

THE BOWDEN SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2016
Created by TANEILE on Tuesday 30 May, 2017 @ 12:16:42

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2016	772/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (Market Value Date: 30/06/2016, Code: \$-P0007)		(158,437.75)
30/06/2016	772/003	Unit 4, Northlink, 170-172 North Rd, Woodridge (Market Value Date: 30/06/2013, Code: \$-P0023)	280,000.00	2,368.00
30/06/2016	776/045	Karoon Gas Australia Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: KAR)	1.29	912.50
		Total Amount		(155,157.25)
Calculation of permanent difference on revaluation				
30/06/2016	760/009	Painting - The Great Euro Scramblers 2010		
30/06/2016	760/009	- Market Value	0.00	
30/06/2016	760/009	- Cost	(436.36)	
30/06/2016	760/009	- Projected Disposal Cost	(290.91)	
30/06/2016	760/009	- Non Taxable Profit/(Loss) on Disposal (Discounted)	145.45	
30/06/2016	760/009	- Permanent Difference		145.45
30/06/2016	772/002	Unit 3, Northlink, 170-172 North Rd, Woodridge		
30/06/2016	772/002	- Market Value	0.00	
30/06/2016	772/002	- Cost	0.00	
30/06/2016	772/002	- Projected Disposal Cost	0.00	
30/06/2016	772/002	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	53,601.92	
30/06/2016	772/002	- Permanent Difference		(53,601.92)
30/06/2016	772/003	Unit 4, Northlink, 170-172 North Rd, Woodridge		
30/06/2016	772/003	- Market Value	280,000.00	
30/06/2016	772/003	- Cost	253,178.90	
30/06/2016	772/003	- Projected Disposal Cost	262,119.27	
30/06/2016	772/003	- Non Taxable Profit/(Loss) on Disposal (Discounted)	8,940.37	
30/06/2016	772/003	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	11,835.03	
30/06/2016	772/003	- Permanent Difference		(2,894.66)
30/06/2016	776/029	BHP - BHP Billiton Limited		
30/06/2016	776/029	- Market Value	0.00	
30/06/2016	776/029	- Cost	(7.50)	
30/06/2016	776/029	- Projected Disposal Cost	(5.00)	
30/06/2016	776/029	- Non Taxable Profit/(Loss) on Disposal (Discounted)	2.50	
30/06/2016	776/029	- Permanent Difference		2.50
30/06/2016	776/031	DYL - Deep Yellow Limited		
30/06/2016	776/031	- Market Value	0.00	
30/06/2016	776/031	- Cost	(5.00)	
30/06/2016	776/031	- Projected Disposal Cost	(3.33)	
30/06/2016	776/031	- Non Taxable Profit/(Loss) on Disposal (Discounted)	1.67	
30/06/2016	776/031	- Permanent Difference		1.67
		Total Amount		(56,346.96)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
GST Amounts				
25/12/2015	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
08/01/2016	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
22/01/2016	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
05/02/2016	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
19/02/2016	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
04/03/2016	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
18/03/2016	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
01/04/2016	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
15/04/2016	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
29/04/2016	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
13/05/2016	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
27/05/2016	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
10/06/2016	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
24/06/2016	280/002	Unit 3, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
18/12/2015	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
01/01/2016	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
15/01/2016	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
29/01/2016	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
12/02/2016	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
26/02/2016	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
11/03/2016	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
25/03/2016	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
08/04/2016	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
22/04/2016	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
06/05/2016	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
20/05/2016	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
03/06/2016	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
17/06/2016	280/006	Unit 4, Northlink, 170-172 North Rd, Woodridge (1)		(84.64)
03/06/2016	280/012	Lot 2, 38 Lysaght Street, Coolum (1)		(18.18)
10/06/2016	280/012	Lot 2, 38 Lysaght Street, Coolum (1)		(18.18)
17/06/2016	280/012	Lot 2, 38 Lysaght Street, Coolum (1)		(18.18)
24/06/2016	280/012	Lot 2, 38 Lysaght Street, Coolum (1)		(18.18)
09/06/2016	301	Accountancy Fees (2)		37.50
04/03/2016	329	Body Corporate Fees (1)		67.59
04/03/2016	329	Body Corporate Fees (1)		67.59
21/06/2016	329	Body Corporate Fees (1)		67.59
21/06/2016	329	Body Corporate Fees (1)		67.59
22/03/2016	375/999	Investment Expenses (1)		15.80
23/03/2016	375/999	Investment Expenses (1)		15.80
		Total Amount		(2,103.18)

