

**SMARTY'S SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2019**

Created by JAMES on Wednesday 14 August, 2019 @ 20:16:05

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2019	760/001	0.235oz Full Gold Sovereign Bullion Coin (Market Value Date: 30/06/2019, Code: FULLSOV)	557.50	5,304.50
30/06/2019	760/002	1oz Gold Kangaroo Bullion Coin (Market Value Date: 30/06/2019, Code: GOLDKANG)	2,107.40	9,861.00
30/06/2019	772/001	4/12 Endeavour Blvd, North Lakes QLD 4509 (Market Value Date: 30/06/2019, Code: 4/12ENDBL)	527,744.00	6,606.00
30/06/2019	776/002	Atlas Iron Limited (Market Value Date: 30/06/2018, Code: AGO)	0.04	14,369.95
30/06/2019	776/003	Australia & New Zealand Banking Group Limited (Market Value Date: 30/06/2019, Code: ANZ)	28.21	(60.00)
30/06/2019	776/004	Telstra Corporation Limited (Market Value Date: 30/06/2019, Code: TLS)	3.85	13,830.12
		<b>Total Amount</b>		<b>49,911.57</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2019	760/001	0.235oz Full Gold Sovereign Bullion Coin - No CGT asset		
30/06/2019	760/001	- Market Value	34,007.50	
30/06/2019	760/001	- Less Carrying Value	28,703.00	
30/06/2019	760/001	- Permanent Difference		5,304.50
30/06/2019	760/002	1oz Gold Kangaroo Bullion Coin - No CGT asset		
30/06/2019	760/002	- Market Value	63,222.00	
30/06/2019	760/002	- Less Carrying Value	53,361.00	
30/06/2019	760/002	- Permanent Difference		9,861.00
30/06/2019	760/006	1/10oz Lunar Bullion Gold Coin Series I - No CGT asset		
30/06/2019	760/006	- Market Value	0.00	
30/06/2019	760/006	- Less Carrying Value	0.00	
30/06/2019	772/001	4/12 Endeavour Blvd, North Lakes QLD 4509 - No CGT asset		
30/06/2019	772/001	- Market Value	527,744.00	
30/06/2019	772/001	- Less Carrying Value	521,138.00	
30/06/2019	772/001	- Permanent Difference		6,606.00
30/06/2019	776/001	Westpac Banking Corporation Limited - No CGT asset		
30/06/2019	776/001	- Market Value	0.00	
30/06/2019	776/001	- Less Carrying Value	0.00	
30/06/2019	776/002	Atlas Iron Limited - No CGT asset		
30/06/2019	776/002	- Market Value	0.00	
30/06/2019	776/002	- Less Carrying Value	(14,369.95)	
30/06/2019	776/002	- Permanent Difference		14,369.95
30/06/2019	776/003	Australia & New Zealand Banking Group Limited - No CGT asset		
30/06/2019	776/003	- Market Value	56,420.00	
30/06/2019	776/003	- Less Carrying Value	56,480.00	
30/06/2019	776/003	- Permanent Difference		(60.00)
30/06/2019	776/004	Telstra Corporation Limited - No CGT asset		
30/06/2019	776/004	- Market Value	43,289.40	
30/06/2019	776/004	- Less Carrying Value	29,459.28	

