

THE BOWDEN SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 11/12/2015
Created by TANEILE on Tuesday 30 May, 2017 @ 12:14:50

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Calculation of permanent difference on revaluation				
11/12/2015	760/009	Painting - The Great Euro Scramblers 2010		
11/12/2015	760/009	- Market Value	0.00	
11/12/2015	760/009	- Cost	(436.36)	
11/12/2015	760/009	- Projected Disposal Cost	(290.91)	
11/12/2015	760/009	- Non Taxable Profit/(Loss) on Disposal (Discounted)	145.45	
11/12/2015	760/009	- Permanent Difference		145.45
11/12/2015	776/029	BHP - BHP Billiton Limited		
11/12/2015	776/029	- Market Value	0.00	
11/12/2015	776/029	- Cost	(7.50)	
11/12/2015	776/029	- Projected Disposal Cost	(5.00)	
11/12/2015	776/029	- Non Taxable Profit/(Loss) on Disposal (Discounted)	2.50	
11/12/2015	776/029	- Permanent Difference		2.50
11/12/2015	776/031	DYL - Deep Yellow Limited		
11/12/2015	776/031	- Market Value	0.00	
11/12/2015	776/031	- Cost	(5.00)	
11/12/2015	776/031	- Projected Disposal Cost	(3.33)	
11/12/2015	776/031	- Non Taxable Profit/(Loss) on Disposal (Discounted)	1.67	
11/12/2015	776/031	- Permanent Difference		1.67
		Total Amount		149.62
GST Amounts				
07/08/2015	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
21/08/2015	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
04/09/2015	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
18/09/2015	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
02/10/2015	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
16/10/2015	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
30/10/2015	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
13/11/2015	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
27/11/2015	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
11/12/2015	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
03/07/2015	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(86.36)
17/07/2015	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(86.36)
31/07/2015	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(86.36)
14/08/2015	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
28/08/2015	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
11/09/2015	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
25/09/2015	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
09/10/2015	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
23/10/2015	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
06/11/2015	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
20/11/2015	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
04/12/2015	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
29/07/2015	301	Accountancy Fees (2)		18.75
18/11/2015	301	Accountancy Fees (2)		174.56

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18/11/2015	307	Auditor's Remuneration (2)		18.75
09/07/2015	329	Body Corporate Fees (1)		65.86
09/07/2015	329	Body Corporate Fees (1)		65.86
09/11/2015	329	Body Corporate Fees (1)		65.86
09/11/2015	329	Body Corporate Fees (1)		65.86
12/10/2015	375/999	Investment Expenses (1)		15.80
03/08/2015	680	Sundry Debtors (1)		(477.27)
03/08/2015	680	Sundry Debtors (1)		(681.82)
Total Amount				(2,535.03)

Calculation of tax entries

Calculation of permanent differences

10/12/2015	285/001	Bowden, Bradley		324,130.73
10/12/2015	285/001	Bowden, Bradley		293.60
10/12/2015	286/001	Bowden, Bradley		1,052.15
10/12/2015	460/002	Bowden, Susan		(324,130.73)
10/12/2015	460/002	Bowden, Susan		(293.60)
10/12/2015	461/002	Bowden, Susan		(1,052.15)
Total Amount				0.00

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Non-Deductible General Expense Percentage (Manual) 0.000%

Investment Expense Calculation

Non-Deductible Investment Expense Percentage (Manual) 0.000%

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	10,406.94
Taxable income for period	10,408.00
Income Tax Expense (Profit less Permanent Differences @ taxrate)	1,561.20
Total Income Tax Payable (Taxable Income @ taxrate)	1,561.20

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total Income Tax Payable		1,561.20
		Income Tax Payable		1,561.20
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		1,820.20

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

11/12/2015	501	Bowden, Bradley - Preserved		404,700.96
11/12/2015	501	Bowden, Bradley - Res Non Pres		903.46
11/12/2015	502	Bowden, Susan - Preserved		319,496.09
		Total Amount		725,100.51

Profit/(Loss) Available for Allocation to Members

11/12/2015		Profit/(Loss) for period before allocations		10,406.94
11/12/2015		Life insurance		482.22
11/12/2015		Transfers in from other funds		(325,476.48)
11/12/2015		Transfers out to other funds		325,476.48
		Total Amount		10,889.16

Income Tax Expense Available for Allocation to Members

11/12/2015		Income Tax Expense for period before allocations		1,561.20
11/12/2015		Life insurance tax		72.30
		Total Amount		1,633.50

Fund Rate or Return Calculation

	Total profit for period (excluding Super Surcharge)		10,406.94
	Less amounts excluded from fund rate calculation:		
	285/001 Bowden, Bradley	324,130.73	
	285/001 Bowden, Bradley	293.60	
	286/001 Bowden, Bradley	1,052.15	
	460/002 Bowden, Susan	(324,130.73)	
	460/002 Bowden, Susan	(293.60)	
	461/002 Bowden, Susan	(1,052.15)	
	Total exclusion		
	Profit after exclusion		10,406.94
	Total member opening balance		725,303.12

