
Sorted Lite Workpapers

G Whipper Retirement Fund

Financial Year - 2022





Fund Details

Fund Name	G Whipper Retirement Fund
Financial Year	2022
ABN	25 523 705 027
Fund Code	WHIP0202
Business Code	cookshillconsulting



Trial Balance

Income	Qty	2022	2021
Member Receipts	0.00	0.00	306,498.00
Rollovers In	0.00	0.00	300,000.00
Mrs Gail Whipper	0.00	0.00	300,000.00
Contributions	0.00	0.00	6,498.00
Employer	0.00	0.00	6,498.00
Mrs Gail Whipper	0.00	0.00	6,498.00
Investment Gains	0.00	0.00	88,837.83
Realised Capital Gains	0.00	0.00	90,154.15
Shares in Listed Companies	0.00	0.00	80,596.24
AGL Energy Limited	0.00	0.00	-3,155.89
Australia and New Zealand Bank	0.00	0.00	-7,770.47
BHP Group Limited	0.00	0.00	1,440.21
Coles Group Limited	0.00	0.00	19,866.40
Commonwealth Bank of Australia	0.00	0.00	24,774.84
Commonwealth Bank of Australia - Capital Notes	0.00	0.00	283.60
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-04-27	0.00	0.00	-545.39
National Australia Group - Cap Note 2	0.00	0.00	1,959.56
NIB Holdings Limited	0.00	0.00	32,504.13
Plato Income Maximiser Limited	0.00	0.00	-1,828.74
Rio Tinto Limited	0.00	0.00	7,022.39



Income	Qty	2022	2021
Telstra Corporation Limited	0.00	0.00	-15,600.54
Wesfarmers Limited	0.00	0.00	35,605.97
Westpac Banking Corporation	0.00	0.00	-11,130.88
Westpac Banking Corporation - Capital Notes	0.00	0.00	577.42
Woodside Petroleum Limited	0.00	0.00	-16,620.05
Woolworths Limited	0.00	0.00	13,213.68
Units In Listed Unit Trusts	0.00	0.00	9,557.91
Betashares Aus Top 20 Equity Yield Max Fund (Managed Fund) - Trading Managed Fund Units Fully Paid	0.00	0.00	-3,521.23
Ishares Global 100 ETF	0.00	0.00	6,285.64
Ishares S&P 500 ETF - Exchange Traded Fund Units Fully Paid	0.00	0.00	5,449.20
Mcp Master Income Trust	0.00	0.00	-144.19
Vanguard All-World Ex US Shares	0.00	0.00	1,488.49
Realised Traditional Security Gains	0.00	0.00	-1,316.32
Other Fixed Interest Securities	0.00	0.00	-1,316.32
Australian Unity Limited - Simple Bond 3-Bbsw+2.00% 15-12-24	0.00	0.00	-647.28
Qube Holdings Limited	0.00	0.00	-669.04
Investment Income	0.00	44,775.82	116,520.28
Distributions	0.00	43,514.21	96,539.65
Units In Listed Unit Trusts	0.00	43,514.21	96,539.65
Betashares Aus Top 20 Equity Yield Max Fund (Managed Fund) - Trading Managed Fund Units Fully Paid	0.00	0.00	622.16
Ishares S&P 500 ETF - Exchange Traded Fund Units Fully Paid	0.00	0.00	197.10



