



NICOLA LE COUTEUR

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**GOODYER SUPERANNUATION FUND**

**FINANCIAL STATEMENTS**

**AND REPORTS**

**FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019**

**GOODYER SUPERANNUATION FUND**  
**TRUSTEE: KASEDA PTY LTD**  
**ACN: 002 390 187**  
**TRUSTEES DECLARATION**

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The directors of the trustee company 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 directors of the trustee company declare that:

- i. the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2019 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;
- 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 2019.

Specifically, the trustees declare that

- in accordance with s 120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s 50 of the Superannuation (Supervision) Act 1993 and reg 13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements

Signed in accordance with a resolution of the directors of the trustee company by:

Derek Clive Goodyer  
Kaseda Pty Ltd  
Director



Anne Marie Goodyer  
Kaseda Pty Ltd  
Director



DATED: 04/10/2019

**GOODYER SUPERANNUATION FUND**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019**

	2019	2018
	\$	\$
<b>Investments</b>		
Shares in Listed Companies (Australian)	6,253,904.73	6,179,485.93
Shares in Listed Companies (Overseas)	-	27,054.00
Units in Listed Unit Trusts (Australian)	77,905.58	49,142.31
	<u>6,331,810.31</u>	<u>6,255,682.24</u>
<b>Other Assets</b>		
Interactive Brokers Cash Account	429,943.99	380,913.81
CBA CDIA	2.99	2.99
ANZ ETrade Cash Account	14,364.86	14,350.55
UBank USaver SMSF Account	1,312,499.61	1,303,475.75
MCMA	98,074.08	67,418.60
Bell Potter Cash Account	99,318.28	41,021.09
Distributions Receivable	1,244.73	970.93
Dividend Reinvestment - Residual Account	63.52	149.24
Income Tax Refundable (Note 7)	59,420.21	50,839.12
	<u>2,014,932.27</u>	<u>1,859,142.08</u>
<b>Total Assets</b>	<u>8,346,742.58</u>	<u>8,114,824.32</u>
<b>Represented by:</b>		
<b>Liability for Accrued Benefits (Notes 2, 3, 4)</b>		
Goodyer, Anne Marie (Accumulation)	2,047,223.66	1,970,730.17
Goodyer, Derek Clive (Pension 1/7/14)	812,738.61	815,893.65
Goodyer, Derek Clive (Pension 1/7/16)	1,076,251.38	1,082,468.76
Goodyer, Derek Clive (Accumulation)	4,410,528.93	4,245,731.74
	<u>8,346,742.58</u>	<u>8,114,824.32</u>

The accompanying notes form part of these financial statements

**GOODYER SUPERANNUATION FUND**  
**OPERATING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2019**

	2019	2018
	\$	\$
<b>Income</b>		
Capital Gains/(Losses) - Taxable	(25,451.94)	(3,230.70)
Distributions Received	3,411.34	2,345.17
Dividends Received	246,122.29	207,815.88
Increase in Market Value of Investments (Note 5)	-	1,290,655.06
Interest Received	35,093.92	28,527.53
Cash FX translation gain	15,045.71	9,306.95
	<u>274,221.32</u>	<u>1,535,419.89</u>
<b>Expenses</b>		
Administration Costs	3,910.35	4,861.54
ATO Supervisory Levy	259.00	259.00
Benefits Paid - Unrestricted Non Preserved/Taxable	-	52,131.43
Benefits Paid - Unrestricted Non Preserved/Tax Free	-	17,868.57
Decrease in Market Value of Investments (Note 5)	591.92	-
Pensions Paid - Unrestricted Non Preserved - Tax Free	75,498.54	62,018.99
Pensions Paid - Unrestricted Non Preserved - Taxable	21,463.46	17,981.01
	<u>101,723.27</u>	<u>155,120.54</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>	<u>172,498.05</u>	<u>1,380,299.35</u>
<b>Income Tax (Note 7)</b>		
Income Tax Expense	(59,420.21)	(50,839.12)
	<u>(59,420.21)</u>	<u>(50,839.12)</u>
<b>Benefits Accrued as a Result of Operations</b>	<u>231,918.26</u>	<u>1,431,138.47</u>

The accompanying notes form part of these financial statements

# **GOODYER SUPERANNUATION FUND**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30 JUNE 2019**

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#### **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 unless stated otherwise and are based on historical costs, except for investments which have been measured at market values.

