

Reconciling Praemium reports

A how-to guide for accountants

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About this document

Audience

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

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

Objectives

To assist the audience in navigating, interpreting, and reconciling Præmium'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

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
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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.

Craig Boss														
Portfolio valuation		As at 11 Oct 2024												
Net portfolio value \$1,909,584														
Asset	Quantity	Avg unit cost \$	Actual cost \$	Unit price \$	Market value \$	Portfolio weight %	FX Gain/Loss	MV Gain/Loss \$	Est income \$	Est yield (a) %	Est franking credits (b) \$	Est gross yield (c) %		
ASX Listed														
AAA	BETASHARES AUSTRALIAN HIGH INTEREST CASH ETF	800	50.12	40,096	50.17	40,136	2.1%	40.00	40	1,752	4.37%	-	4.37%	
AIA	AUCKLAND INTERNATIONAL AIRPORT LIMITED FPO FOREIGN EXEMPT NZX	1,000	5.78	5,778	6.72	6,720	0.35%	941.88	942	122	1.81%	-	1.81%	
ANZ	ANZ GROUP HOLDINGS LIMITED FPO	500	4.18	2,090	30.39	15,195	0.8%	13,105.00	13,105	885	5.82%	228	7.33%	
BHP	BHP GROUP LIMITED FPO	200	35.82	7,164	43.43	8,686	0.45%	1,522.00	1,522	441	5.08%	189	7.26%	
CSL	CSL LIMITED FPO	100	348.00	34,800	295.78	29,578	1.55%	-5,222.00	-5,222	397	1.34%	-	1.34%	
EDV	ENDEAVOUR GROUP LIMITED FPO	1,000	5.54	5,540	4.93	4,930	0.26%	-609.78	-610	218	4.42%	93	6.32%	
PPS	PRAEMIUM LIMITED FPO	99,900	0.28	27,972	0.57	56,444	2.96%	28,471.50	28,472	999	1.77%	428	2.53%	
TLS	TELSTRA GROUP LIMITED FPO	5,000	3.57	17,850	3.86	19,300	1.01%	1,450.00	1,450	900	4.66%	386	6.66%	
URW	UNIBAIL-RODAMCO-WESTFIELD CDI 20:1 FOREIGN EXEMPT XPAR	2,000	2.45	4,895	6.07	12,140	0.64%	7,244.88	7,245	-	-	-	-	
WBC	WESTPAC BANKING CORPORATION FPO	1,000	28.75	28,750	30.86	30,860	1.62%	2,110.00	2,110	1,620	5.25%	694	7.5%	
WDS	WOODSIDE ENERGY GROUP LTD FPO	36	29.88	1,076	25.87	931	0.05%	-144.21	-144	70	7.49%	30	10.7%	
WOW	WOOLWORTHS GROUP LIMITED FPO	1,000	33.50	33,500	33.06	33,060	1.73%	-440.22	-440	1,440	4.36%	617	6.22%	
Totals			209,511		257,980	13.52%	-	48,469.05	48,469	8,844	3.43%	2,666	4.46%	
Euronext Paris														
URW.PAR	UNIBAIL RODAMCO WE STAPLED UNT	500	192.45	96,225	123.74	61,871	3.24%	319.93	-34,673.88	-34,354	2,028	3.28%	-	3.28%
				EUR	76.28	38,140								
Totals			96,225		61,871	3.24%	319.93	-34,673.88	-34,354	2,028	3.28%	-	3.28%	


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.

Craig Boss													
Portfolio valuation by asset class		As at 11 Oct 2024											
Net portfolio value \$1,909,584.22													
Asset	Quantity	Avg unit cost \$	Actual cost \$	Unit value \$	Market value \$	% Net portfolio value	Gain/loss \$						
Domestic Shares													
AIA	AUCKLAND INTERNATIONAL AIRPORT LIMITED FPO FOREIGN EXEMPT NZX	1,000	5.7781	5,778.12	6.72	6,720.00	0.35%	941.88					
ANZ	ANZ GROUP HOLDINGS LIMITED FPO	500	4.18	2,090.00	30.39	15,195.00	0.8%	13,105.00					
BFL0004AU	BENNELONG EX-20 AUSTRALIAN EQUITIES	10,000	2.1666	21,666.31	2.6089	26,088.54	1.37%	4,422.22					
	Price as at 10/10/2024												
CSL	CSL LIMITED FPO	100	348.00	34,800.00	295.78	29,578.00	1.55%	-5,222.00					
EDV	ENDEAVOUR GROUP LIMITED FPO	1,000	5.5398	5,539.78	4.93	4,930.00	0.26%	-609.78					
ETL4912AU	L1 CAPITAL LONG SHORT - WHOLESALE	7,118.466	0.5136	3,656.00	1.6587	11,807.07	0.62%	8,151.07					
	Price as at 30/09/2024												
PPS	PRAEMIUM LIMITED FPO	99,900	0.28	27,972.00	0.565	56,443.50	2.96%	28,471.50					
TLS	TELSTRA GROUP LIMITED FPO	5,000	3.57	17,850.00	3.86	19,300.00	1.01%	1,450.00					
WBC	WESTPAC BANKING CORPORATION FPO	1,000	28.75	28,750.00	30.86	30,860.00	1.62%	2,110.00					
WDS	WOODSIDE ENERGY GROUP LTD FPO	36	29.8758	1,075.53	25.87	931.32	0.05%	-144.21					
WOW	WOOLWORTHS GROUP LIMITED FPO	1,000	33.5002	33,500.22	33.06	33,060.00	1.73%	-440.22					
Totals				182,677.96		234,913.43	12.3%	52,235.46					
International Shares													
AMZN.NSM	AMAZON COM ORD	20	176.831	3,536.62	280.1275	5,602.55	0.29%	2,065.93					
BHP	BHP GROUP LIMITED FPO	200	35.82	7,164.00	43.43	8,686.00	0.45%	1,522.00					
ETL4912AU	L1 CAPITAL LONG SHORT - WHOLESALE	7,118.466	0.4241	3,019.00	1.3697	9,749.88	0.51%	6,730.88					
	Price as at 30/09/2024												
URW.PAR	UNIBAIL RODAMCO WE STAPLED UNT	500	192.45	96,225.00	123.7421	61,871.05	3.24%	-34,353.95					
VAN0003AU	VANGUARD INTERNATIONAL SHARES INDEX	10,000	2.3225	23,225.02	3.4586	34,586.26	1.82%	11,361.24					

