

D A & R J HARRICKS SUPERANNUATION FUND

ABN 36 361 424 050

Financial Statements

For the Year Ended 30th June 2023

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DA & RJ Harricks Superannuation Fund
Operating Statement
For the period 1 July 2022 to 30 June 2023

	Note	2023 \$	2022 \$
Income			
Investment Gains			
Increase in Market Value	8A	247,409.69	(668,832.09)
Investment Income			
Distributions	7A	45,063.95	39,460.13
Dividends	7B	111,233.06	274,288.17
Interest	7C	10,227.83	3,759.46
		413,934.53	(351,324.33)
Expenses			
Member Payments			
Lump Sums Paid		620,000.00	300,000.00
Pensions Paid		60,495.00	65,850.00
Other Expenses			
Accountancy Fee		363.00	363.00
Actuarial Fee		102.50	102.50
Auditor Fee		440.00	385.00
Fund Administration Fee		3,044.25	3,044.25
Investment Management Fee		35,363.61	38,552.68
Regulatory Fees		59.00	56.00
SMSF Supervisory Levy		259.00	259.00
Investment Losses			
Realised Capital Losses	8B	1,947.16	(77,664.43)
		722,073.52	330,948.00
Benefits Accrued as a Result of Operations before Income Tax		(308,138.99)	(682,272.33)
Income Tax			
Income Tax Expense		(31,138.82)	(85,102.24)
		(31,138.82)	(85,102.24)
Benefits Accrued as a Result of Operations		(277,000.17)	(597,170.09)

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

DA & RJ Harricks Superannuation Fund
Statement of Financial Position
as at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Managed Investments	6A	63,737.72	64,985.97
Other Fixed Interest Securities	6B	95,570.00	97,375.00
Shares in Listed Companies	6C	2,249,343.88	2,346,958.17
Stapled Securities	6D	101,260.50	200,607.78
Units In Listed Unit Trusts	6E	512,540.59	542,800.22
Other Assets			
Cash At Bank		70,113.14	59,368.41
Receivables		8,641.98	11,801.29
Current Tax Assets		31,735.91	85,631.12
Other Taxes Refundable		2,844.13	3,260.06
Total Assets		<u>3,135,787.85</u>	<u>3,412,788.02</u>
Liabilities			
Other Creditors and Accruals		259.00	259.00
Total Liabilities		<u>259.00</u>	<u>259.00</u>
Net Assets Available to Pay Benefits		<u>3,135,528.85</u>	<u>3,412,529.02</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mrs Robin Harricks		3,135,528.85	3,412,529.02
Total Liability for Accrued Benefits		<u>3,135,528.85</u>	<u>3,412,529.02</u>

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

DA & RJ Harricks Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

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 *Regulations 1994*, the trust deed of the fund and the needs of members.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks or financial institutions and short-term, highly liquid investments that are readily convertible to cash and are subject to an insignificant risk of change in value.

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- i. that the buyer and the seller dealt with each other at arm's length in relation to the sale;
- ii. that the sale occurred after proper marketing of the asset;
- iii. that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

DA & RJ Harricks Superannuation Fund

Notes to the Financial Statements

As at 30 June 2023

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

Distributions from unit trusts and managed funds 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 market value.

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers 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.

This report should be read in conjunction with the accompanying compilation report.

DA & RJ Harricks Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

The financial report was authorised for issue on 30 October 2023 by the directors of the trustee company.

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	3,412,529.02	4,009,699.11
Benefits Accrued during the period	403,494.83	(231,320.09)
Benefits Paid during the period	(680,495.00)	(365,850.00)
Liability for Accrued Benefits at end of period	3,135,528.85	3,412,529.02

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which 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 reporting period.

	Current	Previous
Vested Benefits at beginning of period	3,412,529.02	4,009,699.11
Benefits Accrued during the period	403,494.83	(231,320.09)
Benefits Paid during the period	(680,495.00)	(365,850.00)
Vested Benefits at end of period	3,135,528.85	3,412,529.02

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Managed Investments

	Current	Previous
At market value:		
PIMCO Income Fund - Wholesale Class	63,737.72	64,985.97
	63,737.72	64,985.97

Note 6B – Other Fixed Interest Securities

	Current	Previous
At market value:		
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	95,570.00	97,375.00
	95,570.00	97,375.00

This report should be read in conjunction with the accompanying compilation report.