Income	Qty	2022	2021
Mcp Master Income Trust	0.00	0.00	624.00
Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF	0.00	10,774.62	3,130.61
Vanguard Diversified Balanced Index ETF - Vanguard Diversified Balanced Index ETF	0.00	17,020.54	47,619.30
Vanguard Diversified Growth Index ETF - Vanguard Diversified Growth Index ETF	0.00	15,719.05	31,589.48
Vanguard Global Minimum Volatility Active ETF (Managed Fund) - Vanguard Glb Min Vol Active ETF (Managed Fund)	0.00	0.00	12,757.00
Dividends	0.00	0.00	17,336.93
Shares in Listed Companies	0.00	0.00	17,336.93
AGL Energy Limited	0.00	0.00	2,041.56
Australia and New Zealand Bank	0.00	0.00	1,844.57
BHP Group Limited	0.00	0.00	1,556.56
Coles Group Limited	0.00	0.00	1,167.19
Commonwealth Bank of Australia	0.00	0.00	1,418.20
Commonwealth Bank of Australia - Capital Notes	0.00	0.00	352.86
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-04-27	0.00	0.00	234.43
National Australia Group - Cap Note 2	0.00	0.00	1,538.75
NIB Holdings Limited	0.00	0.00	557.14
Plato Income Maximiser Limited	0.00	0.00	900.30
Rio Tinto Limited	0.00	0.00	374.19
Telstra Corporation Limited	0.00	0.00	918.86
Wesfarmers Limited	0.00	0.00	1,912.21
Westpac Banking Corporation	0.00	0.00	930.00



Income	Qty	2022	2021
Westpac Banking Corporation - Capital Notes	0.00	0.00	316.47
Woodside Petroleum Limited	0.00	0.00	542.67
Woolworths Limited	0.00	0.00	730.97
Foreign Income	0.00	0.00	490.19
Foreign Dividend	0.00	0.00	490.19
Units In Listed Unit Trusts	0.00	0.00	490.19
Vanguard All-World Ex US Shares	0.00	0.00	490.19
Interest	0.00	1,261.61	2,153.51
Cash At Bank	0.00	1,261.61	936.99
AMP SuperEdge Saver Account	0.00	0.00	188.05
Macquarie Accelerator Account	0.00	1,163.34	638.84
Macquarie Cash Management Account	0.00	98.27	110.10
Other Fixed Interest Securities	0.00	0.00	1,216.52
Australian Unity Limited - Simple Bond 3-Bbsw+2.00% 15-12-24	0.00	0.00	429.08
Qube Holdings Limited	0.00	0.00	787.44
Other Income	0.00	0.00	358.67
Rebate	0.00	0.00	358.67

Expenses	Qty	2022	2021
Member Payments	0.00	98,500.00	56,800.00
Lump Sums Paid	0.00	49,000.00	14,000.00
Mr Anthony Whipper	0.00	28,500.00	4,700.00



Expenses	Qty	2022	2021
2009 Account Based Pension	0.00	28,500.00	4,700.00
Mrs Gail Whipper	0.00	20,500.00	9,300.00
2013 Account Based Pension	0.00	0.00	9,300.00
Pension Account 2	0.00	17,500.00	0.00
Pension Account 4	0.00	3,000.00	0.00
Pensions Paid	0.00	49,500.00	42,800.00
Mr Anthony Whipper	0.00	25,300.00	22,400.00
2009 Account Based Pension	0.00	25,300.00	22,400.00
Mrs Gail Whipper	0.00	24,200.00	20,400.00
2013 Account Based Pension	0.00	12,250.00	11,510.00
Pension Account 2	0.00	3,400.00	3,670.00
Pension Account 3	0.00	8,440.00	5,220.00
Pension Account 4	0.00	110.00	0.00
Other Expenses	0.00	13,289.20	14,116.00
Accountancy Fee	0.00	4,679.40	4,917.00
Actuarial Fee	0.00	19.80	0.00
Adviser Fee	0.00	8,265.00	8,940.00
Auditor Fee	0.00	66.00	0.00
SMSF Supervisory Levy	0.00	259.00	259.00
Investment Losses	0.00	148,612.84	30,768.43
Decrease in Market Value	0.00	148,612.84	30,768.43



