

**THE S & S SMITH SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2015**  
Created by BRAD on Friday 23 October, 2015 @ 11:56:09

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2015	776/001	Anz Banking Group (Market Value Date: 30/06/2015, Code: ANZ)	32.20	(2,280.00)
30/06/2015	776/002	Commonwealth Bank (Market Value Date: 30/06/2015, Code: CBA)	85.13	5,100.00
30/06/2015	776/003	Csl Limited (Market Value Date: 30/06/2015, Code: CSL)	86.47	23,904.00
30/06/2015	776/004	Incitec Pivot (Market Value Date: 30/06/2015, Code: IPL)	3.85	9,500.00
30/06/2015	776/005	Ugl (Market Value Date: 30/06/2015, Code: UGL)	2.12	(8,900.00)
30/06/2015	776/006	Woodside Petroleum (Market Value Date: 30/06/2015, Code: WPL)	34.23	(10,260.00)
30/06/2015	776/007	Woolworths Limited (Market Value Date: 30/06/2015, Code: WOW)	26.96	(12,390.00)
30/06/2015	776/008	Aspen Group (Market Value Date: 30/06/2015, Code: APZ)	1.33	600.00
30/06/2015	776/009	Magellan Flagship Fund Limited (Market Value Date: 30/06/2015, Code: MFF)	1.77	32,332.91
30/06/2015	776/010	Nufarm (Market Value Date: 30/06/2015, Code: NUFARM)	7.23	15,480.00
30/06/2015	776/011	Bhp Billiton (Market Value Date: 30/06/2015, Code: BHP)	27.05	(6,214.16)
30/06/2015	776/012	Telstra Corporation (Market Value Date: 30/06/2015, Code: TLS)	6.14	(1,317.14)
30/06/2015	776/013	Shopping Centres Australasia Property Group (Market Value Date: 30/06/2015, Code: SCP)	2.13	2,460.00
30/06/2015	776/014	Magellan Flagship Fund Options 10/17 (Market Value Date: 30/06/2014, Code: MFFO)	0.42	(6,999.72)
30/06/2015	776/015	Medibank (Market Value Date: 30/06/2015, Code: MPL)	2.01	47.29
30/06/2015	776/016	South32 Limited (Market Value Date: 30/06/2015, Code: S32)	1.79	(845.84)
30/06/2015	782/001	Apa Group - Australian Pipeline Trust (Market Value Date: 30/06/2015, Code: APA)	8.24	15,172.24
30/06/2015	782/002	Australand Assets (Market Value Date: 30/06/2014, Code: AAZPB)	99.42	(4,775.98)
30/06/2015	782/004	Platinum International Fund (Market Value Date: 30/06/2015, Code: PLATINUM)	2.13	8,480.74
30/06/2015	782/005	Platinum Asia Fund (Market Value Date: 30/06/2015, Code: PLATINUMAS)	3.03	7,914.42
<b>Total Amount</b>				<b>67,008.76</b>

**Calculation of permanent difference on revaluation**

30/06/2015	776/001	Anz Banking Group - No CGT asset		
30/06/2015	776/001	- Market Value	64,400.00	
30/06/2015	776/001	- Less Carrying Value	66,680.00	
30/06/2015	776/001	- Permanent Difference		(2,280.00)
30/06/2015	776/002	Commonwealth Bank - No CGT asset		
30/06/2015	776/002	- Market Value	102,156.00	
30/06/2015	776/002	- Less Carrying Value	97,056.00	
30/06/2015	776/002	- Permanent Difference		5,100.00

