

The Woolcock Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 1 MARCH 2016

Asset Details

Account Code 747/011
 Asset BT Smaller Companies Retail
 Date Sold 1 March 2016

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												
09/05/2007	Purchase	10,929.7913	30,000.00	152.25	29,847.75			29,847.75	19,433.09	Other *	(10,414.66)	
30/06/2009	Purchase	4,708.7683	8,916.14	65.59	8,850.55			8,850.55	8,372.16	Other *	(478.39)	
31/12/2009	Purchase	84.2487	132.93	0.46	132.47			132.47	149.79	Discounted *	11.55	5.77
										Indexation	17.32	
30/06/2010	Purchase	96.5703	138.68	0.53	138.15			138.15	171.70	Discounted *	22.37	11.18
										Indexation	33.55	
31/12/2010	Purchase	138.7506	249.95	1.94	248.01			248.01	246.70	Other *	(1.31)	
30/06/2011	Purchase	82.6900	144.96	0.45	144.51			144.51	147.02	Discounted *	1.67	0.84
										Indexation	2.51	
31/12/2011	Purchase	213.1100	330.44	1.16	329.28			329.28	378.91	Discounted *	33.09	16.54
										Indexation	49.63	
30/06/2012	Purchase	203.8500	330.03	1.11	328.92			328.92	362.44	Discounted *	22.35	11.17
										Indexation	33.52	
31/12/2012	Purchase	218.7000	399.92	3.05	396.87			396.87	388.85	Other *	(8.02)	
30/03/2013	Purchase	672.7500	1,209.60	9.37	1,200.23			1,200.23	1,196.14	Other *	(4.09)	
17/07/2014	Purchase	38,503.8500	70,000.00	536.36	69,463.64			69,463.64	68,459.58	Other *	(1,004.06)	
31/12/2014	Purchase	414.0600	765.18	5.76	759.42			759.42	736.20	Other *	(23.22)	
		<u>56,267.1392</u>	<u>112,617.83</u>	<u>778.03</u>	<u>111,839.80</u>			<u>111,839.80</u>	<u>100,042.58</u>		<u>(11,842.72)</u>	<u>45.50</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								
30/06/2010		138.6800	11.16		7.25			11.16
30/06/2011		144.9600	11.06		5.81			11.06

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30/06/2012	330.0300	23.05	12.15	23.05
30/03/2013	1,209.6000	59.87	452.28	59.87
30/06/2014	5,142.9100	67.73		67.73
30/06/2015	6,947.9200	133.44		133.44
	<u>13,914.1000</u>	<u>306.31</u>	<u>477.49</u>	<u>306.31</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	56,267.1392				
Original Cost	112,617.83	- Indexation Method			
Consideration	100,042.58	- Discounted Method*	91.03	45.50	136.53
Total Tax Deferred^		- Other Method*	(11,933.75)		(11,933.75)
- Tax Deferred and Tax Exempt	306.31				
- Tax Free	471.72				
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)	(11,797.22)				

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	Disc Capital Gain
Disposal of Investments Proceeds Account	491		100,042.58			
BT Smaller Companies Retail	747/011	56,267.1392		112,617.83		
Taxable Profit/(Loss)	235/011		11,842.72			
Non Taxable Profit/(Loss)	236/011			45.50		
Distributions Received	238/011		778.03		778.03	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components