

**THE BOWDEN SUPERANNUATION FUND  
CREATE ENTRIES REPORT AT 30/06/2014**

Created by TANEILE on Thursday 20 November, 2014 @ 15:07:22

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2014	772/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (Market Value Date: 30/06/2013, Code: \$-P0007)	290,000.00	2,322.00
30/06/2014	772/003	Unit 4, Northlink, 170-172 North Rd, Woodridge (Market Value Date: 30/06/2013, Code: \$-P0023)	280,000.00	4,485.00
30/06/2014	776/007	AMP - Amp Limited (Market Value Date: 30/06/2014, Code: AMP)	5.30	6,261.00
30/06/2014	776/024	SRZ - Stellar Resources Limited (Market Value Date: 30/06/2014, Code: SRZ)	0.04	13,184.00
30/06/2014	776/030	EHL - Emeco Holdings Limited (Market Value Date: 30/06/2014, Code: EHL)	0.20	(210.48)
30/06/2014	776/031	DYL - Deep Yellow Limited (Market Value Date: 30/06/2014, Code: DYL)	0.02	(560.00)
30/06/2014	776/040	MYR - Myer Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: MYR)	2.12	(316.94)
30/06/2014	776/042	CKA - Cokal Limited - Ordinary Fully Paid (Market Value Date: 27/06/2014, Code: CKA)	0.14	(5,708.68)
30/06/2014	776/043	PEN - Peninsula Energy Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: PEN)	0.02	(100.00)
30/06/2014	776/044	Liberty Resources Limited - Ordinary Fully Paid (Market Value Date: 26/06/2014, Code: LBV)	0.02	(4,337.24)
		<b>Total Amount</b>		<b>15,018.66</b>

**Calculation of permanent difference on revaluation**

30/06/2014	760/009	Painting - The Great Euro Scramblers 2010		
30/06/2014	760/009	- Market Value	0.00	
30/06/2014	760/009	- Cost	(436.36)	
30/06/2014	760/009	- Projected Disposal Cost	(290.91)	
30/06/2014	760/009	- Non Taxable Profit/(Loss) on Disposal (Discounted)	145.45	
30/06/2014	760/009	- Permanent Difference		145.45
30/06/2014	772/002	Unit 3, Northlink, 170-172 North Rd, Woodridge		
30/06/2014	772/002	- Market Value	290,000.00	
30/06/2014	772/002	- Cost	1,199.27	
30/06/2014	772/002	- Projected Disposal Cost	97,466.18	
30/06/2014	772/002	- Non Taxable Profit/(Loss) on Disposal (Discounted)	96,266.91	
30/06/2014	772/002	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	95,492.91	
30/06/2014	772/002	- Permanent Difference		774.00
30/06/2014	772/003	Unit 4, Northlink, 170-172 North Rd, Woodridge		
30/06/2014	772/003	- Market Value	280,000.00	
30/06/2014	772/003	- Cost	259,302.90	
30/06/2014	772/003	- Projected Disposal Cost	266,201.93	
30/06/2014	772/003	- Non Taxable Profit/(Loss) on Disposal (Discounted)	6,899.03	
30/06/2014	772/003	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	5,404.03	
30/06/2014	772/003	- Permanent Difference		1,495.00
30/06/2014	776/007	AMP - Amp Limited		
30/06/2014	776/007	- Market Value	821.50	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	776/007	- Cost	605.51	
30/06/2014	776/007	- Projected Disposal Cost	677.51	
30/06/2014	776/007	- Non Taxable Profit/(Loss) on Disposal (Discounted)	72.00	
30/06/2014	776/007	- Permanent Difference		72.00
30/06/2014	776/029	BHP - BHP Billiton Limited		
30/06/2014	776/029	- Market Value	0.00	
30/06/2014	776/029	- Cost	(7.50)	
30/06/2014	776/029	- Projected Disposal Cost	(5.00)	
30/06/2014	776/029	- Non Taxable Profit/(Loss) on Disposal (Discounted)	2.50	
30/06/2014	776/029	- Permanent Difference		2.50
		<b>Total Amount</b>		<b>2,488.95</b>

