

**J & P IRVINE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015**

Created by COURTNEY on Monday 29 February, 2016 @ 10:23:59

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	724/001	NABHA - National Australia Bank Limited Notes (Market Value Date: 30/06/2015, Code: NABHA)	71.50	(1,898.75)
30/06/2015	760/001	D19 Marina Berth (Market Value Date: 30/06/2015, Code: \$-I0001)	93,000.00	(11,357.55)
30/06/2015	776/001	ANZ - Australia and New Zealand Banking Group Limited (Market Value Date: 30/06/2015, Code: ANZ)	32.20	(3,074.58)
30/06/2015	776/004	QIL - Quoin (Int) Limited (Market Value Date: 30/06/2014, Code: QIL)		10,474.45
30/06/2015	776/006	SUN - Suncorp-Metway Limited (Market Value Date: 30/06/2015, Code: SUN)	13.43	(207.90)
30/06/2015	776/009	WOW - Woolworths Limited (Market Value Date: 30/06/2015, Code: WOW)	26.96	(8,012.20)
30/06/2015	776/010	TTS - Tattersall's Limited (Market Value Date: 30/06/2015, Code: TTS)	3.72	3,084.30
30/06/2015	776/011	AMP - AMP Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: AMP)	6.02	2,312.64
30/06/2015	776/012	TOL - TOLL Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: TOL)	5.10	16,466.80
30/06/2015	776/013	BXB - Brambles Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: BXB)	10.60	3,271.20
30/06/2015	776/016	WBC - Westpac Banking Corporation - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: WBC)	32.15	(1,072.60)
30/06/2015	776/017	Recall Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: REC)	6.93	997.60
30/06/2015	776/018	Medibank Private Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: MPL)	2.01	31.75
30/06/2015	782/004	WFD- Westfield Corporation - Stapled Securities Deferred Settlement (Market Value Date: 30/06/2015, Code: WFD)	9.12	3,197.31
30/06/2015	782/005	Scentre Group - Stapled Securities Deferred Settlement (Market Value Date: 30/06/2015, Code: SCG)	3.75	1,931.60
		Total Amount		16,144.07

Calculation of permanent difference on revaluation

30/06/2015	776/001	ANZ - Australia and New Zealand Banking Group Limited		
30/06/2015	776/001	- Market Value	86,843.40	
30/06/2015	776/001	- Cost	50,675.46	
30/06/2015	776/001	- Projected Disposal Cost	62,731.44	
30/06/2015	776/001	- Non Taxable Profit/(Loss) on Disposal (Discounted)	12,055.98	
30/06/2015	776/001	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	13,080.84	
30/06/2015	776/001	- Permanent Difference		(1,024.86)
30/06/2015	776/009	WOW - Woolworths Limited		
30/06/2015	776/009	- Market Value	26,151.20	
30/06/2015	776/009	- Cost	4,991.29	
30/06/2015	776/009	- Projected Disposal Cost	12,044.59	

J & P IRVINE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by COURTNEY on Monday 29 February, 2016 @ 10:23:59