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30/06/2015	776/003	Csl Limited - No CGT asset		
30/06/2015	776/003	- Market Value	103,764.00	
30/06/2015	776/003	- Less Carrying Value	79,860.00	
30/06/2015	776/003	- Permanent Difference		23,904.00
30/06/2015	776/004	Incitec Pivot - No CGT asset		
30/06/2015	776/004	- Market Value	38,500.00	
30/06/2015	776/004	- Less Carrying Value	29,000.00	
30/06/2015	776/004	- Permanent Difference		9,500.00
30/06/2015	776/005	Ugl - No CGT asset		
30/06/2015	776/005	- Market Value	10,600.00	
30/06/2015	776/005	- Less Carrying Value	19,500.00	
30/06/2015	776/005	- Permanent Difference		(8,900.00)
30/06/2015	776/006	Woodside Petroleum - No CGT asset		
30/06/2015	776/006	- Market Value	51,345.00	
30/06/2015	776/006	- Less Carrying Value	61,605.00	
30/06/2015	776/006	- Permanent Difference		(10,260.00)
30/06/2015	776/007	Woolworths Limited - No CGT asset		
30/06/2015	776/007	- Market Value	40,440.00	
30/06/2015	776/007	- Less Carrying Value	52,830.00	
30/06/2015	776/007	- Permanent Difference		(12,390.00)
30/06/2015	776/008	Aspen Group - No CGT asset		
30/06/2015	776/008	- Market Value	6,650.00	
30/06/2015	776/008	- Less Carrying Value	6,050.00	
30/06/2015	776/008	- Permanent Difference		600.00
30/06/2015	776/009	Magellan Flagship Fund Limited - No CGT asset		
30/06/2015	776/009	- Market Value	147,499.41	
30/06/2015	776/009	- Less Carrying Value	115,166.50	
30/06/2015	776/009	- Permanent Difference		32,332.91
30/06/2015	776/010	Nufarm - No CGT asset		
30/06/2015	776/010	- Market Value	43,380.00	
30/06/2015	776/010	- Less Carrying Value	27,900.00	
30/06/2015	776/010	- Permanent Difference		15,480.00
30/06/2015	776/011	Bhp Billiton - No CGT asset		
30/06/2015	776/011	- Market Value	27,050.00	
30/06/2015	776/011	- Less Carrying Value	33,264.16	
30/06/2015	776/011	- Permanent Difference		(6,214.16)
30/06/2015	776/012	Telstra Corporation - No CGT asset		
30/06/2015	776/012	- Market Value	38,890.76	
30/06/2015	776/012	- Less Carrying Value	40,207.90	
30/06/2015	776/012	- Permanent Difference		(1,317.14)
30/06/2015	776/013	Shopping Centres Australasia Property Group - No CGT asset		
30/06/2015	776/013	- Market Value	12,780.00	
30/06/2015	776/013	- Less Carrying Value	10,320.00	
30/06/2015	776/013	- Permanent Difference		2,460.00
30/06/2015	776/014	Magellan Flagship Fund Options 10/17 - No CGT asset		
30/06/2015	776/014	- Market Value	0.00	
30/06/2015	776/014	- Less Carrying Value	6,999.72	
30/06/2015	776/014	- Permanent Difference		(6,999.72)
30/06/2015	776/015	Medibank - No CGT asset		
30/06/2015	776/015	- Market Value	9,505.29	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	776/015	- Less Carrying Value	9,458.00	
30/06/2015	776/015	- Permanent Difference		47.29
30/06/2015	776/016	South32 Limited - No CGT asset		
30/06/2015	776/016	- Market Value	1,790.00	
30/06/2015	776/016	- Less Carrying Value	2,635.84	
30/06/2015	776/016	- Permanent Difference		(845.84)
30/06/2015	782/001	Apa Group - Australian Pipeline Trust - No CGT asset		
30/06/2015	782/001	- Market Value	87,887.84	
30/06/2015	782/001	- Less Carrying Value	72,715.60	
30/06/2015	782/001	- Permanent Difference		15,172.24
30/06/2015	782/002	Australand Assets - No CGT asset		
30/06/2015	782/002	- Market Value	0.00	
30/06/2015	782/002	- Less Carrying Value	4,775.98	
30/06/2015	782/002	- Permanent Difference		(4,775.98)
30/06/2015	782/004	Platinum International Fund - No CGT asset		
30/06/2015	782/004	- Market Value	104,307.28	
30/06/2015	782/004	- Less Carrying Value	95,826.54	
30/06/2015	782/004	- Permanent Difference		8,480.74
30/06/2015	782/005	Platinum Asia Fund - No CGT asset		
30/06/2015	782/005	- Market Value	98,120.43	
30/06/2015	782/005	- Less Carrying Value	90,206.01	
30/06/2015	782/005	- Permanent Difference		7,914.42
		<b>Total Amount</b>		<b>67,008.76</b>

**Calculation of tax entries**

**Calculation of timing differences**

30/06/2015	238/001	Apa Group - Australian Pipeline Trust	10.70
30/06/2015	239/013	Shopping Centres Australasia Property Group	249.14
30/06/2015	239/013	Shopping Centres Australasia Property Group	249.14
		<b>Total Amount</b>	<b>508.98</b>

