

**REYNOLDS SPIERS SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2014**

Created by MELINDA on Tuesday 7 October, 2014 @ 13:41:56

| Date                             | Code    | Description  | Market Value,<br>Ledger Amount<br>or Percentage | Create Entries<br>Amount |
|----------------------------------|---------|--|---|--------------------------|
| <b>Asset revaluation amounts</b> |         |  |   |                          |
| 30/06/2014                       | 776/001 | AMP - AMP Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: AMP)                                     | 5.30  | 2,664.90                 |
| 30/06/2014                       | 776/002 | HVN - Harvey Norman Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: HVN)                  | 3.10  | 4,287.25                 |
| 30/06/2014                       | 776/003 | PCAPA - Preferred Capital Limited (Perls III) (Market Value Date: 30/06/2014, Code: PCAPA)                             | 195.45  | 1,363.25                 |
| 30/06/2014                       | 776/005 | SUN - Suncorp-Metway Limited. - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: SUN)                         | 13.54   | 3,875.04                 |
| 30/06/2014                       | 776/006 | WBC - Westpac Banking Corporation - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: WBC)                     | 33.88   | 8,601.91                 |
| 30/06/2014                       | 776/007 | WOW - Woolworths Limited (Market Value Date: 30/06/2014, Code: WOW)  | 35.22   | 1,674.95                 |
| 30/06/2014                       | 776/008 | BBG - Billabong International Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: BBG)                 | 0.50  | 1,503.13                 |
| 30/06/2014                       | 776/009 | ANZ - Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: ANZ) | 33.34   | 7,373.24                 |
| 30/06/2014                       | 776/010 | TOL - Toll Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: TOL)                           | 5.10  | (320.32)                 |
| 30/06/2014                       | 776/011 | NAB - National Australia Bank Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: NAB)                 | 32.78   | 2,141.87                 |
| 30/06/2014                       | 776/012 | QBE - QBE Insurance Group Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: QBE)                     | 10.87   | (2,207.06)               |
| 30/06/2014                       | 776/013 | AGK - AGL Energy Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: AGK)                              | 15.48   | 1,962.00                 |
| 30/06/2014                       | 776/014 | WPL - Woodside Petroleum Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: WPL)                      | 41.07   | 1,411.98                 |
| 30/06/2014                       | 776/015 | LEI - Leighton Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: LEI)                       | 19.73   | 1,823.28                 |
| 30/06/2014                       | 776/016 | TLS - Telstra Corporation Limited. - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: TLS)                    | 5.21  | 3,514.28                 |
| 30/06/2014                       | 776/017 | WES - Wesfarmers Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: WES)                              | 41.84   | 1,149.10                 |
| 30/06/2014                       | 776/018 | Scentre Group - Stapled Securities Deferred Settlement (Market Value Date: 30/06/2014, Code: SCG)                      | 3.20  | 225.24                   |
| 30/06/2014                       | 782/002 | WFD- Wesfield Corporation- Stapled Securities (Market Value Date: 30/06/2014, Code: WFD)                               | 7.15  | (651.16)                 |
| <b>Total Amount</b>              |         |  |   | <b>40,392.88</b>         |

**Calculation of permanent difference on revaluation**

|            |         |   |           |
|------------|---------|---|-----------|
| 30/06/2014 | 776/003 | PCAPA - Preferred Capital Limited (Perls III) |           |
| 30/06/2014 | 776/003 | - Market Value                                | 25,994.85 |
| 30/06/2014 | 776/003 | - Cost  | 25,211.41 |
| 30/06/2014 | 776/003 | - Projected Disposal Cost                     | 25,472.56 |

