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MICHAEL SMITH SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2017 TO 30/06/2018
FROM ACCOUNT 238/001 TO 238/007 - ENTRIES: ALL

Printed: Wednesday 23 January, 2019 @ 14:16:53

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>238</u> <u>Distributions Received</u>						
<u>238/001</u> <u>Col First State Wholesale - Global Resources Fund</u>						
17/12/2017	003	Bank Statement			Q4 33.01 ✓	(33.01)
Narration: Voyage Cash Transactions						
17/12/2017	300618	Closing Journal - Cash			Q5 7.35 ✓	(40.36)
Narration: Imputed credit adjustment at 30/06/2018						
17/12/2017	300618	Closing Journal - Cash			Q6 3.92 ✓	(44.28)
Narration: Foreign credit adjustment at 30/06/2018						
29/04/2018	003	Bank Statement			Q4 55.02 ✓	(99.30)
Narration: Voyage Cash Transactions						
29/04/2018	300618	Closing Journal - Cash			Q5 12.24 ✓	(111.54)
Narration: Imputed credit adjustment at 30/06/2018						
29/04/2018	300618	Closing Journal - Cash			Q6 6.53 ✓	(118.07)
Narration: Foreign credit adjustment at 30/06/2018						
20/06/2018	003	Bank Statement			Q4 80.32 ✓	(198.39)
Narration: Voyage Cash Transactions						
30/06/2018	300618	Closing Journal - Cash			Q5 17.87 ✓	(216.26)
Narration: Imputed credit adjustment at 30/06/2018						
30/06/2018	300618	Closing Journal - Cash			Q6 9.53 ✓	(225.79)
Narration: Foreign credit adjustment at 30/06/2018						
<u>238/002</u> <u>Aberdeen Australian Equities Fund</u>						
31/12/2017	003	Bank Statement			Q4 175.71 ✓	(175.71)
Narration: Voyage Cash Transactions						
31/12/2017	300618	Closing Journal - Cash			Q6 1.98 ✓	(177.69)
Narration: Foreign credit adjustment at 30/06/2018						
31/12/2017	300618	Closing Journal - Cash			Q5 68.25 ✓	(245.94)
Narration: Imputed credit adjustment at 30/06/2018						
30/06/2018	003	Bank Statement			Q4 211.14 ✓	(457.08)
Narration: Voyage Cash Transactions						
30/06/2018	300618	Closing Journal - Cash			Q5 82.02 ✓	(539.10)
Narration: Imputed credit adjustment at 30/06/2018						
30/06/2018	300618	Closing Journal - Cash			2.38 ✓	(541.48)
Narration: Foreign credit adjustment at 30/06/2018						
<u>238/003</u> <u>Eley Griffiths Group - Small Companies Fund</u>						
30/06/2018	003	Bank Statement			Q4 1,217.79 ✓	(1,217.79)
Narration: Voyage Cash Transactions						
30/06/2018	300618	Closing Journal - Cash			Q6 9.15 ✓	(1,226.94)
Narration: Foreign credit adjustment at 30/06/2018						
30/06/2018	300618	Closing Journal - Cash			Q5 + Q6 72.88 ✓	(1,299.82)
Narration: Imputed credit adjustment at 30/06/2018						
<u>238/006</u> <u>IOOF Wholesale - Perennial Value Shares Trust</u>						
31/12/2017	003	Bank Statement			Q4 248.79 ✓	(248.79)
Narration: Voyage Cash Transactions						
31/12/2017	300618	Closing Journal - Cash			Q6 2.02 ✓	(250.81)
Narration: Foreign credit adjustment at 30/06/2018						
31/12/2017	300618	Closing Journal - Cash			Q5 110.95 ✓	(361.76)
Narration: Imputed credit adjustment at 30/06/2018						
30/06/2018	003	Bank Statement			Q4 114.91 ✓	(476.67)
Narration: Voyage Cash Transactions						
30/06/2018	300618	Closing Journal - Cash			Q5 51.25 ✓	(527.92)

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MICHAEL SMITH SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2017 TO 30/06/2018
FROM ACCOUNT 238/001 TO 238/007 - ENTRIES: ALL

