

**C & K BYRNE SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
 Created by SSHERMAN on Tuesday 14 April, 2015 @ 09:08:22

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2014	784/001	Colburn Unit Trust (Market Value Date: 30/06/2014, Code: COLBURN)	1.09	25,935.71
<b>Total Amount</b>				<b>25,935.71</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2014	784/001	Colburn Unit Trust - No CGT asset		
30/06/2014	784/001	- Market Value	338,412.29	
30/06/2014	784/001	- Less Carrying Value	312,476.58	
30/06/2014	784/001	- Permanent Difference		25,935.71
<b>Total Amount</b>				<b>25,935.71</b>
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
30/06/2014	247	Colburn Unit Trust (784/001) - Non Tax Revn		25,935.71
<b>Total Amount</b>				<b>25,935.71</b>
<b>Calculation of Non Deductible Expense Percentage(s)</b>				
<u>General Expense Calculation</u>				
<b>Non-Deductible General Expense Percentage (Manual)</b>				<b>0.000%</b>
<u>Investment Expense Calculation</u>				
<b>Non-Deductible Investment Expense Percentage (Manual)</b>				<b>0.000%</b>
<b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		91,197.44
		Less Permanent Differences		25,935.71
		<b>Taxable income for period</b>		<b>65,262.00</b>
		Income Tax Expense (Taxable Income @ taxrate)		9,789.30
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>9,789.30</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total Income Tax Payable		9,789.30
		Less Total Instalments paid		10,264.00
		<b>Income Tax Payable</b>		<b>(474.70)</b>
		Add Supervisory levy		388.00
		<b>Total Amount Due or Refundable</b>		<b>(86.70)</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	501	Byrne, Christopher James - Preserved		171,128.14
30/06/2014	502	Byrne, Karen Elizabeth - Preserved		98,140.72
		<b>Total Amount</b>		<b>269,268.86</b>

Profit/(Loss) Available for Allocation to Members

30/06/2014		Profit/(Loss) for period before allocations		91,197.44
30/06/2014		Contributions		(43,180.00)
		<b>Total Amount</b>		<b>48,017.44</b>

Income Tax Expense Available for Allocation to Members

30/06/2014		Income Tax Expense for period before allocations		9,789.30
30/06/2014		Contributions tax		(6,477.00)
		<b>Total Amount</b>		<b>3,312.30</b>

**Fund Rate or Return Calculation**

	<b>Total profit for period (excluding Super Surcharge)</b>	<b>91,197.44</b>
	Less amounts excluded from fund rate calculation:	
	<b>Total exclusion</b>	
	<b>Profit after exclusion</b>	<b>91,197.44</b>
	<b>Total member opening balance</b>	<b>265,281.78</b>
	<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>34.38</b>

**Byrne, Christopher James**  
**Preserved**

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b><u>Members Balance</u></b>				
01/07/2013		Opening balance - Preserved	169,134.60	169,134.60
01/07/2013	501/001	Opening Balance - Preserved/Taxable	30,971.68	30,971.68
30/10/2013	501/011	Employer Contributions - Concessional	915.00	609.16
30/10/2013	501/011	Employer Contributions - Concessional	915.00	609.16
13/11/2013	501/011	Employer Contributions - Concessional	284.00	178.18
13/11/2013	501/011	Employer Contributions - Concessional	284.00	178.18
27/03/2014	501/011	Employer Contributions - Concessional	923.00	240.23
27/03/2014	501/011	Employer Contributions - Concessional	923.00	240.23
23/06/2014	501/011	Employer Contributions - Concessional	923.00	17.70
23/06/2014	501/011	Employer Contributions - Concessional	923.00	17.70
24/06/2014	501/011	Employer Contributions - Concessional	12,500.00	205.48
24/06/2014	501/011	Employer Contributions - Concessional	3,000.00	49.32
01/07/2013	501/011	Employer Contributions - Concessional	(24,736.00)	(24,736.00)
01/07/2013	501/031	Share of Profit/(Loss) - Preserved/Taxable	(11,627.93)	(11,627.93)
30/10/2013	501/051	Contributions Tax - Preserved	(137.25)	(91.37)
30/10/2013	501/051	Contributions Tax - Preserved	(137.25)	(91.37)
13/11/2013	501/051	Contributions Tax - Preserved	(42.60)	(26.73)
13/11/2013	501/051	Contributions Tax - Preserved	(42.60)	(26.73)
27/03/2014	501/051	Contributions Tax - Preserved	(138.45)	(36.03)
27/03/2014	501/051	Contributions Tax - Preserved	(138.45)	(36.03)
23/06/2014	501/051	Contributions Tax - Preserved	(138.45)	(2.66)
23/06/2014	501/051	Contributions Tax - Preserved	(138.45)	(2.66)
24/06/2014	501/051	Contributions Tax - Preserved	(1,875.00)	(30.82)
24/06/2014	501/051	Contributions Tax - Preserved	(450.00)	(7.40)
01/07/2013	501/051	Contributions Tax - Preserved	3,710.40	3,710.40
01/07/2013	501/053	Income Tax - Preserved/Taxable	1,681.85	1,681.85
<b>Total Amount - Preserved (Weighted)</b>				<b>171,128.14</b>

