

**THE BOWDEN SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2013**

Created by SHAUN on Wednesday 16 April, 2014 @ 10:00:17

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2013	772/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (Market Value Date: 30/06/2013, Code: \$-P0007)	290,000.00	77,478.00
30/06/2013	772/003	Unit 4, Northlink, 170-172 North Rd, Woodridge (Market Value Date: 30/06/2013, Code: \$-P0023)	280,000.00	30,000.00
30/06/2013	776/007	AMP - Amp Limited (Market Value Date: 28/06/2013, Code: AMP)	4.25	410.39
30/06/2013	776/024	SRZ - Stellar Resources Limited (Market Value Date: 28/06/2013, Code: SRZ)	0.05	(2,500.00)
30/06/2013	776/030	EHL - Emeco Holdings Limited (Market Value Date: 28/06/2013, Code: EHL)	0.28	(1,565.44)
30/06/2013	776/031	DYL - Deep Yellow Limited (Market Value Date: 28/06/2013, Code: DYL)	0.03	(520.00)
30/06/2013	776/040	MYR - Myer Holdings Limited - Ordinary Fully Paid (Market Value Date: 28/06/2013, Code: MYR)	2.38	932.54
30/06/2013	776/042	CKA - Cokal Limited - Ordinary Fully Paid (Market Value Date: 28/06/2013, Code: CKA)	0.16	(10,399.59)
30/06/2013	776/043	PEN - Peninsula Energy Limited - Ordinary Fully Paid (Market Value Date: 28/06/2013, Code: PEN)	0.02	(900.00)
		Total Amount		92,935.90

Calculation of permanent difference on revaluation

30/06/2013	760/009	Painting - The Great Euro Scramblers 2010		
30/06/2013	760/009	- Market Value	0.00	
30/06/2013	760/009	- Cost	(436.36)	
30/06/2013	760/009	- Projected Disposal Cost	(290.91)	
30/06/2013	760/009	- Non Taxable Profit/(Loss) on Disposal (Discounted)	145.45	
30/06/2013	760/009	- Permanent Difference		145.45
30/06/2013	772/002	Unit 3, Northlink, 170-172 North Rd, Woodridge		
30/06/2013	772/002	- Market Value	290,000.00	
30/06/2013	772/002	- Cost	3,521.27	
30/06/2013	772/002	- Projected Disposal Cost	99,014.18	
30/06/2013	772/002	- Non Taxable Profit/(Loss) on Disposal (Discounted)	95,492.91	
30/06/2013	772/002	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	72,159.58	
30/06/2013	772/002	- Permanent Difference		23,333.33
30/06/2013	772/003	Unit 4, Northlink, 170-172 North Rd, Woodridge		
30/06/2013	772/003	- Market Value	280,000.00	
30/06/2013	772/003	- Cost	263,787.90	
30/06/2013	772/003	- Projected Disposal Cost	269,191.93	
30/06/2013	772/003	- Non Taxable Profit/(Loss) on Disposal (Discounted)	5,404.03	
30/06/2013	772/003	- Permanent Difference		5,404.03
30/06/2013	776/029	BHP - BHP Billiton Limited		
30/06/2013	776/029	- Market Value	0.00	
30/06/2013	776/029	- Cost	(7.50)	
30/06/2013	776/029	- Projected Disposal Cost	(5.00)	
30/06/2013	776/029	- Non Taxable Profit/(Loss) on Disposal (Discounted)	2.50	

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30/06/2013	776/029	- Permanent Difference		2.50
		Total Amount		28,885.31

