

**THE PHILP FAMILY SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2018**  
Created by MARK on Wednesday 21 November, 2018 @ 16:13:02

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2018	776/002	Orinoco Gold Limited (Market Value Date: 30/06/2018, Code: OGX)	0.07	1,585.02
30/06/2018	776/003	Saracen Mineral Holdings Limited (Market Value Date: 30/06/2018, Code: SAR)	2.19	(2,930.72)
30/06/2018	776/016	Metallum Limited (Market Value Date: 30/06/2017, Code: MNE)	0.02	5,409.95
30/06/2018	776/019	Orinoco Gold Limited - Option Expiring 31 January 2018 (Market Value Date: 30/06/2017, Code: OGXOC)	0.00	(7.94)
30/06/2018	776/020	Betashares Exchange Traded Funds (Market Value Date: 30/06/2018, Code: BEAR)	13.49	(6,662.44)
30/06/2018	776/022	Kopore Metals Limited (Market Value Date: 30/06/2018, Code: KMT)	0.03	(5,404.95)
		<b>Total Amount</b>		<b>(8,011.08)</b>

**Calculation of permanent difference on revaluation**

30/06/2018	776/001	Mesoblast Limited - No CGT asset		
30/06/2018	776/001	- Market Value	0.00	
30/06/2018	776/001	- Less Carrying Value	0.00	
30/06/2018	776/002	Orinoco Gold Limited - No CGT asset		
30/06/2018	776/002	- Market Value	5,358.87	
30/06/2018	776/002	- Less Carrying Value	3,773.85	
30/06/2018	776/002	- Permanent Difference		1,585.02
30/06/2018	776/003	Saracen Mineral Holdings Limited - No CGT asset		
30/06/2018	776/003	- Market Value	21,900.00	
30/06/2018	776/003	- Less Carrying Value	24,830.72	
30/06/2018	776/003	- Permanent Difference		(2,930.72)
30/06/2018	776/005	Acrux Ltd - No CGT asset		
30/06/2018	776/005	- Market Value	0.00	
30/06/2018	776/005	- Less Carrying Value	0.00	
30/06/2018	776/008	Cellmid Ltd - No CGT asset		
30/06/2018	776/008	- Market Value	0.00	
30/06/2018	776/008	- Less Carrying Value	0.00	
30/06/2018	776/010	Indophil Resources NI - No CGT asset		
30/06/2018	776/010	- Market Value	0.00	
30/06/2018	776/010	- Less Carrying Value	0.00	
30/06/2018	776/011	Arrium Ltd - No CGT asset		
30/06/2018	776/011	- Market Value	0.00	
30/06/2018	776/011	- Less Carrying Value	0.00	
30/06/2018	776/012	Alumina Limited - No CGT asset		
30/06/2018	776/012	- Market Value	0.00	
30/06/2018	776/012	- Less Carrying Value	0.00	
30/06/2018	776/013	Streettracks S&x 200 Fund - No CGT asset		
30/06/2018	776/013	- Market Value	0.00	
30/06/2018	776/013	- Less Carrying Value	0.00	
30/06/2018	776/014	Karoon Gas Australia Fpo - No CGT asset		
30/06/2018	776/014	- Market Value	0.00	
30/06/2018	776/014	- Less Carrying Value	0.00	
30/06/2018	776/015	Resonance Health Fpo - No CGT asset		

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30/06/2018	776/015	- Market Value	0.00	
30/06/2018	776/015	- Less Carrying Value	0.00	
30/06/2018	776/016	Metallum Limited - No CGT asset		
30/06/2018	776/016	- Market Value	0.00	
30/06/2018	776/016	- Less Carrying Value	(5,409.95)	
30/06/2018	776/016	- Permanent Difference		5,409.95
30/06/2018	776/019	Orinoco Gold Limited - Option Expiring 31 January 2018 - No CGT asset		
30/06/2018	776/019	- Market Value	0.00	
30/06/2018	776/019	- Less Carrying Value	7.94	
30/06/2018	776/019	- Permanent Difference		(7.94)
30/06/2018	776/020	Betashares Exchange Traded Funds - No CGT asset		
30/06/2018	776/020	- Market Value	101,175.00	
30/06/2018	776/020	- Less Carrying Value	107,837.44	
30/06/2018	776/020	- Permanent Difference		(6,662.44)
30/06/2018	776/022	Kopore Metals Limited - No CGT asset		
30/06/2018	776/022	- Market Value	15.00	
30/06/2018	776/022	- Less Carrying Value	5,419.95	
30/06/2018	776/022	- Permanent Difference		(5,404.95)
		<b>Total Amount</b>		<b>(8,011.08)</b>