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 trustees/ directors of the trustee company

##### **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 values, 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 are 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. investment properties at the trustees' assessment of their realizable value.

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 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**

**GOODYER SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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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 as it accrues.

**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 trusts are recognised as at the date the unit value is quoted ex-distributions and, if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at net 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.

**2. Liability for Accrued Benefits**

Changes in the Liability for Accrued Benefits are as follows:

	2019	2018
	\$	\$
Liability for Accrued Benefits at beginning of period	8,114,824.32	6,683,685.85

**GOODYER SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

Add:

Benefits Accrued as a Result of Operations	231,918.26	1,431,138.47
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
	<u>8,346,742.58</u>	<u>8,114,824.32</u>
Liability for Accrued Benefits at end of period		

**3. Vested Benefits**

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

	2019	2018
	\$	\$
Vested Benefits	<u>8,346,742.58</u>	<u>8,114,824.32</u>

**4. Guaranteed Benefits**

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

**5. Changes in Market Values**

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2019	2018
	\$	\$
Shares in Listed Companies (Australian)	(18,830.63)	1,290,245.24
Shares in Listed Companies (Overseas)	31.09	(31.09)
Units in Listed Unit Trusts (Australian)	18,207.62	440.91
	<u>(591.92)</u>	<u>1,290,655.06</u>

**6. Funding Arrangements**

The employer and members contributed to the fund a percentage of the gross salaries of the employees who were members of the fund as follows:

	2019	2018
	\$	\$
Employer		
Members		

**GOODYER SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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**7. Income Tax**

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

	2019	2018
	\$	\$
Benefits accrued as a result of operations before income tax	172,498.05	1,380,299.35
Prima facie income tax on accrued benefits	25,874.71	207,044.90
Add/(Less) Tax Effect of:		
Distributions Received	111.84	17.72
Increase in Market Value of Investments	-	(193,598.26)
Administration Costs	137.02	170.42
Benefits Paid - Unrestricted Non Preserved/Taxable	-	7,819.71
Benefits Paid - Unrestricted Non Preserved/Tax Free	-	2,680.29
Decrease in Market Value of Investments	88.79	-
Pensions Paid - Unrestricted Non Preserved - Tax Free	11,324.78	9,302.85
Pensions Paid - Unrestricted Non Preserved - Taxable	3,219.52	2,697.15
Exempt Pension Income	(14,159.70)	(11,786.55)
Imputed Credits	(89,579.04)	(75,554.98)
Foreign Credits	-	(1.07)
Distributed Capital Gains	(255.95)	(115.82)
Accounting (Profits)/Losses on Sale of Investments	3,817.79	484.60
Other	.03	(.09)
	(85,294.92)	(257,884.02)
Income Tax Expense	(59,420.21)	(50,839.12)

Income tax expense comprises:

Income Tax Payable/(Refundable)	(59,420.21)	(50,839.12)
	(59,420.21)	(50,839.12)

**8. Reconciliation of Net Cash provided by  
Operating Activities to Benefits Accrued from Operations  
after Income Tax**

2019	2018
\$	\$



**GOODYER SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

Benefits accrued from operations after income tax	231,918.26	1,431,138.47
Add/(Less) non cash amounts included in benefits accrued from operations		
Capital Gains/(Losses) - Taxable	25,451.94	3,230.70
Dividends Received	(180,462.31)	(118,569.58)
Increase in Market Value of Investments	-	(1,290,655.06)
Decrease in Market Value of Investments	591.92	-
Income Tax Expense	(59,420.21)	(50,839.12)
Other non cash items	50,839.12	64,676.99
	<u>(162,999.54)</u>	<u>(1,392,156.07)</u>
Net cash provided by operating activities	<u>68,918.72</u>	<u>38,982.40</u>

