

THE S & S SMITH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2018
Created by BRAD on Tuesday 23 October, 2018 @ 12:19:18

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2018	776/001	Anz Banking Group (Market Value Date: 30/06/2018, Code: ANZ)	28.24	(960.00)
30/06/2018	776/002	Commonwealth Bank (Market Value Date: 30/06/2018, Code: CBA)	72.87	(12,454.82)
30/06/2018	776/003	Csl Limited (Market Value Date: 30/06/2018, Code: CSL)	192.62	33,491.80
30/06/2018	776/004	Incitec Pivot (Market Value Date: 30/06/2018, Code: IPL)	3.63	2,200.00
30/06/2018	776/006	Woodside Petroleum (Market Value Date: 30/06/2018, Code: WPL)	35.46	9,797.82
30/06/2018	776/007	Woolworths Limited (Market Value Date: 30/06/2018, Code: WOW)	30.52	7,470.00
30/06/2018	776/008	Aspen Group (Market Value Date: 30/06/2017, Code: APZ)	1.10	17,029.95
30/06/2018	776/009	Magellan (MFF Capital) (Market Value Date: 30/06/2018, Code: MFF)	2.67	50,750.00
30/06/2018	776/010	Nufarm (Market Value Date: 30/06/2018, Code: NUFARM)	8.86	(4,620.00)
30/06/2018	776/011	Bhp Billiton (Market Value Date: 30/06/2018, Code: BHP)	33.91	14,624.14
30/06/2018	776/012	Telstra Corporation (Market Value Date: 30/06/2018, Code: TLS)	2.62	(10,641.12)
30/06/2018	776/013	Shopping Centres Australasia Property Group (Market Value Date: 30/06/2018, Code: SCP)	2.45	4,160.00
30/06/2018	776/016	South32 Limited (Market Value Date: 30/06/2018, Code: S32)	3.61	930.00
30/06/2018	782/001	Apa Group - Australian Pipeline Trust (Market Value Date: 30/06/2018, Code: APA)	9.85	(15,755.36)
30/06/2018	782/003	Brookfield Multiplex MXUPA (Market Value Date: 30/06/2018, Code: MXUPA)	77.90	(3,105.30)
30/06/2018	782/004	Platinum International Fund (Market Value Date: 30/06/2018, Code: PLATINUM)	2.07	2,585.91
30/06/2018	782/005	Platinum Asia Fund (Market Value Date: 30/06/2018, Code: PLATINUMAS)	2.60	(5,654.66)
30/06/2018	782/006	Apt Pipeline Convertible Notes (Market Value Date: 30/06/2017, Code: AQHHA)	102.90	(1,450.00)
30/06/2018	782/007	Platinum Asia Fund (PAXX) (Market Value Date: 30/06/2018, Code: PAXX)	4.49	(7,781.61)
30/06/2018	782/008	Platinum Int'l Fund (Pixx) (Market Value Date: 30/06/2018, Code: PIXX)	4.81	(4,960.54)
		Total Amount		75,656.21

Calculation of permanent difference on revaluation

30/06/2018	776/001	Anz Banking Group - No CGT asset		
30/06/2018	776/001	- Market Value	56,480.00	
30/06/2018	776/001	- Less Carrying Value	57,440.00	
30/06/2018	776/001	- Permanent Difference		(960.00)
30/06/2018	776/002	Commonwealth Bank - No CGT asset		
30/06/2018	776/002	- Market Value	91,306.11	
30/06/2018	776/002	- Less Carrying Value	103,760.93	