**Calculation of tax entries**

**Calculation of permanent differences**

26/04/2018	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(1,815.00)
01/02/2018	302	Administration Costs (Gen Exp Percent: 100.000%)		(48.00)
11/05/2018	304	ATO Supervisory Levy (Gen Exp Percent: 100.000%)		(259.00)
26/04/2018	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(385.00)
05/10/2017	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
04/04/2018	315	Bank Charges (Gen Exp Percent: 100.000%)		5.00
30/06/2018	330	Orinoco Gold Limited (776/002) - Non Tax Revn		1,585.02
30/06/2018	330	Saracen Mineral Holdings Limited (776/003) - Non Tax Revn		(2,930.72)
30/06/2018	330	Metallum Limited (776/016) - Non Tax Revn		5,409.95
30/06/2018	330	Orinoco Gold Limited - Option Expiring 31 January 2018 (776/019) - Non Tax Revn		(7.94)
30/06/2018	330	Betashares Exchange Traded Funds (776/020) - Non Tax Revn		(6,662.44)
30/06/2018	330	Kopore Metals Limited (776/022) - Non Tax Revn		(5,404.95)
30/06/2018	413/001	Philp, Michael Richard		(1,477.60)
30/09/2017	413/001	Philp, Michael Richard		(1,987.80)
30/12/2017	413/001	Philp, Michael Richard		(1,987.80)
04/04/2018	413/001	Philp, Michael Richard		(1,987.80)
30/09/2017	416/001	Philp, Michael Richard		(4,012.20)
30/12/2017	416/001	Philp, Michael Richard		(4,012.20)
04/04/2018	416/001	Philp, Michael Richard		(4,012.20)
30/06/2018	416/001	Philp, Michael Richard		(2,982.40)
21/10/2017	416/002	Philp, Christine		(5,000.00)

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30/12/2017	416/002	Philp, Christine		(5,000.00)
04/04/2018	416/002	Philp, Christine		(5,000.00)
30/06/2018	416/002	Philp, Christine		(2,250.00)
30/06/2018	416/004	Philp, Christine		(2,750.00)
30/06/2018	416/004	Philp, Christine		(1,540.00)
07/05/2018	235/003	Saracen Mineral Holdings Limited (Discounted method)	11,309.54	11,309.54
		- Pension Members Percent: 100.000%		
21/12/2017	235/003	Saracen Mineral Holdings Limited (Discounted method)	4,237.35	4,237.35
		- Pension Members Percent: 100.000%		
21/12/2017	235/003	Saracen Mineral Holdings Limited (Other method)	636.19	636.19
		- Pension Members Percent: 100.000%		
22/12/2017	235/003	Saracen Mineral Holdings Limited (Other method)	6,661.91	6,661.91
		- Pension Members Percent: 100.000%		
13/02/2018	235/022	Betashares Exchange Traded Funds (Other method)	(2,423.48)	(2,423.48)
		- Pension Members Percent: 100.000%		
02/11/2017	235/023	Blackham Resources Limited (Other method)	(1,025.59)	(1,025.59)
		- Pension Members Percent: 100.000%		
02/11/2017	235/023	Blackham Resources Limited (Other method)	(1,095.76)	(1,095.76)
		- Pension Members Percent: 100.000%		
07/05/2018	236/003	Saracen Mineral Holdings Limited (Discounted method)	5,654.77	5,654.77
		- Pension Members Percent: 100.000%		
21/12/2017	236/003	Saracen Mineral Holdings Limited (Discounted method)	2,118.67	2,118.67
		- Pension Members Percent: 100.000%		
30/06/2018		Exempt Pension Income		19,008.00
		<b>Total Amount</b>		<b>(9,436.48)</b>

**Calculation of Exempt Pension Income**Segregated Assets MethodUnsegregated Assets Method

30/06/2018	250/004	RaboDirect Term Deposit	100.000	6,976.79
30/06/2018	250/006	RaboDirect Savings Account	100.000	332.50
30/06/2018	250/008	CBA Direct Investment Account	100.000	53.50
30/06/2018	250/010	Nabtrade Cash Account 302455918	100.000	8.08
30/06/2018	250/011	Nabtrade Cash Account NT1739901-005	100.000	10,900.26
30/06/2018	250/012	CUA eSaver Boost A/C - 50824727	100.000	736.89
		<b>Total Unsegregated Amount</b>		<b>19,008.02</b>
		<b>Total Exempt Pension Income</b>		<b>19,008.00</b>

Pension Member Non Deductible Expenses

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26/04/2018	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(1,815.00)
01/02/2018	302	Administration Costs (Gen Exp Percent: 100.000%)		(48.00)
11/05/2018	304	ATO Supervisory Levy (Gen Exp Percent: 100.000%)		(259.00)
26/04/2018	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(385.00)
05/10/2017	315	Bank Charges (Gen Exp Percent: 100.000%)		(5.00)
04/04/2018	315	Bank Charges (Gen Exp Percent: 100.000%)		5.00
		<b>Total Amount</b>		<b>(2,507.00)</b>

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

General Expense Calculation

01/07/2017	30/06/2018	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>100.000%</b>
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Investment Expense Calculation

