



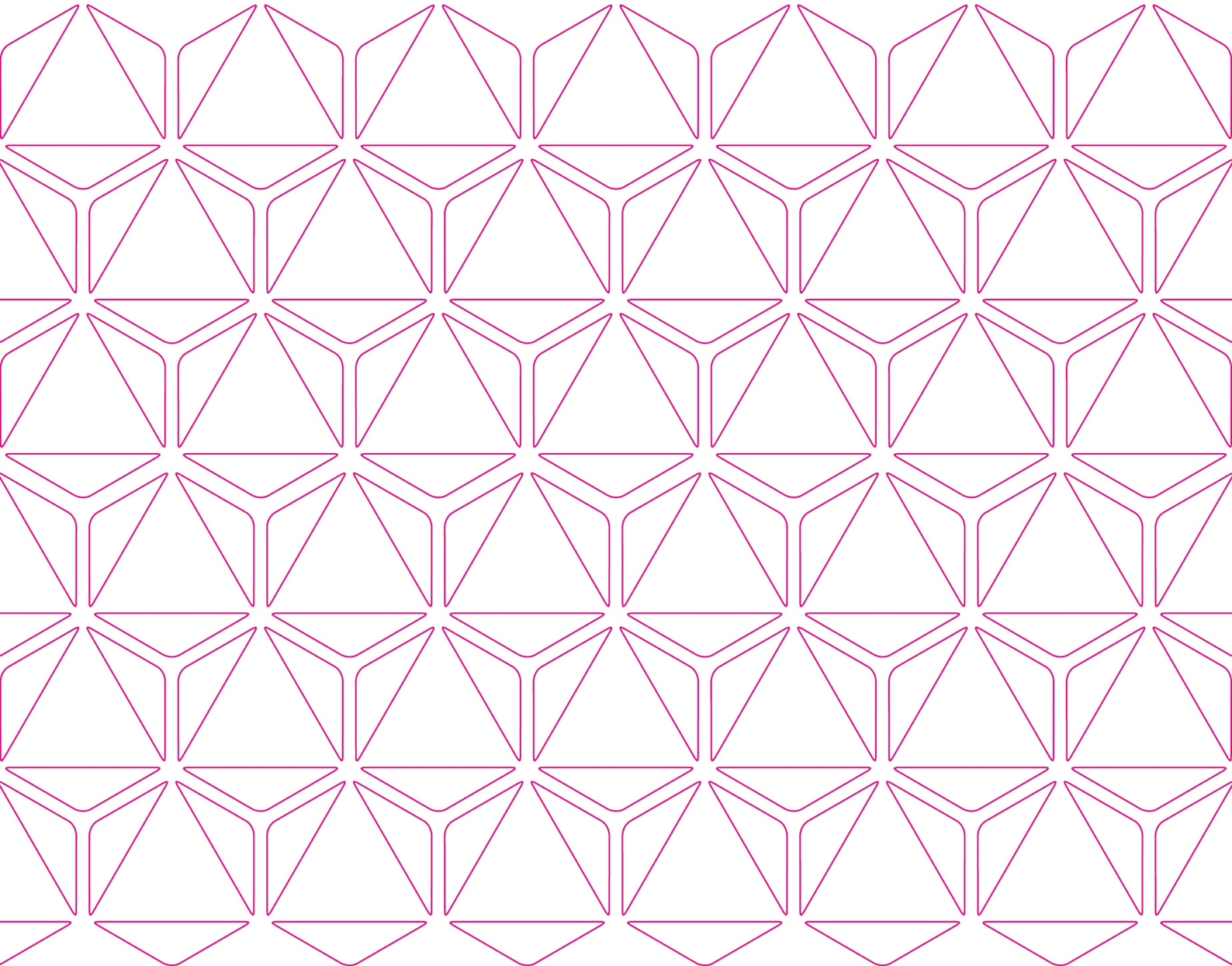
# Guide to Praemium Tax Reports for Accountants



# Reconciling Praemium reports



A how-to guide for accountants



# Contents

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<b>About this document</b>	<b>3</b>
Audience	3
Objectives	3
Scope	3

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<b>Available reporting suites</b>	<b>4</b>
Valuation reports	5
Performance reports	7
Taxation reports	12
Reconciliation reports	16
Transaction reports	20

# About this document

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## Audience

These service providers engaged by investors who use Praemium's reports:

- » Financial advisers
- » Accountants, and
- » Taxation advisers.

## Objectives

To assist the audience in navigating, interpreting, and reconciling Praemium's reports for the purpose of preparing:

- » Special-purpose financial statements, and
- » Income tax returns.

## Scope

Limited to the common reconciliation responsibilities of the audience in respect of investors that are non-reporting entities.

# Available reporting suites

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It is likely that you have already received the investor's valuation, performance, and taxation reports. There are, however, additional accounting, reconciliation, and transaction reports which may be helpful in interpreting and reconciling the valuation, performance, and taxation reports. Please contact the investor's adviser or administrator to request any additional reports.

These additional reports are listed below.

It is important to note which reports adopt an entitlement or ex-date basis and which reports adopt a tax date basis. Please note, only the taxation reports should be used for the purposes of tax reporting,

## Valuation reports

- » Portfolio Valuation
- » Portfolio Valuation by asset class
- » Asset class allocation

## Performance

- » Portfolio performance
- » Portfolio performance detail
- » Investments movements
- » Investments movement summary
- » Income by ex-date
- » Additions and withdrawals

## Taxation

- » Tax summary
- » Taxation income
- » Realised CGT
- » Unrealised
- » Expenses

## Accounting

- » Financial statements

## Reconciliation

- » Portfolio reconciliation
- » Investment cost movements
- » Daily cash movements
- » Accounting transactions

## Transactions

- » Cash transactions
- » Transaction history
- » Income declared but not paid
- » Unsettled transactions

## Valuation reports

### Portfolio Valuation report

The Portfolio Valuation provides the value of a portfolio's unrealised holdings as at the date requested, and the percentage of each holding relative to the net portfolio value.

The Total portfolio value is adjusted for any loan balances, unsettled transactions and/or income declared but not paid amounts to arrive at the Net portfolio value.

<b>Portfolio valuation</b>										
<b>As at 30 Jun 2018</b>										
<b>Net portfolio value \$329,828</b>										
Asset	Quantity	Avg unit cost \$	Actual cost \$	Unit price \$	Market value \$	Portfolio weight %	Gain/loss \$	Est income <sup>(a)</sup> \$	Est yield <sup>(b)</sup> %	
<b>Domestic Listed Property</b>										
+SAMT1	SAMPLE TRUST NO. 1	9,700	10.00	97,000	12.50	121,250	37%	24,250	10,282	8%
<b>Totals</b>				<b>97,000</b>		<b>121,250</b>	<b>37%</b>	<b>24,250</b>	<b>10,282</b>	<b>8%</b>
<b>International Direct Property</b>										
+SAMT2	SAMPLE TRUST NO. 2	8,000	8.00	64,000	10.00	80,000	24%	16,000	14,240	18%
<b>Totals</b>				<b>64,000</b>		<b>80,000</b>	<b>24%</b>	<b>16,000</b>	<b>14,240</b>	<b>18%</b>
<b>Other</b>										
+SAMC1	SAMPLE COMPANY NO. 1	1,000	10.00	10,000	14.00	14,000	4%	4,000	470	3%
+SAMC2	SAMPLE COMPANY NO. 2	2,087	24.35	50,824	33.00	68,871	21%	18,047	2,129	3%
<b>Totals</b>				<b>60,824</b>		<b>82,871</b>	<b>25%</b>	<b>22,047</b>	<b>2,599</b>	<b>3%</b>
<b>Cash &amp; Equivalents</b>										
AUDCASH	MAIN CASH ACCOUNT	37,350	1.00	37,350	1.00	37,350	11%	-	934	3%
<b>Totals</b>				<b>37,350</b>		<b>37,350</b>	<b>11%</b>	<b>-</b>	<b>934</b>	<b>3%</b>
<b>Portfolio totals</b>				<b>259,174</b>		<b>321,471</b>	<b>97%</b>	<b>62,297</b>	<b>28,054</b>	<b>9%</b>
Income declared but not paid					5,100	2%				
Unsettled transactions					3,257	1%	-			
<b>Net portfolio totals</b>				<b>262,431</b>		<b>329,828</b>	<b>100%</b>	<b>62,297</b>	<b>28,054</b>	<b>9%</b>

(a) Estimated income  
This estimation is based on historical returns and should not be regarded as an accurate indication of future earnings.

