

**Andrew Bickers Superfund**

ABN 68 550 570 355

Financial Statements  
For the year ended 30 June 2023

GOODALL & CO  
1/235 Rockingham Road  
SPEARWOOD WA 6163

Phone: 94342722 Fax: 94341694

**Andrew Bickers Superfund**  
**ABN 68 550 570 355**

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## **Andrew Bickers Superfund**

**ABN 68 550 570 355**

### **Independent Audit Report to the Members of Andrew Bickers Superfund**

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#### **Financial Statements**

I have audited the special purpose financial statements comprising the Operating Statement, Statement of Financial Position, Notes to the Financial Statements and the Trustee's Declaration of Andrew Bickers Superfund for the year ended 30 June 2023.

#### **Trustee's responsibility for the financial statements**

The RSE's trustee is responsible for the preparation and fair presentation of the financial statements and has determined that the accounting policies used are consistent with the financial reporting requirements of the RSE's Governing Rules, comply with the requirements of the Superannuation Industry (Supervision) Act 1993 (SIS Act) and the Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations) and are appropriate to meet the needs of the members. The trustee is also responsible for such internal controls as the trustee determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's responsibility**

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted an independent audit of the financial statements in order to express an opinion on them to the trustee of Andrew Bickers Superfund.

My audit has been conducted in accordance with Australian Auditing Standards. These Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the trustee's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the trustee's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustee, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### **Opinion**

In my opinion the financial statements present fairly, in all material respects, in accordance with accounting policies described in the financial statements the financial position of Andrew Bickers Superfund as at 30 June 2023 and the results of its operations and its cash flows for the year ended 30 June 2023.

#### **Basis of accounting and restriction on use**

Without modifying my opinion, I draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the trustee's financial reporting responsibilities under the RSE's Governing Rules. As a result, the financial statements may not be suitable for another purpose.

## Andrew Bickers Superfund

ABN 68 550 570 355

### Independent Audit Report to the Members of Andrew Bickers Superfund

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#### Compliance

I have performed a reasonable assurance engagement to provide an opinion in relation to the trustee's compliance with applicable provisions under the Superannuation Industry (Supervision) Act 1993 (SIS Act), Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations), APRA reporting standards, Corporations Act 2001 (Corporations Act) and Corporation Regulations 2001 (Corporation Regulations).

#### Trustee's responsibility for compliance

- (a) The RSE's trustee is responsible for complying with the requirements of the SIS Act, SIS Regulations, APRA reporting standards, the Corporations Act and Corporations Regulations.
- (b) The trustee is also responsible, under the following Conditions of the 'Schedule - additional conditions imposed under Section 29EA of the Act' of the RSE Licence issued by APRA for:
  - (i) Condition C1 -
    - Maintaining an identifiable amount of minimum liquid assets at all times in the form specified;
    - Ensuring that, at all times, the fund held an identifiable amount of minimum liquid assets of at least an amount, as specified above, in the form specified.
    - Maintaining the required level of minimum liquid assets in the form specified and for determining that this has occurred during the year ended 30 June 2023.
    - Internal controls relevant to the maintenance of the form in which the minimum liquid assets is held.
  - (ii) Condition C5 - ensuring that all assets of the RSE, including all bank accounts are 'custodially held', as defined in the trustee's RSE licence, by the custodian.
  - (iii) Condition E1 - maintaining an identifiable amount of net tangible assets at all times during the reporting period.

#### Our Independence and Quality Control

I have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

In accordance with Auditing Standard ASQC1 Quality Control for Firms that Perform Audits and reviews of Financial Reports and Other Financial Information and Other Assurance Engagements, Andrew Bickers Superfund maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## Andrew Bickers Superfund

ABN 68 550 570 355

### Independent Audit Report to the Members of Andrew Bickers Superfund

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#### Independent Assurance Practitioner's responsibilities

My responsibility is to express an opinion on the trustee's compliance with the requirements of the SIS Act, SIS Regulations, APRA Reporting Standards, Corporations Act and Corporation Regulations based on the reasonable assurance engagement. My reasonable assurance engagement has been conducted in accordance with applicable AUASB Standards on Assurance Engagements. These Standards require that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance whether the trustee of Andrew Bickers Superfund has, in all material respects:

(a) complied with the relevant requirements of the following provisions (to the extent applicable) of the SIS Act and SIS Regulations:

Sections 29VA, 35A, 65, 66, 67, 95, 97, 98, 99F, 101, 105, 106, 109, 117, 154 and 155(2);

Regulations 3.10, 5.08, 6.17, 7.04, 7.05, 9.09, 9.14, 13.14, 13.17, 13.17A;

