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Financial statements and reports for the year ended
30 June 2023

MCKEEVER SUPERANNUATION FUND

Prepared for: Donna McKeever and Stephen McKeever

MCKEEVER SUPERANNUATION FUND

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MCKEEVER SUPERANNUATION FUND
Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	1,474,728.48	1,295,607.86
Shares in Listed Companies (Overseas)	3	87,356.83	81,473.82
Stapled Securities	4	163,098.23	112,728.73
Units in Listed Unit Trusts (Australian)	5	72,458.30	59,834.40
Total Investments		<u>1,797,641.84</u>	<u>1,549,644.81</u>
Other Assets			
Macquarie CMA		154,815.39	81,822.09
Wells Fargo US		49,334.51	47,479.72
Distributions Receivable		2,583.53	4,010.09
Other Assets		0.00	6.29
GST Refundable		763.05	846.60
Income Tax Refundable		24,709.13	36,074.24
Total Other Assets		<u>232,205.61</u>	<u>170,239.03</u>
Total Assets		<u>2,029,847.45</u>	<u>1,719,883.84</u>
Less:			
Liabilities			
Sundry Creditors		0.00	2,530.00
Total Liabilities		<u>0.00</u>	<u>2,530.00</u>
Net assets available to pay benefits		<u>2,029,847.45</u>	<u>1,717,353.84</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	7, 8		
McKeever, Stephen - Pension (Account Based Pension)		587,502.33	539,219.35
McKeever, Stephen - Pension (Account Based Pension 2)		362,554.56	332,747.12
McKeever, Stephen - Accumulation		109,867.64	0.00
McKeever, Donna - Accumulation		67,072.02	25,481.35
McKeever, Donna - Pension (Account Based Pension)		902,850.90	819,906.02
Total Liability for accrued benefits allocated to members' accounts		<u>2,029,847.45</u>	<u>1,717,353.84</u>

MCKEEVER SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Investment Income			
Trust Distributions	11	8,640.02	0.00
Dividends Received	10	69,492.39	0.00
Interest Received		976.58	0.00
Other Investment Income		110.00	0.00
Investment Gains			
Changes in Market Values	12		
Realised Movements in Market Value		(3,374.98)	0.00
Unrealised Movements in Market Value		158,725.72	0.00
Contribution Income			
Personal Concessional		15,400.00	0.00
Personal Non Concessional		134,600.00	0.00
Other Income			
Other Non-taxable income		1,854.79	0.00
Total Income		<u>386,424.52</u>	<u>0.00</u>
Expenses			
Accountancy Fees		1,537.50	0.00
Administration Costs		8,902.54	0.00
		<u>10,440.04</u>	<u>0.00</u>
Member Payments			
Pensions Paid		88,200.00	0.00
Total Expenses		<u>98,640.04</u>	<u>0.00</u>
Benefits accrued as a result of operations before income tax			
		<u>287,784.48</u>	<u>0.00</u>
Income Tax Expense	13	(24,709.13)	0.00
Benefits accrued as a result of operations		<u>312,493.61</u>	<u>0.00</u>

MCKEEVER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. 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 the 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 at the fair value of the consideration received or receivable.

Interest revenue

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

MCKEEVER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

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).

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. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. 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)

	2023 \$	2022 \$
Aristocrat Leisure Limited	81,108.68	72,129.24
Atlas Arteria	0.00	67,913.56
ANZ Group Holdings Limited	66,388.00	57,828.75
Eagers Automotive Limited	60,165.40	43,351.20
Aurizon Holdings Limited	11,760.00	11,400.00
Bapcor Limited	26,730.00	27,360.00

Refer to compilation report

MCKEEVER SUPERANNUATION FUND**Notes to the Financial Statements**

For the year ended 30 June 2023

Battery Minerals Limited	958.41	1,000.00
Baby Bunting Group Limited	3,300.00	9,792.00
Bellevue Gold Limited	17,621.25	6,874.24
BHP Group Limited	149,816.70	137,362.50
Commonwealth Bank of Australia	25,368.31	22,866.14
Coles Group Limited	57,580.92	11,149.06
CSL Limited	41,884.38	40,628.06
Corporate Travel Management Limited	12,200.98	12,630.64
De Grey Mining Limited	23,604.75	6,077.75
Endeavour Group Limited	8,960.20	10,749.40
Fortescue Metals Group Ltd	97,592.00	77,132.00
Gateway Mining NL	1,666.00	3,808.00
Invocare Limited	35,604.52	29,580.88
Macquarie Technology Group Limited	19,812.80	17,556.60
Mineral Resources Limited	92,859.00	62,751.00
Macquarie Group Limited	79,040.90	73,206.95
Myer Holdings Limited	1,439.01	792.68
National Australia Bank Limited	59,780.79	62,093.13
Nearmap Ltd	0.00	5,150.00
New Hope Corporation Limited	36,375.00	0.00
Northern Star Resources Ltd	29,922.16	16,942.68
Nextdc Limited	82,738.66	62,201.44
Origin Energy Limited	9,040.75	6,159.75
Pendal Group Limited	0.00	6,046.56
Perpetual Limited	5,072.48	0.00
Rare Foods Australia Limited	2,016.00	1,960.00
RIO Tinto Limited	36,127.35	32,350.50
Reliance Worldwide Corporation Limited	8,667.40	8,540.56
South32 Limited	4,248.80	4,452.20
The Star Entertainment Group Limited	12,993.75	31,387.50
Sonic Healthcare Limited	35,570.00	33,010.00
Superloop Limited	2,632.62	3,268.08
Santos Limited	38,352.00	18,861.64

