THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND

Create Entries Report

For the period 01 July 2022 to 30 June 2023

| ate Entries Financial Year Summary 01 July 2022 - 30 June 2023 | A |
|--|-----------|
| Total Profit | Amoun |
| Income | 67,863.6 |
| Less Expense | 4,079.3 |
| Total Profit | 63,784.3 |
| Tax Summary | Amoun |
| Fund Tax Rate | 15.00 % |
| Total Profit | 63,784.3 |
| Less Permanent Differences | 2,557.5 |
| Less Timing Differences | 0.0 |
| Less Exempt Pension Income | 634.0 |
| Less Other Non Taxable Income | (520.00 |
| Less LIC Deductions | 0.0 |
| Add SMSF Non Deductible Expenses | 255.0 |
| Add Other Non Deductible Expenses | 0.0 |
| Add Total Franking/Foreign/TFN/FRW Credits | 1,576.2 |
| Less Realised Accounting Capital Gains | 1,053.5 |
| Less Accounting Trust Distributions | 2,271.3 |
| Add Taxable Trust Distributions | 2,271.3 |
| Add Total Net Capital Gains | 702.3 |
| Less Tax Losses Deducted | 0.0 |
| Add SMSF Annual Return Rounding | (0.91 |
| Taxable Income | 62,592.0 |
| Income Tax on Taxable Income or Loss | 9,388.8 |
| Profit/(Loss) Available for Allocation | Amoun |
| Total Available Profit | 6,004.3 |
| Franking Credits | 1,576.2 |
| TFN Credits | 0.0 |
| Foreign Credits | 0.0 |
| FRW Credits | 0.0 |
| Total | 7,580.6 |
| Income Tax Expense Available for Allocation | Amoun |
| Income Tax on Taxable Income or Loss | 9,388.8 |
| Member Specific Income Tax | (8,745.00 |
| Total Income Tax Expense Allocation | 643.8 |

