

THE KEITH PIPER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>iShares Aust Listed Prop Index Fund (BGL0108AU)</u>					
20/10/2021				157.01	157.01 CR
20/01/2022				74.63	231.64 CR
				<b>231.64</b>	<b>231.64 CR</b>
<u>Dimensional Australian Core Equity Trust (DFA0003AU)</u>					
08/10/2021				5,614.95	5,614.95 CR
11/01/2022				1,499.77	7,114.72 CR
12/04/2022				4,724.14	11,838.86 CR
30/06/2022				5,665.86	17,504.72 CR
				<b>17,504.72</b>	<b>17,504.72 CR</b>
<u>Dimensional Global Core Equity Unhedged (DFA0004AU)</u>					
11/01/2022				2,353.85	2,353.85 CR
30/06/2022				4,707.37	7,061.22 CR
				<b>7,061.22</b>	<b>7,061.22 CR</b>
<u>Vanguard Australian Share Index (VAN0002AU)</u>					
13/10/2021				2,117.84	2,117.84 CR
17/01/2022				1,041.51	3,159.35 CR
20/04/2022				3,092.26	6,251.61 CR
30/06/2022				4,028.99	10,280.60 CR
				<b>10,280.60</b>	<b>10,280.60 CR</b>
<u>Vanguard Intl Share Index Fund (VAN0003AU)</u>					
13/10/2021				915.98	915.98 CR
19/01/2022				1,595.17	2,511.15 CR
20/04/2022				1,946.21	4,457.36 CR
30/06/2022				5,001.18	9,458.54 CR
				<b>9,458.54</b>	<b>9,458.54 CR</b>
<u>Vanguard Aust Prop Sec Ind Fund (VAN0004AU1)</u>					
13/10/2021				864.82	864.82 CR
19/01/2022				751.81	1,616.63 CR
20/04/2022				1,850.89	3,467.52 CR
30/06/2022				2,048.72	5,516.24 CR
				<b>5,516.24</b>	<b>5,516.24 CR</b>
<b>Dividends Received (23900)</b>					
<u>Australian Foundation Investment Co (AFI.AX)</u>					
31/08/2021				2,252.46	2,252.46 CR
25/02/2022				1,608.90	3,861.36 CR
				<b>3,861.36</b>	<b>3,861.36 CR</b>
<u>Argo Investments (ARG.AX)</u>					
17/09/2021				2,451.26	2,451.26 CR
11/03/2022				2,801.44	5,252.70 CR
				<b>5,252.70</b>	<b>5,252.70 CR</b>
<u>Coles Group (COL.AX)</u>					
28/09/2021				419.28	419.28 CR
31/03/2022				493.02	912.30 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
				<b>912.30</b>	<b>912.30 CR</b>
	<u>Wesfarmers Limited - Ordinary Fully Paid (WES.AX)</u>				
07/10/2021				1,344.60	1,344.60 CR
30/03/2022				1,195.20	2,539.80 CR
				<b>2,539.80</b>	<b>2,539.80 CR</b>
	<b>Contributions (24200)</b>				
	<u>(Contributions) Piper, Keith Raymond - Accumulation (PIPKEI00003A)</u>				
07/10/2021				2,046.00	2,046.00 CR
24/02/2022				178.20	2,224.20 CR
				<b>2,224.20</b>	<b>2,224.20 CR</b>
	<b>Changes in Market Values of Investments (24700)</b>				
	<u>Changes in Market Values of Investments (24700)</u>				
08/07/2021	(DRO.AX)		14.90		14.90 DR
08/07/2021	Unrealised Gain writeback as at 08/07/2021 (DRO.AX)			19.95	5.05 CR
13/07/2021	(FFR.AX)		2,419.90		2,414.85 DR
13/07/2021	Unrealised Gain writeback as at 13/07/2021 (FFR.AX)			2,399.95	14.90 DR
25/01/2022	(CLQ.AX)			2,090.15	2,075.25 CR
25/01/2022	Unrealised Gain writeback as at 25/01/2022 (CLQ.AX)		1,606.10		469.15 CR
05/04/2022	(BGL0108AU)			16,239.39	16,708.54 CR
05/04/2022	Unrealised Gain writeback as at 05/04/2022 (BGL0108AU)		14,097.41		2,611.13 CR
05/04/2022	(Auto reprocessed due to distribution entered / deleted on 30/06/2022) (VAN0004AU)			5,474.64	8,085.77 CR
05/04/2022	Unrealised Gain writeback as at 05/04/2022 (VAN0004AU)		7,262.51		823.26 CR
30/06/2022	Revaluation - 28/06/2022 @ \$18.849600 (Exit) - 13,341.940100 Units on hand (DFA0004AU)		15,471.32		14,648.06 DR
30/06/2022	Revaluation - 28/06/2022 @ \$14.024200 (Exit) - 23,379.463700 Units on hand (DFA0003AU)		22,311.03		36,959.09 DR
30/06/2022	Revaluation - 29/06/2022 @ \$18.020000 (System Price) - 1,494.000000 Units on hand (COL.AX)			1,389.42	35,569.67 DR
30/06/2022	Revaluation - 28/06/2022 @ \$2.404200 (Exit) - 54,160.792900 Units on hand (VAN0002AU)		12,289.08		47,858.75 DR
30/06/2022	Revaluation - 28/06/2022 @ \$0.910000 (Exit) - 110,603.526100 Units on hand (VAN0004AU)		14,710.27		62,569.02 DR
30/06/2022	Revaluation - 28/06/2022 @ \$2.570300 (Exit) - 91,560.903900 Units on hand (VAN0003AU)		25,005.28		87,574.30 DR
30/06/2022	Revaluation - 29/06/2022 @ \$0.185000 (System Price) - 10,000.000000 Units on hand (DRO.AX)			350.00	87,224.30 DR
30/06/2022	Revaluation - 29/06/2022 @ \$0.011000 (System Price) - 35,000.000000 Units on hand (NES.AX)		1,505.00		88,729.30 DR
30/06/2022	Revaluation - 01/11/2021 @ \$0.120000 (System Price) - 23,800.000000 Units on hand (FFR.AX)			238.00	88,491.30 DR
30/06/2022	Revaluation - 28/06/2022 @ \$0.837670 (Exit) - 40,504.934300 Units on hand (BGL0108AU)		3,156.55		91,647.85 DR
30/06/2022	Revaluation - 29/06/2022 @ \$7.640000 (System Price) - 16,089.000000 Units on		2,896.02		94,543.87 DR

**THE KEITH PIPER SUPERANNUATION FUND**

**General Ledger**

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	hand (AFI.AX)				
30/06/2022	Revaluation - 29/06/2022 @ \$8.910000 (System Price) - 17,509.000000 Units on hand (ARG.AX)		350.18		94,894.05 DR
30/06/2022	Revaluation - 29/06/2022 @ \$42.670000 (System Price) - 1,494.000001 Units on hand (WES.AX)		24,546.42		119,440.47 DR
30/06/2022	Revaluation - 29/06/2022 @ \$0.150000 (System Price) - 4,035.000000 Units on hand (RVR.AX)		201.75		119,642.22 DR
30/06/2022	Revaluation - 01/02/2021 @ \$0.070000 (System Price) - 15,000.000000 Units on hand (MYL.AX)		9,450.00		129,092.22 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.864600 (Exit) - 82,587.089800 Units on hand (VAN0004AU)			2,543.46	126,548.76 DR
30/06/2022	Revaluation - 30/06/2022 @ \$17.810000 (System Price) - 1,494.000000 Units on hand (COL.AX)		313.74		126,862.50 DR
30/06/2022	Revaluation - 30/06/2022 @ \$13.606200 (Exit) - 23,379.463700 Units on hand (DFA0003AU)		9,772.61		136,635.11 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.335900 (Exit) - 54,160.792900 Units on hand (VAN0002AU)		3,699.18		140,334.29 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand (BGL0108AU)			3,156.55	137,177.74 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand (FFR.AX)		238.00		137,415.74 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.155000 (System Price) - 4,035.000000 Units on hand (RVR.AX)			20.18	137,395.56 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand (DRO.AX)		350.00		137,745.56 DR
30/06/2022	Revaluation - 30/06/2022 @ \$7.510000 (System Price) - 16,089.000000 Units on hand (AFI.AX)		2,091.57		139,837.13 DR
30/06/2022	Revaluation - 30/06/2022 @ \$18.669500 (Exit) - 13,341.940100 Units on hand (DFA0004AU)		2,402.88		142,240.01 DR
30/06/2022	Revaluation - 30/06/2022 @ \$8.800000 (System Price) - 18,585.000000 Units on hand (ARG.AX)		2,457.19		144,697.20 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.549500 (Exit) - 91,560.903900 Units on hand (VAN0003AU)		1,904.47		146,601.67 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.415000 (System Price) - 3,900.000000 Units on hand (CNQ.AX)		2,485.40		149,087.07 DR
30/06/2022	Revaluation - 30/06/2022 @ \$41.910000 (System Price) - 1,494.000001 Units on hand (WES.AX)			1,852.56	147,234.51 DR
			<b>183,008.76</b>	<b>35,774.25</b>	<b>147,234.51 DR</b>

**Interest Received (25000)**

Cash at Bank/Bank Overdraft (ash at Bank/Bank Ov2)

31/01/2022				0.01	0.01 CR
28/02/2022				0.05	0.06 CR
31/03/2022				0.06	0.12 CR
29/04/2022				0.07	0.19 CR
31/05/2022				0.03	0.22 CR
				<b>0.22</b>	<b>0.22 CR</b>

Macquarie Investment Consolidator (Macquarie Investment)