(b) Estimated yield percentage  
The estimated yield is the estimated income as a percentage of the market value.

Dollar amounts have been rounded for display purposes. As a result individual line items may not sum up to the total amounts displayed.

### Portfolio Valuation by asset class

The Portfolio valuation by asset class report is identical to the Portfolio Valuation report, except that the assets are grouped by their asset classes and a sub-total for each class is shown.

<b>Portfolio valuation by asset class</b>									
<b>As at 30 Jun 2018</b>									
<b>Net portfolio value \$329,828.01</b>									
Asset	Quantity	Avg unit cost \$	Actual cost \$	Unit value \$	Market value \$	% Net portfolio value	Gain/loss \$		
<b>Domestic Listed Property</b>									
+SAMT1	SAMPLE TRUST NO. 1	9,700	10.00	97,000.00	12.50	121,250.00	36.76%	24,250.00	
<b>Totals</b>				<b>97,000.00</b>		<b>121,250.00</b>	<b>36.76%</b>	<b>24,250.00</b>	
<b>International Direct Property</b>									
+SAMT2	SAMPLE TRUST NO. 2	8,000	8.00	64,000.00	10.00	80,000.00	24.26%	16,000.00	
<b>Totals</b>				<b>64,000.00</b>		<b>80,000.00</b>	<b>24.26%</b>	<b>16,000.00</b>	
<b>Other</b>									
+SAMC1	SAMPLE COMPANY NO. 1	1,000	10.00	10,000.00	14.00	14,000.00	4.24%	4,000.00	
+SAMC2	SAMPLE COMPANY NO. 2	2,087	24.3526	50,823.80	33.00	68,871.00	20.88%	18,047.20	
<b>Totals</b>				<b>60,823.80</b>		<b>82,871.00</b>	<b>25.13%</b>	<b>22,047.20</b>	
<b>Cash &amp; Equivalents</b>									
AUDCASH	MAIN CASH ACCOUNT	37,350.01	1.00	37,350.01	1.00	37,350.01	11.32%	-	
<b>Totals</b>				<b>37,350.01</b>		<b>37,350.01</b>	<b>11.32%</b>	<b>-</b>	
<b>Portfolio totals</b>				<b>259,173.81</b>		<b>321,471.01</b>	<b>97.47%</b>	<b>62,297.20</b>	
Income declared but not paid					5,100.00	1.55%			
Unsettled transactions					3,257.00	0.99%	-		
<b>Net portfolio totals</b>				<b>262,430.81</b>		<b>329,828.01</b>	<b>100%</b>	<b>62,297.20</b>	

## Asset class allocation

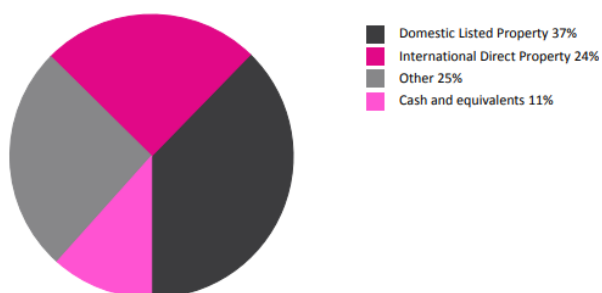
This report provides a summary of the Portfolio valuation by asset class as a snapshot of a portfolio's exposure to each asset class.

### Asset class allocation

As at 30 Jun 2018

Net portfolio value \$329,828

Asset class	Actual cost \$	Market value \$	Gain/loss \$	% Net portfolio value
Domestic Listed Property	97,000	121,250	24,250	37%
International Direct Property	64,000	80,000	16,000	24%
Other	60,824	82,871	22,047	25%
Cash & Equivalents	37,350	37,350	-	11%
<b>Total portfolio value</b>	<b>259,174</b>	<b>321,471</b>	<b>62,297</b>	<b>97%</b>
Income declared but not paid		5,100		2%
Unsettled transactions	3,257	3,257	-	1%
<b>Net portfolio value</b>	<b>262,431</b>	<b>329,828</b>	<b>62,297</b>	<b>100%</b>



Dollar amounts have been rounded for display purposes. As a result individual line items may not sum up to the total amounts displayed.



# Performance reports

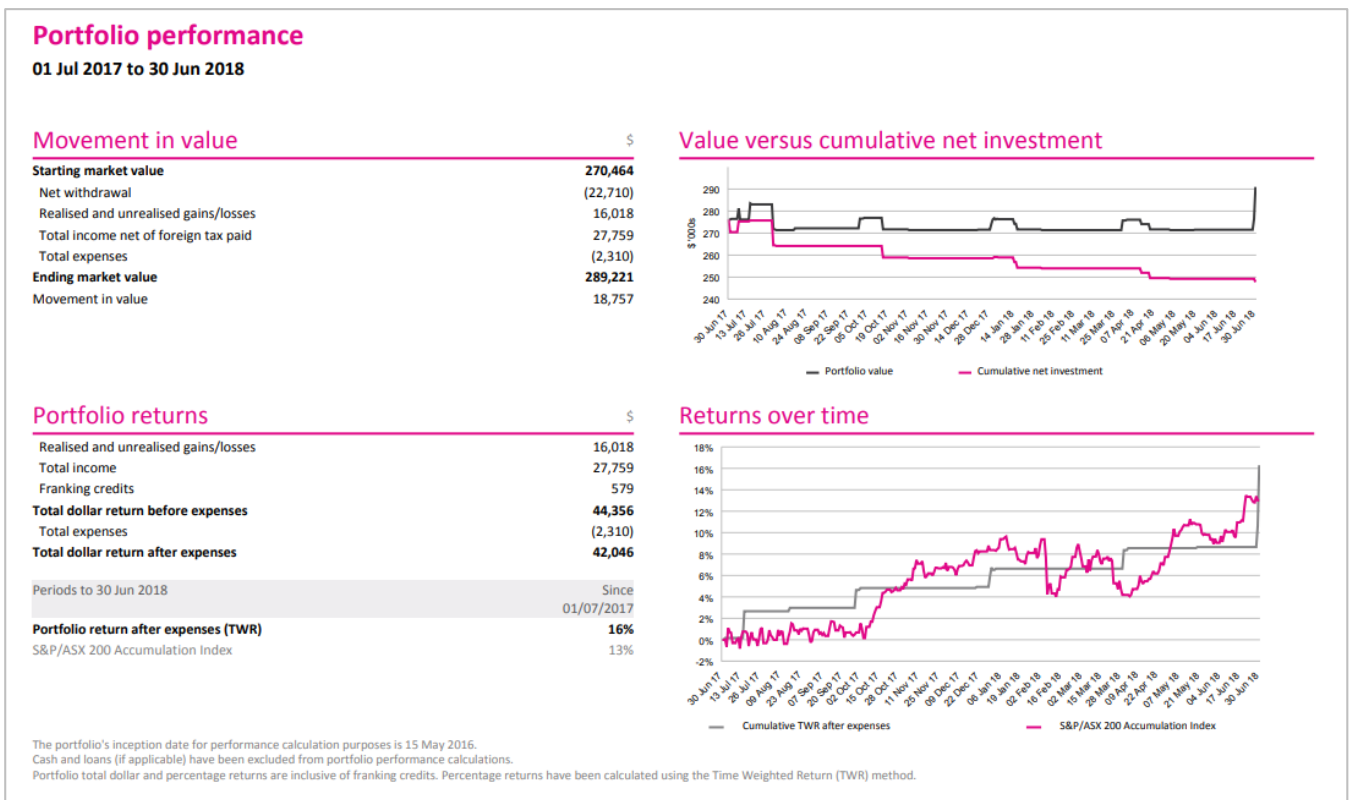
## Portfolio Performance

The Portfolio performance report contains a one page snapshot of what has influenced a portfolio's performance for the period including:

- » The components of a portfolio's movement in value, including the net addition/withdrawal from external sources.
- » A total dollar return before and after expenses.
- » Portfolio percentage returns against benchmark returns for the period, and other periods if required.
- » Charts to show the percentage returns over a selected period, and the movement in value relative to the cumulative net addition/withdrawal.

This report can be run for any report period including from inception. If the performance inception date is within the reporting period, then the report will run from this inception date.

Unallocated amounts occur when the difference between the starting market value and ending market value does not match the sum of the movements that occurred (for portfolio performance calculation purposes) within the period.