**9. Reconciliation of Cash**

For the purpose of the statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the Statement of Financial Position or Statement of Net Assets as follows:

	2019	2018
	\$	\$
Cash	<u>1,954,203.81</u>	<u>1,807,182.79</u>

**Member's Statement**  
**GOODYER SUPERANNUATION FUND**

**MRS ANNE MARIE GOODYER**  
**54 CLANVILLE ROAD**  
**ROSEVILLE NSW 2069**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	24 July 1955	<b>Total Benefits</b>	<b>\$2,047,223.66</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	30 June 2006	- Preserved	\$2,047,223.66
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	\$371,554.17
Current Salary		- Taxable Component	\$1,675,669.49
Vested Amount	\$2,047,223.66		
Insured Death Benefit			
Total Death Benefit	\$2,047,223.66		
Disability Benefit			
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 2018	1,970,730.17			1,970,730.17
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	91,065.82			91,065.82
Transfers in and transfers from reserves				
	91,065.82			91,065.82
	2,061,795.99			2,061,795.99
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	14,572.33			14,572.33
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	14,572.33			14,572.33
<b>Member's Account Balance at 30/06/2019</b>	<b>2,047,223.66</b>			<b>2,047,223.66</b>

**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Derek Clive Goodyer  
Director



Anne Marie Goodyer  
Director



Statement Date: 4 October 2019

**Member's Statement**  
**GOODYER SUPERANNUATION FUND**

**MR DEREK CLIVE GOODYER**  
**54 CLANVILLE ROAD**  
**ROSEVILLE NSW 2069**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	25 February 1951	<b>Total Benefits</b>	<b>\$812,738.61</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	20 June 2000	- Preserved	\$(158,499.14)
Service Period Start Date	20 June 2000	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$971,237.75
Member Mode	Pension	Including:	
Account Description	Pension 1/7/14	- Tax Free Component	\$451,663.40
Current Salary		- Taxable Component	\$361,075.21
Vested Amount	\$812,738.61		
Insured Death Benefit			
Total Death Benefit	\$812,738.61	Tax Free Proportion	55.57%
Disability Benefit		Taxable Proportion	44.43%
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 2018	(158,499.14)		974,392.79	815,893.65
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			37,644.96	37,644.96
Transfers in and transfers from reserves				
			37,644.96	37,644.96
	(158,499.14)		1,012,037.75	853,538.61
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			40,800.00	40,800.00
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			40,800.00	40,800.00
<b>Member's Account Balance at 30/06/2019</b>	<b>(158,499.14)</b>		<b>971,237.75</b>	<b>812,738.61</b>

Reference: GOODY / 503

**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Derek Clive Goodyer  
Director



Anne Marie Goodyer  
Director



Statement Date: 4 October 2019

**Member's Statement**  
**GOODYER SUPERANNUATION FUND**

**MR DEREK CLIVE GOODYER**  
**54 CLANVILLE ROAD**  
**ROSEVILLE NSW 2069**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	25 February 1951	<b>Total Benefits</b>	<b>\$1,076,251.38</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	20 June 2000	- Preserved	
Service Period Start Date	20 June 2000	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$1,076,251.38
Member Mode	Pension	Including:	
Account Description	Pension 1/7/16	- Tax Free Component	\$1,012,303.62
Current Salary		- Taxable Component	\$63,947.76
Vested Amount	\$1,076,251.38		
Insured Death Benefit			
Total Death Benefit	\$1,076,251.38	Tax Free Proportion	94.06%
Disability Benefit		Taxable Proportion	5.94%
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 2018			1,082,468.76	1,082,468.76
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			49,944.62	49,944.62
Transfers in and transfers from reserves				
			49,944.62	49,944.62
			1,132,413.38	1,132,413.38
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid			56,162.00	56,162.00
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			56,162.00	56,162.00
<b>Member's Account Balance at 30/06/2019</b>			<b>1,076,251.38</b>	<b>1,076,251.38</b>