Calculation of tax entries

Calculation of timing differences

30/06/2016	330	Unit 3, Northlink, 170-172 North Rd, Woodridge (772/002)		
30/06/2016	330	- Revaluation	(158,437.75)	
30/06/2016	330	- Permanent Difference on Revaluation	(53,601.92)	

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30/06/2016	330	- Timing Difference		(104,835.83)
30/06/2016	330	Unit 4, Northlink, 170-172 North Rd, Woodridge (772/003)		
30/06/2016	330	- Revaluation	2,368.00	
30/06/2016	330	- Permanent Difference on Revaluation	(2,894.66)	
30/06/2016	330	- Timing Difference		5,262.66
30/06/2016	330	Karoon Gas Australia Limited - Ordinary Fully Paid (776/045)		
30/06/2016	330	- Revaluation	912.50	
30/06/2016	330	- Timing Difference		912.50
Total Amount				(98,660.67)

Calculation of permanent differences

30/06/2016	236/026	Unit 3, Northlink, 170-172 North Rd, Woodridge		(186,908.98)
30/06/2016	236/026	Unit 3, Northlink, 170-172 North Rd, Woodridge		206,062.10
30/06/2016	236/026	Unit 3, Northlink, 170-172 North Rd, Woodridge		(19,153.12)
30/06/2016	236/026	Unit 3, Northlink, 170-172 North Rd, Woodridge		448.00
30/06/2016	236/026	Unit 3, Northlink, 170-172 North Rd, Woodridge		(16,205.00)
30/06/2016	236/026	Unit 3, Northlink, 170-172 North Rd, Woodridge		28,218.58
30/06/2016	236/026	Unit 3, Northlink, 170-172 North Rd, Woodridge		(41,957.73)
30/06/2016	236/026	Unit 3, Northlink, 170-172 North Rd, Woodridge		57,714.73
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
30/06/2016	330	Unit 3, Northlink, 170-172 North Rd, Woodridge (772/002) - Non Tax Revn		(53,601.92)
30/06/2016	330	Unit 4, Northlink, 170-172 North Rd, Woodridge (772/003) - Non Tax Revn		(2,894.66)
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)
30/06/2016		Capital Losses Recouped		54,601.00
Total Amount				26,323.00

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%**

Calculation of Net Capital Gains

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Other Gains				
30/06/2016	235/026	Unit 3, Northlink, 170-172 North Rd, Woodridge (Other method)	19,153.12	19,153.12
30/06/2016	235/026	Unit 3, Northlink, 170-172 North Rd, Woodridge (Other method)	16,205.00	16,205.00
30/06/2016	235/026	Unit 3, Northlink, 170-172 North Rd, Woodridge (Other method)	222,500.00	222,500.00
30/06/2016	235/026	Unit 3, Northlink, 170-172 North Rd, Woodridge (Other method)	41,957.73	41,957.73
Total Amount - Other Gains				299,816.00
Losses				
30/06/2016	235/026	Unit 3, Northlink, 170-172 North Rd, Woodridge (Other method)	(206,062.10)	(206,062.10)
30/06/2016	235/026	Unit 3, Northlink, 170-172 North Rd, Woodridge (Other method)	(448.00)	(448.00)
30/06/2016	235/026	Unit 3, Northlink, 170-172 North Rd, Woodridge (Other method)	(1,119.90)	(1,119.90)
30/06/2016	235/026	Unit 3, Northlink, 170-172 North Rd, Woodridge (Other method)	(6,675.00)	(6,675.00)
30/06/2016	235/026	Unit 3, Northlink, 170-172 North Rd, Woodridge (Other method)	(28,218.58)	(28,218.58)
16/06/2016	235/062	Karoon Gas Australia Limited - Ordinary Fully Paid (Other method)	(2,690.56)	(2,690.56)
Total Amount - Losses				(245,215.00)
Other Items				
30/06/2016		Capital Losses Recouped		(54,601.00)
Total Amount - Other Items				(54,601.00)
Total Net Capital Gain				
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(23,513.15)
		Less Permanent Differences		26,323.00
		Less Timing Differences		(98,660.67)
		Taxable income for period		59,232.00
		Income Tax Expense (Profit less Permanent Differences @ taxrate)		(5,914.30)
		Add/(Less) Deferred Tax change		14,799.10
		Total Income Tax Payable (Taxable Income @ taxrate)		8,884.80

