

**MEMORANDUM OF RESOLUTIONS OF
ANTHONY KYM DREYER
ATF DREYER SUPERANNUATION FUND**

REPORTS AND STATEMENTS:

The Statement of Financial Position, Operating Statement, Statement of Cash Flows and Notes thereto, Trustee's Declaration, Auditor's Report, Members Reports, Income Tax and Regulatory Return for the period ended 30 June 2013 were tabled.

It was resolved that:

- (a) The Statement of Financial Position, Operating Statement, Statement of Cash Flows and Notes thereto, Auditor's Report and Members Reports be adopted by the Trustee and the Trustee be authorised to sign the Trustee statement,
- (b) The Income Tax and Regulatory Return be adopted and signed by a representative of the Trustee, and
- (c) The Trustee's Certificate be adopted and signed by the Trustee.

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.

ALLOCATION OF NET INCOME:

It was resolved that the net income of the fund be proportionally allocated to members based on the member's daily fund balance.

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2013.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2013.

AUDITORS

It was resolved that

Simon Rees

of

Gpo Box 1037
Adelaide SA 5001

act as auditors of the Fund for the next financial year.

TAX AGENTS

It was resolved that

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

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.

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.

The trustee has reviewed the roll-over and received advice that the roll-over 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 roll-over on behalf of the member.

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.

DATED: / /

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Anthony Kym Drever

DREYER SUPERANNUATION FUND
SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2013

Details	No of Units
Purchases of Fund Assets	
<u>Shares in Listed Companies (Australian)</u>	
Fletcher Building Limited	600
<u>Units in Listed Unit Trusts (Australian)</u>	
Sydney Airport	735
Sales of Fund Assets	
<u>Managed Investments (Australian)</u>	
Portfolio Care	11,814
<u>Shares in Listed Companies (Australian)</u>	
Newcrest Mining	139
U.G.L. Limited	379

Member's Statement
DREYER SUPERANNUATION FUND

MR ANTHONY KYM DREYER
67 LAMBERT ROAD
JOSLIN SA 5070

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2013 and for the reporting period 1 July 2012 to 30 June 2013.

Your Details		Your Balance	
Date of Birth	21 November 1958	Total Benefits	\$187,742.89
Tax File Number	586121929	Comprising:	
Date Joined Fund	21 June 2000	- Preserved	\$158,103.17
Service Period Start Date	4 February 1980	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$29,639.72
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$47,709.20
Current Salary		- Taxable Component	\$140,033.69
Vested Amount	\$187,742.89		
Insured Death Benefit	\$1,820,784.00		
Total Death Benefit	\$2,008,526.89		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2012	140,599.00		29,639.72	170,238.72
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions	9,900.02			9,900.02
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	15,720.83			15,720.83
Transfers in and transfers from reserves				
	25,620.85			25,620.85
	166,219.85		29,639.72	195,859.57
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	1,485.00			1,485.00
Income Tax	1,243.64			1,243.64
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid	5,388.04			5,388.04
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
	8,116.68			8,116.68
Member's Account Balance at 30/06/2013	158,103.17		29,639.72	187,742.89

Reference: DREYER / 501

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

Anthony Kym Dreyer
Trustee

Tanya Dreyer
Trustee

Statement Date: / /

Member's Statement
DREYER SUPERANNUATION FUND

MRS TANYA DREYER
67 LAMBERT ROAD
JOSLIN SA 5070

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2013 and for the reporting period 1 July 2012 to 30 June 2013.

Your Details		Your Balance	
Date of Birth	5 January 1960	Total Benefits	\$72,155.40
Tax File Number	588441930	Comprising:	
Date Joined Fund	21 June 2000	- Preserved	\$72,155.40
Service Period Start Date	2 June 1998	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$5,202.27
Current Salary		- Taxable Component	\$66,953.13
Vested Amount	\$72,155.40		
Insured Death Benefit	\$800,000.00		
Total Death Benefit	\$872,155.40		
Disability Benefit	\$800,000.00		
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2012	71,314.01			71,314.01
<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	6,436.12			6,436.12
Transfers in and transfers from reserves				
	6,436.12			6,436.12
	77,750.13			77,750.13
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	0.93			0.93
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid	5,593.80			5,593.80
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
	5,594.73			5,594.73
Member's Account Balance at 30/06/2013	72,155.40			72,155.40

Reference: DREYER / 502

Availability of Other Fund Information

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Trustee's Disclaimer

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Signed by all the trustees of the fund

Anthony Kym Dreyer
Trustee

Tanya Dreyer
Trustee

Statement Date: / /

DREYER SUPERANNUATION FUND
MEMBER'S SUMMARY REPORT AT 30 JUNE 2013

Member's Details	O/B	Increases				Decreases							C/B
		Contrib	Tra In	Profit	Ins Pol	Tax	Exp	Ins Pol	Tra Out	Ben Pd	Excess Tax	Refund Con	
DREYER, ANTHONY KYM Member Mode: Accumulation 67 Lambert Road Joslin SA 5070	170,239	9,900		15,721		2,729		5,388					187,743
DREYER, TANYA Member Mode: Accumulation 67 Lambert Road Joslin SA 5070	71,314			6,436		1		5,594					72,155
	241,553	9,900		22,157		2,730		10,982					259,898

Dreyer Superannuation Fund
Member Contribution Caps Report
ANTHONY KYM DREYER at 30/06/2013

	2013	2012	2011	2010
Age	54	53	52	51
Concessional Cap	25,000.00	50,000.00	50,000.00	50,000.00
YTD Concessional Contributions	9,900.02	9,519.25	16,777.01	8,307.71
Excess Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	15,099.98	40,480.75	33,222.99	41,692.29
Non-Concessional Cap	150,000.00	150,000.00	150,000.00	150,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	13,000.00	12,000.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	150,000.00	137,000.00	138,000.00	150,000.00

Dreyer Superannuation Fund
Member Contribution Caps Report
TANYA DREYER at 30/06/2013

	2013	2012	2011	2010
Age	53	52	51	50
Concessional Cap	25,000.00	50,000.00	50,000.00	50,000.00
YTD Concessional Contributions	0.00	0.00	0.00	0.00
Excess Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	25,000.00	50,000.00	50,000.00	50,000.00
Non-Concessional Cap	150,000.00	150,000.00	150,000.00	150,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	2,120.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	150,000.00	147,880.00	150,000.00	150,000.00

DREYER SUPERANNUATION FUND
INVESTMENT CHANGE REPORT AT 30 JUNE 2013

Investment	This Year			Last Year			Market Change	
	Units	Cost	Market	Units	Cost	Market	Change	Percent

100.00%

DREYER SUPERANNUATION FUND
PROJECTED INVESTMENT DISPOSAL PROFIT/(LOSS) REPORT AT 30 JUNE 2013

Investment	Units	Cost	CGT Cost Base	Tax Deferred	Market	Total Profit/(Loss)	Taxable Profit/(Loss) Indexation	Taxable Profit/(Loss) Discounted
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DREYER SUPERANNUATION FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2013

Investment	Add			Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Total Income	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST				

* Includes Foreign Capital Gains