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	776/009	- Non Taxable Profit/(Loss) on Disposal (Discounted)	7,053.30	
30/06/2015	776/009	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	9,724.04	
30/06/2015	776/009	- Permanent Difference		(2,670.74)
30/06/2015	776/010	TTS - Tattersall's Limited		
30/06/2015	776/010	- Market Value	25,496.88	
30/06/2015	776/010	- Cost	3,569.70	
30/06/2015	776/010	- Projected Disposal Cost	10,878.76	
30/06/2015	776/010	- Non Taxable Profit/(Loss) on Disposal (Discounted)	7,309.06	
30/06/2015	776/010	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	6,280.96	
30/06/2015	776/010	- Permanent Difference		1,028.10
30/06/2015	776/016	WBC - Westpac Banking Corporation - Ordinary Fully Paid		
30/06/2015	776/016	- Market Value	19,933.00	
30/06/2015	776/016	- Cost	15,150.24	
30/06/2015	776/016	- Projected Disposal Cost	16,744.49	
30/06/2015	776/016	- Non Taxable Profit/(Loss) on Disposal (Discounted)	1,594.25	
30/06/2015	776/016	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	1,951.79	
30/06/2015	776/016	- Permanent Difference		(357.54)
30/06/2015	776/017	Recall Holdings Limited - Ordinary Fully Paid		
30/06/2015	776/017	- Market Value	3,215.52	
30/06/2015	776/017	- Cost	2,865.51	
30/06/2015	776/017	- Projected Disposal Cost	2,982.18	
30/06/2015	776/017	- Non Taxable Profit/(Loss) on Disposal (Discounted)	116.67	
30/06/2015	776/017	- Permanent Difference		116.67
30/06/2015	776/018	Medibank Private Limited - Ordinary Fully Paid		
30/06/2015	776/018	- Market Value	6,381.75	
30/06/2015	776/018	- Cost	6,350.00	
30/06/2015	776/018	- Projected Disposal Cost	6,360.58	
30/06/2015	776/018	- Non Taxable Profit/(Loss) on Disposal (Discounted)	10.58	
30/06/2015	776/018	- Permanent Difference		10.58
30/06/2015	782/004	WFD- Westfield Corporation - Stapled Securities Deferred Settlement		
30/06/2015	782/004	- Market Value	14,801.76	
30/06/2015	782/004	- Cost	9,439.32	
30/06/2015	782/004	- Projected Disposal Cost	11,226.80	
30/06/2015	782/004	- Non Taxable Profit/(Loss) on Disposal (Discounted)	1,787.48	
30/06/2015	782/004	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	721.71	
30/06/2015	782/004	- Permanent Difference		1,065.77
		Total Amount		(1,832.02)

Calculation of tax entries

J & P IRVINE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by COURTNEY on Monday 29 February, 2016 @ 10:23:59

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Calculation of timing differences				
30/06/2015	238/004	WFD- Westfield Corporation - Stapled Securities Deferred Settlement		153.93
30/06/2015	238/005	Scentre Group - Stapled Securities Deferred Settlement		66.82
30/06/2015	247	ANZ - Australia and New Zealand Banking Group Limited (776/001)		
30/06/2015	247	- Revaluation	(3,074.58)	
30/06/2015	247	- Permanent Difference on Revaluation	(1,024.86)	
30/06/2015	247	- Timing Difference		(2,049.72)
30/06/2015	247	QIL - Quoin (Int) Limited (776/004)		
30/06/2015	247	- Revaluation	10,474.45	
30/06/2015	247	- Timing Difference		10,474.45
30/06/2015	247	SUN - Suncorp-Metway Limited (776/006)		
30/06/2015	247	- Revaluation	(207.90)	
30/06/2015	247	- Timing Difference		(207.90)
30/06/2015	247	WOW - Woolworths Limited (776/009)		
30/06/2015	247	- Revaluation	(8,012.20)	
30/06/2015	247	- Permanent Difference on Revaluation	(2,670.74)	
30/06/2015	247	- Timing Difference		(5,341.46)
30/06/2015	247	TTS - Tattersall's Limited (776/010)		
30/06/2015	247	- Revaluation	3,084.30	
30/06/2015	247	- Permanent Difference on Revaluation	1,028.10	
30/06/2015	247	- Timing Difference		2,056.20
30/06/2015	247	AMP - AMP Limited - Ordinary Fully Paid (776/011)		
30/06/2015	247	- Revaluation	2,312.64	
30/06/2015	247	- Timing Difference		2,312.64
30/06/2015	247	TOL - TOLL Holdings Limited - Ordinary Fully Paid (776/012)		
30/06/2015	247	- Revaluation	16,466.80	
30/06/2015	247	- Timing Difference		16,466.80
30/06/2015	247	NABHA - National Australia Bank Limited Notes (724/001)		
30/06/2015	247	- Revaluation	(1,898.75)	
30/06/2015	247	- Timing Difference		(1,898.75)
30/06/2015	247	BXB - Brambles Limited - Ordinary Fully Paid (776/013)		
30/06/2015	247	- Revaluation	3,271.20	
30/06/2015	247	- Timing Difference		3,271.20
30/06/2015	247	WBC - Westpac Banking Corporation - Ordinary Fully Paid (776/016)		
30/06/2015	247	- Revaluation	(1,072.60)	
30/06/2015	247	- Permanent Difference on Revaluation	(357.54)	
30/06/2015	247	- Timing Difference		(715.06)
30/06/2015	247	Recall Holdings Limited - Ordinary Fully Paid (776/017)		
30/06/2015	247	- Revaluation	997.60	
30/06/2015	247	- Permanent Difference on Revaluation	116.67	
30/06/2015	247	- Timing Difference		880.93
30/06/2015	247	Medibank Private Limited - Ordinary Fully Paid (776/018)		
30/06/2015	247	- Revaluation	31.75	