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|------------|---------|--|---|--------------------------|
| 30/06/2014 | 776/003 | - Non Taxable Profit/(Loss) on Disposal<br>(Discounted)                        | 261.15  |                          |
| 30/06/2014 | 776/003 | - Permanent Difference   |   | 261.15                   |
| 30/06/2014 | 776/005 | SUN - Suncorp-Metway Limited. - Ordinary Fully<br>Paid                         |   |                          |
| 30/06/2014 | 776/005 | - Market Value   | 32,387.68                                       |                          |
| 30/06/2014 | 776/005 | - Cost   | 30,325.64                                       |                          |
| 30/06/2014 | 776/005 | - Projected Disposal Cost  | 31,012.99                                       |                          |
| 30/06/2014 | 776/005 | - Non Taxable Profit/(Loss) on Disposal<br>(Discounted)                        | 687.35  |                          |
| 30/06/2014 | 776/005 | - Permanent Difference   |   | 687.35                   |
| 30/06/2014 | 776/006 | WBC - Westpac Banking Corporation - Ordinary<br>Fully Paid                     |   |                          |
| 30/06/2014 | 776/006 | - Market Value   | 64,812.44                                       |                          |
| 30/06/2014 | 776/006 | - Cost   | 45,379.77                                       |                          |
| 30/06/2014 | 776/006 | - Projected Disposal Cost  | 51,857.33                                       |                          |
| 30/06/2014 | 776/006 | - Non Taxable Profit/(Loss) on Disposal<br>(Discounted)                        | 6,477.56  |                          |
| 30/06/2014 | 776/006 | - Previous Non Taxable Profit/(Loss) on Disposal<br>(Discounted)               | 3,610.25  |                          |
| 30/06/2014 | 776/006 | - Permanent Difference   |   | 2,867.31                 |
| 30/06/2014 | 776/007 | WOW - Woolworths Limited   |   |                          |
| 30/06/2014 | 776/007 | - Market Value   | 24,477.90                                       |                          |
| 30/06/2014 | 776/007 | - Cost   | 20,120.67                                       |                          |
| 30/06/2014 | 776/007 | - Projected Disposal Cost  | 21,573.08                                       |                          |
| 30/06/2014 | 776/007 | - Non Taxable Profit/(Loss) on Disposal<br>(Discounted)                        | 1,452.41  |                          |
| 30/06/2014 | 776/007 | - Previous Non Taxable Profit/(Loss) on Disposal<br>(Discounted)               | 894.09  |                          |
| 30/06/2014 | 776/007 | - Permanent Difference   |   | 558.32                   |
| 30/06/2014 | 776/009 | ANZ - Australia and New Zealand Banking Group<br>Limited - Ordinary Fully Paid |   |                          |
| 30/06/2014 | 776/009 | - Market Value   | 51,643.66                                       |                          |
| 30/06/2014 | 776/009 | - Cost   | 25,338.19                                       |                          |
| 30/06/2014 | 776/009 | - Projected Disposal Cost  | 34,106.68                                       |                          |
| 30/06/2014 | 776/009 | - Non Taxable Profit/(Loss) on Disposal<br>(Discounted)                        | 8,768.49  |                          |
| 30/06/2014 | 776/009 | - Previous Non Taxable Profit/(Loss) on Disposal<br>(Discounted)               | 6,310.74  |                          |
| 30/06/2014 | 776/009 | - Permanent Difference   |   | 2,457.75                 |
| 30/06/2014 | 776/011 | NAB - National Australia Bank Limited - Ordinary<br>Fully Paid                 |   |                          |
| 30/06/2014 | 776/011 | - Market Value   | 37,434.76                                       |                          |
| 30/06/2014 | 776/011 | - Cost   | 35,872.96                                       |                          |
| 30/06/2014 | 776/011 | - Projected Disposal Cost  | 36,393.56                                       |                          |
| 30/06/2014 | 776/011 | - Non Taxable Profit/(Loss) on Disposal<br>(Discounted)                        | 520.60  |                          |
| 30/06/2014 | 776/011 | - Permanent Difference   |   | 520.60                   |
| 30/06/2014 | 776/013 | AGK - AGL Energy Limited - Ordinary Fully Paid                                 |   |                          |
| 30/06/2014 | 776/013 | - Market Value   | 30,371.76                                       |                          |
| 30/06/2014 | 776/013 | - Cost   | 28,534.88                                       |                          |
| 30/06/2014 | 776/013 | - Projected Disposal Cost  | 29,147.17                                       |                          |
| 30/06/2014 | 776/013 | - Non Taxable Profit/(Loss) on Disposal  | 612.29  |                          |

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|------------|---------|---|---|--------------------------|
|            |         | (Discounted)  |   |                          |
| 30/06/2014 | 776/013 | - Permanent Difference  |   | 612.29                   |
| 30/06/2014 | 776/016 | TLS - Telstra Corporation Limited. - Ordinary Fully Paid      |   |                          |
| 30/06/2014 | 776/016 | - Market Value  | 41,612.27                                       |                          |
| 30/06/2014 | 776/016 | - Cost  | 25,274.30                                       |                          |
| 30/06/2014 | 776/016 | - Projected Disposal Cost                                     | 30,720.29                                       |                          |
| 30/06/2014 | 776/016 | - Non Taxable Profit/(Loss) on Disposal (Discounted)          | 5,445.99  |                          |
| 30/06/2014 | 776/016 | - Previous Non Taxable Profit/(Loss) on Disposal (Discounted) | 4,274.56  |                          |
| 30/06/2014 | 776/016 | - Permanent Difference  |   | 1,171.43                 |
| 30/06/2014 | 776/017 | WES - Wesfarmers Limited - Ordinary Fully Paid                |   |                          |
| 30/06/2014 | 776/017 | - Market Value  | 21,129.20                                       |                          |
| 30/06/2014 | 776/017 | - Cost  | 14,939.33                                       |                          |
| 30/06/2014 | 776/017 | - Projected Disposal Cost                                     | 17,002.62                                       |                          |
| 30/06/2014 | 776/017 | - Non Taxable Profit/(Loss) on Disposal (Discounted)          | 2,063.29  |                          |
| 30/06/2014 | 776/017 | - Previous Non Taxable Profit/(Loss) on Disposal (Discounted) | 1,680.26  |                          |
| 30/06/2014 | 776/017 | - Permanent Difference  |   | 383.03                   |
| 30/06/2014 | 776/018 | Scentre Group - Stapled Securities Deferred Settlement        |   |                          |
| 30/06/2014 | 776/018 | - Market Value  | 5,676.80  |                          |
| 30/06/2014 | 776/018 | - Cost  | 5,451.56  |                          |
| 30/06/2014 | 776/018 | - Projected Disposal Cost                                     | 5,526.64  |                          |
| 30/06/2014 | 776/018 | - Non Taxable Profit/(Loss) on Disposal (Discounted)          | 75.08   |                          |
| 30/06/2014 | 776/018 | - Permanent Difference  |   | 75.08                    |
| 30/06/2014 | 782/002 | WFD- Wesfield Corporation- Stapled Securities                 |   |                          |
| 30/06/2014 | 782/002 | - Market Value  | 10,174.45                                       |                          |
| 30/06/2014 | 782/002 | - Cost  | 9,529.77  |                          |
| 30/06/2014 | 782/002 | - Projected Disposal Cost                                     | 9,744.66  |                          |
| 30/06/2014 | 782/002 | - Non Taxable Profit/(Loss) on Disposal (Discounted)          | 214.89  |                          |
| 30/06/2014 | 782/002 | - Previous Non Taxable Profit/(Loss) on Disposal (Discounted) | 431.95  |                          |
| 30/06/2014 | 782/002 | - Permanent Difference  |   | (217.06)                 |
|            |         | <b>Total Amount</b>   |   | <b>9,377.25</b>          |