GST Amounts

Calculation of tax entries

Calculation of timing differences

30/06/2013	247	PEN - Peninsula Energy Limited - Ordinary Fully Paid (776/043)		
30/06/2013	247	- Revaluation	(900.00)	
30/06/2013	247	- Timing Difference		(900.00)
30/06/2013	247	CKA - Cokal Limited - Ordinary Fully Paid (776/042)		
30/06/2013	247	- Revaluation	(10,399.59)	
30/06/2013	247	- Timing Difference		(10,399.59)
30/06/2013	247	MYR - Myer Holdings Limited - Ordinary Fully Paid (776/040)		
30/06/2013	247	- Revaluation	932.54	
30/06/2013	247	- Timing Difference		932.54
30/06/2013	247	DYL - Deep Yellow Limited (776/031)		
30/06/2013	247	- Revaluation	(520.00)	
30/06/2013	247	- Timing Difference		(520.00)
30/06/2013	247	EHL - Emeco Holdings Limited (776/030)		
30/06/2013	247	- Revaluation	(1,565.44)	
30/06/2013	247	- Timing Difference		(1,565.44)
30/06/2013	247	SRZ - Stellar Resources Limited (776/024)		
30/06/2013	247	- Revaluation	(2,500.00)	
30/06/2013	247	- Timing Difference		(2,500.00)
30/06/2013	247	AMP - Amp Limited (776/007)		
30/06/2013	247	- Revaluation	410.39	
30/06/2013	247	- Timing Difference		410.39
30/06/2013	247	Unit 4, Northlink, 170-172 North Rd, Woodridge (772/003)		
30/06/2013	247	- Revaluation	30,000.00	
30/06/2013	247	- Permanent Difference on Revaluation	5,404.03	
30/06/2013	247	- Timing Difference		24,595.97
30/06/2013	247	Unit 3, Northlink, 170-172 North Rd, Woodridge (772/002)		
30/06/2013	247	- Revaluation	77,478.00	
30/06/2013	247	- Permanent Difference on Revaluation	23,333.33	
30/06/2013	247	- Timing Difference		54,144.67
		Total Amount		64,198.54

Calculation of permanent differences

30/06/2013	247	Unit 4, Northlink, 170-172 North Rd, Woodridge (772/003) - Non Tax Revn		5,404.03
30/06/2013	247	Unit 3, Northlink, 170-172 North Rd, Woodridge (772/002) - Non Tax Revn		23,333.33
30/06/2013	261/001	Bowden, Bradley		636.37

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30/06/2013	263/001	Bowden, Bradley		382.95
30/06/2013	382	Fines		(110.00)
30/06/2013	382	Fines		(330.00)
Total Amount				29,316.68

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	109,469.66
Less Permanent Differences	29,316.68
Less Timing Differences	64,198.54
Taxable income for period	15,954.00
Income Tax Expense (Profit less Permanent Differences @ taxrate)	12,022.88
Add/(Less) Deferred Tax change	(9,629.78)
Total Income Tax Payable (Taxable Income @ taxrate)	2,393.10
Total Income Tax Payable	2,393.10
Less Total Imputed Credits Used	233.98
Less Total Instalments paid	563.00
Income Tax Payable	1,596.12
Add Supervisory levy	321.00
Total Amount Due or Refundable	1,917.12

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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2013	501	Bowden, Bradley - Preserved		297,739.44
30/06/2013	501	Bowden, Bradley - Res Non Pres		903.46
30/06/2013	502	Bowden, Susan - Preserved		254,726.90
Total Amount				553,369.80
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2013		Profit/(Loss) for period before allocations		109,469.66
30/06/2013		Contributions		(1,550.40)
Total Amount				107,919.26
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2013		Income Tax Expense for period before allocations		12,022.88
30/06/2013		Contributions tax		(79.66)
Total Amount				11,943.22
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharge)				109,469.66
Less amounts excluded from fund rate calculation:				
		242/002 Bowden, Susan	531.08	
		261/001 Bowden, Bradley	636.37	
		263/001 Bowden, Bradley	382.95	
Total exclusion				(1,550.40)
Profit after exclusion				107,919.26
Total member opening balance				553,369.80
Fund Rate (Profit after exclusion/Total member opening balance)				19.50
Bowden, Bradley				
Preserved				
<u>Members Balance</u>				
01/07/2012		Opening balance - Preserved	297,739.44	297,739.44
01/07/2012	501/001	Opening Balance - Preserved/Taxable	(25,799.96)	(25,799.96)
01/07/2012	501/011	Employer Contributions - Concessional	(1,137.85)	(1,137.85)
30/06/2013	501/016	Member/Personal Contributions - Preserved	636.37	
30/06/2013	501/019	Other Contributions - Non Taxable	382.95	
01/07/2012	501/031	Share of Profit/(Loss) - Preserved/Taxable	27,073.09	27,073.09
01/07/2012	501/051	Contributions Tax - Preserved	170.68	170.68
01/07/2012	501/053	Income Tax - Preserved/Taxable	(3,914.28)	(3,914.28)
01/07/2012	501/130	Life Insurance Premiums - Preserved/Taxable	3,608.32	3,608.32