## Portfolio Performance detail

The Portfolio performance detail report contains a more detailed breakdown of the elements of the Portfolio performance report.

Portfolio performance detail		
01 Jul 2017 to 30 Jun 2018		
Movement in value		
	\$	\$
<b>Starting market value</b>		<b>296,088.01</b>
<b>Additions</b>		
Cash deposits	2,375.00	
Expenses paid from an external bank account	2,420.00	
<b>Total</b>	<b>4,795.00</b>	
<b>Net addition</b>		<b>4,795.00</b>
<b>Realised and unrealised gains/losses</b>		
Property	8,507.00	
Other	7,511.00	
<b>Total</b>		<b>16,018.00</b>
<b>Total income</b>		
Income and interest received	22,723.03	
Income receivable	5,100.00	
<b>Total income net of foreign tax paid</b>		<b>27,823.03</b>
<b>Expenses</b>		
Cash expenses	-	
Other expenses	(2,310.00)	
<b>Total</b>		<b>(2,310.00)</b>
<b>Ending market value</b>		<b>329,828.01</b>
<b>Movement in value</b>		<b>33,740.00</b>
Unallocated amount <sup>(a)</sup>		(12,586.03)

(a) Accuracy of Portfolio returns will be impacted by the unallocated amount. This amount will in most cases represent portfolio movements not yet linked to a cash transaction because for example, payment of income or settlement is going to be later than expected by the system. Refer to the Portfolio reconciliation report section to identify what types of movements are unallocated.

## Investments movements

The Investment movements report contains two sub-sections:

1. The Investments section contains a list of all investments held during a performance period, including information you may require to analyse how each investment has contributed to the overall portfolio performance. The assets can be organised by market type or asset class and sorted by their total dollar return. Assets excluded from performance can be separated out if required.
2. The Other assets and liabilities section summarises the movements within each cash book from their opening to closing balances. Opening and closing amounts for income receivable, expenses payable and unsettled transactions will also appear here.

In this report, as is the case with all performance reports, transactions, income and tax credits are included on an accrual basis. That is, the trade date for transactions and the ex-date for income and tax credits.

Investment movements													
01 Jul 2017 to 30 Jun 2018													
Investments													
Asset		Investment movements				Gain/loss	Income			Total return	Total return %	Capital return %	Income return %
		Starting market value	Purchases	Sales	Net adj and other		Ending market value	Income	Franking credits				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	%	%	%
Property													
+SAMT1	SAMPLE TRUST NO. 1	120,000.00	-	(3,257.00)	-	4,507.00	121,250.00	8,300.00	-	12,807.00	11%	4%	7%
+SAMT2	SAMPLE TRUST NO. 2	76,000.00	-	-	-	4,000.00	80,000.00	16,960.00	-	20,960.00	31%	7%	24%
<b>Totals</b>		<b>196,000.00</b>	<b>-</b>	<b>(3,257.00)</b>	<b>-</b>	<b>8,507.00</b>	<b>201,250.00</b>	<b>25,260.00</b>	<b>-</b>	<b>33,767.00</b>	<b>19%</b>	<b>5%</b>	<b>14%</b>
Other													
+SAMC1	SAMPLE COMPANY NO. 1	12,750.00	-	-	-	1,250.00	14,000.00	370.00	158.57	1,778.57	14%	11%	3%
+SAMC2	SAMPLE COMPANY NO. 2	62,610.00	-	-	-	6,261.00	68,871.00	2,128.74	420.38	8,810.12	15%	11%	3%
<b>Totals</b>		<b>75,360.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,511.00</b>	<b>82,871.00</b>	<b>2,498.74</b>	<b>578.95</b>	<b>10,588.69</b>	<b>15%</b>	<b>11%</b>	<b>3%</b>
<b>Totals for all assets</b>		<b>271,360.00</b>	<b>-</b>	<b>(3,257.00)</b>	<b>-</b>	<b>16,018.00</b>	<b>284,121.00</b>	<b>27,758.74</b>	<b>578.95</b>	<b>44,355.69</b>	<b>17%</b>	<b>7%</b>	<b>11%</b>

Other assets and liabilities												
Investment activity												
Asset or liability	Opening balance	Purchases & sales	Other	Income	Interest receipts	Internal transfers	Expenses	Deposits	Withdrawals	Closing balance		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Cash												
MAIN CASH ACCOUNT	25,624.01	3,257.00	-	11,660.00	-	-	(5,566.00)	2,375.00	-	37,350.01		
<b>Totals</b>	<b>25,624.01</b>	<b>3,257.00</b>	<b>-</b>	<b>11,660.00</b>	<b>-</b>	<b>-</b>	<b>(5,566.00)</b>	<b>2,375.00</b>	<b>-</b>	<b>37,350.01</b>		
Receivables and payables												
Expenses payable	(5,676.00)	-	-	-	-	-	-	-	-	-		
Income receivable	4,780.00	-	-	-	-	-	-	-	-	5,100.00		
Unsettled transactions	-	-	-	-	-	-	-	-	-	3,257.00		
<b>Totals</b>	<b>(896.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,357.00</b>		
<b>Other assets and liabilities</b>	<b>24,728.01</b>	<b>3,257.00</b>	<b>-</b>	<b>11,660.00</b>	<b>-</b>	<b>-</b>	<b>(5,566.00)</b>	<b>2,375.00</b>	<b>-</b>	<b>45,707.01</b>		

## Investments movements summary

The Investment movements summary report is a summary version of the 'Investments' sub-section of the Investments movements report. It provides the movements, percentage weightings and performance returns by asset class or asset type, depending on what has been selected. Total percentage returns are calculated by default using the time-weighted return (TWR) method.

The Time Weighted Return (TWR) measures the portfolio performance after eliminating the impact of the timing of additions and withdrawals.

### Investment movements summary

01 Jul 2017 to 30 Jun 2018

#### Investment movements summary

Asset class	Starting market value \$	Starting weight %	Net movements \$	Gain/loss \$	Ending market value \$	Ending weight %	Income \$	Franking credits \$	Total return \$	Total return %	Capital return %	Income return %
Domestic Listed Property	120,000	41%	(3,257)	4,507	121,250	37%	8,300	-	12,807	11%	4%	7%
International Direct Property	76,000	26%	-	4,000	80,000	24%	16,960	-	20,960	31%	7%	24%
Other	75,360	25%	-	7,511	82,871	25%	2,499	579	10,589	15%	11%	3%
<b>Totals for investments</b>	<b>271,360</b>	<b>92%</b>	<b>(3,257)</b>	<b>16,018</b>	<b>284,121</b>	<b>86%</b>	<b>27,759</b>	<b>579</b>	<b>44,356</b>	<b>17%</b>	<b>7%</b>	<b>11%</b>
Cash	25,624	9%			37,350	11%	-		-			
Receivables and payables	(896)	-			8,357	3%	-		-			
<b>Portfolio totals</b>	<b>296,088</b>		<b>(3,257)</b>	<b>16,018</b>	<b>329,828</b>		<b>27,759</b>	<b>579</b>	<b>44,356</b>			

#### Gain/loss

The gain/loss is the net of the realised and unrealised gain/loss for the performance period. The gain/loss for short options will include a realised gain from the option premium received within the period. The performance gain/loss is different from the gain/loss shown in valuation or tax reports, which is calculated using the original cost base at a tax lot level.

Please note, accurate gain/loss reporting is dependent on the provision of complete and accurate cost information across the portfolio.

#### Total return dollar amount

This is the sum of the realised and unrealised gain/loss plus income and franking credits accrued before expenses.

#### Percentage investment returns

The percentage return is before expenses and has been calculated using the time-weighted return (TWR) method. Sub-period returns have been calculated and geometrically linked to remove the impact of the timing and size of investment movements. A sub-period ends on the last day of each month within the performance period and on the accrual date of any investment movement within the portfolio. The sub-period return includes the change in the investment's value plus the income and franking credits accrued within the sub-period. Income receivable at the beginning and end of a sub-period is added to the investment's value. To calculate the sub-period return the ending value is adjusted to exclude the net of investment movements on the sub-period end date.

The percentage **income return** is the percentage return attributable to income based on the ratio of total income and franking credits to the total return amount.

The percentage **capital return** is the percentage return attributable to the investment's realised and unrealised Gain/loss, based on the ratio of the Gain/loss to the total return amount.

Dollar amounts have been rounded for display purposes. As a result individual line items may not sum up to the total amounts displayed.

