

# CLARKE FAMILY SUPERANNUATION FUND

## FINANCIAL STATEMENTS INDEX

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**CLARKE FAMILY SUPERANNUATION FUND**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2014**

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2014

\$

**Investments**

Fixed Interest Securities (Australian)	41,976.00
Managed Investments (Australian)	985,184.57
Units in Listed Unit Trusts (Australian)	480.00
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	1,027,640.57

**Other Assets**

Cash at Bank - CMA	52,041.17
Distributions Receivable	57,051.89
Dividends Receivable	-
Sundry Debtors	30,000.00
Income Tax Refundable (Note 7)	6,463.22
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	145,556.28

**Total Assets**

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1,173,196.85

**Represented by:**

**Liability for Accrued Benefits (Notes 2, 3, 4)**

Clarke, Ivan	645,441.34
Clarke, Dianne	527,755.51
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	1,173,196.85

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**CLARKE FAMILY SUPERANNUATION FUND  
OPERATING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2014**

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2014

\$

**Income**

Capital Gains/(Losses) - Taxable	(65,580.76)
Capital Gains/(Losses) - Non Taxable	18,904.90
Capital Gains - Tax Deferred Write Backs	(321.07)
Distributions Received	83,290.83
Increase in Market Value of Investments (Note 5)	177,018.75
Interest Received	3,610.08
Other Income	416.64
	<hr/>
	217,339.37

**Expenses**

Accountancy Fees	3,114.00
Administration Costs	462.50
Auditor's Remuneration	825.00
Investment Expenses	6,436.44
Pensions Paid - Unrestricted Non Preserved - Tax Free	36,714.50
Pensions Paid - Unrestricted Non Preserved - Taxable	55,285.50
	<hr/>
	102,837.94

<b>Benefits Accrued as a Result of Operations before Income Tax</b>	<hr/> 114,501.43
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**Income Tax (Note 7)**

Income Tax Expense	45.30
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	45.30

<b>Benefits Accrued as a Result of Operations</b>	<hr/> 114,456.13
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**CLARKE FAMILY SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

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**1. Summary of Significant Accounting Policies**

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members.

The financial statements have also been prepared on a cash basis unless stated otherwise and are based on historical costs, except for investments, which have been measured at market values.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the trustees/directors of the trustee company

**a. Measurement of Investments**

The fund initially recognises:

- i. an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- ii. a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at their market values, which is the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed-interest securities by reference to the redemption price at the end of the reporting period;
- iv. unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- v. investment properties at trustees' assessment of market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the fund's financial liabilities are equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

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**CLARKE FAMILY SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

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**b. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and are subject to an insignificant risk of change in value.

**c. Revenue**

Revenue is recognised at the fair value of the consideration received or receivable.

**Interest revenue**

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

**Dividend revenue**

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

**Rental revenue**

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

**Distribution revenue**

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

**Remeasurement changes in market values**

Remeasurement changes in the market values of assets are recognised as income and are determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if the investment was acquired during the period).

**d. Liability for Accrued Benefits**

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

**e. Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

**f. Critical Accounting Estimates and Judgments**

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and

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**CLARKE FAMILY SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

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expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

**2. Liability for Accrued Benefits**

Changes in the Liability for Accrued Benefits are as follows:

	2014
	\$
Liability for Accrued Benefits at beginning of period	1,059,256.35
Add:	
Benefits Accrued as a Result of Operations	114,456.13
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	
- Unused Foreign Credits	(515.63)
	<hr/>
Liability for Accrued Benefits at end of period	<u>1,173,196.85</u>

**3. Vested Benefits**

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any other factor other than resignation from the fund) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting date.

	2014
	\$
Vested Benefits	<u>1,173,196.85</u>

**4. Guaranteed Benefits**

No guarantees have been given in respect of any part of the liability for accrued benefits.

