

THE S & S SMITH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2020
Created by BRAD on Tuesday 20 October, 2020 @ 09:19:33

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2020	776/001	Anz Banking Group (Market Value Date: 30/06/2020, Code: ANZ)	18.64	(19,140.00)
30/06/2020	776/002	Commonwealth Bank (Market Value Date: 30/06/2020, Code: CBA)	69.42	(16,740.08)
30/06/2020	776/003	Csl Limited (Market Value Date: 30/06/2020, Code: CSL)	287.00	6,707.80
30/06/2020	776/004	Incitec Pivot (Market Value Date: 30/06/2020, Code: IPL)	1.88	(15,350.00)
30/06/2020	776/006	Woodside Petroleum (Market Value Date: 30/06/2020, Code: WPL)	21.65	(24,521.57)
30/06/2020	776/007	Woolworths Limited (Market Value Date: 30/06/2020, Code: WOW)	37.28	6,075.00
30/06/2020	776/009	Magellan (MFF Capital) (Market Value Date: 30/06/2020, Code: MFF)	2.71	(28,066.30)
30/06/2020	776/010	Nufarm (Market Value Date: 30/06/2020, Code: NUFARM)	4.09	(60.00)
30/06/2020	776/011	Bhp Billiton (Market Value Date: 30/06/2020, Code: BHP)	35.82	(10,680.00)
30/06/2020	776/012	Telstra Corporation (Market Value Date: 30/06/2020, Code: TLS)	3.13	(4,560.48)
30/06/2020	776/013	Shopping Centres Australasia Property Group (Market Value Date: 30/06/2020, Code: SCP)	2.18	(4,265.10)
30/06/2020	776/016	South32 Limited (Market Value Date: 30/06/2020, Code: S32)	2.04	(1,140.00)
30/06/2020	776/017	Computershare (Market Value Date: 30/06/2020, Code: CPU)	13.25	(5,920.00)
30/06/2020	776/018	Efts Robo Global Robotics (Market Value Date: 30/06/2020, Code: ROBO)	64.50	767.27
30/06/2020	782/001	Apa Group - Australian Pipeline Trust (Market Value Date: 30/06/2020, Code: APA)	11.13	1,869.78
30/06/2020	782/003	Brookfield Multiplex MXUPA (Market Value Date: 30/06/2019, Code: MXUPA)	96.50	(13,121.26)
30/06/2020	782/004	Platinum International Fund (Market Value Date: 30/06/2020, Code: PLATINUM)	1.76	(11,867.64)
30/06/2020	782/005	Platinum Asia Fund (Market Value Date: 30/06/2020, Code: PLATINUMAS)	2.58	5,406.15
30/06/2020	782/007	Platinum Asia Fund (PAXX) (Market Value Date: 30/06/2020, Code: PAXX)	4.75	3,000.00
30/06/2020	782/008	Platinum Int'l Fund (Pixx) (Market Value Date: 30/06/2020, Code: PIXX)	4.15	(1,560.00)
Total Amount				(133,166.43)
Calculation of permanent difference on revaluation				
30/06/2020	776/001	Anz Banking Group - No CGT asset		
30/06/2020	776/001	- Market Value	37,280.00	
30/06/2020	776/001	- Less Carrying Value	56,420.00	
30/06/2020	776/001	- Permanent Difference		(19,140.00)
30/06/2020	776/002	Commonwealth Bank - No CGT asset		
30/06/2020	776/002	- Market Value	86,983.26	
30/06/2020	776/002	- Less Carrying Value	103,723.34	