30/06/2022				3.22	3.22 CR
				<b>3.22</b>	<b>3.22 CR</b>

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
02/02/2022			2,530.00		2,530.00 DR
			<b>2,530.00</b>		<b>2,530.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
02/02/2022			259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
02/02/2022			1,100.00		1,100.00 DR
			<b>1,100.00</b>		<b>1,100.00 DR</b>
<b>Investment Expenses (37500)</b>					
<u>Investment Expenses (00011)</u>					
05/07/2021			1,111.84		1,111.84 DR
05/08/2021			1,142.72		2,254.56 DR
03/09/2021			1,142.64		3,397.20 DR
06/10/2021			1,111.74		4,508.94 DR
06/01/2022			3,397.12		7,906.06 DR
03/03/2022			2,192.78		10,098.84 DR
05/04/2022			1,163.22		11,262.06 DR
06/06/2022			2,293.36		13,555.42 DR
			<b>13,555.42</b>		<b>13,555.42 DR</b>
<b>Legal Fees (38700)</b>					
<u>Legal Fees (38700)</u>					
02/02/2022			132.00		132.00 DR
			<b>132.00</b>		<b>132.00 DR</b>
<b>Pensions Paid (41600)</b>					
<u>(Pensions Paid) Franklin, Lucille Anne Rivers - Pension (Pension) (FRALUC00001P)</u>					
18/10/2021			20,000.00		20,000.00 DR
31/01/2022			1,900.00		21,900.00 DR
08/04/2022			25,000.00		46,900.00 DR
09/05/2022			4,450.00		51,350.00 DR
06/06/2022			6,700.00		58,050.00 DR
			<b>58,050.00</b>		<b>58,050.00 DR</b>
<u>(Pensions Paid) Piper, Keith Raymond - Pension (Pension) (PIPKEI00002P)</u>					
07/10/2021			3,000.00		3,000.00 DR
07/10/2021			2,900.00		5,900.00 DR
18/10/2021			20,000.00		25,900.00 DR
31/01/2022			1,900.00		27,800.00 DR
08/04/2022			25,000.00		52,800.00 DR
09/05/2022			4,450.00		57,250.00 DR
06/06/2022			800.00		58,050.00 DR
			<b>58,050.00</b>		<b>58,050.00 DR</b>

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			14,443.47	14,443.47 CR
30/06/2022	Create Entries - Foreign Credits Adjustment - 30/06/2022			1.97	14,445.44 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		258.45		14,186.99 CR
			<b>258.45</b>	<b>14,445.44</b>	<b>14,186.99 CR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
07/10/2021	System Member Journals			3,000.00	3,000.00 CR
07/10/2021	System Member Journals			2,900.00	5,900.00 CR
07/10/2021	System Member Journals		1,739.10		4,160.90 CR
18/10/2021	System Member Journals			20,000.00	24,160.90 CR
18/10/2021	System Member Journals			20,000.00	44,160.90 CR
31/01/2022	System Member Journals			1,900.00	46,060.90 CR
31/01/2022	System Member Journals			1,900.00	47,960.90 CR
24/02/2022	System Member Journals		178.20		47,782.70 CR
08/04/2022	System Member Journals			25,000.00	72,782.70 CR
08/04/2022	System Member Journals			25,000.00	97,782.70 CR
09/05/2022	System Member Journals			4,450.00	102,232.70 CR
09/05/2022	System Member Journals			4,450.00	106,682.70 CR
06/06/2022	System Member Journals			6,700.00	113,382.70 CR
06/06/2022	System Member Journals			800.00	114,182.70 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			52,751.83	166,934.53 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			67,641.37	234,575.90 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			72.28	234,648.18 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		14,416.08		220,232.10 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		18,363.83		201,868.27 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			57.36	201,925.63 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		48.45		201,877.18 CR
			<b>34,745.66</b>	<b>236,622.84</b>	<b>201,877.18 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Franklin, Lucille Anne Rivers - Pension (Pension) (FRALUC00001P)</u>					
01/07/2021	Opening Balance				591,861.94 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			133,168.89	725,030.83 CR
				<b>133,168.89</b>	<b>725,030.83 CR</b>
<u>(Opening Balance) Piper, Keith Raymond - Pension (Pension) (PIPKEI00002P)</u>					
01/07/2021	Opening Balance				764,846.41 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			164,829.60	929,676.01 CR
				<b>164,829.60</b>	<b>929,676.01 CR</b>
<u>(Opening Balance) Piper, Keith Raymond - Accumulation (PIPKEI00003A)</u>					
01/07/2021	Fund ledger balance forward at 01/07/2021			1,052.73	1,052.73 CR
				<b>1,052.73</b>	<b>1,052.73 CR</b>

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (52420)</b>					
<u>(Contributions) Piper, Keith Raymond - Accumulation (PIPKEI00003A)</u>					
01/07/2021	Opening Balance				1,187.86 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		1,187.86		0.00 DR
07/10/2021	System Member Journals			2,046.00	2,046.00 CR
24/02/2022	System Member Journals			178.20	2,224.20 CR
			<b>1,187.86</b>	<b>2,224.20</b>	<b>2,224.20 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Franklin, Lucille Anne Rivers - Pension (Pension) (FRALUC00001P)</u>					
01/07/2021	Opening Balance				153,168.89 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		153,168.89		0.00 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		52,751.83		52,751.83 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			14,416.08	38,335.75 DR
			<b>205,920.72</b>	<b>14,416.08</b>	<b>38,335.75 DR</b>
<u>(Share of Profit/(Loss)) Piper, Keith Raymond - Pension (Pension) (PIPKEI00002P)</u>					
01/07/2021	Opening Balance				191,129.60 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		191,129.60		0.00 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		67,641.37		67,641.37 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			18,363.83	49,277.54 DR
			<b>258,770.97</b>	<b>18,363.83</b>	<b>49,277.54 DR</b>
<u>(Share of Profit/(Loss)) Piper, Keith Raymond - Accumulation (PIPKEI00003A)</u>					
01/07/2021	Opening Balance				43.67 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		43.67		0.00 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		72.28		72.28 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		57.36		129.64 DR
			<b>173.31</b>		<b>129.64 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Piper, Keith Raymond - Accumulation (PIPKEI00003A)</u>					
01/07/2021	Opening Balance				0.62 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			0.62	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			48.45	48.45 CR
				<b>49.07</b>	<b>48.45 CR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Piper, Keith Raymond - Accumulation (PIPKEI00003A)</u>					
01/07/2021	Opening Balance				178.18 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			178.18	0.00 DR
07/10/2021	System Member Journals		306.90		306.90 DR
			<b>306.90</b>	<b>178.18</b>	<b>306.90 DR</b>
<b>Pensions Paid (54160)</b>					
<u>(Pensions Paid) Franklin, Lucille Anne Rivers - Pension (Pension) (FRALUC00001P)</u>					
01/07/2021	Opening Balance				20,000.00 DR

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01/07/2021	Fund ledger balance forward at 01/07/2021			20,000.00	0.00 DR
18/10/2021	System Member Journals		20,000.00		20,000.00 DR
31/01/2022	System Member Journals		1,900.00		21,900.00 DR
08/04/2022	System Member Journals		25,000.00		46,900.00 DR
09/05/2022	System Member Journals		4,450.00		51,350.00 DR
06/06/2022	System Member Journals		6,700.00		58,050.00 DR
			<b>58,050.00</b>	<b>20,000.00</b>	<b>58,050.00 DR</b>
<u>(Pensions Paid) Piper, Keith Raymond - Pension (Pension) (PIPKEI00002P)</u>					
01/07/2021	Opening Balance				26,300.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			26,300.00	0.00 DR
07/10/2021	System Member Journals		3,000.00		3,000.00 DR
07/10/2021	System Member Journals		2,900.00		5,900.00 DR
18/10/2021	System Member Journals		20,000.00		25,900.00 DR
31/01/2022	System Member Journals		1,900.00		27,800.00 DR
08/04/2022	System Member Journals		25,000.00		52,800.00 DR
09/05/2022	System Member Journals		4,450.00		57,250.00 DR
06/06/2022	System Member Journals		800.00		58,050.00 DR
			<b>58,050.00</b>	<b>26,300.00</b>	<b>58,050.00 DR</b>
<b>Bank Accounts (60400)</b>					
<u>ANZ Online Investing Account (ANZ Online Investing)</u>					
01/07/2021	Opening Balance				3.11 DR
08/07/2021			1,505.05		1,508.16 DR
08/07/2021				1,499.95	8.21 DR
13/07/2021			2,598.05		2,606.26 DR
13/07/2021				2,603.95	2.31 DR
25/01/2022			3,491.25		3,493.56 DR
27/01/2022				3,400.00	93.56 DR
			<b>7,594.35</b>	<b>7,503.90</b>	<b>93.56 DR</b>
<u>Cash at Bank/Bank Overdraft (ash at Bank/Bank Ov2)</u>					
01/07/2021	Opening Balance				1,196.00 DR
28/09/2021			419.28		1,615.28 DR
07/10/2021			1,344.60		2,959.88 DR
07/10/2021				2,900.00	59.88 DR
07/10/2021			2,988.00		3,047.88 DR
07/10/2021				3,000.00	47.88 DR
07/10/2021			2,046.00		2,093.88 DR
27/01/2022			3,400.00		5,493.88 DR
31/01/2022				3,800.00	1,693.88 DR
31/01/2022			0.01		1,693.89 DR
02/02/2022			5,429.32		7,123.21 DR
24/02/2022			178.20		7,301.41 DR
28/02/2022			0.05		7,301.46 DR
30/03/2022			1,195.20		8,496.66 DR
31/03/2022			493.02		8,989.68 DR
31/03/2022			0.06		8,989.74 DR
29/04/2022			0.07		8,989.81 DR