(b) complied with the APRA Reporting Standards that are subject to reasonable assurance (to the extent applicable);

(c) complied with the relevant requirements of the following provisions of the Corporations Act and Corporation Regulations (to the extent applicable):

Sections 1012B, 1012F, 1012H(2), 1012I, 1013B, 1013D, 1013K(1), 1013K(2), 1016A(2), 1016A(3), 1017B(1), 1017B(5), 1017BA, 1017C(2), 1017C(3), 1017C(5), 1017C(8), 1017D(1), 1017D(3), 1017D(3A), 1017DA(3), 1017E(2), 1017E(3), 1017E(4), 1020E(8) and 1020E(9);

Regulations 7.9.07Q-7.9.07W, 7.9.11K, 7.9.11N, 7.9.11O, 7.9.11P, 7.9.11Q, 7.9.32(3), 7.9.48B, 7.9.48C and 7.9.48D;

(d) complied with the requirement to prepare the respective forms required by the APRA reporting standards; for the year ended 30 June 2023.

My responsibility is also to express an opinion on the trustee's compliance with the respective Conditions of the 'Schedule - additional conditions imposed under Section 29EA of the Act' of the RSE Licence issued by APRA referred to under the heading Trustee's Responsibility for Compliance, above of Andrew Bickers Superfund for the year ended 30 June 2023.

#### Inherent limitations

Due to the inherent limitations of any evidence gathering procedures and the internal control framework, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of non-compliance with the applicable SIS Act and SIS Regulations, APRA Reporting Standards, Corporations Act and Corporations Regulations specified above, as the reasonable assurance engagement is not performed continuously throughout the period and the procedures performed in respect of compliance with the applicable SIS Act and SIS Regulations, APRA Reporting Standards, Corporations Act and Corporations Regulations specified above are undertaken on a test basis.

The reasonable assurance opinion expressed in this report has been formed on the above basis.

#### Basis for Preparation and Restricted Distribution

This report has been prepared solely for the trustee in order to meet the APRA reporting requirements of the trustee. This report is intended solely for the trustee and APRA (and ASIC where applicable), and should not be distributed to or used by parties other than the trustee and APRA (and ASIC where applicable). I disclaim any assumption of responsibility for any reliance on this report to any party other than the trustee and APRA (and ASIC where applicable), or for any purpose other than that for which it was prepared.

## **Andrew Bickers Superfund**

**ABN 68 550 570 355**

### **Independent Audit Report to the Members of Andrew Bickers Superfund**

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#### **Opinion**

In my opinion the trustee of Andrew Bickers Superfund has complied, in all material respects with:

(a) The requirements of the applicable SIS Act and SIS Regulations, APRA Reporting Standards, Corporations Act and Corporations Regulations specified above for the year ended 30 June 2023.

(b) The conditions contained in Conditions C1, C5, E1, F1, G1 of the 'Schedule – additional conditions imposed under section 29EA of the Act' of the RSE Licence issued by the APRA, specified above.

(c) The requirement to maintain an operational risk reserve at the required target amount in accordance with its ORFR strategy.

**Andrew Bickers Superfund**

**ABN 68 550 570 355**

**Trustee's Declaration**

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The director of ANB Nominees Pty Ltd has 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.

In the opinion of the director of the trustee company:

- (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 then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 director of the trustee company by:

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Andrew Bickers , (Director)

Date

**Andrew Bickers Superfund**  
**ABN 68 550 570 355**  
**Detailed Operating Statement**  
**For the year ended 30 June 2023**

	Note	2023	2022
		\$	\$
<b>Revenue</b>			
Employers contributions - Andrew		5,232	1,829
Non Assessable Trust Deferred		627	
Dividends - Franked		4,619	5,719
Dividends - Unfranked		159	
Franking Credits		1,980	2,451
Distribution from trusts		1,233	
Interest received		2,808	462
Net foreign income		2	
Other income		178	
Profit/Loss on sale of assets		(13,216)	4,678
<b>Total revenue</b>		<b>3,622</b>	<b>15,140</b>
<b>Expenses</b>			
Accountancy		1,320	1,331
ATO Levy		259	259
Filing fees		115	176
<b>Total expenses</b>		<b>1,694</b>	<b>1,766</b>
<b>Benefits Accrued as a Result of Operations Before Income Tax</b>		<b>1,928</b>	<b>13,374</b>
Income tax expense		2,178	1,772
<b>Benefits Accrued as a Result of Operations</b>		<b>(249)</b>	<b>11,602</b>

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The accompanying notes form part of these financial statements.