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
Narration: Imputed credit adjustment at 30/06/2018						
30/06/2018	300618	Closing Journal - Cash			Q6 0.93 ✓	(528.85)
Narration: Foreign credit adjustment at 30/06/2018						
238/007 UBS - Property Securities Fund						
30/09/2017	003	Bank Statement			Q4 44.06 ✓	(44.06)
Narration: Voyage Cash Transactions						
30/09/2017	300618	Closing Journal - Cash			Q5 1.01 ✓	(45.07)
Narration: Imputed credit adjustment at 30/06/2018						
30/09/2017	300618	Closing Journal - Cash			Q6 0.41 ✓	(45.48)
Narration: Foreign credit adjustment at 30/06/2018						
31/12/2017	003	Bank Statement			Q4 48.06 ✓	(93.54)
Narration: Voyage Cash Transactions						
31/12/2017	300618	Closing Journal - Cash			Q5 1.11 ✓	(94.65)
Narration: Imputed credit adjustment at 30/06/2018						
31/12/2017	300618	Closing Journal - Cash			Q6 0.45 ✓	(95.10)
Narration: Foreign credit adjustment at 30/06/2018						
31/03/2018	003	Bank Statement			Q4 48.06 ✓	(143.16)
Narration: Voyage Cash Transactions						
31/03/2018	300618	Closing Journal - Cash			Q5 1.11 ✓	(144.27)
Narration: Imputed credit adjustment at 30/06/2018						
31/03/2018	300618	Closing Journal - Cash			Q6 0.45 ✓	(144.72)
Narration: Foreign credit adjustment at 30/06/2018						
30/06/2018	003	Bank Statement			Q4 190.33 ✓	(335.05)
Narration: Voyage Cash Transactions						
30/06/2018	300618	Closing Journal - Cash			Q5 4.38 ✓	(339.43)
Narration: Imputed credit adjustment at 30/06/2018						
30/06/2018	300618	Closing Journal - Cash			Q6 1.79 ✓	(341.22)
Narration: Foreign credit adjustment at 30/06/2018						

Total Debits:
Total Credits: **\$2,937.16**
Current Year Profit/(Loss): **N/A**

Q4 net cash \$ 2467.20
Q5 F/C 428.68
Q6 FTO 39.54
Q6 F/C from NZ 1.74

\$ 2937.16

Voyage Investment Service



Tax Report - Summary (Part A)

from 1 July 2017 to 30 June 2018

Account No: V33522

Account Name: DEWI SMITH & MICHAEL SMITH ATF
MICHAEL SMITH SUPERANNUATION FUND

	Franking Credit Distributed (\$)	Franking Credit Denied (\$)	Tax Return Amount (\$)	Individual Tax Return Ref. No.	Trust Tax Return Ref. No.	SMSF Tax Return Ref. No.	Tax Report - Detailed Ref.
Income							
Gross Interest							
Interest received - Cash			36.22 ✓				C3
Interest received - Listed equities			-				
Total Gross Interest			36.22	10L	11J	11C	
Dividends (received from equity investments)							
Unfranked amount (including Conduit Foreign Income)			-	11S	12K	11J	
Franked amount			-	11T	12L	11K	
Franking credit			-	11U	12M	11L	
Trust Distributions							
Trust distributions less distributed net capital gains, foreign & franked income			315.12	13U	8R		T3;T4;T5;T7
Franked income grossed up			1,098.59	13C	8F		T2;T20
Gross Trust Distributions			1,413.71			11M	
Share of franking credits from franked dividends	428.68		428.68	13Q	8D		T20
Foreign Source Income							
Foreign Income			261.75				T22
Foreign income tax offset			39.54	20O	23Z	13C1	T29
Total Assessable Foreign Source Income			301.29	20E & 20M	23B & 23V	11D1 & 11D	
Foreign Entities							
Foreign - CFC			-	19K	22M or 22X	11D1 & 11D	
Other Income							
Gain from disposal of convertible notes + other income			-				
Other income - listed securities			-				
Total Other Income			-	24Y	14O	11S	
Other Credits							
Australian franking credits from a NZ company			1.74	20F	23D	11E	T30
Exploration Credits			-	T11	51G	E4	
Expenses							
Government Charges			-				F1
Adviser Fees			-				F2
- Adviser Establishment Fees			-				F3
- Adviser Service Fees			409.87				F4
Administration Fees			1,195.57				F6
Interest Paid (Margin Loan)			-				F7
Adviser Licensee Service Fee			-				F8
- Adviser Establishment Fees			-				F11
- Adviser Service Fees			-				F12
Other			-				
Total Deductions			1,605.44	D7I,D8H or 13Y	16P	12I1	
Tax Deducted							
TFN amounts			-				
Non resident amounts withheld			-				

Refer to the Tax Report - Detailed section for information on a security level.

