

**THE S & S SMITH SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2013**  
Created by SARAH on Tuesday 1 October, 2013 @ 11:19:14

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2013	776/001	Anz Banking Group (Market Value Date: 30/06/2013, Code: ANZ)	28.58	13,100.00
30/06/2013	776/002	Commonwealth Bank (Market Value Date: 30/06/2013, Code: CBA)	69.18	19,296.00
30/06/2013	776/003	Csl Limited (Market Value Date: 30/06/2013, Code: CSL)	61.58	26,592.00
30/06/2013	776/004	Incitec Pivot (Market Value Date: 30/06/2013, Code: IPL)	2.86	100.00
30/06/2013	776/005	Ugl (Market Value Date: 30/06/2013, Code: UGL)	6.92	(16,470.00)
30/06/2013	776/006	Woodside Petroleum (Market Value Date: 30/06/2013, Code: WPL)	35.01	5,985.00
30/06/2013	776/007	Woolworths Limited (Market Value Date: 30/06/2013, Code: WOW)	32.81	9,015.00
30/06/2013	776/008	Aspen Group (Market Value Date: 30/06/2013, Code: APZ)	0.18	(11,000.00)
30/06/2013	776/009	Magellan Flagship Fund Limited (Market Value Date: 30/06/2013, Code: MFF)	1.35	25,250.00
30/06/2013	776/010	Nufarm (Market Value Date: 30/06/2013, Code: NUFARM)	4.66	(2,340.00)
30/06/2013	776/011	Bhp Billiton (Market Value Date: 30/06/2013, Code: BHP)	31.37	(80.00)
30/06/2013	776/012	Telstra Corporation (Market Value Date: 30/06/2013, Code: TLS)	4.77	10,800.00
30/06/2013	776/013	Shopping Centres Australasia Property Group (Market Value Date: 30/06/2013, Code: SCP)	1.59	257.55
30/06/2013	776/014	Magellan Flagship Fund Options 10/17 (Market Value Date: 30/06/2013, Code: MFFO)	0.38	6,333.08
30/06/2013	782/001	Apa Group - Australian Pipeline Trust (Market Value Date: 30/06/2013, Code: APA)	5.99	8,000.00
30/06/2013	782/002	Australand Assets (Market Value Date: 30/06/2013, Code: AAZPB)	94.75	1,725.00
30/06/2013	782/003	Brookfield Prime Property Fund (Multiplex) (Market Value Date: 30/06/2013, Code: MXUPA)	81.98	3,143.00
30/06/2013	782/004	Platinum International Fund (Market Value Date: 30/06/2013, Code: PLATINUM)	1.74	18,323.19
30/06/2013	782/005	Platinum Asia Fund (Market Value Date: 30/06/2013, Code: PLATINUMAS)	2.49	13,098.79
30/06/2013	782/006	Apt Pipeline Convertible Notes (Market Value Date: 30/06/2013, Code: AQHHA)	105.20	2,600.00
<b>Total Amount</b>				<b>133,728.61</b>

**Calculation of permanent difference on revaluation**

30/06/2013	776/001	Anz Banking Group - No CGT asset		
30/06/2013	776/001	- Market Value	57,160.00	
30/06/2013	776/001	- Less Carrying Value	44,060.00	
30/06/2013	776/001	- Permanent Difference		13,100.00
30/06/2013	776/002	Commonwealth Bank - No CGT asset		
30/06/2013	776/002	- Market Value	83,016.00	
30/06/2013	776/002	- Less Carrying Value	63,720.00	
30/06/2013	776/002	- Permanent Difference		19,296.00

**THE S & S SMITH SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2013**  
**Created by SARAH on Tuesday 1 October, 2013 @ 11:19:14**