## Income by ex-date

The Income by ex date report is one of the Performance suite of reports in Report Builder. This report provides the total income and tax credit breakdown for income entries that accrued within the performance period.

That is, entries which have an 'ex-date' that falls within the period. The report is broken into two sections, 'Included assets' and 'Excluded assets', according to what report options you have selected.

This report is different from the Taxation income report. The Taxation income report is one of the Taxation suite of reports and is designed for year-end tax reporting as it contains tax component information.

Income by ex-date		01 Jul 2019 to 30 Jun 2020		Income transactions						
Asset		Ex date	Payment date	Total income \$	DRP \$	Cash \$	Receivable \$	WHT \$	Foreign tax paid \$	Franking credits \$
<b>Included assets</b>										
<b>Dividends</b>										
AFI	AUSTRALIAN FOUNDATION INVESTMENT COMPANY LIMITED FPO	7/02/2020	24/02/2020	335.80 <sup>(a)</sup>	-	335.80	-	-	-	143.91
AFI	AUSTRALIAN FOUNDATION INVESTMENT COMPANY LIMITED FPO	6/08/2019	29/08/2019	470.12 <sup>(a)</sup>	-	470.12	-	-	-	201.48
ANZ	AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO	11/11/2019	18/12/2019	4,400.00 <sup>(a)</sup>	-	4,400.00	-	-	-	1,320.00
BHP	BHP GROUP LIMITED FPO	5/03/2020	24/03/2020	2,053.68 <sup>(a)</sup>	-	2,053.68	-	-	-	880.15
BHP	BHP GROUP LIMITED FPO	5/09/2019	25/09/2019	2,349.10 <sup>(a)</sup>	-	2,349.10	-	-	-	1,006.76
BSL	BLUESCOPE STEEL LIMITED FPO	28/02/2020	31/03/2020	4.14 <sup>(a)</sup>	-	4.14	-	-	-	-
BSL	BLUESCOPE STEEL LIMITED FPO	11/09/2019	16/10/2019	5.52 <sup>(a)</sup>	-	5.52	-	-	-	-
NAB Short	NATIONAL AUSTRALIA BANK LIMITED FPO	1/05/2020	3/07/2020	(21.43) <sup>(a)</sup>	-	-	(21.43)	-	-	-
NAB Short	NATIONAL AUSTRALIA BANK LIMITED FPO	14/11/2019	12/12/2019	(59.29) <sup>(a)</sup>	-	(59.29)	-	-	-	-
S32	SOUTH32 LIMITED FPO	5/03/2020	2/04/2020	35.68 <sup>(a)</sup>	-	35.68	-	-	-	15.29
S32	SOUTH32 LIMITED FPO	12/09/2019	10/10/2019	43.76 <sup>(a)</sup>	-	43.76	-	-	-	18.75
TLS	TELSTRA CORPORATION LIMITED. FPO	26/02/2020	27/03/2020	120.00 <sup>(a)</sup>	-	120.00	-	-	-	51.43
TLS	TELSTRA CORPORATION LIMITED. FPO	28/08/2019	26/09/2019	120.00 <sup>(a)</sup>	-	120.00	-	-	-	51.43
WOW	WOOLWORTHS GROUP LIMITED FPO	4/03/2020	9/04/2020	4.60 <sup>(a)</sup>	-	4.60	-	-	-	1.97
WOW	WOOLWORTHS GROUP LIMITED FPO	3/09/2019	30/09/2019	5.70 <sup>(a)</sup>	-	5.70	-	-	-	2.44
<b>Dividends totals</b>				<b>9,867.38</b>	<b>-</b>	<b>9,888.81</b>	<b>(21.43)</b>	<b>-</b>	<b>-</b>	<b>3,693.61</b>
<b>Foreign dividends</b>										
MMM.NYS	3M ORD	21/05/2020	12/06/2020	214.99 <sup>(a)</sup>	-	182.74	-	-	32.25	-
MMM.NYS	3M ORD	13/02/2020	12/03/2020	226.55 <sup>(a)</sup>	-	192.57	-	-	33.98	-
MMM.NYS	3M ORD	21/11/2019	12/12/2019	209.45 <sup>(a)</sup>	-	178.03	-	-	31.42	-
MMM.NYS	3M ORD	15/08/2019	12/09/2019	209.90 <sup>(a)</sup>	-	178.42	-	-	31.48	-
<b>Foreign dividends totals</b>				<b>860.89</b>	<b>-</b>	<b>731.76</b>	<b>-</b>	<b>-</b>	<b>129.13</b>	<b>-</b>

## Additions and withdrawals

The Additions and withdrawals report contains a list of the transactions from external sources that are treated as an addition or withdrawal for performance purposes.

The Amount column is the market value of the inflow or outflow on the date that it has an impact on the portfolio value. The true impact of the addition or withdrawal can then be eliminated when the daily return is calculated using the time weighted return (TWR) method.

<b>Additions and withdrawals</b>		
<b>01 Jul 2017 to 30 Jun 2018</b>		
<b>Net addition \$4,795.00</b>		
Date	Amount \$	Notes
<b>Additions</b>		
Cash deposits		
28/07/2017	2,375.00	AUDCASH Superfund Contribution:
<b>Totals</b>	<b>2,375.00</b>	
Expenses paid from an external bank account		
31/07/2017	110.00	: Paid by member
31/12/2017	550.00	
30/06/2018	660.00	
30/06/2018	1,100.00	
<b>Totals</b>	<b>2,420.00</b>	
<b>Total additions</b>	<b>4,795.00</b>	
<b>Net addition</b>	<b>4,795.00</b>	

## Taxation reports

### Tax Summary

The Tax summary is designed to assist you complete an Australian tax return and contains:

- » Assessable income amounts which are required to be reported as income. Amounts in this section may be reconciled back to the Income (by tax date) and Realised CGT reports.
- » Deductions which show amounts that may be deducted as expenses depending upon each client's individual circumstances. Amounts in this section may be reconciled back to the Expenses report.
- » Tax offsets and credits which includes amounts that may be reported as credit amounts depending upon each client's individual circumstances.

It is important to note that the Tax Summary only includes assessable income, deductions and tax offsets which are relevant to assets held within the portfolio. Asset held outside the portfolio will not be included in the Tax Summary.

<b>Tax summary</b>		
<b>01 Jul 2017 to 30 Jun 2018</b>		
<b>Assessable income</b>		
<b>Australian income</b>		
Interest	Interest	64.29
	Interest exempt from NRWT	-
	<b>Total interest</b>	<b>64.29</b>
Dividends	Unfranked	1,147.85
	Unfranked CFI	-
	<b>Total unfranked</b>	<b>1,147.85</b>
	Franked	1,450.89
	Franking credits	621.81
	<b>Total dividends</b>	<b>3,220.55</b>
Trust income	Franked distributions	-
	Franking credits	-
	<b>Gross franked distributions</b>	-
	Other trust income <sup>(a)</sup>	18,380.00
	<b>Total trust income</b>	<b>18,380.00</b>
<b>Total Australian income</b>		<b>21,664.84</b>
<b>Foreign income</b>		
Other	Other foreign source income	-
<b>Total foreign income</b>		-
<b>Net capital gain <sup>(b)</sup></b>		<b>171.33</b>
<b>Total assessable income</b>		<b>21,836.17</b>
<b>Deductions</b>		
<b>Investment expenses</b>	Administration fees	(1,210.00)
	Advice fees	(1,100.00)
		<b>(2,310.00)</b>
<b>Total deductions</b>		<b>(2,310.00)</b>
<b>Tax offsets and credits</b>		
<b>Franking credits</b>		
Dividends	Franking credits	621.81
	Less franking credits denied	-
		<b>621.81</b>
<b>Total franking credits</b>		<b>621.81</b>

(a) Share of net income from trusts (excluding gross franked distributions, foreign income, capital gains, and non-assessable amounts). For more details, refer to the 'Trust income' section of the Income transactions report.  
(b) For more details, refer to the 'Summary of CGT gains/losses' section of the Realised CGT report.

## Taxation income

The Taxation income report is used for tax reporting purposes as it provides detailed tax component information.

This report includes dividend, trusts and interest information which is also included in the Tax Summary.