Where we have been advised that adviser fees are deductible, we have relied on these instructions and have not considered whether the treatment is correct. We recommend investors seek independent taxation advice to determine the deductibility or otherwise of these fees.

Voyage Investment Service

Tax Report - Summary (Part A)

from 1 July 2017 to 30 June 2018

Account No: V33522

Account Name: DEWI SMITH & MICHAEL SMITH ATF
MICHAEL SMITH SUPERANNUATION FUND

Voyage

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	TARP (\$)	Non-TARP (\$)	Taxable amount (\$)	Individual Tax Return Ref. No.	Trust Tax Return Ref. No.	SMSF Tax Return Ref. No.	Tax Report - Detailed Ref.:
Capital Gains/Losses							
Capital gains from trust distributions							
Discounted (Grossed up amount)	12.70	870.64	883.34				T12
Indexed	-	-	-				
Other	0.08	107.78	107.86				T16
Total			991.20				
Capital gains from the disposal of assets:							
Discounted (Grossed up amount)	-	-	-				
Indexed	-	-	-				
Losses	-	-	-				
Total Current Year Capital Gains							
Discounted (Grossed up amount)	12.70	870.64	883.34				
Indexed	-	-	-				
Other	0.08	107.78	107.86				
Total			991.20				
Net Capital Gains							
Gross capital gains before losses applied			991.20				
Current year capital losses - sale of assets			-				
Gross Capital Gains After Losses Applied			991.20				
CGT Discount Applied to Gross Capital Gains				50% 18A	50% 21A	33.33% 11A	
Net Capital Gains After Discount Applied				549.53	549.53	696.75	
or				or			
Net Capital Losses Carried Forward To Later Income Years				-	18V		

Refer to the Tax Report - Detailed section for information on a security level.

For disposal of assets held within the Service, we have assumed that all interests are Non Taxable Australian Real Property (Non-TARP) assets, on the basis that the investor does not hold more than a 10% interest in the asset. If this is not the case, we recommend investors seek independent taxation advice to determine their CGT position.

The 50% CGT discount is no longer available for non-residents. Investors who may be impacted by this change are advised to seek independent taxation advice to determine how this may impact them.

Distributed capital gains have been split between gains relating to TARP assets and gains relating to Non-TARP assets. For further information on these gains, please refer to the Tax Guide.

Disclaimer: The tax components in this Report reflect only those related to this account. These amounts will need to be adjusted for any additional income earned or expenses incurred elsewhere by the investor in the current tax year.

This report has been prepared on the basis of the investor being an Australian resident individual taxpayer. For information regarding the assumptions used to calculate the amounts in this Report, please refer to the Tax Guide.

This Report must be read in conjunction with the Tax Report - Detailed for a full breakdown of all components received for tax purposes. This Report is available online via ClientView or from the financial adviser.

Voyage Investment Service Tax Report - Detailed (Part B)

from 1 July 2017 to 30 June 2018

Account No: V33522

Account Name: DEWI SMITH & MICHAEL SMITH ATF MICHAEL SMITH
SUPERANNUATION FUND



INCOME

Fixed Interest & Cash Investments (C)

Security	Date paid	Net (cash) amount	Australian Sourced Income			Tax Deducted		Foreign Income		Foreign income tax offset
			Interest	Other	TFN WHT	Non-resident	Foreign income			
References	C1	C2	C3	C4	C5	C6	C7	C8		
Direct cash										
Cash account - 000964840359	31-Jul-17	2.86	2.86							
Cash account - 000964840359	31-Aug-17	3.48	3.48							
Cash account - 000964840359	29-Sep-17	3.27	3.27							
Cash account - 000964840359	31-Oct-17	3.18	3.18							
Cash account - 000964840359	30-Nov-17	3.02	3.02							
Cash account - 000964840359	29-Dec-17	2.92	2.92							
Cash account - 000964840359	31-Jan-18	3.08	3.08							
Cash account - 000964840359	28-Feb-18	2.87	2.87							
Cash account - 000964840359	29-Mar-18	3.11	3.11							
Cash account - 000964840359	30-Apr-18	2.91	2.91							
Cash account - 000964840359	31-May-18	2.85	2.85							
Cash account - 000964840359	29-Jun-18	2.67	2.67							
Total		36.22	36.22							



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INCOME

Managed Investments & Listed Trusts (T)