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2013	776/003	Csl Limited - No CGT asset		
30/06/2013	776/003	- Market Value	73,896.00	
30/06/2013	776/003	- Less Carrying Value	47,304.00	
30/06/2013	776/003	- Permanent Difference		26,592.00
30/06/2013	776/004	Incitec Pivot - No CGT asset		
30/06/2013	776/004	- Market Value	28,600.00	
30/06/2013	776/004	- Less Carrying Value	28,500.00	
30/06/2013	776/004	- Permanent Difference		100.00
30/06/2013	776/005	Ugl - No CGT asset		
30/06/2013	776/005	- Market Value	20,760.00	
30/06/2013	776/005	- Less Carrying Value	37,230.00	
30/06/2013	776/005	- Permanent Difference		(16,470.00)
30/06/2013	776/006	Woodside Petroleum - No CGT asset		
30/06/2013	776/006	- Market Value	52,515.00	
30/06/2013	776/006	- Less Carrying Value	46,530.00	
30/06/2013	776/006	- Permanent Difference		5,985.00
30/06/2013	776/007	Woolworths Limited - No CGT asset		
30/06/2013	776/007	- Market Value	49,215.00	
30/06/2013	776/007	- Less Carrying Value	40,200.00	
30/06/2013	776/007	- Permanent Difference		9,015.00
30/06/2013	776/008	Aspen Group - No CGT asset		
30/06/2013	776/008	- Market Value	8,750.00	
30/06/2013	776/008	- Less Carrying Value	19,750.00	
30/06/2013	776/008	- Permanent Difference		(11,000.00)
30/06/2013	776/009	Magellan Flagship Fund Limited - No CGT asset		
30/06/2013	776/009	- Market Value	67,250.00	
30/06/2013	776/009	- Less Carrying Value	42,000.00	
30/06/2013	776/009	- Permanent Difference		25,250.00
30/06/2013	776/010	Nufarm - No CGT asset		
30/06/2013	776/010	- Market Value	27,960.00	
30/06/2013	776/010	- Less Carrying Value	30,300.00	
30/06/2013	776/010	- Permanent Difference		(2,340.00)
30/06/2013	776/011	Bhp Billiton - No CGT asset		
30/06/2013	776/011	- Market Value	31,370.00	
30/06/2013	776/011	- Less Carrying Value	31,450.00	
30/06/2013	776/011	- Permanent Difference		(80.00)
30/06/2013	776/012	Telstra Corporation - No CGT asset		
30/06/2013	776/012	- Market Value	47,700.00	
30/06/2013	776/012	- Less Carrying Value	36,900.00	
30/06/2013	776/012	- Permanent Difference		10,800.00
30/06/2013	776/013	Shopping Centres Australasia Property Group - No CGT asset		
30/06/2013	776/013	- Market Value	9,540.00	
30/06/2013	776/013	- Less Carrying Value	9,282.45	
30/06/2013	776/013	- Permanent Difference		257.55
30/06/2013	776/014	Magellan Flagship Fund Options 10/17 - No CGT asset		
30/06/2013	776/014	- Market Value	6,333.08	
30/06/2013	776/014	- Permanent Difference		6,333.08
30/06/2013	782/001	Apa Group - Australian Pipeline Trust - No CGT asset		
30/06/2013	782/001	- Market Value	47,920.00	

**THE S & S SMITH SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2013**  
**Created by SARAH on Tuesday 1 October, 2013 @ 11:19:14**