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.

Craig Boss									
Asset class allocation									
As at 11 Oct 2024									
Growth		Target allocation							
Asset class	Actual cost \$	Market value \$	Gain/loss \$	Net portfolio value %	Fixed allocation %	Min allocation %	Max allocation %	Variance from mid point %	
Growth assets									
Domestic Shares	182,677.96	234,913.43	52,235.46	12.3%	25.0%	25.0%	35.0%	-17.7%	
International Shares	133,169.64	120,495.74	-12,673.90	6.3%	15.0%	10.0%	25.0%	-11.2%	
Domestic Listed Property	-	-	-	-	5.0%	2.0%	15.0%	-8.5%	
International Listed Property	5,259.28	12,682.29	7,423.02	0.7%	-	2.0%	7.0%	-3.8%	
Domestic Direct Property	115,000.00	400,000.00	285,000.00	21.0%	25.0%	20.0%	30.0%	-4.1%	
Alternative Investments	601,210.00	666,890.00	65,480.00	34.9%	15.0%	2.0%	5.0%	31.4%	
Other	24,168.50	27,792.66	3,624.16	1.5%	-	-	-	-	
Total growth assets	1,061,485.38	1,462,574.12	401,088.74	76.6%	85.0%				
Income assets									
Domestic Fixed Interest	-	-	-	-	5.0%	5.0%	15.0%	-10.0%	
Cash & Equivalents	446,495.79	447,010.10	514.32	23.4%	10.0%	2.0%	10.0%	17.4%	
Total income assets	446,495.79	447,010.10	514.32	23.4%	15.0%				
Total portfolio value	1,507,981.17	1,909,584.22	401,603.06	100.0%	100.0%				