**5. Changes in Market Values**

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2014
	\$
Managed Investments (Australian)	177,018.75

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**CLARKE FAMILY SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

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177,018.75

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**6. Funding Arrangements**

The employer and members contributed to the fund a percentage of the gross salaries of the employees who were members of the fund as follows:

	2014
	\$
Employer	
Members	

**7. Income Tax**

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

	2014
	\$
Benefits accrued as a result of operations before income tax	114,501.43
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Prima facie income tax on accrued benefits	17,175.21
Add/(Less) Tax Effect of:	
Distributions Received	(1,054.27)
Increase in Market Value of Investments	(26,552.81)
Accountancy Fees	462.10
Administration Costs	68.63
Auditor's Remuneration	122.43
Investment Expenses	955.14
Pensions Paid - Unrestricted Non Preserved - Tax Free	5,507.18
Pensions Paid - Unrestricted Non Preserved - Taxable	8,292.82
Exempt Pension Income	(5,795.40)
Distributed Capital Gains	(6,137.25)
Accounting (Profits)/Losses on Sale of Investments	7,001.38
Other	.14
	<hr/>
	(17,129.91)
	<hr/>
Income Tax Expense	45.30
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**CLARKE FAMILY SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

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Income tax expense comprises:

Income Tax Payable/(Refundable)	(6,463.22)
Imputed Credits	6,463.22
Foreign Credits	45.30
	<hr/>
	45.30
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**8. Reconciliation of Net Cash provided by  
Operating Activities to Benefits Accrued from Operations  
after Income Tax**

	2014
	\$
Benefits accrued from operations after income tax	114,456.13
Add/(Less) non cash amounts included in benefits accrued from operations	
Capital Gains/(Losses) - Taxable	65,580.76
Capital Gains/(Losses) - Non Taxable	(18,904.90)
Increase in Market Value of Investments	(177,018.75)
Income Tax Expense	45.30
Other non cash items	(199.24)
	<hr/>
	(130,496.83)
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Net cash provided by operating activities	(16,040.70)
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**9. Reconciliation of Cash**

For the purpose of the statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the Statement of Financial Position or Statement of Net Assets as follows:

	2014
	\$
Cash	52,041.17
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# CLARKE FAMILY SUPERANNUATION FUND

## TRUSTEES DECLARATION

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The trustees have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the trustees:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2014 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2014 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2014.

Signed in accordance with a resolution of the trustees by:

Dianne Clarke  
Trustee

Ivan Clarke  
Trustee

DATED: 13/11/2014

**CLARKE FAMILY SUPERANNUATION FUND**  
**STATEMENT OF TAXABLE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2014**

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	2014
	\$
Benefits Accrued as a Result of Operations before Income Tax	114,501.00
<b>Less:</b>	
Increase in Market Value of Investments	(177,019.00)
Distributed Capital Gains	(40,915.00)
Non Taxable Distributions Received	(7,028.00)
Exempt Pension Income	(38,636.00)
Other Non Taxable Items	1.00
	<hr/>
	(263,597.00)
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	(149,096.00)
<b>Add:</b>	
Pensions Paid - Unrestricted Non Preserved - Tax Free	36,715.00
Pensions Paid - Unrestricted Non Preserved - Taxable	55,285.00
Accounting Capital Losses	46,676.00
Pension Member Non Deductible Expenses	10,722.00
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	149,398.00
	<hr/>
<b>Taxable Income</b>	<b>302.00</b>
	<hr/>
<b>Tax Payable on Taxable Income</b>	<b>45.30</b>
<b>Less:</b>	
Imputed Credits	6,463.22
Foreign Credits	45.30
	<hr/>
	6,508.52
	<hr/>
<b>Income Tax Payable/(Refund)</b>	<b>(6,463.22)</b>
<b>Add:</b>	
Supervisory levy	388.00
<b>Total Amount Due or Refundable</b>	<b>(6,075.22)</b>
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**Member's Statement**  
**CLARKE FAMILY SUPERANNUATION FUND**

**MR IVAN CLARKE**  
**12 WYUNA STREET**  
**BROADBEACH WATERS QLD 4218**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2014 and for the reporting period 1 July 2013 to 30 June 2014.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	24 June 1940	<b>Total Benefits</b>	<b>\$645,441.34</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	5 February 2002	- Preserved	
Service Period Start Date	5 February 2002	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$645,441.34
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$167,101.36
Current Salary		- Taxable Component	\$478,339.98
Vested Amount	\$645,441.34		
Insured Death Benefit		Tax Free Proportion	25.89%
Total Death Benefit	\$645,441.34	Taxable Proportion	74.11%
Disability Benefit			
Nominated Beneficiaries			

