

R&S STAFFORD SMITH SUPERANNUATION FUND**CREATE ENTRIES REPORT AT 30/06/2015**

Created by COURTNEY on Tuesday 6 October, 2015 @ 15:04:19

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	776/001	AMP - AMP Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: AMP)	6.02	188.27
30/06/2015	776/003	CBA - Commonwealth Bank of Australia. - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: CBA)	85.13	12,527.71
30/06/2015	776/007	WBC - Westpac Banking Corporation - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: WBC)	32.15	(510.26)
30/06/2015	776/008	WPL - Woodside Petroleum Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: WPL)	34.23	(5,612.95)
30/06/2015	776/010	AGL- AGL Energy Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: AGL)	15.55	(14,087.05)
30/06/2015	776/011	ORG - Origin Energy Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: ORG)	11.97	(4,967.33)
30/06/2015	776/013	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: LNG)	3.81	39,365.88
30/06/2015	776/014	STO - Santos Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: STO)	7.83	(11,898.14)
30/06/2015	776/015	BHP - BHP Billiton Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: BHP)	27.05	(2,967.16)
30/06/2015	776/017	South32 Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: S32)	1.79	(677.00)
		Total Amount		11,361.97

Calculation of permanent difference on revaluation

30/06/2015	776/003	CBA - Commonwealth Bank of Australia. - Ordinary Fully Paid		
30/06/2015	776/003	- Market Value	124,289.80	
30/06/2015	776/003	- Cost	55,305.33	
30/06/2015	776/003	- Projected Disposal Cost	78,300.15	
30/06/2015	776/003	- Non Taxable Profit/(Loss) on Disposal (Discounted)	22,994.82	
30/06/2015	776/003	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	18,818.92	
30/06/2015	776/003	- Permanent Difference		4,175.90
30/06/2015	776/007	WBC - Westpac Banking Corporation - Ordinary Fully Paid		
30/06/2015	776/007	- Market Value	21,926.30	
30/06/2015	776/007	- Cost	14,165.09	
30/06/2015	776/007	- Projected Disposal Cost	16,752.16	
30/06/2015	776/007	- Non Taxable Profit/(Loss) on Disposal (Discounted)	2,587.07	
30/06/2015	776/007	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	2,757.16	
30/06/2015	776/007	- Permanent Difference		(170.09)
30/06/2015	776/008	WPL - Woodside Petroleum Limited - Ordinary Fully Paid		
30/06/2015	776/008	- Market Value	34,743.45	
30/06/2015	776/008	- Cost	37,155.96	

R&S STAFFORD SMITH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by COURTNEY on Tuesday 6 October, 2015 @ 15:04:19

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	776/008	- Projected Disposal Cost	37,155.96	
30/06/2015	776/008	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	(1,066.81)	
30/06/2015	776/008	- Permanent Difference		(1,066.81)
30/06/2015	776/010	AGL- AGL Energy Limited - Ordinary Fully Paid		
30/06/2015	776/010	- Market Value	38,004.20	
30/06/2015	776/010	- Cost	35,660.61	
30/06/2015	776/010	- Projected Disposal Cost	36,441.81	
30/06/2015	776/010	- Non Taxable Profit/(Loss) on Disposal (Discounted)	781.20	
30/06/2015	776/010	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	5,476.88	
30/06/2015	776/010	- Permanent Difference		(4,695.68)
30/06/2015	776/013	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid		
30/06/2015	776/013	- Market Value	147,043.14	
30/06/2015	776/013	- Cost	20,858.46	
30/06/2015	776/013	- Projected Disposal Cost	62,920.02	
30/06/2015	776/013	- Non Taxable Profit/(Loss) on Disposal (Discounted)	42,061.56	
30/06/2015	776/013	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	28,939.60	
30/06/2015	776/013	- Permanent Difference		13,121.96
		Total Amount		11,365.28

Calculation of tax entries

Calculation of timing differences

30/06/2015	247	AMP - AMP Limited - Ordinary Fully Paid (776/001)		
30/06/2015	247	- Revaluation	188.27	
30/06/2015	247	- Timing Difference		188.27
30/06/2015	247	CBA - Commonwealth Bank of Australia. - Ordinary Fully Paid (776/003)		
30/06/2015	247	- Revaluation	12,527.71	
30/06/2015	247	- Permanent Difference on Revaluation	4,175.90	
30/06/2015	247	- Timing Difference		8,351.81
30/06/2015	247	AGL- AGL Energy Limited - Ordinary Fully Paid (776/010)		
30/06/2015	247	- Revaluation	(14,087.05)	
30/06/2015	247	- Permanent Difference on Revaluation	(4,695.68)	
30/06/2015	247	- Timing Difference		(9,391.37)
30/06/2015	247	ORG - Origin Energy Limited - Ordinary Fully Paid (776/011)		
30/06/2015	247	- Revaluation	(4,967.33)	
30/06/2015	247	- Timing Difference		(4,967.33)
30/06/2015	247	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid (776/013)		
30/06/2015	247	- Revaluation	39,365.88	
30/06/2015	247	- Permanent Difference on Revaluation	13,121.96	
30/06/2015	247	- Timing Difference		26,243.92

