

DAVID URQUHART SWIM SCHOOL PTY LTD SUPERANNUATION FUND**CREATE ENTRIES REPORT AT 30/06/2012**

Created by CBRADFORD on Friday 6 December, 2013 @ 09:59:21

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
Calculation of permanent difference on revaluation				
Calculation of tax entries				
Calculation of permanent differences				
08/06/2012	261/003	Urquhart, David Leslie		1.00
02/11/2011	315	Bank Charges (Gen Exp Percent: 96.480%)		(28.94)
12/07/2011	413/001	Urquhart, David Leslie		(492.50)
09/09/2011	413/001	Urquhart, David Leslie		(2,708.75)
04/10/2011	413/001	Urquhart, David Leslie		(2,955.00)
17/10/2011	413/001	Urquhart, David Leslie		(1,477.50)
17/10/2011	413/001	Urquhart, David Leslie		(492.50)
10/11/2011	413/001	Urquhart, David Leslie		(2,955.00)
16/11/2011	413/001	Urquhart, David Leslie		(3,791.67)
16/11/2011	413/001	Urquhart, David Leslie		(2,337.62)
12/12/2011	413/001	Urquhart, David Leslie		(2,708.75)
15/12/2011	413/001	Urquhart, David Leslie		(2,894.03)
17/01/2012	413/001	Urquhart, David Leslie		(2,708.75)
15/02/2012	413/001	Urquhart, David Leslie		(10,835.00)
22/04/2012	413/001	Urquhart, David Leslie		(2,167.00)
23/05/2012	413/001	Urquhart, David Leslie		(2,167.00)
17/06/2012	413/001	Urquhart, David Leslie		(22.31)
17/06/2012	413/001	Urquhart, David Leslie		(524.61)
17/01/2012	416/001	Urquhart, David Leslie		(24,791.25)
15/02/2012	416/001	Urquhart, David Leslie		(99,165.00)
22/04/2012	416/001	Urquhart, David Leslie		(19,833.00)
23/05/2012	416/001	Urquhart, David Leslie		(19,833.00)
17/06/2012	416/001	Urquhart, David Leslie		(4,801.39)
17/06/2012	416/001	Urquhart, David Leslie		(204.19)
12/07/2011	416/001	Urquhart, David Leslie		(4,507.50)
09/09/2011	416/001	Urquhart, David Leslie		(24,791.25)
04/10/2011	416/001	Urquhart, David Leslie		(27,045.00)
17/10/2011	416/001	Urquhart, David Leslie		(13,522.50)
17/10/2011	416/001	Urquhart, David Leslie		(4,507.50)
10/11/2011	416/001	Urquhart, David Leslie		(27,045.00)
16/11/2011	416/001	Urquhart, David Leslie		(34,702.43)
16/11/2011	416/001	Urquhart, David Leslie		(21,394.58)
12/12/2011	416/001	Urquhart, David Leslie		(24,791.25)
15/12/2011	416/001	Urquhart, David Leslie		(26,486.97)
30/06/2012		Exempt Pension Income		6,524.00
Total Amount				(412,163.74)

Calculation of Exempt Pension IncomeSegregated Assets MethodUnsegregated Assets Method

30/06/2012	250/001	Suncorp Investor Acc - 301492742	96.491	6,273.92
30/06/2012	250/005	Australian Taxation Office	96.491	249.82

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Unsegregated Amount				6,523.74
Total Exempt Pension Income				6,524.00
<u>Pension Member Non Deductible Expenses</u>				
02/11/2011	315	Bank Charges (Gen Exp Percent: 96.480%)		(28.94)
Total Amount				(29.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Total Member Contributions	1.00
Gross Interest	6,761.00
Less Exempt Pension Income	6,524.00
Total Assessable Income (A)	238.00
Total Assessable Income	238.00
Exempt Pension Income	6,524.00
Total Income (B)	6,762.00
Non Deductible Gen Exp% = 1-(A/B)	
Non-Deductible General Expense Percentage	96.480%

Investment Expense Calculation

Gross Interest	6,761.00
Total Investment Income (B)	6,761.00
Less Non-Assessable Investment Income	6,524.00
Total Investment Assessable Income (A)	237.00
Non Deductible Inv Exp% = 1-(A/B)	
Non-Deductible Investment Expense Percentage	96.495%

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(412,077.81)
Less Permanent Differences	(412,163.74)
Taxable income for period	86.00
Income Tax Expense (Taxable Income @ taxrate)	12.90
Total Income Tax Payable (Taxable Income @	12.90

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		taxrate)		
		Total Income Tax Payable		12.90
		Income Tax Payable		12.90
		Add Supervisory levy		200.00
		Total Amount Due or Refundable		212.90

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

30/06/2012	501	Urquhart, David Leslie - Unres Non Pres		219,391.64
30/06/2012	502	Anderson, Patricia - Preserved		6,269.26
30/06/2012	503	Urquhart, David Leslie - Preserved		1,731.86
		Total Amount		227,392.76

