

THE S & S SMITH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2019
Created by BRAD on Monday 23 September, 2019 @ 13:24:43

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2019	776/001	Anz Banking Group (Market Value Date: 30/06/2019, Code: ANZ)	28.21	(60.00)
30/06/2019	776/002	Commonwealth Bank (Market Value Date: 30/06/2019, Code: CBA)	82.78	12,417.23
30/06/2019	776/003	Csl Limited (Market Value Date: 30/06/2019, Code: CSL)	215.00	(14,112.20)
30/06/2019	776/004	Incitec Pivot (Market Value Date: 30/06/2019, Code: IPL)	3.41	(2,200.00)
30/06/2019	776/006	Woodside Petroleum (Market Value Date: 30/06/2019, Code: WPL)	36.36	1,500.30
30/06/2019	776/007	Woolworths Limited (Market Value Date: 30/06/2019, Code: WOW)	33.23	4,065.00
30/06/2019	776/009	Magellan (MFF Capital) (Market Value Date: 30/06/2019, Code: MFF)	2.90	16,100.00
30/06/2019	776/010	Nufarm (Market Value Date: 30/06/2019, Code: NUFARM)	4.10	(28,560.00)
30/06/2019	776/011	Bhp Billiton (Market Value Date: 30/06/2019, Code: BHP)	41.16	14,500.00
30/06/2019	776/012	Telstra Corporation (Market Value Date: 30/06/2019, Code: TLS)	3.85	7,790.82
30/06/2019	776/013	Shopping Centres Australasia Property Group (Market Value Date: 30/06/2019, Code: SCP)	2.39	(659.10)
30/06/2019	776/016	South32 Limited (Market Value Date: 30/06/2019, Code: S32)	3.18	(430.00)
30/06/2019	776/017	Computershare (Market Value Date: 30/06/2019, Code: CPU)	16.21	(2,056.45)
30/06/2019	782/001	Apa Group - Australian Pipeline Trust (Market Value Date: 30/06/2019, Code: APA)	10.80	5,382.70
30/06/2019	782/003	Brookfield Multiplex MXUPA (Market Value Date: 30/06/2019, Code: MXUPA)	96.50	12,090.00
30/06/2019	782/004	Platinum International Fund (Market Value Date: 30/06/2019, Code: PLATINUM)	1.93	(9,323.78)
30/06/2019	782/005	Platinum Asia Fund (Market Value Date: 30/06/2019, Code: PLATINUMAS)	2.47	(5,711.87)
30/06/2019	782/007	Platinum Asia Fund (PAXX) (Market Value Date: 30/06/2019, Code: PAXX)	4.25	(1,440.00)
30/06/2019	782/008	Platinum Int'l Fund (Pixx) (Market Value Date: 30/06/2019, Code: PIXX)	4.41	(2,400.00)
Total Amount				6,892.65

Calculation of permanent difference on revaluation

30/06/2019	776/001	Anz Banking Group - No CGT asset		
30/06/2019	776/001	- Market Value	56,420.00	
30/06/2019	776/001	- Less Carrying Value	56,480.00	
30/06/2019	776/001	- Permanent Difference		(60.00)
30/06/2019	776/002	Commonwealth Bank - No CGT asset		
30/06/2019	776/002	- Market Value	103,723.34	
30/06/2019	776/002	- Less Carrying Value	91,306.11	
30/06/2019	776/002	- Permanent Difference		12,417.23
30/06/2019	776/003	Csl Limited - No CGT asset		

