

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
Asset revaluation amounts				
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
		Total Amount		133,728.61

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

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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	

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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
		Total Amount		133,728.61

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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Revn		
30/06/2013	247	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
		Total Amount		292,340.83

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
		Total Unsegregated Amount		45,651.39
		Total Exempt Pension Income		45,651.00

Pension Member Non Deductible Expenses

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

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Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2012	30/06/2013	Non-Deductible General Expense Percentage (Actuarial %)		82.117%
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Investment Expense Calculation

01/07/2012	30/06/2013	Non-Deductible Investment Expense Percentage (Actuarial %)		82.117%
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Entry Summary

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

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
		Total Amount	1,068,749.49

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)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2013		Pensions paid		36,000.00
		Total Amount		187,856.71
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2013		Income Tax Expense for period before allocations		1,427.40
		Total Amount		1,427.40
Fund Rate or Return Calculation				
		Total profit for period (excluding Super Surcharge)		301,856.71
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		301,856.71
		Total member opening balance		949,982.36
		Fund Rate (Profit after exclusion/Total member opening balance)		31.77
Smith, Stephen				
Unrestricted Non Preserved				
<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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount - Unres Non Pres (Weighted)				777,243.91
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	
Closing Balance - Unrestricted Non Pres			877,861.97	
Smith, Suzanne				
Preserved				
<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
Total Amount - Preserved (Weighted)				291,505.57
<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)	
Closing Balance - Preserved			372,549.70	
Smith, Stephen				
Preserved				
<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	
Unrestricted Non Preserved				
<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)

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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)
Total Amount - Unres Non Pres (Weighted)				0.01
Closing Balance - Unrestricted Non Pres			0.00	

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
Total Amount		55,593.00

**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
Total Amount			150,000.00
All Contributions received for the current year			150,000.00
Closing Account Balance			372,549.70