Performance reports

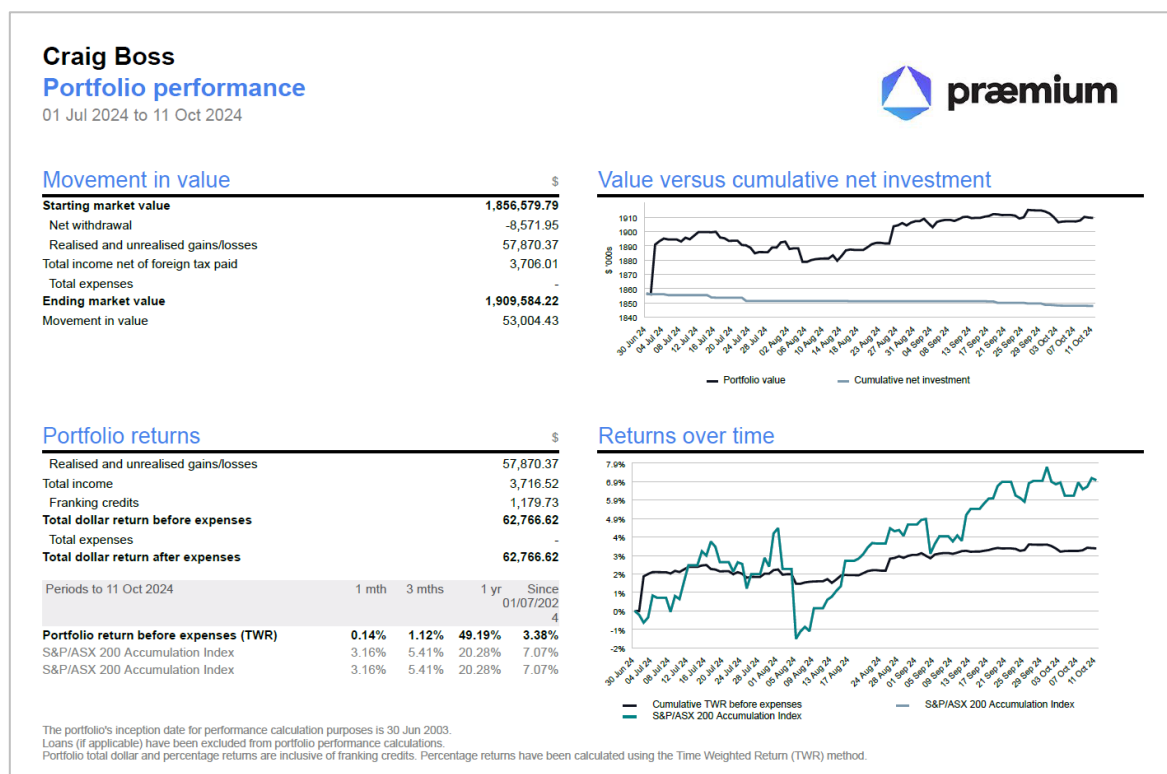
Portfolio Performance

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.

Craig Boss		præmium	
Portfolio performance detail			
01 Jul 2024 to 11 Oct 2024			
Movement in value			
Starting market value		\$	\$
			1,856,579.79
Withdrawals			
Income paid to an external bank account		-8,571.95	
Total		-8,571.95	
Net withdrawal			-8,571.95
Realised and unrealised gains/losses			
ASX Listed		11,063.76	
Euronext Paris		2,805.87	
NASDAQ		-193.79	
Managed Funds		6,194.53	
Property		-	
Other		38,000.00	
Total			57,870.37
Total income net of foreign tax paid			
Income and interest received		3,554.33	
Income receivable		151.68	
Total income net of foreign tax paid			3,706.01
Ending market value			1,909,584.22
Movement in value			53,004.43

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.


Craig Boss		præmium											
Investment movements													
01 Jul 2024 to 11 Oct 2024													
Investments													
		Investment movements											
		Income											
Asset	Starting market value \$	Purchases \$	Sales \$	Net adj and other \$	Gain/loss \$	Ending market value \$	Income \$	Franking credits \$	Total return \$	Total return %	Capital return %	Income return %	
ASX Listed													
AAA	BETASHARES AUSTRALIAN HIGH INTEREST CASH ETF	40,224.00	-	-	-	-88.00	40,136.00	596.35	-	508.35	1.27%	-0.22%	1.49%
AIA	AUCKLAND INTERNATIONAL AIRPORT LIMITED FPO FOREIGN EXEMPT NZX	7,060.00	-	-	-	-340.00	6,720.00	70.08	-	-269.92	-3.83%	-4.85%	1.02%
ANZ	ANZ GROUP HOLDINGS LIMITED FPO	14,120.00	-	-	-	1,075.00	15,195.00	-	-	1,075.00	7.61%	7.61%	-

Craig Boss		præmium								
Investment movements										
01 Jul 2024 to 11 Oct 2024										
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										
MACQUARIE CASH MANAGEMENT ACCOUNT	405,773.09	-	-	-	-	-	-	-	-	405,773.09
Totals	405,773.09	-	-	-	-	-	-	-	-	405,773.09
Receivables and payables										
Income receivable	5,017.62	-	-	-	-	-	-	-	-	151.68
Totals	5,017.62	-	-	-	-	-	-	-	-	151.68
Other assets and liabilities	410,790.71	-	-	-	-	-	-	-	-	405,924.77

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.


Craig Boss Investment movements summary 01 Jul 2024 to 11 Oct 2024												
												
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 Shares	210,073.06	11.32%	5,000.00	24,309.29	239,382.35	12.54%	2,818.26	1,084.59	28,212.14	13.4%	11.65%	1.75%
International Shares	107,122.52	5.77%	-	4,481.08	111,603.60	5.84%	301.91	95.14	4,878.13	4.56%	4.2%	0.36%
International Listed Property	11,820.00	0.64%	-	320.00	12,140.00	0.64%	-	-	320.00	2.71%	2.71%	-
Domestic Direct Property	400,000.00	21.54%	-	-	400,000.00	20.95%	-	-	-	-	-	-
Alternative Investments	645,842.00	34.79%	-5,000.00	25,848.00	666,690.00	34.91%	-	-	25,848.00	4%	4%	-
Other	30,707.50	1.65%	-	3,000.00	33,707.50	1.77%	-	-	3,000.00	9.77%	9.77%	-
Cash & Equivalents	40,224.00	2.17%	-	-88.00	40,136.00	2.1%	596.35	-	508.35	1.27%	-0.22%	1.49%
Totals for investments	1,445,789.08	77.87%	-	57,870.37	1,503,659.45	78.74%	3,716.52	1,179.73	62,766.62	4.34%	4.02%	0.33%
Cash	405,773.09	21.86%	-	-	405,773.09	21.25%	-	-	-	-	-	-
Receivables and payables	5,017.62	0.27%	-	-	151.68	0.01%	-	-	-	-	-	-
Portfolio totals	1,856,579.79		-	57,870.37	1,909,584.22		3,716.52	1,179.73	62,766.62			

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.