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30/06/2019	776/003	- Market Value	172,000.00	
30/06/2019	776/003	- Less Carrying Value	186,112.20	
30/06/2019	776/003	- Permanent Difference		(14,112.20)
30/06/2019	776/004	Incitec Pivot - No CGT asset		
30/06/2019	776/004	- Market Value	34,100.00	
30/06/2019	776/004	- Less Carrying Value	36,300.00	
30/06/2019	776/004	- Permanent Difference		(2,200.00)
30/06/2019	776/005	Ugl - No CGT asset		
30/06/2019	776/005	- Market Value	0.00	
30/06/2019	776/005	- Less Carrying Value	0.00	
30/06/2019	776/006	Woodside Petroleum - No CGT asset		
30/06/2019	776/006	- Market Value	60,612.12	
30/06/2019	776/006	- Less Carrying Value	59,111.82	
30/06/2019	776/006	- Permanent Difference		1,500.30
30/06/2019	776/007	Woolworths Limited - No CGT asset		
30/06/2019	776/007	- Market Value	49,845.00	
30/06/2019	776/007	- Less Carrying Value	45,780.00	
30/06/2019	776/007	- Permanent Difference		4,065.00
30/06/2019	776/009	Magellan (MFF Capital) - No CGT asset		
30/06/2019	776/009	- Market Value	203,000.00	
30/06/2019	776/009	- Less Carrying Value	186,900.00	
30/06/2019	776/009	- Permanent Difference		16,100.00
30/06/2019	776/010	Nufarm - No CGT asset		
30/06/2019	776/010	- Market Value	24,600.00	
30/06/2019	776/010	- Less Carrying Value	53,160.00	
30/06/2019	776/010	- Permanent Difference		(28,560.00)
30/06/2019	776/011	Bhp Billiton - No CGT asset		
30/06/2019	776/011	- Market Value	82,320.00	
30/06/2019	776/011	- Less Carrying Value	67,820.00	
30/06/2019	776/011	- Permanent Difference		14,500.00
30/06/2019	776/012	Telstra Corporation - No CGT asset		
30/06/2019	776/012	- Market Value	24,385.90	
30/06/2019	776/012	- Less Carrying Value	16,595.08	
30/06/2019	776/012	- Permanent Difference		7,790.82
30/06/2019	776/013	Shopping Centres Australasia Property Group - No CGT asset		
30/06/2019	776/013	- Market Value	48,540.90	
30/06/2019	776/013	- Less Carrying Value	49,200.00	
30/06/2019	776/013	- Permanent Difference		(659.10)
30/06/2019	776/015	Medibank - No CGT asset		
30/06/2019	776/015	- Market Value	0.00	
30/06/2019	776/015	- Less Carrying Value	0.00	
30/06/2019	776/016	South32 Limited - No CGT asset		
30/06/2019	776/016	- Market Value	3,180.00	
30/06/2019	776/016	- Less Carrying Value	3,610.00	
30/06/2019	776/016	- Permanent Difference		(430.00)
30/06/2019	776/017	Computershare - No CGT asset		
30/06/2019	776/017	- Market Value	32,420.00	
30/06/2019	776/017	- Less Carrying Value	34,476.45	
30/06/2019	776/017	- Permanent Difference		(2,056.45)
30/06/2019	782/001	Apa Group - Australian Pipeline Trust - No CGT asset		

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2019	782/001	- Market Value	61,192.80	
30/06/2019	782/001	- Less Carrying Value	55,810.10	
30/06/2019	782/001	- Permanent Difference		5,382.70
30/06/2019	782/002	Australand Assets - No CGT asset		
30/06/2019	782/002	- Market Value	0.00	
30/06/2019	782/002	- Less Carrying Value	0.00	
30/06/2019	782/003	Brookfield Multiplex MXUPA - No CGT asset		
30/06/2019	782/003	- Market Value	62,725.00	
30/06/2019	782/003	- Less Carrying Value	50,635.00	
30/06/2019	782/003	- Permanent Difference		12,090.00
30/06/2019	782/004	Platinum International Fund - No CGT asset		
30/06/2019	782/004	- Market Value	136,841.81	
30/06/2019	782/004	- Less Carrying Value	146,165.59	
30/06/2019	782/004	- Permanent Difference		(9,323.78)
30/06/2019	782/005	Platinum Asia Fund - No CGT asset		
30/06/2019	782/005	- Market Value	123,541.69	
30/06/2019	782/005	- Less Carrying Value	129,253.56	
30/06/2019	782/005	- Permanent Difference		(5,711.87)
30/06/2019	782/007	Platinum Asia Fund (PAXX) - No CGT asset		
30/06/2019	782/007	- Market Value	25,500.00	
30/06/2019	782/007	- Less Carrying Value	26,940.00	
30/06/2019	782/007	- Permanent Difference		(1,440.00)
30/06/2019	782/008	Platinum Int'l Fund (Pixx) - No CGT asset		
30/06/2019	782/008	- Market Value	26,460.00	
30/06/2019	782/008	- Less Carrying Value	28,860.00	
30/06/2019	782/008	- Permanent Difference		(2,400.00)
Total Amount				6,892.65

Calculation of tax entries

Calculation of timing differences

30/06/2019	238/001	Apa Group - Australian Pipeline Trust		442.15
30/06/2019	238/001	Apa Group - Australian Pipeline Trust		442.16
Total Amount				884.31