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30/06/2018	776/002	- Permanent Difference		(12,454.82)
30/06/2018	776/003	Csl Limited - No CGT asset		
30/06/2018	776/003	- Market Value	192,620.00	
30/06/2018	776/003	- Less Carrying Value	159,128.20	
30/06/2018	776/003	- Permanent Difference		33,491.80
30/06/2018	776/004	Incitec Pivot - No CGT asset		
30/06/2018	776/004	- Market Value	36,300.00	
30/06/2018	776/004	- Less Carrying Value	34,100.00	
30/06/2018	776/004	- Permanent Difference		2,200.00
30/06/2018	776/005	Ugl - 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	776/006	Woodside Petroleum - No CGT asset		
30/06/2018	776/006	- Market Value	59,111.82	
30/06/2018	776/006	- Less Carrying Value	49,314.00	
30/06/2018	776/006	- Permanent Difference		9,797.82
30/06/2018	776/007	Woolworths Limited - No CGT asset		
30/06/2018	776/007	- Market Value	45,780.00	
30/06/2018	776/007	- Less Carrying Value	38,310.00	
30/06/2018	776/007	- Permanent Difference		7,470.00
30/06/2018	776/008	Aspen Group - No CGT asset		
30/06/2018	776/008	- Market Value	0.00	
30/06/2018	776/008	- Less Carrying Value	(17,029.95)	
30/06/2018	776/008	- Permanent Difference		17,029.95
30/06/2018	776/009	Magellan (MFF Capital) - No CGT asset		
30/06/2018	776/009	- Market Value	186,900.00	
30/06/2018	776/009	- Less Carrying Value	136,150.00	
30/06/2018	776/009	- Permanent Difference		50,750.00
30/06/2018	776/010	Nufarm - No CGT asset		
30/06/2018	776/010	- Market Value	53,160.00	
30/06/2018	776/010	- Less Carrying Value	57,780.00	
30/06/2018	776/010	- Permanent Difference		(4,620.00)
30/06/2018	776/011	Bhp Billiton - No CGT asset		
30/06/2018	776/011	- Market Value	67,820.00	
30/06/2018	776/011	- Less Carrying Value	53,195.86	
30/06/2018	776/011	- Permanent Difference		14,624.14
30/06/2018	776/012	Telstra Corporation - No CGT asset		
30/06/2018	776/012	- Market Value	16,595.08	
30/06/2018	776/012	- Less Carrying Value	27,236.20	
30/06/2018	776/012	- Permanent Difference		(10,641.12)
30/06/2018	776/013	Shopping Centres Australasia Property Group - No CGT asset		
30/06/2018	776/013	- Market Value	39,200.00	
30/06/2018	776/013	- Less Carrying Value	35,040.00	
30/06/2018	776/013	- Permanent Difference		4,160.00
30/06/2018	776/015	Medibank - No CGT asset		
30/06/2018	776/015	- Market Value	0.00	
30/06/2018	776/015	- Less Carrying Value	0.00	
30/06/2018	776/016	South32 Limited - No CGT asset		
30/06/2018	776/016	- Market Value	3,610.00	
30/06/2018	776/016	- Less Carrying Value	2,680.00	
30/06/2018	776/016	- Permanent Difference		930.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2018	782/001	Apa Group - Australian Pipeline Trust - No CGT asset		
30/06/2018	782/001	- Market Value	55,810.10	
30/06/2018	782/001	- Less Carrying Value	71,565.46	
30/06/2018	782/001	- Permanent Difference		(15,755.36)
30/06/2018	782/002	Australand Assets - No CGT asset		
30/06/2018	782/002	- Market Value	0.00	
30/06/2018	782/002	- Less Carrying Value	0.00	
30/06/2018	782/003	Brookfield Multiplex MXUPA - No CGT asset		
30/06/2018	782/003	- Market Value	50,635.00	
30/06/2018	782/003	- Less Carrying Value	53,740.30	
30/06/2018	782/003	- Permanent Difference		(3,105.30)
30/06/2018	782/004	Platinum International Fund - No CGT asset		
30/06/2018	782/004	- Market Value	135,828.81	
30/06/2018	782/004	- Less Carrying Value	133,242.90	
30/06/2018	782/004	- Permanent Difference		2,585.91
30/06/2018	782/005	Platinum Asia Fund - No CGT asset		
30/06/2018	782/005	- Market Value	123,025.67	
30/06/2018	782/005	- Less Carrying Value	128,680.33	
30/06/2018	782/005	- Permanent Difference		(5,654.66)
30/06/2018	782/006	Apt Pipeline Convertible Notes - No CGT asset		
30/06/2018	782/006	- Market Value	0.00	
30/06/2018	782/006	- Less Carrying Value	1,450.00	
30/06/2018	782/006	- Permanent Difference		(1,450.00)
30/06/2018	782/007	Platinum Asia Fund (PAXX) - No CGT asset		
30/06/2018	782/007	- Market Value	26,940.00	
30/06/2018	782/007	- Less Carrying Value	34,721.61	
30/06/2018	782/007	- Permanent Difference		(7,781.61)
30/06/2018	782/008	Platinum Int'l Fund (Pixx) - No CGT asset		
30/06/2018	782/008	- Market Value	28,860.00	
30/06/2018	782/008	- Less Carrying Value	33,820.54	
30/06/2018	782/008	- Permanent Difference		(4,960.54)
		Total Amount		75,656.21