Craig Boss Income by ex-date 01 Jul 2024 to 11 Oct 2024												
												
Income transactions												
Asset	Ex date	Payment date	Total income	DRP	Cash	Receivable	WHT	Foreign tax paid	Franking credits			
			\$	\$	\$	\$	\$	\$	\$			
Included assets												
Dividends												
BHP	BHP GROUP LIMITED FPO	12/09/2024	3/10/2024	222.00 ^(a)	-	222.00	-	-	-	95.14		
CSL	CSL LIMITED FPO	9/09/2024	2/10/2024	217.46 ^(a)	-	217.46	-	-	-	-		
EDV	ENDEAVOUR GROUP LIMITED FPO	3/09/2024	10/10/2024	75.00 ^(a)	-	75.00	-	-	-	32.14		
PPS	PRAEMIUM LIMITED FPO	4/09/2024	19/09/2024	999.00 ^(a)	-	999.00	-	-	-	428.14		
TLS	TELSTRA GROUP LIMITED FPO	28/08/2024	26/09/2024	450.00 ^(a)	-	450.00	-	-	-	192.86		
WDS	WOODSIDE ENERGY GROUP LTD FPO	5/09/2024	3/10/2024	36.72 ^(a)	-	36.72	-	-	-	15.74		
WOW	WOOLWORTHS GROUP LIMITED FPO	3/09/2024	30/09/2024	970.00 ^(a)	-	970.00	-	-	-	415.71		
Dividends totals				2,970.18	-	2,970.18	-	-	-	1,179.73		
Foreign dividends												
AIA	AUCKLAND INTERNATIONAL AIRPORT LIMITED FPO FOREIGN EXEMPT NZX	18/09/2024	4/10/2024	70.08 ^(a)	-	59.57	-	-	10.51	-		
Foreign dividends totals				70.08	-	59.57	-	-	10.51	-		
Distributions												
AAA	BETASHARES AUSTRALIAN HIGH INTEREST CASH ETF	1/10/2024	16/10/2024	151.68 ^(a)	-	-	151.68	-	-	-		

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.

Craig Boss Additions and withdrawals 01 Jul 2024 to 11 Oct 2024			
Net withdrawal -\$8,571.95			
Date	Amount \$	Notes	
Withdrawals			
Income paid to an external bank account			
1/07/2024	-415.00	: ANZ GROUP HOLDINGS LIMITED FPO	
5/07/2024	-632.50	: VANGUARD INTERNATIONAL SHARES INDEX	
15/07/2024	-1,619.61	: BENNELONG EX-20 AUSTRALIAN EQUITIES	
16/07/2024	-136.37	: BETASHARES AUSTRALIAN HIGH INTEREST CASH ETF	
23/07/2024	-2,350.51	: REALM STRATEGIC INCOME ENDURING	
16/08/2024	-161.37	: BETASHARES AUSTRALIAN HIGH INTEREST CASH ETF	
17/09/2024	-146.93	: BETASHARES AUSTRALIAN HIGH INTEREST CASH ETF	
19/09/2024	-999.00	: PRAEMIUM LIMITED FPO	
26/09/2024	-450.00	: TELSTRA GROUP LIMITED FPO	
30/09/2024	-970.00	: WOOLWORTHS GROUP LIMITED FPO	
2/10/2024	-217.46	: CSL LIMITED FPO	
3/10/2024	-222.00	: BHP GROUP LIMITED FPO	
3/10/2024	-36.72	: WOODSIDE ENERGY GROUP LTD FPO	
4/10/2024	-59.57	: AUCKLAND INTERNATIONAL AIRPORT LIMITED FPO FOREIGN EXEMPT NZX	
7/10/2024	-79.91	: VANGUARD INTERNATIONAL SHARES INDEX	
10/10/2024	-75.00	: ENDEAVOUR GROUP LIMITED FPO	
Totals	-8,571.95		
Total withdrawals	-8,571.95		
Net Withdrawal	-8,571.95		


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.

Craig Boss					
Tax summary					
01 Jul 2024 to 11 Oct 2024					
Assessable income					
Australian income					
Interest	Interest	-	-		
	Interest exempt from NRWT	-	-		
	Total interest	-	-		
Dividends	Unfranked	-	-		
	Unfranked CFI	362.71	362.71		
	Total unfranked	362.71	362.71		
	Franked	3,022.47	3,022.47		
	Franking credits	1,295.34	1,295.34		
	Total dividends	4,680.52	4,680.52		
Trust income	Franked distributions	-	-		
	Franking credits	-	-		
	Gross franked distributions	-	-		
	Other trust income ^(a)	539.89	539.89		
	Total trust income	539.89	539.89		
Total Australian income		5,220.41	5,220.41		
Foreign income					
Other	Other foreign source income	70.08	70.08		
	Total other	70.08	70.08		
Total foreign income		70.08	70.08		
Net capital gain ^(b)		-	-		
Total assessable income		5,290.49	5,290.49		
Deductions					
There were no deductions recorded in this period.					
Tax offsets, credits and NCMi					
Franking credits					
Dividends	Franking credits	1,295.34	1,295.34		
	Less franking credits denied	-	-		
	Total franking credits	1,295.34	1,295.34		
Foreign tax ^(a)					
Dividends		10.51	10.51		
Total foreign tax		10.51	10.51		
<small>(a) Foreign tax withheld from or paid in respect of foreign-source income that was derived during the income year. While foreign tax withheld or paid may be taken into account when calculating any entitlement to a foreign income tax offset (FITO), it does not necessarily equate to the FITO entitlement.</small>					
<small>(b) For more details, refer to the 'Summary of CGT gains/losses' section of the Realised CGT report.</small>					

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.

