/08/2015	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.156%)		(731.87)
26/11/2015	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.156%)		(732.12)
04/03/2016	375/001	266-270 Tingal Road Wynnum (Inv Exp Percent: 95.156%)		(732.92)
11/08/2015	425/001	Rates and Land Tax (Inv Exp Percent: 95.156%)		(1,219.66)
01/09/2015	425/001	Rates and Land Tax (Inv Exp Percent: 95.156%)		(57.09)
01/10/2015	425/001	Rates and Land Tax (Inv Exp Percent: 95.156%)		(1,219.76)
26/11/2015	425/001	Rates and Land Tax (Inv Exp Percent: 95.156%)		(2,188.59)
04/01/2016	425/001	Rates and Land Tax (Inv Exp Percent: 95.156%)		(1,219.76)
01/04/2016	425/001	Rates and Land Tax (Inv Exp Percent: 95.156%)		(1,219.76)
Total Amount				(12,469.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2015	30/06/2016	Non-Deductible General Expense Percentage (Actuarial %)	95.156%
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Investment Expense Calculation

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01/07/2015	30/06/2016	Non-Deductible Investment Expense Percentage (Actuarial %)		95.156%

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	36,404.86
Less Permanent Differences	30,916.06
Taxable income for period	5,489.00
Income Tax Expense (Taxable Income @ taxrate)	823.35
Total Income Tax Payable (Taxable Income @ taxrate)	823.35
Total Income Tax Payable	823.35
Less Total Instalments paid	757.00
Income Tax Payable	66.35
Add Supervisory levy	259.00
Total Amount Due or Refundable	325.35

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

30/06/2016	502	Bethell, Ann - Unres Non Pres	1,239,496.48
30/06/2016	503	Davenport, Jennifer Ann - Preserved	23,712.40
30/06/2016	504	White, Lynda Alison - Preserved	41,601.64
30/06/2016	506	Bethell, David John - Unres Non Pres	43,649.63
		Total Amount	1,348,460.15

Profit/(Loss) Available for Allocation to Members

30/06/2016	Profit/(Loss) for period before allocations	36,404.86
30/06/2016	Pensions paid	82,000.00
	Total Amount	118,404.86

Income Tax Expense Available for Allocation to Members

30/06/2016	Income Tax Expense for period before allocations	823.35
	Total Amount	823.35

Fund Rate or Return Calculation

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total profit for period (excluding Super Surcharge)		36,404.86
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		36,404.86
		Total member opening balance		1,387,154.12
		Fund Rate (Profit after exclusion/Total member opening balance)		2.62

Bethell, Ann
Unrestricted Non Preserved

Members Balance

01/07/2015		Opening balance - Unres Non Pres	1,276,942.64	1,276,942.64
01/07/2015	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	666.70	666.70
01/07/2015	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	41,530.08	41,530.08
01/07/2015	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(102,294.59)	(102,294.59)
01/07/2015	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(1,642.19)	(1,642.19)
01/07/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	975.49	975.49
03/07/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(94.02)
03/12/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(54.39)
03/02/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(38.33)
03/09/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(77.96)
04/04/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(22.53)
05/10/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(69.68)
03/03/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(30.82)
04/01/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(46.10)
03/11/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(62.16)
03/08/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(94.80)	(85.99)
03/05/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(60.83)	(9.64)
01/07/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax	60,764.51	60,764.51

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Free		
04/01/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(2,871.93)
03/11/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(3,872.26)
03/12/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(3,388.23)
03/03/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(1,920.00)
03/02/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(2,387.90)
04/04/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(1,403.70)
03/07/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(5,856.80)
03/08/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(5,356.63)
03/09/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(4,856.46)
05/10/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,905.20)	(4,340.16)
03/05/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,789.17)	(600.47)
		Total Amount - Unres Non Pres (Weighted)		1,239,496.48
30/06/2016	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	1,719.63	
30/06/2016	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	107,117.41	
		Closing Balance - Unrestricted Non Pres	1,321,929.68	
Davenport, Jennifer Ann				
Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Preserved	23,712.40	23,712.40
01/07/2015	503/001	Opening Balance - Preserved/Taxable	1,648.95	1,648.95
01/07/2015	503/031	Share of Profit/(Loss) - Preserved/Taxable	(1,916.17)	(1,916.17)
01/07/2015	503/053	Income Tax - Preserved/Taxable	267.22	267.22
		Total Amount - Preserved (Weighted)		23,712.40
<u>Member Allocations</u>				
30/06/2016	503/031	Members share of profit/(loss) - Preserved/Taxable	2,082.13	
30/06/2016	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(298.92)	
30/06/2016	503/053	Members share of tax under/over provision - Preserved/Taxable	0.23	
		Closing Balance - Preserved	25,495.38	

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White, Lynda Alison				
Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Preserved	41,601.64	41,601.64
01/07/2015	504/001	Opening Balance - Preserved/Taxable	2,892.94	2,892.94
01/07/2015	504/031	Share of Profit/(Loss) - Preserved/Taxable	(3,361.77)	(3,361.77)
01/07/2015	504/053	Income Tax - Preserved/Taxable	468.83	468.83
Total Amount - Preserved (Weighted)				41,601.64
<u>Member Allocations</u>				
30/06/2016	504/031	Members share of profit/(loss) - Preserved/Taxable	3,652.93	
30/06/2016	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	(524.43)	
30/06/2016	504/053	Members share of tax under/over provision - Preserved/Taxable	0.41	
Closing Balance - Preserved			44,729.73	
Bethell, David John				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	44,897.44	44,897.44
01/07/2015	506/003	Opening Balance - Unrestricted Non Preserved/Taxable	(48,926.32)	(48,926.32)
01/07/2015	506/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(7,933.68)	(7,933.68)
01/07/2015	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	56,860.00	56,860.00
03/06/2016	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,000.00)	(442.62)
13/06/2016	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(10,000.00)	(464.48)
03/05/2016	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(2,150.00)	(340.71)
Total Amount - Unres Non Pres (Weighted)				43,649.63
30/06/2016	506/035	Members share of profit/(loss) - Unres Non Pres/Taxable	3,832.76	
Closing Balance - Unrestricted Non Pres			30,580.20	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2016		Gross Rent		131,434.00
30/06/2016		Gross Interest		333.00
30/06/2016		Other Income		1.00

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Total Amount				131,768.00

MCS Reconciliation