DA & RJ Harricks Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 6C – Shares in Listed Companies

	Current	Previous
At market value:		
Allkem Limited	41,011.20	26,393.60
Aristocrat Leisure Limited	94,678.34	84,196.62
ASX Limited	65,898.00	85,468.66
Australia And New Zealand Banking Group Limited	142,781.62	124,359.35
Australia And New Zealand Banking Group Limited. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-03-30	29,685.00	0.00
BHP Group Limited	457,098.40	597,300.00
Commonwealth Bank Of Australia.	263,108.48	237,157.12
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28	25,122.50	0.00
CSL Limited	262,678.86	343,858.68
Hub24 Limited	96,531.85	76,884.11
Kelsian Group Limited	0.00	34,798.50
Macquarie Group Limited	325,222.22	301,217.81
Murray Cod Australia Limited	21,011.30	36,541.40
National Australia Bank Limited - Cap Note 3-Bbsw+2.20% 20-09-28 Cum Red T-09-23	202,567.68	202,608.00
Netwealth Group Limited	46,751.52	41,076.48
Tyro Payments Limited	12,038.40	6,336.00
Woodside Energy Group Ltd	90,095.04	83,293.44
Woolworths Group Limited	73,063.47	65,468.40
	2,249,343.88	2,346,958.17

Note 6D – Stapled Securities

	Current	Previous
At market value:		
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	0.00	98,423.50
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	101,260.50	102,184.28
	101,260.50	200,607.78

Note 6E – Units In Listed Unit Trusts

	Current	Previous
At market value:		
Betashares Nasdaq 100 ETF - Exchange Traded Fund Units Fully Paid	118,644.25	90,413.35
ETFs Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	48,929.60	39,108.70
Ishares Global 100 ETF - Chess Depositary Interests 1:1 Ishglb100	91,998.88	76,129.76
Ishares S&P 500 ETF - Exchange Traded Fund Units Fully Paid	86,677.50	71,620.90
Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)	55,184.36	47,300.88
Mcp Income Opportunities Trust - Ordinary Units Fully Paid	60,610.00	56,215.78
Mcp Master Income Trust - Ordinary Units Fully Paid	50,496.00	162,010.85
	512,540.59	542,800.22

This report should be read in conjunction with the accompanying compilation report.

DA & RJ Harricks Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 7A – Distributions

	Current	Previous
PIMCO Income Fund - Wholesale Class	3,943.70	2,860.02
National Australia Bank Limited - Cap Note 3-Bbsw+2.20% 20-09-28 Cum Red T-09-23	8,229.92	4,566.85
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	4,840.50	7,030.24
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	4,050.42	2,771.34
Betashares Nasdaq 100 ETF - Exchange Traded Fund Units Fully Paid	2,882.60	2,954.84
ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	291.25	1,911.84
Ishares Global 100 ETF - Chess Depository Interests 1:1 Ishglb100	1,890.40	1,795.40
Ishares S&P 500 ETF - Exchange Traded Fund Units Fully Paid	1,399.10	1,126.80
Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)	1,712.87	1,734.37
Mcp Income Opportunities Trust - Ordinary Units Fully Paid	5,118.52	5,564.95
Mcp Master Income Trust - Ordinary Units Fully Paid	10,704.67	7,143.48
	45,063.95	39,460.13

Note 7B – Dividends

	Current	Previous
Aristocrat Leisure Limited	1,273.48	986.99
ASX Limited	2,470.65	2,380.69
Australia And New Zealand Banking Group Limited	8,520.68	8,508.70
Australia And New Zealand Banking Group Limited. - Cap Note 3- Bbsw+2.75% Perp Non-Cum Red T-03-30	326.58	0.00
BHP Group Limited	56,696.08	110,679.61
Commonwealth Bank Of Australia.	11,020.80	63,697.76
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28	626.43	0.00
CSL Limited	4,319.34	3,662.47
Hub24 Limited	1,005.15	493.10
Jb Hi-Fi Limited	0.00	4,350.00
Kelsian Group Limited	579.98	427.35
Macquarie Group Limited	11,901.50	10,167.25
Netwealth Group Limited	709.38	658.71
Rio Tinto Limited	0.00	47,311.43
Sealink Travel Group Limited	0.00	549.45
Woodside Energy Group Ltd	9,820.28	0.00
Woolworths Group Limited	1,820.61	20,332.86
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	142.12	81.80
	111,233.06	274,288.17