THE KEITH PIPER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
09/05/2022				8,900.00	89.81 DR
31/05/2022			0.03		89.84 DR
			<b>17,493.84</b>	<b>18,600.00</b>	<b>89.84 DR</b>
<u>Macquarie Investment Consolidator (Macquarie Investment)</u>					
01/07/2021	Opening Balance				40,959.44 DR
05/07/2021				1,111.84	39,847.60 DR
05/07/2021			14,899.41		54,747.01 DR
05/08/2021				1,142.72	53,604.29 DR
31/08/2021			2,252.46		55,856.75 DR
03/09/2021				1,142.64	54,714.11 DR
17/09/2021			2,451.26		57,165.37 DR
06/10/2021				1,111.74	56,053.63 DR
08/10/2021			5,614.95		61,668.58 DR
13/10/2021			915.98		62,584.56 DR
13/10/2021			864.82		63,449.38 DR
13/10/2021			2,117.84		65,567.22 DR
18/10/2021				40,000.00	25,567.22 DR
20/10/2021			157.01		25,724.23 DR
06/01/2022				3,397.12	22,327.11 DR
11/01/2022			1,499.77		23,826.88 DR
11/01/2022			2,353.85		26,180.73 DR
17/01/2022			1,041.51		27,222.24 DR
19/01/2022			751.81		27,974.05 DR
19/01/2022			1,595.17		29,569.22 DR
20/01/2022			74.63		29,643.85 DR
25/02/2022			1,608.90		31,252.75 DR
03/03/2022				2,192.78	29,059.97 DR
11/03/2022			2,801.44		31,861.41 DR
23/03/2022				10,000.00	21,861.41 DR
05/04/2022			39,228.30		61,089.71 DR
05/04/2022	(Auto reprocessed due to distribution entered / deleted on 30/06/2022)		30,000.00		91,089.71 DR
05/04/2022				1,163.22	89,926.49 DR
08/04/2022				50,000.00	39,926.49 DR
12/04/2022			4,724.14		44,650.63 DR
20/04/2022			1,850.89		46,501.52 DR
20/04/2022			1,946.21		48,447.73 DR
20/04/2022			3,092.26		51,539.99 DR
06/06/2022				2,293.36	49,246.63 DR
06/06/2022				7,500.00	41,746.63 DR
30/06/2022			3.22		41,749.85 DR
			<b>121,845.83</b>	<b>121,055.42</b>	<b>41,749.85 DR</b>

**Distributions Receivable (61800)**

Distributions Receivable (00004)

01/07/2021	Opening Balance				14,899.41 DR
05/07/2021				14,899.41	0.00 DR
30/06/2022			21,452.12		21,452.12 DR



THE KEITH PIPER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>21,452.12</b>	<b>14,899.41</b>	<b>21,452.12 DR</b>
<b>Formation Expenses (64000)</b>					
<u>Formation Expenses (64000)</u>					
01/07/2021	Opening Balance				486.50 DR
					<b>486.50 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>Australian Foundation Investment Co (AFI.AX)</u>					
01/07/2021	Opening Balance	16,089.00			125,815.98 DR
30/06/2022	Revaluation - 29/06/2022 @ \$7.640000 (System Price) - 16,089.000000 Units on hand			2,896.02	122,919.96 DR
30/06/2022	Revaluation - 30/06/2022 @ \$7.510000 (System Price) - 16,089.000000 Units on hand			2,091.57	120,828.39 DR
		<b>16,089.00</b>		<b>4,987.59</b>	<b>120,828.39 DR</b>
<u>Argo Investments (ARG.AX)</u>					
01/07/2021	Opening Balance	17,509.00			156,355.37 DR
23/03/2022		1,076.00	10,000.00		166,355.37 DR
30/06/2022	Revaluation - 29/06/2022 @ \$8.910000 (System Price) - 17,509.000000 Units on hand			350.18	166,005.19 DR
30/06/2022	Revaluation - 30/06/2022 @ \$8.800000 (System Price) - 18,585.000000 Units on hand			2,457.19	163,548.00 DR
		<b>18,585.00</b>	<b>10,000.00</b>	<b>2,807.37</b>	<b>163,548.00 DR</b>
<u>Sunrise Energy Metals (was Cleanteq) (CLQ.AX)</u>					
01/07/2021	Opening Balance	1,680.00			3,007.20 DR
25/01/2022		(1,680.00)		1,401.10	1,606.10 DR
25/01/2022	Unrealised Gain writeback as at 25/01/2022			1,606.10	0.00 DR
		<b>0.00</b>		<b>3,007.20</b>	<b>0.00 DR</b>
<u>Clean Teq Water Limited (CNQ.AX)</u>					
08/07/2021		2,000.00	1,499.95		1,499.95 DR
13/07/2021		1,900.00	2,603.95		4,103.90 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.415000 (System Price) - 3,900.000000 Units on hand			2,485.40	1,618.50 DR
		<b>3,900.00</b>	<b>4,103.90</b>	<b>2,485.40</b>	<b>1,618.50 DR</b>
<u>Coles Group (COL.AX)</u>					
01/07/2021	Opening Balance	1,494.00			25,532.46 DR
30/06/2022	Revaluation - 29/06/2022 @ \$18.020000 (System Price) - 1,494.000000 Units on hand		1,389.42		26,921.88 DR
30/06/2022	Revaluation - 30/06/2022 @ \$17.810000 (System Price) - 1,494.000000 Units on hand			313.74	26,608.14 DR
		<b>1,494.00</b>	<b>1,389.42</b>	<b>313.74</b>	<b>26,608.14 DR</b>
<u>Dronesield (DRO.AX)</u>					
01/07/2021	Opening Balance	10,000.00			1,500.00 DR
08/07/2021		(10,000.00)		1,519.95	19.95 CR
08/07/2021	Unrealised Gain writeback as at 08/07/2021		19.95		0.00 DR
30/06/2022	Revaluation - 29/06/2022 @ \$0.185000 (System Price) - 10,000.000000 Units on hand		350.00		350.00 DR

THE KEITH PIPER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand			350.00	0.00 DR
		<b>0.00</b>	<b>369.95</b>	<b>1,869.95</b>	<b>0.00 DR</b>
<u>Firefly (FFR.AX)</u>					
01/07/2021	Opening Balance	23,800.00			2,618.00 DR
13/07/2021		(23,800.00)		5,017.95	2,399.95 CR
13/07/2021	Unrealised Gain writeback as at 13/07/2021		2,399.95		0.00 DR
30/06/2022	Revaluation - 01/11/2021 @ \$0.120000 (System Price) - 23,800.000000 Units on hand		238.00		238.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand			238.00	0.00 DR
		<b>0.00</b>	<b>2,637.95</b>	<b>5,255.95</b>	<b>0.00 DR</b>
<u>Myanmar (Mallee in 2022) (MYL.AX)</u>					
01/07/2021	Opening Balance	150,000.00			10,500.00 DR
30/09/2021	1 for 10 share consolidation of MYL.AX	(135,000.00)			10,500.00 DR
30/06/2022	Revaluation - 01/02/2021 @ \$0.070000 (System Price) - 15,000.000000 Units on hand			9,450.00	1,050.00 DR
		<b>15,000.00</b>	<b>0.00</b>	<b>9,450.00</b>	<b>1,050.00 DR</b>
<u>Nelson Resources (NES.AX)</u>					
01/07/2021	Opening Balance	35,000.00			1,890.00 DR
30/06/2022	Revaluation - 29/06/2022 @ \$0.011000 (System Price) - 35,000.000000 Units on hand			1,505.00	385.00 DR
		<b>35,000.00</b>		<b>1,505.00</b>	<b>385.00 DR</b>
<u>Red River Resources (RVR.AX)</u>					
01/07/2021	Opening Balance	4,035.00			807.00 DR
30/06/2022	Revaluation - 29/06/2022 @ \$0.150000 (System Price) - 4,035.000000 Units on hand			201.75	605.25 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.155000 (System Price) - 4,035.000000 Units on hand		20.18		625.43 DR
		<b>4,035.00</b>	<b>20.18</b>	<b>201.75</b>	<b>625.43 DR</b>
<u>Wesfarmers Limited - Ordinary Fully Paid (WES.AX)</u>					
01/07/2021	Opening Balance	1,494.00			88,295.40 DR
02/12/2021	Return of Capital: \$2 per unit	0.00		2,988.00	85,307.40 DR
30/06/2022	Revaluation - 29/06/2022 @ \$42.670000 (System Price) - 1,494.000001 Units on hand			24,546.42	60,760.98 DR
30/06/2022	Revaluation - 30/06/2022 @ \$41.910000 (System Price) - 1,494.000001 Units on hand		1,852.56		62,613.54 DR
		<b>1,494.00</b>	<b>1,852.56</b>	<b>27,534.42</b>	<b>62,613.54 DR</b>
<b>Units in Listed Unit Trusts (Australian) (78200)</b>					
<u>iShares Aust Listed Prop Index Fund (BGL0108AU)</u>					
01/07/2021	Opening Balance	40,504.93			37,086.32 DR
05/04/2022		(40,504.93)		22,988.91	14,097.41 DR
05/04/2022	Unrealised Gain writeback as at 05/04/2022			14,097.41	0.00 DR
30/06/2022	Revaluation - 28/06/2022 @ \$0.837670 (Exit) - 40,504.934300 Units on hand			3,156.55	3,156.55 CR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand		3,156.55		0.00 DR
		<b>0.00</b>	<b>3,156.55</b>	<b>40,242.87</b>	<b>0.00 DR</b>