R&S STAFFORD SMITH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by COURTNEY on Tuesday 6 October, 2015 @ 15:04:19

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	247	STO - Santos Limited - Ordinary Fully Paid (776/014)		
30/06/2015	247	- Revaluation	(11,898.14)	
30/06/2015	247	- Timing Difference		(11,898.14)
30/06/2015	247	BHP - BHP Billiton Limited - Ordinary Fully Paid (776/015)		
30/06/2015	247	- Revaluation	(2,967.16)	
30/06/2015	247	- Timing Difference		(2,967.16)
30/06/2015	247	South32 Limited - Ordinary Fully Paid (776/017)		
30/06/2015	247	- Revaluation	(677.00)	
30/06/2015	247	- Timing Difference		(677.00)
30/06/2015	247	WBC - Westpac Banking Corporation - Ordinary Fully Paid (776/007)		
30/06/2015	247	- Revaluation	(510.26)	
30/06/2015	247	- Permanent Difference on Revaluation	(170.09)	
30/06/2015	247	- Timing Difference		(340.17)
30/06/2015	247	WPL - Woodside Petroleum Limited - Ordinary Fully Paid (776/008)		
30/06/2015	247	- Revaluation	(5,612.95)	
30/06/2015	247	- Permanent Difference on Revaluation	(1,066.81)	
30/06/2015	247	- Timing Difference		(4,546.14)
30/06/2015	247	AMP - AMP Limited - Ordinary Fully Paid (776/001)		
30/06/2015	247	- Revaluation	14.05	
30/06/2015	247	- Timing Difference		14.05
30/06/2015	247	CBA - Commonwealth Bank of Australia - Ordinary Fully Paid (776/003)		
30/06/2015	247	- Revaluation	(6,603.79)	
30/06/2015	247	- Permanent Difference on Revaluation	(2,201.26)	
30/06/2015	247	- Timing Difference		(4,402.53)
30/06/2015	247	OZL - Oz Minerals Limited - Ordinary Fully Paid (776/005)		
30/06/2015	247	- Revaluation	18,393.34	
30/06/2015	247	- Timing Difference		18,393.34
30/06/2015	247	TPI - Transpacific Industries Group Ltd - Ordinary Fully Paid (776/006)		
30/06/2015	247	- Revaluation	13,835.17	
30/06/2015	247	- Timing Difference		13,835.17
30/06/2015	247	WBC - Westpac Banking Corporation - Ordinary Fully Paid (776/007)		
30/06/2015	247	- Revaluation	(676.98)	
30/06/2015	247	- Permanent Difference on Revaluation	(225.66)	
30/06/2015	247	- Timing Difference		(451.32)
30/06/2015	247	WPL - Woodside Petroleum Limited - Ordinary Fully Paid (776/008)		
30/06/2015	247	- Revaluation	(1,329.65)	
30/06/2015	247	- Permanent Difference on Revaluation	(443.22)	
30/06/2015	247	- Timing Difference		(886.43)
30/06/2015	247	AGL- AGL Energy Limited - Ordinary Fully Paid (776/010)		
30/06/2015	247	- Revaluation	14,393.16	
30/06/2015	247	- Permanent Difference on Revaluation	4,797.72	
30/06/2015	247	- Timing Difference		9,595.44

R&S STAFFORD SMITH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by COURTNEY on Tuesday 6 October, 2015 @ 15:04:19

