
Financial statements and reports for the year ended
30 June 2023

THE KEITH PIPER SUPERANNUATION FUND

Prepared for: Keith Raymond Piper

THE KEITH PIPER SUPERANNUATION FUND

Compilation Report

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 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(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.

PACE ACCOUNTING & TAXATION

of



PO BOX 220, KALAMUNDA 6926

Signed:

Dated: 31/01/2024

THE KEITH PIPER SUPERANNUATION FUND
Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	351,600.24	377,277.00
Units in Listed Unit Trusts (Australian)	3	1,043,642.89	998,546.53
Total Investments		<u>1,395,243.13</u>	<u>1,375,823.53</u>
Other Assets			
Cash at Bank/Bank Overdraft		62.77	89.84
ANZ Online Investing Account		236.90	93.56
Formation Expenses		486.50	486.50
Macquarie Investment Consolidator		28,161.77	41,749.85
Distributions Receivable		11,344.36	21,452.12
Income Tax Refundable		13,802.44	14,186.99
Total Other Assets		<u>54,094.74</u>	<u>78,058.86</u>
Total Assets		<u>1,449,337.87</u>	<u>1,453,882.39</u>
Net assets available to pay benefits		<u>1,449,337.87</u>	<u>1,453,882.39</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	5, 6		
Franklin, Lucille Anne Rivers - Pension (Pension)		617,007.16	628,645.08
Piper, Keith Raymond - Pension (Pension)		829,102.41	822,348.47
Piper, Keith Raymond - Accumulation		0.00	2,888.84
Piper, Keith Raymond - Pension (Account Based Pension 3)		3,228.30	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>1,449,337.87</u>	<u>1,453,882.39</u>

THE KEITH PIPER SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Investment Income			
Trust Distributions	9	36,106.41	50,052.96
Dividends Received	8	14,042.99	12,566.16
Interest Received		519.92	3.44
Investment Gains			
Changes in Market Values	10	120,964.54	(147,234.51)
Contribution Income			
Employer Contributions		0.00	2,046.00
Other Contributions		0.00	178.20
Total Income		<u>171,633.86</u>	<u>(82,387.75)</u>
Expenses			
Accountancy Fees		2,750.00	2,530.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		1,100.00	1,100.00
Investment Expenses		20,459.82	13,555.42
Legal Fees		0.00	132.00
		<u>24,568.82</u>	<u>17,576.42</u>
Member Payments			
Pensions Paid		165,412.00	116,100.00
Total Expenses		<u>189,980.82</u>	<u>133,676.42</u>
Benefits accrued as a result of operations before income tax		<u>(18,346.96)</u>	<u>(216,064.17)</u>
Income Tax Expense	11	(13,802.44)	(14,186.99)
Benefits accrued as a result of operations		<u>(4,544.52)</u>	<u>(201,877.18)</u>

THE KEITH PIPER SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	(18,346.96)
Less	
Increase in MV of investments	97,780.25
Exempt current pension income	72,898.00
Realised Accounting Capital Gains	23,184.29
Accounting Trust Distributions	36,106.41
	<u>229,968.95</u>
Add	
SMSF non deductible expenses	24,257.00
Pension Payments	165,412.00
Franking Credits	13,802.44
Foreign Credits	1,468.07
Net Capital Gains	13,640.00
Taxable Trust Distributions	18,882.56
Distributed Foreign income	10,700.32
	<u>248,162.39</u>
SMSF Annual Return Rounding	(1.48)
Taxable Income or Loss	<u>(155.00)</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	13,802.44
CURRENT TAX OR REFUND	<u>(13,802.44)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(13,543.44)</u>

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

THE KEITH PIPER 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 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.

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

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

THE KEITH PIPER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

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. Trade and Other Payables

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 value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

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 \$
Australian Foundation Investment Company Limited	113,749.23	120,828.39
Argo Investments	162,804.60	163,548.00
Clean Teq Water Limited	0.00	1,618.50
Coles Group	0.00	26,608.14
Myanmar (Mallee in 2022)	1,050.00	1,050.00

THE KEITH PIPER SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

Nelson Resources	0.00	385.00
Red River Resources	282.45	625.43
Wesfarmers Limited - Ordinary Fully Paid	73,713.96	62,613.54
	351,600.24	377,277.00

Note 3: Units in Listed Unit Trusts (Australian)

