

**THE S & S SMITH SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2017**  
Created by BRAD on Friday 20 October, 2017 @ 14:31:47

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2017	776/001	Anz Banking Group (Market Value Date: 30/06/2017, Code: ANZ)	28.72	9,200.00
30/06/2017	776/002	Commonwealth Bank (Market Value Date: 30/06/2017, Code: CBA)	82.81	10,575.32
30/06/2017	776/003	Csl Limited (Market Value Date: 30/06/2017, Code: CSL)	138.03	61,872.00
30/06/2017	776/004	Incitec Pivot (Market Value Date: 30/06/2017, Code: IPL)	3.41	4,400.00
30/06/2017	776/005	Ugl (Market Value Date: 30/06/2016, Code: UGL)	2.15	30,800.53
30/06/2017	776/006	Woodside Petroleum (Market Value Date: 30/06/2017, Code: WPL)	29.87	4,545.00
30/06/2017	776/007	Woolworths Limited (Market Value Date: 30/06/2017, Code: WOW)	25.54	6,975.00
30/06/2017	776/008	Aspen Group (Market Value Date: 30/06/2017, Code: APZ)	1.10	(1,150.00)
30/06/2017	776/009	Magellan Flagship Fund Limited (Market Value Date: 30/06/2017, Code: MFF)	1.95	9,983.39
30/06/2017	776/010	Nufarm (Market Value Date: 30/06/2017, Code: NUFARM)	9.63	14,400.00
30/06/2017	776/011	Bhp Billiton (Market Value Date: 30/06/2017, Code: BHP)	23.28	4,630.00
30/06/2017	776/012	Telstra Corporation (Market Value Date: 30/06/2017, Code: TLS)	4.30	(7,980.84)
30/06/2017	776/013	Shopping Centres Australasia Property Group (Market Value Date: 30/06/2017, Code: SCP)	2.19	960.00
30/06/2017	776/016	South32 Limited (Market Value Date: 30/06/2017, Code: S32)	2.68	1,140.00
30/06/2017	782/001	Apa Group - Australian Pipeline Trust (Market Value Date: 30/06/2017, Code: APA)	9.17	(746.62)
30/06/2017	782/004	Platinum International Fund (Market Value Date: 30/06/2017, Code: PLATINUM)	2.02	10,882.91
30/06/2017	782/005	Platinum Asia Fund (Market Value Date: 30/06/2017, Code: PLATINUMAS)	2.74	6,619.51
30/06/2017	782/006	Apt Pipeline Convertible Notes (Market Value Date: 30/06/2017, Code: AQHHA)	102.90	(2,225.00)
		<b>Total Amount</b>		<b>164,881.20</b>

**Calculation of permanent difference on revaluation**

30/06/2017	776/001	Anz Banking Group - No CGT asset		
30/06/2017	776/001	- Market Value	57,440.00	
30/06/2017	776/001	- Less Carrying Value	48,240.00	
30/06/2017	776/001	- Permanent Difference		9,200.00
30/06/2017	776/002	Commonwealth Bank - No CGT asset		
30/06/2017	776/002	- Market Value	103,760.93	
30/06/2017	776/002	- Less Carrying Value	93,185.61	
30/06/2017	776/002	- Permanent Difference		10,575.32
30/06/2017	776/003	Csl Limited - No CGT asset		
30/06/2017	776/003	- Market Value	165,636.00	
30/06/2017	776/003	- Less Carrying Value	103,764.00	
30/06/2017	776/003	- Permanent Difference		61,872.00