**Calculation of tax entries****Calculation of timing differences**

|            |         |  |          |          |
|------------|---------|--|----------|----------|
| 30/06/2014 | 238/002 | WFD- Wesfield Corporation- Stapled Securities                        |          | 116.05   |
| 30/06/2014 | 247     | AMP - AMP Limited - Ordinary Fully Paid (776/001)                    |          |          |
| 30/06/2014 | 247     | - Revaluation  | 2,664.90 |          |
| 30/06/2014 | 247     | - Timing Difference  |          | 2,664.90 |
| 30/06/2014 | 247     | HVN - Harvey Norman Holdings Limited - Ordinary Fully Paid (776/002) |          |          |
| 30/06/2014 | 247     | - Revaluation  | 4,287.25 |          |

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|------------|------|---|---|--------------------------|
| 30/06/2014 | 247  | - Timing Difference   |   | 4,287.25                 |
| 30/06/2014 | 247  | WBC - Westpac Banking Corporation - Ordinary Fully Paid (776/006)                     |   |                          |
| 30/06/2014 | 247  | - Revaluation   | 8,601.91  |                          |
| 30/06/2014 | 247  | - Permanent Difference on Revaluation   | 2,867.31  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | 5,734.60                 |
| 30/06/2014 | 247  | WOW - Woolworths Limited (776/007)  |   |                          |
| 30/06/2014 | 247  | - Revaluation   | 1,674.95  |                          |
| 30/06/2014 | 247  | - Permanent Difference on Revaluation   | 558.32  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | 1,116.63                 |
| 30/06/2014 | 247  | BBG - Billabong International Limited - Ordinary Fully Paid (776/008)                 |   |                          |
| 30/06/2014 | 247  | - Revaluation   | 1,503.13  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | 1,503.13                 |
| 30/06/2014 | 247  | ANZ - Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (776/009) |   |                          |
| 30/06/2014 | 247  | - Revaluation   | 7,373.24  |                          |
| 30/06/2014 | 247  | - Permanent Difference on Revaluation   | 2,457.75  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | 4,915.49                 |
| 30/06/2014 | 247  | TOL - Toll Holdings Limited - Ordinary Fully Paid (776/010)                           |   |                          |
| 30/06/2014 | 247  | - Revaluation   | (320.32)  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | (320.32)                 |
| 30/06/2014 | 247  | PCAPA - Preferred Capital Limited (Perls III) (776/003)                               |   |                          |
| 30/06/2014 | 247  | - Revaluation   | 1,363.25  |                          |
| 30/06/2014 | 247  | - Permanent Difference on Revaluation   | 261.15  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | 1,102.10                 |
| 30/06/2014 | 247  | NAB - National Australia Bank Limited - Ordinary Fully Paid (776/011)                 |   |                          |
| 30/06/2014 | 247  | - Revaluation   | 2,141.87  |                          |
| 30/06/2014 | 247  | - Permanent Difference on Revaluation   | 520.60  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | 1,621.27                 |
| 30/06/2014 | 247  | QBE - QBE Insurance Group Limited - Ordinary Fully Paid (776/012)                     |   |                          |
| 30/06/2014 | 247  | - Revaluation   | (2,207.06)                                      |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | (2,207.06)               |
| 30/06/2014 | 247  | AGK - AGL Energy Limited - Ordinary Fully Paid (776/013)                              |   |                          |
| 30/06/2014 | 247  | - Revaluation   | 1,962.00  |                          |
| 30/06/2014 | 247  | - Permanent Difference on Revaluation   | 612.29  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | 1,349.71                 |
| 30/06/2014 | 247  | WPL - Woodside Petroleum Limited - Ordinary Fully Paid (776/014)                      |   |                          |
| 30/06/2014 | 247  | - Revaluation   | 1,411.98  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | 1,411.98                 |
| 30/06/2014 | 247  | LEI - Leighton Holdings Limited - Ordinary Fully Paid (776/015)                       |   |                          |
| 30/06/2014 | 247  | - Revaluation   | 1,823.28  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | 1,823.28                 |
| 30/06/2014 | 247  | TLS - Telstra Corporation Limited. - Ordinary Fully Paid (776/016)                    |   |                          |
| 30/06/2014 | 247  | - Revaluation   | 3,514.28  |                          |

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|------------|------|---|---|--------------------------|
| 30/06/2014 | 247  | - Permanent Difference on Revaluation                               | 1,171.43  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | 2,342.85                 |
| 30/06/2014 | 247  | WES - Wesfarmers Limited - Ordinary Fully Paid<br>(776/017)         |   |                          |
| 30/06/2014 | 247  | - Revaluation   | 1,149.10  |                          |
| 30/06/2014 | 247  | - Permanent Difference on Revaluation                               | 383.03  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | 766.07                   |
| 30/06/2014 | 247  | Scentre Group - Stapled Securities Deferred<br>Settlement (776/018) |   |                          |
| 30/06/2014 | 247  | - Revaluation   | 225.24  |                          |
| 30/06/2014 | 247  | - Permanent Difference on Revaluation                               | 75.08   |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | 150.16                   |
| 30/06/2014 | 247  | SUN - Suncorp-Metway Limited. - Ordinary Fully<br>Paid (776/005)    |   |                          |
| 30/06/2014 | 247  | - Revaluation   | 3,875.04  |                          |
| 30/06/2014 | 247  | - Permanent Difference on Revaluation                               | 687.35  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | 3,187.69                 |
| 30/06/2014 | 247  | WFD- Wesfield Corporation- Stapled Securities<br>(782/002)          |   |                          |
| 30/06/2014 | 247  | - Revaluation   | (651.16)  |                          |
| 30/06/2014 | 247  | - Permanent Difference on Revaluation                               | (217.06)  |                          |
| 30/06/2014 | 247  | - Timing Difference   |   | (434.10)                 |
|            |      | <b>Total Amount</b>   |   | <b>31,131.68</b>         |