Refer to compilation report

MCKEEVER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Tabcorp Holdings Limited	7,272.72	6,977.88
The Lottery Corporation Limited	33,611.76	29,615.04
Telstra Group Limited	22,871.70	19,646.55
Westpac Banking Corporation	40,161.88	36,699.00
Woodside Energy Group Ltd	34,440.00	54,159.84
Wesfarmers Limited	30,886.84	26,235.66
Woolworths Group Limited	14,183.61	12,709.20
ZIP Co Limited	12,300.00	13,200.00
	1,474,728.48	1,295,607.86

Note 3: Shares in Listed Companies (Overseas)

	2023 \$	2022 \$
Auckland International Airport Limited	33,558.75	27,702.00
Amcor Plc	25,262.00	30,668.00
BP plc - Ordinary Shares	24,698.58	18,966.32
Coronado Global Resources Inc.	3,837.50	4,137.50
	87,356.83	81,473.82

Note 4: Stapled Securities

	2023 \$	2022 \$
Atlas Arteria	52,325.46	0.00
Cromwell Property Group	5,350.00	7,550.00
Dalrymple Bay Infrastructure Limited	15,407.04	11,496.92
Hotel Property Investments	19,960.98	19,706.70
Lendlease Group	19,723.75	23,184.95
Transurban Group	50,331.00	50,790.16
	163,098.23	112,728.73

Note 5: Units in Listed Unit Trusts (Australian)

	2023 \$	2022 \$
Betashares Europe Etf-currency Hedged	14,950.00	12,926.00
Betashares Japan Etf-currency Hedged	19,447.30	16,362.40
Betashares Gold Bullion Etf - Currency Hedged	14,643.00	14,310.00

Refer to compilation report

MCKEEVER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Betashares Global Robotics And Artificial Intelligence Etf	23,418.00	16,236.00
	72,458.30	59,834.40

Note 7: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	1,717,353.84	0.00
Benefits accrued as a result of operations	312,493.61	0.00
Current year member movements	0.00	1,717,353.84
Liability for accrued benefits at end of year	2,029,847.45	1,717,353.84

Note 8: 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.

	2023 \$	2022 \$
Vested Benefits	2,029,847.45	1,717,353.84

Note 9: Guaranteed Benefits

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

Note 10: Dividends

	2023 \$	2022 \$
Ancor Plc	1,231.31	0.00
Aristocrat Leisure Limited	1,090.96	0.00
Aurizon Holdings Limited	537.00	0.00
Australia And New Zealand Banking Group Limited	3,962.00	0.00
BHP Billiton Limited	13,038.53	0.00
BP plc - Ordinary Shares	1,050.95	0.00
Baby Bunting Group Limited	280.80	0.00

MCKEEVER SUPERANNUATION FUND**Notes to the Financial Statements**

For the year ended 30 June 2023

Bapcor Limited	990.00	0.00
CSL Limited	510.34	0.00
Coles Group Limited	1,313.16	0.00
Commonwealth Bank Of Australia	1,062.60	0.00
Coronado Global Resources Inc.	675.86	0.00
Corporate Travel Management Limited	75.02	0.00
Dalrymple Bay Infrastructure Limited	640.03	0.00
Eagers Automotive Limited	3,166.60	0.00
Endeavour Group Limited	312.40	0.00
Fortescue Metals Group Ltd	8,624.00	0.00
Invocare Limited	692.86	0.00
Lendlease Group	145.17	0.00
Macquarie Group Limited	2,892.50	0.00
Mineral Resources Limited	2,860.00	0.00
Myer Holdings Limited	256.10	0.00
National Australia Bank Limited	3,423.17	0.00
New Hope Corporation Limited	3,000.00	0.00
Northern Star Resources Ltd	557.33	0.00
Origin Energy Limited	354.76	0.00
Pendal Group Limited	335.16	0.00
Perpetual Limited	107.80	0.00
RIO Tinto Limited	2,237.10	0.00
Reliance Worldwide Corporation Limited	288.18	0.00
Santos Limited	1,418.30	0.00
Sonic Healthcare Limited	1,020.00	0.00
South32 Limited	366.86	0.00
Tabcorp Holdings Limited	511.05	0.00
Telstra Corporation Limited	876.78	0.00
The Lottery Corporation Limited	589.68	0.00
Transurban Group	70.64	0.00
Wesfarmers Limited	1,176.88	0.00
Westpac Banking Corporation	2,521.88	0.00
Woodside Energy Group Ltd	4,875.20	0.00
Woolworths Group Limited	353.43	0.00
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	69,492.39	0.00
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Refer to compilation report