**Andrew Bickers Superfund**  
**ABN 68 550 570 355**  
**Detailed Statement of Financial Position as at 30 June 2023**

	2023	2022
	\$	\$
<b>Investments</b>		
Shares in listed companies	79,575	68,283
Total Investments	79,575	68,283
<b>Other Assets</b>		
UBank - 932220222		4
NAB Trade - 303930695	354	21,984
NAB Trade - NT2182274005	116,530	97,829
CBA - 23159588	6,426	12,143
Total other assets	123,311	131,959
Total assets	202,885	200,242
<b>Liabilities</b>		
Taxation	2,178	1,772
Less: Imputation Credits	(2,349)	(2,451)
Total liabilities	(172)	(679)
<b>Net Assets Available to Pay Benefits</b>	<b>203,057</b>	<b>200,921</b>
Represented by:		
<b>Liability for Accrued Members' Benefits</b>		
Allocated to members' accounts	203,057	200,921
	<b>203,057</b>	<b>200,921</b>

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The accompanying notes form part of these financial statements.

**Andrew Bickers Superfund**  
**ABN 68 550 570 355**  
**Member's Information Statement**  
**For the year ended 30 June 2023**

	2023	2022
	\$	\$
<hr/>		
<b>Andrew Neil Bickers</b>		
Opening balance - Andrew	200,921	193,875
Inc/Dec in members benefits - Andrew	2,386	(4,556)
Allocated earnings	(3,304)	11,545
Employers contributions - Andrew	5,232	1,829
Income tax expense - Andrew	(2,178)	(1,772)
Balance as at 30 June 2023	203,057	200,921
Withdrawal benefits at the beginning of the year	200,921	193,875
Withdrawal benefits at 30 June 2023	203,057	200,921

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
  - superannuation guarantee contributions
  - award contributions
  - other employer contributions made on your behalf
- and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

**Contact Details**

If you require further information on your withdrawal benefit please contact Andrew Bickers or write to The Trustee, Andrew Bickers Superfund.

**Andrew Bickers Superfund**  
**ABN 68 550 570 355**  
**Member's Information Statement**  
**For the year ended 30 June 2023**

	2023	2022
	\$	\$
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<b>Amounts Allocatable to Members</b>		
Yet to be allocated at the beginning of the year		
Benefits accrued as a result of operations as per the operating statement	(249)	11,602
Inc/Dec in members benefits - Andrew	2,386	(4,556)
Amount allocatable to members	2,136	7,046
 <b>Allocation to members</b>		
Andrew Neil Bickers	2,136	7,046
Total allocation	2,136	7,046
Yet to be allocated	2,136	7,046
	2,136	7,046
 <b>Members Balances</b>		
Andrew Neil Bickers	203,057	200,921
Allocated to members accounts	203,057	200,921
Yet to be allocated	203,057	200,921
Liability for accrued members benefits	203,057	200,921

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The accompanying notes form part of these financial statements.

**Andrew Bickers Superfund**  
**ABN 68 550 570 355**  
**Compilation Report to Andrew Bickers Superfund**

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We have compiled the accompanying special purpose financial statements of Andrew Bickers Superfund, which comprise the balance sheet as at 30 June 2023, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies, notes to the financial statements and trustee's declaration. 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 Director of the Trustee Company*

The director of the trustee company of Andrew Bickers Superfund is 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 its needs and for the purpose that the financial statements were prepared.

*Our Responsibility*

On the basis of information provided by the director of the trustee company, 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 (including Independence Standards).

*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 director of the trustee company who is responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

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GOODALL & CO  
1/235 Rockingham Road  
SPEARWOOD WA 6163

23 October, 2023

**ANDREW BICKERS SUPERFUND**  
**SHARE ACCOUNT (AT COST)**  
**As at 30th June 2023**

<u>DATE</u>	<u>NAME</u>	<u>NO. OF SHARES</u>	<u>COST PER SHARE</u>	<u>TOTAL</u>
9 Sep 2022	Aurizon Holdings Ltd	1,332	3.75	4,996
10 Jan 2022	BHP Group Ltd	671	44.65	29,963
16 Jan 2023	Havilah Resources Ltd	13,293	0.38	5,000
16 Jan 2023	IVE Group Ltd	2,051	2.44	4,999
17 Apr 2023	Macquarie Group Ltd	28	181.70	5,088
17 Apr 2023	Macquarie Group Ltd	28	181.66	5,087
21 Feb 2023	Peter Warren Auto Ltd	1,336	2.80	3,742
1 Jun 2022	Woodside	121	29.76	3,601
<b>TOTAL COST OF SHARES HELD AT 30 JUNE 2023</b>				<b>\$62,475</b>