	2023	2022
	\$	\$
Dimensional Australian Core Equity Trust	341,176.51	318,105.66
Dimensional Global Core Equity Unhedged	291,351.95	249,087.35
Vanguard Australian Share Index	135,488.64	126,514.20
Vanguard Intl Share Index Fund	275,625.79	233,434.52
Vanguard Aust Prop Sec Ind Fund	0.00	71,404.80
	1,043,642.89	998,546.53

Note 4: Banks and Term Deposits

	2023	2022
	\$	\$
Banks		
ANZ Online Investing Account	236.90	93.56
Cash at Bank/Bank Overdraft	62.77	89.84
Macquarie Investment Consolidator	28,161.77	41,749.85
	28,461.44	41,933.25

Note 5: Liability for Accrued Benefits

	2023	2022
	\$	\$
Liability for accrued benefits at beginning of year	1,453,882.39	1,655,759.57
Benefits accrued as a result of operations	(4,544.52)	(201,877.18)
Current year member movements	0.00	0.00
	1,449,337.87	1,453,882.39

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.

THE KEITH PIPER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Vested Benefits	1,449,337.87	1,453,882.39

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2023 \$	2022 \$
Argo Investments	6,225.98	5,252.70
Australian Foundation Investment Company Limited	4,022.25	3,861.36
Coles Group	986.04	912.30
Wesfarmers Limited - Ordinary Fully Paid	2,808.72	2,539.80
	<u>14,042.99</u>	<u>12,566.16</u>

Note 9: Trust Distributions

	2023 \$	2022 \$
Dimensional Global Core Equity Unhedged	4,501.28	7,061.22
Vanguard Intl Share Index Fund	10,990.17	9,458.54
Vanguard Australian Share Index	4,392.43	10,280.60
Dimensional Australian Core Equity Trust	14,734.15	17,504.72
Vanguard Aust Prop Sec Ind Fund	1,488.38	5,516.24
iShares Aust Listed Prop Index Fund	0.00	231.64
	<u>36,106.41</u>	<u>50,052.96</u>

Note 10: Changes in Market Values

Unrealised Movements in Market Value

	2023 \$	2022 \$
Shares in Listed Companies (Australian)		
Argo Investments	(743.40)	(2,807.37)
Australian Foundation Investment Company Limited	(7,079.16)	(4,987.59)
Clean Teq Water Limited	2,485.40	(2,485.40)
Coles Group	(16,914.47)	1,075.68

THE KEITH PIPER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Droneshield	0.00	19.95
Firefly	0.00	2,399.95
Myanmar (Mallee in 2022)	0.00	(9,450.00)
Nelson Resources	2,014.95	(1,505.00)
Red River Resources	(342.98)	(181.57)
Sunrise Energy Metals (was Cleanteq)	0.00	(1,606.10)
Wesfarmers Limited - Ordinary Fully Paid	11,100.42	(22,693.86)
	<u>(9,479.24)</u>	<u>(42,221.31)</u>
Units in Listed Unit Trusts (Australian)		
Dimensional Australian Core Equity Trust	23,070.85	(32,083.64)
Dimensional Global Core Equity Unhedged	42,264.60	(17,874.20)
Vanguard Aust Prop Sec Ind Fund	(9,241.67)	(19,429.32)
Vanguard Australian Share Index	8,974.44	(15,988.26)
Vanguard Intl Share Index Fund	42,191.27	(26,909.75)
iShares Aust Listed Prop Index Fund	0.00	(14,097.41)
	<u>107,259.49</u>	<u>(126,382.58)</u>
Total Unrealised Movement	<u>97,780.25</u>	<u>(168,603.89)</u>
Realised Movements in Market Value		
	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
Clean Teq Water Limited	(2,361.10)	0.00
Coles Group	17,484.87	0.00
Droneshield	0.00	(14.90)
Firefly	0.00	(2,419.90)
Nelson Resources	(2,165.95)	0.00
Sunrise Energy Metals (was Cleanteq)	0.00	2,090.15
	<u>12,957.82</u>	<u>(344.65)</u>
Units in Listed Unit Trusts (Australian)		
Vanguard Aust Prop Sec Ind Fund	10,226.47	5,474.64
iShares Aust Listed Prop Index Fund	0.00	16,239.39
	<u>10,226.47</u>	<u>21,714.03</u>