Taxation income																
01 Jul 2019 to 30 Jun 2020																
Income transactions <sup>(a)</sup>																
Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
<b>Dividends</b>																
AUSTRALIAN FOUNDATION INVESTMENT COMPANY LIMITED FPO																
AFI	29/08/2019	-	-	470.12	201.48	-	-	-	-	470.12 <sup>(b)</sup>	-	-	-	470.12	-	-
	24/02/2020	-	-	335.80	143.91	-	-	-	-	335.80 <sup>(b)</sup>	-	-	-	335.80	-	-
<b>AFI totals</b>		-	-	805.92	345.39	-	-	-	-	805.92	-	-	-	805.92	-	-
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO																
ANZ	01/07/2019	-	-	400.00	171.43	-	-	-	-	400.00 <sup>(b)</sup>	-	-	-	400.00	-	-
	18/12/2019	-	1,320.00	3,080.00	1,320.00	-	-	-	-	4,400.00 <sup>(b)</sup>	-	-	-	4,400.00	-	-
<b>ANZ totals</b>		-	1,320.00	3,480.00	1,491.43	-	-	-	-	4,800.00	-	-	-	4,800.00	-	-
BHP GROUP LIMITED FPO																
BHP	25/09/2019	-	-	2,349.10	1,006.76	-	-	-	-	2,349.10 <sup>(b)</sup>	-	-	-	2,349.10	-	-
	24/03/2020	-	-	2,053.68	880.15	-	-	-	-	2,053.68 <sup>(b)</sup>	-	-	-	2,053.68	-	-
<b>BHP totals</b>		-	-	4,402.78	1,886.91	-	-	-	-	4,402.78	-	-	-	4,402.78	-	-
BLUESCOPE STEEL LIMITED FPO																
BSL	16/10/2019	-	5.52	-	-	-	-	-	-	5.52 <sup>(b)</sup>	-	-	-	5.52	-	-
	31/03/2020	-	4.14	-	-	-	-	-	-	4.14 <sup>(b)</sup>	-	-	-	4.14	-	-
<b>BSL totals</b>		-	9.66	-	-	-	-	-	-	9.66	-	-	-	9.66	-	-
RIO TINTO LIMITED FPO																
RIO	19/09/2019	-	-	316.81	135.77	-	-	-	-	316.81 <sup>(b)</sup>	-	-	-	316.81	-	-
	16/04/2020	-	-	360.23	154.39	-	-	-	-	360.23 <sup>(b)</sup>	-	-	-	360.23	-	-
<b>RIO totals</b>		-	-	677.04	290.16	-	-	-	-	677.04	-	-	-	677.04	-	-
SOUTH32 LIMITED FPO																
S32	10/10/2019	-	-	43.76	18.75	-	-	-	-	43.76 <sup>(b)</sup>	-	-	-	43.76	-	-
	02/04/2020	-	-	35.68	15.29	-	-	-	-	35.68 <sup>(b)</sup>	-	-	-	35.68	-	-
<b>S32 totals</b>		-	-	79.44	34.04	-	-	-	-	79.44	-	-	-	79.44	-	-
TELSTRA CORPORATION LIMITED FPO																
TLS	26/09/2019	-	-	120.00	51.43	-	-	-	-	120.00 <sup>(b)</sup>	-	-	-	120.00	-	-
	27/03/2020	-	-	120.00	51.43	-	-	-	-	120.00 <sup>(b)</sup>	-	-	-	120.00	-	-

Page 5

Praemium Testing

Monday, 21/06/2021

Taxation income																
01 Jul 2019 to 30 Jun 2020																
Income summary <sup>(a)</sup>																
	Interest \$	Unfranked \$	Franked \$	Franking credits \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$	
<b>Income transactions</b>																
Dividends	-	1,211.08	9,695.48	4,155.20	-	-	-	-	10,906.56	-	-	-	10,906.56	-	-	
Foreign income	-	-	-	-	-	860.89	-	-	860.89	-	129.13	-	731.76	-	-	
Trust income	473.59	502.79	1,986.09	981.48	49.31	636.66	-	379.94	4,028.38	-	96.89	62.94	1,832.85	1,075.96	959.74	
Interest	197.40	-	-	-	-	-	-	-	197.40	-	-	-	197.40	-	-	
<b>Totals</b>	<b>670.99</b>	<b>1,713.87</b>	<b>11,681.57</b>	<b>5,136.68</b>	<b>49.31</b>	<b>1,497.55</b>	<b>-</b>	<b>379.94</b>	<b>15,993.23</b>	<b>-</b>	<b>226.02</b>	<b>62.94</b>	<b>13,668.57</b>	<b>1,075.96</b>	<b>959.74</b>	
<b>Totals for all income</b>	<b>670.99</b>	<b>1,713.87</b>	<b>11,681.57</b>	<b>5,136.68</b>	<b>49.31</b>	<b>1,497.55</b>	<b>-</b>	<b>379.94</b>	<b>15,993.23</b>	<b>-</b>	<b>226.02</b>	<b>62.94</b>	<b>13,668.57</b>	<b>1,075.96</b>	<b>959.74</b>	

(a) The income disclosed in this report is recognised on a tax-derivation basis. For more details, refer to the corresponding section of the Income transactions report.

## Realised CGT

The Realised CGT report provides detailed information on the;

- » Disposal of CGT assets within the tax year,
- » Trust CGT distributions with a tax date that falls within the tax year,
- » A summary of the CGT gains/losses for the tax year.

Please note:

- » Prior year CGT losses do not carry over into the portfolio.
- » A CGT gain amount shown in the summary section will also show in the Tax Summary report as an assessable amount.
- » A CGT loss amount shown in the summary section will not show in the Tax Summary report.

Realised CGT																
01 Jul 2017 to 30 Jun 2018																
Disposals of CGT assets																
Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost <sup>(a)</sup> \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Capital gain using the different calculation methods				CGT gain <sup>(c)</sup> \$	CGT loss \$	CGT exempt gain/loss \$
										Discounted gain <sup>(b)</sup> \$	Indexed gain \$	Other gain \$				
SAMPLE TRUST NO. 1																
+SAMT1	07/11/2014	07/11/2014	30/06/2018	300	3,000.00	3,000.00	NA	3,257.00	257.00	171.33	NA	NA	171.33	NA	NA	
+SAMT1 totals				300	3,000.00	3,000.00	NA	3,257.00	257.00	171.33	NA	NA	171.33	NA	NA	
<b>Disposals of CGT asset totals</b>					<b>3,000.00</b>	<b>3,000.00</b>	<b>NA</b>	<b>3,257.00</b>	<b>257.00</b>	<b>171.33</b>	<b>NA</b>	<b>NA</b>	<b>171.33</b>	<b>NA</b>	<b>NA</b>	
<p>(a) Variances between Adjusted cost and Actual cost Where the 'Sale proceeds' in respect of the CGT parcel are equal to or less than its reduced cost base, its reduced cost base is disclosed as the adjusted cost; otherwise, its cost base is disclosed as the adjusted cost. For more details, refer to the 'Adjusted cost' subsection in this report.</p> <p>(b) Gains calculated using discounted method The capital gain calculated using the discount method, after having applied the 33.33% CGT discount rate appropriate to the tax entity type of this portfolio.</p> <p>(c) CGT gain calculation method The CGT gain is calculated based on what is optimal for the disposal method selected. In some cases the indexed gain is used to optimise the use of losses. The CGT gain calculated from a less than optimal method is shown in italics for information purposes only and is excluded from the totals for the portfolio. NA is shown if a calculation method is not applicable.</p>																
Trust CGT distributions																
There were no trust CGT distributions within the period.																

Summary of CGT gains/losses		Total \$	Discounted \$	Indexed \$	Other \$
<b>Losses available to offset</b>	Carried forward from prior years	-	-	-	-
	Current year losses	-	-	-	-
	<b>Total</b>	-	-	-	-
<b>CGT gains</b>	Disposals of CGT assets	257.00	257.00	-	-
	Trust CGT distributions	-	-	-	-
	<b>CGT gain before losses applied</b>	<b>257.00</b>	<b>257.00</b>	-	-
	Losses applied	-	-	-	-
	<b>CGT gain after losses applied</b>	<b>257.00</b>	<b>257.00</b>	-	-
	Discount applied <sup>(a)</sup>	(85.67)	(85.67)	NA	NA
<b>Net capital gain</b>		<b>171.33</b>	<b>171.33</b>	-	-
<p>(a) The 'CGT gain after losses applied' amount multiplied by a 33.33% CGT discount rate appropriate to the tax entity type of the portfolio.</p>					



## Unrealised

The Unrealised report shows the portfolio's tax position for CGT purposes, should its assets be sold today.