Calculation of permanent differences

30/06/2019	247	Anz Banking Group (776/001) - Non Tax Revn		(60.00)
30/06/2019	247	Commonwealth Bank (776/002) - Non Tax Revn		12,417.23
30/06/2019	247	Csl Limited (776/003) - Non Tax Revn		(14,112.20)
30/06/2019	247	Incitec Pivot (776/004) - Non Tax Revn		(2,200.00)
30/06/2019	247	Woodside Petroleum (776/006) - Non Tax Revn		1,500.30
30/06/2019	247	Woolworths Limited (776/007) - Non Tax Revn		4,065.00
30/06/2019	247	Magellan (MFF Capital) (776/009) - Non Tax Revn		16,100.00
30/06/2019	247	Nufarm (776/010) - Non Tax Revn		(28,560.00)
30/06/2019	247	Bhp Billiton (776/011) - Non Tax Revn		14,500.00
30/06/2019	247	South32 Limited (776/016) - Non Tax Revn		(430.00)
30/06/2019	247	Computershare (776/017) - Non Tax Revn		(2,056.45)
30/06/2019	247	Apa Group - Australian Pipeline Trust (782/001) - Non Tax Revn		5,382.70

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2019	247	Telstra Corporation (776/012) - Non Tax Revn		7,790.82
30/06/2019	247	Brookfield Multiplex MXUPA (782/003) - Non Tax Revn		12,090.00
30/06/2019	247	Platinum International Fund (782/004) - Non Tax Revn		(9,323.78)
30/06/2019	247	Platinum Asia Fund (782/005) - Non Tax Revn		(5,711.87)
30/06/2019	247	Platinum Asia Fund (PAXX) (782/007) - Non Tax Revn		(1,440.00)
30/06/2019	247	Platinum Int'l Fund (Pixx) (782/008) - Non Tax Revn		(2,400.00)
30/06/2019	247	Shopping Centres Australasia Property Group (776/013) - Non Tax Revn		(659.10)
05/11/2018	301	Accountancy Fees (Gen Exp Percent: 64.440%)		(956.93)
05/11/2018	307	Auditor's Remuneration (Gen Exp Percent: 64.440%)		(460.75)
05/11/2018	387	Legal Fees (Gen Exp Percent: 64.440%)		(113.41)
01/07/2018	413/001	Smith, Stephen		(71,000.00)
30/06/2019		Capital Gains Discount		15,545.00
30/06/2019		Exempt Pension Income		62,426.00
Total Amount				12,332.56

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2019		Exempt Capital Gains		20,033.75
30/06/2019	238/001	Apa Group - Australian Pipeline Trust	64.440	1,402.88
30/06/2019	238/003	Brookfield Multiplex MXUPA	64.440	3,070.24
30/06/2019	238/004	Platinum International Fund	64.440	4,721.79
30/06/2019	238/005	Platinum Asia Fund	64.440	2,172.03
30/06/2019	238/007	Platinum Asia Fund (PAXX)	64.440	479.40
30/06/2019	238/008	Platinum Int'l Fund (Pixx)	64.440	1,067.83
30/06/2019	239/001	Anz Banking Group	64.440	2,945.82
30/06/2019	239/002	Commonwealth Bank	64.440	4,971.48
30/06/2019	239/003	Csl Limited	64.440	1,279.19
30/06/2019	239/004	Incitec Pivot	64.440	848.03
30/06/2019	239/006	Woodside Petroleum	64.440	3,067.06
30/06/2019	239/007	Woolworths Limited	64.440	1,449.90
30/06/2019	239/009	Magellan (MFF Capital)	64.440	1,933.20
30/06/2019	239/010	Nufarm	64.440	231.98
30/06/2019	239/011	Bhp Billiton	64.440	5,668.88
30/06/2019	239/012	Telstra Corporation	64.440	1,107.87
30/06/2019	239/013	Shopping Centres Australasia Property Group	64.440	1,923.91
30/06/2019	239/016	South32 Limited	64.440	167.97
30/06/2019	250/003	CommSec CDIA	64.440	3,882.68
Total Unsegregated Amount				62,425.89

Total Exempt Pension Income **62,426.00**

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Pension Member Non Deductible Expenses</u>				
05/11/2018	301	Accountancy Fees (Gen Exp Percent: 64.440%)		(956.93)
05/11/2018	307	Auditor's Remuneration (Gen Exp Percent: 64.440%)		(460.75)
05/11/2018	387	Legal Fees (Gen Exp Percent: 64.440%)		(113.41)
		Total Amount		(1,531.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2018	30/06/2019	Non-Deductible General Expense Percentage (Actuarial %)	64.440%
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Investment Expense Calculation