Calculation of tax entries

Calculation of timing differences

30/06/2018	238/001	Apa Group - Australian Pipeline Trust		1,542.06
30/06/2018	238/001	Apa Group - Australian Pipeline Trust		1,030.81
30/06/2018	238/001	Apa Group - Australian Pipeline Trust		700.09
30/06/2018	238/001	Apa Group - Australian Pipeline Trust		(309.26)
30/06/2018	238/001	Apa Group - Australian Pipeline Trust		(1,149.39)
30/06/2018	238/001	Apa Group - Australian Pipeline Trust		(1,312.88)
30/06/2018	239/013	Shopping Centres Australasia Property Group		262.78
30/06/2018	239/013	Shopping Centres Australasia Property Group		263.00
		Total Amount		1,027.21

Calculation of permanent differences

30/06/2018	247	Anz Banking Group (776/001) - Non Tax Revn		(960.00)
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30/06/2018	247	Csl Limited (776/003) - Non Tax Revn		33,491.80
30/06/2018	247	Incitec Pivot (776/004) - Non Tax Revn		2,200.00
30/06/2018	247	Woodside Petroleum (776/006) - Non Tax Revn		9,797.82
30/06/2018	247	Woolworths Limited (776/007) - Non Tax Revn		7,470.00
30/06/2018	247	Aspen Group (776/008) - Non Tax Revn		17,029.95
30/06/2018	247	Magellan (MFF Capital) (776/009) - Non Tax Revn		50,750.00
30/06/2018	247	Nufarm (776/010) - Non Tax Revn		(4,620.00)
30/06/2018	247	Bhp Billiton (776/011) - Non Tax Revn		14,624.14
30/06/2018	247	Telstra Corporation (776/012) - Non Tax Revn		(10,641.12)
30/06/2018	247	Commonwealth Bank (776/002) - Non Tax Revn		(12,454.82)
30/06/2018	247	Shopping Centres Australasia Property Group (776/013) - Non Tax Revn		4,160.00
30/06/2018	247	South32 Limited (776/016) - Non Tax Revn		930.00
30/06/2018	247	Apa Group - Australian Pipeline Trust (782/001) - Non Tax Revn		(15,755.36)
30/06/2018	247	Brookfield Multiplex MXUPA (782/003) - Non Tax Revn		(3,105.30)
30/06/2018	247	Platinum International Fund (782/004) - Non Tax Revn		2,585.91
30/06/2018	247	Platinum Asia Fund (782/005) - Non Tax Revn		(5,654.66)
30/06/2018	247	Apt Pipeline Convertible Notes (782/006) - Non Tax Revn		(1,450.00)
30/06/2018	247	Platinum Asia Fund (PAXX) (782/007) - Non Tax Revn		(7,781.61)
30/06/2018	247	Platinum Int'l Fund (Pixx) (782/008) - Non Tax Revn		(4,960.54)
01/11/2017	301	Accountancy Fees (Gen Exp Percent: 66.960%)		(957.53)
01/11/2017	307	Auditor's Remuneration (Gen Exp Percent: 66.960%)		(478.76)
01/11/2017	387	Legal Fees (Gen Exp Percent: 66.960%)		(117.85)
30/06/2018	413/001	Smith, Stephen		(61,500.00)
30/06/2018		Capital Gains Discount		20,711.00
30/06/2018		Capital Losses Recouped		3,461.00
30/06/2018		Exempt Pension Income		69,472.00
		Total Amount		106,246.07