THE KEITH PIPER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Total Realised Movement	23,184.29	21,369.38
Changes in Market Values	120,964.54	(147,234.51)

Note 11: Income Tax Expense

	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	(13,802.44)	(14,186.99)
Income Tax Expense	(13,802.44)	(14,186.99)

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%	(2,752.04)	(32,409.63)
Less:		
Tax effect of:		
Non Taxable Contributions	0.00	26.73
Increase in MV of Investments	14,667.04	0.00
Exempt Pension Income	10,934.70	9,200.10
Realised Accounting Capital Gains	3,477.64	3,205.41
Accounting Trust Distributions	5,415.96	7,507.94
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	25,290.58
SMSF Non-Deductible Expenses	3,638.55	2,573.85
Pension Payments	24,811.80	17,415.00
Franking Credits	2,070.37	2,166.52
Foreign Credits	220.21	196.68
Net Capital Gains	2,046.00	0.00
Taxable Trust Distributions	2,832.38	3,443.76
Distributed Foreign Income	1,605.05	1,521.82
Tax Losses	23.25	0.00
Rounding	(0.23)	0.05
Income Tax on Taxable Income or Loss	0.00	258.45

THE KEITH PIPER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Less credits:

Franking Credits	13,802.44	14,443.47
Foreign Credits	0.00	1.97
	<hr/>	<hr/>
Current Tax or Refund	(13,802.44)	(14,186.99)
	<hr/>	<hr/>

THE KEITH PIPER SUPERANNUATION FUND
Investment Income Report

As at 30 June 2023

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
Bank Accounts												
Cash at Bank/Bank Overdraft	0.18			0.18	0.00	0.00	0.00	0.18			0.00	0.00
Macquarie Investment Consolidator	519.74			519.74	0.00	0.00	0.00	519.74			0.00	0.00
	519.92			519.92	0.00	0.00	0.00	519.92			0.00	0.00
Shares in Listed Companies (Australian)												
ARG.AX Argo Investments	6,225.98	6,225.98	0.00		2,668.28			8,894.26		0.00		
AFL.AX Australian Foundation Investment Company Limited	4,022.25	4,022.25	0.00		1,723.82			5,746.07		0.00		
COL.AX Coles Group	986.04	986.04	0.00		422.59			1,408.63		0.00		
WES.AX Wesfarmers Limited - Ordinary Fully Paid	2,808.72	2,808.72	0.00		1,203.74			4,012.46		0.00		
	14,042.99	14,042.99	0.00		6,018.43			20,061.42		0.00		
Units in Listed Unit Trusts (Australian)												
DFA0003AU Dimensional Australian Core Equity Trust	14,734.15	12,412.88	314.33	642.13	5,681.40	1,312.37	1.06	20,364.17		0.00	0.00	0.00
DFA0004AU Dimensional Global Core Equity Unhedged	4,501.28			10.21	0.00	4,491.07	790.36	5,291.64		0.00	0.00	0.00
VAN0004AU Vanguard Aust Prop Sec Ind Fund	1,488.38	108.62	16.73	469.27	51.31	19.48	0.85	666.26		0.00	777.38	(27.15)
VAN0002AU Vanguard Australian Share Index	4,392.43	3,726.00	41.66	98.16	1,639.81	427.74	5.31	5,938.68		0.00	0.00	37.70
VAN0003AU Vanguard Intl Share Index Fund	10,990.17	934.98	10.45	97.14	411.49	4,449.66	670.49	6,574.21		0.00	8,210.84	(146.19)
	36,106.41	17,182.48	383.17	1,316.91	7,784.01	10,700.32	1,468.07	38,834.96		0.00	8,988.22	(135.64)
	50,669.32	31,225.47	383.17	1,836.83	13,802.44	10,700.32	1,468.07	59,416.30		0.00	8,988.22	(135.64)
Assessable Income (Excl. Capital Gains)												
	59,416.30											
Net Capital Gain												
	5,136.11											
Total Assessable Income												
	64,552.41											

* 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.