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30/06/2019	776/004	- Permanent Difference		13,830.12
		<b>Total Amount</b>		<b>49,911.57</b>
<b>GST Amounts</b>				
16/08/2018	280/001	4/12 Endeavour Blvd, North Lakes QLD 4509 (1)		(450.50)
31/08/2018	280/001	4/12 Endeavour Blvd, North Lakes QLD 4509 (1)		(298.82)
15/10/2018	280/001	4/12 Endeavour Blvd, North Lakes QLD 4509 (1)		(450.66)
31/10/2018	280/001	4/12 Endeavour Blvd, North Lakes QLD 4509 (1)		(512.39)
30/11/2018	280/001	4/12 Endeavour Blvd, North Lakes QLD 4509 (1)		(297.42)
21/12/2018	280/001	4/12 Endeavour Blvd, North Lakes QLD 4509 (1)		(512.39)
31/01/2019	280/001	4/12 Endeavour Blvd, North Lakes QLD 4509 (1)		(450.80)
15/03/2019	280/001	4/12 Endeavour Blvd, North Lakes QLD 4509 (1)		(297.66)
29/03/2019	280/001	4/12 Endeavour Blvd, North Lakes QLD 4509 (1)		(509.56)
31/05/2019	280/001	4/12 Endeavour Blvd, North Lakes QLD 4509 (1)		(426.70)
30/06/2019	280/001	4/12 Endeavour Blvd, North Lakes QLD 4509 (1)		(1,099.88)
09/08/2018	301	Accountancy Fees (2)		125.25
30/06/2019	425/001	Management Fees (1)		185.70
30/06/2019	425/003	Body Corporate Levies (1)		574.08
		<b>Total Amount</b>		<b>(4,421.75)</b>
<b>Calculation of tax entries</b>				
<b>Calculation of timing differences</b>				
30/06/2019	334/001	4/12 Endeavour Blvd, North Lakes QLD 4509 - Build Dpn		5,968.00
		<b>Total Amount</b>		<b>5,968.00</b>
<b>Calculation of permanent differences</b>				
30/06/2019	247	1oz Gold Kangaroo Bullion Coin (760/002) - Non Tax Revn		9,861.00
30/06/2019	247	0.235oz Full Gold Sovereign Bullion Coin (760/001) - Non Tax Revn		5,304.50
30/06/2019	247	Atlas Iron Limited (776/002) - Non Tax Revn		14,369.95
30/06/2019	247	Australia & New Zealand Banking Group Limited (776/003) - Non Tax Revn		(60.00)
30/06/2019	247	Telstra Corporation Limited (776/004) - Non Tax Revn		13,830.12
30/06/2019	247	4/12 Endeavour Blvd, North Lakes QLD 4509 (772/001) - Non Tax Revn		6,606.00
02/07/2018	393/001	Ibrahim, Samer Samy Zaki		(1,075.46)
30/06/2019	485	Imputed credits		(2,287.00)
30/06/2019		Current Year Capital Losses Carried Forward		(13,845.00)
		<b>Total Amount</b>		<b>32,704.11</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Calculation of Non Deductible Expense Percentage(s)</b>				
<u>General Expense Calculation</u>				
		<b>Non-Deductible General Expense Percentage (Manual)</b>		<b>0.000%</b>
<u>Investment Expense Calculation</u>				
		<b>Non-Deductible Investment Expense Percentage (Manual)</b>		<b>0.000%</b>
<b>Calculation of Net Capital Gains</b>				
<u>Losses</u>				
02/08/2018	235/002	Atlas Iron Limited (Other method)	(13,444.95)	(13,444.95)
02/08/2018	235/002	Atlas Iron Limited (Other method)	(400.00)	(400.00)
		<b>Total Amount - Losses</b>		<b>(13,845.00)</b>
<u>Applying Capital Losses and CG Discount to Capital Gains</u>				
30/06/2019		Current year capital losses carried forward		13,845.00
<b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		59,159.67
		Less Permanent Differences		32,704.11
		Less Timing Differences		5,968.00
		<b>Taxable income for period</b>		<b>20,488.00</b>
		Income Tax Expense (Taxable Income @ taxrate)		3,073.20
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>3,073.20</b>
		Total Income Tax Payable		3,073.20
		Less Total Imputed Credits Used		2,287.00
		Less Total Instalments paid		2,152.00
		<b>Income Tax Payable</b>		<b>(1,365.80)</b>
		Add Supervisory levy		259.00
		<b>Total Amount Due or Refundable</b>		<b>(1,106.80)</b>
<u>Income Tax Expense Reconciliation</u>				
		Income Tax Expense (Taxable Income @ taxrate)		3,073.20
		Less credits treated as permanent differences		
		- Imputed Credits		2,287.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Income Tax Expense</b>				<b>786.20</b>
<b>Profit/(Loss) and Tax Allocations to Members</b>				
The first amount column shows the actual value of the transaction and the second amount column shows the weighted value of the transaction				
<b>Members Weighted Amounts</b>				
30/06/2019	501	Ibrahim, Samer Samy Zaki - Preserved		133,025.29
30/06/2019	502	Ibrahim, Marie Adly Ghattas Moawad - Preserved		160,068.41
30/06/2019	503	Ibrahim, Samuel Samer Samy Zaki - Preserved		37,126.22
<b>Total Amount</b>				<b>330,219.92</b>
<b>Profit/(Loss) Available for Allocation to Members</b>				
30/06/2019		Imputed credits treated as a permanent difference		2,287.00
30/06/2019		Profit/(Loss) for period before allocations		59,159.67
30/06/2019		Contributions		(19,883.50)
30/06/2019		Life insurance		12,708.68
<b>Total Amount</b>				<b>54,271.85</b>
<b>Income Tax Expense Available for Allocation to Members</b>				
30/06/2019		Income Tax Expense for period before allocations		3,073.20
30/06/2019		Contributions tax		(2,982.54)
30/06/2019		Life insurance tax		1,744.99
<b>Total Amount</b>				<b>1,835.65</b>
<b>Fund Rate or Return Calculation</b>				
<b>Total profit for period (excluding Super Surcharge)</b>				<b>59,159.67</b>
Less amounts excluded from fund rate calculation:				
<b>Total exclusion</b>				
<b>Profit after exclusion</b>				<b>59,159.67</b>
<b>Total member opening balance</b>				<b>331,225.98</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>17.86</b>