MCKEEVER SUPERANNUATION FUND**Notes to the Financial Statements**

For the year ended 30 June 2023

Note 11: Trust Distributions

	2023	2022
	\$	\$
Cromwell Property Group	550.00	0.00
Betashares Global Robotics And Artificial Intelligence Etf	11.28	0.00
Transurban Group	2,013.24	0.00
Lendlease Group	288.70	0.00
Atlas Arteria	3,370.40	0.00
Dalrymple Bay Infrastructure Limited	506.31	0.00
Betashares Japan Etf-currency Hedged	717.69	0.00
Hotel Property Investments	1,182.40	0.00
	<u>8,640.02</u>	<u>0.00</u>

Note 12: Changes in Market ValuesUnrealised Movements in Market Value

	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
ANZ Group Holdings Limited	5,251.75	0.00
Aristocrat Leisure Limited	8,979.44	0.00
Atlas Arteria	(23,897.33)	0.00
Aurizon Holdings Limited	360.00	0.00
BHP Group Limited	12,454.20	0.00
Baby Bunting Group Limited	(6,492.00)	0.00
Bapcor Limited	(630.00)	0.00
Battery Minerals Limited	(41.59)	0.00
Bellevue Gold Limited	7,456.31	0.00
CSL Limited	1,256.32	0.00
Coles Group Limited	5,731.86	0.00
Commonwealth Bank of Australia	2,502.17	0.00
Corporate Travel Management Limited	(429.66)	0.00
De Grey Mining Limited	7,527.00	0.00
Eagers Automotive Limited	16,814.20	0.00
Endeavour Group Limited	(1,789.20)	0.00
Fortescue Metals Group Ltd	20,460.00	0.00
Gateway Mining NL	(2,142.00)	0.00

Refer to compilation report

MCKEEVER SUPERANNUATION FUND**Notes to the Financial Statements**

For the year ended 30 June 2023

Invocare Limited	6,023.64	0.00
Macquarie Group Limited	5,833.95	0.00
Macquarie Technology Group Limited	2,256.20	0.00
Mineral Resources Limited	30,108.00	0.00
Myer Holdings Limited	646.33	0.00
National Australia Bank Limited	(2,312.34)	0.00
Nearmap Ltd	7,538.00	0.00
New Hope Corporation Limited	(7,975.00)	0.00
Nextdc Limited	12,642.42	0.00
Northern Star Resources Ltd	12,979.48	0.00
Origin Energy Limited	2,881.00	0.00
Pendal Group Limited	7,351.44	0.00
Perpetual Limited	(143.28)	0.00
RIO Tinto Limited	3,776.85	0.00
Rare Foods Australia Limited	56.00	0.00
Reliance Worldwide Corporation Limited	126.84	0.00
Santos Limited	(334.14)	0.00
Sonic Healthcare Limited	2,560.00	0.00
South32 Limited	(203.40)	0.00
Superloop Limited	(635.46)	0.00
Tabcorp Holdings Limited	294.84	0.00
Telstra Group Limited	2,348.37	0.00
The Lottery Corporation Limited	3,996.72	0.00
The Star Entertainment Group Limited	(18,393.75)	0.00
Wesfarmers Limited	4,651.18	0.00
Westpac Banking Corporation	3,462.88	0.00
Woodside Energy Group Ltd	1,431.22	0.00
Woolworths Group Limited	1,474.41	0.00
ZIP Co Limited	(900.00)	0.00
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	134,913.87	0.00
	<hr/>	<hr/>
Shares in Listed Companies (Overseas)		
Amcor Plc	(5,406.00)	0.00

Refer to compilation report

MCKEEVER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Auckland International Airport Limited	5,856.75	0.00
BP plc - Ordinary Shares	4,683.93	0.00
Coronado Global Resources Inc.	(300.00)	0.00
	<u>4,834.68</u>	<u>0.00</u>
Stapled Securities		
Atlas Arteria	8,309.23	0.00
Cromwell Property Group	(2,200.00)	0.00
Dalrymple Bay Infrastructure Limited	3,910.12	0.00
Hotel Property Investments	254.28	0.00
Lendlease Group	(3,461.20)	0.00
Transurban Group	(459.16)	0.00
	<u>6,353.27</u>	<u>0.00</u>
Units in Listed Unit Trusts (Australian)		
Betashares Europe Etf-currency Hedged	2,024.00	0.00
Betashares Global Robotics And Artificial Intelligence Etf	7,182.00	0.00
Betashares Gold Bullion Etf - Currency Hedged	333.00	0.00
Betashares Japan Etf-currency Hedged	3,084.90	0.00
	<u>12,623.90</u>	<u>0.00</u>
Total Unrealised Movement	<u>158,725.72</u>	<u>0.00</u>
Realised Movements in Market Value		
	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
Nearmap Ltd	(2,188.00)	0.00
Pendal Group Limited	(5,972.92)	0.00
Woodside Energy Group Ltd	4,785.94	0.00
	<u>(3,374.98)</u>	<u>0.00</u>
Total Realised Movement	<u>(3,374.98)</u>	<u>0.00</u>
Total Market Movement	<u>155,350.74</u>	<u>0.00</u>
Note 13: Income Tax Expense	2023	2022

