

**GC & CM BISHOP SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 10 MAY 2019**

**Asset Details**

Account Code      747/022  
 Asset                Russell Invest Multi-Ast Gwth Strat Plus Fund  
 Date Sold           10 May 2019

**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)*
18/10/2013	Purchase	101,719.9900	110,030.50	2.18	110,028.32			110,028.32	106,765.30	Other *	(3,263.02)	
07/04/2014	Purchase	31,122.1800	35,030.50	0.67	35,029.83			35,029.83	32,665.84	Other *	(2,363.99)	
		<u>132,842.1700</u>	<u>145,061.00</u>	<u>2.85</u>	<u>145,058.15</u>			<u>145,058.15</u>	<u>139,431.14</u>		<u>(5,627.01)</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
19/04/2016		103.4800	2.85					2.85
		<u>103.4800</u>	<u>2.85</u>					<u>2.85</u>

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**Disposal Details**

Units Sold	132,842.1700	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	145,061.00	- Indexation Method			
Consideration	139,431.14	- Discounted Method			
Total Tax Deferred^		- Other Method*	(5,627.01)		(5,627.01)
- Tax Deferred and Tax Exempt	2.85				
- 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)	(5,627.01)				

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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		139,431.14			
Russell Invest Multi-Ast Gwth Strat Plus Fund	747/022	132,842.1700		145,061.00		
Taxable Profit/(Loss)	235/080		5,627.01			
Non Taxable Profit/(Loss)	236/080					
Distributions Received	238/027		2.85		2.85	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components