**THE KEITH PIPER SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Dimensional Australian Core Equity Trust (DFA0003AU)</u>					
01/07/2021	Opening Balance	23,379.46			350,189.30 DR
30/06/2022	Revaluation - 28/06/2022 @ \$14.024200 (Exit) - 23,379.463700 Units on hand			22,311.03	327,878.27 DR
30/06/2022	Revaluation - 30/06/2022 @ \$13.606200 (Exit) - 23,379.463700 Units on hand			9,772.61	318,105.66 DR
		<b>23,379.46</b>		<b>32,083.64</b>	<b>318,105.66 DR</b>
<u>Dimensional Global Core Equity Unhedged (DFA0004AU)</u>					
01/07/2021	Opening Balance	13,341.94			266,961.55 DR
30/06/2022	Revaluation - 28/06/2022 @ \$18.849600 (Exit) - 13,341.940100 Units on hand			15,471.32	251,490.23 DR
30/06/2022	Revaluation - 30/06/2022 @ \$18.669500 (Exit) - 13,341.940100 Units on hand			2,402.88	249,087.35 DR
		<b>13,341.94</b>		<b>17,874.20</b>	<b>249,087.35 DR</b>
<u>Vanguard Australian Share Index (VAN0002AU)</u>					
01/07/2021	Opening Balance	54,160.79			142,502.46 DR
30/06/2022	Revaluation - 28/06/2022 @ \$2.404200 (Exit) - 54,160.792900 Units on hand			12,289.08	130,213.38 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.335900 (Exit) - 54,160.792900 Units on hand			3,699.18	126,514.20 DR
		<b>54,160.79</b>		<b>15,988.26</b>	<b>126,514.20 DR</b>
<u>Vanguard Intl Share Index Fund (VAN0003AU)</u>					
01/07/2021	Opening Balance	91,560.90			260,344.27 DR
30/06/2022	Revaluation - 28/06/2022 @ \$2.570300 (Exit) - 91,560.903900 Units on hand			25,005.28	235,338.99 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.549500 (Exit) - 91,560.903900 Units on hand			1,904.47	233,434.52 DR
		<b>91,560.90</b>		<b>26,909.75</b>	<b>233,434.52 DR</b>
<u>Vanguard Aust Prop Sec Ind Fund (VAN0004AU1)</u>					
01/07/2021	Opening Balance	110,603.53			115,359.48 DR
05/04/2022	(Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(28,016.44)		24,525.36	90,834.12 DR
05/04/2022	Unrealised Gain writeback as at 05/04/2022			7,262.51	83,571.61 DR
30/06/2022	Revaluation - 28/06/2022 @ \$0.910000 (Exit) - 110,603.526100 Units on hand			14,710.27	68,861.34 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.864600 (Exit) - 82,587.089800 Units on hand		2,543.46		71,404.80 DR
		<b>82,587.09</b>	<b>2,543.46</b>	<b>46,498.14</b>	<b>71,404.80 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				9,450.32 DR
01/07/2021	Fund ledger balance forward at 01/07/2021		9,629.12		19,079.44 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			9,629.01	9,450.43 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			0.11	9,450.32 DR
02/02/2022				9,450.32	0.00 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		14,443.47		14,443.47 DR
30/06/2022	Create Entries - Foreign Credits Adjustment - 30/06/2022		1.97		14,445.44 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			258.45	14,186.99 DR
			<b>24,074.56</b>	<b>19,337.89</b>	<b>14,186.99 DR</b>
<b>Investment Movement Data Clearing Account (94910)</b>					

THE KEITH PIPER SUPERANNUATION FUND

# General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Investment Movement Data Clearing Account (94910)</u>					
07/10/2021				2,988.00	2,988.00 CR
02/12/2021	Return of Capital: \$2 per unit		2,988.00		0.00 DR
			<b>2,988.00</b>	<b>2,988.00</b>	<b>0.00 DR</b>
<b>Total Debits:</b>	<b>1,155,671.72</b>				
<b>Total Credits:</b>	<b>1,155,671.72</b>				

THE KEITH PIPER SUPERANNUATION FUND

Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>												
Cash at Bank/Bank Overdraft	0.22			0.22				0.22				
Macquarie Investment Consolidator	3.22			3.22				3.22				
	<b>3.44</b>	<b>0.00</b>	<b>0.00</b>	<b>3.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
ARG.AX Argo Investments	5,252.70	5,252.70			2,251.16			7,503.86				
AFL.AX Australian Foundation Investment Co	3,861.36	3,861.36			1,654.87			5,516.23				
COL.AX Coles Group	912.30	912.30			390.98			1,303.28				
WES.AX Wesfarmers Limited - Ordinary Fully Paid	2,539.80	2,539.80			1,088.49			3,628.29				
	<b>12,566.16</b>	<b>12,566.16</b>	<b>0.00</b>	<b>0.00</b>	<b>5,385.50</b>	<b>0.00</b>	<b>0.00</b>	<b>17,951.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>												
DFA0003AU Dimensional Australian Core Equity Trust	17,504.72	14,016.10	386.26	971.61	6,382.08	1,270.76	1.49	23,028.30				324.15
DFA0004AU Dimensional Global Core Equity Unhedged	7,061.22					4,607.36	709.94	5,317.30			1,226.75	
BGL0108AU iShares Aust Listed Prop Index Fund	231.64	10.08	5.91	50.58	4.65	11.86	0.44	83.52				
VAN0004AU Vanguard Aust Prop Sec Ind Fund	5,516.24	88.14	53.24	1,056.26	42.98	109.64	5.14	1,355.40			2,084.39	
VAN0002AU Vanguard Australian Share Index	10,280.60	5,941.05	140.55	227.04	2,628.26	442.25	7.91	9,387.06			2,048.79	
VAN0003AU Vanguard Intl Share Index Fund	9,458.54			11.56		3,703.59	586.28	4,301.43			3,290.10	
	<b>50,052.96</b>	<b>20,055.37</b>	<b>585.96</b>	<b>2,317.05</b>	<b>9,057.97</b>	<b>10,145.46</b>	<b>1,311.20</b>	<b>43,473.01</b>	<b>0.00</b>	<b>0.00</b>	<b>8,650.03</b>	<b>324.15</b>
	<b>62,622.56</b>	<b>32,621.53</b>	<b>585.96</b>	<b>2,320.49</b>	<b>14,443.47</b>	<b>10,145.46</b>	<b>1,311.20</b>	<b>61,428.11</b>	<b>0.00</b>	<b>0.00</b>	<b>8,650.03</b>	<b>324.15</b>

Assessable Income (Excl. Capital Gains) **61,428.11**

Net Capital Gain **11,082.62**

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**Total Assessable Income** **72,510.73**

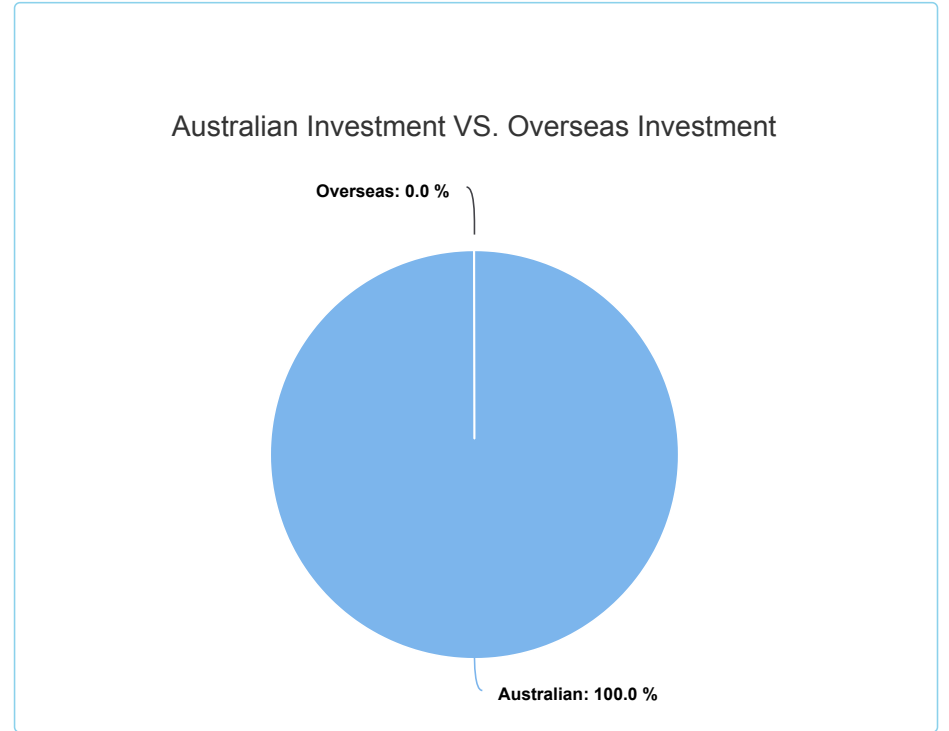
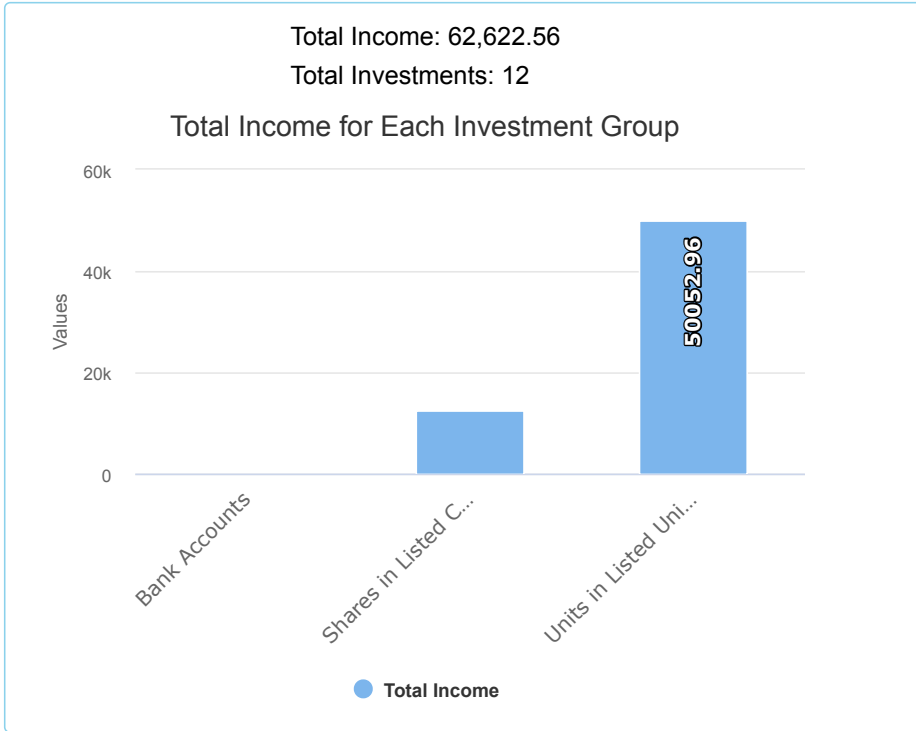
\*1 Includes foreign credits from foreign capital gains.