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30/06/2017	776/004	Incitec Pivot - No CGT asset		
30/06/2017	776/004	- Market Value	34,100.00	
30/06/2017	776/004	- Less Carrying Value	29,700.00	
30/06/2017	776/004	- Permanent Difference		4,400.00
30/06/2017	776/005	Ugl - No CGT asset		
30/06/2017	776/005	- Market Value	0.00	
30/06/2017	776/005	- Less Carrying Value	(30,800.53)	
30/06/2017	776/005	- Permanent Difference		30,800.53
30/06/2017	776/006	Woodside Petroleum - No CGT asset		
30/06/2017	776/006	- Market Value	44,805.00	
30/06/2017	776/006	- Less Carrying Value	40,260.00	
30/06/2017	776/006	- Permanent Difference		4,545.00
30/06/2017	776/007	Woolworths Limited - No CGT asset		
30/06/2017	776/007	- Market Value	38,310.00	
30/06/2017	776/007	- Less Carrying Value	31,335.00	
30/06/2017	776/007	- Permanent Difference		6,975.00
30/06/2017	776/008	Aspen Group - No CGT asset		
30/06/2017	776/008	- Market Value	5,500.00	
30/06/2017	776/008	- Less Carrying Value	6,650.00	
30/06/2017	776/008	- Permanent Difference		(1,150.00)
30/06/2017	776/009	Magellan Flagship Fund Limited - No CGT asset		
30/06/2017	776/009	- Market Value	136,150.00	
30/06/2017	776/009	- Less Carrying Value	126,166.61	
30/06/2017	776/009	- Permanent Difference		9,983.39
30/06/2017	776/010	Nufarm - No CGT asset		
30/06/2017	776/010	- Market Value	57,780.00	
30/06/2017	776/010	- Less Carrying Value	43,380.00	
30/06/2017	776/010	- Permanent Difference		14,400.00
30/06/2017	776/011	Bhp Billiton - No CGT asset		
30/06/2017	776/011	- Market Value	23,280.00	
30/06/2017	776/011	- Less Carrying Value	18,650.00	
30/06/2017	776/011	- Permanent Difference		4,630.00
30/06/2017	776/012	Telstra Corporation - No CGT asset		
30/06/2017	776/012	- Market Value	27,236.20	
30/06/2017	776/012	- Less Carrying Value	35,217.04	
30/06/2017	776/012	- Permanent Difference		(7,980.84)
30/06/2017	776/013	Shopping Centres Australasia Property Group - No CGT asset		
30/06/2017	776/013	- Market Value	35,040.00	
30/06/2017	776/013	- Less Carrying Value	34,080.00	
30/06/2017	776/013	- Permanent Difference		960.00
30/06/2017	776/015	Medibank - No CGT asset		
30/06/2017	776/015	- Market Value	0.00	
30/06/2017	776/015	- Less Carrying Value	0.00	
30/06/2017	776/016	South32 Limited - No CGT asset		
30/06/2017	776/016	- Market Value	2,680.00	
30/06/2017	776/016	- Less Carrying Value	1,540.00	
30/06/2017	776/016	- Permanent Difference		1,140.00
30/06/2017	782/001	Apa Group - Australian Pipeline Trust - No CGT asset		
30/06/2017	782/001	- Market Value	97,807.22	
30/06/2017	782/001	- Less Carrying Value	98,553.84	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2017	782/001	- Permanent Difference		(746.62)
30/06/2017	782/002	Australand Assets - No CGT asset		
30/06/2017	782/002	- Market Value	0.00	
30/06/2017	782/002	- Less Carrying Value	0.00	
30/06/2017	782/004	Platinum International Fund - No CGT asset		
30/06/2017	782/004	- Market Value	118,904.33	
30/06/2017	782/004	- Less Carrying Value	108,021.42	
30/06/2017	782/004	- Permanent Difference		10,882.91
30/06/2017	782/005	Platinum Asia Fund - No CGT asset		
30/06/2017	782/005	- Market Value	105,560.26	
30/06/2017	782/005	- Less Carrying Value	98,940.75	
30/06/2017	782/005	- Permanent Difference		6,619.51
30/06/2017	782/006	Apt Pipeline Convertible Notes - No CGT asset		
30/06/2017	782/006	- Market Value	51,450.00	
30/06/2017	782/006	- Less Carrying Value	53,675.00	
30/06/2017	782/006	- Permanent Difference		(2,225.00)
		<b>Total Amount</b>		<b>164,881.20</b>

**Calculation of tax entries**

**Calculation of timing differences**

30/06/2017	238/001	Apa Group - Australian Pipeline Trust		1,061.00
30/06/2017	239/013	Shopping Centres Australasia Property Group		121.50
30/06/2017	239/013	Shopping Centres Australasia Property Group		121.50
		<b>Total Amount</b>		<b>1,304.00</b>

