

**EXPENSES**  
**WORKPAPERS**

# 7240/00



# TAX INVOICE

Wingnuts Super Fund  
1294 Clayton Road  
NARROGIN WA 6312  
AUSTRALIA

**Invoice Date**  
10 Oct 2022

**Invoice Number**  
INV-2971

**ABN**  
78 731 674 649

Clark Accountants  
PO Box 1139  
EAST VICTORIA PARK  
WESTERN AUSTRALIA  
6981

Description	Quantity	Unit Price	GST	Amount AUD
Preparation of 2022 Financial Reports and Preparation and Lodgment of 2022 Income Tax Return for your Entity.	8.00	150.00	10%	1,200.00
- Post Bank Statements				
- Update for Buy and Sells				
- Revalue Shares at 30 June 2022 to Market Value				
- Reconcile member balances for taxes, pension and profit				
- Tax Reconcile and Tax refund Calculation				
- 2022 Exempt income pension calculation				
- 2023 Pension Min and max for Lyn and Rick				
- Audit Pack sent to Auditor				
			Subtotal	1,200.00
			TOTAL GST 10%	120.00
			<b>TOTAL AUD</b>	<b>1,320.00</b>

## Due Date: 18 Oct 2022

To pay via Internet Bank Transfer:

Account Name: Clark Accountants  
BSB: 036 037 Acc No: 267 141

Please use Invoice Number as your Reference

A handwritten signature in blue ink, consisting of a stylized 'C' followed by a diagonal line.



A 7240/00

Payment submitted



**Paid \$1,320.00 to Melanie Clark** 036-037 2671 41

Receipt no	N302023365126
From	CDIA 067-167 1251 5989
Description	Wingnuts SMSF
Reference	INV-2971
On	Thu 20 Oct 2022 at 08:32 PM (Syd/Melb)

Pay faster. Set a default account to pay from and we'll automatically choose it when you make payments.

[Set default account](#)



# 7241/00

## SUPER AUDITS

### TAX INVOICE

**Supplier:** Super Audits

**Auditor:** A.W. Boys  
SMSF Auditor Number (SAN) 100014140  
Registered Company Auditor (67793)

**Address:** Box 3376  
Rundle Mall 5000

**ABN:** 20 461 503 652

**Services:** Auditing

**Date:** 10 November 2022

**Recipient:** Wingnuts Super Fund

**Address:** C/- PO Box 1139 EAST VICTORIA PARK WA 6981

### Description of Services

Statutory audit of the Wingnuts Super Fund for the financial year ending 30 June 2022.

**Fee:** \$300.00

**GST:** \$30.00

**Total:** \$330.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.



Payment submitted



**Paid \$330.00 to A W Boys Super Audit** 015-056 3873 92386

Receipt no	N311529134769		
From	CDIA	067-167 1251 5989	
Description	Audit of Wingnuts SMSF		
On	Tue 15 Nov 2022 at 11:12 AM (Syd/Melb)		

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#724 1/00

# CLARK ACCOUNTANTS

## WINGNUTS SUPER FUND 2022/2023 Pension Calculation

#7311/00  
#7312/00

### Member Details

	Richard Amery	Linda Amery	Total
Date of Birth	20/02/1951	13/03/1957	
Age at 1 July 2022	71	65	

Pension Commenced 1st July 2015

Members Withdrawal Benefit as at 1st July 2022	\$225,004	\$358,105	\$583,109
Apply % as applicable to table below	5%	5%	
Minimum Pension to be Paid for 2022 Financial Year	\$11,250	\$17,905	\$29,155

The following table shows the relevant percentage factor based on the member's age.

Age	Percentage
	2021/2022
Under 65	4%
65-74	5%
75-79	6%
80-84	7%
85-89	9%
90-94	11%
95 or more	14%


'Account balance' means one of the following:

- the pension account balance on 1 July in the financial year in which the payment is made
- if the pension commenced during the financial year - the balance on the commencement day
- if the amount of the pension account balance is less than the withdrawal benefit that the member would be entitled to if the pension were to be fully commuted - the amount of the withdrawal benefit.