Profit/(Loss) Available for Allocation to Members

30/06/2012		Profit/(Loss) for period before allocations		(412,077.81)
30/06/2012		Contributions		(1.00)
30/06/2012		Pensions paid		418,659.80
		Total Amount		6,580.99

Income Tax Expense Available for Allocation to Members

30/06/2012		Income Tax Expense for period before allocations		12.90
		Total Amount		12.90

Fund Rate or Return Calculation

	Total profit for period (excluding Super Surcharge)	(412,077.81)
	Less amounts excluded from fund rate calculation:	
	Total exclusion	
	Profit after exclusion	(412,077.81)
	Total member opening balance	439,159.06
	Fund Rate (Profit after exclusion/Total member opening balance)	(93.83)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Urquhart, David Leslie				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2011		Opening balance - Unres Non Pres	431,158.00	431,158.00
01/07/2011	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(127,873.44)	(127,873.44)
01/07/2011	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(13,971.75)	(13,971.75)
01/07/2011	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(803.25)	(803.25)
01/07/2011	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(7,351.56)	(7,351.56)
22/04/2012	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(19,833.00)	(3,739.01)
23/05/2012	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(19,833.00)	(2,059.16)
17/06/2012	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(4,801.39)	(170.54)
17/06/2012	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(204.19)	(7.25)
12/07/2011	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(4,507.50)	(4,359.71)
09/09/2011	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(24,791.25)	(19,982.02)
04/10/2011	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(27,045.00)	(19,951.23)
17/10/2011	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(13,522.50)	(9,495.31)
17/10/2011	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(4,507.50)	(3,165.10)
10/11/2011	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(27,045.00)	(17,217.17)
16/11/2011	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(34,702.43)	(21,523.09)
16/11/2011	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(21,394.58)	(13,269.32)
12/12/2011	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(24,791.25)	(13,614.87)
15/12/2011	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(26,486.97)	(14,329.02)
17/01/2012	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(24,791.25)	(11,176.38)
15/02/2012	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(99,165.00)	(36,848.20)
01/07/2011	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	135,225.00	135,225.00
12/07/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(492.50)	(476.35)
09/09/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,708.75)	(2,183.28)
04/10/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,955.00)	(2,179.92)
17/10/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,477.50)	(1,037.48)

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17/10/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(492.50)	(345.83)
10/11/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,955.00)	(1,881.19)
16/11/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,791.67)	(2,351.66)
16/11/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,337.62)	(1,449.84)
12/12/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,708.75)	(1,487.59)
15/12/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,894.03)	(1,565.62)
17/01/2012	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,708.75)	(1,221.16)
15/02/2012	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(10,835.00)	(4,026.12)
22/04/2012	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,167.00)	(408.53)
23/05/2012	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,167.00)	(224.99)
17/06/2012	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(22.31)	(0.79)
17/06/2012	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(524.61)	(18.63)
01/07/2011	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	14,775.00	14,775.00
		Total Amount - Unres Non Pres (Weighted)		219,391.64
30/06/2012	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	5,724.01	
30/06/2012	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	625.42	
		Closing Balance - Unrestricted Non Pres	18,847.63	
Anderson, Patricia				
Preserved				
<u>Members Balance</u>				
01/07/2011		Opening balance - Preserved	6,269.26	6,269.26
01/07/2011	502/001	Opening Balance - Preserved/Taxable	(114.52)	(114.52)
01/07/2011	502/031	Share of Profit/(Loss) - Preserved/Taxable	(90.85)	(90.85)
01/07/2011	502/053	Income Tax - Preserved/Taxable	205.37	205.37
		Total Amount - Preserved (Weighted)		6,269.26
<u>Member Allocations</u>				
30/06/2012	502/031	Members share of profit/(loss) - Preserved/Taxable	181.44	
30/06/2012	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(10.11)	

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Closing Balance - Preserved			6,440.59	
Urquhart, David Leslie				
Preserved				
<u>Members Balance</u>				
01/07/2011		Opening balance - Preserved	1,731.80	1,731.80
01/07/2011	503/001	Opening Balance - Preserved/Taxable	1,731.80	1,731.80
01/07/2011	503/011	Employer Contributions - Concessional	(2,068.00)	(2,068.00)
08/06/2012	503/016	Member/Personal Contributions - Preserved	1.00	0.06
01/07/2011	503/031	Share of Profit/(Loss) - Preserved/Taxable	(20.63)	(20.63)
01/07/2011	503/051	Contributions Tax - Preserved	310.20	310.20
01/07/2011	503/053	Income Tax - Preserved/Taxable	46.63	46.63
Total Amount - Preserved (Weighted)				1,731.86
<u>Member Allocations</u>				
30/06/2012	503/031	Members share of profit/(loss) - Preserved/Taxable	50.12	
30/06/2012	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(2.79)	
Closing Balance - Preserved			1,780.13	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2012		Gross Interest		6,761.00
Total Amount				6,761.00
MCS Reconciliation				
Urquhart, David Leslie				
<u>Personal Contributed amount</u>				
08/06/2012	503/016	Member/Personal Contributions - Preserved		1.00
Total Amount				1.00
All Contributions received for the current year				1.00
Closing Account Balance				1,780.13