Final Segment 1 from 01 July 2022 to 30 June 2023

Pool Name Unsegregated Pool

| Total Profit | | Amount |
|---|---|--|
| Income | | 67,863.62 |
| Less Expense | | 4,079.31 |
| Total Profit | | 63,784.31 |
| Create Entries Summary | | Amount |
| Fund Tax Rate | | 15.00 % |
| Total Profit | | 63,784.31 |
| Less Permanent Difference | es | 2,557.52 |
| Less Timing Differences | | 0.00 |
| Less Exempt Pension Inco | ome | 636.27 |
| Less Other Non Taxable Ir | ncome | (520.00) |
| Add SMSF Non Deductible | e Expenses | 255.11 |
| Add Other Non Deductible | Expenses | 0.00 |
| Add Total Franking/Foreig | n/TFN/FRW Credits | 1,576.29 |
| Less Realised Accounting | Capital Gains | 1,053.52 |
| Less Accounting Trust Dis | tributions | 2,271.38 |
| Add Taxable Trust Distribu | utions | 2,271.38 |
| Add Capital Gains Adjustm | nent | 702.35 |
| Less Tax Losses Deducted | d | 0.00 |
| Add Taxable Income Adjus | stment | 1.25 |
| Taxable Income | | 62,592.00 |
| Income Tax on Taxable I | ncome or Loss | 9,388.80 |
| | | 9,388.80 |
| Member Weighted Balance Summa | ry Weighting% | Amount |
| Member Weighted Balance Summa Richard Desmond Smith(S | | |
| | 5.83 5.83 | Amount |
| Richard Desmond Smith(S | 5.83 SMIRIC00002A) 2.43 | Amount 29,371.40 |
| Richard Desmond Smith(S Richard Desmond Smith(S | 5.83 SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 100001P) 1.89 | Amount 29,371.40 12,240.72 |
| Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIA0 | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 10001P) 1.89 10002A) 2.43 | Amount 29,371.40 12,240.72 9,531.57 |
| Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIA0) Diana Joy Smith(SMIDIA0) | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 00001P) 1.89 00002A) 2.43 KAR00001A) 34.19 | Amount 29,371.40 12,240.72 9,531.57 12,240.72 |
| Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIA0) Diana Joy Smith(SMIDIA0) Karl Desmond Smith(SMIK | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 100001P) 1.89 100002A) 2.43 KAR00001A) 34.19 MIADA00001A) 53.23 | Amount 29,371.40 12,240.72 9,531.57 12,240.72 172,176.18 |
| Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIA0 Diana Joy Smith(SMIDIA0 Karl Desmond Smith(SMIK Adam Desmond Smith(SMIK | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 100001P) 1.89 100002A) 2.43 KAR00001A) 34.19 MIADA00001A) 53.23 | Amount 29,371.40 12,240.72 9,531.57 12,240.72 172,176.18 |
| Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIA0) Diana Joy Smith(SMIDIA0) Karl Desmond Smith(SMIK Adam Desmond Smith(SMIK Profit/(Loss) Available for Allocatio | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 100001P) 1.89 100002A) 2.43 KAR00001A) 34.19 MIADA00001A) 53.23 | Amount 29,371.40 12,240.72 9,531.57 12,240.72 172,176.18 267,972.33 |
| Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIA0) Diana Joy Smith(SMIDIA0) Karl Desmond Smith(SMIK Adam Desmond Smith(SMIK Profit/(Loss) Available for Allocatio | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 100001P) 1.89 100002A) 2.43 KAR00001A) 34.19 MIADA00001A) 53.23 | Amount 29,371.40 12,240.72 9,531.57 12,240.72 172,176.18 267,972.33 |
| Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIA0) Diana Joy Smith(SMIDIA0) Karl Desmond Smith(SMIK Adam Desmond Smith(SMIK Profit/(Loss) Available for Allocatio Total Available Profit Franking Credits | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 100001P) 1.89 100002A) 2.43 KAR00001A) 34.19 MIADA00001A) 53.23 | Amount 29,371.40 12,240.72 9,531.57 12,240.72 172,176.18 267,972.33 6,004.31 1,576.29 |
| Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIAO Diana Joy Smith(SMIDIAO Karl Desmond Smith(SMIK Adam Desmond Smith(SMIK Profit/(Loss) Available for Allocatio Total Available Profit Franking Credits | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 100001P) 1.89 100002A) 2.43 KAR00001A) 34.19 MIADA00001A) 53.23 | Amount 29,371.40 12,240.72 9,531.57 12,240.72 172,176.18 267,972.33 6,004.31 1,576.29 0.00 |
| Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIAO Diana Joy Smith(SMIDIAO Karl Desmond Smith(SMIK Adam Desmond Smith(SMIK Adam Desmond Smith(SMIK Profit/(Loss) Available for Allocatio Total Available Profit Franking Credits TFN Credits FRW Credits | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 100001P) 1.89 100002A) 2.43 KAR00001A) 34.19 MIADA00001A) 53.23 | Amount 29,371.40 12,240.72 9,531.57 12,240.72 172,176.18 267,972.33 6,004.31 1,576.29 0.00 0.00 |
| Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIA0) Diana Joy Smith(SMIDIA0) Karl Desmond Smith(SMIK Adam Desmond Smith(SMIK Adam Desmond Smith(SMIK Profit/(Loss) Available for Allocatio Total Available Profit Franking Credits TFN Credits FRW Credits | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 100001P) 1.89 100002A) 2.43 KAR00001A) 34.19 MIADA00001A) 53.23 | Amount 29,371.40 12,240.72 9,531.57 12,240.72 172,176.18 267,972.33 6,004.31 1,576.29 0.00 0.00 7,580.60 |
| Richard Desmond Smith(S Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIAO) Diana Joy Smith(SMIDIAO) Karl Desmond Smith(SMIK Adam Desmond Smith(SM Profit/(Loss) Available for Allocatio Total Available Profit Franking Credits TFN Credits FRW Credits Total Allocation to Members | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 10001P) 1.89 10002A) 2.43 KAR00001A) 34.19 MIADA00001A) 53.23 On Weighting% SMIRIC00001P) 5.83 | Amount 29,371.40 12,240.72 9,531.57 12,240.72 172,176.18 267,972.33 6,004.31 1,576.29 0.00 0.00 7,580.60 Amount |
| Richard Desmond Smith(S Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIAO) Diana Joy Smith(SMIDIAO) Karl Desmond Smith(SMIK Adam Desmond Smith(SMIK Adam Desmond Smith(SMIK Profit/(Loss) Available for Allocatio Total Available Profit Franking Credits TFN Credits FRW Credits Total Allocation to Members Richard Desmond Smith(S | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 10001P) 1.89 10002A) 2.43 KAR00001A) 34.19 MIADA00001A) 53.23 On Weighting% SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 | Amount 29,371.40 12,240.72 9,531.57 12,240.72 172,176.18 267,972.33 6,004.31 1,576.29 0.00 0.00 7,580.60 Amount 441.95 |
| Richard Desmond Smith(S Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIAO) Diana Joy Smith(SMIDIAO) Karl Desmond Smith(SMIK Adam Desmond Smith(SMIK Frofit/(Loss) Available for Allocatio Total Available Profit Franking Credits TFN Credits FRW Credits Total Allocation to Members Richard Desmond Smith(SMIK) Richard Desmond Smith(SMIK) | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 10001P) 1.89 10002A) 2.43 KAR00001A) 34.19 MIADA00001A) 53.23 SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 10001P) 1.89 | Amount 29,371.40 12,240.72 9,531.57 12,240.72 172,176.18 267,972.33 6,004.31 1,576.29 0.00 0.00 7,580.60 Amount 441.95 184.21 |
| Richard Desmond Smith(S Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIAO) Diana Joy Smith(SMIDIAO) Karl Desmond Smith(SMIK Adam Desmond Smith(SMIK Adam Desmond Smith(SMIK Adam Desmond Smith(SMIK Adam Desmond Smith(SMIK Profit/(Loss) Available for Allocatio Total Available Profit Franking Credits TFN Credits FRW Credits FRW Credits Total Allocation to Members Richard Desmond Smith(S Richard Desmond Smith(S Diana Joy Smith(SMIDIAO) | SMIRIC00001P) 5.83 SMIRIC00002A) 2.43 10001P) 1.89 10002A) 2.43 KAR00001A) 34.19 MIADA00001A) 53.23 On Weighting% SMIRIC00002A) 2.43 SMIRIC00002A) 2.43 10001P) 1.89 10002A) 2.43 | Amount 29,371.40 12,240.72 9,531.57 12,240.72 172,176.18 267,972.33 6,004.31 1,576.29 0.00 0.00 7,580.60 Amount 441.95 184.21 143.27 |