Refer to compilation report

MCKEEVER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

The components of tax expense comprise	\$	\$
Current Tax	(24,709.13)	0.00
Income Tax Expense	<u>(24,709.13)</u>	<u>0.00</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%	43,167.67	0.00
Less:		
Tax effect of:		
Non Taxable Contributions	20,190.00	0.00
Increase in MV of Investments	23,808.86	0.00
Exempt Pension Income	15,258.90	0.00
Realised Accounting Capital Gains	(506.25)	0.00
Accounting Trust Distributions	1,296.00	0.00
Other Non-Taxable Income	278.22	0.00
Add:		
Tax effect of:		
SMSF Non-Deductible Expenses	627.90	0.00
Pension Payments	13,230.00	0.00
Franking Credits	3,956.23	0.00
Foreign Credits	28.15	0.00
Credit for Tax Withheld - Foreign resident	0.42	0.00
Taxable Trust Distributions	270.09	0.00
Distributed Foreign Income	714.94	0.00
Rounding	(0.32)	0.00
Income Tax on Taxable Income or Loss	<u>1,669.35</u>	<u>0.00</u>
Less credits:		
Franking Credits	26,374.84	0.00
Foreign Credits	3.59	0.00
Credit for Tax Withheld - Foreign resident withholding	0.05	0.00

MCKEEVER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Current Tax or Refund	(24,709.13)	0.00
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MCKEEVER SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the MCKEEVER SUPERANNUATION FUND which comprise the statement of financial position as at 30 June 2023 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

The Trustee of MCKEEVER 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, 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 directors of the trustee company 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.

HFB Super Pty Ltd

of *HFB GROUP*

PO Box 24, Cleveland, Queensland 4163

Signed:



Dated:

13 Feb 2024

MCKEEVER SUPERANNUATION FUND

Trustees Declaration

The trustees have determined that the fund is not a reporting entity and that the 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 2023 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2023 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 2023.

Signed in accordance with a resolution of the trustees by:



.....
Donna McKeever

Trustee



.....
Stephen McKeever

Trustee

Dated this 19th day of FEBRUARY 2024.

MCKEEVER SUPERANNUATION FUND

Members Statement

Stephen Desmond McKeever
 14 Veerings Crescent
 Twin Waters, Queensland, 4564, Australia

Your Details

Date of Birth : Provided
 Age: 74
 Tax File Number: Provided
 Date Joined Fund: 24/03/2003
 Service Period Start Date: 01/08/1998
 Date Left Fund:
 Member Code: MCKSTE00002P
 Account Start Date: 01/07/2014
 Account Phase: Retirement Phase
 Account Description: Account Based Pension

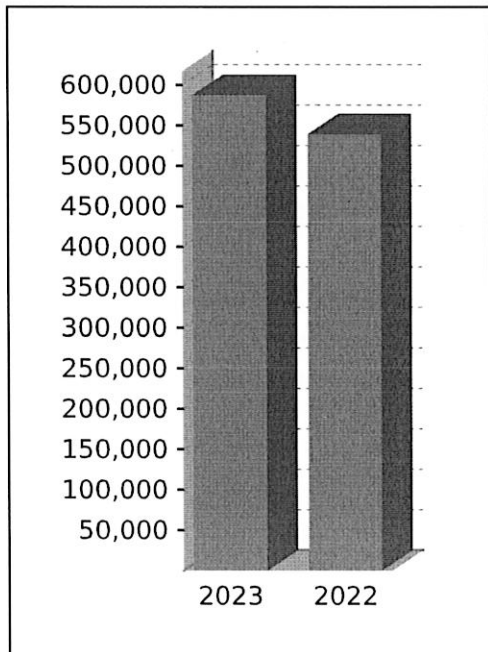
Nominated Beneficiaries: Donna Maree McKeever
 Nomination Type: N/A
 Vested Benefits: 587,502.33

Your Balance

Total Benefits 587,502.33

Preservation Components
 Preserved
 Unrestricted Non Preserved 587,502.33
 Restricted Non Preserved

Tax Components
 Tax Free (15.76%) 92,590.37
 Taxable 494,911.96
 Investment Earnings Rate 13.24%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	539,219.35	539,219.35
<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	79,407.98	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	31,125.00	
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 30/06/2023	587,502.33	539,219.35