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		Total Income Tax Payable		8,884.80
		Less Total Instalments paid		9,918.00
		Income Tax Payable		(1,033.20)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(774.20)

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

30/06/2016	501	Bowden, Bradley - Preserved		588,315.57
30/06/2016	501	Bowden, Bradley - Res Non Pres		903.46
30/06/2016	502	Bowden, Susan - Preserved		143,160.18
		Total Amount		732,379.21

Profit/(Loss) Available for Allocation to Members

30/06/2016		Profit/(Loss) for period before allocations		(23,513.15)
30/06/2016		Contributions		(35,000.00)
30/06/2016		Life insurance		303.79
		Total Amount		(58,209.36)

Income Tax Expense Available for Allocation to Members

30/06/2016		Income Tax Expense for period before allocations		(5,914.30)
30/06/2016		Contributions tax		(5,250.00)
30/06/2016		Life insurance tax		45.56
30/06/2016		Prior period tax allocations		1,561.20
		Total Amount		(12,679.94)

Fund Rate or Return Calculation

	Total profit for period (excluding Super Surcharge)		(23,513.15)
	Less amounts excluded from fund rate calculation:		
	242/001 Bowden, Bradley	35,000.00	
	Total exclusion		(35,000.00)
	Profit after exclusion		(58,513.15)
	Total member opening balance		725,303.12
	Fund Rate (Profit after exclusion/Total member		(8.07)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
opening balance)				
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)
01/06/2016	501/011	Employer Contributions - Concessional	35,000.00	2,773.22
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	179,777.43
10/12/2015	501/021	Transfers In - Preserved/Taxable	293.60	162.84
10/12/2015	501/022	Transfers In - Preserved/Tax Free	1,052.15	583.57
01/07/2015	501/031	Share of Profit/(Loss) - Preserved/Taxable	(9,080.94)	(9,080.94)
11/12/2015	501/031	Share of Profit/(Loss) - Preserved/Taxable	13.57	7.49
11/12/2015	501/031	Share of Profit/(Loss) - Preserved/Taxable	6,077.58	3,354.29
01/07/2015	501/051	Contributions Tax - Preserved	5,250.00	5,250.00
01/06/2016	501/051	Contributions Tax - Preserved	(5,250.00)	(415.98)
01/07/2015	501/053	Income Tax - Preserved/Taxable	10,094.31	10,094.31
11/12/2015	501/053	Income Tax - Preserved/Taxable	(2.04)	(1.13)
06/06/2016	501/053	Income Tax - Preserved/Taxable	8.56	0.56
04/04/2016	501/053	Income Tax - Preserved/Taxable	7.40	1.76
04/05/2016	501/053	Income Tax - Preserved/Taxable	7.40	1.15
04/03/2016	501/053	Income Tax - Preserved/Taxable	7.40	2.39
05/10/2015	501/053	Income Tax - Preserved/Taxable	7.40	5.44
06/07/2015	501/053	Income Tax - Preserved/Taxable	7.40	7.28
04/11/2015	501/053	Income Tax - Preserved/Taxable	7.40	4.83
04/12/2015	501/053	Income Tax - Preserved/Taxable	7.40	4.23
04/08/2015	501/053	Income Tax - Preserved/Taxable	7.40	6.69
04/09/2015	501/053	Income Tax - Preserved/Taxable	7.40	6.07
11/12/2015	501/053	Income Tax - Preserved/Taxable	(911.71)	(503.18)
04/01/2016	501/053	Income Tax - Preserved/Taxable	7.40	3.60
04/02/2016	501/053	Income Tax - Preserved/Taxable	7.40	2.97
01/07/2015	501/130	Life Insurance Premiums - Preserved/Taxable	500.45	500.45
06/06/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(57.09)	(3.74)
04/05/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(7.68)
04/04/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(11.73)
04/03/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(15.91)
04/11/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(32.22)
05/10/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(36.26)
06/07/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(48.53)
04/08/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(44.62)
04/12/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(28.18)
04/09/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(40.44)
04/02/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(19.82)
04/01/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(49.34)	(24.00)
Total Amount - Preserved (Weighted)				588,315.57