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30/06/2020	776/002	- Permanent Difference		(16,740.08)
30/06/2020	776/003	Csl Limited - No CGT asset		
30/06/2020	776/003	- Market Value	172,200.00	
30/06/2020	776/003	- Less Carrying Value	165,492.20	
30/06/2020	776/003	- Permanent Difference		6,707.80
30/06/2020	776/004	Incitec Pivot - No CGT asset		
30/06/2020	776/004	- Market Value	18,750.00	
30/06/2020	776/004	- Less Carrying Value	34,100.00	
30/06/2020	776/004	- Permanent Difference		(15,350.00)
30/06/2020	776/005	Ugl - No CGT asset		
30/06/2020	776/005	- Market Value	0.00	
30/06/2020	776/005	- Less Carrying Value	0.00	
30/06/2020	776/006	Woodside Petroleum - No CGT asset		
30/06/2020	776/006	- Market Value	36,090.55	
30/06/2020	776/006	- Less Carrying Value	60,612.12	
30/06/2020	776/006	- Permanent Difference		(24,521.57)
30/06/2020	776/007	Woolworths Limited - No CGT asset		
30/06/2020	776/007	- Market Value	55,920.00	
30/06/2020	776/007	- Less Carrying Value	49,845.00	
30/06/2020	776/007	- Permanent Difference		6,075.00
30/06/2020	776/009	Magellan (MFF Capital) - No CGT asset		
30/06/2020	776/009	- Market Value	162,600.00	
30/06/2020	776/009	- Less Carrying Value	190,666.30	
30/06/2020	776/009	- Permanent Difference		(28,066.30)
30/06/2020	776/010	Nufarm - No CGT asset		
30/06/2020	776/010	- Market Value	24,540.00	
30/06/2020	776/010	- Less Carrying Value	24,600.00	
30/06/2020	776/010	- Permanent Difference		(60.00)
30/06/2020	776/011	Bhp Billiton - No CGT asset		
30/06/2020	776/011	- Market Value	71,640.00	
30/06/2020	776/011	- Less Carrying Value	82,320.00	
30/06/2020	776/011	- Permanent Difference		(10,680.00)
30/06/2020	776/012	Telstra Corporation - No CGT asset		
30/06/2020	776/012	- Market Value	19,825.42	
30/06/2020	776/012	- Less Carrying Value	24,385.90	
30/06/2020	776/012	- Permanent Difference		(4,560.48)
30/06/2020	776/013	Shopping Centres Australasia Property Group - No CGT asset		
30/06/2020	776/013	- Market Value	44,275.80	
30/06/2020	776/013	- Less Carrying Value	48,540.90	
30/06/2020	776/013	- Permanent Difference		(4,265.10)
30/06/2020	776/015	Medibank - No CGT asset		
30/06/2020	776/015	- Market Value	0.00	
30/06/2020	776/015	- Less Carrying Value	0.00	
30/06/2020	776/016	South32 Limited - No CGT asset		
30/06/2020	776/016	- Market Value	2,040.00	
30/06/2020	776/016	- Less Carrying Value	3,180.00	
30/06/2020	776/016	- Permanent Difference		(1,140.00)
30/06/2020	776/017	Computershare - No CGT asset		
30/06/2020	776/017	- Market Value	26,500.00	
30/06/2020	776/017	- Less Carrying Value	32,420.00	
30/06/2020	776/017	- Permanent Difference		(5,920.00)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2020	776/018	Efts Robo Global Robotics - No CGT asset		
30/06/2020	776/018	- Market Value	32,250.00	
30/06/2020	776/018	- Less Carrying Value	31,482.73	
30/06/2020	776/018	- Permanent Difference		767.27
30/06/2020	782/001	Apa Group - Australian Pipeline Trust - No CGT asset		
30/06/2020	782/001	- Market Value	63,062.58	
30/06/2020	782/001	- Less Carrying Value	61,192.80	
30/06/2020	782/001	- Permanent Difference		1,869.78
30/06/2020	782/002	Australand Assets - No CGT asset		
30/06/2020	782/002	- Market Value	0.00	
30/06/2020	782/002	- Less Carrying Value	0.00	
30/06/2020	782/003	Brookfield Multiplex MXUPA - No CGT asset		
30/06/2020	782/003	- Market Value	0.00	
30/06/2020	782/003	- Less Carrying Value	13,121.26	
30/06/2020	782/003	- Permanent Difference		(13,121.26)
30/06/2020	782/004	Platinum International Fund - No CGT asset		
30/06/2020	782/004	- Market Value	130,963.92	
30/06/2020	782/004	- Less Carrying Value	142,831.56	
30/06/2020	782/004	- Permanent Difference		(11,867.64)
30/06/2020	782/005	Platinum Asia Fund - No CGT asset		
30/06/2020	782/005	- Market Value	141,348.98	
30/06/2020	782/005	- Less Carrying Value	135,942.83	
30/06/2020	782/005	- Permanent Difference		5,406.15
30/06/2020	782/007	Platinum Asia Fund (PAXX) - No CGT asset		
30/06/2020	782/007	- Market Value	28,500.00	
30/06/2020	782/007	- Less Carrying Value	25,500.00	
30/06/2020	782/007	- Permanent Difference		3,000.00
30/06/2020	782/008	Platinum Int'l Fund (Pixx) - No CGT asset		
30/06/2020	782/008	- Market Value	24,900.00	
30/06/2020	782/008	- Less Carrying Value	26,460.00	
30/06/2020	782/008	- Permanent Difference		(1,560.00)
Total Amount				(133,166.43)