| Allocation | to Members | | Weighting% | | Amount |
|--|---|---|------------|--|--|
| Adaı | n Desmond S | mith(SMIADA00001A) | 53.23 | | 4,035.15 |
| Accumulation | Weighted Bal | lance Summary | Weighting% | | Amount |
| Rich | ard Desmond | Smith(SMIRIC00001P) | 0.00 | | 29,371.40 |
| Rich | ard Desmond | Smith(SMIRIC00002A) | 2.63 | | 12,240.72 |
| Dian | a Joy Smith(S | SMIDIA00001P) | 0.00 | | 9,531.57 |
| Dian | a Joy Smith(S | SMIDIA00002A) | 2.63 | | 12,240.72 |
| Karl | Desmond Sm | ith(SMIKAR00001A) | 37.06 | | 172,176.18 |
| Ada | m Desmond S | mith(SMIADA00001A) | 57.68 | | 267,972.33 |
| Income Tax Ex | pense Availa | ble for Allocation | | | Amount |
| Inco | me Tax on Ta | xable Income or Loss | | | 9,388.80 |
| Mem | ber Specific I | ncome Tax | | | (8,745.00) |
| | • | Expense Allocation | | | 643.80 |
| | | - | | - | 043.00 |
| | to Members | 0 H (01 H D (00 00 1 D) | Weighting% | | Amount |
| | | Smith(SMIRIC00001P) | 0.00 | | 0.00 |
| | | Smith(SMIRIC00002A) | 2.63 | | 16.93 |
| | | SMIDIA00001P) | 0.00 | | 0.00 |
| | | SMIDIA00002A) | 2.63 | | 16.93 |
| | | ith(SMIKAR00001A) | 37.06 | | 238.59 |
| Ada | n Desmond S | mith(SMIADA00001A) | 57.68 | | 371.35 |
| Richard Desmo | ond Smith (SM | weighted balances | | | |
| Richard Desmo Member Balanc 01/07/2022 | ond Smith (SM | _ | | 29,383.45 (400.00) | 29,383.45 (12.05) |
| Richard Desmo Member Balanc 01/07/2022 | ond Smith (SM e 50010 | MIRIC00001P) Opening Balance | nted) | 29,383.45 (400.00) | 29,383.45 (12.05) 29,371.40 |
| Richard Desmo Member Balanc 01/07/2022 20/06/2023 | 50010 54160 | MIRIC00001P) Opening Balance Pensions Paid Total Amount (Weigh | nted) | · | (12.05) |
| Richard Desmo Member Balanc 01/07/2022 20/06/2023 Richard Desmo | 50010 54160 54160 | MIRIC00001P) Opening Balance Pensions Paid Total Amount (Weigh | ated) | · | (12.05) |
| Member Balanc 01/07/2022 20/06/2023 Richard Desmo | 50010 54160 54160 | MIRIC00001P) Opening Balance Pensions Paid Total Amount (Weigh | uted) | · | (12.05) |
| Richard Desmonth Member Balance 01/07/2022 20/06/2023 Richard Desmonth Member Balance 01/07/2022 | 50010 54160 54160 | MIRIC00001P) Opening Balance Pensions Paid Total Amount (Weight | ited) | (400.00) | (12.05) 29,371.40 |
| Richard Desmo Member Balanc 01/07/2022 20/06/2023 Richard Desmo Member Balanc 01/07/2022 | 50010 54160 50010 54160 | Opening Balance Pensions Paid Total Amount (Weight | ated) | (400.00) 11,920.52 27,500.00 | (12.05) 29,371.40 11,920.52 376.71 |
| Richard Desmonder Balance 01/07/2022 20/06/2023 Richard Desmonder Balance 01/07/2022 26/06/2023 | 50010 54160 50010 54160 54160 54160 | Opening Balance Pensions Paid Total Amount (Weight MIRICO0002A) Opening Balance Contributions | | (400.00) | (12.05) 29,371.40 11,920.52 |
| Richard Desmonder Balance 01/07/2022 20/06/2023 Richard Desmonder Balance 01/07/2022 26/06/2023 26/06/2023 | 50010 54160 50010 54160 50010 52420 53800 | Opening Balance Pensions Paid Total Amount (Weight MIRICO0002A) Opening Balance Contributions Contributions Tax Total Amount (Weight | | (400.00) 11,920.52 27,500.00 | (12.05) 29,371.40 11,920.52 376.71 (56.51) |
| Richard Desmo Member Balanc 01/07/2022 20/06/2023 Richard Desmo Member Balanc 01/07/2022 26/06/2023 26/06/2023 | 50010 54160 50010 54160 50010 52420 53800 | Opening Balance Pensions Paid Total Amount (Weight MIRICO0002A) Opening Balance Contributions Contributions Tax Total Amount (Weight | | (400.00) 11,920.52 27,500.00 | (12.05) 29,371.40 11,920.52 376.71 (56.51) |