**Calculation of permanent differences**

|            |         |  |  |          |
|------------|---------|--|--|----------|
| 30/06/2014 | 247     | WBC - Westpac Banking Corporation - Ordinary<br>Fully Paid (776/006) - Non Tax Revn                        |  | 2,867.31 |
| 30/06/2014 | 247     | WOW - Woolworths Limited (776/007) - Non Tax<br>Revn   |  | 558.32   |
| 30/06/2014 | 247     | ANZ - Australia and New Zealand Banking Group<br>Limited - Ordinary Fully Paid (776/009) - Non Tax<br>Revn |  | 2,457.75 |
| 30/06/2014 | 247     | PCAPA - Preferred Capital Limited (Perls III)<br>(776/003) - Non Tax Revn                                  |  | 261.15   |
| 30/06/2014 | 247     | NAB - National Australia Bank Limited - Ordinary<br>Fully Paid (776/011) - Non Tax Revn                    |  | 520.60   |
| 30/06/2014 | 247     | AGK - AGL Energy Limited - Ordinary Fully Paid<br>(776/013) - Non Tax Revn                                 |  | 612.29   |
| 30/06/2014 | 247     | TLS - Telstra Corporation Limited. - Ordinary Fully<br>Paid (776/016) - Non Tax Revn                       |  | 1,171.43 |
| 30/06/2014 | 247     | WES - Wesfarmers Limited - Ordinary Fully Paid<br>(776/017) - Non Tax Revn                                 |  | 383.03   |
| 30/06/2014 | 247     | Scentre Group - Stapled Securities Deferred<br>Settlement (776/018) - Non Tax Revn                         |  | 75.08    |
| 30/06/2014 | 247     | SUN - Suncorp-Metway Limited. - Ordinary Fully<br>Paid (776/005) - Non Tax Revn                            |  | 687.35   |
| 30/06/2014 | 247     | WFD- Wesfield Corporation- Stapled Securities<br>(782/002) - Non Tax Revn                                  |  | (217.06) |
| 01/11/2013 | 261/001 | Spiers, Ian Gilmore  |  | 137.50   |
| 05/05/2014 | 261/001 | Spiers, Ian Gilmore  |  | 902.00   |
| 01/11/2013 | 261/002 | Reynolds, Sandra Maree   |  | 137.50   |
| 05/05/2014 | 261/002 | Reynolds, Sandra Maree   |  | 902.00   |

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| 30/06/2014 |      | Capital Losses Recouped |   | 45.00                    |
|            |      | <b>Total Amount</b>     |   | <b>11,501.25</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**

Discounted Gains

|            |         |   |       |              |
|------------|---------|---|-------|--------------|
| 28/02/2014 | 238/002 | WFD- Wesfield Corporation- Stapled Securities (Discounted method) | 44.64 | 44.64        |
|            |         | <b>Total Amount - Discounted Gains</b>                            |       | <b>45.00</b> |

Other Items

|            |  |                                   |  |                |
|------------|--|-----------------------------------|--|----------------|
| 30/06/2014 |  | Capital Losses Recouped           |  | (45.00)        |
|            |  | <b>Total Amount - Other Items</b> |  | <b>(45.00)</b> |
|            |  | <b>Total Net Capital Gain</b>     |  |                |

**Entry Summary**

|  |                  |
|--|------------------|
| Fund Tax Rate (Percentage)                                       | 15.00            |
| Total profit for period  | 78,162.35        |
| Less Permanent Differences                                       | 11,501.25        |
| Less Timing Differences  | 31,131.68        |
| <b>Taxable income for period</b>                                 | <b>35,531.00</b> |
| Income Tax Expense (Profit less Permanent Differences @ taxrate) | 9,999.40         |
| Add/(Less) Deferred Tax change                                   | (4,669.75)       |
| <b>Total Income Tax Payable (Taxable Income @ taxrate)</b>       | <b>5,329.65</b>  |
| Total Income Tax Payable   | 5,329.65         |

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|------|------|---------------------------------------|---|--------------------------|
|      |      | Less Total Imputed Credits Used       |   | 7,441.92                 |
|      |      | Less Total Foreign Credits Used       |   | 17.30                    |
|      |      | <b>Income Tax Payable</b>             |   | <b>(2,129.57)</b>        |
|      |      | Add Supervisory levy                  |   | 388.00                   |
|      |      | <b>Total Amount Due or Refundable</b> |   | <b>(1,741.57)</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 | Spiers, Ian Gilmore - Preserved       |  | 286,286.95        |
| 30/06/2014 | 501 | Spiers, Ian Gilmore - Unres Non Pres  |  | 106.49            |
| 30/06/2014 | 501 | Spiers, Ian Gilmore - Res Non Pres    |  | 672.72            |
| 30/06/2014 | 502 | Reynolds, Sandra Maree - Preserved    |  | 80,624.51         |
| 30/06/2014 | 502 | Reynolds, Sandra Maree - Res Non Pres |  | 1,918.03          |
|            |     | <b>Total Amount</b>                   |  | <b>369,608.70</b> |