Craig Boss		præmium														
Taxation income																
01 Jul 2024 to 11 Oct 2024																
Income transactions ^(a) continued																
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 withheld \$	Expense \$	Cash \$	DRP \$	To be received \$
Dividends																
Totals		-	362.71	3,022.47	1,295.34	-	-	-	-	3,385.18	-	-	-	3,385.18	-	-
Foreign income																
AUCKLAND INTERNATIONAL AIRPORT LIMITED FPO FOREIGN EXEMPT NZX																
AIA	04/10/2024	-	-	-	-	-	70.08	-	-	70.08 ^(b)	-	10.51	-	59.57	-	-
AIA totals		-	-	-	-	-	70.08	-	-	70.08	-	10.51	-	59.57	-	-
Totals		-	-	-	-	-	70.08	-	-	70.08	-	10.51	-	59.57	-	-
Trust income																
BETASHARES AUSTRALIAN HIGH INTEREST CASH ETF																
AAA	01/08/2024	-	161.37	-	-	-	-	-	-	161.37 ^(b)	-	-	-	161.37	-	-
	02/09/2024	-	146.93	-	-	-	-	-	-	146.93 ^(b)	-	-	-	146.93	-	-
	01/10/2024	-	151.68	-	-	-	-	-	-	151.68 ^(b)	-	-	-	-	-	151.68
AAA totals		-	459.98	-	-	-	-	-	-	459.98	-	-	-	308.30	-	151.68
VANGUARD INTERNATIONAL SHARES INDEX																
VAN0003AU	30/09/2024	-	79.91	-	-	-	-	-	-	79.91 ^(b)	-	-	-	79.91	-	-
VAN0003AU totals		-	79.91	-	-	-	-	-	-	79.91	-	-	-	79.91	-	-
Totals		-	539.89	-	-	-	-	-	-	539.89	-	-	-	388.21	-	151.68
Income transaction totals		-	902.60	3,022.47	1,295.34	-	70.08	-	-	3,995.15	-	10.51	-	3,832.96	-	151.68

(a) The income transactions disclosed in this report are recognised on a tax-derivation basis. For more details about each column, refer to the corresponding sub-section under the Income - additional information section.
(b) These income amounts are yet to be confirmed.

Income summary ^(a)																
	Interest \$	Unfranked \$	Franked \$	Franking credits \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes withheld \$	Expense \$	Cash \$	DRP \$	To be received \$	
Income transactions																
Dividends	-	362.71	3,022.47	1,295.34	-	-	-	-	3,385.18	-	-	-	3,385.18	-	-	
Foreign income	-	-	-	-	-	70.08	-	-	70.08	-	10.51	-	59.57	-	-	
Trust income	-	539.89	-	-	-	-	-	-	539.89	-	-	-	388.21	-	151.68	
Totals	-	902.60	3,022.47	1,295.34	-	70.08	-	-	3,995.15	-	10.51	-	3,832.96	-	151.68	
Totals for all income	-	902.60	3,022.47	1,295.34	-	70.08	-	-	3,995.15	-	10.51	-	3,832.96	-	151.68	

(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.

Smith Family Trust																
Realised CGT		01 Jul 2024 to 11 Oct 2024														
Disposals of CGT assets		Capital gain using the different calculation methods														
Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Discounted gain ^(b) \$	Indexed gain \$	Other gain \$	CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$	
ALS LIMITED FPO																
ALQ	11/06/2024	11/06/2024	04/09/2024	2	29.00	29.00	NA	30.22	1.22	NA	NA	1.22	1.22	NA	NA	
	17/07/2024	17/07/2024	04/09/2024	16	236.00	236.00	NA	241.78	5.78	NA	NA	5.78	5.78	NA	NA	
	11/06/2024	11/06/2024	06/09/2024	39	565.47	565.47	NA	587.10	21.63	NA	NA	21.63	21.63	NA	NA	
ALQ totals				57	830.47	830.47	NA	859.10	28.63	NA	NA	28.63	28.63	NA	NA	
ANZ GROUP HOLDINGS LIMITED FPO																
ANZ	17/07/2024	17/07/2024	26/07/2024	18	540.23	540.23	NA	526.22	-	NA	NA	NA	NA	-14.01	NA	
ANZ totals				18	540.23	540.23	NA	526.22	-	NA	NA	NA	NA	-14.01	NA	
BHP GROUP LIMITED FPO																
BHP	16/01/2024	16/01/2024	17/07/2024	46	2,138.10	2,138.10	NA	1,971.12	-	NA	NA	NA	NA	-166.98	NA	
BHP totals				46	2,138.10	2,138.10	NA	1,971.12	-	NA	NA	NA	NA	-166.98	NA	
CAR GROUP LIMITED FPO																
CAR	11/06/2024	11/06/2024	17/07/2024	15	540.62	540.62	NA	535.40	-	NA	NA	NA	NA	-5.22	NA	
	14/06/2024	14/06/2024	17/07/2024	1	35.45	35.45	NA	35.69	0.24	NA	NA	0.24	0.24	NA	NA	
CAR totals				16	576.07	576.07	NA	571.09	0.24	NA	NA	0.24	0.24	-5.22	NA	

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.