J & P IRVINE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by COURTNEY on Monday 29 February, 2016 @ 10:23:59

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	247	- Permanent Difference on Revaluation	10.58	
30/06/2015	247	- Timing Difference		21.17
30/06/2015	247	WFD- Westfield Corporation - Stapled Securities Deferred Settlement (782/004)		
30/06/2015	247	- Revaluation	3,197.31	
30/06/2015	247	- Permanent Difference on Revaluation	1,065.77	
30/06/2015	247	- Timing Difference		2,131.54
30/06/2015	247	Scentre Group - Stapled Securities Deferred Settlement (782/005)		
30/06/2015	247	- Revaluation	1,931.60	
30/06/2015	247	- Timing Difference		1,931.60
30/06/2015	247	D19 Marina Berth (760/001)		
30/06/2015	247	- Revaluation	(11,357.55)	
30/06/2015	247	- Timing Difference		(11,357.55)
		Total Amount		18,196.84

Calculation of permanent differences

27/02/2015	238/004	WFD- Westfield Corporation - Stapled Securities Deferred Settlement - Cap Dist		5.79
30/06/2015	247	ANZ - Australia and New Zealand Banking Group Limited (776/001) - Non Tax Revn		(1,024.86)
30/06/2015	247	WOW - Woolworths Limited (776/009) - Non Tax Revn		(2,670.74)
30/06/2015	247	TTS - Tattersall's Limited (776/010) - Non Tax Revn		1,028.10
30/06/2015	247	WBC - Westpac Banking Corporation - Ordinary Fully Paid (776/016) - Non Tax Revn		(357.54)
30/06/2015	247	Recall Holdings Limited - Ordinary Fully Paid (776/017) - Non Tax Revn		116.67
30/06/2015	247	Medibank Private Limited - Ordinary Fully Paid (776/018) - Non Tax Revn		10.58
30/06/2015	247	WFD- Westfield Corporation - Stapled Securities Deferred Settlement (782/004) - Non Tax Revn		1,065.77
30/06/2015		Current Year Capital Losses Carried Forward		(17,800.00)
		Total Amount		(19,626.23)

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

J & P IRVINE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by COURTNEY on Monday 29 February, 2016 @ 10:23:59

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Discounted Gains</u>				
27/02/2015	238/004	WFD- Westfield Corporation - Stapled Securities Deferred Settlement (Discounted method)	18.88	18.88
27/02/2015	238/005	Scentre Group - Stapled Securities Deferred Settlement (Discounted method)	1.24	1.24
Total Amount - Discounted Gains				20.00
<u>Losses</u>				
30/06/2015	235/004	QIL - Quoin (Int) Limited (Other method)	(10,474.45)	(10,474.45)
28/05/2015	235/015	TOL - TOLL Holdings Limited - Ordinary Fully Paid (Other method)	(7,345.70)	(7,345.70)
Total Amount - Losses				(17,820.00)
<u>Other Items</u>				
30/06/2015		Current year capital losses carried forward		17,800.00
Total Amount - Other Items				17,800.00
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		57,135.87
		Less Permanent Differences		(19,626.23)
		Less Timing Differences		18,196.84
		Taxable income for period		58,564.00
		Income Tax Expense (Profit less Permanent Differences @ taxrate)		11,514.13
		Add/(Less) Deferred Tax change		(2,729.53)
		Total Income Tax Payable (Taxable Income @ taxrate)		8,784.60
		Total Income Tax Payable		8,784.60
		Less Total Imputed Credits Used		5,096.82
		Less Total Foreign Credits Used		12.50
		Less Total TFN Credits		32.00
		Less Total Instalments paid		4,545.00
		Income Tax Payable		(901.72)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(642.72)