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2013	782/001	- Less Carrying Value	39,920.00	
30/06/2013	782/001	- Permanent Difference		8,000.00
30/06/2013	782/002	Australand Assets - No CGT asset		
30/06/2013	782/002	- Market Value	28,425.00	
30/06/2013	782/002	- Less Carrying Value	26,700.00	
30/06/2013	782/002	- Permanent Difference		1,725.00
30/06/2013	782/003	Brookfield Prime Property Fund (Multiplex) - No CGT asset		
30/06/2013	782/003	- Market Value	28,693.00	
30/06/2013	782/003	- Less Carrying Value	25,550.00	
30/06/2013	782/003	- Permanent Difference		3,143.00
30/06/2013	782/004	Platinum International Fund - No CGT asset		
30/06/2013	782/004	- Market Value	73,951.32	
30/06/2013	782/004	- Less Carrying Value	55,628.13	
30/06/2013	782/004	- Permanent Difference		18,323.19
30/06/2013	782/005	Platinum Asia Fund - No CGT asset		
30/06/2013	782/005	- Market Value	64,346.29	
30/06/2013	782/005	- Less Carrying Value	51,247.50	
30/06/2013	782/005	- Permanent Difference		13,098.79
30/06/2013	782/006	Apt Pipeline Convertible Notes - No CGT asset		
30/06/2013	782/006	- Market Value	52,600.00	
30/06/2013	782/006	- Less Carrying Value	50,000.00	
30/06/2013	782/006	- Permanent Difference		2,600.00
<b>Total Amount</b>				<b>133,728.61</b>

**Calculation of tax entries**

**Calculation of permanent differences**

30/06/2013	247	Anz Banking Group (776/001) - Non Tax Revn	13,100.00
30/06/2013	247	Commonwealth Bank (776/002) - Non Tax Revn	19,296.00
30/06/2013	247	Csl Limited (776/003) - Non Tax Revn	26,592.00
30/06/2013	247	Incitec Pivot (776/004) - Non Tax Revn	100.00
30/06/2013	247	Woodside Petroleum (776/006) - Non Tax Revn	5,985.00
30/06/2013	247	Woolworths Limited (776/007) - Non Tax Revn	9,015.00
30/06/2013	247	Aspen Group (776/008) - Non Tax Revn	(11,000.00)
30/06/2013	247	Magellan Flagship Fund Limited (776/009) - Non Tax Revn	25,250.00
30/06/2013	247	Nufarm (776/010) - Non Tax Revn	(2,340.00)
30/06/2013	247	Ugl (776/005) - Non Tax Revn	(16,470.00)
30/06/2013	247	Bhp Billiton (776/011) - Non Tax Revn	(80.00)
30/06/2013	247	Telstra Corporation (776/012) - Non Tax Revn	10,800.00
30/06/2013	247	Shopping Centres Australasia Property Group (776/013) - Non Tax Revn	257.55
30/06/2013	247	Magellan Flagship Fund Options 10/17 (776/014) - Non Tax Revn	6,333.08
30/06/2013	247	Apa Group - Australian Pipeline Trust (782/001) - Non Tax Revn	8,000.00
30/06/2013	247	Australand Assets (782/002) - Non Tax Revn	1,725.00
30/06/2013	247	Brookfield Prime Property Fund (Multiplex) (782/003) - Non Tax Revn	3,143.00
30/06/2013	247	Platinum International Fund (782/004) - Non Tax	18,323.19

**THE S & S SMITH SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2013**  
**Created by SARAH on Tuesday 1 October, 2013 @ 11:19:14**