Reference: GOODY / 504

**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Derek Clive Goodyer  
Director



Anne Marie Goodyer  
Director



Statement Date: 4 October 2019

**Member's Statement**  
**GOODYER SUPERANNUATION FUND**

**MR DEREK CLIVE GOODYER**  
**54 CLANVILLE ROAD**  
**ROSEVILLE NSW 2069**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	25 February 1951	<b>Total Benefits</b>	<b>\$4,410,528.93</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	20 June 2000	- Preserved	
Service Period Start Date	20 June 2000	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$4,410,528.93
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	\$874,018.67
Current Salary		- Taxable Component	\$3,536,510.26
Vested Amount	\$4,410,528.93		
Insured Death Benefit			
Total Death Benefit	\$4,410,528.93		
Disability Benefit			
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 2018			4,245,731.74	4,245,731.74
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			196,191.76	196,191.76
Transfers in and transfers from reserves				
			196,191.76	196,191.76
			4,441,923.50	4,441,923.50
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax			31,394.57	31,394.57
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			31,394.57	31,394.57
<b>Member's Account Balance at 30/06/2019</b>			<b>4,410,528.93</b>	<b>4,410,528.93</b>

Reference: GOODY / 505



**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Derek Clive Goodyer  
Director



Anne Marie Goodyer  
Director



Statement Date: 4 October 2019

**MEMORANDUM OF RESOLUTIONS OF THE DIRECTOR(S) OF  
KASEDA PTY LTD  
ACN: 002 390 187  
ATF GOODYER SUPERANNUATION FUND**

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ADOPT FINANCIAL  
STATEMENT ATO  
RESOLUTION

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee, the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2019 thereon be adopted.

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 2019, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office on completion of the statutory audit.

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 acceptable ranges outlined in the investment strategy. After considering the risk, rate of return 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 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.

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2019.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2019.

AUDITOR

It was resolved that Anthony W Boys of PO Box 3376 Rundle Mall SA 5000 act as auditor of the Fund for the next financial year.

TAX AGENT

It was resolved that Blue Sky Business Consulting act as tax agent of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the directors of the corporate trustee confirmed that they are qualified to

act as directors of the corporate trustee of the fund and that they are not disqualified persons as defined by section 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was noted that no contributions were received during the year.

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:

Signed as a true record –

.....  
Derek Clive Goodyer

4/11/19

.....  
Anne Marie Goodyer

4/11/19

**GOODYER SUPERANNUATION FUND**  
**SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS**  
**FOR THE REPORTING PERIOD ENDED 30 JUNE 2019**

Details	No of Units
<b>Purchases of Fund Assets</b>	
<u>Shares in Listed Companies (Australian)</u>	
Australia & New Zealand Banking Group Limited	613
National Australia Bank Limited	1,774
Suncorp-Metway Limited	347
Telstra Corporation Limited	5,210
Wesfarmers Limited	462
Pinnacle Investment Mgt Group Ltd	11,315
Commonwealth Bank of Australia	195
Netwealth Group	1,020
Resmed Inc	1,220
Spotless Group	5,640
Wellcom Group Limited	1,850
Coles Group	5,699
<u>Units in Listed Unit Trusts (Australian)</u>	
Centurion Industries	6,920
<b>Sales of Fund Assets</b>	
<u>Shares in Listed Companies (Australian)</u>	
Big Star formerly Antares Energy	749
Antipodes	100,000
Antipodes Options	100,000
<u>Shares in Listed Companies (Overseas)</u>	
SPXL IB	450

## CONTRIBUTIONS CONFIRMATION

Name of Fund: Goodyer Superannuation Fund  
Contributions for the year ended 30 June 2019

We, the Trustees of the Goodyer Superannuation Fund, hereby confirm that the following contributions were accepted on behalf of the members:-


### Contributions from Employer:

Anna Goodyer:	Concessional Contributions:	\$NIL
Derek Goodyer:	Concessional Contributions:	\$NIL

### Contributions from Members:

Anna Goodyer:	Concessional Contributions:	\$NIL
	Non-concessional Contributions:	\$NIL
Derek Goodyer:	Concessional Contributions:	\$NIL
	Non-concessional Contributions:	\$NIL

We confirm that no in-specie contributions were received during the year ended 30 June 2019.