| Richard Desmonder Balance 01/07/2022 20/06/2023 Richard Desmonder Balance 01/07/2022 26/06/2023 26/06/2023 Diana Joy Smith Member Balance | 50010 54160 50010 54160 50010 52420 53800 | Opening Balance Pensions Paid Total Amount (Weight MIRICO0002A) Opening Balance Contributions Contributions Tax Total Amount (Weight | | (400.00) 11,920.52 27,500.00 | (12.05) 29,371.40 11,920.52 376.71 (56.51) 12,240.72 |
| Richard Desmonder Balance 01/07/2022 20/06/2023 Richard Desmonder Balance 01/07/2022 26/06/2023 26/06/2023 Diana Joy Smith Member Balance 01/07/2022 | 50010 54160 50010 54160 50010 52420 53800 6 (SMIDIA000) | Opening Balance Pensions Paid Total Amount (Weight MIRICO0002A) Opening Balance Contributions Contributions Tax Total Amount (Weight | | (400.00) 11,920.52 27,500.00 (4,125.00) | (12.05) 29,371.40 11,920.52 376.71 (56.51) 12,240.72 |
| Richard Desmonder Balance 01/07/2022 20/06/2023 Richard Desmonder Balance 01/07/2022 26/06/2023 26/06/2023 Diana Joy Smith Member Balance 01/07/2022 | 50010 54160 50010 54160 50010 52420 53800 h (SMIDIA000 | Opening Balance Pensions Paid Total Amount (Weight MIRICO0002A) Opening Balance Contributions Contributions Tax Total Amount (Weight 001P) Opening Balance | nted) | (400.00) 11,920.52 27,500.00 (4,125.00) | (12.05) 29,371.40 11,920.52 376.71 (56.51) 12,240.72 |
| Richard Desmonder Balance 01/07/2022 20/06/2023 Richard Desmonder Balance 01/07/2022 26/06/2023 26/06/2023 Diana Joy Smith Member Balance Member Balance 01/07/2022 26/06/2023 Diana Joy Smith Member Balance 01/07/2022 26/06/2023 26/06/2022 26/06/202 26/06/202 26/06/202 26/06/202 26/06/202 26/06/202 26/06/202 26/06/202 26/06/202 26/06/202 26/06/202 26/06/202 26/06/202 26/06/202 26/06/202 26/06/202 26 | 50010 54160 50010 54160 50010 52420 53800 h (SMIDIA000 | Opening Balance Pensions Paid Total Amount (Weight WIRICO0002A) Opening Balance Contributions Contributions Tax Total Amount (Weight 001P) Opening Balance Pensions Paid Total Amount (Weight | nted) | (400.00) 11,920.52 27,500.00 (4,125.00) | (12.05) 29,371.40 11,920.52 376.71 (56.51) 12,240.72 9,535.19 (3.62) |
| Richard Desmonder Balance 01/07/2022 20/06/2023 Richard Desmonder Balance 01/07/2022 26/06/2023 Diana Joy Smith Member Balance 01/07/2022 20/06/2023 Diana | 50010 54160 50010 54160 50010 52420 53800 6 (SMIDIA000) 6 (SMIDIA000) | Opening Balance Pensions Paid Total Amount (Weight WIRICO0002A) Opening Balance Contributions Contributions Tax Total Amount (Weight 001P) Opening Balance Pensions Paid Total Amount (Weight | nted) | (400.00) 11,920.52 27,500.00 (4,125.00) | (12.05) 29,371.40 11,920.52 376.71 (56.51) 12,240.72 9,535.19 (3.62) |
| Richard Desmonder Balance 01/07/2022 20/06/2023 Richard Desmonder Balance 01/07/2022 26/06/2023 Diana Joy Smith Member Balance 01/07/2022 20/06/2023 | 50010 54160 50010 54160 50010 52420 53800 6 (SMIDIA000) 6 (SMIDIA000) | Opening Balance Pensions Paid Total Amount (Weight WIRICO0002A) Opening Balance Contributions Contributions Tax Total Amount (Weight 001P) Opening Balance Pensions Paid Total Amount (Weight | nted) | (400.00) 11,920.52 27,500.00 (4,125.00) | (12.05) 29,371.40 11,920.52 376.71 (56.51) 12,240.72 9,535.19 (3.62) |