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Fund Rate (Profit after exclusion/Total member opening balance)				1.43
Bowden, Bradley				
Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Preserved	402,843.18	402,843.18
01/07/2015	501/001	Opening Balance - Preserved/Taxable	28,236.18	28,236.18
01/07/2015	501/002	Opening Balance - Preserved/Tax Free	1,208.20	1,208.20
01/07/2015	501/011	Employer Contributions - Concessional	(35,000.00)	(35,000.00)
01/07/2015	501/019	Other Contributions - Non Taxable	(708.20)	(708.20)
01/07/2015	501/019	Other Contributions - Non Taxable	(500.00)	(500.00)
10/12/2015	501/021	Transfers In - Preserved/Taxable	324,130.73	1,976.41
10/12/2015	501/021	Transfers In - Preserved/Taxable	293.60	1.79
10/12/2015	501/022	Transfers In - Preserved/Tax Free	1,052.15	6.42
01/07/2015	501/031	Share of Profit/(Loss) - Preserved/Taxable	(9,080.94)	(9,080.94)
01/07/2015	501/051	Contributions Tax - Preserved	5,250.00	5,250.00
01/07/2015	501/053	Income Tax - Preserved/Taxable	10,094.31	10,094.31
05/10/2015	501/053	Income Tax - Preserved/Taxable	7.40	3.02
06/07/2015	501/053	Income Tax - Preserved/Taxable	7.40	7.13
04/11/2015	501/053	Income Tax - Preserved/Taxable	7.40	1.67
04/12/2015	501/053	Income Tax - Preserved/Taxable	7.40	0.32
04/08/2015	501/053	Income Tax - Preserved/Taxable	7.40	5.82
04/09/2015	501/053	Income Tax - Preserved/Taxable	7.40	4.42
01/07/2015	501/130	Life Insurance Premiums - Preserved/Taxable	500.45	500.45
04/11/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(11.13)
05/10/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(20.16)
06/07/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(47.53)
04/08/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(38.81)
04/12/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(2.11)
04/09/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(29.48)
Total Amount - Preserved (Weighted)				404,700.96
<u>Member Allocations</u>				
11/12/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	6,077.58	
11/12/2015	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(911.71)	
11/12/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	13.57	
11/12/2015	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(2.04)	
Closing Balance - Preserved			733,245.42	
Restricted Non Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Res Non Pres	903.46	903.46

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Total Amount - Res Non Pres (Weighted)				903.46
Closing Balance - Restricted Non Pres			903.46	
Bowden, Susan				
Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Preserved	321,556.48	321,556.48
01/07/2015	502/001	Opening Balance - Preserved/Taxable	(1,211.45)	(1,211.45)
01/07/2015	502/002	Opening Balance - Preserved/Tax Free	579.65	579.65
01/07/2015	502/019	Other Contributions - Non Taxable	(579.65)	(579.65)
01/07/2015	502/031	Share of Profit/(Loss) - Preserved/Taxable	(7,778.33)	(7,778.33)
01/07/2015	502/053	Income Tax - Preserved/Taxable	8,661.42	8,661.42
08/10/2015	502/053	Income Tax - Preserved/Taxable	4.65	1.81
08/12/2015	502/053	Income Tax - Preserved/Taxable	4.65	0.09
10/11/2015	502/053	Income Tax - Preserved/Taxable	4.65	0.88
08/09/2015	502/053	Income Tax - Preserved/Taxable	4.65	2.67
10/08/2015	502/053	Income Tax - Preserved/Taxable	4.65	3.49
08/07/2015	502/053	Income Tax - Preserved/Taxable	4.65	4.42
10/12/2015	502/091	Transfers Out - Preserved/Taxable	(324,130.73)	(1,976.41)
10/12/2015	502/091	Transfers Out - Preserved/Taxable	(293.60)	(1.79)
10/12/2015	502/092	Transfers Out - Preserved/Tax Free	(1,052.15)	(6.42)
01/07/2015	502/130	Life Insurance Premiums - Preserved/Taxable	328.36	328.36
10/11/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(31.03)	(5.87)
08/10/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(31.03)	(12.11)
08/12/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(31.03)	(0.57)
08/09/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(31.03)	(17.79)
10/08/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(31.03)	(23.27)
08/07/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(31.03)	(29.52)
Total Amount - Preserved (Weighted)				319,496.09
<u>Member Allocations</u>				
11/12/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	4,798.02	
11/12/2015	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(719.76)	
Closing Balance - Preserved			(0.02)	
BAS Instalment Income Reconciliation (Label T1)				
11/12/2015		Gross Rent		18,672.00
11/12/2015		Gross Interest		2,033.00
Total Amount				20,705.00

MCS Reconciliation