**Calculation of permanent differences**

30/06/2017	247	Anz Banking Group (776/001) - Non Tax Revn		9,200.00
30/06/2017	247	Commonwealth Bank (776/002) - Non Tax Revn		10,575.32
30/06/2017	247	Csl Limited (776/003) - Non Tax Revn		61,872.00
30/06/2017	247	Incitec Pivot (776/004) - Non Tax Revn		4,400.00
30/06/2017	247	Ugl (776/005) - Non Tax Revn		30,800.53
30/06/2017	247	Woolworths Limited (776/007) - Non Tax Revn		6,975.00
30/06/2017	247	Aspen Group (776/008) - Non Tax Revn		(1,150.00)
30/06/2017	247	Magellan Flagship Fund Limited (776/009) - Non Tax Revn		9,983.39
30/06/2017	247	Nufarm (776/010) - Non Tax Revn		14,400.00
30/06/2017	247	Bhp Billiton (776/011) - Non Tax Revn		4,630.00
30/06/2017	247	Telstra Corporation (776/012) - Non Tax Revn		(7,980.84)
30/06/2017	247	Shopping Centres Australasia Property Group (776/013) - Non Tax Revn		960.00
30/06/2017	247	South32 Limited (776/016) - Non Tax Revn		1,140.00
30/06/2017	247	Apa Group - Australian Pipeline Trust (782/001) - Non Tax Revn		(746.62)
30/06/2017	247	Woodside Petroleum (776/006) - Non Tax Revn		4,545.00
30/06/2017	247	Platinum International Fund (782/004) - Non Tax Revn		10,882.91
30/06/2017	247	Platinum Asia Fund (782/005) - Non Tax Revn		6,619.51
30/06/2017	247	Apt Pipeline Convertible Notes (782/006) - Non		(2,225.00)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Tax Revn		
20/12/2016	301	Accountancy Fees (Gen Exp Percent: 67.920%)		(859.19)
20/12/2016	307	Auditor's Remuneration (Gen Exp Percent: 67.920%)		(485.63)
28/11/2016	315	Bank Charges (Gen Exp Percent: 67.920%)		(20.38)
20/12/2016	387	Legal Fees (Gen Exp Percent: 67.920%)		(119.54)
30/06/2017	413/001	Smith, Stephen		(50,000.00)
30/06/2017		Exempt Pension Income		29,614.00
30/06/2017		Current Year Capital Losses Carried Forward		(3,461.00)
		<b>Total Amount</b>		<b>139,549.46</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2017	238/001	Apa Group - Australian Pipeline Trust	67.920	2,539.33
30/06/2017	238/003	Brookfield Prime Property Fund (Multiplex)	67.920	1,383.53
30/06/2017	238/004	Platinum International Fund	67.920	1.75
30/06/2017	238/005	Platinum Asia Fund	67.920	748.29
30/06/2017	238/006	Apt Pipeline Convertible Notes	67.920	2,146.31
30/06/2017	239/001	Anz Banking Group	67.920	3,104.91
30/06/2017	239/002	Commonwealth Bank	67.920	5,118.38
30/06/2017	239/003	Csl Limited	67.920	1,405.46
30/06/2017	239/004	Incitec Pivot	67.920	710.25
30/06/2017	239/006	Woodside Petroleum	67.920	1,598.40
30/06/2017	239/007	Woolworths Limited	67.920	975.13
30/06/2017	239/008	Aspen Group	67.920	227.53
30/06/2017	239/009	Magellan Flagship Fund Limited	67.920	1,457.20
30/06/2017	239/010	Nufarm	67.920	489.02
30/06/2017	239/011	Bhp Billiton	67.920	695.68
30/06/2017	239/012	Telstra Corporation	67.920	1,905.20
30/06/2017	239/013	Shopping Centres Australasia Property Group	67.920	1,004.54
30/06/2017	239/016	South32 Limited	67.920	41.33
30/06/2017	250/003	CommSec CDIA	67.920	4,061.49
		<b>Total Unsegregated Amount</b>		<b>29,613.73</b>
		<b>Total Exempt Pension Income</b>		<b>29,614.00</b>

Pension Member Non Deductible Expenses

20/12/2016	301	Accountancy Fees (Gen Exp Percent: 67.920%)		(859.19)
20/12/2016	307	Auditor's Remuneration (Gen Exp Percent: 67.920%)		(485.63)
28/11/2016	315	Bank Charges (Gen Exp Percent: 67.920%)		(20.38)
20/12/2016	387	Legal Fees (Gen Exp Percent: 67.920%)		(119.54)
		<b>Total Amount</b>		<b>(1,485.00)</b>