Note 7C – Interest

	Current	Previous
Cash at Bank - Ord Minnet CMT	2,517.89	30.31
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	5,659.06	3,729.15
National Australia Bank Limited - Cap Note 3-Bbsw+2.20% 20-09-28 Cum Red T-09-23	2,050.88	0.00
	10,227.83	3,759.46

This report should be read in conjunction with the accompanying compilation report.

DA & RJ Harricks Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 8A – Increase in Market Value

	Current	Previous
Managed Investments		
PIMCO Income Fund - Wholesale Class	(1,248.25)	(10,147.26)
Other Fixed Interest Securities		
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	(1,805.00)	(855.00)
Shares in Listed Companies		
Allkem Limited	14,617.60	(8,604.07)
Aristocrat Leisure Limited	10,481.72	(21,189.43)
ASX Limited	(19,570.66)	4,184.00
Australia And New Zealand Banking Group Limited	11,296.97	(33,017.50)
Australia And New Zealand Banking Group Limited. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-03-30	(315.00)	0.00
BHP Group Limited	82,454.79	(112,467.67)
Commonwealth Bank Of Australia.	25,951.36	(25,845.45)
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28	122.50	0.00
CSL Limited	(21,858.17)	(16,882.98)
Hub24 Limited	19,647.74	(31,254.32)
Kelsian Group Limited	(4,745.71)	4,745.71
Lynas Corporation Limited	0.00	(37,066.70)
Macquarie Bank Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-12-25	0.00	(1,026.60)
Macquarie Group Limited	24,004.41	9,357.88
Magellan Financial Group Limited	0.00	(17,927.98)
Marley Spoon Ag - Chess Depository Interests 1000:1	0.00	551.42
Murray Cod Australia Limited	(15,530.10)	(32,941.30)
National Australia Bank Limited - Cap Note 3-Bbsw+2.20% 20-09-28 Cum Red T-09-23	(40.32)	(2,298.24)
Netwealth Group Limited	5,675.04	(16,856.22)
Origin Energy Limited	0.00	38,159.21
Redbubble Limited	0.00	(103.66)
Rio Tinto Limited	0.00	(167,513.32)
Sealink Travel Group Limited	0.00	(27,822.61)
Sezzle Inc. - Cdi 1:1 Us Person Prohibited Excluding Qib	0.00	(13,250.25)
Sonic Healthcare Limited	0.00	(56,824.40)
Tyro Payments Limited	5,702.40	(32,524.80)
Woodside Energy Group Ltd	6,801.60	5,441.28
Woolworths Group Limited	7,595.07	(9,823.31)
Stapled Securities		
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	17,541.95	(6,014.32)
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	(923.78)	4,396.62
Units In Listed Unit Trusts		
Betashares Nasdaq 100 ETF - Exchange Traded Fund Units Fully Paid	28,230.90	(18,279.00)
Charter Hall Retail REIT - Units Fully Paid	0.00	3,700.80
ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	9,820.90	(11,410.90)
Ishares Global 100 ETF - Chess Depository Interests 1:1 Ishg1b100	15,869.12	(872.64)
Ishares S&P 500 ETF - Exchange Traded Fund Units Fully Paid	15,056.60	(2,835.30)
Magellan High Conviction Trust - Ordinary Units Fully Paid	0.00	(6,079.21)
Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)	7,883.48	(2,700.12)
Mcp Income Opportunities Trust - Ordinary Units Fully Paid	4,394.22	(5,574.76)
Mcp Master Income Trust - Ordinary Units Fully Paid	298.31	(9,359.69)
	247,409.69	(668,832.09)

This report should be read in conjunction with the accompanying compilation report.