01/07/2017	30/06/2018	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>100.000%</b>
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**Calculation of Net Capital Gains**

Discounted Gains

07/05/2018	235/003	Saracen Mineral Holdings Limited (Discounted method)	11,309.54
		- Pension Members Percent: 100.000%	
21/12/2017	235/003	Saracen Mineral Holdings Limited (Discounted method)	4,237.35
		- Pension Members Percent: 100.000%	
07/05/2018	236/003	Saracen Mineral Holdings Limited (Discounted method)	5,654.77
		- Pension Members Percent: 100.000%	
21/12/2017	236/003	Saracen Mineral Holdings Limited (Discounted method)	2,118.67
		- Pension Members Percent: 100.000%	

Other Gains

21/12/2017	235/003	Saracen Mineral Holdings Limited (Other method)	636.19
		- Pension Members Percent: 100.000%	
22/12/2017	235/003	Saracen Mineral Holdings Limited (Other method)	6,661.91
		- Pension Members Percent: 100.000%	

Losses

13/02/2018	235/022	Betashares Exchange Traded Funds (Other method)	(2,423.48)
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02/11/2017	235/023	- Pension Members Percent: 100.000% Blackham Resources Limited (Other method)	(1,025.59)	
02/11/2017	235/023	- Pension Members Percent: 100.000% Blackham Resources Limited (Other method)	(1,095.76)	

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(9,436.46)
Less Permanent Differences	(9,436.48)
<b>Taxable income for period</b>	<b>0.00</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>259.00</b>

The fund has incurred a taxable loss therefore no income tax is payable

**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

30/06/2018	501	Philp, Michael Richard (Pension) - Unres Non Pres	410,783.10
30/06/2018	502	Philp, Christine (Pension) - Unres Non Pres	337,909.73
30/06/2018	504	Philp, Christine (Pension) - Unres Non Pres	85,750.70
		<b>Total Amount</b>	<b>834,443.53</b>

Profit/(Loss) Available for Allocation to Members

30/06/2018	Profit/(Loss) for period before allocations	(9,436.46)
30/06/2018	Pensions paid	44,000.00
	<b>Total Amount</b>	<b>34,563.54</b>

Income Tax Expense Available for Allocation to Members

<b>Total Amount</b>	<b>0.00</b>
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**Fund Rate or Return Calculation**

Total profit for period (excluding Super Surcharge)	(9,436.46)
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<b>Profit after exclusion</b>		<b>(9,436.46)</b>
		<b>Total member opening balance</b>		<b>850,490.10</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>(1.11)</b>
<b>Philp, Michael Richard (Pension)</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2017		Opening balance - Unres Non Pres	419,692.69	419,692.69
01/07/2017	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(15,295.47)	(15,295.47)
01/07/2017	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(7,086.61)	(7,086.61)
01/07/2017	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	255.94	255.94
01/07/2017	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	516.60	516.60
30/09/2017	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(4,012.20)	(3,000.91)
30/12/2017	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(4,012.20)	(2,000.60)
04/04/2018	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(4,012.20)	(956.33)
30/06/2018	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(2,982.40)	
01/07/2017	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	14,798.33	14,798.33
30/06/2018	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,477.60)	
30/09/2017	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,987.80)	(1,486.77)
30/12/2017	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,987.80)	(991.18)
04/04/2018	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,987.80)	(473.80)
01/07/2017	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	7,331.67	7,331.67
01/07/2017	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(19.46)	(19.46)
01/07/2017	501/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	(501.00)	(501.00)
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>410,783.10</b>
30/06/2018	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	11,377.98	
30/06/2018	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	5,637.09	

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<b>Closing Balance - Unrestricted Non Pres</b>			<b>414,247.76</b>	
<b>Philp, Christine (Pension)</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2017		Opening balance - Unres Non Pres	345,046.71	345,046.71
01/07/2017	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(18,829.14)	(18,829.14)
01/07/2017	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	635.14	635.14
21/10/2017	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(5,000.00)	(3,452.05)
30/12/2017	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(5,000.00)	(2,493.15)
04/04/2018	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(5,000.00)	(1,191.78)
30/06/2018	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(2,250.00)	
01/07/2017	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	18,194.00	18,194.00
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>337,909.73</b>
30/06/2018	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	13,996.58	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>341,793.29</b>	
<b>Philp, Christine (Pension)</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2017		Opening balance - Unres Non Pres	85,750.70	85,750.70
01/07/2017	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	(4,679.85)	(4,679.85)
01/07/2017	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	157.85	157.85
30/06/2018	504/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(2,750.00)	
30/06/2018	504/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(1,540.00)	
01/07/2017	504/065	Pensions Paid - Unrestricted Non Preserved/Taxable	4,522.00	4,522.00
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>85,750.70</b>
30/06/2018	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	3,551.89	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>85,012.59</b>	

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<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2018		Gross Interest		19,008.00
		<b>Total Amount</b>		<b>19,008.00</b>

**MCS Reconciliation**