Clark Accountants

Clark Accountants

WINGNUTS SUPER FUND															
Client	WINGNUTS SUPER FUND										Client Code	WINGNUTS			
Balance Date	30-Jun-23										Prepared By	MELANIE			
Subject	SUPER FUND SHARE REGISTER AND MOVEMENT IN MARKET VALUE										Date	2-Oct-23			
CLICK PINK TO ADD NEW															
Company Name		Date	Number of Shares Purchased	Original Cost	Date of Sale	Number of Shares Sold	Sales Proceeds	Notional Gain(loss)	Net Movement in Market Value of Shares Sold	Market Value 30/06/2022	Cost of Purchases During Year	Opening Market Value plus Purchases \$	Price per Unit 30/06/23	Market Value at 30/06/23	Movement in Net Market Value of Shares Held
Fortescue Metals Group A/c 1430/28		26/07/2021	1,180	30,102.48						20,685.40	-	20,685.40	22.18	26,172.40	5,487.00
Purchase															
DRP															
Sub Total			1,180	30,102.48		-	-	-	-	20,685.40	-	20,685.40		26,172.40	5,487.00
NRW Holdings (NRWH) A/c 1430/27															
Purchase		27/01/2021	10,600	30,140.12						17,967.00		17,967.00	2.53	26,818.00	8,851.00
Purchase		18/02/2021	4,200	9,679.95						7,119.00		7,119.00	2.53	10,626.00	3,507.00
Sub Total			14,800	39,820.07		-	-	-	-	25,086.00	-	25,086.00		37,444.00	12,358.00
GUD Holdings															
Purchase		29/06/2022	4,000	32,518.97	17/02/2023	4,000	38,473.78	5,954.81	6,513.78	31,960.00		-		-	-
Sub Total			-	-		4,000	38,473.78	5,954.81	6,513.78	31,960.00		-		-	-
WAM Global Ltd (WAM) A/c 1430/24															
Purchase		6/05/2018	4,500	9,900.00						7,605.00		7,605.00	1.86	8,347.50	742.50
Purchase			4,500	11,430.00						7,605.00		7,605.00	1.86	8,347.50	742.50
Purchase		31/01/2022	6,000	13,589.95						10,140.00		10,140.00	1.86	11,130.00	990.00
Sub Total			15,000	34,919.95		-	-	-	-	25,350.00	-	25,350.00		27,825.00	2,475.00
Midas Minerals Ltd MMI A/c 1430/22 - Formerly Tawana/Cowan then changed to Alliance Minerals then to Alitares A40 then deli															
Purchase		5/01/2018	1,726	29,441.94						319.31		-	0.34	586.84	267.53
DRP															
13/07/2018 Demerger Tawana Resources and Cowan - costbase above adjusted for the reduction Cowan assigned 1.65% of original costbase of Tawana and Tawana assigned 98.35% of original Tawana Costbase - Class Ruling 2018/54 - Demerger Roll Over Relief Applied															
27/11/2018 Scheme of Arrangement Alliance takeover of Tawana. Alliance issue 1.1 Alliance share for every Tawana held. 57,500 x 1.1 = 63,250															
17/07/2019 Name change from Alliance Minerals to A40 Alitares															
1/10/2020 Removed from ASX List - Capital Loss still not Crystallised															
24/08/2021: All the above emerged as Midas Minerals and holding issued of 1726 - previous holdings 63250 gone															
Sub Total			1,726	29,441.94		-	-	-	-	319.31	-	319.31		586.84	267.53
Australian Dairy Farms Group (AHF) A/c 1430/23															
Purchase		3/04/2018	49,900	9,999.95						3,842.30		3,842.30	0.02	1,047.90	2,794.40
Purchase		30/10/2018	38,462	5,000.00						2,961.57		2,961.57	0.02	807.70	2,153.87
Sub Total			88,362	14,999.95		-	-	-	-	6,803.87	-	6,803.87		1,855.60	4,948.27
Telstra Group Ltd A/c 1430/21															
Purchase		1/03/2017	6,500	30,196.19						25,025.00		25,025.00	4.30	27,950.00	2,925.00
31/10/2022 - Change of Name Telstra Corp Ltd to Telstra Group Ltd															