\*2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report. Includes foreign credits from foreign capital gains.

# Investment Income Report

As at 30 June 2022



# THE KEITH PIPER SUPERANNUATION FUND

## Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
ANZ Online Investing Account		93.560000	93.56	93.56	93.56			0.01 %	
Cash at Bank/Bank Overdraft		89.840000	89.84	89.84	89.84			0.01 %	
Macquarie Investment Consolidator		41,749.850000	41,749.85	41,749.85	41,749.85			2.94 %	
			<b>41,933.25</b>		<b>41,933.25</b>			<b>2.96 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
ARG.AX	Argo Investments	18,585.00	8.800000	163,548.00	7.39	137,391.38	26,156.62	19.04 %	11.54 %
AFI.AX	Australian Foundation Investment Co	16,089.00	7.510000	120,828.39	5.83	93,811.11	27,017.28	28.80 %	8.52 %
CNQ.AX	Clean Teq Water Limited	3,900.00	0.415000	1,618.50	1.05	4,103.90	(2,485.40)	(60.56) %	0.11 %
COL.AX	Coles Group	1,494.00	17.810000	26,608.14	6.49	9,691.27	16,916.87	174.56 %	1.88 %
MYL.AX	Myanmar (Mallee in 2022)	15,000.00	0.070000	1,050.00	0.77	11,589.90	(10,539.90)	(90.94) %	0.07 %
NES.AX	Nelson Resources	35,000.00	0.011000	385.00	0.07	2,399.95	(2,014.95)	(83.96) %	0.03 %
RVR.AX	Red River Resources	4,035.00	0.155000	625.42	0.29	1,169.93	(544.51)	(46.54) %	0.04 %
WES.AX	Wesfarmers Limited - Ordinary Fully Paid	1,494.00	41.910000	62,613.54	13.92	20,795.90	41,817.64	201.09 %	4.42 %
			<b>377,276.99</b>		<b>280,953.34</b>	<b>96,323.65</b>	<b>34.28 %</b>	<b>26.61 %</b>	
<b>Units in Listed Unit Trusts (Australian)</b>									
DFA0003AU	Dimensional Australian Core Equity Trust	23,379.46	13.606200	318,105.66	10.83	253,232.87	64,872.79	25.62 %	22.44 %
DFA0004AU	Dimensional Global Core Equity Unhedged	13,341.94	18.669500	249,087.35	12.19	162,587.02	86,500.33	53.20 %	17.57 %
VAN0004AU	Vanguard Aust Prop Sec Ind Fund	82,587.09	0.864600	71,404.80	0.75	62,163.13	9,241.67	14.87 %	5.04 %
VAN0002AU	Vanguard Australian Share Index	54,160.79	2.335900	126,514.20	1.93	104,469.77	22,044.43	21.10 %	8.92 %
VAN0003AU	Vanguard Intl Share Index Fund	91,560.90	2.549500	233,434.52	1.84	168,791.47	64,643.05	38.30 %	16.47 %
			<b>998,546.53</b>		<b>751,244.26</b>	<b>247,302.27</b>	<b>32.92 %</b>	<b>70.43 %</b>	
			<b>1,417,756.77</b>		<b>1,074,130.85</b>	<b>343,625.92</b>	<b>31.99 %</b>	<b>100.00 %</b>	



**THE KEITH PIPER SUPERANNUATION FUND**

**Members Statement**

Lucille Anne Rivers Franklin  
 15 Tern Ridge  
 Joondalup, Western Australia, 6027, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	67	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	628,645.08
Date Joined Fund:	05/05/2004		
Service Period Start Date:	18/01/2011		
Date Left Fund:			
Member Code:	FRALUC00001P		
Account Start Date:	12/03/2015		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	628,645.08
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	628,645.08
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	628,645.08
Taxable	

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	725,030.83
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(38,335.75)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	58,050.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	628,645.08

# THE KEITH PIPER SUPERANNUATION FUND

## Members Statement

Lucille Anne Rivers Franklin  
15 Tern Ridge  
Joondalup, Western Australia, 6027, Australia

### Your Details

Date of Birth : Provided  
Age: 67  
Tax File Number: Provided  
Date Joined Fund: 05/05/2004  
Service Period Start Date:  
Date Left Fund:  
Member Code: FRALUC00002A  
Account Start Date: 05/05/2004  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits:

### Your Balance

#### Total Benefits

#### Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

#### Tax Components

Tax Free  
Taxable

### Your Detailed Account Summary

This Year

Opening balance at 01/07/2021

#### Increases to Member account during the period

Employer Contributions  
Personal Contributions (Concessional)  
Personal Contributions (Non Concessional)  
Government Co-Contributions  
Other Contributions  
Proceeds of Insurance Policies  
Transfers In  
Net Earnings  
Internal Transfer In

#### Decreases to Member account during the period

Pensions Paid  
Contributions Tax  
Income Tax  
No TFN Excess Contributions Tax  
Excess Contributions Tax  
Refund Excess Contributions  
Division 293 Tax  
Insurance Policy Premiums Paid  
Management Fees  
Member Expenses  
Benefits Paid/Transfers Out  
Superannuation Surcharge Tax  
Internal Transfer Out

Closing balance at 30/06/2022

0.00

**THE KEITH PIPER SUPERANNUATION FUND**

**Members Statement**

Keith Raymond Piper  
 15 Tern Ridge  
 Joondalup, Western Australia, 6027, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	68	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	822,348.47
Date Joined Fund:	05/05/2004		
Service Period Start Date:	05/05/2004		
Date Left Fund:			
Member Code:	PIPKEI00002P		
Account Start Date:	01/07/2016		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	<b>822,348.47</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	822,348.47
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	822,348.47
Taxable	

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	929,676.01
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(49,277.54)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	58,050.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	822,348.47

**THE KEITH PIPER SUPERANNUATION FUND**

**Members Statement**

Keith Raymond Piper  
 15 Tern Ridge  
 Joondalup, Western Australia, 6027, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	68	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	2,888.84
Date Joined Fund:	05/05/2004		
Service Period Start Date:			
Date Left Fund:			
Member Code:	PIPKEI00003A		
Account Start Date:	05/05/2004		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	<b>2,888.84</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	2,888.84
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	178.20
Taxable	2,710.64

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	1,052.73
<u>Increases to Member account during the period</u>	
Employer Contributions	2,046.00
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	178.20
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(129.64)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	306.90
Income Tax	(48.45)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	2,888.84

# THE KEITH PIPER SUPERANNUATION FUND

## Members Statement

Keith Raymond Piper  
15 Tern Ridge  
Joondalup, Western Australia, 6027, Australia

### Your Details

Date of Birth : Provided  
Age: 68  
Tax File Number: Provided  
Date Joined Fund: 05/05/2004  
Service Period Start Date: 05/05/2004  
Date Left Fund:  
Member Code: PIPKEI00001P  
Account Start Date: 30/06/2011  
Account Phase: Retirement Phase  
Account Description: Pension

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits:

### Your Balance

#### Total Benefits

#### Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

#### Tax Components

Tax Free (100.00%)  
Taxable

### Your Detailed Account Summary

This Year

Opening balance at 01/07/2021

#### Increases to Member account during the period

Employer Contributions  
Personal Contributions (Concessional)  
Personal Contributions (Non Concessional)  
Government Co-Contributions  
Other Contributions  
Proceeds of Insurance Policies  
Transfers In  
Net Earnings  
Internal Transfer In

#### Decreases to Member account during the period

Pensions Paid  
Contributions Tax  
Income Tax  
No TFN Excess Contributions Tax  
Excess Contributions Tax  
Refund Excess Contributions  
Division 293 Tax  
Insurance Policy Premiums Paid  
Management Fees  
Member Expenses  
Benefits Paid/Transfers Out  
Superannuation Surcharge Tax  
Internal Transfer Out

Closing balance at 30/06/2022

0.00

THE KEITH PIPER SUPERANNUATION FUND

# Members Summary

As at 30 June 2022

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/Transfers Out	Insurance Premiums		Member Expenses
<b>Lucille Anne Rivers Franklin (Age: 67)</b>											
FRALUC00001P - Pension - Tax Free: 100.00%											
725,030.83			(38,335.75)		58,050.00						628,645.08
FRALUC00002A - Accumulation											
<b>725,030.83</b>			<b>(38,335.75)</b>		<b>58,050.00</b>						<b>628,645.08</b>
<b>Keith Raymond Piper (Age: 68)</b>											
PIPKEI00002P - Pension - Tax Free: 100.00%											
929,676.01			(49,277.54)		58,050.00						822,348.47
PIPKEI00003A - Accumulation											
1,052.73	2,224.20		(129.64)			306.90	(48.45)				2,888.84
PIPKEI00001P - Pension - Tax Free: 100.00%											
<b>930,728.74</b>	<b>2,224.20</b>		<b>(49,407.18)</b>		<b>58,050.00</b>	<b>306.90</b>	<b>(48.45)</b>				<b>825,237.31</b>
<b>1,655,759.57</b>	<b>2,224.20</b>		<b>(87,742.93)</b>		<b>116,100.00</b>	<b>306.90</b>	<b>(48.45)</b>				<b>1,453,882.39</b>

# Notes to the Financial Statements

For the year ended 30 June 2022

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## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Trustee(s).

### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

### b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

### c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

# Notes to the Financial Statements

For the year ended 30 June 2022

## Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

## Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

## Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

## Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

## Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

## Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

## d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

## e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

## Note 2: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
Australian Foundation Investment Co	120,828.39	125,815.98
Argo Investments	163,548.00	156,355.37
Sunrise Energy Metals (was Cleanteq)	0.00	3,007.20
Clean Teq Water Limited	1,618.50	0.00
Coles Group	26,608.14	25,532.46
Droneshield	0.00	1,500.00



THE KEITH PIPER SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2022

Firefly	0.00	2,618.00
Myanmar (Mallee in 2022)	1,050.00	10,500.00
Nelson Resources	385.00	1,890.00
Red River Resources	625.43	807.00
Wesfarmers Limited - Ordinary Fully Paid	62,613.54	88,295.40
	377,277.00	416,321.41

### Note 3: Units in Listed Unit Trusts (Australian)

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
iShares Aust Listed Prop Index Fund	0.00	37,086.32
Dimensional Australian Core Equity Trust	318,105.66	350,189.30
Dimensional Global Core Equity Unhedged	249,087.35	266,961.55
Vanguard Australian Share Index	126,514.20	142,502.46
Vanguard Intl Share Index Fund	233,434.52	260,344.27
Vanguard Aust Prop Sec Ind Fund	71,404.80	115,359.48
	998,546.53	1,172,443.38

### Note 4: Banks and Term Deposits

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Banks</b>		
ANZ Online Investing Account	93.56	3.11
Cash at Bank/Bank Overdraft	89.84	1,196.00
Macquarie Investment Consolidator	41,749.85	40,959.44
	41,933.25	42,158.55

### Note 5: Liability for Accrued Benefits

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	1,655,759.57	1,356,708.35
Benefits accrued as a result of operations	(201,877.18)	300,176.14
Current year member movements	0.00	(1,124.92)
	1,453,882.39	1,655,759.57

**THE KEITH PIPER SUPERANNUATION FUND**  
**Notes to the Financial Statements**

For the year ended 30 June 2022

**Note 6: Vested Benefits**

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2022 \$	2021 \$
Vested Benefits	1,453,882.39	1,655,759.57

**Note 7: Guaranteed Benefits**

No guarantees have been made in respect of any part of the liability for accrued benefits.

**Note 8: Dividends**

	2022 \$	2021 \$
Argo Investments	5,252.70	7,003.60
Australian Foundation Investment Co	3,861.36	5,516.23
Coles Group	912.30	1,291.24
Wesfarmers Limited - Ordinary Fully Paid	2,539.80	3,905.74
	12,566.16	17,716.81

**Note 9: Trust Distributions**

	2022 \$	2021 \$
Dimensional Global Core Equity Unhedged	7,061.22	4,354.54
Vanguard Intl Share Index Fund	9,458.54	12,974.34
Vanguard Australian Share Index	10,280.60	5,674.23
iShares Aust Listed Prop Index Fund	231.64	262.93
Dimensional Australian Core Equity Trust	17,504.72	11,453.22
Vanguard Aust Prop Sec Ind Fund	5,516.24	6,110.30
	50,052.96	40,829.56

**Note 10: Changes in Market Values**

**Unrealised Movements in Market Value**

	2022 \$	2021 \$
<b>Shares in Listed Companies (Australian)</b>		
Argo Investments	(2,807.37)	14,182.29
Australian Foundation Investment Co	(4,987.59)	25,259.73

THE KEITH PIPER SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2022

Clean Teq Water Limited	(2,485.40)	0.00
Coles Group	1,075.68	(119.52)
Compass Resources NI	0.00	0.01
Droneshield	19.95	150.00
Ehr Resources	0.00	1,219.95
Firefly	2,399.95	(2,399.95)
Liquefied Natural Gas	0.00	(0.01)
Myanmar (Mallee in 2022)	(9,450.00)	1,500.00
Nelson Resources	(1,505.00)	(509.95)
Red River Resources	(181.57)	121.05
Sunrise Energy Metals (was Cleanteq)	(1,606.10)	(6,105.53)
Wesfarmers Limited - Ordinary Fully Paid	(22,693.86)	21,319.38
	(42,221.31)	54,617.45
<b>Units in Listed Unit Trusts (Australian)</b>		
Dimensional Australian Core Equity Trust	(32,083.64)	78,982.85
Dimensional Global Core Equity Unhedged	(17,874.20)	61,172.80
Vanguard Aust Prop Sec Ind Fund	(19,429.32)	24,133.69
Vanguard Australian Share Index	(15,988.26)	27,909.05
Vanguard Intl Share Index Fund	(26,909.75)	43,280.84
iShares Aust Listed Prop Index Fund	(14,097.41)	4,389.65
	(126,382.58)	239,868.88
<b>Total Unrealised Movement</b>	(168,603.89)	294,486.33
<b>Realised Movements in Market Value</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Droneshield	(14.90)	0.00
Ehr Resources	0.00	(1,499.90)
Firefly	(2,419.90)	0.00
Sunrise Energy Metals (was Cleanteq)	2,090.15	1,834.78
	(344.65)	334.88
<b>Units in Listed Unit Trusts (Australian)</b>		
Vanguard Aust Prop Sec Ind Fund	5,474.64	0.00

THE KEITH PIPER SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2022

iShares Aust Listed Prop Index Fund	16,239.39	8,173.79
	<u>21,714.03</u>	<u>8,173.79</u>
<b>Total Realised Movement</b>	<u>21,369.38</u>	<u>8,508.67</u>
<b>Changes in Market Values</b>	<u>(147,234.51)</u>	<u>302,995.00</u>

## Note 11: Income Tax Expense

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(14,186.99)	178.80
Income Tax Expense	<u>(14,186.99)</u>	<u>178.80</u>

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	(32,409.63)	
Less:		
Tax effect of:		
Non Taxable Contributions	26.73	
Exempt Pension Income	9,200.10	
Realised Accounting Capital Gains	3,205.41	
Accounting Trust Distributions	7,507.94	
Add:		
Tax effect of:		
Decrease in MV of Investments	25,290.58	
SMSF Non-Deductible Expenses	2,573.85	
Pension Payments	17,415.00	
Franking Credits	2,166.52	
Foreign Credits	196.68	
Taxable Trust Distributions	3,443.76	
Distributed Foreign Income	1,521.82	
Rounding	0.05	0.00
Income Tax on Taxable Income or Loss	258.45	0.00

THE KEITH PIPER SUPERANNUATION FUND  
**Notes to the Financial Statements**

For the year ended 30 June 2022

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Less credits:

Franking Credits	14,443.47	
Foreign Credits	1.97	
	<hr/>	<hr/>
Current Tax or Refund	(14,186.99)	178.80
	<hr/>	<hr/>

THE KEITH PIPER SUPERANNUATION FUND

# Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	9	50,052.96	40,829.56
Dividends Received	8	12,566.16	17,716.81
Interest Received		3.44	7.11
<b>Contribution Income</b>			
Employer Contributions		2,046.00	1,187.86
Other Contributions		178.20	0.00
<b>Total Income</b>		<u>64,846.76</u>	<u>59,741.34</u>
<b>Expenses</b>			
Accountancy Fees		2,530.00	2,200.00
ATO Supervisory Levy		0.00	259.00
ATO Supervisory Levy		259.00	0.00
Auditor's Remuneration		1,100.00	1,100.00
Investment Expenses		13,555.42	13,495.49
Legal Fees		132.00	0.00
		<u>17,576.42</u>	<u>17,054.49</u>
<b>Member Payments</b>			
Pensions Paid		116,100.00	46,300.00
<b>Investment Losses</b>			
Changes in Market Values	10	<u>147,234.51</u>	<u>(303,968.09)</u>
<b>Total Expenses</b>		<u>280,910.93</u>	<u>(240,613.60)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(216,064.17)</u>	<u>300,354.94</u>
Income Tax Expense	11	(14,186.99)	178.80
<b>Benefits accrued as a result of operations</b>		<u>(201,877.18)</u>	<u>300,176.14</u>

THE KEITH PIPER SUPERANNUATION FUND  
**Statement of Financial Position**

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	377,277.00	416,321.41
Units in Listed Unit Trusts (Australian)	3	998,546.53	1,172,443.38
<b>Total Investments</b>		<u>1,375,823.53</u>	<u>1,588,764.79</u>
<b>Other Assets</b>			
Formation Expenses		486.50	486.50
Macquarie Investment Consolidator		41,749.85	40,959.44
Distributions Receivable		21,452.12	14,899.41
Cash at Bank/Bank Overdraft		89.84	1,196.00
ANZ Online Investing Account		93.56	3.11
Income Tax Refundable		14,186.99	9,450.32
<b>Total Other Assets</b>		<u>78,058.86</u>	<u>66,994.78</u>
<b>Total Assets</b>		<u>1,453,882.39</u>	<u>1,655,759.57</u>
<b>Net assets available to pay benefits</b>		<u>1,453,882.39</u>	<u>1,655,759.57</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	5, 6		
Franklin, Lucille Anne Rivers - Pension (Pension)		628,645.08	725,030.83
Piper, Keith Raymond - Pension (Pension)		822,348.47	929,676.01
Piper, Keith Raymond - Accumulation		2,888.84	1,052.73
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,453,882.39</u>	<u>1,655,759.57</u>

# THE KEITH PIPER SUPERANNUATION FUND

## Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(216,064.17)
<b>Less</b>	
Exempt current pension income	61,334.00
Realised Accounting Capital Gains	21,369.38
Accounting Trust Distributions	50,052.96
Non Taxable Contributions	178.20
	<u>132,934.54</u>
<b>Add</b>	
Decrease in MV of investments	168,603.89
SMSF non deductible expenses	17,159.00
Pension Payments	116,100.00
Franking Credits	14,443.47
Foreign Credits	1,311.20
Taxable Trust Distributions	22,958.38
Distributed Foreign income	10,145.46
	<u>350,721.40</u>
SMSF Annual Return Rounding	0.31
	<u>1,723.00</u>
<b>Taxable Income or Loss</b>	<u>1,723.00</u>
Income Tax on Taxable Income or Loss	258.45
<b>Less</b>	
Franking Credits	14,443.47
Foreign Credits	1.97
	<u>(14,186.99)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(14,186.99)</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(13,927.99)</u>

\* Distribution tax components review process has not been completed for the financial year.