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<u>Member Allocations</u>				
30/06/2016	501/031	Members share of profit/(loss) - Preserved/Taxable	(46,759.21)	
30/06/2016	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	10,185.72	
30/06/2016	501/031	Members share of profit/(loss) - Preserved/Taxable	(71.81)	
30/06/2016	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	15.64	
		Closing Balance - Preserved	726,107.53	
11/12/2015	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(0.01)	(0.01)
11/12/2015	501/063	Income Tax - Unrestricted Non Preserved/Taxable	0.01	0.01
Restricted Non Preserved				
<u>Members Balance</u>				
01/07/2015		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>				
01/07/2015		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)
11/12/2015	502/031	Share of Profit/(Loss) - Preserved/Taxable	4,798.02	2,648.09
01/07/2015	502/053	Income Tax - Preserved/Taxable	8,661.42	8,661.42
11/12/2015	502/053	Income Tax - Preserved/Taxable	(719.76)	(397.24)
08/10/2015	502/053	Income Tax - Preserved/Taxable	4.65	3.38
08/12/2015	502/053	Income Tax - Preserved/Taxable	4.65	2.60
10/11/2015	502/053	Income Tax - Preserved/Taxable	4.65	2.96
08/09/2015	502/053	Income Tax - Preserved/Taxable	4.65	3.76
10/08/2015	502/053	Income Tax - Preserved/Taxable	4.65	4.13
08/07/2015	502/053	Income Tax - Preserved/Taxable	4.65	4.55
08/01/2016	502/053	Income Tax - Preserved/Taxable	4.65	2.21
05/02/2016	502/053	Income Tax - Preserved/Taxable	(4.65)	(1.85)
10/12/2015	502/091	Transfers Out - Preserved/Taxable	(324,130.73)	(179,777.43)
10/12/2015	502/091	Transfers Out - Preserved/Taxable	(293.60)	(162.84)
10/12/2015	502/092	Transfers Out - Preserved/Tax Free	(1,052.15)	(583.57)
01/07/2015	502/130	Life Insurance Premiums - Preserved/Taxable	328.36	328.36
08/01/2016	502/130	Life Insurance Premiums - Preserved/Taxable	(31.03)	(14.75)
10/11/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(31.03)	(19.75)
08/10/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(31.03)	(22.55)
08/12/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(31.03)	(17.38)

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08/09/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(31.03)	(25.10)
10/08/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(31.03)	(27.55)
08/07/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(31.03)	(30.35)
05/02/2016	502/130	Life Insurance Premiums - Preserved/Taxable	31.03	12.38
Total Amount - Preserved (Weighted)				143,160.18

Member Allocations

30/06/2016	502/031	Members share of profit/(loss) - Preserved/Taxable	(11,378.34)	
30/06/2016	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	2,478.58	
Closing Balance - Preserved			(8,899.78)	

BAS Instalment Income Reconciliation (Label T1)

30/06/2016		Gross Rent		44,727.00
30/06/2016		Gross Interest		4,370.00
30/06/2016		Employer Contributions		35,000.00
Total Amount				84,097.00

**MCS Reconciliation
Bowden, Bradley**

Employer Contributed amount

01/06/2016	501/011	Employer Contributions - Concessional		35,000.00
Total Amount				35,000.00
All Contributions received for the current year				35,000.00
Closing Account Balance				727,010.99