  
\_\_\_\_\_  
Derek Goodyer  
Kaseda Pty Ltd ATF Goodyer Superannuation Fund  
\_\_\_\_\_  
Anne Marie Goodyer  
Kaseda Pty Ltd ATF Goodyer Superannuation Fund

## **Investment Strategy for Goodyer Superannuation Fund**

### **The Investment Objective**

The investment objective of the Fund is to ensure that the Fund will provide a reasonable degree of security of capital through diversification of investments over time, while producing long-term growth in those investments, and sufficient liquidity to meet termination and retirement payments as they fall due. The Fund aims to obtain a positive real annual return over any five year period.

### **Prudent Investment**

The Fund will maintain all of its Assets in Investments considered "prudent by a wise man" in the spirit of Superannuation and Pension Fund Guidelines.

### **Independent Audit**

The Trustees agree that an independent auditor will be appointed each year to validate all accounts and check the appropriateness of all investments.

### **Allowable Investments**

Allowable Investments for the Fund will include:

- . Bank Accounts and Cash Management Accounts.
- . Debentures and Bank Bills.
- . Listed Securities including Options, Warrants and CFD.
- . Managed Investments through Collective Investment Vehicles.
- . Public Offer Trusts and Funds.
- . Real Property.

### **The Investment Strategy**

To achieve the above investment objective the Fund will invest in a portfolio of a spread on investments within the following percentage ranges:

Cash and Fixed Interest	0% - 100%
Australian Equities	0% - 95%
International Equities	0% - 30%
Options, Warrants & CFD	0% - 10%
Property	0% - 45%

### **Control of Investments**

Control of Investments will be by signed authority by the Trustee.

### **Review of the Investment objectives/strategies:**

The trustees will review the above on a regular basis as and when needed, but will formally review each year with the presentation of the end of year financial year statements.

Signed by..........Dated: 30/06/2019

On behalf of the Trustee

**GOODYER SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2019**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
<b>Cash/Bank Accounts</b>								
ANZ ETrade Cash Account		14,364.86	14,364.8600	14,364.86	14,364.86			0.17%
Bell Potter Cash Account		99,318.28	99,318.2800	99,318.28	99,318.28			1.20%
CBA CDIA		2.99	2.9900	2.99	2.99			0.00%
Interactive Brokers Cash Account		429,943.99	429,943.9900	429,943.99	429,943.99			5.19%
MCPA		98,074.08	98,074.0800	98,074.08	98,074.08			1.18%
UBank USaver SMSF Account		1,312,499.61	1,312,499.6100	1,312,499.61	1,312,499.61			15.84%
				1,954,203.81	1,954,203.81			23.58%
<b>Shares in Listed Companies (Australian)</b>								
Ansell Limited	1,160,000	23.73	26.8500	27,526.80	31,146.00	3,619.20	13.15%	0.38%
Australia & New Zealand Banking Group Limited	10,748,000	29.93	28.2100	321,658.23	303,201.08	(18,457.15)	(5.74%)	3.66%
Australian Stock Exchange Limited	17,402,000	53.61	82.3700	932,921.22	1,433,402.74	500,481.52	53.65%	17.30%
Bhp Billiton Limited	1,500,000	34.64	41.1600	51,953.26	61,740.00	9,786.74	18.84%	0.75%
Cimic Group Limited	3,900,000	38.84	44.7700	151,476.00	174,603.00	23,127.00	15.27%	2.11%
Coles Group	5,699,000	11.78	13.3500	67,145.08	76,081.65	8,936.57	13.31%	0.92%
Commonwealth Bank of Australia	3,420,000	79.92	82.7800	273,332.17	283,107.60	9,775.43	3.58%	3.42%
Cybg Plc	4,960,000	4.89	3.4200	24,241.16	16,963.20	(7,277.96)	(30.02%)	0.20%
G.U.D. Holdings Limited	831,000	12.04	10.0100	10,003.62	8,318.31	(1,685.31)	(16.85%)	0.10%
IMM formerly Prima Biomed Ltd	312,658,000	0.06	0.0250	20,195.78	7,816.45	(12,379.33)	(61.30%)	0.09%
MYL formerly Top End Minerals Ltd	3,632,000	0.20	0.0600	726.40	217.92	(508.48)	(70.00%)	0.00%
MYLO formerly TNDO 31dec19	1,816,000		0.0280		50.85	50.85		0.00%
Medibank Private	26,916,000	2.82	3.4900	75,872.80	93,936.84	18,064.04	23.81%	1.13%
Medusa Mining Limited	625,000	8.02	0.5750	5,012.25	359.38	(4,652.87)	(92.83%)	0.00%
Melbana Energy Limited	975,000,000	0.03	0.0110	24,818.19	10,725.00	(14,093.19)	(56.79%)	0.13%
Melbana Options	108,333,333	0.00		0.01		(0.01)	(100.00%)	
Merlin Diamonds Limited	3,631,000	2.98	0.0060	10,826.40	21.79	(10,804.61)	(99.80%)	0.00%
National Australia Bank Limited	23,883,000	29.42	26.7200	702,703.38	638,153.76	(64,549.62)	(9.19%)	7.70%
Netwealth Group	1,020,000	9.79	8.0000	9,990.60	8,160.00	(1,830.60)	(18.32%)	0.10%

