

**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
<b>Asset revaluation amounts</b>				
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)
		<b>Total Amount</b>		<b>6,892.65</b>

**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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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
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)
		<b>Total Amount</b>		<b>6,892.65</b>

**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
		<b>Total Amount</b>		<b>884.31</b>

**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
		<b>Total Amount</b>		<b>12,332.56</b>

**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
		<b>Total Unsegregated Amount</b>		<b>62,425.89</b>

**Total Exempt Pension Income**

**62,426.00**

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<b><u>Pension Member Non Deductible Expenses</u></b>				
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)
		<b>Total Amount</b>		<b>(1,531.00)</b>

**Calculation of Non Deductible Expense Percentage(s)**

General Expense Calculation

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

01/07/2018	30/06/2019	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>64.440%</b>
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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
		<b>Total Amount - Discounted Gains</b>		<b>46,634.00</b>

Applying Capital Losses and CG Discount to Capital Gains

Capital Gains Discount	(15,545.00)
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<b>Net Capital Gain (Label A)</b>	<b>31,089.00</b>
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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%
<b>Total Amount - Exempt Capital Gains</b>	<b>20,033.75</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		46,564.76
		Less Permanent Differences		12,332.56
		Less Timing Differences		884.31
		<b>Taxable income for period</b>		<b>33,347.00</b>
		Income Tax Expense (Taxable Income @ taxrate)		5,002.05
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>5,002.05</b>
		Total Income Tax Payable		5,002.05
		Less Total Imputed Credits Used		10,770.94
		Less Total Foreign Credits Used		436.19
		<b>Income Tax Payable</b>		<b>(6,205.08)</b>
		Add Supervisory levy		259.00
		<b>Total Amount Due or Refundable</b>		<b>(5,946.08)</b>
<b>Profit/(Loss) and Tax Allocations to Members</b>				
The first amount column shows the actual value of the transaction and the second amount column shows the weighted value of the transaction				
<u>Members Weighted Amounts</u>				
30/06/2019	501	Smith, Stephen - Unres Non Pres		1,031,731.47
30/06/2019	502	Smith, Suzanne - Preserved		569,333.39
		<b>Total Amount</b>		<b>1,601,064.86</b>
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2019		Profit/(Loss) for period before allocations		46,564.76
30/06/2019		Pensions paid		71,000.00
		<b>Total Amount</b>		<b>117,564.76</b>
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2019		Income Tax Expense for period before allocations		5,002.05
		<b>Total Amount</b>		<b>5,002.05</b>
<b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>46,564.76</b>
		Less amounts excluded from fund rate calculation:		

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

**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
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>1,031,731.47</b>
30/06/2019	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	75,759.12	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>1,107,490.59</b>	

**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
		<b>Total Amount - Preserved (Weighted)</b>		<b>569,333.39</b>

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)	
		<b>Closing Balance - Preserved</b>	<b>606,136.98</b>	

**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
		<b>Total Amount</b>		<b>96,877.00</b>

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**MCS Reconciliation**