Security	Date declared/paid	Net (cash) amount	Franked dividends	Unfranked dividends	Conduit foreign income	Interest exempt from WHT	Other	Tax free	Tax exempt	Tax deferred/Return of capital	Non-Assessable Amounts		
											T71	T72	T73
Australian Sourced Income													
<i>References</i>													
Managed fund													
Aberdeen Australian Equities Fund (MGL011AAU)	31-Dec-17	175.71 ✓	127.43	11.24	16.02	0.37	4.43						
Aberdeen Australian Equities Fund (MGL011AAU)	30-Jun-18	211.14 ✓	153.13	13.50	19.25	0.44	5.32						
CFS Janus Henderson Wsale GI Nat Res Fd (FSF0038AU)	17-Dec-17	33.01 ✓	9.36	0.45		0.32							
CFS Janus Henderson Wsale GI Nat Res Fd (FSF0038AU)	29-Apr-18	55.02 ✓	15.60	0.75		0.53							
CFS Janus Henderson Wsale GI Nat Res Fd (FSF0038AU)	30-Jun-18	80.32 ✓	22.78	1.09		0.78							
Eley Griffiths Crp Small Companies Fund (BGG0001AU)	30-Jun-18	1,217.79 ✓	54.00	6.05	8.05	1.55	4.49						
Perennial Value Shares Wsale Trust (IOF0206AU)	31-Dec-17	248.79 ✓	196.74	4.36	22.78	2.94	6.37						
Perennial Value Shares Wsale Trust (IOF0206AU)	30-Jun-18	114.91 ✓	90.87	2.02	10.52	1.36	2.94						
UBS Property Securities Fund (SBC0816AU)	30-Sep-17	44.06 ✓				1.39	20.90						
UBS Property Securities Fund (SBC0816AU)	31-Dec-17	48.06 ✓				1.51	22.80						
UBS Property Securities Fund (SBC0816AU)	31-Mar-18	48.06 ✓				1.51	22.80						
UBS Property Securities Fund (SBC0816AU)	30-Jun-18	190.33 ✓				5.99	90.30						
Total		2,467.20	669.91	39.46	76.62	18.69	180.35						

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INCOME

Managed Investments & Listed Trusts (T)

Security	Australian Sourced Income				Expenses		Tax Deducted		Tax Offset	
	Gross discount amount ⁶⁾	Discounted amount ⁶⁾	Concession amount	Indexed amount	Other amount	Expenses paid	TEN WHT	Non-resident WHT	Franking credits (FC)	Exploration credits
References	T12	T13	T14	T15	T16	T17	T18	T19	T20	T21
Distributed Australian Capital Gains										
Managed fund										
Aberdeen Australian Equities Fund (MGL0114AU)									68.25 ✓	
Aberdeen Australian Equities Fund (MGL0114AU)									82.02 ✓	
CFS Janus Henderson Wsale GI Nat Res Fd (FSF0038AU)									7.35 ✓	
CFS Janus Henderson Wsale GI Nat Res Fd (FSF0038AU)									12.24 ✓	
CFS Janus Henderson Wsale GI Nat Res Fd (FSF0038AU)									17.87 ✓	
Eley Griffiths Grp Small Companies Fund (EGG0001AU)	883.34	441.67	441.66		107.86				71.14 ✓	
Perennial Value Shares Wsale Trust (IOF0206AU)									110.95 ✓	
Perennial Value Shares Wsale Trust (IOF0206AU)									51.25 ✓	
UBS Property Securities Fund (SBC0816AU)									1.01 ✓	
UBS Property Securities Fund (SBC0816AU)									1.11 ✓	
UBS Property Securities Fund (SBC0816AU)									1.11 ✓	
UBS Property Securities Fund (SBC0816AU)									4.38 ✓	
Total	883.34	441.67	441.66		107.86				428.68	

⁶⁾The Gross discount amount at column T12 represents the total of the grossed up (100%) distributed capital gains amount available for the CGT discount, rather than the discounted amount.

⁶⁾The Discounted amounts at column T13 represent the capital gains, where the 50% CGT discount has already been applied by the product issuer. The actual discount amount available will be determined by the type of investor (e.g. individual, superannuation fund or trust). Companies and non-resident investors are not entitled to the CGT discount.