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	247	ORG - Origin Energy Limited - Ordinary Fully Paid (776/011)		
30/06/2015	247	- Revaluation	552.72	
30/06/2015	247	- Timing Difference		552.72
30/06/2015	247	BUL - Blue Energy Limited - Ordinary Fully Paid (776/012)		
30/06/2015	247	- Revaluation	15,391.45	
30/06/2015	247	- Timing Difference		15,391.45
30/06/2015	247	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid (776/013)		
30/06/2015	247	- Revaluation	(1,946.16)	
30/06/2015	247	- Permanent Difference on Revaluation	(648.72)	
30/06/2015	247	- Timing Difference		(1,297.44)
30/06/2015	247	STO - Santos Limited - Ordinary Fully Paid (776/014)		
30/06/2015	247	- Revaluation	(2,799.28)	
30/06/2015	247	- Timing Difference		(2,799.28)
30/06/2015	247	BHP - BHP Billiton Limited - Ordinary Fully Paid (776/015)		
30/06/2015	247	- Revaluation	(2,229.76)	
30/06/2015	247	- Timing Difference		(2,229.76)
		Total Amount		45,712.10

Calculation of permanent differences

30/06/2015	247	CBA - Commonwealth Bank of Australia. - Ordinary Fully Paid (776/003) - Non Tax Revn		4,175.90
30/06/2015	247	AGL- AGL Energy Limited - Ordinary Fully Paid (776/010) - Non Tax Revn		(4,695.68)
30/06/2015	247	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid (776/013) - Non Tax Revn		13,121.96
30/06/2015	247	WBC - Westpac Banking Corporation - Ordinary Fully Paid (776/007) - Non Tax Revn		(170.09)
30/06/2015	247	WPL - Woodside Petroleum Limited - Ordinary Fully Paid (776/008) - Non Tax Revn		(1,066.81)
09/10/2014	247	CBA - Commonwealth Bank of Australia. - Ordinary Fully Paid (776/003) - Non Tax Revn		(2,201.26)
09/10/2014	247	WBC - Westpac Banking Corporation - Ordinary Fully Paid (776/007) - Non Tax Revn		(225.66)
09/10/2014	247	WPL - Woodside Petroleum Limited - Ordinary Fully Paid (776/008) - Non Tax Revn		(443.22)
09/10/2014	247	AGL- AGL Energy Limited - Ordinary Fully Paid (776/010) - Non Tax Revn		4,797.72
09/10/2014	247	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid (776/013) - Non Tax Revn		(648.72)
09/10/2014	285/001	Stafford-Smith, Richard		42,018.00
30/06/2015		Capital Gains Discount		4,227.00
		Total Amount		58,889.14

Calculation of Non Deductible Expense Percentage(s)

R&S STAFFORD SMITH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
 Created by COURTNEY on Tuesday 6 October, 2015 @ 15:04:19

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
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				
24/09/2014	235/015	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid (Discounted method)	4,263.07	4,263.07
30/09/2014	235/015	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid (Discounted method)	14,220.13	14,220.13
29/09/2014	235/015	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid (Discounted method)	11,518.51	11,518.51
29/09/2014	235/015	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid (Discounted method)	9,713.43	9,713.43
24/09/2014	236/015	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid (Discounted method)	2,131.54	2,131.54
30/09/2014	236/015	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid (Discounted method)	7,110.06	7,110.06
29/09/2014	236/015	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid (Discounted method)	5,759.25	5,759.25
29/09/2014	236/015	LNG - Liquefied Natural Gas Limited - Ordinary Fully Paid (Discounted method)	4,856.71	4,856.71
		Total Amount - Discounted Gains		59,573.00
Other Gains				
29/09/2014	235/012	AGL- AGL Energy Limited - Ordinary Fully Paid (Other method)	1,053.00	1,053.00
		Total Amount - Other Gains		1,053.00
Losses				
18/09/2014	235/006	OZL - Oz Minerals Limited - Ordinary Fully Paid (Other method)	(18,358.33)	(18,358.33)
19/09/2014	235/007	TPI - Transpacific Industries Group Ltd - Ordinary Fully Paid (Other method)	(13,959.26)	(13,959.26)
19/09/2014	235/007	TPI - Transpacific Industries Group Ltd - Ordinary Fully Paid (Other method)	(114.10)	(114.10)
23/09/2014	235/014	BUL - Blue Energy Limited - Ordinary Fully Paid (Other method)	(15,513.81)	(15,513.81)
		Total Amount - Losses		(47,946.00)

R&S STAFFORD SMITH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
 Created by COURTNEY on Tuesday 6 October, 2015 @ 15:04:19

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Other Items</u>				
30/06/2015		Capital Gains Discount		(4,227.00)
		Total Amount - Other Items		(4,227.00)
		Total Net Capital Gain		8,453.00

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	26,072.12
Less Permanent Differences	58,889.14
Less Timing Differences	45,712.10
Taxable income for period	31,451.00
Income Tax Expense (Profit less Permanent Differences @ taxrate)	11,574.46
Add/(Less) Deferred Tax change	(6,856.81)
Total Income Tax Payable (Taxable Income @ taxrate)	4,717.65
Total Income Tax Payable	4,717.65
Less Total Imputed Credits Used	5,877.49
Income Tax Payable	(1,159.84)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(900.84)