MCKEEVER SUPERANNUATION FUND

Members Statement

Stephen Desmond McKeever
 14 Veerings Crescent
 Twin Waters, Queensland, 4564, Australia

Your Details

Date of Birth : Provided
 Age: 74
 Tax File Number: Provided
 Date Joined Fund: 24/03/2003
 Service Period Start Date: 01/08/1998
 Date Left Fund:
 Member Code: MCKSTE00003P
 Account Start Date: 01/07/2021
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 2

Nominated Beneficiaries: Donna Maree McKeever
 Nomination Type: N/A
 Vested Benefits: 362,554.56

Your Balance

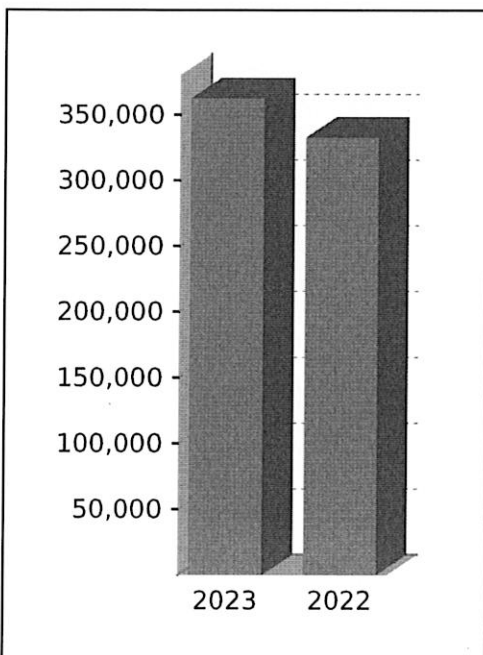
Total Benefits 362,554.56

Preservation Components

Preserved
 Unrestricted Non Preserved 362,554.56
 Restricted Non Preserved

Tax Components

Tax Free (26.82%) 97,237.14
 Taxable 265,317.42
 Investment Earnings Rate 13.24%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	332,747.12	332,747.12
<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	49,017.44	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	19,210.00	
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 30/06/2023	362,554.56	332,747.12

MCKEEVER SUPERANNUATION FUND

Members Statement

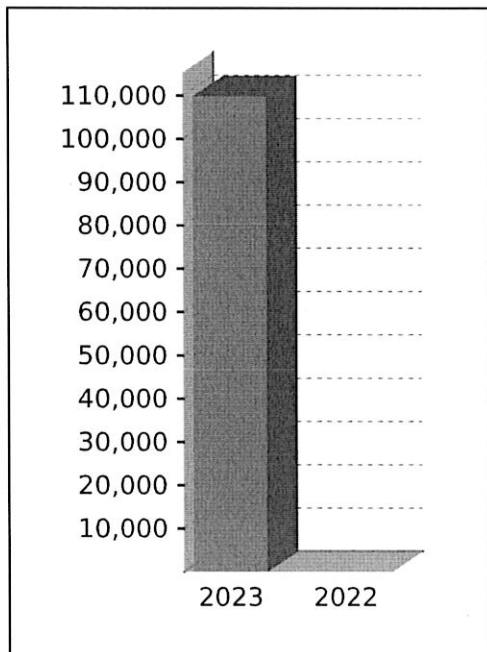
Stephen Desmond McKeever
 14 Veerings Crescent
 Twin Waters, Queensland, 4564, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	74	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	109,867.64
Date Joined Fund:	24/03/2003		
Service Period Start Date:			
Date Left Fund:			
Member Code:	MCKSTE00005A		
Account Start Date:	22/06/2023		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	109,867.64
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	109,867.64
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	110,000.00
Taxable	(132.36)
Investment Earnings Rate	-0.19%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	110,000.00	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(521.30)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	(388.94)	
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 30/06/2023	109,867.64	0.00

MCKEEVER SUPERANNUATION FUND

Members Statement

Donna Maree McKeever
 14 Veerings Crescent
 Twin Waters, Queensland, 4564, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	64	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	67,072.02
Date Joined Fund:	24/03/2003		
Service Period Start Date:	14/01/1997		
Date Left Fund:			
Member Code:	MCKDON00001A		
Account Start Date:	24/03/2003		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits 67,072.02