Calculation of tax entries

Calculation of timing differences

30/06/2020	238/001	Apa Group - Australian Pipeline Trust		518.16
30/06/2020	238/001	Apa Group - Australian Pipeline Trust		928.83
Total Amount				1,446.99

Calculation of permanent differences

01/10/2019	301	Accountancy Fees (Gen Exp Percent: 62.510%)		(962.65)
01/10/2019	307	Auditor's Remuneration (Gen Exp Percent: 62.510%)		(481.33)
15/10/2019	315	Bank Charges (Gen Exp Percent: 62.510%)		(18.75)
30/06/2020	330	Anz Banking Group (776/001) - Non Tax Revn		(19,140.00)
30/06/2020	330	Commonwealth Bank (776/002) - Non Tax Revn		(16,740.08)
30/06/2020	330	Csl Limited (776/003) - Non Tax Revn		6,707.80

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30/06/2020	330	Incitec Pivot (776/004) - Non Tax Revn		(15,350.00)
30/06/2020	330	Woodside Petroleum (776/006) - Non Tax Revn		(24,521.57)
30/06/2020	330	Woolworths Limited (776/007) - Non Tax Revn		6,075.00
30/06/2020	330	Bhp Billiton (776/011) - Non Tax Revn		(10,680.00)
30/06/2020	330	Telstra Corporation (776/012) - Non Tax Revn		(4,560.48)
30/06/2020	330	Shopping Centres Australasia Property Group (776/013) - Non Tax Revn		(4,265.10)
30/06/2020	330	South32 Limited (776/016) - Non Tax Revn		(1,140.00)
30/06/2020	330	Magellan (MFF Capital) (776/009) - Non Tax Revn		(28,066.30)
30/06/2020	330	Computershare (776/017) - Non Tax Revn		(5,920.00)
30/06/2020	330	Efts Robo Global Robotics (776/018) - Non Tax Revn		767.27
30/06/2020	330	Apa Group - Australian Pipeline Trust (782/001) - Non Tax Revn		1,869.78
30/06/2020	330	Brookfield Multiplex MXUPA (782/003) - Non Tax Revn		(13,121.26)
30/06/2020	330	Platinum International Fund (782/004) - Non Tax Revn		(11,867.64)
30/06/2020	330	Platinum Asia Fund (782/005) - Non Tax Revn		5,406.15
30/06/2020	330	Platinum Asia Fund (PAXX) (782/007) - Non Tax Revn		3,000.00
30/06/2020	330	Platinum Int'l Fund (Pixx) (782/008) - Non Tax Revn		(1,560.00)
30/06/2020	330	Nufarm (776/010) - Non Tax Revn		(60.00)
01/10/2019	387	Legal Fees (Gen Exp Percent: 62.510%)		(110.02)
01/07/2019	413/001	Smith, Stephen		(97,000.00)
30/06/2020		Capital Gains Discount		29,368.00
30/06/2020		Exempt Pension Income		80,944.00
Total Amount				(121,427.18)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2020		Exempt Capital Gains		38,201.11
30/06/2020	238/001	Apa Group - Australian Pipeline Trust	62.510	1,125.18
30/06/2020	238/003	Brookfield Multiplex MXUPA	62.510	1,011.72
30/06/2020	238/004	Platinum International Fund	62.510	2,154.63
30/06/2020	238/005	Platinum Asia Fund	62.510	4,265.41
30/06/2020	238/007	Platinum Asia Fund (PAXX)	62.510	402.78
30/06/2020	238/008	Platinum Int'l Fund (Pixx)	62.510	248.20
30/06/2020	239/001	Anz Banking Group	62.510	2,729.01
30/06/2020	239/002	Commonwealth Bank	62.510	4,822.58
30/06/2020	239/003	Csl Limited	62.510	1,279.20
30/06/2020	239/004	Incitec Pivot	62.510	81.26
30/06/2020	239/006	Woodside Petroleum	62.510	2,030.06
30/06/2020	239/007	Woolworths Limited	62.510	1,379.68
30/06/2020	239/009	Magellan (MFF Capital)	62.510	13,305.70
30/06/2020	239/011	Bhp Billiton	62.510	3,806.07
30/06/2020	239/012	Telstra Corporation	62.510	905.01