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

**J & P IRVINE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015**

Created by COURTNEY on Monday 29 February, 2016 @ 10:23:59

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Profit after exclusion		24,135.87
		Total member opening balance		768,261.05
		Fund Rate (Profit after exclusion/Total member opening balance)		3.14
Irvine, James Brent				
Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	449,650.68	449,650.68
01/07/2014	501/001	Opening Balance - Preserved/Taxable	49,108.98	49,108.98
24/07/2014	501/011	Employer Contributions - Concessional	2,000.00	1,868.49
25/08/2014	501/011	Employer Contributions - Concessional	2,000.00	1,693.15
24/10/2014	501/011	Employer Contributions - Concessional	2,000.00	1,364.38
24/11/2014	501/011	Employer Contributions - Concessional	2,000.00	1,194.52
24/09/2014	501/011	Employer Contributions - Concessional	2,000.00	1,528.77
27/01/2015	501/011	Employer Contributions - Concessional	2,000.00	843.84
24/02/2015	501/011	Employer Contributions - Concessional	2,000.00	690.41
24/03/2015	501/011	Employer Contributions - Concessional	2,000.00	536.99
24/12/2014	501/011	Employer Contributions - Concessional	2,000.00	1,030.14
24/04/2015	501/011	Employer Contributions - Concessional	2,000.00	367.12
25/05/2015	501/011	Employer Contributions - Concessional	2,000.00	197.26
24/06/2015	501/011	Employer Contributions - Concessional	2,000.00	32.88
01/07/2014	501/011	Employer Contributions - Concessional	(24,000.00)	(24,000.00)
01/07/2014	501/031	Share of Profit/(Loss) - Preserved/Taxable	(30,321.22)	(30,321.22)
24/07/2014	501/051	Contributions Tax - Preserved	(300.00)	(280.27)
25/08/2014	501/051	Contributions Tax - Preserved	(300.00)	(253.97)
24/10/2014	501/051	Contributions Tax - Preserved	(300.00)	(204.66)
24/11/2014	501/051	Contributions Tax - Preserved	(300.00)	(179.18)
24/09/2014	501/051	Contributions Tax - Preserved	(300.00)	(229.32)
27/01/2015	501/051	Contributions Tax - Preserved	(300.00)	(126.58)
24/02/2015	501/051	Contributions Tax - Preserved	(300.00)	(103.56)
24/03/2015	501/051	Contributions Tax - Preserved	(300.00)	(80.55)
24/12/2014	501/051	Contributions Tax - Preserved	(300.00)	(154.52)
24/04/2015	501/051	Contributions Tax - Preserved	(300.00)	(55.07)
25/05/2015	501/051	Contributions Tax - Preserved	(300.00)	(29.59)
24/06/2015	501/051	Contributions Tax - Preserved	(300.00)	(4.93)
01/07/2014	501/051	Contributions Tax - Preserved	3,600.00	3,600.00
01/07/2014	501/053	Income Tax - Preserved/Taxable	1,612.24	1,612.24
		Total Amount - Preserved (Weighted)		459,296.43
<u>Member Allocations</u>				
30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	14,185.35	
30/06/2015	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(3,857.93)	

**J & P IRVINE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015**

Created by COURTNEY on Monday 29 February, 2016 @ 10:23:59

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	197.36	
30/06/2015	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(53.67)	
		Closing Balance - Preserved	480,521.79	

Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	6,390.01	6,390.01
		Total Amount - Unres Non Pres (Weighted)		6,390.01
		Closing Balance - Unrestricted Non Pres	6,390.01	