DA & RJ Harricks Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 8B – Realised Capital Losses

	Current	Previous
Shares in Listed Companies		
Australia And New Zealand Banking Group Limited	0.00	1,313.63
BHP Group Limited	22,631.37	0.00
Commonwealth Bank Of Australia.	0.00	65,576.07
CSL Limited	(40,398.80)	0.00
Jb Hi-Fi Limited	0.00	5,021.98
Kelsian Group Limited	(908.56)	0.00
Lynas Corporation Limited	0.00	(58,864.15)
Macquarie Bank Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-12-25	0.00	(946.35)
Magellan Financial Group Limited	0.00	(13,601.13)
Marley Spoon Ag - Chess Depository Interests 1000:1	0.00	9,286.03
Origin Energy Limited	0.00	40,058.46
Redbubble Limited	0.00	3,063.11
Rio Tinto Limited	0.00	(110,029.64)
Sezzle Inc. - Cdi 1:1 Us Person Prohibited Excluding Qib	0.00	16,142.45
Sonic Healthcare Limited	0.00	(65,947.40)
Woolworths Group Limited	0.00	22,198.79
Stapled Securities		
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	18,515.16	2,390.91
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	0.00	2,882.29
Units In Listed Unit Trusts		
Charter Hall Retail REIT - Units Fully Paid	0.00	4,098.25
Mcp Income Opportunities Trust - Ordinary Units Fully Paid	0.00	3,314.23
Mcp Master Income Trust - Ordinary Units Fully Paid	2,107.99	(3,621.96)
	1,947.16	(77,664.43)

This report should be read in conjunction with the accompanying compilation report.

DA & RJ Harricks Superannuation Fund
Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Cash at Bank - Ord Minnet CMT				70,113.14	70,113.14			2.27%
				70,113.14	70,113.14			2.27%
<u>Listed Securities Market</u>								
Allkem Limited (ASX:AKE)	2,560.00000	13.6710	16.0200	34,997.67	41,011.20	6,013.53	17.18%	1.33%
Aristocrat Leisure Limited (ASX:ALL)	2,449.00000	32.6126	38.6600	79,868.21	94,678.34	14,810.13	18.54%	3.06%
Australia And New Zealand Banking Group Limited. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-03-30 (ASX:AN3PK)	300.00000	100.0000	98.9500	30,000.00	29,685.00	(315.00)	(1.05)%	0.96%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	6,022.00000	27.7867	23.7100	167,331.27	142,781.62	(24,549.65)	(14.67)%	4.62%
ASX Limited (ASX:ASX)	1,046.00000	53.6100	63.0000	56,076.06	65,898.00	9,821.94	17.52%	2.13%
BHP Group Limited (ASX:BHP)	10,160.00000	44.6556	44.9900	453,700.39	457,098.40	3,398.01	0.75%	14.78%
Commonwealth Bank Of Australia. (ASX:CBA)	2,624.00000	85.6857	100.2700	224,839.38	263,108.48	38,269.10	17.02%	8.51%
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28 (ASX:CBAPL)	250.00000	100.0000	100.4900	25,000.00	25,122.50	122.50	0.49%	0.81%
CSL Limited (ASX:CSL)	947.00000	138.0300	277.3800	130,714.41	262,678.86	131,964.45	100.96%	8.49%
Hub24 Limited (ASX:HUB)	3,793.00000	17.4368	25.4500	66,137.62	96,531.85	30,394.23	45.96%	3.12%
Ishares Global 100 ETF - Chess Depository Interests 1:1 Ishgbl100 (ASX:IOO)	808.00000	55.3223	113.8600	44,700.40	91,998.88	47,298.48	105.81%	2.97%
Ishares S&P 500 ETF - Exchange Traded Fund Units Fully Paid (ASX:IVV)	1,950.00000	25.7383	44.4500	50,189.75	86,677.50	36,487.75	72.70%	2.80%
Murray Cod Australia Limited (ASX:MCA)	182,707.00000	0.1916	0.1150	34,999.96	21,011.30	(13,988.66)	(39.97)%	0.68%
Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund) (ASX:MHHT)	35,834.00000	1.3954	1.5400	50,001.00	55,184.36	5,183.36	10.37%	1.78%
Mcp Income Opportunities Trust - Ordinary Units Fully Paid (ASX:MOT)	30,305.00000	2.0032	2.0000	60,705.54	60,610.00	(95.54)	(0.16)%	1.96%
Macquarie Group Limited (ASX:MQG)	1,831.00000	117.7562	177.6200	215,611.59	325,222.22	109,610.63	50.84%	10.52%
Mcp Master Income Trust - Ordinary Units Fully Paid (ASX:MXT)	26,300.00000	1.8900	1.9200	49,707.00	50,496.00	789.00	1.59%	1.63%
National Australia Bank Limited - Cap Note 3-Bbsw+2.20% 20-09-28 Cum Red T-09-23 (ASX:NABPE)	2,016.00000	102.2631	100.4800	206,162.38	202,567.68	(3,594.70)	(1.74)%	6.55%