Profit/(Loss) Available for Allocation to Members

|            |  |   |  |                  |
|------------|--|---|--|------------------|
| 30/06/2014 |  | Profit/(Loss) for period before allocations |  | 78,162.35        |
| 30/06/2014 |  | Contributions                               |  | (19,800.41)      |
| 30/06/2014 |  | Life insurance                              |  | 2,331.47         |
|            |  | <b>Total Amount</b>                         |  | <b>60,693.41</b> |

Income Tax Expense Available for Allocation to Members

|            |  |  |  |                 |
|------------|--|--|--|-----------------|
| 30/06/2014 |  | Income Tax Expense for period before allocations |  | 9,999.40        |
| 30/06/2014 |  | Contributions tax                                |  | (2,658.18)      |
| 30/06/2014 |  | Life insurance tax                               |  | 349.72          |
|            |  | <b>Total Amount</b>                              |  | <b>7,690.94</b> |

**Fund Rate or Return Calculation**

|  |  |          |                  |
|--|--|----------|------------------|
|  | <b>Total profit for period (excluding Super Surcharge)</b> |          | <b>78,162.35</b> |
|  | Less amounts excluded from fund rate calculation:          |          |                  |
|  | 242/001 Spiers, Ian Gilmore                                | 588.46   |                  |
|  | 242/001 Spiers, Ian Gilmore                                | 1,004.81 |                  |
|  | 242/001 Spiers, Ian Gilmore                                | 1,004.81 |                  |
|  | 242/001 Spiers, Ian Gilmore                                | 1,507.21 |                  |
|  | 242/001 Spiers, Ian Gilmore                                | 1,004.80 |                  |
|  | 242/001 Spiers, Ian Gilmore                                | 1,004.81 |                  |
|  | 242/001 Spiers, Ian Gilmore                                | 1,004.81 |                  |
|  | 242/001 Spiers, Ian Gilmore                                | 967.76   |                  |
|  | 242/001 Spiers, Ian Gilmore                                | 1,004.81 |                  |
|  | 242/001 Spiers, Ian Gilmore                                | 1,507.21 |                  |

**REYNOLDS SPIERS SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2014**

Created by MELINDA on Tuesday 7 October, 2014 @ 13:41:56

| Date | Code | Description  | Market Value,<br>Ledger Amount<br>or Percentage | Create Entries<br>Amount |
|------|------|--|---|--------------------------|
|      |      | 242/001 Spiers, Ian Gilmore  | 1,004.81  |                          |
|      |      | 242/001 Spiers, Ian Gilmore  | 1,004.81  |                          |
|      |      | 242/002 Reynolds, Sandra Maree   | 354.46  |                          |
|      |      | 242/002 Reynolds, Sandra Maree   | 364.30  |                          |
|      |      | 242/002 Reynolds, Sandra Maree   | 364.30  |                          |
|      |      | 242/002 Reynolds, Sandra Maree   | 831.80  |                          |
|      |      | 242/002 Reynolds, Sandra Maree   | 407.45  |                          |
|      |      | 242/002 Reynolds, Sandra Maree   | 364.30  |                          |
|      |      | 242/002 Reynolds, Sandra Maree   | 401.30  |                          |
|      |      | 242/002 Reynolds, Sandra Maree   | 399.60  |                          |
|      |      | 242/002 Reynolds, Sandra Maree   | 364.30  |                          |
|      |      | 242/002 Reynolds, Sandra Maree   | 524.04  |                          |
|      |      | 242/002 Reynolds, Sandra Maree   | 364.30  |                          |
|      |      | 242/002 Reynolds, Sandra Maree   | 372.15  |                          |
|      |      | 261/001 Spiers, Ian Gilmore  | 137.50  |                          |
|      |      | 261/001 Spiers, Ian Gilmore  | 902.00  |                          |
|      |      | 261/002 Reynolds, Sandra Maree   | 137.50  |                          |
|      |      | 261/002 Reynolds, Sandra Maree   | 902.00  |                          |
|      |      | <b>Total exclusion</b>   |   | <b>(19,800.41)</b>       |
|      |      | <b>Profit after exclusion</b>  |   | <b>58,361.94</b>         |
|      |      | <b>Total member opening balance</b>                                    |   | <b>362,413.32</b>        |
|      |      | <b>Fund Rate (Profit after exclusion/Total member opening balance)</b> |   | <b>16.10</b>             |