**GOODYER SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2019**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Pinnacle Investment Mgt Group Ltd	508,603.0000	2.99	4.3800	1,522,451.11	2,227,681.14	705,230.03	46.32%	26.88%
Resmed Inc	1,220.0000	16.47	17.1700	20,094.00	20,947.40	853.40	4.25%	0.25%
Rio Tinto Limited	1,400.0000	75.59	103.7600	105,826.84	145,264.00	39,437.16	37.27%	1.75%
South32	1,500.0000	3.22	3.1800	4,829.80	4,770.00	(59.80)	(1.24%)	0.06%
Spotless Group	5,640.0000	1.77	1.6200	9,997.80	9,136.80	(861.00)	(8.61%)	0.11%
Suncorp Conv Pref	150.0000	101.65	102.0100	15,247.50	15,301.50	54.00	0.35%	0.18%
Suncorp-Metway Limited	6,416.0000	15.13	13.4700	97,069.41	86,423.52	(10,645.89)	(10.97%)	1.04%
Telstra Corporation Limited	91,396.0000	4.73	3.8500	432,203.49	351,874.60	(80,328.89)	(18.59%)	4.25%
Vocus Communications	2,281.0000	3.79	3.2700	8,652.55	7,458.87	(1,193.68)	(13.80%)	0.09%
Wellcom Group Limited	1,850.0000	5.41	5.4500	10,005.00	10,082.50	77.50	0.77%	0.12%
Wesfarmers Limited	6,031.0000	29.27	36.1600	176,534.28	218,080.96	41,546.68	23.53%	2.63%
Western Areas NI	4,518.0000	3.14	1.9650	14,185.61	8,877.87	(5,307.74)	(37.42%)	0.11%
				5,127,500.74	6,253,904.73	1,126,403.99	21.97%	75.48%
<b>Units in Listed Unit Trusts (Australian)</b>								
Centurion Industries	6,920.0000	1.53	1.7650	10,555.65	12,213.80	1,658.15	15.71%	0.15%
Dexus Property Group	5,061.0000	9.62	12.9800	48,701.40	65,691.78	16,990.38	34.89%	0.79%
				59,257.05	77,905.58	18,648.53	31.47%	0.94%
				7,140,961.60	8,286,014.12	1,145,052.52	16.03%	100.00%