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<b>Calculation of Non Deductible Expense Percentage(s)</b>				
<u>General Expense Calculation</u>				
01/07/2016	30/06/2017	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>		<b>67.920%</b>
<u>Investment Expense Calculation</u>				
01/07/2016	30/06/2017	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>		<b>67.920%</b>
<b>Calculation of Net Capital Gains</b>				
<u>Indexed Gains</u>				
30/06/2017	238/005	Platinum Asia Fund (Indexation method)	1,402.31	1,402.31
<b>Total Amount - Indexed Gains</b>				<b>1,402.00</b>
<u>Discounted Gains</u>				
14/11/2016	235/012	Magellan Flagship Fund Limited (Discounted method)	945.50	945.50
14/11/2016	236/012	Magellan Flagship Fund Limited (Discounted method)	472.75	472.75
30/06/2017	238/004	Platinum International Fund (Discounted method)	4,243.10	4,243.10
30/06/2017	238/005	Platinum Asia Fund (Discounted method)	4,040.06	4,040.06
30/01/2017	239/013	Shopping Centres Australasia Property Group (Discounted method)	147.00	147.00
31/08/2016	239/013	Shopping Centres Australasia Property Group (Discounted method)	147.00	147.00
<b>Total Amount - Discounted Gains</b>				<b>9,995.00</b>
<u>Other Gains</u>				
30/06/2017	238/004	Platinum International Fund (Other method)	6,036.12	6,036.12
30/06/2017	238/005	Platinum Asia Fund (Other method)	4,860.83	4,860.83
<b>Total Amount - Other Gains</b>				<b>10,897.00</b>
<u>Losses</u>				
14/11/2016	235/008	Ugl (Other method)	(23,903.55)	(23,903.55)
14/11/2016	235/008	Ugl (Other method)	(1,851.93)	(1,851.93)
<b>Total Amount - Losses</b>				<b>(25,755.00)</b>
<u>Applying Capital Losses and CG Discount to Capital Gains</u>				
Losses applied to Other Gains				(10,897.00)

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		Losses applied to Indexed Gains		(1,402.00)
		Losses applied to Discounted Gains		(9,995.00)
		<b>Total Amount - Losses Applied</b>		<b>(22,294.00)</b>
		Current year capital losses applied		(22,294.00)
30/06/2017		Current year capital losses carried forward		3,461.00

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	153,880.27
Less Permanent Differences	139,549.46
Less Timing Differences	1,304.00
<b>Taxable income for period</b>	<b>13,027.00</b>
Income Tax Expense (Taxable Income @ taxrate)	1,954.05
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>1,954.05</b>
Total Income Tax Payable	1,954.05
Less Total Imputed Credits Used	6,918.88
Less Total Foreign Credits Used	142.91
Less Total TFN Credits	298.55
<b>Income Tax Payable</b>	<b>(5,406.29)</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>(5,147.29)</b>

**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

30/06/2017	501	Smith, Stephen - Unres Non Pres	940,479.34
30/06/2017	502	Smith, Suzanne - Preserved	444,143.75
		<b>Total Amount</b>	<b>1,384,623.09</b>

Profit/(Loss) Available for Allocation to Members

30/06/2017	Profit/(Loss) for period before allocations	153,880.27
30/06/2017	Pensions paid	50,000.00
	<b>Total Amount</b>	<b>203,880.27</b>

Income Tax Expense Available for Allocation to Members

30/06/2017	Income Tax Expense for period before allocations	1,954.05
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<b>Total Amount</b>				<b>1,954.05</b>
<b>Fund Rate or Return Calculation</b>				
<b>Total profit for period (excluding Super Surcharge)</b>				<b>153,880.27</b>
Less amounts excluded from fund rate calculation:				
<b>Total exclusion</b>				
<b>Profit after exclusion</b>				<b>153,880.27</b>
<b>Total member opening balance</b>				<b>1,384,623.09</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>11.11</b>
<b>Smith, Stephen</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2016		Opening balance - Unres Non Pres	940,479.34	940,479.34
01/07/2016	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(69,128.13)	(69,128.13)
01/07/2016	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	18,128.13	18,128.13
30/06/2017	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(50,000.00)	
01/07/2016	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	51,000.00	51,000.00
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>940,479.34</b>
30/06/2017	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	138,481.86	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>1,028,961.20</b>	
<b>Smith, Suzanne</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2016		Opening balance - Preserved	444,143.75	444,143.75
01/07/2016	502/001	Opening Balance - Preserved/Taxable	(10,887.16)	(10,887.16)
01/07/2016	502/031	Share of Profit/(Loss) - Preserved/Taxable	8,170.36	8,170.36
01/07/2016	502/053	Income Tax - Preserved/Taxable	2,716.80	2,716.80
<b>Total Amount - Preserved (Weighted)</b>				<b>444,143.75</b>

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<u>Member Allocations</u>				
30/06/2017	502/031	Members share of profit/(loss) - Preserved/Taxable	65,398.41	
30/06/2017	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,954.05)	
		<b>Closing Balance - Preserved</b>	<b>507,588.11</b>	

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

30/06/2017	Gross Interest	5,980.00
30/06/2017	Dividends	25,767.00
30/06/2017	Gross Foreign Income	806.00
30/06/2017	Trust Distributions	11,048.00
	<b>Total Amount</b>	<b>43,601.00</b>

**MCS Reconciliation**