DA & RJ Harricks Superannuation Fund
Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<i>Listed Securities Market</i>								
Betashares Nasdaq 100 ETF - Exchange Traded Fund Units Fully Paid (ASX:NDQ)	3,385.00000	13.8716	35.0500	46,955.45	118,644.25	71,688.80	152.67%	3.84%
Netwealth Group Limited (ASX:NWL)	3,378.00000	3.7000	13.8400	12,498.60	46,751.52	34,252.92	274.05%	1.51%
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum (ASX:QUBHA)	950.00000	106.6828	100.6000	101,348.62	95,570.00	(5,778.62)	(5.70)%	3.09%
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)	7,106.00000	14.9706	14.2500	106,381.06	101,260.50	(5,120.56)	(4.81)%	3.27%
ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid (ASX:TECH)	530.00000	66.1815	92.3200	35,076.20	48,929.60	13,853.40	39.50%	1.58%
Tyro Payments Limited (ASX:TYR)	10,560.00000	4.2685	1.1400	45,075.37	12,038.40	(33,036.97)	(73.29)%	0.39%
Woodside Energy Group Ltd (ASX:WDS)	2,616.00000	29.7600	34.4400	77,852.16	90,095.04	12,242.88	15.73%	2.91%
Woolworths Group Limited (ASX:WOW)	1,839.00000	40.9417	39.7300	75,291.71	73,063.47	(2,228.24)	(2.96)%	2.36%
				2,481,221.80	2,958,714.97	477,493.17	19.24%	95.67%
<i>Managed Funds Market</i>								
PIMCO Income Fund - Wholesale Class	70,126.22000	1.0695	0.9089	75,000.00	63,737.72	(11,262.28)	(15.02)%	2.06%
				75,000.00	63,737.72	(11,262.28)	(15.02)%	2.06%
				2,626,334.94	3,092,565.83	466,230.89	17.75%	100.00%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

DA & RJ Harricks Superannuation Fund
Investment Movement Summary
For the period 1 July 2022 to 30 June 2023