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INCOME

Managed Investments & Listed Trusts (T)

Security	Foreign Income					Distributed Foreign Capital Gains					Tax Offset		AMIT
	Foreign Income	Foreign - CFC	Gross discount amount ⁶⁰	Discounted amount ⁶⁰	Concession amount	Indexed	Other	Foreign income tax offset	Aust EC from NZ Adjustment ⁶⁰	AMIT			
References	T22	T23	T24	T25	T26	T27	T28	T29	T30	T31			
Managed fund													
Aberdeen Australian Equities Fund (MGI0114AU)	13.61							1.98 ✓				2.61	
Aberdeen Australian Equities Fund (MGI0114AU)	16.36							2.38 ✓				3.14	
CFS Janus Henderson Wsale GI Nat Res Fd (FSF0038AU)	22.88							3.92 ✓					
CFS Janus Henderson Wsale GI Nat Res Fd (FSF0038AU)	38.14							6.53 ✓					
CFS Janus Henderson Wsale GI Nat Res Fd (FSF0038AU)	55.67							9.53 ✓					
Eley Griffiths Grp Small Companies Fund (EGG0001AU)	57.54							9.15 ✓	1.74 ✓			94.92	
Perennial Value Shares Wsale Trust (IOF0206AU)	11.91							2.02 ✓				3.69	
Perennial Value Shares Wsale Trust (IOF0206AU)	5.50							0.93 ✓				1.70	
UBS Property Securities Fund (SBC0816AU)	5.35							0.41 ✓				16.42	
UBS Property Securities Fund (SBC0816AU)	5.84							0.45 ✓				17.91	
UBS Property Securities Fund (SBC0816AU)	5.84							0.45 ✓				17.91	
UBS Property Securities Fund (SBC0816AU)	23.11							1.79 ✓				70.93	
Total	261.75							39.54	1.74			229.23	

⁶⁰The Gross discount amount at column T24 represents the total of the grossed up (100%) distributed capital gains amount available for discount, rather than the discounted amount.

⁶¹The Discounted amounts at column T25 represent the capital gains where the 50% CGT discount has already been applied by the product issuer. The actual discount amount available will be determined by the type of investor (e.g. individual, company, superannuation fund or trust). Companies and non-resident investors are not entitled to the discount.

⁶²The new AMIT regime may impact the cash you receive from managed fund distributions from 1 July 2015. For more information, please refer to the tax guide.



Q6

FEEs AND EXPENSES (F)

In respect of	Total payments	Deductible	Non-deductible	Unallocated
<i>References</i>				
Government Charges				
Adviser Fees				
- Adviser Establishment Fees				
- Adviser Service Fees	409.87	409.87		
Administration Fees				
- Interest Paid (Margin Loan)	1,195.57	1,195.57		
Adviser Licensee Service Fee				
- Adviser Establishment Fees				
- Adviser Service Fees				
Total	1,605.44	1,605.44	0.00	0.00

For a full list of the assumptions used to calculate the amounts in this report, please refer to the Tax Guide, which is available from an investor's financial adviser or ClientView.

This report does not include the interest and borrowing fees that may be applicable to instalment warrants held in the Service. A separate Issuer Instalment Warrant Tax Report is available from an investor's financial adviser which contains this information.

Disclaimer: The information provided in this Tax Report reflect only those related to this account. These amounts will need to be adjusted for any additional income earned or expenses incurred elsewhere by the investor in the current tax year.

The Tax Report only discloses current year capital losses incurred from assets held within the Service. Where the investor has any prior year capital losses or current year capital losses incurred from assets held outside the Service, we recommend the investor seek independent taxation advice to determine the correct capital losses amount.

We have treated all Establishment Fees as non-deductible.

We recommend investors seek independent taxation advice to determine the deductibility or otherwise of these fees.

Reference to "we", "us", "our" is a reference to Oasis Fund Management Limited (OFM) ABN 38 106 045 050 AFSL 274331 as operator of the Investor Directed Portfolio Service (the Service).

For all enquiries regarding this report please call,

John Clarke on 07 5475 4300.

This Tax Report has been prepared without taking into account an investor's objectives, financial situation or needs. This Tax Report does not constitute personal tax advice. Therefore, before preparing an income tax return, investors should consider the appropriateness and relevance of the tax statement, taking into account their specific circumstances. This report has been prepared on the basis that an investor is an Australian resident individual investor for tax purposes. Where this is not the case, particular amounts may need to be recalculated.

If investors have any doubt about the taxation position of their investment, or require any further information about their personal tax position, we strongly recommend they talk to their accountant or tax adviser.

Information in this report is provided by Oasis Fund Management Limited. While the information in this report is given in good faith and is believed to be reliable and accurate, neither Oasis Fund Management Limited, nor any member of the ANZ Group, provides any warranty as to the reliability or accuracy of the information, nor accepts any responsibility for any errors or omissions.

While we have reported that adviser fees are deductible, please be aware that we have not considered whether the treatment is correct for your personal situation. We recommend investors seek independent taxation advice to determine the deductibility or otherwise of these adviser fees.

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