**Calculation of permanent differences**

30/06/2015	247	Anz Banking Group (776/001) - Non Tax Revn	(2,280.00)
30/06/2015	247	Incitec Pivot (776/004) - Non Tax Revn	9,500.00
30/06/2015	247	Ugl (776/005) - Non Tax Revn	(8,900.00)
30/06/2015	247	Woodside Petroleum (776/006) - Non Tax Revn	(10,260.00)
30/06/2015	247	Woolworths Limited (776/007) - Non Tax Revn	(12,390.00)
30/06/2015	247	Commonwealth Bank (776/002) - Non Tax Revn	5,100.00
30/06/2015	247	Aspen Group (776/008) - Non Tax Revn	600.00
30/06/2015	247	Magellan Flagship Fund Limited (776/009) - Non Tax Revn	32,332.91
30/06/2015	247	Nufarm (776/010) - Non Tax Revn	15,480.00
30/06/2015	247	Bhp Billiton (776/011) - Non Tax Revn	(6,214.16)
30/06/2015	247	Telstra Corporation (776/012) - Non Tax Revn	(1,317.14)
30/06/2015	247	Shopping Centres Australasia Property Group (776/013) - Non Tax Revn	2,460.00
30/06/2015	247	Magellan Flagship Fund Options 10/17 (776/014) -	(6,999.72)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Non Tax Revn		
30/06/2015	247	Medibank (776/015) - Non Tax Revn		47.29
30/06/2015	247	Csl Limited (776/003) - Non Tax Revn		23,904.00
30/06/2015	247	South32 Limited (776/016) - Non Tax Revn		(845.84)
30/06/2015	247	Apa Group - Australian Pipeline Trust (782/001) - Non Tax Revn		15,172.24
30/06/2015	247	Australand Assets (782/002) - Non Tax Revn		(4,775.98)
30/06/2015	247	Platinum International Fund (782/004) - Non Tax Revn		8,480.74
30/06/2015	247	Platinum Asia Fund (782/005) - Non Tax Revn		7,914.42
04/11/2014	301	Accountancy Fees (Gen Exp Percent: 69.540%)		(726.69)
04/11/2014	307	Auditor's Remuneration (Gen Exp Percent: 69.540%)		(458.96)
18/11/2014	315	Bank Charges (Gen Exp Percent: 69.540%)		(20.86)
04/11/2014	387	Legal Fees (Gen Exp Percent: 69.540%)		(122.39)
30/06/2015	413/001	Smith, Stephen		(38,000.00)
30/06/2015		Capital Gains Discount		3,481.00
30/06/2015		Exempt Pension Income		60,658.00
		<b>Total Amount</b>		<b>91,818.86</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2015		Exempt Capital Gains		4,842.07
30/06/2015	238/001	Apa Group - Australian Pipeline Trust	69.540	2,009.22
30/06/2015	238/002	Australand Assets	69.540	387.66
30/06/2015	238/003	Brookfield Prime Property Fund (Multiplex)	69.540	1,599.07
30/06/2015	238/004	Platinum International Fund	69.540	4,010.62
30/06/2015	238/005	Platinum Asia Fund	69.540	6,758.57
30/06/2015	238/006	Apt Pipeline Convertible Notes	69.540	2,461.19
30/06/2015	239/001	Anz Banking Group	69.540	3,536.61
30/06/2015	239/002	Commonwealth Bank	69.540	4,959.20
30/06/2015	239/003	Csl Limited	69.540	1,161.87
30/06/2015	239/004	Incitec Pivot	69.540	851.02
30/06/2015	239/005	Ugl	69.540	208.62
30/06/2015	239/006	Woodside Petroleum	69.540	4,516.02
30/06/2015	239/007	Woolworths Limited	69.540	2,071.30
30/06/2015	239/008	Aspen Group	69.540	295.54
30/06/2015	239/009	Magellan Flagship Fund Limited	69.540	811.30
30/06/2015	239/010	Nufarm	69.540	375.52
30/06/2015	239/011	Bhp Billiton	69.540	1,460.57
30/06/2015	239/012	Telstra Corporation	69.540	10,701.14
30/06/2015	239/013	Shopping Centres Australasia Property Group	69.540	120.80
30/06/2015	250/003	CommSec CDIA	69.540	7,520.51
		<b>Total Unsegregated Amount</b>		<b>60,658.42</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Exempt Pension Income</b>				<b>60,658.00</b>
<u>Pension Member Non Deductible Expenses</u>				
04/11/2014	301	Accountancy Fees (Gen Exp Percent: 69.540%)		(726.69)
04/11/2014	307	Auditor's Remuneration (Gen Exp Percent: 69.540%)		(458.96)
18/11/2014	315	Bank Charges (Gen Exp Percent: 69.540%)		(20.86)
04/11/2014	387	Legal Fees (Gen Exp Percent: 69.540%)		(122.39)
<b>Total Amount</b>				<b>(1,329.00)</b>
<b>Calculation of Non Deductible Expense Percentage(s)</b>				
<u>General Expense Calculation</u>				
01/07/2014	30/06/2015	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>		<b>69.540%</b>
<u>Investment Expense Calculation</u>				
01/07/2014	30/06/2015	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>		<b>69.540%</b>
<b>Calculation of Net Capital Gains</b>				
<u>Discounted Gains</u>				
05/09/2014	235/004	Australand Assets (Discounted method)	3,174.95	3,174.95
05/09/2014	235/004	Australand Assets (Discounted method)	354.94	354.94
05/09/2014	236/004	Australand Assets (Discounted method)	1,587.47	1,587.47
05/09/2014	236/004	Australand Assets (Discounted method)	177.47	177.47
30/06/2015	238/004	Platinum International Fund (Discounted method)	3,399.71	3,399.71
30/06/2015	238/005	Platinum Asia Fund (Discounted method)	5,099.55	5,099.55
<b>Total Amount - Discounted Gains</b>				<b>13,794.00</b>
<u>Losses</u>				
14/10/2014	235/017	Telstra Corporation (Other method)	(3,350.32)	(3,350.32)
<b>Total Amount - Losses</b>				<b>(3,350.00)</b>
<u>Other Items</u>				
30/06/2015		Capital Gains Discount		(3,481.00)
<b>Total Amount - Other Items</b>				<b>(3,481.00)</b>
<b>Total Net Capital Gain (Assessable)</b>				<b>6,963.00</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015		Tax Exempt Percentage	69.540%	4,842.07
		<b>Total Amount - Exempt Capital Gains</b>		<b>4,842.07</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	117,927.61
Less Permanent Differences	91,818.86
Less Timing Differences	508.98
<b>Taxable income for period</b>	<b>25,600.00</b>
Income Tax Expense (Taxable Income @ taxrate)	3,840.00
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>3,840.00</b>
Total Income Tax Payable	3,840.00
Less Total Imputed Credits Used	11,897.39
Less Total Foreign Credits Used	269.78
<b>Income Tax Payable</b>	<b>(8,327.17)</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>(8,068.17)</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