Expenses	Qty	2022	2021
Other Fixed Interest Securities	0.00	0.00	-1,778.31
Australian Unity Limited - Simple Bond 3-Bbsw+2.00% 15-12-24	0.00	0.00	-200.00
Qube Holdings Limited	0.00	0.00	-1,578.31
Shares in Listed Companies	0.00	0.00	59,305.61
AGL Energy Limited	0.00	0.00	9,320.95
Australia and New Zealand Bank	0.00	0.00	-14,772.42
BHP Group Limited	0.00	0.00	189.82
Coles Group Limited	0.00	0.00	17,731.71
Commonwealth Bank of Australia	0.00	0.00	17,179.78
Commonwealth Bank of Australia - Capital Notes	0.00	0.00	-192.00
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-04-27	0.00	0.00	-1,095.00
National Australia Group - Cap Note 2	0.00	0.00	1,914.00
NIB Holdings Limited	0.00	0.00	29,948.33
Plato Income Maximiser Limited	0.00	0.00	-5,095.78
Rio Tinto Limited	0.00	0.00	7,035.62
Telstra Corporation Limited	0.00	0.00	-15,329.43
Wesfarmers Limited	0.00	0.00	30,573.24
Westpac Banking Corporation	0.00	0.00	-14,043.09
Westpac Banking Corporation - Capital Notes	0.00	0.00	330.00
Woodside Petroleum Limited	0.00	0.00	-16,550.95
Woolworths Limited	0.00	0.00	12,160.83



Expenses	Qty	2022	2021
Units In Listed Unit Trusts	0.00	148,612.84	-26,758.87
Betashares Aus Top 20 Equity Yield Max Fund (Managed Fund) - Trading Managed Fund Units Fully Paid	0.00	0.00	-4,672.70
Ishares Global 100 ETF	0.00	0.00	2,631.84
Ishares S&P 500 ETF - Exchange Traded Fund Units Fully Paid	0.00	0.00	713.17
Mcp Master Income Trust	0.00	0.00	-3,802.50
Vanguard All-World Ex US Shares	0.00	0.00	-2,407.68
Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF	0.00	13,850.34	-11,241.12
Vanguard Diversified Balanced Index ETF - Vanguard Diversified Balanced Index ETF	0.00	73,259.96	4,287.98
Vanguard Diversified Growth Index ETF - Vanguard Diversified Growth Index ETF	0.00	52,248.04	-11,048.27
Vanguard Global Minimum Volatility Active ETF (Managed Fund) - Vanguard Glb Min Vol Active ETF (Managed Fund)	0.00	9,254.50	-1,219.59
Income Tax	Qty	2022	2021
Income Tax Expense	0.00	516.88	1,028.61
Excessive Foreign Tax Credit Writeoff Expense	0.00	516.88	1,028.61
Assets	Qty	2022	2021
Investments	0.00	1,033,928.86	1,182,541.70
Units In Listed Unit Trusts	0.00	1,033,928.86	1,182,541.70
Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF	1,346.00	112,727.50	126,577.84
Vanguard Diversified Balanced Index ETF - Vanguard Diversified Balanced Index ETF	9,589.00	467,943.20	541,203.16
Vanguard Diversified Growth Index ETF - Vanguard Diversified Growth Index ETF	6,812.00	346,935.16	399,183.20
Vanguard Global Minimum Volatility Active ETF (Managed Fund) - Vanguard Glb Min Vol Active ETF (Managed Fund)	2,075.00	106,323.00	115,577.50
Other Assets	0.00	339,405.38	406,935.64



