

BROADMOOR HOLDINGS PTY LTD SUPER NO 1
CREATE ENTRIES REPORT AT 30/06/2015
 Created by LSMITH on Wednesday 30 March, 2016 @ 13:25:31

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	772/001	34 Elizabeth St, Aratula - Vacant Land (Market Value Date: 30/06/2015, Code: HARC-ARATU)	265,000.00	(1,860.82)
Total Amount				(1,860.82)
Calculation of permanent difference on revaluation				
30/06/2015	772/001	34 Elizabeth St, Aratula - Vacant Land - No CGT asset		
30/06/2015	772/001	- Market Value	265,000.00	
30/06/2015	772/001	- Less Carrying Value	266,860.82	
30/06/2015	772/001	- Permanent Difference		(1,860.82)
Total Amount				(1,860.82)
Calculation of tax entries				
Calculation of permanent differences				
02/10/2014	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(979.00)
24/06/2015	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(990.00)
02/10/2014	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(539.00)
24/06/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(539.00)
30/06/2015	330	34 Elizabeth St, Aratula - Vacant Land (772/001) - Non Tax Revn		(1,860.82)
23/06/2015	413/001	Harvey, Christopher William		(2,683.80)
23/06/2015	416/001	Harvey, Christopher William		(12,876.20)
30/06/2015	416/001	Harvey, Christopher William		(8,061.63)
30/06/2015	416/001	Harvey, Christopher William		(3.37)
30/06/2015		Exempt Pension Income		1,762.00
Total Amount				(26,770.82)
Calculation of Exempt Pension Income				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2015	250/001	Bendigo Bank Acct: 633-000 127820868	100.000	27.76
30/06/2015	250/002	Term Deposits	100.000	1,734.02
Total Unsegregated Amount				1,761.78
Total Exempt Pension Income				1,762.00
<u>Pension Member Non Deductible Expenses</u>				

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24/06/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(539.00)
		Total Amount		(3,047.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Gross Interest	1,762.00
Less Exempt Pension Income	1,762.00
Total Assessable Income (A)	
Exempt Pension Income	1,762.00
Total Income (B)	1,762.00
Non Deductible Gen Exp% = 1-(A/B)	
Non-Deductible General Expense Percentage	100.000%

Investment Expense Calculation

Gross Interest	1,762.00
Total Investment Income (B)	1,762.00
Less Non-Assessable Investment Income	1,762.00
Total Investment Assessable Income (A)	
Non Deductible Inv Exp% = 1-(A/B)	
Non-Deductible Investment Expense Percentage	100.000%

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(27,159.04)
Less Permanent Differences	(26,770.82)
Taxable income for period	(388.00)
Add Supervisory levy	259.00
Total Amount Due or Refundable	259.00

The fund has incurred a taxable loss therefore no income tax is payable

The fund has included an amount of \$0.00 tax losses in the Deferred Tax

Profit/(Loss) and Tax Allocations to Members

The first amount column shows the actual value of the transaction

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and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

30/06/2015	501	Harvey, Christopher William - Unres Non Pres		345,920.15
Total Amount				345,920.15

Profit/(Loss) Available for Allocation to Members

30/06/2015		Profit/(Loss) for period before allocations		(27,159.04)
30/06/2015		Pensions paid		23,625.00
Total Amount				(3,534.04)

Income Tax Expense Available for Allocation to Members

Total Amount	0.00
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Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	(27,159.04)
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	(27,159.04)
Total member opening balance	346,218.56
Fund Rate (Profit after exclusion/Total member opening balance)	(7.84)

Harvey, Christopher William
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	346,218.56	346,218.56
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(21,168.12)	(21,168.12)
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(3,057.77)	(3,057.77)
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(2,691.11)	(2,691.11)
23/06/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(12,876.20)	(246.94)
30/06/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(8,061.63)	
30/06/2015	501/065	Pensions Paid - Unrestricted Non	(3.37)	

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		Preserved/Taxable		
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	23,859.23	23,859.23
23/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,683.80)	(51.47)
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	3,057.77	3,057.77
		Total Amount - Unres Non Pres (Weighted)		345,920.15
30/06/2015	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(3,534.04)	
		Closing Balance - Unrestricted Non Pres	319,059.52	

BAS Instalment Income Reconciliation (Label T1)

30/06/2015		Gross Interest		1,762.00
		Total Amount		1,762.00

MCS Reconciliation