**Member Allocations**

30/06/2014	501/031	Members share of profit/(loss) - Preserved/Taxable	30,516.47	
30/06/2014	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(2,105.06)	

**Closing Balance - Preserved 215,897.51**

**Byrne, Karen Elizabeth**  
**Preserved**

**Members Balance**

01/07/2013		Opening balance - Preserved	96,147.18	96,147.18
01/07/2013	502/001	Opening Balance - Preserved/Taxable	26,138.40	26,138.40
30/10/2013	502/011	Employer Contributions - Concessional	915.00	609.16
30/10/2013	502/011	Employer Contributions - Concessional	915.00	609.16
13/11/2013	502/011	Employer Contributions - Concessional	284.00	178.18
13/11/2013	502/011	Employer Contributions - Concessional	284.00	178.18
27/03/2014	502/011	Employer Contributions - Concessional	923.00	240.23
27/03/2014	502/011	Employer Contributions - Concessional	923.00	240.23
23/06/2014	502/011	Employer Contributions - Concessional	923.00	17.70

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23/06/2014	502/011	Employer Contributions - Concessional	923.00	17.70
24/06/2014	502/011	Employer Contributions - Concessional	12,500.00	205.48
24/06/2014	502/011	Employer Contributions - Concessional	3,000.00	49.32
01/07/2013	502/011	Employer Contributions - Concessional	(24,736.00)	(24,736.00)
01/07/2013	502/031	Share of Profit/(Loss) - Preserved/Taxable	(5,977.35)	(5,977.35)
30/10/2013	502/051	Contributions Tax - Preserved	(137.25)	(91.37)
30/10/2013	502/051	Contributions Tax - Preserved	(137.25)	(91.37)
13/11/2013	502/051	Contributions Tax - Preserved	(42.60)	(26.73)
13/11/2013	502/051	Contributions Tax - Preserved	(42.60)	(26.73)
27/03/2014	502/051	Contributions Tax - Preserved	(138.45)	(36.03)
27/03/2014	502/051	Contributions Tax - Preserved	(138.45)	(36.03)
23/06/2014	502/051	Contributions Tax - Preserved	(138.45)	(2.66)
23/06/2014	502/051	Contributions Tax - Preserved	(138.45)	(2.66)
24/06/2014	502/051	Contributions Tax - Preserved	(1,875.00)	(30.82)
24/06/2014	502/051	Contributions Tax - Preserved	(450.00)	(7.40)
01/07/2013	502/051	Contributions Tax - Preserved	3,710.40	3,710.40
01/07/2013	502/053	Income Tax - Preserved/Taxable	864.55	864.55
<b>Total Amount - Preserved (Weighted)</b>				<b>98,140.72</b>

Member Allocations

30/06/2014	502/031	Members share of profit/(loss) - Preserved/Taxable	17,500.97	
30/06/2014	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,207.24)	
<b>Closing Balance - Preserved</b>			<b>130,792.41</b>	

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

30/06/2014		Gross Interest		313.00
30/06/2014		Employer Contributions		43,180.00
30/06/2014		Trust Distributions		24,389.00
<b>Total Amount</b>				<b>67,882.00</b>

**MCS Reconciliation**

**Byrne, Christopher James**

Employer Contributed amount

30/10/2013	501/011	Employer Contributions - Concessional		915.00
30/10/2013	501/011	Employer Contributions - Concessional		915.00
24/06/2014	501/011	Employer Contributions - Concessional		12,500.00
27/03/2014	501/011	Employer Contributions - Concessional		923.00
13/11/2013	501/011	Employer Contributions - Concessional		284.00
13/11/2013	501/011	Employer Contributions - Concessional		284.00
23/06/2014	501/011	Employer Contributions - Concessional		923.00
23/06/2014	501/011	Employer Contributions - Concessional		923.00
27/03/2014	501/011	Employer Contributions - Concessional		923.00
24/06/2014	501/011	Employer Contributions - Concessional		3,000.00

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<b>Total Amount</b>				<b>21,590.00</b>
All Contributions received for the current year				21,590.00
Closing Account Balance				215,897.51
<b>Byrne, Karen Elizabeth</b>				
<u>Employer Contributed amount</u>				
27/03/2014	502/011	Employer Contributions - Concessional		923.00
23/06/2014	502/011	Employer Contributions - Concessional		923.00
13/11/2013	502/011	Employer Contributions - Concessional		284.00
13/11/2013	502/011	Employer Contributions - Concessional		284.00
30/10/2013	502/011	Employer Contributions - Concessional		915.00
24/06/2014	502/011	Employer Contributions - Concessional		3,000.00
24/06/2014	502/011	Employer Contributions - Concessional		12,500.00
30/10/2013	502/011	Employer Contributions - Concessional		915.00
27/03/2014	502/011	Employer Contributions - Concessional		923.00
23/06/2014	502/011	Employer Contributions - Concessional		923.00
<b>Total Amount</b>				<b>21,590.00</b>
All Contributions received for the current year				21,590.00
Closing Account Balance				130,792.41