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30/06/2020	239/013	Shopping Centres Australasia Property Group	62.510	952.18
30/06/2020	239/016	South32 Limited	62.510	66.55
30/06/2020	239/017	Computershare	62.510	649.03
30/06/2020	250/003	CommSec CDIA	62.510	1,528.28
Total Unsegregated Amount				80,943.64
Total Exempt Pension Income				80,944.00

Pension Member Non Deductible Expenses

01/10/2019	301	Accountancy Fees (Gen Exp Percent: 62.510%)		(962.65)
01/10/2019	307	Auditor's Remuneration (Gen Exp Percent: 62.510%)		(481.33)
15/10/2019	315	Bank Charges (Gen Exp Percent: 62.510%)		(18.75)
01/10/2019	387	Legal Fees (Gen Exp Percent: 62.510%)		(110.02)
Total Amount				(1,573.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2019	30/06/2020	Non-Deductible General Expense Percentage (Actuarial %)	62.510%
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Investment Expense Calculation

01/07/2019	30/06/2020	Non-Deductible Investment Expense Percentage (Actuarial %)	62.510%
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Calculation of Net Capital Gains

Discounted Gains

31/12/2019	235/005	Brookfield Multiplex MXUPA (Discounted method)	6,024.14	6,024.14
31/12/2019	235/005	Brookfield Multiplex MXUPA (Discounted method)	4,240.03	4,240.03
31/10/2019	235/006	Csl Limited (Discounted method)	29,860.01	29,860.01
31/10/2019	235/012	Magellan (MFF Capital) (Discounted method)	10,220.26	10,220.26
31/10/2019	235/012	Magellan (MFF Capital) (Discounted method)	3,889.19	3,889.19
31/12/2019	236/005	Brookfield Multiplex MXUPA (Discounted method)	3,012.07	3,012.07
31/12/2019	236/005	Brookfield Multiplex MXUPA (Discounted method)	2,120.02	2,120.02
31/10/2019	236/006	Csl Limited (Discounted method)	14,930.01	14,930.01
31/10/2019	236/012	Magellan (MFF Capital) (Discounted method)	5,110.13	5,110.13
31/10/2019	236/012	Magellan (MFF Capital) (Discounted method)	1,944.60	1,944.60
30/06/2020	238/004	Platinum International Fund (Discounted method)	2,973.73	2,973.73
30/06/2020	238/005	Platinum Asia Fund (Discounted method)	3,401.20	3,401.20