Preservation Components

Preserved 67,072.02

Unrestricted Non Preserved

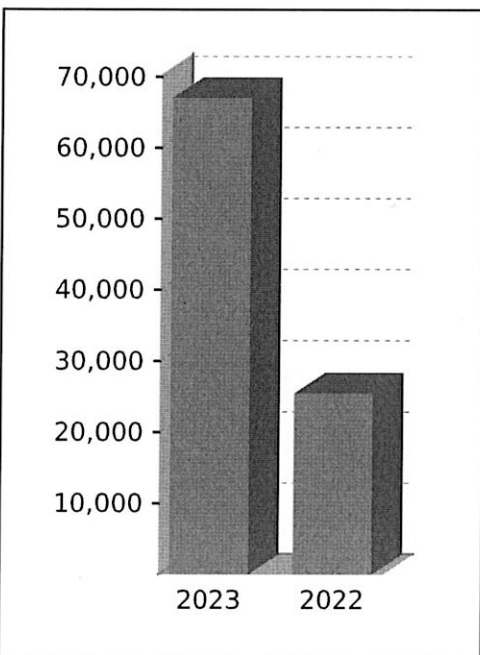
Restricted Non Preserved

Tax Components

Tax Free 36,051.00

Taxable 31,021.02

Investment Earnings Rate 8.75%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	25,481.35	25,481.35
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	15,400.00	
Personal Contributions (Non Concessional)	24,600.00	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	3,648.96	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	2,310.00	
Income Tax	(251.71)	
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 30/06/2023	67,072.02	25,481.35

MCKEEVER SUPERANNUATION FUND

Members Statement

Donna Maree McKeever
 14 Veerings Crescent
 Twin Waters, Queensland, 4564, Australia

Your Details

Date of Birth : Provided
 Age: 64
 Tax File Number: Provided
 Date Joined Fund: 24/03/2003
 Service Period Start Date: 14/01/1997
 Date Left Fund:
 Member Code: MCKDON00002P
 Account Start Date: 10/08/2021
 Account Phase: Retirement Phase
 Account Description: Account Based Pension

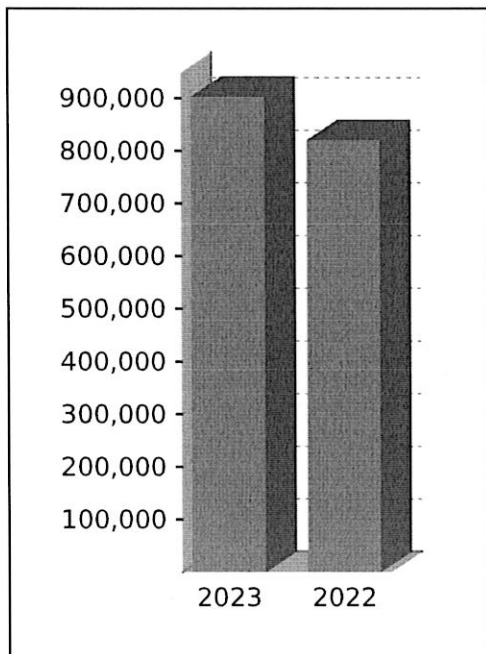
Nominated Beneficiaries: Stephen Desmond McKeever
 Nomination Type: N/A
 Vested Benefits: 902,850.90

Your Balance

Total Benefits 902,850.90

Preservation Components
 Preserved
 Unrestricted Non Preserved 902,850.90
 Restricted Non Preserved

Tax Components
 Tax Free (24.15%) 218,038.49
 Taxable 684,812.41
 Investment Earnings Rate 13.14%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	819,906.02	819,906.02
<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	120,809.88	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	37,865.00	
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 30/06/2023	902,850.90	819,906.02

MCKEEVER SUPERANNUATION FUND Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Macquarie CMA		154,815.390000	154,815.39	154,815.39	154,815.39			7.73 %
Wells Fargo US		49,334.510000	49,334.51	49,334.51	49,334.51			2.46 %
			204,149.90		204,149.90			10.20 %
Shares in Listed Companies (Australian)								
ANZ.AX	2,800.00	23.710000	66,388.00	22.17	62,076.27	4,311.73	6.95 %	3.32 %
ALL.AX	2,098.00	38.660000	81,108.68	7.44	15,616.79	65,491.89	419.37 %	4.05 %
AZJ.AX	3,000.00	3.920000	11,760.00	2.30	6,894.01	4,865.99	70.58 %	0.59 %
BBN.AX	2,400.00	1.375000	3,300.00	5.00	12,000.00	(8,700.00)	(72.50) %	0.16 %
BAP.AX	4,500.00	5.940000	26,730.00	5.22	23,511.10	3,218.90	13.69 %	1.34 %
BAT.AX	8,334.00	0.115000	958.41	0.73	6,088.00	(5,129.59)	(84.26) %	0.05 %
BGL.AX	13,875.00	1.270000	17,621.25	1.14	15,862.70	1,758.55	11.09 %	0.88 %
BHP.AX	3,330.00	44.990000	149,816.70	24.14	80,389.20	69,427.50	86.36 %	7.48 %
COL.AX	3,126.00	18.420000	57,580.92	14.74	46,065.91	11,515.01	25.00 %	2.88 %
CBA.AX	253.00	100.270000	25,368.31	65.36	16,537.15	8,831.16	53.40 %	1.27 %
CTD.AX	682.00	17.890000	12,200.98	17.51	11,939.75	261.23	2.19 %	0.61 %
CSL.AX	151.00	277.380000	41,884.38	214.67	32,415.71	9,468.67	29.21 %	2.09 %
DEG.AX	17,550.00	1.345000	23,604.75	1.14	20,091.75	3,513.00	17.48 %	1.18 %
APE.AX	4,460.00	13.490000	60,165.40	6.78	30,217.04	29,948.36	99.11 %	3.01 %
EDV.AX	1,420.00	6.310000	8,960.20	5.54	7,869.59	1,090.61	13.86 %	0.45 %
FMG.AX	4,400.00	22.180000	97,592.00	8.49	37,371.00	60,221.00	161.14 %	4.88 %
GML.AX	47,600.00	0.035000	1,666.00	0.21	10,084.00	(8,418.00)	(83.48) %	0.08 %
IVC.AX	2,828.00	12.590000	35,604.52	5.81	16,442.28	19,162.24	116.54 %	1.78 %
MQG.AX	445.00	177.620000	79,040.90	95.34	42,427.60	36,613.30	86.30 %	3.95 %
MAQ.AX	290.00	68.320000	19,812.80	68.10	19,747.55	65.25	0.33 %	0.99 %
MIN.AX	1,300.00	71.430000	92,859.00	15.71	20,420.00	72,439.00	354.75 %	4.64 %