Assets	Qty	2022	2021
Cash At Bank	0.00	316,857.74	371,713.12
Macquarie Accelerator Account	0.00	245,802.18	244,638.84
Macquarie Cash Management Account	0.00	71,055.56	127,074.28
Receivables	0.00	16,326.83	27,911.11
Investment Income Receivable	0.00	16,326.83	27,911.11
Distributions	0.00	16,326.83	27,911.11
Units In Listed Unit Trusts	0.00	16,326.83	27,911.11
Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF	0.00	2,906.73	748.96
Vanguard Diversified Balanced Index ETF - Vanguard Diversified Balanced Index ETF	0.00	6,983.75	13,988.28
Vanguard Diversified Growth Index ETF - Vanguard Diversified Growth Index ETF	0.00	6,436.35	9,138.87
Vanguard Global Minimum Volatility Active ETF (Managed Fund) - Vanguard Glb Min Vol Active ETF (Managed Fund)	0.00	0.00	4,035.00
Current Tax Assets	0.00	6,220.81	7,311.41
Franking Credits	0.00	6,220.81	7,311.41
Shares in Listed Companies	0.00	0.00	5,109.88
AGL Energy Limited	0.00	0.00	521.25
Australia and New Zealand Bank	0.00	0.00	553.37
BHP Group Limited	0.00	0.00	466.97
Coles Group Limited	0.00	0.00	350.16
Commonwealth Bank of Australia	0.00	0.00	425.46
Commonwealth Bank of Australia - Capital Notes	0.00	0.00	105.86
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-04-27	0.00	0.00	70.33



Assets	Qty	2022	2021
National Australia Group - Cap Note 2	0.00	0.00	461.63
NIB Holdings Limited	0.00	0.00	167.14
Plato Income Maximiser Limited	0.00	0.00	270.10
Rio Tinto Limited	0.00	0.00	112.26
Telstra Corporation Limited	0.00	0.00	275.66
Wesfarmers Limited	0.00	0.00	573.66
Westpac Banking Corporation	0.00	0.00	279.00
Westpac Banking Corporation - Capital Notes	0.00	0.00	94.94
Woodside Petroleum Limited	0.00	0.00	162.80
Woolworths Limited	0.00	0.00	219.29
Units In Listed Unit Trusts	0.00	6,220.81	2,201.53
Betashares Aus Top 20 Equity Yield Max Fund (Managed Fund) - Trading Managed Fund Units Fully Paid	0.00	0.00	83.77
Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF	0.00	2,342.53	758.22
Vanguard Diversified Balanced Index ETF - Vanguard Diversified Balanced Index ETF	0.00	1,901.56	655.99
Vanguard Diversified Growth Index ETF - Vanguard Diversified Growth Index ETF	0.00	1,976.72	667.05
Vanguard Global Minimum Volatility Active ETF (Managed Fund) - Vanguard Glb Min Vol Active ETF (Managed Fund)	0.00	0.00	36.50
Foreign Tax Credits	0.00	516.88	1,028.61
Units In Listed Unit Trusts	0.00	516.88	1,028.61
Betashares Aus Top 20 Equity Yield Max Fund (Managed Fund) - Trading Managed Fund Units Fully Paid	0.00	0.00	0.20
Ishares S&P 500 ETF - Exchange Traded Fund Units Fully Paid	0.00	0.00	28.40
Vanguard All-World Ex US Shares	0.00	0.00	147.05



Assets	Qty	2022	2021
Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF	0.00	7.08	2.67
Vanguard Diversified Balanced Index ETF - Vanguard Diversified Balanced Index ETF	0.00	247.87	309.87
Vanguard Diversified Growth Index ETF - Vanguard Diversified Growth Index ETF	0.00	261.93	298.68
Vanguard Global Minimum Volatility Active ETF (Managed Fund) - Vanguard Glb Min Vol Active ETF (Managed Fund)	0.00	0.00	241.74
Excessive Foreign Tax Credit Writeoff	0.00	516.88	-1,028.61

Member Entitlements	Qty	2022	2021
Member Entitlement Accounts	0.00	1,373,334.24	1,589,477.34
Mr Anthony Whipper	0.00	524,556.53	623,970.70
2009 Account Based Pension	0.00	524,556.53	623,970.70
Mrs Gail Whipper	0.00	848,777.71	965,506.64
2013 Account Based Pension	0.00	440,631.78	489,884.56
Pension Account 2	0.00	105,319.27	135,835.22
Pension Account 3	0.00	301,599.46	335,315.95
Pension Account 4	0.00	1,227.20	4,470.91