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30/06/2020	238/008	Platinum Int'l Fund (Pixx) (Discounted method)	379.25	379.25
		Total Amount - Discounted Gains		88,104.00
<u>Other Gains</u>				
30/06/2020	238/005	Platinum Asia Fund (Other method)	2,375.64	2,375.64
		Total Amount - Other Gains		2,376.00
<u>Applying Capital Losses and CG Discount to Capital Gains</u>				
		Capital Gains Discount		(29,368.00)
		Net Capital Gain (Label A)		61,112.00
<u>Exempt Capital Gains Calculation</u>				
		Net capital gain for exempt calculation (excl. Notional Gain)		61,112.00
		Tax Exempt Percentage	62.510%	38,201.11
		Total Amount - Exempt Capital Gains		38,201.11
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(72,637.03)
		Less Permanent Differences		(121,427.18)
		Less Timing Differences		1,446.99
		Taxable income for period		47,342.00
		Income Tax Expense (Taxable Income @ taxrate)		7,101.30
		Total Income Tax Payable (Taxable Income @ taxrate)		7,101.30
		Total Income Tax Payable		7,101.30
		Less Total Imputed Credits Used		14,371.19
		Less Total Foreign Credits Used		85.40
		Less Total TFN Credits		66.48
		Income Tax Payable		(7,421.77)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(7,162.77)

Profit/(Loss) and Tax Allocations to Members

The first amount column shows the actual value of the transaction

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and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

30/06/2020	501	Smith, Stephen - Unres Non Pres		1,010,490.59
30/06/2020	502	Smith, Suzanne - Preserved		606,136.98
Total Amount				1,616,627.57

Profit/(Loss) Available for Allocation to Members

30/06/2020		Profit/(Loss) for period before allocations		(72,637.03)
30/06/2020		Unused Current Year Foreign Credits		(142.39)
30/06/2020		Pensions paid		97,000.00
Total Amount				24,220.58

Income Tax Expense Available for Allocation to Members

30/06/2020		Income Tax Expense for period before allocations		7,101.30
Total Amount				7,101.30

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	(72,637.03)
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	(72,637.03)
Total member opening balance	1,713,627.57
Fund Rate (Profit after exclusion/Total member opening balance)	(4.24)

Smith, Stephen
Unrestricted Non Preserved

Members Balance

01/07/2019		Opening balance - Unres Non Pres	1,107,490.59	1,107,490.59
01/07/2019	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	4,759.12	4,759.12
01/07/2019	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(75,759.12)	(75,759.12)
01/07/2019	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(97,000.00)	(97,000.00)
01/07/2019	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	71,000.00	71,000.00

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Total Amount - Unres Non Pres (Weighted)				1,010,490.59
30/06/2020	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	15,139.34	
Closing Balance - Unrestricted Non Pres			1,025,629.93	

Smith, Suzanne
Preserved

Members Balance

01/07/2019		Opening balance - Preserved	606,136.98	606,136.98
01/07/2019	502/001	Opening Balance - Preserved/Taxable	36,803.59	36,803.59
01/07/2019	502/031	Share of Profit/(Loss) - Preserved/Taxable	(41,805.64)	(41,805.64)
01/07/2019	502/053	Income Tax - Preserved/Taxable	5,002.05	5,002.05
Total Amount - Preserved (Weighted)				606,136.98

Member Allocations

30/06/2020	502/031	Members share of profit/(loss) - Preserved/Taxable	9,081.24	
30/06/2020	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(7,101.30)	
Closing Balance - Preserved			608,116.92	

BAS Instalment Income Reconciliation (Label T1)

30/06/2020		Capital Gains		61,112.00
30/06/2020		Gross Interest		2,445.00
30/06/2020		Dividends		49,548.00
30/06/2020		Gross Foreign Income		3,916.00
30/06/2020		Trust Distributions		12,468.00
Total Amount				129,489.00

MCS Reconciliation