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<u>Bank</u>										
Cash at Bank - Ord Minnet CMT		59,368.41		795,555.22		784,810.49	0.00		70,113.14	70,113.14
		59,368.41		795,555.22		784,810.49	0.00		70,113.14	70,113.14
<u>Listed Derivatives Market</u>										
ANZR (ASX:ANZR)	0.00	0.00	377.00	0.00	377.00	0.00	0.00	0.00	0.00	0.00
		0.00		0.00		0.00	0.00		0.00	0.00
<u>Listed Securities Market</u>										
Allkem Limited (ASX:AKE)	2,560.00	34,997.67	0.00	0.00	0.00	0.00	0.00	2,560.00	34,997.67	41,011.20
ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement (ASX:ANZDA)	0.00	0.00	6,022.00	167,331.27	6,022.00	167,331.27	0.00	0.00	0.00	0.00
Aristocrat Leisure Limited (ASX:ALL)	2,449.00	79,868.21	0.00	0.00	0.00	0.00	0.00	2,449.00	79,868.21	94,678.34
ASX Limited (ASX:ASX)	1,046.00	56,076.06	0.00	0.00	0.00	0.00	0.00	1,046.00	56,076.06	65,898.00
Australia And New Zealand Banking Group Limited (ASX:ANZ)	5,645.00	160,205.97	6,399.00	174,456.57	6,022.00	167,331.27	0.00	6,022.00	167,331.27	142,781.62
Australia And New Zealand Banking Group Limited. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-03-30 (ASX:AN3PK)	0.00	0.00	300.00	30,000.00	0.00	0.00	0.00	300.00	30,000.00	29,685.00
Betashares Nasdaq 100 ETF - Exchange Traded Fund Units Fully Paid (ASX:NDQ)	3,385.00	46,955.45	0.00	0.00	0.00	0.00	0.00	3,385.00	46,955.45	118,644.25
BHP Group Limited (ASX:BHP)	14,480.00	676,356.78	0.00	0.00	4,320.00	200,025.02	(22,631.37)	10,160.00	453,700.39	457,098.40
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)	23,050.00	115,965.45	0.00	0.00	23,050.00	97,450.29	(18,515.16)	0.00	0.00	0.00
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28 (ASX:CBAPL)	0.00	0.00	250.00	25,000.00	0.00	0.00	0.00	250.00	25,000.00	25,122.50
Commonwealth Bank Of Australia. (ASX:CBA)	2,624.00	224,839.38	0.00	0.00	0.00	0.00	0.00	2,624.00	224,839.38	263,108.48
CSL Limited (ASX:CSL)	1,278.00	190,036.06	0.00	0.00	331.00	99,720.45	40,398.80	947.00	130,714.41	262,678.86
ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid (ASX:TECH)	530.00	35,076.20	0.00	0.00	0.00	0.00	0.00	530.00	35,076.20	48,929.60
Hub24 Limited (ASX:HUB)	3,793.00	66,137.62	0.00	0.00	0.00	0.00	0.00	3,793.00	66,137.62	96,531.85

DA & RJ Harricks Superannuation Fund
Investment Movement Summary
For the period 1 July 2022 to 30 June 2023

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
Ishares Global 100 ETF - Chess Depository Interests 1:1 Ishglb100 (ASX:IOO)	808.00	44,700.40	0.00	0.00	0.00	0.00	0.00	808.00	44,700.40	91,998.88
Ishares S&P 500 ETF - Exchange Traded Fund Units Fully Paid (ASX:IVV)	130.00	50,189.75	3,770.00	50,189.75	1,950.00	50,189.75	0.00	1,950.00	50,189.75	86,677.50
Ishares S&P 500 ETF - Ishares S&P 500 ETF Deferred Settlement (ASX:IVVDB)	0.00	0.00	1,950.00	50,189.75	1,950.00	50,189.75	0.00	0.00	0.00	0.00
Kelsian Group Limited (ASX:KLS)	6,105.00	30,052.79	0.00	0.00	6,105.00	30,961.35	908.56	0.00	0.00	0.00
Macquarie Group Limited (ASX:MQG)	1,831.00	215,611.59	0.00	0.00	0.00	0.00	0.00	1,831.00	215,611.59	325,222.22
Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund) (ASX:MHHT)	35,834.00	50,001.00	0.00	0.00	0.00	0.00	0.00	35,834.00	50,001.00	55,184.36
Mcp Income Opportunities Trust - Ordinary Units Fully Paid (ASX:MOT)	30,305.00	60,705.54	0.00	0.00	0.00	0.00	0.00	30,305.00	60,705.54	60,610.00
Mcp Master Income Trust - Ordinary Units Fully Paid (ASX:MXT)	82,870.00	161,520.16	0.00	0.00	56,570.00	109,705.17	(2,107.99)	26,300.00	49,707.00	50,496.00
Murray Cod Australia Limited (ASX:MCA)	182,707.00	34,999.96	0.00	0.00	0.00	0.00	0.00	182,707.00	34,999.96	21,011.30
National Australia Bank Limited - Cap Note 3-Bbsw+2.20% 20-09-28 Cum Red T-09-23 (ASX:NABPE)	2,016.00	206,162.38	0.00	0.00	0.00	0.00	0.00	2,016.00	206,162.38	202,567.68
Netwealth Group Limited (ASX:NWL)	3,378.00	12,498.60	0.00	0.00	0.00	0.00	0.00	3,378.00	12,498.60	46,751.52
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum (ASX:QUBHA)	950.00	101,348.62	0.00	0.00	0.00	0.00	0.00	950.00	101,348.62	95,570.00
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)	7,106.00	106,381.06	0.00	0.00	0.00	0.00	0.00	7,106.00	106,381.06	101,260.50
Tyro Payments Limited (ASX:TYR)	10,560.00	45,075.37	0.00	0.00	0.00	0.00	0.00	10,560.00	45,075.37	12,038.40
Woodside Energy Group Ltd (ASX:WDS)	2,616.00	77,852.16	0.00	0.00	0.00	0.00	0.00	2,616.00	77,852.16	90,095.04
Woolworths Group Limited (ASX:WOW)	1,839.00	75,291.71	0.00	0.00	0.00	0.00	0.00	1,839.00	75,291.71	73,063.47
		2,958,905.94		497,167.34		972,904.32	(1,947.16)		2,481,221.80	2,958,714.97
<u>Managed Funds Market</u>										
PIMCO Income Fund - Wholesale Class	70,126.22	75,000.00	0.00	0.00	0.00	0.00	0.00	70,126.22	75,000.00	63,737.72
		75,000.00		0.00		0.00	0.00		75,000.00	63,737.72

