

31 May 2021

Mr E Glasson
MT Accountants Pty Ltd
PO Box 6243
UPPER MT GRAVATT QLD 4122

Dear Sir,

The purpose of this letter is to communicate to you our belief that to the best of our knowledge:

1. The financial statements of the D&M Vida Feliz Superannuation Fund for the year ending 30 June 2020 are true and correct; and
2. The operations of the fund during the income year ending 30 June 2020 were conducted in accordance with the requirements of the *Superannuation Industry (Supervision) Act 1993* ("the SIS Act")

This letter should be read in connection with your audit of the financial statements and determination of compliance with the SIS Act by the D&M Vida Feliz Superannuation Fund for the year ending 30 June 2020. This letter should aid you in expressing an opinion as to whether:

- The financial statements are presented fairly and in accordance with the accounting principles set out in the notes to the financial statements; and
- Whether the D&M Vida Feliz Superannuation Fund has complied with the SIS Act.

We acknowledge our responsibility for:

- Ensuring the financial statements are in accordance with the financial policies set out in the notes to the financial statements and that the financial report is free of material misstatement (including omissions); and
- Ensuring the fund is maintained in accordance with the provisions of the SIS Act and regulations.

Financial Statements

To support our contention that the financial statements for the D&M Vida Feliz Superannuation Fund for the year ending 30 June 2020 are true and correct, we confirm that the following representations are true to the best of our knowledge and belief:

Accounting Policies

All the significant accounting policies of the fund are adequately described in the Financial Statements and Notes to the accounts.

Financial records/Related Data/Minutes

All financial statements, records and related data have been made available to you, including minutes of the trustees' meetings and the Trust Deed.

Fraud/ Error/Non-compliance

There has been no:

- Fraud, error or non-compliance with the laws and regulations by persons who are involved in the internal management of the D&M Vida Feliz Superannuation Fund ;
- Fraud, error or non-compliance with laws and regulations that could have a material effect on the financial reports of the D&M Vida Feliz Superannuation Fund ;

- Communications from regulatory agencies concerning non-compliance with or deficiencies in the financial reporting practices of the D&M Vida Feliz Superannuation Fund .

Internal controls

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect errors in the financial reports of the D&M Vida Feliz Superannuation Fund . We have established adequate internal controls and maintained these controls. There are no material transactions that have not been properly recorded in the records underlying the financial report.

Material commitments

There were no material commitments made by or on behalf of the D&M Vida Feliz Superannuation Fund for construction or acquisition of property such as investments or intangibles other than those disclosed in the financial reports. D&M Vida Feliz Superannuation Fund has complied with all aspects of any existing contractual agreements that, in the event of non-compliance with the contractual agreements, would have a material effect on the financial reporting of D&M Vida Feliz Superannuation Fund .

Investments

Investments are carried in the books pursuant to the relevant section of the accounts. Such amounts are considered reasonable in the light of present circumstances. The fund has satisfactory title to all assets appearing in the balance sheet in that investments are registered in the name of the trustee(s) as trustee for D&M Vida Feliz Superannuation Fund .

There are no commitments, fixed or contingent, for the purchase or sale of investments.

Related Parties

Related party transactions and related amounts receivable or payable have been properly recorded or disclosed in the financial statements.

Subsequent Events

No events or transactions have occurred since 30 June 2020 that would require adjustment to the financial reports. We have no plans or intentions that may materially affect the carrying values or classification of assets and liabilities of the fund as they are reported at 30 June 2020.

Requirements of the SIS Act

To support our contention that the operations and management of the D&M Vida Feliz Superannuation Fund for the year ending 30 June 2020 were conducted in accordance with the requirements of the SIS Act, we confirm that the following representations are true to the best of our knowledge and belief:

Asset Form

The assets of the fund are being held in a form suitable for the benefit of the members of the fund and are in line with the investment strategy of the fund.

Ownership and Pledging of Assets

- (i) The fund has satisfactory title to all assets appearing in the balance sheet. Investments are registered in the name of the trustee(s) as trustee for D&M Vida Feliz Superannuation Fund .
- (ii) No assets of the fund have been pledged to secure liabilities of the fund or of others.

Trustee(s) Covenants

The Trustee(s) have complied with all the Trustee(s) Covenants set out in section 52 of the SIS Act. These trustee covenants require the trustee(s) to:

- Act honestly in all matters affecting the superannuation fund;
- Exercise a degree of care, skill and diligence as an ordinary prudent person;
- Act in the best interests of the beneficiaries;
- Keep fund assets separate from other assets i.e. separate from the trustee's personal assets;
- Do not do anything that would impede the proper performance and function of trustee powers;
- Formulate and give effect to an investment strategy;
- Manage any fund reserves responsibly; and
- Allow beneficiaries access to certain information.

Investment Strategy

Investment transactions and investments held are in accordance with the investment strategy, which has been determined with due regard to risk, return, liquidity and diversity.

Trustee(s)

The trustee(s) of the Superannuation Fund are not disqualified persons or disqualified corporate trustee(s) as defined under section 120 of the SIS Act.

Governing Rules

The fund is being conducted in accordance with its Trust Deed and governing rules.

Legislative Requirements

The fund is being conducted in accordance with the SIS Act and the Superannuation Industry (Supervision) Regulations.

Contributions

The Trustee(s) of the D&M Vida Feliz Superannuation Fund confirm that the Fund's members, for whom contributions were received, were either:

- Under 65 years of age; or
- 65 to 74 years of age and gainfully employed for at least 40 hours in a consecutive 30 day period.

Yours sincerely,

The Trustee of the D&M Vida Feliz Superannuation Fund



Megan Price
Director


Daniel Griffiths (Jun 22, 2021 08:48 GMT+10)

Daniel Griffiths
Director