**Ibrahim, Samer Samy Zaki**  
**Preserved**

Members Balance

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2018		Opening balance - Preserved	139,274.57	139,274.57
01/07/2018	501/001	Opening Balance - Preserved/Taxable	4,081.89	4,081.89
01/07/2018	501/011	Employer Contributions - Concessional	(5,557.50)	(5,557.50)
13/07/2018	501/011	Employer Contributions - Concessional	2,470.00	2,382.03
15/10/2018	501/011	Employer Contributions - Concessional	1,852.50	1,309.44
15/04/2019	501/011	Employer Contributions - Concessional	1,852.50	385.73
01/02/2019	501/011	Employer Contributions - Concessional	1,852.50	756.23
01/07/2018	501/031	Share of Profit/(Loss) - Preserved/Taxable	(9,217.59)	(9,217.59)
01/07/2018	501/051	Contributions Tax - Preserved	833.64	833.64
13/07/2018	501/051	Contributions Tax - Preserved	(370.50)	(357.30)
15/04/2019	501/051	Contributions Tax - Preserved	(277.88)	(57.86)
15/10/2018	501/051	Contributions Tax - Preserved	(277.88)	(196.42)
01/02/2019	501/051	Contributions Tax - Preserved	(277.88)	(113.44)
01/07/2018	501/053	Income Tax - Preserved/Taxable	(109.09)	(109.09)
02/07/2018	501/053	Income Tax - Preserved/Taxable	327.53	325.74
02/07/2018	501/053	Income Tax - Preserved/Taxable	685.27	681.52
02/07/2018	501/053	Income Tax - Preserved/Taxable	635.32	631.84
01/07/2018	501/130	Life Insurance Premiums - Preserved/Taxable	9,968.65	9,968.65
02/07/2018	501/130	Life Insurance Premiums - Preserved/Taxable	(1,075.46)	(1,069.57)
02/07/2018	501/130	Life Insurance Premiums - Preserved/Taxable	(2,183.52)	(2,171.56)
02/07/2018	501/130	Life Insurance Premiums - Preserved/Taxable	(4,235.46)	(4,212.25)
02/07/2018	501/130	Life Insurance Premiums - Preserved/Taxable	(4,568.44)	(4,543.41)
<b>Total Amount - Preserved (Weighted)</b>				<b>133,025.29</b>
<u>Member Allocations</u>				
30/06/2019	501/031	Members share of profit/(loss) - Preserved/Taxable	21,862.79	
30/06/2019	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(739.47)	
<b>Closing Balance - Preserved</b>			<b>156,806.49</b>	
<b>Ibrahim, Marie Adly Ghattas Moawad</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2018		Opening balance - Preserved	156,986.54	156,986.54
01/07/2018	502/001	Opening Balance - Preserved/Taxable	13,747.15	13,747.15
01/07/2018	502/011	Employer Contributions - Concessional	(6,175.00)	(6,175.00)
01/02/2019	502/011	Employer Contributions - Concessional	1,852.50	756.23
15/04/2019	502/011	Employer Contributions - Concessional	1,852.50	385.73
13/07/2018	502/011	Employer Contributions - Concessional	1,852.50	1,786.52
15/10/2018	502/011	Employer Contributions - Concessional	1,852.50	1,309.44
01/07/2018	502/031	Share of Profit/(Loss) - Preserved/Taxable	(10,388.79)	(10,388.79)
01/07/2018	502/051	Contributions Tax - Preserved	926.26	926.26
01/02/2019	502/051	Contributions Tax - Preserved	(277.88)	(113.44)
15/10/2018	502/051	Contributions Tax - Preserved	(277.88)	(196.42)
15/04/2019	502/051	Contributions Tax - Preserved	(277.88)	(57.86)
13/07/2018	502/051	Contributions Tax - Preserved	(277.88)	(267.98)
01/07/2018	502/053	Income Tax - Preserved/Taxable	1,328.77	1,328.77
19/07/2018	502/053	Income Tax - Preserved/Taxable	96.87	91.83
01/07/2018	502/130	Life Insurance Premiums - Preserved/Taxable	561.61	561.61