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2018		Exempt Capital Gains		27,736.17
30/06/2018	238/001	Apa Group - Australian Pipeline Trust	66.960	2,328.09
30/06/2018	238/003	Brookfield Multiplex MXUPA	66.960	1,319.45
30/06/2018	238/004	Platinum International Fund	66.960	5,191.82
30/06/2018	238/005	Platinum Asia Fund	66.960	5,517.64
30/06/2018	238/006	Apt Pipeline Convertible Notes	66.960	1,566.96
30/06/2018	238/007	Platinum Asia Fund (PAXX)	66.960	312.96
30/06/2018	238/008	Platinum Int'l Fund (Pixx)	66.960	193.32
30/06/2018	239/001	Anz Banking Group	66.960	3,061.02
30/06/2018	239/002	Commonwealth Bank	66.960	5,153.91

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30/06/2018	239/003	Csl Limited	66.960	2,126.17
30/06/2018	239/004	Incitec Pivot	66.960	629.42
30/06/2018	239/006	Woodside Petroleum	66.960	1,787.36
30/06/2018	239/007	Woolworths Limited	66.960	1,334.42
30/06/2018	239/008	Aspen Group	66.960	321.41
30/06/2018	239/009	Magellan (MFF Capital)	66.960	1,674.00
30/06/2018	239/010	Nufarm	66.960	522.29
30/06/2018	239/011	Bhp Billiton	66.960	1,856.88
30/06/2018	239/012	Telstra Corporation	66.960	1,605.61
30/06/2018	239/013	Shopping Centres Australasia Property Group	66.960	1,137.13
30/06/2018	239/016	South32 Limited	66.960	163.69
30/06/2018	250/003	CommSec CDIA	66.960	3,932.60

Total Unsegregated Amount **69,472.32**

Total Exempt Pension Income **69,472.00**

Pension Member Non Deductible Expenses

01/11/2017	301	Accountancy Fees (Gen Exp Percent: 66.960%)		(957.53)
01/11/2017	307	Auditor's Remuneration (Gen Exp Percent: 66.960%)		(478.76)
01/11/2017	387	Legal Fees (Gen Exp Percent: 66.960%)		(117.85)
		Total Amount		(1,554.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2017	30/06/2018	Non-Deductible General Expense Percentage (Actuarial %)	66.960%
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Investment Expense Calculation

01/07/2017	30/06/2018	Non-Deductible Investment Expense Percentage (Actuarial %)	66.960%
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Calculation of Net Capital Gains

Discounted Gains

15/06/2018	235/003	Apa Group - Australian Pipeline Trust (Discounted method)	10,527.94	10,527.94
15/06/2018	235/003	Apa Group - Australian Pipeline Trust (Discounted method)	6,879.11	6,879.11
19/02/2018	235/006	Csl Limited (Discounted method)	15,735.27	15,735.27
15/06/2018	236/003	Apa Group - Australian Pipeline Trust (Discounted method)	5,263.97	5,263.97
15/06/2018	236/003	Apa Group - Australian Pipeline Trust (Discounted method)	3,439.55	3,439.55