**Spiers, Ian Gilmore  
Preserved**Members Balance

|            |         |  |             |             |
|------------|---------|--|-------------|-------------|
| 01/07/2013 |         | Opening balance - Preserved                | 280,973.32  | 280,973.32  |
| 01/07/2013 | 501/001 | Opening Balance - Preserved/Taxable        | 56,537.28   | 56,537.28   |
| 16/07/2013 | 501/011 | Employer Contributions - Concessional      | 588.46      | 562.66      |
| 16/10/2013 | 501/011 | Employer Contributions - Concessional      | 1,507.21    | 1,061.24    |
| 19/11/2013 | 501/011 | Employer Contributions - Concessional      | 1,004.80    | 613.89      |
| 13/12/2013 | 501/011 | Employer Contributions - Concessional      | 1,004.81    | 547.83      |
| 21/01/2014 | 501/011 | Employer Contributions - Concessional      | 1,004.81    | 440.46      |
| 14/02/2014 | 501/011 | Employer Contributions - Concessional      | 967.76      | 360.59      |
| 18/03/2014 | 501/011 | Employer Contributions - Concessional      | 1,004.81    | 286.30      |
| 15/08/2013 | 501/011 | Employer Contributions - Concessional      | 1,004.81    | 878.18      |
| 15/04/2014 | 501/011 | Employer Contributions - Concessional      | 1,507.21    | 313.83      |
| 14/05/2014 | 501/011 | Employer Contributions - Concessional      | 1,004.81    | 129.39      |
| 16/06/2014 | 501/011 | Employer Contributions - Concessional      | 1,004.81    | 38.54       |
| 01/10/2013 | 501/011 | Employer Contributions - Concessional      | 1,004.81    | 748.79      |
| 01/07/2013 | 501/011 | Employer Contributions - Concessional      | (6,806.93)  | (6,806.93)  |
| 01/11/2013 | 501/016 | Member/Personal Contributions - Preserved  | 137.50      | 90.79       |
| 05/05/2014 | 501/016 | Member/Personal Contributions - Preserved  | 902.00      | 138.39      |
| 01/07/2013 | 501/031 | Share of Profit/(Loss) - Preserved/Taxable | (57,937.93) | (57,937.93) |



**REYNOLDS SPIERS SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2014**

Created by MELINDA on Tuesday 7 October, 2014 @ 13:41:56

| Date  | Code    | Description  | Market Value,<br>Ledger Amount<br>or Percentage | Create Entries<br>Amount |
|---|---------|--|---|--------------------------|
| 01/10/2013                                      | 501/051 | Contributions Tax - Preserved                                | (150.72)  | (112.32)                 |
| 16/07/2013                                      | 501/051 | Contributions Tax - Preserved                                | (88.27)   | (84.40)                  |
| 16/10/2013                                      | 501/051 | Contributions Tax - Preserved                                | (226.08)  | (159.19)                 |
| 19/11/2013                                      | 501/051 | Contributions Tax - Preserved                                | (150.72)  | (92.08)                  |
| 13/12/2013                                      | 501/051 | Contributions Tax - Preserved                                | (150.72)  | (82.17)                  |
| 21/01/2014                                      | 501/051 | Contributions Tax - Preserved                                | (150.72)  | (66.07)                  |
| 14/02/2014                                      | 501/051 | Contributions Tax - Preserved                                | (145.16)  | (54.09)                  |
| 18/03/2014                                      | 501/051 | Contributions Tax - Preserved                                | (150.72)  | (42.94)                  |
| 15/04/2014                                      | 501/051 | Contributions Tax - Preserved                                | (226.08)  | (47.07)                  |
| 14/05/2014                                      | 501/051 | Contributions Tax - Preserved                                | (150.72)  | (19.41)                  |
| 16/06/2014                                      | 501/051 | Contributions Tax - Preserved                                | (150.72)  | (5.78)                   |
| 15/08/2013                                      | 501/051 | Contributions Tax - Preserved                                | (150.72)  | (131.73)                 |
| 01/07/2013                                      | 501/051 | Contributions Tax - Preserved                                | 1,021.04  | 1,021.04                 |
| 01/07/2013                                      | 501/053 | Income Tax - Preserved/Taxable                               | 7,186.54  | 7,186.54                 |
| <b>Total Amount - Preserved (Weighted)</b>      |         |  |   | <b>286,286.95</b>        |
| <u>Member Allocations</u>                       |         |  |   |                          |
| 30/06/2014                                      | 501/031 | Members share of profit/(loss) - Preserved/Taxable           | 47,011.15                                       |                          |
| 30/06/2014                                      | 501/053 | Members share of tax on profit/(loss) -<br>Preserved/Taxable | (5,957.15)                                      |                          |
| 30/06/2014                                      | 501/031 | Members share of profit/(loss) - Preserved/Taxable           | 17.49   |                          |
| 30/06/2014                                      | 501/053 | Members share of tax on profit/(loss) -<br>Preserved/Taxable | (2.22)  |                          |
| 30/06/2014                                      | 501/031 | Members share of profit/(loss) - Preserved/Taxable           | 110.47  |                          |
| 30/06/2014                                      | 501/053 | Members share of tax on profit/(loss) -<br>Preserved/Taxable | (14.00)   |                          |
| <b>Closing Balance - Preserved</b>              |         |  | <b>333,896.32</b>                               |                          |
| <b>Unrestricted Non Preserved</b>               |         |  |   |                          |
| <u>Members Balance</u>                          |         |  |   |                          |
| 01/07/2013                                      |         | Opening balance - Unres Non Pres                             | 106.49  | 106.49                   |
| <b>Total Amount - Unres Non Pres (Weighted)</b> |         |  |   | <b>106.49</b>            |
| <b>Closing Balance - Unrestricted Non Pres</b>  |         |  | <b>106.49</b>                                   |                          |
| <b>Restricted Non Preserved</b>                 |         |  |   |                          |
| <u>Members Balance</u>                          |         |  |   |                          |
| 01/07/2013                                      |         | Opening balance - Res Non Pres                               | 672.72  | 672.72                   |
| <b>Total Amount - Res Non Pres (Weighted)</b>   |         |  |   | <b>672.72</b>            |
| <b>Closing Balance - Restricted Non Pres</b>    |         |  | <b>672.72</b>                                   |                          |