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2013	247	Revn Apt Pipeline Convertible Notes (782/006) - Non Tax Revn		2,600.00
30/06/2013	247	Platinum Asia Fund (782/005) - Non Tax Revn		13,098.79
12/09/2012	261/002	Smith, Suzanne		50,000.00
12/09/2012	261/002	Smith, Suzanne		50,000.00
18/09/2012	261/002	Smith, Suzanne		50,000.00
08/10/2012	301	Accountancy Fees (Gen Exp Percent: 82.117%)		(1,038.78)
30/06/2013	413/001	Smith, Stephen		(32,421.60)
30/06/2013	416/001	Smith, Stephen		(3,578.40)
30/06/2013		Exempt Pension Income		45,651.00
<b>Total Amount</b>				<b>292,340.83</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2013	238/001	Apa Group - Australian Pipeline Trust	82.117	2,299.28
30/06/2013	238/002	Australand Assets	82.117	2,047.20
30/06/2013	238/003	Brookfield Prime Property Fund (Multiplex)	82.117	2,129.70
30/06/2013	238/004	Platinum International Fund	82.117	1,460.84
30/06/2013	238/005	Platinum Asia Fund	82.117	977.87
30/06/2013	238/006	Apt Pipeline Convertible Notes	82.117	2,479.24
30/06/2013	239/001	Anz Banking Group	82.117	3,401.98
30/06/2013	239/002	Commonwealth Bank	82.117	5,081.87
30/06/2013	239/003	Csl Limited	82.117	942.64
30/06/2013	239/004	Incitec Pivot	82.117	1,316.68
30/06/2013	239/005	Ugl	82.117	2,284.03
30/06/2013	239/006	Woodside Petroleum	82.117	3,305.53
30/06/2013	239/007	Woolworths Limited	82.117	2,269.94
30/06/2013	239/008	Aspen Group	82.117	307.94
30/06/2013	239/009	Magellan Flagship Fund Limited	82.117	867.40
30/06/2013	239/010	Nufarm	82.117	422.31
30/06/2013	239/011	Bhp Billiton	82.117	1,298.03
30/06/2013	239/012	Telstra Corporation	82.117	3,284.68
30/06/2013	250/001	Cash at Bank	82.117	0.11
30/06/2013	250/002	Cash at Bank Investment Account	82.117	5,965.10
30/06/2013	250/003	CommSec CDIA	82.117	3,509.02
<b>Total Unsegregated Amount</b>				<b>45,651.39</b>
<b>Total Exempt Pension Income</b>				<b>45,651.00</b>

Pension Member Non Deductible Expenses

08/10/2012	301	Accountancy Fees (Gen Exp Percent: 82.117%)		(1,038.78)
<b>Total Amount</b>				<b>(1,039.00)</b>

**THE S & S SMITH SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2013**  
Created by SARAH on Tuesday 1 October, 2013 @ 11:19:14

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
------	------	-------------	---	--------------------------

**Calculation of Non Deductible Expense Percentage(s)**

General Expense Calculation

01/07/2012	30/06/2013	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>		<b>82.117%</b>
------------	------------	--	--	----------------

Investment Expense Calculation

01/07/2012	30/06/2013	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>		<b>82.117%</b>
------------	------------	---	--	----------------

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	301,856.71
Less Permanent Differences	292,340.83
<b>Taxable income for period</b>	<b>9,516.00</b>
Income Tax Expense (Taxable Income @ taxrate)	1,427.40
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>1,427.40</b>
Total Income Tax Payable	1,427.40
Less Total Imputed Credits Used	8,065.96
<b>Income Tax Payable</b>	<b>(6,638.56)</b>
Add Supervisory levy	321.00
<b>Total Amount Due or Refundable</b>	<b>(6,317.56)</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

30/06/2013	501	Smith, Stephen - Unres Non Pres	777,243.91
30/06/2013	502	Smith, Suzanne - Preserved	291,505.57
30/06/2013	503	Smith, Stephen - Unres Non Pres	0.01
		<b>Total Amount</b>	<b>1,068,749.49</b>

Profit/(Loss) Available for Allocation to Members

30/06/2013	Profit/(Loss) for period before allocations	301,856.71
30/06/2013	Contributions	(150,000.00)

**THE S & S SMITH SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2013**  
Created by SARAH on Tuesday 1 October, 2013 @ 11:19:14

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2013		Pensions paid		36,000.00
		<b>Total Amount</b>		<b>187,856.71</b>
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2013		Income Tax Expense for period before allocations		1,427.40
		<b>Total Amount</b>		<b>1,427.40</b>
<b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>301,856.71</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>301,856.71</b>
		<b>Total member opening balance</b>		<b>949,982.36</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>31.77</b>
<b>Smith, Stephen</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2012		Opening balance - Unres Non Pres	776,712.31	776,712.31
01/07/2012	501/001	Opening Balance - Preserved/Taxable	(2,314.98)	(2,314.98)
01/07/2012	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	44,289.73	44,289.73
01/07/2012	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(32,422.35)	(32,422.35)
01/07/2012	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(45,552.40)	(45,552.40)
30/06/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(3,578.40)	
30/06/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(32,421.60)	
01/07/2012	501/081	Benefits Paid - Preserved/Taxable	2,314.98	2,314.98
01/07/2012	501/083	Benefits Paid - Unrestricted Non Preserved/Taxable	1,262.67	1,262.67
01/07/2012	501/084	Benefits Paid - Unrestricted Non Preserved/Tax Free	32,422.35	32,422.35
01/07/2012	501/161	Internal Transfers In - Preserved/Taxable	5.66	5.66
01/07/2012	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	35.12	35.12
01/07/2012	501/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	490.82	490.82