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
19/02/2018	236/006	Csl Limited (Discounted method)	7,867.63	7,867.63
30/06/2018	238/004	Platinum International Fund (Discounted method)	6,662.50	6,662.50
30/06/2018	238/005	Platinum Asia Fund (Discounted method)	6,473.31	6,473.31
29/06/2018	238/007	Platinum Asia Fund (PAXX) (Discounted method)	3,657.36	3,657.36
29/06/2018	238/008	Platinum Int'l Fund (Pixx) (Discounted method)	3,556.30	3,556.30
Total Amount - Discounted Gains				70,062.00
Other Gains				
27/03/2018	235/003	Apa Group - Australian Pipeline Trust (Other method)	403.46	403.46
28/11/2017	235/013	Nufarm (Other method)	1,667.50	1,667.50
30/06/2018	238/004	Platinum International Fund (Other method)	156.56	156.56
30/06/2018	238/005	Platinum Asia Fund (Other method)	8,570.35	8,570.35
29/06/2018	238/007	Platinum Asia Fund (PAXX) (Other method)	2,431.89	2,431.89
29/06/2018	238/008	Platinum Int'l Fund (Pixx) (Other method)	52.11	52.11
Total Amount - Other Gains				13,282.00
Losses				
20/06/2018	235/011	Aspen Group (Other method)	(17,749.90)	(17,749.90)
Total Amount - Losses				(17,750.00)
Applying Capital Losses and CG Discount to Capital Gains				
Losses applied to Other Gains				(13,282.00)
Losses applied to Discounted Gains				(7,929.00)
Total Amount - Losses Applied				(21,211.00)
Current year capital losses applied				(17,750.00)
Prior year capital losses recouped				(3,461.00)
Capital Gains Discount				(20,711.00)
Net Capital Gain (Label A)				41,422.00
Exempt Capital Gains Calculation				
Net capital gain for exempt calculation (excl. Notional Gain)				41,422.00
Tax Exempt Percentage				66.960%
Total Amount - Exempt Capital Gains				27,736.17
Entry Summary				
Fund Tax Rate (Percentage)				15.00
Total profit for period				140,499.30
Less Permanent Differences				106,246.07

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		Less Timing Differences		1,027.21
		Taxable income for period		33,225.00
		Income Tax Expense (Taxable Income @ taxrate)		4,983.75
		Total Income Tax Payable (Taxable Income @ taxrate)		4,983.75
		Total Income Tax Payable		4,983.75
		Less Total Imputed Credits Used		8,148.52
		Less Total Foreign Credits Used		544.60
		Income Tax Payable		(3,709.37)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(3,450.37)

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	Smith, Stephen - Unres Non Pres	1,028,961.20
30/06/2018	502	Smith, Suzanne - Preserved	507,588.11
		Total Amount	1,536,549.31

Profit/(Loss) Available for Allocation to Members

30/06/2018		Profit/(Loss) for period before allocations	140,499.30
30/06/2018		Pensions paid	61,500.00
		Total Amount	201,999.30

Income Tax Expense Available for Allocation to Members

30/06/2018		Income Tax Expense for period before allocations	4,983.75
		Total Amount	4,983.75

Fund Rate or Return Calculation

	Total profit for period (excluding Super Surcharges)	140,499.30
	Less amounts excluded from fund rate calculation:	
	Total exclusion	
	Profit after exclusion	140,499.30

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Total member opening balance				1,536,549.31
Fund Rate (Profit after exclusion/Total member opening balance)				9.14
Smith, Stephen				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2017		Opening balance - Unres Non Pres	1,028,961.20	1,028,961.20
01/07/2017	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	88,481.86	88,481.86
01/07/2017	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(138,481.86)	(138,481.86)
30/06/2018	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(61,500.00)	
01/07/2017	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	50,000.00	50,000.00
Total Amount - Unres Non Pres (Weighted)				1,028,961.20
30/06/2018	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	135,270.27	
Closing Balance - Unrestricted Non Pres			1,102,731.47	
Smith, Suzanne				
Preserved				
<u>Members Balance</u>				
01/07/2017		Opening balance - Preserved	507,588.11	507,588.11
01/07/2017	502/001	Opening Balance - Preserved/Taxable	63,444.36	63,444.36
01/07/2017	502/031	Share of Profit/(Loss) - Preserved/Taxable	(65,398.41)	(65,398.41)
01/07/2017	502/053	Income Tax - Preserved/Taxable	1,954.05	1,954.05
Total Amount - Preserved (Weighted)				507,588.11
<u>Member Allocations</u>				
30/06/2018	502/031	Members share of profit/(loss) - Preserved/Taxable	66,729.03	
30/06/2018	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(4,983.75)	
Closing Balance - Preserved			569,333.39	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2018		Capital Gains		41,422.00
30/06/2018		Gross Interest		5,873.00
30/06/2018		Dividends		29,742.00
30/06/2018		Gross Foreign Income		3,644.00

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30/06/2018		Trust Distributions		23,071.00
		Total Amount		103,752.00

MCS Reconciliation