THE KEITH PIPER 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								
ANZ Online Investing Account		236.900000	236.90	236.90	236.90			0.02 %
Cash at Bank/Bank Overdraft		62.770000	62.77	62.77	62.77			0.00 %
Macquarie Investment Consolidator		28,161.770000	28,161.77	28,161.77	28,161.77			1.98 %
			28,461.44		28,461.44			2.00 %
Shares in Listed Companies (Australian)								
ARG.AX Argo Investments	18,585.00	8.760000	162,804.60	7.39	137,391.38	25,413.22	18.50 %	11.44 %
AFL.AX Australian Foundation Investment Company Limited	16,089.00	7.070000	113,749.23	5.83	93,811.11	19,938.12	21.25 %	7.99 %
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 %
RVR.AX Red River Resources	4,035.00	0.070000	282.45	0.29	1,169.93	(887.48)	(75.86) %	0.02 %
WES.AX Wesfarmers Limited - Ordinary Fully Paid	1,494.00	49.340000	73,713.96	13.92	20,795.90	52,918.06	254.46 %	5.18 %
			351,600.24		264,758.22	86,842.02	32.80 %	24.70 %
Units in Listed Unit Trusts (Australian)								
DFA0003AU Dimensional Australian Core Equity Trust	23,379.46	14.593000	341,176.51	10.83	253,232.87	87,943.64	34.73 %	23.96 %
DFA0004AU Dimensional Global Core Equity Unhedged	13,341.94	21.837300	291,351.95	12.19	162,587.02	128,764.93	79.20 %	20.46 %
VAN0002AU Vanguard Australian Share Index	54,160.79	2.501600	135,488.64	1.93	104,469.77	31,018.87	29.69 %	9.52 %
VAN0003AU Vanguard Intl Share Index Fund	91,560.90	3.010300	275,625.79	1.84	168,791.47	106,834.32	63.29 %	19.36 %
			1,043,642.89		689,081.13	354,561.76	51.45 %	73.30 %
			1,423,704.57		982,300.79	441,403.78	44.94 %	100.00 %

THE KEITH PIPER SUPERANNUATION FUND

Members Summary

As at 30 June 2023

	Increases				Decreases				Closing Balance			
	Opening Balances	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid		Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses
Lucille Anne Rivers Franklin (Age: 68)												
FRALUC00001P - Pension - Tax Free: 100.00%				69,362.08		81,000.00						617,007.16
628,645.08												
FRALUC00002A - Accumulation												
628,645.08				69,362.08		81,000.00						617,007.16
Keith Raymond Piper (Age: 69)												
PIPKEI00002P - Pension - Tax Free: 100.00%				91,165.94		84,412.00						829,102.41
822,348.47												
PIPKEI00003A - Accumulation												
				303.22					3,192.06			
2,888.84												
PIPKEI00001P - Pension - Tax Free: 100.00%												
PIPKEI00004P - Account Based Pension 3 - Tax Free: 6.19%												
				36.24								3,228.30
									3,192.06			
825,237.31				91,505.40		84,412.00			3,192.06			832,330.71
1,453,882.39				160,867.48		165,412.00			3,192.06			1,449,337.87

THE KEITH PIPER SUPERANNUATION FUND

Members Summary

As at 30 June 2023

Opening Balances	Increases				Decreases				Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	

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: 68
 Tax File Number: Provided
 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

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits: 617,007.16

Your Balance

Total Benefits 617,007.16

Preservation Components

Preserved

Unrestricted Non Preserved 617,007.16

Restricted Non Preserved

Tax Components

Tax Free (100.00%) 617,007.16

Taxable

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	628,645.08
<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	69,362.08
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	81,000.00
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	617,007.16

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:	69	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	829,102.41
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

Total Benefits	829,102.41
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	829,102.41
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	829,102.41
Taxable	

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	822,348.47
<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	91,165.94
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	84,412.00
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	829,102.41

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:	69	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	05/05/2004		
Service Period Start Date:			
Date Left Fund:	30/06/2023		
Member Code:	PIPKEI00003A		
Account Start Date:	05/05/2004		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

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 01/07/2022	2,888.84
<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	303.22
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
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	3,192.06
Closing balance at 30/06/2023	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:	69	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	3,228.30
Date Joined Fund:	05/05/2004		
Service Period Start Date:			
Date Left Fund:			
Member Code:	PIPKEI00004P		
Account Start Date:	30/06/2023		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 3		

Your Balance

Total Benefits	3,228.30
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	3,228.30
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (6.19%)	180.44
Taxable	3,047.86

Your Detailed Account Summary

	This 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)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	36.24
Internal Transfer In	3,192.06
<u>Decreases to Member account during the period</u>	
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 30/06/2023	3,228.30