**Reynolds, Sandra Maree**

**REYNOLDS SPIERS SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by MELINDA on Tuesday 7 October, 2014 @ 13:41:56

| Date                                       | Code    | Description   | Market Value,<br>Ledger Amount<br>or Percentage | Create Entries<br>Amount |
|--|---------|---|---|--------------------------|
| <b>Preserved</b>                           |         |   |   |                          |
| <u>Members Balance</u>                     |         |   |   |                          |
| 01/07/2013                                 |         | Opening balance - Preserved                               | 78,742.76                                       | 78,742.76                |
| 01/07/2013                                 | 502/001 | Opening Balance - Preserved/Taxable                       | 16,282.61                                       | 16,282.61                |
| 01/07/2013                                 | 502/011 | Employer Contributions - Concessional                     | 354.46  | 354.46                   |
| 14/08/2013                                 | 502/011 | Employer Contributions - Concessional                     | 364.30  | 319.39                   |
| 18/09/2013                                 | 502/011 | Employer Contributions - Concessional                     | 364.30  | 284.45                   |
| 10/10/2013                                 | 502/011 | Employer Contributions - Concessional                     | 831.80  | 599.35                   |
| 18/11/2013                                 | 502/011 | Employer Contributions - Concessional                     | 407.45  | 250.05                   |
| 05/12/2013                                 | 502/011 | Employer Contributions - Concessional                     | 364.30  | 206.60                   |
| 09/01/2014                                 | 502/011 | Employer Contributions - Concessional                     | 401.30  | 189.11                   |
| 05/03/2014                                 | 502/011 | Employer Contributions - Concessional                     | 399.60  | 128.09                   |
| 19/05/2014                                 | 502/011 | Employer Contributions - Concessional                     | 364.30  | 41.92                    |
| 16/06/2014                                 | 502/011 | Employer Contributions - Concessional                     | 372.15  | 14.27                    |
| 05/03/2014                                 | 502/011 | Employer Contributions - Concessional                     | 364.30  | 116.78                   |
| 23/04/2014                                 | 502/011 | Employer Contributions - Concessional                     | 524.04  | 97.63                    |
| 01/07/2013                                 | 502/011 | Employer Contributions - Concessional                     | (4,138.38)                                      | (4,138.38)               |
| 01/11/2013                                 | 502/016 | Member/Personal Contributions - Preserved                 | 137.50  | 90.79                    |
| 05/05/2014                                 | 502/016 | Member/Personal Contributions - Preserved                 | 902.00  | 138.39                   |
| 01/07/2013                                 | 502/031 | Share of Profit/(Loss) - Preserved/Taxable                | (16,630.13)                                     | (16,630.13)              |
| 01/07/2013                                 | 502/051 | Contributions Tax - Preserved                             | (53.17)   | (53.17)                  |
| 14/08/2013                                 | 502/051 | Contributions Tax - Preserved                             | (54.64)   | (47.90)                  |
| 18/09/2013                                 | 502/051 | Contributions Tax - Preserved                             | (54.64)   | (42.66)                  |
| 10/10/2013                                 | 502/051 | Contributions Tax - Preserved                             | (124.77)  | (89.90)                  |
| 18/11/2013                                 | 502/051 | Contributions Tax - Preserved                             | (61.12)   | (37.51)                  |
| 05/12/2013                                 | 502/051 | Contributions Tax - Preserved                             | (54.64)   | (30.99)                  |
| 09/01/2014                                 | 502/051 | Contributions Tax - Preserved                             | (60.20)   | (28.37)                  |
| 23/04/2014                                 | 502/051 | Contributions Tax - Preserved                             | (78.61)   | (14.65)                  |
| 05/03/2014                                 | 502/051 | Contributions Tax - Preserved                             | (59.94)   | (19.21)                  |
| 19/05/2014                                 | 502/051 | Contributions Tax - Preserved                             | (54.64)   | (6.29)                   |
| 16/06/2014                                 | 502/051 | Contributions Tax - Preserved                             | (55.82)   | (2.14)                   |
| 05/03/2014                                 | 502/051 | Contributions Tax - Preserved                             | (54.64)   | (17.51)                  |
| 01/07/2013                                 | 502/051 | Contributions Tax - Preserved                             | 620.76  | 620.76                   |
| 19/03/2014                                 | 502/053 | Income Tax - Preserved/Taxable                            | 349.72  | 98.69                    |
| 01/07/2013                                 | 502/053 | Income Tax - Preserved/Taxable                            | 1,744.72  | 1,744.72                 |
| 19/03/2014                                 | 502/130 | Life Insurance Premiums - Preserved/Taxable               | (2,331.47)                                      | (657.92)                 |
| 01/07/2013                                 | 502/130 | Life Insurance Premiums - Preserved/Taxable               | 2,120.42  | 2,120.42                 |
| <b>Total Amount - Preserved (Weighted)</b> |         |   |   | <b>80,624.51</b>         |
| <u>Member Allocations</u>                  |         |   |   |                          |
| 30/06/2014                                 | 502/031 | Members share of profit/(loss) - Preserved/Taxable        | 13,239.34                                       |                          |
| 30/06/2014                                 | 502/053 | Members share of tax on profit/(loss) - Preserved/Taxable | (1,677.66)                                      |                          |
| 30/06/2014                                 | 502/031 | Members share of profit/(loss) - Preserved/Taxable        | 314.96  |                          |
| 30/06/2014                                 | 502/053 | Members share of tax on profit/(loss) - Preserved/Taxable | (39.91)   |                          |
| <b>Closing Balance - Preserved</b>         |         |   | <b>93,982.71</b>                                |                          |