MCKEEVER SUPERANNUATION FUND

Members Summary Report

As at 30 June 2023

	Increases				Decreases				Closing Balance			
	Opening Balance	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid		Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses
Stephen Desmond McKeever (Age: 74)												
MCKSTE00002P - Account Based Pension - Tax Free: 15.76%	539,219.35			79,407.98		31,125.00						587,502.33
MCKSTE00003P - Account Based Pension 2 - Tax Free: 26.82%	332,747.12			49,017.44		19,210.00						362,554.56
MCKSTE00005A - Accumulation		110,000.00		(521.30)				(388.94)				109,867.64
871,966.47	110,000.00		127,904.12		50,335.00		(388.94)					1,059,924.53
Donna Maree McKeever (Age: 64)												
MCKDON00001A - Accumulation	25,481.35	40,000.00		3,648.96			2,310.00	(251.71)				67,072.02
MCKDON00002P - Account Based Pension - Tax Free: 24.15%	819,906.02			120,809.88		37,865.00						902,850.90
845,387.37	40,000.00		124,458.84		37,865.00		(251.71)					969,922.92
1,717,353.84	150,000.00		252,362.96		88,200.00		(640.65)					2,029,847.45

MCKEEVER SUPERANNUATION FUND
Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
MYR.AX	2,439.00	0.590000	1,439.01	4.10	10,000.00	(8,560.99)	(85.61) %	0.07 %
NAB.AX	2,267.00	26.370000	59,780.79	21.82	49,474.62	10,306.17	20.83 %	2.99 %
NHC.AX	7,500.00	4.850000	36,375.00	5.91	44,350.00	(7,975.00)	(17.98) %	1.82 %
NXT.AX	6,577.00	12.580000	82,738.66	7.68	50,502.80	32,235.86	63.83 %	4.13 %
NST.AX	2,477.00	12.080000	29,922.16	0.86	2,130.20	27,791.96	1,304.66 %	1.49 %
ORG.AX	1,075.00	8.410000	9,040.75	12.12	13,032.30	(3,991.55)	(30.63) %	0.45 %
PPT.AX	196.00	25.880000	5,072.48	26.61	5,215.76	(143.28)	(2.75) %	0.25 %
RFA.AX	28,000.00	0.072000	2,016.00	0.25	7,000.00	(4,984.00)	(71.20) %	0.10 %
RWC.AX	2,114.00	4.100000	8,667.40	4.76	10,066.08	(1,398.68)	(13.89) %	0.43 %
RIO.AX	315.00	114.690000	36,127.35	65.54	20,644.01	15,483.34	75.00 %	1.80 %
STO.AX	5,100.00	7.520000	38,352.00	8.58	43,763.20	(5,411.20)	(12.36) %	1.92 %
SHL.AX	1,000.00	35.570000	35,570.00	24.28	24,278.00	11,292.00	46.51 %	1.78 %
S32.AX	1,130.00	3.760000	4,248.80	2.59	2,927.83	1,320.97	45.12 %	0.21 %
SLC.AX	4,539.00	0.580000	2,632.62	2.30	10,448.75	(7,816.13)	(74.80) %	0.13 %
TAH.AX	6,552.00	1.110000	7,272.72	0.65	4,284.57	2,988.15	69.74 %	0.36 %
TLS.AX	5,319.00	4.300000	22,871.70	2.98	15,846.02	7,025.68	44.34 %	1.14 %
TLC.AX	6,552.00	5.130000	33,611.76	3.03	19,840.25	13,771.51	69.41 %	1.68 %
SGR.AX	11,250.00	1.155000	12,993.75	3.43	38,587.50	(25,593.75)	(66.33) %	0.65 %
WES.AX	626.00	49.340000	30,886.84	19.08	11,942.30	18,944.54	158.63 %	1.54 %
WBC.AX	1,882.00	21.340000	40,161.88	22.87	43,041.56	(2,879.68)	(6.69) %	2.01 %
WDS.AX	1,000.00	34.440000	34,440.00	30.17	30,172.70	4,267.30	14.14 %	1.72 %
WOW.AX	357.00	39.730000	14,183.61	23.77	8,487.43	5,696.18	67.11 %	0.71 %
ZIP.AX	30,000.00	0.410000	12,300.00	2.16	64,850.23	(52,550.23)	(81.03) %	0.61 %
Shares in Listed Companies (Overseas)			1,474,728.48		1,064,953.51	409,774.97	38.48 %	73.67 %