<b>Your Detailed Account</b>	<b>Preserved</b>	<b>Restricted Non Preserved</b>	<b>Unrestricted Non Preserved</b>	<b>Total</b>
Opening Balance at 1 July 2013			581,255.05	581,255.05
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			113,211.19	113,211.19
Transfers in and transfers from reserves				
			113,211.19	113,211.19
			694,466.24	694,466.24
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			49,000.00	49,000.00
Contributions Tax				
Income Tax			24.90	24.90
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
			49,024.90	49,024.90
<b>Member's Account Balance at 30/06/2014</b>			<b>645,441.34</b>	<b>645,441.34</b>

**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Dianne Clarke  
Trustee

Ivan Clarke  
Trustee

Statement Date: 13 November 2014

**Member's Statement**  
**CLARKE FAMILY SUPERANNUATION FUND**

**MRS DIANNE CLARKE**  
**12 WYUNA STREET**  
**BROADBEACH WATERS QLD 4218**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2014 and for the reporting period 1 July 2013 to 30 June 2014.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	30 August 1941	<b>Total Benefits</b>	<b>\$527,755.51</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	5 February 2002	- Preserved	
Service Period Start Date	5 February 2002	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$527,755.51
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$294,921.85
Current Salary		- Taxable Component	\$232,833.66
Vested Amount	\$527,755.51		
Insured Death Benefit		Tax Free Proportion	55.88%
Total Death Benefit	\$527,755.51	Taxable Proportion	44.12%
Disability Benefit			
Nominated Beneficiaries			

<b>Your Detailed Account</b>	<b>Preserved</b>	<b>Restricted Non Preserved</b>	<b>Unrestricted Non Preserved</b>	<b>Total</b>
Opening Balance at 1 July 2013			478,001.30	478,001.30
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			92,774.61	92,774.61
Transfers in and transfers from reserves				
			92,774.61	92,774.61
			570,775.91	570,775.91
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			43,000.00	43,000.00
Contributions Tax				
Income Tax			20.40	20.40
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
			43,020.40	43,020.40
<b>Member's Account Balance at 30/06/2014</b>			<b>527,755.51</b>	<b>527,755.51</b>

**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Dianne Clarke  
Trustee

Ivan Clarke  
Trustee

Statement Date: 13 November 2014

**CLARKE FAMILY SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2014**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
<b>Cash/Bank Accounts</b>								
Cash at Bank - CMA		52,041.17	52,041.1700	52,041.17	52,041.17			4.82%
				52,041.17	52,041.17			4.82%
<b>Fixed Interest Securities (Australian)</b>								
Woolworths Notes II	400.0000	100.00	104.9400	40,000.00	41,976.00	1,976.00	4.94%	3.89%
				40,000.00	41,976.00	1,976.00	4.94%	3.89%
<b>Managed Investments (Australian)</b>								
APN Areit Fund	29,939.4600	1.34	1.4090	40,020.82	42,184.88	2,164.06	5.41%	3.91%
Aberdeen Emerging Opportunities Fd	16,374.3400	1.22	2.1376	20,000.00	35,001.79	15,001.79	75.01%	3.24%
Antares Prof High Growth Share Fund	32,613.9143	1.23	1.1099	40,000.00	36,197.79	(3,802.21)	(9.51%)	3.35%
Arena Diversified Property Fd	18,821.7900	0.63	0.0756	11,900.01	1,422.63	(10,477.38)	(88.05%)	0.13%
Arnhem Australian Equity Fund	23,952.6100	1.78	1.7919	42,704.46	42,920.68	216.22	0.51%	3.98%
BT Small Companies	22,576.7900	1.76	2.0630	39,786.40	46,575.92	6,789.52	17.06%	4.31%
BT Wholesale Property Securities	62,140.7400	0.64	0.6563	40,000.00	40,782.97	782.97	1.96%	3.78%
Bentham Ws Global Income Fund	36,812.0744	1.09	1.0797	40,000.00	39,747.65	(252.35)	(0.63%)	3.68%
CFS MIF Developing Companies Fund	18,441.7334	2.16	1.9173	39,908.28	35,358.34	(4,549.94)	(11.40%)	3.27%
CFS MIF Global Resources Fund	21,780.0076	1.38	1.2095	30,000.00	26,342.92	(3,657.08)	(12.19%)	2.44%
CFS MIF Imputation Fund	12,520.7843	3.99	3.6385	50,000.00	45,556.87	(4,443.13)	(8.89%)	4.22%
Cromwell Property Group - Ordinary/Units Fully Paid Stapled Securities	10,000.0000	1.00	0.9750	10,000.00	9,750.00	(250.00)	(2.50%)	0.90%
Crown Resorts Limited - Unsec.Sub Frn Note Maturing 14-Sep-2072	500.0000	100.00	108.9000	50,000.00	54,450.00	4,450.00	8.90%	5.04%
EQT Pimco Wsale Global Bond Fund	24,942.6319	1.00	1.0230	25,000.00	25,516.31	516.31	2.07%	2.36%
Fidelity Aust Equities Fund	1,436.3700	27.85	27.0727	40,000.00	38,886.40	(1,113.60)	(2.78%)	3.60%
IFP Global Franchise	21,984.2300	1.82	1.7959	40,000.00	39,481.48	(518.52)	(1.30%)	3.66%