Craig Boss		præmium													
Unrealised		As at 11 Oct 2024													
Unrealised CGT gains/losses														Capital gain using the different calculation methods	
Asset	Tax date	Purchase date	Quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Market value \$	Gross gain \$	Discounted gain ^(b) \$	Indexed gain \$	Other gain \$	CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$	
Wine collection															
.WINE	13/12/2023	13/12/2023	1	21,000.00	21,000.00	NA	24,000.00	3,000.00	NA	NA	3,000.00	3,000.00	NA	NA	
.WINE totals			1	21,000.00	21,000.00	NA	24,000.00	3,000.00	NA	NA	3,000.00	3,000.00	NA	NA	
Investment Property															
+ALBERTST	01/01/2015	01/01/2015	1	115,000.00	115,000.00	NA	400,000.00	285,000.00	142,500.00	NA	NA	142,500.00	NA	NA	
+ALBERTST totals			1	115,000.00	115,000.00	NA	400,000.00	285,000.00	142,500.00	NA	NA	142,500.00	NA	NA	
STURT CAPITAL DIVERSIFIED INCOME FUND															
+STURTALF	10/06/2022	10/06/2022	500,000	500,000.00	500,000.00	NA	560,000.00	60,000.00	30,000.00	NA	NA	30,000.00	NA	NA	
+STURTALF totals			500,000	500,000.00	500,000.00	NA	560,000.00	60,000.00	30,000.00	NA	NA	30,000.00	NA	NA	
BETASHARES AUSTRALIAN HIGH INTEREST CASH ETF															
AAA	15/07/2017	15/07/2017	800	40,096.00	40,062.44	NA	40,136.00	73.56	36.78	NA	NA	36.78	NA	NA	
AAA totals			800	40,096.00	40,062.44	NA	40,136.00	73.56	36.78	NA	NA	36.78	NA	NA	
AUCKLAND INTERNATIONAL AIRPORT LIMITED FPO FOREIGN EXEMPT NZX															
AIA	08/01/2018	08/01/2018	1,000	5,778.12	5,778.12	NA	6,720.00	941.88	470.94	NA	NA	470.94	NA	NA	

(d) Unrealised CGT gain or CGT loss

The unrealised CGT gain or CGT loss is the difference between the adjusted cost and the market value at the date requested. For short options, the unrealised CGT gain or CGT loss is the market value of the option at the date requested. (The option premium received is shown as a realised CGT gain in the 'Realised CGT' section.) CGT gains or CGT losses are not comparable with performance gains/losses, which are based on changes in value for a performance period.

Asset	Market value \$	Purchase date	Tax date	Quantity	Actual cost ^(b) \$	Adjustments			Adjusted cost ^(a)		
						Tax deferred ^(c) \$	Tax free ^(d) \$	AMIT cost base net amount - excess ^(e) \$	AMIT cost base net amount - shortfall ^(f) \$	Cost base ^(a) \$	Reduced cost base ^(h) \$
BETASHARES AUSTRALIAN HIGH INTEREST CASH ETF											
AAA	40,136.00	15/07/2017	15/07/2017	800	40,096.00	1.50	-	44.00	11.94	40,062.44	40,062.44
AAA totals	40,136.00			800	40,096.00	1.50	-	44.00	11.94	40,062.44	40,062.44
BENNELONG EX-20 AUSTRALIAN EQUITIES											
BFL0004AU	26,217.00	13/03/2020	13/03/2020	10,000	21,773.00	-	-	473.73	24.99	21,324.26	21,324.26
BFL0004AU totals	26,217.00			10,000	21,773.00	-	-	473.73	24.99	21,324.26	21,324.26
VANGUARD INTERNATIONAL SHARES INDEX											
VAN0003AU	35,444.00	13/10/2019	13/10/2019	10,000	23,801.00	-	-	6.94	967.25	24,761.31	24,761.31
VAN0003AU totals	35,444.00			10,000	23,801.00	-	-	6.94	967.25	24,761.31	24,761.31
Totals	101,797.00				85,670.00	1.50	-	524.67	1,004.18	86,148.01	86,148.01

(a) Where the 'Market value' of the CGT parcel is equal to or less than its reduced cost base, its reduced cost base is disclosed as the adjusted cost in the 'Unrealised CGT gains/losses' section of the Unrealised report, otherwise, its cost base is disclosed as the adjusted cost in the 'Unrealised CGT gains/losses' section of the Unrealised report.
(b) The actual cost of the CGT parcel is its purchase cost, adjusted for all CGT events (other than CGT events E4 and E10) that have happened to it. For more details, refer to the Transaction history report. For details specific to CGT event E4, refer to footnotes (c) and (d). For details specific to CGT event E10, refer to footnotes (e) and (f).

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.

