

RICKARD FAMILY SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 14 MARCH 2013

Asset Details

Account Code 747/026
 Asset Invesco Australian Smaller Companies
 Date Sold 14 March 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)*
16/09/2004	Purchase	22,607.3851	30,000.00		30,000.00			30,000.00	25,484.47	Other *	(4,515.53)	
30/06/2009	Purchase	26,203.2216	33,485.90		33,485.90			33,485.90	29,537.92	Other *	(3,947.98)	
30/06/2010	Purchase	777.7591	666.85		666.85			666.85	876.74	Discounted * Indexation	139.93 209.89	69.96
31/12/2010	Purchase	191.4181	206.02		206.02			206.02	215.78	Discounted * Indexation	6.51 9.76	3.25
30/06/2011	Purchase	1,504.8894	1,550.94		1,550.94			1,550.94	1,696.41	Discounted * Indexation	96.98 145.47	48.49
31/12/2011	Purchase	667.3900	616.27		616.27			616.27	752.32	Discounted * Indexation	90.70 136.05	45.35
01/07/2012	Purchase	549.0900	521.20		521.20			521.20	618.97	Other *	97.77	
04/03/2013	Purchase	90.6100	102.24		102.24			102.24	102.14	Other *	(0.10)	
		<u>52,591.7633</u>	<u>67,149.42</u>		<u>67,149.42</u>			<u>67,149.42</u>	<u>59,284.75</u>		<u>(8,031.72)</u>	<u>167.05</u>

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

* Best/selected method

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	52,591.7633				
Original Cost	67,149.42	- Indexation Method			
Consideration	59,284.75	- Discounted Method*	334.12	167.05	501.17
Total Tax Deferred^		- Other Method*	(8,365.84)		(8,365.84)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
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)	(7,864.67)				

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		59,284.75			
Invesco Australian Smaller Companies	747/026	52,591.7633		67,149.42		
Taxable Profit/(Loss)	235/026		8,031.72			
Non Taxable Profit/(Loss)	236/026			167.05		
Distributions Received	238/026					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components