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19/07/2018	502/130	Life Insurance Premiums - Preserved/Taxable	(645.80)	(612.18)
<b>Total Amount - Preserved (Weighted)</b>				<b>160,068.41</b>
<u>Member Allocations</u>				
30/06/2019	502/031	Members share of profit/(loss) - Preserved/Taxable	26,307.34	
30/06/2019	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(889.80)	
<b>Closing Balance - Preserved</b>			<b>188,153.63</b>	

**Ibrahim, Samuel Samer Samy Zaki****Preserved**Members Balance

01/07/2018		Opening balance - Preserved	34,964.87	34,964.87
01/07/2018	503/001	Opening Balance - Preserved/Taxable	4,779.77	4,779.77
01/07/2018	503/011	Employer Contributions - Concessional	(3,334.50)	(3,334.50)
15/04/2019	503/011	Employer Contributions - Concessional	1,111.50	231.44
01/02/2019	503/011	Employer Contributions - Concessional	1,111.50	453.74
15/10/2018	503/011	Employer Contributions - Concessional	1,111.50	785.66
13/07/2018	503/011	Employer Contributions - Concessional	1,111.50	1,071.91
01/07/2018	503/031	Share of Profit/(Loss) - Preserved/Taxable	(2,251.69)	(2,251.69)
01/07/2018	503/051	Contributions Tax - Preserved	500.16	500.16
15/04/2019	503/051	Contributions Tax - Preserved	(166.72)	(34.71)
01/02/2019	503/051	Contributions Tax - Preserved	(166.72)	(68.06)
15/10/2018	503/051	Contributions Tax - Preserved	(166.72)	(117.85)
13/07/2018	503/051	Contributions Tax - Preserved	(166.72)	(160.78)
01/07/2018	503/053	Income Tax - Preserved/Taxable	306.26	306.26
<b>Total Amount - Preserved (Weighted)</b>				<b>37,126.22</b>

Member Allocations

30/06/2019	503/031	Members share of profit/(loss) - Preserved/Taxable	6,101.72	
30/06/2019	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(206.38)	
<b>Closing Balance - Preserved</b>			<b>44,639.33</b>	

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

30/06/2019		Gross Rent		53,068.00
30/06/2019		Dividends		7,623.00
30/06/2019		Employer Contributions		19,884.00
<b>Total Amount</b>				<b>80,575.00</b>

**MCS Reconciliation****Ibrahim, Samer Samy Zaki**

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<u>Employer Contributed amount</u>				
13/07/2018	501/011	Employer Contributions - Concessional		2,470.00
15/10/2018	501/011	Employer Contributions - Concessional		1,852.50
15/04/2019	501/011	Employer Contributions - Concessional		1,852.50
01/02/2019	501/011	Employer Contributions - Concessional		1,852.50
<b>Total Amount</b>				<b>8,027.50</b>
All Contributions received for the current year				8,027.50
Closing Account Balance				(156,807.00)
 <b>Ibrahim, Marie Adly Ghattas Moawad</b>				
<u>Employer Contributed amount</u>				
01/02/2019	502/011	Employer Contributions - Concessional		1,852.50
15/04/2019	502/011	Employer Contributions - Concessional		1,852.50
13/07/2018	502/011	Employer Contributions - Concessional		1,852.50
15/10/2018	502/011	Employer Contributions - Concessional		1,852.50
<b>Total Amount</b>				<b>7,410.00</b>
All Contributions received for the current year				7,410.00
Closing Account Balance				(188,154.00)
 <b>Ibrahim, Samuel Samer Samy Zaki</b>				
<u>Employer Contributed amount</u>				
15/04/2019	503/011	Employer Contributions - Concessional		1,111.50
01/02/2019	503/011	Employer Contributions - Concessional		1,111.50
15/10/2018	503/011	Employer Contributions - Concessional		1,111.50
13/07/2018	503/011	Employer Contributions - Concessional		1,111.50
<b>Total Amount</b>				<b>4,446.00</b>
All Contributions received for the current year				4,446.00
Closing Account Balance				(44,639.00)