Smith Family Trust		præmium									
Expenses		01 Jul 2024 to 11 Oct 2024									
Expenses											
Expense type	Tax date	Total incl GST \$	GST \$	Deductible %	Deductible \$	Non-deductible \$	Narration				
Investment expenses											
Portfolio management fees	10/07/2024	286.36 ^(a)	26.03	100%	286.36	-	Non advice Fees for the month ended 30 Jun 2024				
	8/08/2024	304.50 ^(a)	27.68	100%	304.50	-	Non advice Fees for the month ended 31 Jul 2024				
	10/09/2024	311.05 ^(a)	28.28	100%	311.05	-	Non advice Fees for the month ended 31 Aug 2024				
	9/10/2024	311.77 ^(a)	28.34	100%	311.77	-	Non advice Fees for the month ended 30 Sep 2024				
Totals		1,213.68	110.33		1,213.68	-					
Investment expenses totals		1,213.68	110.33		1,213.68	-					
Total expenses		1,213.68	110.33		1,213.68	-					

(a) These expenses were paid from a cash book within the portfolio. All other expenses were paid from an external bank account.

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.

Smith Family Trust		præmium	
Portfolio reconciliation			
01 Jul 2024 to 11 Oct 2024			
Investment cost movements ^(a)			
			\$
Cost of purchases		56,127.63	
Net adjustments		-	
Sale proceeds		-40,413.98	
Gross profit/loss on sales		-3,404.63	
Return of capital		-	
Other corporate actions		-	
Net cost movement		12,309.02	
Cost at beginning of period		332,848.19	
Expected cost at end of period		345,157.21	
Actual cost at end of period		345,157.21	
Variance		-	
(a) Refer to the Investment cost movements for a breakdown by asset of these movements and any variances.			
Cash movements ^(b)			
	Actual	Expected	Variance
	\$	\$	\$
Cash flows from investment activity			
Deposits for income and interest	5,927.28	5,927.28	-
Deposits for sales	4,716.08	40,413.98	-35,697.90
Withdrawals for purchases	-20,429.73	-56,127.63	35,697.90
Withdrawals for expenses	-1,213.68	-1,213.68	-
Net cash used in investment activity	-11,000.05	-11,000.05	-
Other cash flows			
Deposits	-	-	-
Withdrawals	-	-	-
Net internal transfers	-	-	-
Net other cash flows	-	-	-
Net decrease/increase in cash	-11,000.05	-	-
Opening cash balance	73,066.73		
Effects of exchange rates on cash	-	-	-
Expected closing cash balance	62,066.68		
Actual closing cash balance	62,066.68		
Variance	-	-	-
(b) Refer to the Daily cash movements for a breakdown of expected and actual amounts for investment related activity.			

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.

Craig Boss											
Investment cost movements											
01 Jul 2024 to 11 Oct 2024											
Investments continued											
Asset	Starting cost	Purchases	Sales	Net adj	Return of capital	Other corporate actions	Gross profit/loss on sales	Net cost movement	Ending cost	Variance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Managed Funds											
BFL0004AU	BENNELONG EX-20 AUSTRALIAN EQUITIES	21,773.00	-	-	-	-	-	-	21,773.00	-	
ETL0008AC	L1 CAPITAL LONG SHORT FUND - MONTHLY CLASS 2022 06	5,000.00	-	-	-	-5,000.00	-	-5,000.00	-	-	
ETL0009AC	L1 Capital Long Short Fund - Monthly Class 2022 08	5,000.00	-	-	-	-	-	-	5,000.00	-	
ETL4912AU	L1 CAPITAL LONG SHORT - WHOLESALE	-	-	-	-	5,000.00	-	5,000.00	5,000.00	-	
OMF5868AU	REALM STRATEGIC INCOME ENDURING	101,210.00	-	-	-	-	-	-	101,210.00	-	
VAN0003AU	VANGUARD INTERNATIONAL SHARES INDEX	23,801.00	-	-	-	-	-	-	23,801.00	-	
Totals		156,784.00	-	-	-	-	-	-	156,784.00	-	
Property											
+ALBERTST	Investment Property	115,000.00	-	-	-	-	-	-	115,000.00	-	
Totals		115,000.00	-	-	-	-	-	-	115,000.00	-	
Other											
.WINE	Wine collection	21,000.00	-	-	-	-	-	-	21,000.00	-	
+STURTALF	STURT CAPITAL DIVERSIFIED INCOME FUND	500,000.00	-	-	-	-	-	-	500,000.00	-	
Totals		521,000.00	-	-	-	-	-	-	521,000.00	-	
Investment totals		1,102,056.39	-	-	-	-	-	-	1,102,056.39	-	


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).

Smith Family Trust											
Daily cash movements											
01 Jul 2024 to 11 Oct 2024											
Expected and actual cash movements											
Date of movement	Income & interest	Capital returns & other	Sales	Purchases	Expenses	Total expected cash	Total actual cash	Variance	Internal transfers	Other cash flows	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
01/07/2024	308.06	-	-	-	-	308.06	308.06	-	-	-	-
02/07/2024	288.41	-	-	-	-	288.41	288.41	-	-	-	-
03/07/2024	416.64	-	-	-	-	416.64	416.64	-	-	-	-
10/07/2024	-	-	-	-	-286.36	-286.36	-286.36	-	-	-	-
11/07/2024	41.47	-	-	-	-	41.47	41.47	-	-	-	-
17/07/2024	-	-	879.65	-600.88	-	278.77	278.77	-	-	-	-
19/07/2024	-	-	8,739.11	-24,199.85	-	-15,460.74	-15,460.74	-	-	-	-
23/07/2024	-	-	592.19	-419.80	-	172.39	172.39	-	-	-	-
30/07/2024	-	-	4,718.57	-3,454.38	-	1,264.19	1,264.19	-	-	-	-

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.