**GST Amounts**

**Calculation of tax entries**

**Calculation of timing differences**

30/06/2014	247	Liberty Resources Limited - Ordinary Fully Paid (776/044)		
30/06/2014	247	- Revaluation	(4,337.24)	
30/06/2014	247	- Timing Difference		(4,337.24)
30/06/2014	247	PEN - Peninsula Energy Limited - Ordinary Fully Paid (776/043)		
30/06/2014	247	- Revaluation	(100.00)	
30/06/2014	247	- Timing Difference		(100.00)
30/06/2014	247	CKA - Cokal Limited - Ordinary Fully Paid (776/042)		
30/06/2014	247	- Revaluation	(5,708.68)	
30/06/2014	247	- Timing Difference		(5,708.68)
30/06/2014	247	MYR - Myer Holdings Limited - Ordinary Fully Paid (776/040)		
30/06/2014	247	- Revaluation	(316.94)	
30/06/2014	247	- Timing Difference		(316.94)
30/06/2014	247	DYL - Deep Yellow Limited (776/031)		
30/06/2014	247	- Revaluation	(560.00)	
30/06/2014	247	- Timing Difference		(560.00)
30/06/2014	247	EHL - Emeco Holdings Limited (776/030)		
30/06/2014	247	- Revaluation	(210.48)	
30/06/2014	247	- Timing Difference		(210.48)
30/06/2014	247	SRZ - Stellar Resources Limited (776/024)		
30/06/2014	247	- Revaluation	13,184.00	
30/06/2014	247	- Timing Difference		13,184.00
30/06/2014	247	AMP - Amp Limited (776/007)		
30/06/2014	247	- Revaluation	6,261.00	
30/06/2014	247	- Permanent Difference on Revaluation	72.00	
30/06/2014	247	- Timing Difference		6,189.00
30/06/2014	247	Unit 4, Northlink, 170-172 North Rd, Woodridge (772/003)		
30/06/2014	247	- Revaluation	4,485.00	
30/06/2014	247	- Permanent Difference on Revaluation	1,495.00	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	247	- Timing Difference		2,990.00
30/06/2014	247	Unit 3, Northlink, 170-172 North Rd, Woodridge (772/002)		
30/06/2014	247	- Revaluation	2,322.00	
30/06/2014	247	- Permanent Difference on Revaluation	774.00	
30/06/2014	247	- Timing Difference		1,548.00
<b>Total Amount</b>				<b>12,677.66</b>

**Calculation of permanent differences**

30/06/2014	247	AMP - Amp Limited (776/007) - Non Tax Revn		72.00
30/06/2014	247	Unit 4, Northlink, 170-172 North Rd, Woodridge (772/003) - Non Tax Revn		1,495.00
30/06/2014	247	Unit 3, Northlink, 170-172 North Rd, Woodridge (772/002) - Non Tax Revn		774.00
14/04/2014	382	Fines		(340.00)
30/06/2014		Current Year Capital Losses Carried Forward		(19,758.00)
<b>Total Amount</b>				<b>(17,757.00)</b>

**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%**

**Calculation of Net Capital Gains**

Losses

06/01/2014	235/009	AMP - Amp Limited (Other method)	(6,063.95)	(6,063.95)
06/01/2014	235/029	SRZ - Stellar Resources Limited (Other method)	(4,542.48)	(4,542.48)
06/01/2014	235/029	SRZ - Stellar Resources Limited (Other method)	(9,151.47)	(9,151.47)
<b>Total Amount - Losses</b>				<b>(19,758.00)</b>

Other Items

30/06/2014		Current year capital losses carried forward		19,758.00
<b>Total Amount - Other Items</b>				<b>19,758.00</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	56,545.41