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

30/06/2015	501	Stafford-Smith, Richard - Preserved	446,619.82
		Total Amount	446,619.82

Profit/(Loss) Available for Allocation to Members

30/06/2015	Profit/(Loss) for period before allocations	26,072.12
30/06/2015	Contributions	(7,957.45)
	Total Amount	18,114.67

R&S STAFFORD SMITH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by COURTNEY on Tuesday 6 October, 2015 @ 15:04:19

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2015		Income Tax Expense for period before allocations		11,574.46
30/06/2015		Contributions tax		(1,193.62)
30/06/2015		Prior period tax allocations		9,368.61
Total Amount				1,012.23

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)		26,072.12
Less amounts excluded from fund rate calculation:		
242/001 Stafford-Smith, Richard	1,957.45	
242/001 Stafford-Smith, Richard	6,000.00	
Total exclusion		(7,957.45)
Profit after exclusion		18,114.67
Total member opening balance		386,096.20
Fund Rate (Profit after exclusion/Total member opening balance)		4.69

Stafford-Smith, Richard Preserved

Members Balance

01/07/2014		Opening balance - Preserved	386,096.20	386,096.20
01/07/2014	501/001	Opening Balance - Preserved/Taxable	79,999.99	79,999.99
01/07/2014	501/002	Opening Balance - Preserved/Tax Free	124.81	124.81
17/11/2014	501/011	Employer Contributions - Concessional	1,957.45	1,206.65
29/06/2015	501/011	Employer Contributions - Concessional	6,000.00	16.44
29/09/2014	501/011	Employer Contributions - Concessional	(781.61)	(586.74)
25/09/2014	501/011	Employer Contributions - Concessional	2,200.00	1,675.62
25/09/2014	501/011	Employer Contributions - Concessional	781.61	595.31
23/09/2014	501/011	Employer Contributions - Concessional	(983.10)	(754.16)
01/07/2014	501/016	Member/Personal Contributions - Preserved	(124.81)	(124.81)
09/10/2014	501/021	Transfers In - Preserved/Taxable	42,018.00	30,391.10
09/10/2014	501/031	Share of Profit/(Loss) - Preserved/Taxable	45,066.26	32,595.87
01/07/2014	501/031	Share of Profit/(Loss) - Preserved/Taxable	(87,981.96)	(87,981.96)
17/11/2014	501/051	Contributions Tax - Preserved	(293.62)	(181.00)
29/06/2015	501/051	Contributions Tax - Preserved	(900.00)	(2.47)
29/09/2014	501/051	Contributions Tax - Preserved	117.24	88.01
25/09/2014	501/051	Contributions Tax - Preserved	(330.00)	(251.34)
25/09/2014	501/051	Contributions Tax - Preserved	(117.24)	(89.30)
23/09/2014	501/051	Contributions Tax - Preserved	147.46	113.12
09/10/2014	501/053	Income Tax - Preserved/Taxable	(5,936.07)	(4,293.49)
01/07/2014	501/053	Income Tax - Preserved/Taxable	7,981.97	7,981.97

R&S STAFFORD SMITH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
 Created by COURTNEY on Tuesday 6 October, 2015 @ 15:04:19

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount - Preserved (Weighted)				446,619.82
<u>Member Allocations</u>				
30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	18,114.67	
30/06/2015	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,012.23)	
Closing Balance - Preserved			492,145.02	
 BAS Instalment Income Reconciliation (Label T1)				
30/06/2015		Capital Gains		8,453.00
30/06/2015		Gross Interest		4.00
30/06/2015		Dividends		20,558.00
30/06/2015		Employer Contributions		9,174.00
Total Amount				38,189.00
 MCS Reconciliation Stafford-Smith, Richard				
<u>Employer Contributed amount</u>				
23/09/2014	501/011	Employer Contributions - Concessional		(983.10)
25/09/2014	501/011	Employer Contributions - Concessional		781.61
25/09/2014	501/011	Employer Contributions - Concessional		2,200.00
29/09/2014	501/011	Employer Contributions - Concessional		(781.61)
17/11/2014	501/011	Employer Contributions - Concessional		1,957.45
29/06/2015	501/011	Employer Contributions - Concessional		6,000.00
Total Amount				9,174.35
All Contributions received for the current year				9,174.35
Closing Account Balance				492,145.02