The report estimates the portfolio's net CGT gain/loss by detailing information for assets that would trigger a CGT event if sold. The report also contains a separate table for any non-assessable and cost base adjustment amounts for the reporting period.

Unrealised														
As at 30 Jun 2018														
Unrealised CGT gains/losses														
Asset	Tax date	Purchase date	Quantity	Actual cost \$	Adjusted cost <sup>(a)</sup> \$	Indexed cost \$	Market value \$	Gross gain \$	Capital gain using the different calculation methods			CGT gain <sup>(c)</sup> \$	CGT loss \$	CGT exempt gain/loss \$
									Discounted gain <sup>(b)</sup> \$	Indexed gain \$	Other gain \$			
<b>SAMPLE COMPANY NO. 1</b>														
+SAMC1	12/08/2012	12/08/2012	1,000	10,000.00	10,000.00	NA	14,000.00	4,000.00	2,666.67	NA	NA	2,666.67	NA	NA
+SAMC1 totals			1,000	10,000.00	10,000.00	NA	14,000.00	4,000.00	2,666.67	NA	NA	2,666.67	NA	NA
<b>SAMPLE COMPANY NO. 2</b>														
+SAMC2	11/01/2013	11/01/2013	2,000	50,000.00	50,000.00	NA	66,000.00	16,000.00	10,666.67	NA	NA	10,666.67	NA	NA
	15/10/2016	15/10/2016	56	510.00	510.00	NA	1,848.00	1,338.00	892.00	NA	NA	892.00	NA	NA
	15/04/2017	15/04/2017	31	313.80	313.80	NA	1,023.00	709.20	472.80	NA	NA	472.80	NA	NA
+SAMC2 totals			2,087	50,823.80	50,823.80	NA	68,871.00	18,047.20	12,031.47	NA	NA	12,031.47	NA	NA
<b>SAMPLE TRUST NO. 1</b>														
+SAMT1	07/11/2014	07/11/2014	9,700	97,000.00	97,000.00	NA	121,250.00	24,250.00	16,166.67	NA	NA	16,166.67	NA	NA
+SAMT1 totals			9,700	97,000.00	97,000.00	NA	121,250.00	24,250.00	16,166.67	NA	NA	16,166.67	NA	NA
<b>SAMPLE TRUST NO. 2</b>														
+SAMT2	21/03/2015	21/03/2015	8,000	64,000.00	59,440.00	NA	80,000.00	20,560.00	13,706.67	NA	NA	13,706.67	NA	NA
+SAMT2 totals			8,000	64,000.00	59,440.00	NA	80,000.00	20,560.00	13,706.67	NA	NA	13,706.67	NA	NA
<b>Totals</b>				<b>221,823.80</b>	<b>217,263.80</b>	<b>NA</b>	<b>284,121.00</b>	<b>66,857.20</b>	<b>44,571.48</b>	<b>NA</b>	<b>NA</b>	<b>44,571.48</b>	<b>NA</b>	<b>NA</b>

Unrealised											
As at 30 Jun 2018											
Adjusted cost											
Asset	Market value \$	Purchase date	Tax date	Quantity	Actual cost <sup>(b)</sup> \$	Adjustments			Adjusted cost <sup>(a)</sup>		
						Tax deferred <sup>(c)</sup> \$	Tax free <sup>(d)</sup> \$	AMIT cost base net amount - excess <sup>(e)</sup> \$	AMIT cost base net amount - shortfall <sup>(f)</sup> \$	Cost base <sup>(g)</sup> \$	Reduced cost base <sup>(h)</sup> \$
<b>SAMPLE TRUST NO. 2</b>											
+SAMT2	80,000.00	21/03/2015	21/03/2015	8,000	64,000.00	4,560.00	1,520.00	-	-	59,440.00	57,920.00
+SAMT2 totals	80,000.00			8,000	64,000.00	4,560.00	1,520.00	-	-	59,440.00	57,920.00
<b>Totals</b>	<b>80,000.00</b>				<b>64,000.00</b>	<b>4,560.00</b>	<b>1,520.00</b>	<b>-</b>	<b>-</b>	<b>59,440.00</b>	<b>57,920.00</b>

## Expenses

The Expenses report is designed to provide the detailed information required to reconcile back to the Expenses section of the Tax summary.

The report displays all expense entries with a payment date that falls within the specified period and should be used to determine deductions for income tax purposes.

Expenses							
01 Jul 2017 to 30 Jun 2018							
Expenses							
Expense type	Tax date	Total incl GST \$	GST \$	Pre-ECPI deductible %	Pre-ECPI deductible \$	Pre-ECPI non-deductible \$	Narration
<b>Investment expenses</b>							
<b>Administration fees</b>	31/12/2017	550.00	50.00	100%	550.00	-	
	30/06/2018	660.00	60.00	100%	660.00	-	
<b>Totals</b>		<b>1,210.00</b>	<b>110.00</b>		<b>1,210.00</b>	-	
<b>Advice fees</b>	30/06/2018	1,100.00	100.00	100%	1,100.00	-	
<b>Totals</b>		<b>1,100.00</b>	<b>100.00</b>		<b>1,100.00</b>	-	
<b>Investment expenses totals</b>		<b>2,310.00</b>	<b>210.00</b>		<b>2,310.00</b>	-	
<b>Total expenses</b>		<b>2,310.00</b>	<b>210.00</b>		<b>2,310.00</b>	-	

The total expenses amount for taxation purposes may be different from the total expenses amount displayed in performance reports. Performance is reported on an accrual basis and therefore includes expenses with an effective date within the specified period.

## Reconciliation reports

### Portfolio Reconciliation

Our aim is to ensure all portfolios are reconciled and balanced. This in turn provides accurate reporting for both performance and tax. The Portfolio reconciliation report is designed to assist in this task.

The Portfolio reconciliation report assist administrators identify and action any unreconciled transactions within a portfolio. The report contains the following sub-sections:

- » Investment cost movements: This section reconciles the change in starting cost and ending cost for all assets within the period with the net cost movement from transactions within the period. If this does not reconcile, a variance is shown which can be matched to a particular asset (in the detailed Investment cost movements report).
- » Cash movements: This section reconciles the expected net cash movement for the period with the actual net cash movement for the period. Expected amounts and actual amounts are broken down into each transaction type including: cost of purchases, proceeds from sales, income receivable, corporate actions (capital returns and instalment payments) and expenses.

<b>Portfolio reconciliation</b>			
<b>01 Jul 2017 to 30 Jun 2018</b>			
<b>Investment cost movements <sup>(a)</sup></b>			
Cost of purchases			\$ -
Net adjustments			-
Sale proceeds		(3,257.00)	
Gross profit/loss on sales		257.00	
Return of capital			-
Other corporate actions			-
<b>Net cost movement</b>		<b>(3,000.00)</b>	
Cost at beginning of period			224,823.80
<b>Expected cost at end of period</b>			<b>221,823.80</b>
Actual cost at end of period			221,823.80
<b>Variance</b>			<b>-</b>
<small>(a) Refer to the Investment cost movements for a breakdown by asset of these movements and any variances.</small>			
<b>Cash movements <sup>(b)</sup></b>			
	Actual	Expected	Variance
	\$	\$	\$
<b>Cash flows from investment activity</b>			
Deposits for income and interest	11,660.00	27,503.03	(15,843.03)
Deposits for sales	3,257.00	-	3,257.00
Withdrawals for purchases	-	-	-
Withdrawals for expenses	(5,566.00)	(5,566.00)	-
<b>Net cash used in investment activity</b>	<b>9,351.00</b>	<b>21,937.03</b>	<b>(12,586.03)</b>
<b>Other cash flows</b>			
Deposits	2,375.00		
Withdrawals	-		
Net internal transfers	-		
<b>Net other cash flows</b>	<b>2,375.00</b>		
<b>Net decrease/increase in cash</b>	<b>11,726.00</b>		
Opening cash balance	25,624.01		
Effects of exchange rates on cash	-		
<b>Expected closing cash balance</b>	<b>37,350.01</b>		
Actual closing cash balance	37,350.01		
<b>Variance</b>			<b>-</b>
<small>(b) Refer to the Daily cash movements for a breakdown of expected and actual amounts for investment related activity.</small>			

## Investment cost movements

The Investment cost movements report provides the detail for each investment's movement in cost from the start to the end of the period. It also summarises the movement in cash for the period.