30/06/2015	501	Smith, Stephen - Unres Non Pres	939,175.16
30/06/2015	502	Smith, Suzanne - Preserved	411,375.61
		<b>Total Amount</b>	<b>1,350,550.77</b>

Profit/(Loss) Available for Allocation to Members

30/06/2015	Profit/(Loss) for period before allocations	117,927.61
30/06/2015	Pensions paid	38,000.00
	<b>Total Amount</b>	<b>155,927.61</b>

Income Tax Expense Available for Allocation to Members

30/06/2015	Income Tax Expense for period before allocations	3,840.00
	<b>Total Amount</b>	<b>3,840.00</b>

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**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>117,927.61</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>117,927.61</b>
<b>Total member opening balance</b>	<b>1,350,550.77</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>8.73</b>

**Smith, Stephen**  
**Unrestricted Non Preserved**

Members Balance

01/07/2014		Opening balance - Unres Non Pres	939,175.16	939,175.16
01/07/2014	501/001	Opening Balance - Preserved/Taxable	(2,315.74)	(2,315.74)
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	8,410.27	8,410.27
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	55,218.66	55,218.66
01/07/2014	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(87,640.26)	(87,640.26)
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(9,672.93)	(9,672.93)
01/07/2014	501/055	Pensions Paid - Preserved/Taxable	2,315.74	2,315.74
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	1,262.66	1,262.66
30/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(38,000.00)	
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	32,421.60	32,421.60
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>939,175.16</b>
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	108,432.31	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>1,009,607.47</b>	

**Smith, Suzanne**  
**Preserved**

Members Balance

01/07/2014		Opening balance - Preserved	411,375.61	411,375.61
01/07/2014	502/001	Opening Balance - Preserved/Taxable	38,825.91	38,825.91
01/07/2014	502/031	Share of Profit/(Loss) - Preserved/Taxable	(41,298.06)	(41,298.06)

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01/07/2014	502/053	Income Tax - Preserved/Taxable	2,472.15	2,472.15
<b>Total Amount - Preserved (Weighted)</b>				<b>411,375.61</b>

Member Allocations

30/06/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	47,495.30	
30/06/2015	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(3,840.00)	
<b>Closing Balance - Preserved</b>			<b>455,030.91</b>	

**BAS Instalment Income Reconciliation (Label T1)**

30/06/2015	Capital Gains	6,963.00
30/06/2015	Gross Interest	10,815.00
30/06/2015	Dividends	44,080.00
30/06/2015	Gross Foreign Income	5,460.00
30/06/2015	Trust Distributions	19,910.00
<b>Total Amount</b>		<b>87,228.00</b>

**MCS Reconciliation**