# THE KEITH PIPER SUPERANNUATION FUND

## Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23800</b>	<b>Distributions Received</b>			
(262.93)	23800/BGL0108AU	iShares Aust Listed Prop Index Fund			231.64
(11,453.22)	23800/DFA0003AU	Dimensional Australian Core Equity Trust			17,504.72
(4,354.54)	23800/DFA0004AU	Dimensional Global Core Equity Unhedged			7,061.22
(5,674.23)	23800/VAN0002AU	Vanguard Australian Share Index			10,280.60
(12,974.34)	23800/VAN0003AU	Vanguard Intl Share Index Fund			9,458.54
(6,110.30)	23800/VAN0004AU1	Vanguard Aust Prop Sec Ind Fund			5,516.24
	<b>23900</b>	<b>Dividends Received</b>			
(5,516.23)	23900/AFI.AX	Australian Foundation Investment Co			3,861.36
(7,003.60)	23900/ARG.AX	Argo Investments			5,252.70
(1,291.24)	23900/COL.AX	Coles Group			912.30
(3,905.74)	23900/WES.AX	Wesfarmers Limited - Ordinary Fully Paid			2,539.80
	<b>24200</b>	<b>Contributions</b>			
(1,187.86)	24200/PIPKEI00003A	(Contributions) Piper, Keith Raymond - Accumulation			2,224.20
(303,968.09)	24700	Changes in Market Values of Investments		147,234.51	
	<b>25000</b>	<b>Interest Received</b>			
(0.03)	25000/ANZ Online Investing	ANZ Online Investing Account			
(7.07)	25000/Macquarie Investment	Macquarie Investment Consolidator			3.22
(0.01)	25000/ash at Bank/Bank Ov2	Cash at Bank/Bank Overdraft			0.22
2,200.00	30100	Accountancy Fees		2,530.00	
259.00	30300	ATO Supervisory Levy			
	30400	ATO Supervisory Levy		259.00	
1,100.00	30700	Auditor's Remuneration		1,100.00	
	<b>37500</b>	<b>Investment Expenses</b>			
13,495.49	37500/00011	Investment Expenses		13,555.42	
	38700	Legal Fees		132.00	
	<b>41600</b>	<b>Pensions Paid</b>			
20,000.00	41600/FRALUC00001P	(Pensions Paid) Franklin, Lucille Anne Rivers - Pension (Pension)		58,050.00	

# THE KEITH PIPER SUPERANNUATION FUND

## Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
26,300.00	41600/PIPK EI00002P	(Pensions Paid) Piper, Keith Raymond - Pension (Pension)		58,050.00	
178.80	48500	Income Tax Expense			14,186.99
300,176.14	49000	Profit/Loss Allocation Account			201,877.18
	<b>50010</b>	<b>Opening Balance</b>			
(591,861.94)	50010/FRALUC00001P	(Opening Balance) Franklin, Lucille Anne Rivers - Pension (Pension)			725,030.83
(764,846.41)	50010/PIPK EI00002P	(Opening Balance) Piper, Keith Raymond - Pension (Pension)			929,676.01
	50010/PIPK EI00003A	(Opening Balance) Piper, Keith Raymond - Accumulation			1,052.73
	<b>52420</b>	<b>Contributions</b>			
(1,187.86)	52420/PIPK EI00003A	(Contributions) Piper, Keith Raymond - Accumulation			2,224.20
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(153,168.89)	53100/FRALUC00001P	(Share of Profit/(Loss)) Franklin, Lucille Anne Rivers - Pension (Pension)		38,335.75	
(191,129.60)	53100/PIPK EI00002P	(Share of Profit/(Loss)) Piper, Keith Raymond - Pension (Pension)		49,277.54	
(43.67)	53100/PIPK EI00003A	(Share of Profit/(Loss)) Piper, Keith Raymond - Accumulation		129.64	
	<b>53330</b>	<b>Income Tax</b>			
0.62	53330/PIPK EI00003A	(Income Tax) Piper, Keith Raymond - Accumulation			48.45
	<b>53800</b>	<b>Contributions Tax</b>			
178.18	53800/PIPK EI00003A	(Contributions Tax) Piper, Keith Raymond - Accumulation		306.90	
	<b>54160</b>	<b>Pensions Paid</b>			
20,000.00	54160/FRALUC00001P	(Pensions Paid) Franklin, Lucille Anne Rivers - Pension (Pension)		58,050.00	
26,300.00	54160/PIPK EI00002P	(Pensions Paid) Piper, Keith Raymond - Pension (Pension)		58,050.00	
	<b>60400</b>	<b>Bank Accounts</b>			
3.11	60400/ANZ Online Investing	ANZ Online Investing Account		93.56	
40,959.44	60400/Macquarie Investment	Macquarie Investment Consolidator		41,749.85	
1,196.00	60400/ash at Bank/Bank Ov2	Cash at Bank/Bank Overdraft		89.84	
	<b>61800</b>	<b>Distributions Receivable</b>			
14,899.41	61800/00004	Distributions Receivable		21,452.12	
486.50	64000	Formation Expenses		486.50	

**THE KEITH PIPER SUPERANNUATION FUND**

**Trial Balance**

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
125,815.98	77600/AFI.AX	Australian Foundation Investment Co	16,089.0000	120,828.39	
156,355.37	77600/ARG.AX	Argo Investments	18,585.0000	163,548.00	
3,007.20	77600/CLQ.AX	Sunrise Energy Metals (was Cleanteq)	0.0000		0.00
	77600/CNQ.AX	Clean Teq Water Limited	3,900.0000	1,618.50	
25,532.46	77600/COL.AX	Coles Group	1,494.0000	26,608.14	
1,500.00	77600/DRO.AX	Droneshield	0.0000		0.00
2,618.00	77600/FFR.AX	Firefly	0.0000		0.00
10,500.00	77600/MYL.AX	Myanmar (Mallee in 2022)	15,000.0000	1,050.00	
1,890.00	77600/NES.AX	Nelson Resources	35,000.0000	385.00	
807.00	77600/RVR.AX	Red River Resources	4,035.0000	625.43	
88,295.40	77600/WES.AX	Wesfarmers Limited - Ordinary Fully Paid	1,494.0000	62,613.54	
	<b>78200</b>	<b>Units in Listed Unit Trusts (Australian)</b>			
37,086.32	78200/BGL0108AU	iShares Aust Listed Prop Index Fund	0.0000		0.00
350,189.30	78200/DFA0003AU	Dimensional Australian Core Equity Trust	23,379.4637	318,105.66	
266,961.55	78200/DFA0004AU	Dimensional Global Core Equity Unhedged	13,341.9401	249,087.35	
142,502.46	78200/VAN0002AU	Vanguard Australian Share Index	54,160.7929	126,514.20	
260,344.27	78200/VAN0003AU	Vanguard Intl Share Index Fund	91,560.9039	233,434.52	
115,359.48	78200/VAN0004AU1	Vanguard Aust Prop Sec Ind Fund	82,587.0898	71,404.80	
9,450.32	85000	Income Tax Payable/Refundable		14,186.99	
				<b>1,938,943.15</b>	<b>1,938,943.15</b>

**Current Year Profit/(Loss): (216,064.17)**

# THE KEITH PIPER SUPERANNUATION FUND

## Trustees Declaration

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The trustees have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Specifically, the trustees declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the trustees by:

.....  
Keith Raymond Piper

Trustee

16 December 2022

## Minutes of a meeting of the Trustee(s)

held on 16 December 2022 at 15 Tern Ridge, Joondalup, Western Australia 6027

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<b>PRESENT:</b>	Keith Raymond Piper
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
<b>ALLOCATION OF INCOME:</b>	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>of</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	It was resolved that

# Minutes of a meeting of the Trustee(s)

held on 16 December 2022 at 15 Tern Ridge, Joondalup, Western Australia 6027

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act as tax agents of the Fund for the next financial year.

**TRUSTEE STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

**CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

**ACCEPTANCE OF ROLLOVERS:**

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Keith Raymond Piper

Chairperson

# THE KEITH PIPER SUPERANNUATION FUND

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the THE KEITH PIPER SUPERANNUATION FUND which comprise the statement of financial position as at 30 June 2022, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

### **The Responsibility of the Trustee(s)**

The Trustee(s) of THE KEITH PIPER SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

### **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Signed:

Dated: 16/12/2022

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Financial statements and reports for the year ended  
30 June 2022

**THE KEITH PIPER SUPERANNUATION FUND**

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Prepared for: Keith Raymond Piper



# Self-managed superannuation fund annual return **2022**

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2022* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place  X in ALL applicable boxes.

➤ Postal address for annual returns:

**Australian Taxation Office**  
**GPO Box 9845**  
**[insert the name and postcode**  
**of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

### 2 Name of self-managed superannuation fund (SMSF)

### 3 Australian business number (ABN) (if applicable)

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

Is this an amendment to the SMSF's 2022 return? **A** No **Yes**

Is this the first required return for a newly registered SMSF? **B** No **Yes**

## 6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / Year

Was Part A of the audit report qualified?      **B** No      Yes

Was Part B of the audit report qualified?      **C** No      Yes

If Part B of the audit report was qualified,  
have the reported issues been rectified?      **D** No      Yes

---

## 7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

### A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account.      **Go to C.**

### B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

### C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider.  
(For example, SMSFdataESAAlias). See instructions for more information.