| Calculation of da | aily member | weighted balances | | |
|-------------------|----------------|--|------------|------------|
| 26/06/2023 | 53800 | Contributions Tax | (4,125.00) | (56.51) |
| | | Total Amount (Weighted) | | 12,240.72 |
| | | | | |
| | | | | |
| Karl Desmond S | - | AR00001A) | | |
| Member Balance | | | | |
| 01/07/2022 | 50010 | Opening Balance | 172,176.18 | 172,176.18 |
| | | Total Amount (Weighted) | | 172,176.18 |
| Adam Desmond | Smith (SMI | ADA00001A) | | |
| Member Balance | | | | |
| 01/07/2022 | 50010 | Opening Balance | 267,964.65 | 267,964.65 |
| 30/06/2023 | 52420 | Contributions | 3,300.00 | 9.04 |
| 30/06/2023 | 53800 | Contributions Tax | (495.00) | (1.36) |
| | | Total Amount (Weighted) | | 267,972.33 |
| Calculation of N | et Canital G | ains | | |
| | - | Unsegregated Pool | | 6,942.73 |
| · | • | Unsegregated Pool - Collectables | | 0.00 |
| | | stment from prior segments | | 0.00 |
| • | sed Notional | | | 0.00 |
| Carrie | ed forward los | sses from prior years | | 0.00 |
| | | al losses from Unsegregated Pool | | 5,889.21 |
| Curre | nt year capita | al losses from Unsegregated Pool - Collectables | | 0.00 |
| Losse | s Applied | | | 5,889.21 |
| Total | CGT Discour | nt Applied | | 351.17 |
| Capita | al Gain /(Los | sses carried forward) | | 702.35 |
| CGT a | allocated in | prior segments | | 0.00 |
| Alloca | ations of Ne | t Capital Gains to Pools | | |
| Capita | al Gain Propo | ortion - Unsegregated Pool (1053.52/1053.52)=100.00% | | 702.35 |
| Foreign Tax Offs | set Calculati | ions | | |
| Segment | 01 July 2022 | 2 to 30 June 2023 | | |
| Claim | able FTO - U | Insegregated Pool | | 0.00 |
| Claim | able FTO | | | 0.00 |
| Total Claima | able Foreign | Credits for the Year | | 0.00 |
| Foreign Tax | Offset (Lab | el C1) | | 0.00 |
| Applied/Clai | med FTO | | | 0.00 |
| Allocations | of Foreign T | ax Offset to Members | | |
| Richa | rd Desmond | Smith(SMIRIC00001P) - 0.00 % | | 0.00 |
| | | Smith(SMIRIC00002A) - 100.00 % | | 0.00 |
| | | , | | |

| Total Foreign Tax Offset Allocated to Members | 0.00 |
|---|------|
| Adam Desmond Smith(SMIADA00001A) - 0.00 % | 0.00 |
| Karl Desmond Smith(SMIKAR00001A) - 0.00 % | 0.00 |
| Diana Joy Smith(SMIDIA00002A) - 0.00 % | 0.00 |
| Diana Joy Smith(SMIDIA00001P) - 0.00 % | 0.00 |