

BLANDBURY PTY LTD SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 1 JULY 2014

Asset Details

Account Code 784/008
 Asset Units in Unlisted Unit Trusts (Australian)
 Date Sold 1 July 2014

Transactions Details

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust [^]	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
Purchase Transactions												
07/08/2009	Purchase	2,630.5400	4,030.50	263.80	3,766.70			3,766.70	3,766.70	Other *		
25/09/2009	Purchase	1,465.1200	2,298.63	200.70	2,097.93			2,097.93	2,097.93	Other *		
28/10/2009	Purchase	10,683.9600	16,000.00	701.49	15,298.51			15,298.51	15,298.51	Other *		
27/11/2009	Purchase	10,575.0200	16,000.00	857.49	15,142.51			15,142.51	15,142.51	Other *		
28/01/2010	Purchase	10,266.9400	16,000.00	1,298.63	14,701.37			14,701.37	14,701.37	Other *		
		<u>35,621.5800</u>	<u>54,329.13</u>	<u>3,322.11</u>	<u>51,007.02</u>			<u>51,007.02</u>	<u>51,007.02</u>			

[^] Tax adjustments include deferred tax and tax free components.

* Best/selected method

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
Income Transactions								
30/06/2011		2,267.9900	2,267.99					2,267.99
30/06/2012		1,304.9100			1,304.91			
17/09/2012		(244.7100)	(155.34)		(89.37)			(155.34)
30/06/2013		2,179.6800			2,179.68			
11/02/2014		(363.8900)	(363.89)					(363.89)
11/02/2014		(264.4900)	(264.49)					(264.49)
		<u>4,879.4900</u>	<u>1,484.27</u>		<u>3,395.22</u>			<u>1,484.27</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	35,621.5800				
Original Cost	54,329.13	- Indexation Method			
Consideration	51,007.02	- Discounted Method			
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	1,484.28				
- Tax Free	1,837.83				
Building Depreciation		(Building depreciation is not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	0.00				

For assets acquired before 21 September 1999 and held for 12 months or more, a fund can calculate capital gains using either the Indexation Method or the Discounted Method. For assets acquired after 21 September 1999 and held for 12 months or more, a fund can only calculate capital gains using the Discounted Method. For assets held less than 12 months, neither the Indexation Method or Discounted Method can be used. These disposals generate "Other" Capital Gains/Losses.

Journal Entry

This Journal Entry assumes the consideration received has been posted to the Disposal of Investments Proceeds Account (A/c: 491)

Account Description	Account	Units	Debit	Credit	Tax Deferred	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		51,007.02			
Units in Unlisted Unit Trusts (Australian)	784/008	35,621.5800		54,329.13		
Taxable Profit/(Loss)	235/508					
Non Taxable Profit/(Loss)	236/508					
Distributions Received	238/008		3,322.11		3,322.11	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components