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Less Permanent Differences		(17,757.00)
		Less Timing Differences		12,677.66
		<b>Taxable income for period</b>		<b>61,624.00</b>
		Income Tax Expense (Profit less Permanent Differences @ taxrate)		11,145.25
		Add/(Less) Deferred Tax change		(1,901.65)
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>9,243.60</b>
		Total Income Tax Payable		9,243.60
		Less Total Imputed Credits Used		130.21
		Less Total Instalments paid		7,556.00
		<b>Income Tax Payable</b>		<b>1,557.39</b>
		Add Supervisory levy		388.00
		<b>Total Amount Due or Refundable</b>		<b>1,945.39</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	Bowden, Bradley - Preserved	350,684.47
30/06/2014	501	Bowden, Bradley - Res Non Pres	903.46
30/06/2014	502	Bowden, Susan - Preserved	299,534.81
		<b>Total Amount</b>	<b>651,122.74</b>

Profit/(Loss) Available for Allocation to Members

30/06/2014		Profit/(Loss) for period before allocations	56,545.41
30/06/2014		Contributions	(50,000.00)
30/06/2014		Life insurance	479.90
		<b>Total Amount</b>	<b>7,025.31</b>

Income Tax Expense Available for Allocation to Members

30/06/2014		Income Tax Expense for period before allocations	11,145.25
30/06/2014		Contributions tax	(7,500.00)
30/06/2014		Life insurance tax	71.97
		<b>Total Amount</b>	<b>3,717.22</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>56,545.41</b>
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Less amounts excluded from fund rate calculation:		
		242/001 Bowden, Bradley	10,000.00	
		242/001 Bowden, Bradley	15,000.00	
		242/002 Bowden, Susan	10,000.00	
		242/002 Bowden, Susan	15,000.00	
		<b>Total exclusion</b>		<b>(50,000.00)</b>
		<b>Profit after exclusion</b>		<b>6,545.41</b>
		<b>Total member opening balance</b>		<b>651,090.38</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>1.01</b>

