

**GC & CM BISHOP SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 8 MAY 2020**

**Asset Details**

Account Code      747/023  
 Asset                Cfml Fixed Interest  
 Date Sold           8 May 2020

**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)*
<b>Purchase Transactions</b>												
18/05/2017	Purchase	38,778.8166	39,744.41		39,744.41			39,744.41	39,601.64	Other *	(142.77)	
18/04/2018	Purchase	158.2861	160.09		160.09			160.09	161.64	Discounted *	1.03	0.52
										Indexation	1.55	
20/08/2018	Purchase	10,364.0918	10,339.65		10,339.65			10,339.65	10,584.00	Discounted *	162.90	81.45
										Indexation	244.35	
18/12/2018	Purchase	11,249.7750	11,250.00		11,250.00			11,250.00	11,488.47	Discounted *	158.98	79.49
										Indexation	238.47	
18/12/2018	Purchase	18.6096	18.61		18.61			18.61	19.00	Discounted *	0.26	0.13
										Indexation	0.39	
18/01/2019	Purchase	11,182.2578	11,250.00		11,250.00			11,250.00	11,419.52	Discounted *	113.01	56.51
										Indexation	169.52	
18/02/2019	Purchase	14.8262	15.07		15.07			15.07	15.14	Discounted *	0.05	0.02
										Indexation	0.07	
18/03/2019	Purchase	14.7124	15.07		15.07			15.07	15.02	Other *	(0.05)	
18/04/2019	Purchase	14.6282	15.08		15.08			15.08	14.94	Other *	(0.14)	
30/06/2019	Purchase	0.0005								Other *		
18/07/2019	Purchase	4,578.5812	4,675.29		4,675.29			4,675.29	4,675.73	Other *	0.44	
19/08/2019	Purchase	15.2194	15.73		15.73			15.73	15.54	Other *	(0.19)	
03/09/2019	Purchase	7,162.8394	7,410.01		7,410.01			7,410.01	7,314.82	Other *	(95.19)	
		<u>83,552.6442</u>	<u>84,909.01</u>		<u>84,909.01</u>			<u>84,909.01</u>	<u>85,325.46</u>		<u>198.33</u>	<u>218.12</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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Account Code      747/023  
 Asset                Cfml Fixed Interest  
 Date Sold           8 May 2020

**Disposal Details**

Units Sold	83,552.6442	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	84,909.01	- Indexation Method			
Consideration	85,325.46	- Discounted Method*	436.23	218.12	654.35
Total Tax Deferred^		- Other Method*	(237.90)		(237.90)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	416.45				

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		85,325.46			
Cfml Fixed Interest	747/023	83,552.6442		84,909.01		
Taxable Profit/(Loss)	235/093			198.33		
Non Taxable Profit/(Loss)	236/093			218.12		
Distributions Received	238/031					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components