**THE S & S SMITH SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2013**  
Created by SARAH on Tuesday 1 October, 2013 @ 11:19:14

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>777,243.91</b>
30/06/2013	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	13,579.84	
30/06/2013	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	123,038.22	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>877,861.97</b>	
<b>Smith, Suzanne</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2012		Opening balance - Preserved	172,738.45	172,738.45
01/07/2012	502/001	Opening Balance - Preserved/Taxable	8,620.29	8,620.29
12/09/2012	502/016	Member/Personal Contributions - Preserved	50,000.00	39,863.01
12/09/2012	502/016	Member/Personal Contributions - Preserved	50,000.00	39,863.01
18/09/2012	502/016	Member/Personal Contributions - Preserved	50,000.00	39,041.10
01/07/2012	502/031	Share of Profit/(Loss) - Preserved/Taxable	(9,745.00)	(9,745.00)
01/07/2012	502/053	Income Tax - Preserved/Taxable	1,124.71	1,124.71
<b>Total Amount - Preserved (Weighted)</b>				<b>291,505.57</b>
<u>Member Allocations</u>				
30/06/2013	502/031	Members share of profit/(loss) - Preserved/Taxable	51,238.65	
30/06/2013	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,427.40)	
<b>Closing Balance - Preserved</b>			<b>372,549.70</b>	
<b>Smith, Stephen</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2012		Opening balance - Preserved	5.66	5.66
01/07/2012	503/001	Opening Balance - Preserved/Taxable	5.66	5.66
01/07/2012	503/031	Share of Profit/(Loss) - Preserved/Taxable	(6.40)	(6.40)
01/07/2012	503/053	Income Tax - Preserved/Taxable	0.74	0.74
01/07/2012	503/171	Internal Transfers Out - Preserved/Taxable	(5.66)	(5.66)
30/06/2013	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	0.00	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2012		Opening balance - Unres Non Pres	525.94	525.94
01/07/2012	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	35.12	35.12
01/07/2012	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	490.82	490.82
01/07/2012	503/023	Transfers In - Unrestricted Non Preserved/Taxable	(35.12)	(35.12)

**THE S & S SMITH SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2013**  
Created by SARAH on Tuesday 1 October, 2013 @ 11:19:14

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2012	503/024	Transfers In - Unrestricted Non Preserved/Tax Free	(490.82)	(490.82)
01/07/2012	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(35.12)	(35.12)
01/07/2012	503/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	(490.82)	(490.82)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>0.01</b>
<b>Closing Balance - Unrestricted Non Pres</b>			<b>0.00</b>	

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

30/06/2013	Gross Interest	11,537.00
30/06/2013	Dividends	29,806.00
30/06/2013	Trust Distributions	14,250.00
<b>Total Amount</b>		<b>55,593.00</b>

**MCS Reconciliation**  
**Smith, Suzanne**

Personal Contributed amount

12/09/2012	502/016	Member/Personal Contributions - Preserved	50,000.00
12/09/2012	502/016	Member/Personal Contributions - Preserved	50,000.00
18/09/2012	502/016	Member/Personal Contributions - Preserved	50,000.00
<b>Total Amount</b>			<b>150,000.00</b>
All Contributions received for the current year			150,000.00
Closing Account Balance			372,549.70