The report contains two sub-sections:

- » Investments, containing:
  - » a list of all of the non-cash assets held during the period
  - » the totals for transaction movements during the period and the profit/loss on any sales
  - » calculated net movement in cost, which should reconcile with the difference between the end and actual cost. If not, a variance is displayed.
- » Other assets and liabilities, containing:
  - » a list of each cash account maintained for the portfolio during the period,
  - » totals for amounts relating to receivables and payables,
  - » a line for unsettled transaction amounts as at the start and the end of the periods.

Investment cost movements													
01 Jul 2017 to 30 Jun 2018													
Investments													
Asset		Starting cost	Purchases	Sales	Net adj	Return of capital	Other corporate actions	Gross profit/loss on sales	Net cost movement	Ending cost	Variance		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Property													
+SAMT1	SAMPLE TRUST NO. 1	100,000.00	-	(3,257.00)	-	-	-	257.00	(3,000.00)	97,000.00	-		
+SAMT2	SAMPLE TRUST NO. 2	64,000.00	-	-	-	-	-	-	-	64,000.00	-		
<b>Totals</b>		<b>164,000.00</b>	<b>-</b>	<b>(3,257.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>257.00</b>	<b>(3,000.00)</b>	<b>161,000.00</b>	<b>-</b>		
Other													
+SAMC1	SAMPLE COMPANY NO. 1	10,000.00	-	-	-	-	-	-	-	10,000.00	-		
+SAMC2	SAMPLE COMPANY NO. 2	50,823.80	-	-	-	-	-	-	-	50,823.80	-		
<b>Totals</b>		<b>60,823.80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,823.80</b>	<b>-</b>		
<b>Investment totals</b>		<b>224,823.80</b>	<b>-</b>	<b>(3,257.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>257.00</b>	<b>(3,000.00)</b>	<b>221,823.80</b>	<b>-</b>		
Other assets and liabilities													
Asset or liability		Investment activity								Net cash movement	Forex movements	Closing balance	
		Opening balance	Purchases & sales	Other	Income received	Interest receipts	Internal transfers	Expenses	Deposits				Withdrawals
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Cash													
MAIN CASH ACCOUNT		25,624.01	3,257.00	-	11,660.00	-	-	(5,566.00)	2,375.00	-	11,726.00	-	37,350.01
<b>Totals</b>		<b>25,624.01</b>	<b>3,257.00</b>	<b>-</b>	<b>11,660.00</b>	<b>-</b>	<b>-</b>	<b>(5,566.00)</b>	<b>2,375.00</b>	<b>-</b>	<b>11,726.00</b>	<b>-</b>	<b>37,350.01</b>
Receivables and payables													
Expenses payable		(5,676.00)	-	-	-	-	-	-	-	-	-	-	-
Income receivable		4,780.00	-	-	-	-	-	-	-	-	-	-	5,100.00
Unsettled transactions		-	-	-	-	-	-	-	-	-	-	-	3,257.00
<b>Totals</b>		<b>(896.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,357.00</b>
<b>Other assets and liabilities</b>		<b>24,728.01</b>	<b>3,257.00</b>	<b>-</b>	<b>11,660.00</b>	<b>-</b>	<b>-</b>	<b>(5,566.00)</b>	<b>2,375.00</b>	<b>-</b>	<b>11,726.00</b>	<b>-</b>	<b>45,707.01</b>

## Daily cash movements

The Daily cash movements report displays a line for every day in the period where there was an expected and/or actual cash movement.

A Variance will show if there is a difference between Total expected cash and Total actual cash used in investment activity.

The Total variance will equal:

- » the total variance on the Portfolio reconciliation report,
- » the unallocated amount on Portfolio performance (if including cash).

<b>Daily cash movements</b>										
<b>01 Jul 2017 to 30 Jun 2018</b>										
<b>Expected and actual cash movements</b>										
Date of movement	Income & interest \$	Capital returns & corp actions \$	Sales \$	Purchases \$	Expenses \$	Total expected cash \$	Total actual cash \$	Variance \$	Internal transfers \$	Other cash flows \$
01/07/2017	15.90	-	-	-	-	15.90	-	15.90	-	-
05/07/2017	-	-	-	-	-	-	3,257.00	(3,257.00)	-	-
07/07/2017	280.00	-	-	-	(5,115.00)	(4,835.00)	(4,835.00)	-	-	-
15/07/2017	-	-	-	-	(451.00)	(451.00)	(451.00)	-	-	-
28/07/2017	-	-	-	-	-	-	-	-	-	2,375.00
31/07/2017	11,380.00	-	-	-	-	11,380.00	11,380.00	-	-	-
02/08/2017	313.05	-	-	-	-	313.05	-	313.05	-	-
01/10/2017	16.30	-	-	-	-	16.30	-	16.30	-	-
15/10/2017	5,234.80	-	-	-	-	5,234.80	-	5,234.80	-	-
02/11/2017	333.92	-	-	-	-	333.92	-	333.92	-	-
01/01/2018	16.29	-	-	-	-	16.29	-	16.29	-	-
03/01/2018	190.00	-	-	-	-	190.00	-	190.00	-	-
14/01/2018	2,100.00	-	-	-	-	2,100.00	-	2,100.00	-	-
16/01/2018	2,560.00	-	-	-	-	2,560.00	-	2,560.00	-	-
02/02/2018	313.05	-	-	-	-	313.05	-	313.05	-	-
01/04/2018	15.80	-	-	-	-	15.80	-	15.80	-	-
12/04/2018	2,000.00	-	-	-	-	2,000.00	-	2,000.00	-	-
18/04/2018	2,400.00	-	-	-	-	2,400.00	-	2,400.00	-	-
02/05/2018	333.92	-	-	-	-	333.92	-	333.92	-	-
<b>Totals</b>	<b>27,503.03</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,566.00)</b>	<b>21,937.03</b>	<b>9,351.00</b>	<b>12,586.03</b>	<b>-</b>	<b>2,375.00</b>

## Accounting transactions

An accounting transaction is any event, other than price movements, that has an impact on the portfolio's cost base, total value and/or returns.

The Accounting transaction report provides the complete list of these events in one single report. These are designed to give you the transaction level detail behind each row in the Daily cash movements report.

