

THE LEEMING SUPERANNUATION FUND
SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2021

Details	No of Units
Purchases of Fund Assets	
<u>Shares in Listed Companies (Australian)</u>	
ANZ Banking Group	16
QBE Insurance Group	7
Bendigo & Adelaide Bank	2,500
AGL Energy Limited	1,700
Harvey Norman	4,600
Maca Limited	32,000
Sales of Fund Assets	
<u>Shares in Listed Companies (Australian)</u>	
Mincor Resources NI	18,500

THE LEEMING SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 18 FEBRUARY 2021

Asset Details

Account Code 776/009
 Asset Mincor Resources NI
 Date Sold 18 February 2021

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)*
23/06/2014	Purchase	11,000.0000	9,900.00	9,900.00	9,900.00			9,900.00	10,933.41	Discounted *	688.94	344.47
10/06/2015	Purchase	7,500.0000	4,985.00	4,985.00	4,985.00			4,985.00	7,454.59	Discounted * Indexation	1,033.41 1,646.39	823.20
		18,500.0000	14,885.00	14,885.00	14,885.00			14,885.00	18,388.00		2,335.33	1,167.67

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

* Best/selected method

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PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 18 FEBRUARY 2021

Asset Details

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Disposal Details

	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	18,500.0000		
Original Cost	14,885.00		
Consideration	18,388.00		
Total Tax Deferred [^]		1,167.67	3,503.00
- Tax Deferred and Tax Exempt	0.00		
- Tax Free	0.00		
Building Depreciation			
Notional Capital Gain	0.00		
Total Profit/(Loss)	3,503.00		

(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))

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		18,388.00			
Mincor Resources NI	776/009	18,500.0000		14,885.00		
Taxable Profit/(Loss)	235/010			2,335.33		
Non Taxable Profit/(Loss)	236/010			1,167.67		
Distributions Received	239/009					

* Best/selected method

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

THE LEEMING SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2020 TO 30/06/2021
FROM ACCOUNT 491 TO 491 - ENTRIES: ALL
 Printed: Tuesday 21 December, 2021 @ 07:23:20

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
491		<u>Disposal of Investments Proceeds Account</u>				
18/02/2021	3	Bank Statement			18,388.00	(18,388.00)
		Narration: 776/009 18,500 shares				

Total Debits:
 Total Credits: **\$18,388.00**
 Current Year Profit/(Loss): **N/A**

MIN OR