MCKEEVER SUPERANNUATION FUND
Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
AMC.AX	1,700.00	14.860000	25,262.00	14.72	25,025.64	236.36	0.94 %	1.26 %
AIA.AX	4,275.00	7.850000	33,558.75	5.69	24,329.95	9,228.80	37.93 %	1.68 %
BP.L	2,829.00	8.730500	24,698.58	7.38	20,892.10	3,806.48	18.22 %	1.23 %
CRN.AX	2,500.00	1.535000	3,837.50	3.56	8,899.40	(5,061.90)	(56.88) %	0.19 %
			87,356.83		79,147.09	8,209.74	10.37 %	4.36 %
Stapled Securities								
ALX.AX	8,426.00	6.210000	52,325.46	5.22	44,016.23	8,309.23	18.88 %	2.61 %
CMW.AX	10,000.00	0.535000	5,350.00	0.80	8,003.43	(2,653.43)	(33.15) %	0.27 %
DBI.AX	5,836.00	2.640000	15,407.04	2.39	13,975.98	1,431.06	10.24 %	0.77 %
HPI.AX	6,357.00	3.140000	19,960.98	1.78	11,336.18	8,624.80	76.08 %	1.00 %
LLC.AX	2,545.00	7.750000	19,723.75	12.21	31,072.17	(11,348.42)	(36.52) %	0.99 %
TCL.AX	3,532.00	14.250000	50,331.00	7.94	28,041.35	22,289.65	79.49 %	2.51 %
			163,098.23		136,445.34	26,652.89	19.53 %	8.15 %
Units in Listed Unit Trusts (Australian)								
HEUR.AX	1,150.00	13.000000	14,950.00	13.17	15,149.55	(199.55)	(1.32) %	0.75 %
RBZ.AX	1,800.00	13.010000	23,418.00	13.83	24,894.00	(1,476.00)	(5.93) %	1.17 %
QAU.AX	900.00	16.270000	14,643.00	18.34	16,508.21	(1,865.21)	(11.30) %	0.73 %
HJPN.AX	1,130.00	17.210000	19,447.30	14.25	16,097.14	3,350.16	20.81 %	0.97 %
			72,458.30		72,648.90	(190.60)	(0.26) %	3.62 %
			2,001,791.74		1,557,344.74	444,447.00	28.54 %	100.00 %

Minutes of a meeting of the Trustee(s)

held on 19/2/24 at 14 Veerings Crescent, Twin Waters, Queensland 4564

- PRESENT:** Donna McKeever and Stephen McKeever
- MINUTES:** The Chair reported that the minutes of the previous meeting had been signed as a true record.
- FINANCIAL STATEMENTS OF SUPERANNUATION FUND:** 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.
- The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 and it was resolved that such statements be and are hereby adopted as tabled.
- TRUSTEE'S DECLARATION:** It was resolved that the trustee's declaration of the Superannuation Fund be signed.
- ANNUAL RETURN:** 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 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
- TRUST DEED:** 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.
- INVESTMENT STRATEGY:** 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.
- INSURANCE COVER:** 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.
- ALLOCATION OF INCOME:** 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).
- INVESTMENT ACQUISITIONS:** It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.
- INVESTMENT DISPOSALS:** It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
- AUDITORS:** It was resolved that
Super Audits Pty Ltd
of
PO Box 3376, Rundle Mall, South Australia 5000
act as auditors of the Fund for the next financial year.
- TAX AGENTS:** It was resolved that
HFB Super Pty Ltd

Minutes of a meeting of the Trustee(s)

held on 19/2/24 at 14 Veerings Crescent, Twin Waters, Queensland 4564

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 –

X 

Stephen McKeever

Chairperson

Minutes of The Meeting of The Trustees of the McKeever Superannuation Fund

Present: Donna McKeever
Stephen McKeever

Resolved that: It was resolved that the following pensions were taken for the
2022/2023 financial year:

Donna McKeever	-	\$37,865
Stephen McKeever	-	\$50,335

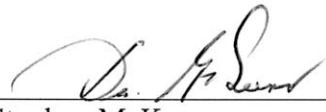
Closure: There being no further business the meeting was declared
closed

Signed by the trustee(s) pursuant to the fund deed

X 

Donna McKeever

30/06/2023
Date

X 

Stephen McKeever

30/06/2023
Date