**REYNOLDS SPIERS SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by MELINDA on Tuesday 7 October, 2014 @ 13:41:56

| Date   | Code    | Description                                     | Market Value,<br>Ledger Amount<br>or Percentage | Create Entries<br>Amount |
|--|---------|---|---|--------------------------|
| <b>Restricted Non Preserved</b>                        |         |   |   |                          |
| <u>Members Balance</u>                                 |         |   |   |                          |
| 01/07/2013   |         | Opening balance - Res Non Pres                  | 1,918.03  | 1,918.03                 |
|  |         | <b>Total Amount - Res Non Pres (Weighted)</b>   |   | <b>1,918.03</b>          |
|  |         | <b>Closing Balance - Restricted Non Pres</b>    | <b>1,918.03</b>                                 |                          |
| <b>BAS Instalment Income Reconciliation (Label T1)</b> |         |   |   |                          |
| 30/06/2014   |         | Gross Interest                                  |   | 417.00                   |
| 30/06/2014   |         | Dividends                                       |   | 25,045.00                |
| 30/06/2014   |         | Gross Foreign Income                            |   | 97.00                    |
| 30/06/2014   |         | Employer Contributions                          |   | 17,721.00                |
| 30/06/2014   |         | Trust Distributions                             |   | 534.00                   |
|  |         | <b>Total Amount</b>                             |   | <b>43,814.00</b>         |
| <b>MCS Reconciliation</b>                              |         |   |   |                          |
| <b>Spiers, Ian Gilmore</b>                             |         |   |   |                          |
| <u>Personal Contributed amount</u>                     |         |   |   |                          |
| 01/11/2013   | 501/016 | Member/Personal Contributions - Preserved       |   | 137.50                   |
| 05/05/2014   | 501/016 | Member/Personal Contributions - Preserved       |   | 902.00                   |
|  |         | <b>Total Amount</b>                             |   | <b>1,039.50</b>          |
| <u>Employer Contributed amount</u>                     |         |   |   |                          |
| 16/07/2013   | 501/011 | Employer Contributions - Concessional           |   | 588.46                   |
| 15/08/2013   | 501/011 | Employer Contributions - Concessional           |   | 1,004.81                 |
| 01/10/2013   | 501/011 | Employer Contributions - Concessional           |   | 1,004.81                 |
| 16/10/2013   | 501/011 | Employer Contributions - Concessional           |   | 1,507.21                 |
| 19/11/2013   | 501/011 | Employer Contributions - Concessional           |   | 1,004.80                 |
| 13/12/2013   | 501/011 | Employer Contributions - Concessional           |   | 1,004.81                 |
| 21/01/2014   | 501/011 | Employer Contributions - Concessional           |   | 1,004.81                 |
| 14/02/2014   | 501/011 | Employer Contributions - Concessional           |   | 967.76                   |
| 18/03/2014   | 501/011 | Employer Contributions - Concessional           |   | 1,004.81                 |
| 15/04/2014   | 501/011 | Employer Contributions - Concessional           |   | 1,507.21                 |
| 14/05/2014   | 501/011 | Employer Contributions - Concessional           |   | 1,004.81                 |
| 16/06/2014   | 501/011 | Employer Contributions - Concessional           |   | 1,004.81                 |
|  |         | <b>Total Amount</b>                             |   | <b>12,609.11</b>         |
|  |         | All Contributions received for the current year |   | 13,648.61                |
|  |         | Closing Account Balance                         |   | 334,675.53               |

**Reynolds, Sandra Maree**

Personal Contributed amount

**REYNOLDS SPIERS SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
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| Date  | Code    | Description                               | Market Value,<br>Ledger Amount<br>or Percentage | Create Entries<br>Amount |
|---|---------|---|---|--------------------------|
| 01/11/2013                                      | 502/016 | Member/Personal Contributions - Preserved |   | 137.50                   |
| 05/05/2014                                      | 502/016 | Member/Personal Contributions - Preserved |   | 902.00                   |
| <b>Total Amount</b>                             |         |   |   | <b>1,039.50</b>          |
| <u>Employer Contributed amount</u>              |         |   |   |                          |
| 01/07/2013                                      | 502/011 | Employer Contributions - Concessional     |   | 354.46                   |
| 14/08/2013                                      | 502/011 | Employer Contributions - Concessional     |   | 364.30                   |
| 18/09/2013                                      | 502/011 | Employer Contributions - Concessional     |   | 364.30                   |
| 10/10/2013                                      | 502/011 | Employer Contributions - Concessional     |   | 831.80                   |
| 18/11/2013                                      | 502/011 | Employer Contributions - Concessional     |   | 407.45                   |
| 05/12/2013                                      | 502/011 | Employer Contributions - Concessional     |   | 364.30                   |
| 09/01/2014                                      | 502/011 | Employer Contributions - Concessional     |   | 401.30                   |
| 05/03/2014                                      | 502/011 | Employer Contributions - Concessional     |   | 399.60                   |
| 05/03/2014                                      | 502/011 | Employer Contributions - Concessional     |   | 364.30                   |
| 23/04/2014                                      | 502/011 | Employer Contributions - Concessional     |   | 524.04                   |
| 19/05/2014                                      | 502/011 | Employer Contributions - Concessional     |   | 364.30                   |
| 16/06/2014                                      | 502/011 | Employer Contributions - Concessional     |   | 372.15                   |
| <b>Total Amount</b>                             |         |   |   | <b>5,112.30</b>          |
| All Contributions received for the current year |         |   |   | 6,151.80                 |
| Closing Account Balance                         |         |   |   | 95,900.74                |