

**GC & CM BISHOP SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 1 AUGUST 2018**

**Asset Details**

Account Code      747/026  
 Asset                Cfml Schroder Equity Opportunities  
 Date Sold           1 August 2018

**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)*
18/05/2017	Purchase	602.5903	885.87		885.87			885.87	945.39	Discounted *	39.68	19.84
										Indexation	59.52	
18/04/2018	Purchase	22.3427	35.58		35.58			35.58	35.05	Other *	(0.53)	
		<u>624.9330</u>	<u>921.45</u>		<u>921.45</u>			<u>921.45</u>	<u>980.44</u>		<u>39.15</u>	<u>19.84</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

Units Sold	624.9330	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	921.45	- Indexation Method			
Consideration	980.44	- Discounted Method*	39.68	19.84	59.52
Total Tax Deferred^		- Other Method*	(0.53)		(0.53)
- 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)	58.99				

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		980.44			
Cfml Schroder Equity Opportunities	747/026	624.9330		921.45		
Taxable Profit/(Loss)	235/096			39.15		
Non Taxable Profit/(Loss)	236/096			19.84		
Distributions Received	238/034					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components