#8180  
#8301



<b>Sub Total</b>		6,500	30,196.19	-	-	25,025.00	-	25,025.00	-	27,950.00	2,925.00
<b>IOOF Holdings Ltd IFL #1430/20</b>											
Purchase	15/05/2018	3,220	29,949.69	-	-	8,661.80	-	8,661.80	2.82	9,080.40	418.60
DRP											
<b>Sub Total</b>		3,220	29,949.69	-	-	8,661.80	-	8,661.80		9,080.40	418.60
<b>Westpac Banking Corp WBC #1430/08</b>											
Purchase	30/04/2013	900	30,411.45			17,550.00		17,550.00	21.34	19,206.00	1,656.00
DRP	19/12/2013	27	877.50			526.50		526.50	21.34	576.18	49.68
DRP	2/07/2014	24	825.36			468.00		468.00	21.34	512.16	44.16
DRP	19/12/2014	27	882.36			526.50		526.50	21.34	576.18	49.68
Purchase	22/04/2015	770	29,680.57			15,015.00		15,015.00	21.34	16,431.80	1,416.80
Offer	20/11/2015	76	1,938.00			1,482.00		1,482.00	21.34	1,621.84	139.84
<b>Sub Total</b>		1,824	64,615.24	-	-	35,568.00	-	35,568.00		38,924.16	3,356.16
<b>WAM Capital Ltd #1430/15</b>											
Purchase	29/05/2015	15,000	29,735.64			25,800.00		25,800.00	1.50	22,425.00	3,375.00
Purchase	26/08/2016	7,009	15,000.00			12,055.48		12,055.48	1.50	10,478.46	1,577.03
<b>Sub Total</b>		22,009	44,735.64	-	-	37,855.48	-	37,855.48		32,903.46	4,952.03
<b>Wesfarmers Ltd #1430/16</b>											
Purchase	22/04/2015	700	19,824.47			29,337.00		29,337.00	49.34	34,538.00	5,201.00
In Spec Non Concess Cont - Kick	7/04/2015	508	14,715.14			21,290.28		21,290.28	49.34	25,064.72	3,774.44
In Spec Non Concess Cont - R & L	7/04/2015	906	26,243.92			37,970.46		37,970.46	49.34	44,702.04	6,731.58
Purchase	19/06/2017	750	28,731.23			31,432.50		31,432.50	49.34	37,005.00	5,572.50
Purchase	31/01/2022	500	26,631.92			20,955.00		20,955.00	49.34	24,670.00	3,715.00
Purchase	1/03/2022	350	17,001.45			14,668.50		14,668.50	49.34	17,269.00	2,600.50
22/11/2018 Demerger Wesfarmers/Coles - Costbases adjusted above 71.09% for Wesfarmers and 28.91% Coles 02/12/2021 Capital Return on Holdings of 2,864, above costbase reduced for capital return											
<b>Sub Total</b>		3,714	133,148.13	-	-	155,653.74	-	155,653.74		183,248.76	27,595.02
<b>Woodside Petroleum Ltd #1430/17</b>											
In Spec Non Concess Cont - R & L	7/04/2015	531	18,250.47			16,907.04		16,907.04	34.44	18,287.64	1,380.60
In Spec Non Concess Cont - Rick	7/04/2015	600	20,622.00			19,104.00		19,104.00	34.44	20,664.00	1,560.00
<b>Sub Total</b>		1,131	38,872.47	-	-	36,011.04	-	36,011.04		38,951.64	2,940.60
<b>Perpetual Ltd 1430/18</b>											
Purchase	9/05/2018	739	30,032.00			21,342.32		21,342.32	25.88	19,125.32	2,217.00
Buy											
<b>Sub Total</b>		739	30,032.00	-	-	21,342.32	-	21,342.32		19,125.32	2,217.00
<b>Balance at Year End</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		520,833.75	38,473.78	5,954.81	6,513.78	430,321.96	0.00	398,361.96	281.07	444,067.58	45,705.62

A/c 8301/00

52,219.397

Agrees to Note 4