**8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code  
 Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

**9 Was the fund wound up during the income year?**  
 No Yes **▶** If yes, provide the date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

**⊖** To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

**No** **▶** Go to Section B: Income.

**Yes** **▶** Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** **▶** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

**E** **Yes** **▶** Go to Section B: Income.

**No** **▶** Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

**⊖** If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

## Section B: Income

**Do not complete this section** if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

### 11 Income

Did you have a capital gains tax (CGT) event during the year?

**G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover?

**M** No Yes

Code

Net capital gain **A \$**

Gross rent and other leasing and hiring income **B \$**

Gross interest **C \$**

Forestry managed investment scheme income **X \$**

Gross foreign income		Loss
<b>D1 \$</b>	Net foreign income	<b>D \$</b>

Australian franking credits from a New Zealand company **E \$**

Number

Transfers from foreign funds **F \$**

Gross payments where ABN not quoted **H \$**

Gross distribution from partnerships **I \$**

\*Unfranked dividend amount **J \$**

\*Franked dividend amount **K \$**

\*Dividend franking credit **L \$**

\*Gross trust distributions **M \$**

Loss

Code

<b>Calculation of assessable contributions</b>	
Assessable employer contributions	
<b>R1 \$</b>	
plus Assessable personal contributions	
<b>R2 \$</b>	
plus **No-TFN-quoted contributions	
<b>R3 \$</b>	
(an amount must be included even if it is zero)	
less Transfer of liability to life insurance company or PST	
<b>R6 \$</b>	
<b>Assessable contributions</b>	<b>R \$</b>
( <b>R1 plus R2 plus R3 less R6</b> )	

<b>Calculation of non-arm's length income</b>	
*Net non-arm's length private company dividends	
<b>U1 \$</b>	
plus *Net non-arm's length trust distributions	
<b>U2 \$</b>	
plus *Net other non-arm's length income	
<b>U3 \$</b>	
<b>Net non-arm's length income</b>	<b>U \$</b>
(subject to 45% tax rate)	
( <b>U1 plus U2 plus U3</b> )	

Code

#This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

<b>GROSS INCOME</b>	<b>W \$</b>
(Sum of labels <b>A</b> to <b>U</b> )	

Loss

Exempt current pension income **Y \$**

<b>TOTAL ASSESSABLE INCOME</b>	<b>V \$</b>
( <b>W less Y</b> )	

Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

- Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	<b>A1 \$</b>		<b>A2 \$</b>
Interest expenses overseas	<b>B1 \$</b>		<b>B2 \$</b>
Capital works expenditure	<b>D1 \$</b>		<b>D2 \$</b>
Decline in value of depreciating assets	<b>E1 \$</b>		<b>E2 \$</b>
Insurance premiums – members	<b>F1 \$</b>		<b>F2 \$</b>
SMSF auditor fee	<b>H1 \$</b>		<b>H2 \$</b>
Investment expenses	<b>I1 \$</b>		<b>I2 \$</b>
Management and administration expenses	<b>J1 \$</b>		<b>J2 \$</b>
Forestry managed investment scheme expense	<b>U1 \$</b>		<b>U2 \$</b>
Other amounts	<b>L1 \$</b>	Code	<b>L2 \$</b>
Tax losses deducted	<b>M1 \$</b>		

TOTAL DEDUCTIONS  
**N \$**  
(Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES  
**Y \$**  
(Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss  
**O \$**  
(**TOTAL ASSESSABLE INCOME** less  
**TOTAL DEDUCTIONS**)

TOTAL SMSF EXPENSES  
**Z \$**  
(**N** plus **Y**)

#This is a mandatory label.

## Section D: Income tax calculation statement

**#Important:**

Section B label **R3**, Section C label **O** and Section D labels **A,T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2022* on how to complete the calculation statement.

#Taxable income **A \$** *(an amount must be included even if it is zero)*

#Tax on taxable income **T1 \$** *(an amount must be included even if it is zero)*

#Tax on no-TFN-quoted contributions **J \$** *(an amount must be included even if it is zero)*

Gross tax **B \$**  
*(T1 plus J)*

Foreign income tax offset <b>C1 \$</b>	
Rebates and tax offsets <b>C2 \$</b>	Non-refundable non-carry forward tax offsets <b>C \$</b>
	<i>(C1 plus C2)</i>

SUBTOTAL 1  
**T2 \$**  
*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset <b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year <b>D2 \$</b>	Non-refundable carry forward tax offsets <b>D \$</b>
Early stage investor tax offset <b>D3 \$</b>	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset carried forward from previous year <b>D4 \$</b>	

SUBTOTAL 2  
**T3 \$**  
*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset <b>E1 \$</b>	
No-TFN tax offset <b>E2 \$</b>	
National rental affordability scheme tax offset <b>E3 \$</b>	Refundable tax offsets <b>E \$</b>
Exploration credit tax offset <b>E4 \$</b>	<i>(E1 plus E2 plus E3 plus E4)</i>

#TAX PAYABLE **T5 \$**  
*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge  
**G \$**

Credit for interest on early payments – amount of interest	
<b>H1 \$</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
<b>H2 \$</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
<b>H3 \$</b>	
Credit for TFN amounts withheld from payments from closely held trusts	
<b>H5 \$</b>	
Credit for interest on no-TFN tax offset	
<b>H6 \$</b>	
Credit for foreign resident capital gains withholding amounts	
<b>H8 \$</b>	
	<b>Eligible credits</b>
	<b>H \$</b>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
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- PAYG instalments raised
- K \$**
- Supervisory levy
- L \$**
- Supervisory levy adjustment for wound up funds
- M \$**
- Supervisory levy adjustment for new funds
- N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
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#This is a mandatory label.

**Section E: Losses**

**14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2022*.

- Tax losses carried forward to later income years **U \$**
- Net capital losses carried forward to later income years **V \$**

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

Employer contributions

**A \$**

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Day Month Year

**H1** Receipt date / /

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

Contributions from non-complying funds and previously non-complying funds

**T \$**

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M \$**

TOTAL CONTRIBUTIONS **N \$**

(Sum of labels **A** to **M**)

### Other transactions

Accumulation phase account balance

**S1 \$**

Retirement phase account balance - Non CDBIS

**S2 \$**

Retirement phase account balance - CDBIS

**S3 \$**

TRIS Count

CLOSING ACCOUNT BALANCE **S \$**

(**S1** plus **S2** plus **S3**)

Allocated earnings or losses

**O \$**

Loss

Inward rollovers and transfers

**P \$**

Outward rollovers and transfers

**Q \$**

Lump Sum payments

**R1 \$**

Code

Income stream payments

**R2 \$**

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**



**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Day Month Year

**Date of birth**

**Contributions** OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

**A \$** Employer contributions

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

**H \$** Proceeds from primary residence disposal

**H1** Receipt date  /  /   
Day Month Year

**I \$** Assessable foreign superannuation fund amount

**J \$** Non-assessable foreign superannuation fund amount

**K \$** Transfer from reserve: assessable amount

**L \$** Transfer from reserve: non-assessable amount

**M \$** Contributions from non-complying funds and previously non-complying funds

**T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M \$**

**TOTAL CONTRIBUTIONS N \$**  
(Sum of labels A to M)

**Other transactions**

**S1 \$** Accumulation phase account balance

**S2 \$** Retirement phase account balance - Non CDBIS

**S3 \$** Retirement phase account balance - CDBIS

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**  
(S1 plus S2 plus S3)

**O \$** Allocated earnings or losses  Loss

**P \$** Inward rollovers and transfers

**Q \$** Outward rollovers and transfers

**R1 \$** Lump Sum payments  Code

**R2 \$** Income stream payments  Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

---

## Section H: **Assets and liabilities**

### 15 ASSETS

15a **Australian managed investments**

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

---

15b **Australian direct investments**

Cash and term deposits **E \$**

<b>Limited recourse borrowing arrangements</b>	Debt securities <b>F \$</b>
Australian residential real property	Loans <b>G \$</b>
<b>J1 \$</b>	Listed shares <b>H \$</b>
Australian non-residential real property	Unlisted shares <b>I \$</b>
<b>J2 \$</b>	Limited recourse borrowing arrangements <b>J \$</b>
Overseas real property	Non-residential real property <b>K \$</b>
<b>J3 \$</b>	Residential real property <b>L \$</b>
Australian shares	Collectables and personal use assets <b>M \$</b>
<b>J4 \$</b>	Other assets <b>O \$</b>
Overseas shares	
<b>J5 \$</b>	
Other	
<b>J6 \$</b>	
Property count	
<b>J7</b>	

---

15c **Other investments**

Crypto-Currency **N \$**

---

15d **Overseas direct investments**

Overseas shares **P \$**

Overseas non-residential real property **Q \$**

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$</b> (Sum of labels <b>A</b> to <b>T</b> )
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### 15e **In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

**A** No      Yes    **B** \$

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

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**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements <b>V1</b> \$	
Permissible temporary borrowings <b>V2</b> \$	
Other borrowings <b>V3</b> \$	
	Borrowings <b>V</b> \$
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)	<b>W</b> \$
	Reserve accounts <b>X</b> \$
	Other liabilities <b>Y</b> \$
	<b>TOTAL LIABILITIES Z</b> \$

---

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

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**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2021–22 income year, write **2022**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2022*. **B**

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2022* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*. **D**

## Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

### **Important**

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

### **Privacy**

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

### **TRUSTEE'S OR DIRECTOR'S DECLARATION:**

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date  /  /   
Day / Month / Year

### **Preferred trustee or director contact details:**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

### **TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2022* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date  /  /   
Day / Month / Year

### **Tax agent's contact details**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number