**ANDREW BICKERS SUPERFUND**  
**SHARE ACCOUNT (AT MARKET VALUE)**

**As at 30th June 2023**

<b><u>DATE</u></b>	<b><u>NAME</u></b>	<b><u>NO. OF SHARES</u></b>	<b><u>PRICE PER SHARE</u></b>	<b><u>TOTAL</u></b>
9 Sep 2022	Aurizon Holdings Ltd	1,332	3.92	5,221
10 Jan 2022	BHP Group Ltd	671	44.99	30,188
16 Jan 2023	Havilah Resources Ltd	13,293	0.22	2,858
16 Jan 2023	IVE Group Ltd	2,051	2.30	4,717
17 Apr 2023	Macquarie Group Ltd	28	177.62	4,973
17 Apr 2023	Macquarie Group Ltd	28	177.62	4,973
21 Feb 2023	Peter Warren Auto Ltd	1,336	2.46	3,287
1 Jun 2022	Woodside	121	34.44	4,167
<b>MARKET VALUE OF SHARES HELD AT 30 JUNE 2023</b>				<b>\$60,386</b>

**ANDREW BICKERS SUPERFUND**  
**MANAGED FUNDS ACCOUNT (AT COST)**

**As at 30th June 2023**

<b><u>DATE</u></b>	<b><u>NAME</u></b>	<b><u>NO. OF UNITS</u></b>	<b><u>COST PER UNIT</u></b>	<b><u>TOTAL</u></b>
14 Jan 2022	BetaShares Fund	2,545	7.86	19,998
<b>TOTAL COST OF SHARES HELD AT 30 JUNE 2023</b>				<b>\$19,998</b>

**ANDREW BICKERS SUPERFUND**  
**MANAGED FUNDS (AT MARKET VALUE)**

**As at 30th June 2023**

<b><u>DATE</u></b>	<b><u>NAME</u></b>	<b><u>NO. OF UNITS</u></b>	<b><u>PRICE PER UNIT</u></b>	<b><u>TOTAL</u></b>
14 Jan 2022	BetaShares Fund	2,545	7.54	19,189
<b>MARKET VALUE OF SHARES HELD AT 30 JUNE 2023</b>				<b>\$19,189</b>



**MEMBER'S STATEMENT**  
**ANDREW BICKERS SUPERANNUATION FUND**

**ANDREW NEIL BICKERS**  
**PO BOX 305**  
**NORTH FREMANTLE WA 6159**

**MEMBERS NO: SMSF114484187163**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2023 and for the reporting period 1 July 2022 to 30 June 2023.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	6/08/1968	<b>Total Benefits</b>	\$203,057
Tax File Number	Provided	Comprising:	
Date Joined Fund	20/08/2014	- Preserved	\$203,057
Service Period Start Date	3/02/1996	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$0
Current Salary		- Taxable Component	\$203,057
Vested Amount	\$203,057		
Insured Death Benefit			
Total Death Benefit	\$203,057	Tax Free Proportion	0.00%
Disability Benefit		Taxable Proportion	100.00%
Nominated Beneficiaries			

<b>Your Detailed Account</b>	<b>Preserved</b>	<b>Restricted Non Preserved</b>	<b>Unrestricted Non Preserved</b>	<b>Total</b>
Opening Balance at 1 July 2022	200,921			200,921
<u>Add: Increases to Member's Account</u>	2,386			2,386
<u>During the Period</u>				
Concessional Contributions	5,232			5,232
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employers Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	(3,304)			(3,304)
Transfers in and transfers from reserves				
	4,314			4,314
	205,235			205,235
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	(2,178)			(2,178)
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
	(2,178)			(2,178)
<b>Member's Account Balance at 30/06/23</b>	<b>203,057</b>			<b>203,057</b>

# AUDIT REPORT

## SELF MANAGED SUPERANNUATION FUND

<b>Name of Auditor:</b>	Mr Anthony William Boys
<b>Address of Auditor:</b>	PO Box 3376 RUNDLE MALL SA 5000
<b>Name of auditing firm:</b>	SUPER AUDITS
<b>Professional association:</b>	Registered Company Auditor
<b>Professional registration number:</b>	67793
<b>Name of SMSF:</b>	The Trustees for the Andrew Bickers Superfund
<b>ABN of SMSF or TFN of SMSF:</b>	68 550 570 355
<b>Address of SMSF:</b>	C/- GOODALL & CO PO Box 27276 SPEARWOOD WA 6163
<b>Year of income being audited:</b>	30/06/2023