

Rickard SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 OCTOBER 2013

Asset Details

Account Code 747/012
 Asset BT Smaller Companies Retail
 Date Sold 30 October 2013

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												
15/06/2007	Purchase	14,673.5100	40,000.00	547.59	39,452.41			39,452.41	30,564.54	Other *	(8,887.87)	
30/06/2009	Purchase	6,321.6362	11,970.14	61.93	11,908.21			11,908.21	13,167.80	Discounted * Indexation	839.73 1,259.59	419.86
31/12/2009	Purchase	113.1060	178.46	1.11	177.35			177.35	235.60	Discounted * Indexation	38.83 58.25	19.42
30/06/2010	Purchase	129.6481	186.17	1.27	184.90			184.90	270.05	Discounted * Indexation	56.77 85.15	28.38
31/12/2010	Purchase	186.2143	335.56	1.82	333.74			333.74	387.88	Discounted * Indexation	36.09 54.14	18.05
30/06/2011	Purchase	111.2792	194.62	1.09	193.53			193.53	231.79	Discounted * Indexation	25.51 38.26	12.75
31/12/2011	Purchase	286.0200	443.61	2.80	440.81			440.81	595.77	Discounted * Indexation	103.31 154.96	51.65
30/06/2012	Purchase	273.6800	443.10	2.68	440.42			440.42	570.07	Discounted * Indexation	86.43 129.65	43.22
31/12/2012	Purchase	293.5400	536.90	2.88	534.02			534.02	611.44	Other *	77.42	
30/06/2013	Purchase	903.1900	1,623.94	8.85	1,615.09			1,615.09	1,881.32	Other *	266.23	
		<u>23,291.8238</u>	<u>55,912.50</u>	<u>632.02</u>	<u>55,280.48</u>			<u>55,280.48</u>	<u>48,516.26</u>		<u>(7,357.55)</u>	<u>593.33</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
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Income Transactions

			87.00					87.00
31/12/2009		178.4600	14.99		9.74			14.99

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30/06/2011	194.6200	14.85	7.79	14.85
30/06/2012	443.1000	30.95	16.32	30.95
30/06/2013	1,623.9400	80.38	607.20	80.38
	<u>2,440.1200</u>	<u>228.17</u>	<u>641.05</u>	<u>228.17</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	23,291.8238				
Original Cost	55,912.50	- Indexation Method			
Consideration	48,516.26	- Discounted Method*	1,186.67	593.33	1,780.00
Total Tax Deferred^		- Other Method*	(8,544.22)		(8,544.22)
- Tax Deferred and Tax Exempt	228.17				
- Tax Free	403.85				
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)	(6,764.22)				

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		48,516.26			
BT Smaller Companies Retail	747/012	23,291.8238		55,912.50		
Taxable Profit/(Loss)	235/012		7,357.55			
Non Taxable Profit/(Loss)	236/012			593.33		
Distributions Received	238/012		632.02		632.02	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components