**CLARKE FAMILY SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2014**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
LHP Div Invt Hedged Retail	2,887.8700	1.12	1.3923	3,220.12	4,020.73	800.61	24.86%	0.37%
Magellan Global Fund	23,360.3925	1.71	1.6950	40,000.00	39,595.87	(404.13)	(1.01%)	3.67%
OM-IP Eclipse Ltd	10,000.0000	1.00	1.2751	10,000.00	12,751.00	2,751.00	27.51%	1.18%
Onepath Emerg Comp's Ef	11,933.7552	2.93	3.1835	35,000.00	37,991.11	2,991.11	8.55%	3.52%
Opus Magnum Fund	42,408.1600	0.48	0.1600	20,400.00	6,785.31	(13,614.69)	(66.74%)	0.63%
Perpetual Monthly Income Fund	3,667.9010	1.01	0.9468	3,706.72	3,472.64	(234.08)	(6.32%)	0.32%
Perpetual W'Sale Australian Fund	26,103.9690	1.80	2.1693	47,039.35	56,627.60	9,588.25	20.38%	5.24%
Perpetual W'Sale Industrial Fund	27,249.8900	1.39	2.0799	37,822.84	56,677.24	18,854.40	49.85%	5.25%
Platinum Asia Fund	12,274.6300	2.85	2.9083	35,000.00	35,698.31	698.31	2.00%	3.31%
Platinum International Brands Fund	16,135.2400	2.17	2.6382	35,000.00	42,567.99	7,567.99	21.62%	3.94%
Platinum International Fund	24,076.5600	1.63	2.0375	39,169.77	49,055.99	9,886.22	25.24%	4.54%
Schroder Wholesale Aust Equity Fund	34,196.8026	1.17	1.1336	40,000.00	38,765.95	(1,234.05)	(3.09%)	3.59%
UBS Australian Bond Fund	19,190.1800	1.04	1.0970	20,000.00	21,052.04	1,052.04	5.26%	1.95%
UBS Cash Fund	19,105.5000	1.05	1.0440	20,094.90	19,946.16	(148.74)	(0.74%)	1.85%
				945,773.67	985,184.57	39,410.90	4.17%	91.25%
<b>Units in Listed Unit Trusts (Australian)</b>								
Prime Retirement and Aged Care Property Trust - Units Fully Paid	10,000.0000	0.04	0.0480	400.00	480.00	80.00	20.00%	0.04%
				400.00	480.00	80.00	20.00%	0.04%
				1,038,214.84	1,079,681.74	41,466.90	3.99%	100.00%



**CLARKE FAMILY SUPERANNUATION FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2014**

Investment				Add			Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST						
<b>Cash/Bank Accounts</b>																		
Cash at Bank - CMA	1,235.20													1,235.20				
	1,235.20													1,235.20				
<b>Fixed Interest Securities (Australian)</b>																		
Woolworths Notes II	2,374.88													2,374.88				
	2,374.88													2,374.88				
<b>Managed Investments (Australian)</b>																		
AMP Fli Amp Capital Prop Secs	12.67			0.02	0.32			4.43	2.63					5.95				
APN Areit Fund	1,076.19			3.12	3.87			20.45	278.09		102.53			682.11		205.05		205.05
Aberdeen Australian Equities Fund	358.13			140.40	0.68									499.21				
Aberdeen Emerging Opportunities Fd	806.72				80.91						181.47			706.16		362.95		362.95
Advance Aust Small Cos Fund	205.07			110.82	2.71			1.13	30.12					287.35				
Advance Property Securities Fund	82.80			0.87	1.77			21.91	18.94					44.59				
Antares Prof High Growth Share Fund	5,053.14			563.84	8.26			0.12	25.12		15.93			5,584.07		31.87		31.87
Antares Prof Sel Listed Prop	689.93			12.20	4.09			31.00	162.87					512.35				
Arena Diversified Property Fd	527.01								527.01									
Arnhem	1,333.91			579.45	23.24				8.62					1,927.98				