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount - Preserved (Weighted)				297,739.44
<u>Member Allocations</u>				
30/06/2013	501/031	Members share of profit/(loss) - Preserved/Taxable	58,065.73	
30/06/2013	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(6,426.02)	
30/06/2013	501/053	Members share of tax under/over provision - Preserved/Taxable	(147.32)	
30/06/2013	501/031	Members share of profit/(loss) - Preserved/Taxable	176.19	
30/06/2013	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(19.50)	
30/06/2013	501/053	Members share of tax under/over provision - Preserved/Taxable	(0.45)	
Closing Balance - Preserved			350,702.93	
Restricted Non Preserved				
<u>Members Balance</u>				
01/07/2012		Opening balance - Res Non Pres	903.46	903.46
Total Amount - Res Non Pres (Weighted)				903.46
Closing Balance - Restricted Non Pres			903.46	
Bowden, Susan				
Preserved				
<u>Members Balance</u>				
01/07/2012		Opening balance - Preserved	254,726.90	254,726.90
01/07/2012	502/001	Opening Balance - Preserved/Taxable	(19,236.74)	(19,236.74)
01/07/2012	502/011	Employer Contributions - Concessional	(1,137.84)	(1,137.84)
30/06/2013	502/011	Employer Contributions - Concessional	531.08	
01/07/2012	502/031	Share of Profit/(Loss) - Preserved/Taxable	22,860.85	22,860.85
01/07/2012	502/051	Contributions Tax - Preserved	170.68	170.68
30/06/2013	502/051	Contributions Tax - Preserved	(79.66)	
01/07/2012	502/053	Income Tax - Preserved/Taxable	(2,882.00)	(2,882.00)
01/07/2012	502/130	Life Insurance Premiums - Preserved/Taxable	225.05	225.05
Total Amount - Preserved (Weighted)				254,726.90
<u>Member Allocations</u>				
30/06/2013	502/031	Members share of profit/(loss) - Preserved/Taxable	49,677.34	
30/06/2013	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(5,497.70)	
30/06/2013	502/053	Members share of tax under/over provision - Preserved/Taxable	(126.04)	
Closing Balance - Preserved			299,484.00	

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BAS Instalment Income Reconciliation (Label T1)				
30/06/2013		Gross Rent		36,000.00
30/06/2013		Dividends		884.00
30/06/2013		Employer Contributions		531.00
30/06/2013		Other Income		360.00
		Total Amount		37,775.00
MCS Reconciliation				
Bowden, Bradley				
<u>Personal Contributed amount</u>				
30/06/2013	501/016	Member/Personal Contributions - Preserved		636.37
		Total Amount		636.37
<u>Other Contributions</u>				
30/06/2013	501/019	Other Contributions - Non Taxable		382.95
		Total Amount		382.95
		All Contributions received for the current year		1,019.32
		Closing Account Balance		351,606.38
Bowden, Susan				
<u>Employer Contributed amount</u>				
30/06/2013	502/011	Employer Contributions - Concessional		531.08
		Total Amount		531.08
		All Contributions received for the current year		531.08
		Closing Account Balance		299,484.00