**Irvine, Phillipa
Preserved**

Members Balance

01/07/2014		Opening balance - Preserved	312,220.36	312,220.36
01/07/2014	502/001	Opening Balance - Preserved/Taxable	32,297.95	32,297.95
28/07/2014	502/011	Employer Contributions - Concessional	750.00	692.47
26/08/2014	502/011	Employer Contributions - Concessional	750.00	632.88
26/09/2014	502/011	Employer Contributions - Concessional	750.00	569.18
27/10/2014	502/011	Employer Contributions - Concessional	750.00	505.48
26/11/2014	502/011	Employer Contributions - Concessional	750.00	443.84
26/02/2015	502/011	Employer Contributions - Concessional	750.00	254.79
29/12/2014	502/011	Employer Contributions - Concessional	750.00	376.03
26/03/2015	502/011	Employer Contributions - Concessional	750.00	197.26
27/04/2015	502/011	Employer Contributions - Concessional	750.00	131.51
26/05/2015	502/011	Employer Contributions - Concessional	750.00	71.92
26/06/2015	502/011	Employer Contributions - Concessional	750.00	8.22
27/01/2015	502/011	Employer Contributions - Concessional	750.00	316.44
01/07/2014	502/011	Employer Contributions - Concessional	(15,000.00)	(15,000.00)
01/07/2014	502/031	Share of Profit/(Loss) - Preserved/Taxable	(20,645.73)	(20,645.73)
28/07/2014	502/051	Contributions Tax - Preserved	(112.50)	(103.87)
26/08/2014	502/051	Contributions Tax - Preserved	(112.50)	(94.93)
26/09/2014	502/051	Contributions Tax - Preserved	(112.50)	(85.38)
27/10/2014	502/051	Contributions Tax - Preserved	(112.50)	(75.82)
26/11/2014	502/051	Contributions Tax - Preserved	(112.50)	(66.58)
26/02/2015	502/051	Contributions Tax - Preserved	(112.50)	(38.22)
26/03/2015	502/051	Contributions Tax - Preserved	(112.50)	(29.59)
27/04/2015	502/051	Contributions Tax - Preserved	(112.50)	(19.73)
26/05/2015	502/051	Contributions Tax - Preserved	(112.50)	(10.79)
26/06/2015	502/051	Contributions Tax - Preserved	(112.50)	(1.23)
29/12/2014	502/051	Contributions Tax - Preserved	(112.50)	(56.40)
27/01/2015	502/051	Contributions Tax - Preserved	(112.50)	(47.47)
01/07/2014	502/051	Contributions Tax - Preserved	2,250.00	2,250.00
01/07/2014	502/053	Income Tax - Preserved/Taxable	1,097.78	1,097.78
		Total Amount - Preserved (Weighted)		315,790.37

**J & P IRVINE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015**

Created by COURTNEY on Monday 29 February, 2016 @ 10:23:59

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Member Allocations</u>				
30/06/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	9,753.17	
30/06/2015	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(2,652.53)	
Closing Balance - Preserved			326,971.00	

BAS Instalment Income Reconciliation (Label T1)

30/06/2015		Gross Rent		7,417.00
30/06/2015		Gross Interest		8,608.00
30/06/2015		Dividends		17,566.00
30/06/2015		Gross Foreign Income		108.00
30/06/2015		Employer Contributions		33,000.00
30/06/2015		Trust Distributions		316.00
Total Amount				67,015.00

**MCS Reconciliation
Irvine, James Brent**

Employer Contributed amount

24/04/2015	501/011	Employer Contributions - Concessional		2,000.00
25/05/2015	501/011	Employer Contributions - Concessional		2,000.00
24/06/2015	501/011	Employer Contributions - Concessional		2,000.00
24/12/2014	501/011	Employer Contributions - Concessional		2,000.00
25/08/2014	501/011	Employer Contributions - Concessional		2,000.00
24/07/2014	501/011	Employer Contributions - Concessional		2,000.00
24/11/2014	501/011	Employer Contributions - Concessional		2,000.00
24/09/2014	501/011	Employer Contributions - Concessional		2,000.00
24/03/2015	501/011	Employer Contributions - Concessional		2,000.00
24/02/2015	501/011	Employer Contributions - Concessional		2,000.00
27/01/2015	501/011	Employer Contributions - Concessional		2,000.00
24/10/2014	501/011	Employer Contributions - Concessional		2,000.00
Total Amount				24,000.00
All Contributions received for the current year				24,000.00
Closing Account Balance				486,911.79

Irvine, Phillipa

Employer Contributed amount

26/08/2014	502/011	Employer Contributions - Concessional		750.00
28/07/2014	502/011	Employer Contributions - Concessional		750.00
26/06/2015	502/011	Employer Contributions - Concessional		750.00
26/05/2015	502/011	Employer Contributions - Concessional		750.00
27/04/2015	502/011	Employer Contributions - Concessional		750.00
26/02/2015	502/011	Employer Contributions - Concessional		750.00
27/01/2015	502/011	Employer Contributions - Concessional		750.00

**J & P IRVINE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015**

Created by COURTNEY on Monday 29 February, 2016 @ 10:23:59

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
27/10/2014	502/011	Employer Contributions - Concessional		750.00
26/11/2014	502/011	Employer Contributions - Concessional		750.00
26/09/2014	502/011	Employer Contributions - Concessional		750.00
26/03/2015	502/011	Employer Contributions - Concessional		750.00
29/12/2014	502/011	Employer Contributions - Concessional		750.00
		Total Amount		9,000.00
		All Contributions received for the current year		9,000.00
		Closing Account Balance		326,971.00