**Bowden, Bradley  
Preserved**

Members Balance

01/07/2013		Opening balance - Preserved	350,702.92	350,702.92
01/07/2013	501/001	Opening Balance - Preserved/Taxable	51,944.16	51,944.16
01/07/2013	501/002	Opening Balance - Preserved/Tax Free	382.95	382.95
01/07/2013	501/002	Opening Balance - Preserved/Tax Free	636.37	636.37
27/06/2014	501/011	Employer Contributions - Concessional	10,000.00	82.19
30/06/2014	501/011	Employer Contributions - Concessional	15,000.00	
01/07/2013	501/016	Member/Personal Contributions - Preserved	(636.37)	(636.37)
01/07/2013	501/019	Other Contributions - Non Taxable	(382.95)	(382.95)
01/07/2013	501/031	Share of Profit/(Loss) - Preserved/Taxable	(58,241.92)	(58,241.92)
27/06/2014	501/051	Contributions Tax - Preserved	(1,500.00)	(12.33)
30/06/2014	501/051	Contributions Tax - Preserved	(2,250.00)	
01/07/2013	501/053	Income Tax - Preserved/Taxable	6,297.76	6,297.76
05/02/2014	501/053	Income Tax - Preserved/Taxable	6.49	2.58
18/02/2014	501/053	Income Tax - Preserved/Taxable	13.23	4.78
10/06/2014	501/053	Income Tax - Preserved/Taxable	3.99	0.22
04/06/2014	501/053	Income Tax - Preserved/Taxable	6.15	0.44
02/05/2014	501/053	Income Tax - Preserved/Taxable	6.49	1.05
14/03/2014	501/053	Income Tax - Preserved/Taxable	13.23	3.91
04/03/2014	501/053	Income Tax - Preserved/Taxable	6.49	2.10
15/05/2014	501/053	Income Tax - Preserved/Taxable	3.99	0.50
18/02/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(88.22)	(31.90)
10/06/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(26.63)	(1.46)
02/05/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(43.25)	(6.99)
14/03/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(88.22)	(26.10)
04/03/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(43.25)	(13.98)
05/02/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(43.25)	(17.18)
04/06/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(41.01)	(2.92)
15/05/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(26.63)	(3.36)
		<b>Total Amount - Preserved (Weighted)</b>		<b>350,684.47</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Member Allocations</b>				
30/06/2014	501/031	Members share of profit/(loss) - Preserved/Taxable	3,783.72	
30/06/2014	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(2,002.04)	
30/06/2014	501/031	Members share of profit/(loss) - Preserved/Taxable	9.75	
30/06/2014	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(5.16)	
		<b>Closing Balance - Preserved</b>	<b>373,398.79</b>	
<b>Restricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Res Non Pres	903.46	903.46
		<b>Total Amount - Res Non Pres (Weighted)</b>		<b>903.46</b>
		<b>Closing Balance - Restricted Non Pres</b>	<b>903.46</b>	
<b>Bowden, Susan Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Preserved	299,484.00	299,484.00
01/07/2013	502/001	Opening Balance - Preserved/Taxable	44,757.10	44,757.10
01/07/2013	502/011	Employer Contributions - Concessional	(531.08)	(531.08)
30/06/2014	502/011	Employer Contributions - Concessional	15,000.00	
27/06/2014	502/011	Employer Contributions - Concessional	10,000.00	82.19
01/07/2013	502/031	Share of Profit/(Loss) - Preserved/Taxable	(49,677.34)	(49,677.34)
01/07/2013	502/051	Contributions Tax - Preserved	79.66	79.66
30/06/2014	502/051	Contributions Tax - Preserved	(2,250.00)	
27/06/2014	502/051	Contributions Tax - Preserved	(1,500.00)	(12.33)
01/07/2013	502/053	Income Tax - Preserved/Taxable	5,371.66	5,371.66
02/05/2014	502/053	Income Tax - Preserved/Taxable	3.97	0.64
11/02/2014	502/053	Income Tax - Preserved/Taxable	3.97	1.51
11/03/2014	502/053	Income Tax - Preserved/Taxable	3.97	1.21
11/02/2014	502/130	Life Insurance Premiums - Preserved/Taxable	(26.48)	(10.08)
11/03/2014	502/130	Life Insurance Premiums - Preserved/Taxable	(26.48)	(8.05)
02/05/2014	502/130	Life Insurance Premiums - Preserved/Taxable	(26.48)	(4.28)
		<b>Total Amount - Preserved (Weighted)</b>		<b>299,534.81</b>
<u>Member Allocations</u>				
30/06/2014	502/031	Members share of profit/(loss) - Preserved/Taxable	3,231.84	
30/06/2014	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,710.03)	
		<b>Closing Balance - Preserved</b>	<b>322,188.28</b>	

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<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2014		Gross Rent		36,000.00
30/06/2014		Dividends		475.00
30/06/2014		Employer Contributions		50,000.00
		<b>Total Amount</b>		<b>86,475.00</b>
 <b>MCS Reconciliation</b>				
<b>Bowden, Bradley</b>				
<u>Employer Contributed amount</u>				
27/06/2014	501/011	Employer Contributions - Concessional		10,000.00
30/06/2014	501/011	Employer Contributions - Concessional		15,000.00
		<b>Total Amount</b>		<b>25,000.00</b>
		All Contributions received for the current year		25,000.00
		Closing Account Balance		374,302.26
 <b>Bowden, Susan</b>				
<u>Employer Contributed amount</u>				
30/06/2014	502/011	Employer Contributions - Concessional		15,000.00
27/06/2014	502/011	Employer Contributions - Concessional		10,000.00
		<b>Total Amount</b>		<b>25,000.00</b>
		All Contributions received for the current year		25,000.00
		Closing Account Balance		322,188.28