Smith Family Trust										
Accounting transactions		01 Jul 2024 to 11 Oct 2024								
Income										
Asset		Ex date	Payment date	Accrued income \$	DRP \$	WHT \$	Expected cash \$	Franking credits \$	Foreign tax paid \$	Tax deferred \$
Distributions										
GMG	GOODMAN GROUP FULLY PAID ORDINARY/UNITS STAPLED SECURITIES	27/06/2024	26/08/2024	-	-	-	16.39	-	-	11.80
DXS	DEXUS FULLY PAID UNITS STAPLED SECURITIES	27/06/2024	29/08/2024	-	-	-	84.03	0.56	0.02	-
MGR	MIRVAC GROUP FULLY PAID ORDINARY/UNITS STAPLED SECURITIES	27/06/2024	29/08/2024	-	-	-	218.04	-	-	-
SCG	SCENTRE GROUP FULLY PAID ORDINARY/UNITS STAPLED SECURITIES	15/08/2024	30/08/2024	159.10	-	-	159.10	-	-	-
LLC	LENLEASE GROUP FULLY PAID ORDINARY/UNITS STAPLED SECURITIES	23/08/2024	27/09/2024	25.75	-	-	24.82	-	0.93	-
Distributions totals				184.85	-	-	502.38	0.56	0.95	11.80
Dividends										
NAB	NATIONAL AUSTRALIA BANK LIMITED FPO	7/05/2024	3/07/2024	-	-	-	416.64	178.56	-	-

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.

Smith Family Trust			præmium		
Cash transactions					
01 Jul 2024 to 11 Oct 2024					
MAIN CASH ACCOUNT					
Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
01/07/2024	Opening Balance				73,066.73
01/07/2024	Income	ANZ Dividend	-	108.73	73,175.46
01/07/2024	Interest Receipt	Monthly Interest	-	199.33	73,374.79
02/07/2024	Income	ALQ Dividend	-	99.76	73,474.55
02/07/2024	Income	MQG Dividend	-	188.65	73,663.20
03/07/2024	Income	NAB Dividend	-	416.64	74,079.84
10/07/2024	Portfolio Fee	Non advice Fees for the month ended 30 Jun 2024	-286.36	-	73,793.48
11/07/2024	Income	FPH Dividend	-	41.47	73,834.95

Transaction history


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

Craig Boss			præmium							
Transaction history										
01 Jul 2024 to 11 Oct 2024										
Transactions										
Asset	Type	Transaction date	Settlement date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$
L1 CAPITAL LONG SHORT FUND - MONTHLY CLASS 2022 06										
ETL0008AC	Corp. Action ^(b)	9/09/2024	9/09/2024	-5,000	-5,000.00	1.00		L1 Capital Consolidation into Lead Series	-	-
L1 CAPITAL LONG SHORT - WHOLESALE										
ETL4912AU	Corp. Action ^(b)	9/09/2024	9/09/2024	7,118.466	5,000.00	0.7024		L1 Capital Consolidation into Lead Series	-	-
(b) These transactions are yet to be confirmed.										
Summary of transactions										
	Net amount \$	Brokerage \$	GST \$	GST claimable \$	Unsettled as at 11 Oct 2024 \$					
Acquisitions	-	-	-	-	-					
Disposals	-	-	-	-	-					
Corporate actions	-	-	-	-	-					
Turnover	-									
Average portfolio value from 01/07/24 to 11/10/24	1,898,403.49									
% 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.

Smith Family Trust							
Income declared but not paid							
As at 11 Oct 2024							
Income transactions declared but not paid							
Asset	Ex-date	Tax date	Payment date	Income to be paid \$	Tax withheld \$	Franking credits \$	Foreign tax \$
Dividends							
BLUESCOPE STEEL LIMITED FPO							
BSL	10/09/2024	15/10/2024	15/10/2024	25.20	-	10.80	-
BSL totals				25.20	-	10.80	-
CAR GROUP LIMITED FPO							
CAR	13/09/2024	14/10/2024	14/10/2024	27.34	-	5.86	-
CAR totals				27.34	-	5.86	-
DOWNER EDI LIMITED FPO							
DOW	13/09/2024	15/10/2024	15/10/2024	67.98	-	14.57	-
DOW totals				67.98	-	14.57	-
LOVISA HOLDINGS LIMITED FPO							
LOV	13/09/2024	17/10/2024	17/10/2024	14.06	-	-	-
LOV totals				14.06	-	-	-
QUBE HOLDINGS LIMITED FPO							
QUB	16/09/2024	15/10/2024	15/10/2024	143.69	-	61.58	-
QUB totals				143.69	-	61.58	-
Totals				278.27	-	92.81	-
Total declared but not paid				278.27	-	92.81	-

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.