01/07/2018	30/06/2019	Non-Deductible Investment Expense Percentage (Actuarial %)	64.440%
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Calculation of Net Capital Gains

Discounted Gains

30/08/2018	235/006	Csl Limited (Discounted method)	25,863.47	25,863.47
30/08/2018	236/006	Csl Limited (Discounted method)	12,931.73	12,931.73
30/06/2019	238/004	Platinum International Fund (Discounted method)	3,336.32	3,336.32
30/06/2019	238/005	Platinum Asia Fund (Discounted method)	3,058.39	3,058.39
30/06/2019	238/007	Platinum Asia Fund (PAXX) (Discounted method)	699.38	699.38
30/06/2019	238/008	Platinum Int'l Fund (Pixx) (Discounted method)	745.28	745.28
		Total Amount - Discounted Gains		46,634.00

Applying Capital Losses and CG Discount to Capital Gains

Capital Gains Discount	(15,545.00)
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Net Capital Gain (Label A)	31,089.00
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Exempt Capital Gains Calculation

Net capital gain for exempt calculation (excl. Notional Gain)		31,089.00
Tax Exempt Percentage	64.440%	20,033.75
Total Amount - Exempt Capital Gains		20,033.75

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		46,564.76
		Less Permanent Differences		12,332.56
		Less Timing Differences		884.31
		Taxable income for period		33,347.00
		Income Tax Expense (Taxable Income @ taxrate)		5,002.05
		Total Income Tax Payable (Taxable Income @ taxrate)		5,002.05
		Total Income Tax Payable		5,002.05
		Less Total Imputed Credits Used		10,770.94
		Less Total Foreign Credits Used		436.19
		Income Tax Payable		(6,205.08)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(5,946.08)

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

30/06/2019	501	Smith, Stephen - Unres Non Pres	1,031,731.47
30/06/2019	502	Smith, Suzanne - Preserved	569,333.39
		Total Amount	1,601,064.86

Profit/(Loss) Available for Allocation to Members

30/06/2019		Profit/(Loss) for period before allocations	46,564.76
30/06/2019		Pensions paid	71,000.00
		Total Amount	117,564.76

Income Tax Expense Available for Allocation to Members

30/06/2019		Income Tax Expense for period before allocations	5,002.05
		Total Amount	5,002.05

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	46,564.76
Less amounts excluded from fund rate calculation:	

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		Total exclusion		
		Profit after exclusion		46,564.76
		Total member opening balance		1,672,064.86
		Fund Rate (Profit after exclusion/Total member opening balance)		2.78

Smith, Stephen
Unrestricted Non Preserved

Members Balance

01/07/2018		Opening balance - Unres Non Pres	1,102,731.47	1,102,731.47
01/07/2018	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	73,770.27	73,770.27
01/07/2018	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(135,270.27)	(135,270.27)
01/07/2018	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(71,000.00)	(71,000.00)
01/07/2018	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	61,500.00	61,500.00
		Total Amount - Unres Non Pres (Weighted)		1,031,731.47
30/06/2019	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	75,759.12	
		Closing Balance - Unrestricted Non Pres	1,107,490.59	

Smith, Suzanne
Preserved

Members Balance

01/07/2018		Opening balance - Preserved	569,333.39	569,333.39
01/07/2018	502/001	Opening Balance - Preserved/Taxable	61,745.28	61,745.28
01/07/2018	502/031	Share of Profit/(Loss) - Preserved/Taxable	(66,729.03)	(66,729.03)
01/07/2018	502/053	Income Tax - Preserved/Taxable	4,983.75	4,983.75
		Total Amount - Preserved (Weighted)		569,333.39

Member Allocations

30/06/2019	502/031	Members share of profit/(loss) - Preserved/Taxable	41,805.64	
30/06/2019	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(5,002.05)	
		Closing Balance - Preserved	606,136.98	

BAS Instalment Income Reconciliation (Label T1)

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30/06/2019		Capital Gains		31,089.00
30/06/2019		Gross Interest		6,028.00
30/06/2019		Dividends		36,734.00
30/06/2019		Gross Foreign Income		4,790.00
30/06/2019		Trust Distributions		18,236.00
		Total Amount		96,877.00

MCS Reconciliation