\* Includes Foreign Capital Gains

**CLARKE FAMILY SUPERANNUATION FUND  
INVESTMENT INCOME REPORT AT 30 JUNE 2014**

Investment				Add			Less					Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST
Australian Equity Fund																	
BT Imputation Fund	504.77			287.62	1.26			5.86	4.09				783.70				
BT Small Companies	7,051.60			428.03	21.15			16.22	88.14		2,140.86		5,255.56		4,281.72		4,281.72
BT Wholesale Property Securities	1,252.74			11.02	22.55			277.36	239.90				769.05				
Bentham Ws Global Income Fund	27.80			0.13	0.02			0.04					27.91				
CFS MIF Developing Companies Fund	5,481.55			466.31	5.17			480.87			1,325.28		4,146.88		2,650.55		2,650.55
CFS MIF Future Leaders Fund	256.95			74.87	6.66			60.85	7.41		30.42		239.80		60.83		60.83
CFS MIF Global Resources Fund	37.03			11.64									48.67				
CFS MIF Imputation Fund	2,947.00			749.20	4.66			234.58	4.21		404.85		3,057.22		809.70		809.70
CFS MIF Property Securities Fund	124.33			5.86					52.11				78.08				
Cromwell Property Group - Ordinary/Units Fully Paid Stapled Securities	785.60		585.98	0.08			18.03		166.21		97.69		503.75		195.39		195.39
Crown Resorts Limited - Unsec.Sub Frn Note Maturing 14-Sep-2072	3,850.00												3,850.00				
EQT Pimco Wsale Global	1,859.85				0.61								1,860.46				

\* Includes Foreign Capital Gains

**CLARKE FAMILY SUPERANNUATION FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2014**

Investment				Add			Less					Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST
Bond Fund																	
Fidelity Aust Equities Fund	430.51			167.00	2.61			0.38	44.04					555.70			
IFP Global Franchise	1,583.24				99.87						278.01			1,185.68	556.03		556.03
Magellan Global Fund	1,398.71				91.56						313.99			1,176.28	627.97	349.11	977.08
Merlon Aust Equ Inc Fd	321.70			128.78	0.13									450.61			
Onepath Blue Chip Imp'Tn Ef	415.80			368.42										784.22			
Onepath Emerg Comp's Ef	161.92			323.81	7.64			130.96	7.78					354.63			
Perpetual Monthly Income Fund	132.75													132.75			
Perpetual W'Sale Australian Fund	12,394.74			853.95	9.22			339.11	5.79		2,532.20			10,380.81	2,243.85	5,064.40	76.15
Perpetual W'Sale Industrial Fund	15,418.56			826.41	13.39			591.94	1.60		4,208.23			11,456.59		8,416.47	8,416.47
Perpetual WIFA Small Cos	159.95			70.47	6.10									236.52			
Platinum Asia Fund	2,189.66				81.49						443.87			1,598.59	887.73	251.80	1,139.53
Platinum International Brands Fund	2,238.25				53.49						462.65			1,563.20	925.31	256.15	1,181.46
Platinum International Fund	2,676.30							2,676.30									
Sandhurst Industrial Share Fund	323.13			113.04	4.12				4.00		41.33			394.96	82.67		82.67
Schroder	396.23			162.02	1.84				2.39					557.70			

\* Includes Foreign Capital Gains

**CLARKE FAMILY SUPERANNUATION FUND  
INVESTMENT INCOME REPORT AT 30 JUNE 2014**

Investment	Add						Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST					
Wholesale Aust Equity Fund																	
UBS Australian Bond Fund	1,028.19												1,028.19				
UBS Cash Fund	503.91												503.91				
UBS Property Securities Fund	168.34			3.84	1.54		0.09		42.81				130.82				
	76,266.68		585.98	6,463.22	560.93		18.12	5,607.51	1,723.88			12,579.32	63,362.00	2,243.85	25,158.63	933.21	28,335.69
	79,876.76		585.98	6,463.22	560.93		18.12	5,607.51	1,723.88			12,579.32	66,972.08	2,243.85	25,158.63	933.21	28,335.69

\* Includes Foreign Capital Gains