Accounting transactions										
01 Jul 2017 to 30 Jun 2018										
Income										
Asset	Ex date	Payment date	Accrued income \$	DRP \$	WHT \$	Expected cash \$	Franking credits \$	Foreign tax paid \$	Tax deferred \$	
Distributions										
+SAMT1	SAMPLE TRUST NO. 1	29/06/2017	31/07/2017	-	-	-	4,500.00	-	300.00	-
+SAMT2	SAMPLE TRUST NO. 2	15/07/2017	31/07/2017	6,880.00	-	-	6,880.00	-	-	1,920.00
+SAMT1	SAMPLE TRUST NO. 1	29/09/2017	15/10/2017	2,000.00	-	-	2,000.00 <sup>(a)</sup>	-	-	-
+SAMT2	SAMPLE TRUST NO. 2	29/09/2017	15/10/2017	2,400.00	-	-	2,400.00 <sup>(a)</sup>	-	-	-
+SAMT2	SAMPLE TRUST NO. 2	29/12/2017	16/01/2018	2,560.00	-	-	2,560.00 <sup>(a)</sup>	-	-	-
+SAMT1	SAMPLE TRUST NO. 1	30/12/2017	14/01/2018	2,100.00	-	-	2,100.00 <sup>(a)</sup>	-	-	-
+SAMT1	SAMPLE TRUST NO. 1	30/03/2018	12/04/2018	2,000.00	-	-	2,000.00 <sup>(a)</sup>	-	-	-
+SAMT2	SAMPLE TRUST NO. 2	30/03/2018	18/04/2018	2,400.00	-	-	2,400.00 <sup>(a)</sup>	-	-	-
+SAMT1	SAMPLE TRUST NO. 1	29/06/2018	18/07/2018	2,200.00	-	-	- <sup>(a)</sup>	-	-	-
+SAMT2	SAMPLE TRUST NO. 2	29/06/2018	19/07/2018	2,720.00	-	-	- <sup>(a)</sup>	-	-	-
<b>Distributions totals</b>			<b>25,260.00</b>	<b>-</b>	<b>-</b>	<b>24,840.00</b>	<b>-</b>	<b>300.00</b>	<b>1,920.00</b>	
Dividends										
+SAMC1	SAMPLE COMPANY NO. 1	25/05/2017	7/07/2017	-	-	-	280.00	120.00	-	-
+SAMC2	SAMPLE COMPANY NO. 2	2/07/2017	2/08/2017	313.05	-	-	313.05 <sup>(a)</sup>	134.16	-	-
+SAMC2	SAMPLE COMPANY NO. 2	15/08/2017	15/10/2017	834.80	-	-	834.80 <sup>(a)</sup>	-	-	-
+SAMC2	SAMPLE COMPANY NO. 2	2/10/2017	2/11/2017	333.92	-	-	333.92 <sup>(a)</sup>	143.11	-	-
+SAMC1	SAMPLE COMPANY NO. 1	20/12/2017	3/01/2018	190.00	-	-	190.00 <sup>(a)</sup>	81.43	-	-
+SAMC2	SAMPLE COMPANY NO. 2	2/01/2018	2/02/2018	313.05	-	-	313.05 <sup>(a)</sup>	-	-	-
+SAMC2	SAMPLE COMPANY NO. 2	2/04/2018	2/05/2018	333.92	-	-	333.92 <sup>(a)</sup>	143.11	-	-
+SAMC1	SAMPLE COMPANY NO. 1	19/05/2018	1/07/2018	180.00	-	-	- <sup>(a)</sup>	77.14	-	-
<b>Dividends totals</b>			<b>2,498.74</b>	<b>-</b>	<b>-</b>	<b>2,598.74</b>	<b>698.95</b>	<b>-</b>	<b>-</b>	
Interest from cash										
AUDCASH	MAIN CASH ACCOUNT	1/07/2017	1/07/2017	15.90	-	-	15.90	-	-	-
AUDCASH	MAIN CASH ACCOUNT	1/10/2017	1/10/2017	16.30	-	-	16.30	-	-	-
Income continued										
Asset	Ex date	Payment date	Accrued income \$	DRP \$	WHT \$	Expected cash \$	Franking credits \$	Foreign tax paid \$	Tax deferred \$	
Interest from cash										
AUDCASH	MAIN CASH ACCOUNT	1/10/2017	1/01/2018	16.29	-	-	16.29	-	-	-
AUDCASH	MAIN CASH ACCOUNT	1/04/2018	1/04/2018	15.80	-	-	15.80	-	-	-
<b>Interest from cash totals</b>			<b>64.29</b>	<b>-</b>	<b>-</b>	<b>64.29</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income totals</b>			<b>27,823.03</b>	<b>-</b>	<b>-</b>	<b>27,503.03</b>	<b>698.95</b>	<b>300.00</b>	<b>1,920.00</b>	
(a) This income amount is yet to be confirmed.										
Transactions										
Asset	Transaction date	Settlement date	Transaction type	Accrued amount \$	GST \$	GST claimable \$	Expected cash \$	Notes	Maturity date	
Sales										
+SAMT1	SAMPLE TRUST NO. 1	30/06/2018	5/07/2018	Sell	(3,257.00)	-	-	-	-	-
<b>Sales totals</b>			<b>(3,257.00)</b>							
<b>Transaction totals</b>			<b>(3,257.00)</b>							
Expenses										
Expense type	Effective date	Payment date	Accrued amount \$	GST \$	GST claimable \$	Expected cash \$	Narration			
Accountancy fees	27/06/2017	7/07/2017	(4,290.00)	390.00	-	(4,290.00) <sup>(a)</sup>	Portfolio Accounting Fee			
<b>Totals</b>			<b>(4,290.00)</b>	<b>390.00</b>	<b>-</b>	<b>(4,290.00)</b>				
Auditor's remuneration	27/06/2017	7/07/2017	(825.00)	75.00	-	(825.00) <sup>(a)</sup>	Portfolio Audit Fee			
<b>Totals</b>			<b>(825.00)</b>	<b>75.00</b>	<b>-</b>	<b>(825.00)</b>				
Legal fees	28/06/2017	31/07/2017	(110.00)	10.00	-	-	Paid by member			

## Transaction reports

### Cash transactions

This report provides the detail of a portfolio's cash accounts and loans with transactions during the period. The report is mainly used to reconcile against a bank account statement.

Cash transactions					
01 Jul 2017 to 30 Jun 2018					
MAIN CASH ACCOUNT					
Date	Transaction	Narration	Withdrawal	Deposit	Balance
			\$	\$	\$
01/07/2017	Opening Balance				25,624.01
05/07/2017	Stock Sell		-	3,257.00	28,881.01
07/07/2017	Income		-	280.00	29,161.01
07/07/2017	Portfolio Accounting Fee		(4,290.00)	-	24,871.01
07/07/2017	Portfolio Audit Fee		(825.00)	-	24,046.01
15/07/2017	Advice Fee		(330.00)	-	23,716.01
15/07/2017	Portfolio Fee		(121.00)	-	23,595.01
28/07/2017	Superfund Contribution		-	2,375.00	25,970.01
31/07/2017	Income		-	6,880.00	32,850.01
31/07/2017	Income	* +SAMT1 income	-	4,500.00	37,350.01
		Opening balance	\$	\$	\$
		Withdrawals	\$	\$	\$
		Deposits	\$	\$	\$
		Closing balance	\$	\$	\$
MAIN CASH ACCOUNT summary			25,624.01	(5,566.00)	17,292.00
					37,350.01

### Transaction history

The Transaction History report provides details of all trading activity, corporate actions and adjustments within a specified period.

Transaction history										
01 Jul 2017 to 30 Jun 2018										
Transactions										
Asset	Type	Transaction date	Settlement date	Quantity	Net amount	Average price	Disposal method	Narration	Brokerage	GST
					\$	\$			\$	\$
SAMPLE TRUST NO. 1										
+SAMT1	Sell	30/06/2018	5/07/2018	(300)	(3,257.00) <sup>(a)</sup>	10.8567	Minimise		-	-
(a) These transactions are unsettled as at 30 June 2018.										
Summary of transactions										
					Net amount	Brokerage	GST	GST claimable	Unsettled	
					\$	\$	\$	\$	as at 30 Jun 2018	\$
Acquisitions					-	-	-	-	-	-
Disposals					(3,257.00)	-	-	-	(3,257.00)	(3,257.00)
Turnover					-					
Average portfolio value from 01/07/17 to 30/06/18					309,179.23					
% Turnover					-					
Turnover: The lesser of Acquisitions or Disposals										
% Turnover: Turnover divided by the Average portfolio value										

## Income declared but not paid

The Income declared but not paid report is designed to provide the detail required to reconcile the Income declared but not paid amount in the Portfolio Valuation report.

The report contains declared dividends and trust income with a payment date greater than the period end date. Please note this is not a tax report or to be used for tax reporting purposes.

Income declared but not paid								
As at 30 Jun 2018								
Income transactions declared but not paid								
Asset	Ex-date	Tax date	Payment date	Income to be paid \$	Tax withheld \$	Franking credits \$	Foreign tax \$	
<b>Dividends</b>								
SAMPLE COMPANY NO. 1								
+SAMC1	19/05/2018	1/07/2018	1/07/2018	180.00	-	77.14	-	
+SAMC1 totals				180.00	-	77.14	-	
<b>Totals</b>				<b>180.00</b>	<b>-</b>	<b>77.14</b>	<b>-</b>	
<b>Trust income</b>								
SAMPLE TRUST NO. 1								
+SAMT1	29/06/2018	29/06/2018	18/07/2018	2,200.00	-	-	-	
+SAMT1 totals				2,200.00	-	-	-	
SAMPLE TRUST NO. 2								
+SAMT2	29/06/2018	29/06/2018	19/07/2018	2,720.00	-	-	-	
+SAMT2 totals				2,720.00	-	-	-	
<b>Totals</b>				<b>4,920.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total declared but not paid</b>				<b>5,100.00</b>	<b>-</b>	<b>77.14</b>	<b>-</b>	

## Unsettled transactions

This report provides a list of any transactions that are unsettled as at the report end date. The total of the Unsettled amounts will also display in the Portfolio Valuation report.

Unsettled transactions										
As at 30 Jun 2018										
Unsettled transactions										
Asset	Type	Transaction date	Settlement date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$
SAMPLE TRUST NO. 1										
+SAMT1	Sell	30/06/2018	5/07/2018 <sup>(a)</sup>	(300)	3,257.00	10.8567	Minimise		-	-
<b>Total unsettled transactions</b>					<b>3,257.00</b>				<b>-</b>	<b>-</b>

(a) As at 30 Jun 2018 this transaction is still being reported as unsettled because cash transactions are yet to be recorded on or after the settlement date.