

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
Asset revaluation amounts				
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)
Total Amount				164,881.20

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)
Total Amount				164,881.20

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
Total Amount				1,304.00

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)
		Total Amount		139,549.46

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
		Total Unsegregated Amount		29,613.73

Total Exempt Pension Income 29,614.00

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)
		Total Amount		(1,485.00)

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Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2016	30/06/2017	Non-Deductible General Expense Percentage (Actuarial %)		67.920%
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Investment Expense Calculation

01/07/2016	30/06/2017	Non-Deductible Investment Expense Percentage (Actuarial %)		67.920%
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Calculation of Net Capital Gains

Indexed Gains

30/06/2017	238/005	Platinum Asia Fund (Indexation method)	1,402.31	1,402.31
Total Amount - Indexed Gains				1,402.00

Discounted Gains

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
Total Amount - Discounted Gains				9,995.00

Other Gains

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
Total Amount - Other Gains				10,897.00

Losses

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)
Total Amount - Losses				(25,755.00)

Applying Capital Losses and CG Discount to Capital Gains

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)
		Total Amount - Losses Applied		(22,294.00)
		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
Taxable income for period	13,027.00
Income Tax Expense (Taxable Income @ taxrate)	1,954.05
Total Income Tax Payable (Taxable Income @ taxrate)	1,954.05
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
Income Tax Payable	(5,406.29)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(5,147.29)

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
		Total Amount	1,384,623.09

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
	Total Amount	203,880.27

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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Total Amount	1,954.05
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Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	153,880.27
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Less amounts excluded from fund rate calculation:

Total exclusion

Profit after exclusion	153,880.27
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Total member opening balance	1,384,623.09
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Fund Rate (Profit after exclusion/Total member opening balance)	11.11
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Smith, Stephen
Unrestricted Non Preserved

Members Balance

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
Total Amount - Unres Non Pres (Weighted)				940,479.34

30/06/2017	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	138,481.86	
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Closing Balance - Unrestricted Non Pres	1,028,961.20
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Smith, Suzanne
Preserved

Members Balance

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
Total Amount - Preserved (Weighted)				444,143.75

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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)	
		Closing Balance - Preserved	507,588.11	

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
	Total Amount	43,601.00

MCS Reconciliation