DA & RJ Harricks Superannuation Fund
Investment Movement Summary
For the period 1 July 2022 to 30 June 2023

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
Fund Total		<u>3,093,274.35</u>		<u>1,292,722.56</u>		<u>1,757,714.81</u>	<u>(1,947.16)</u>		<u>2,626,334.94</u>	<u>3,092,565.83</u>

DA & RJ Harricks Superannuation Fund
(ABN: 36 361 424 050)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 72 Fern Street Clovelly, NSW 2031
Member	Number: 1
Mrs Robin Jamison Harricks	Date of Birth: 1 March 1941 Date Joined Fund: 1 July 2007 Eligible Service Date: 1 July 2007 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2022	
Accumulation	1,698,291.88
Pension	1,714,237.14
Total as at 1 Jul 2022	3,412,529.02
Withdrawal Benefit as at 30 Jun 2023	
Accumulation	1,267,394.22
Pension	1,868,134.63
Total as at 30 Jun 2023	3,135,528.85

Your Tax Components

Tax Free	1,322,926.56
Taxable - Taxed	1,812,602.29
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	3,135,528.85

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*

100% Legal Personal Representative

* Nomination in effect from **20 November 2018**

For Enquiries:

mail DA & RJ Harricks Superannuation Fund, 72 Fern Street, Clovelly NSW 2031

DA & RJ Harricks Superannuation Fund
(ABN: 36 361 424 050)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 72 Fern Street Clovelly, NSW 2031
Member	Date of Birth: 1 March 1941
Number: 1	Date Joined Fund: 1 July 2007
Mrs Robin Jamison Harricks	Eligible Service Date: 1 July 2007
Accumulation Account	Tax File Number Held: Yes
Accumulation	Account Start Date: 1 July 2007

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	1,698,291.88
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	180,099.05
Tax on Net Fund Income	9,003.29
<u>Total Increases</u>	189,102.34
<i><u>Decreases to your account:</u></i>	
Lump Sum Cash Payments	620,000.00
<u>Total Decreases</u>	620,000.00
Withdrawal Benefit as at 30 Jun 2023	1,267,394.22

Your Tax Components		
Tax Free	32.1558 %	407,540.59
Taxable - Taxed		859,853.63
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		1,267,394.22
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
Binding Beneficiary Nomination*		
100% Legal Personal Representative		
* Nomination in effect from 20 November 2018		

For Enquiries:
mail DA & RJ Harricks Superannuation Fund, 72 Fern Street, Clovelly NSW 2031

DA & RJ Harricks Superannuation Fund
(ABN: 36 361 424 050)

Member Benefit Statement

Period	Member Account Details	
1 July 2022 - 30 June 2023	Residential Address:	72 Fern Street Clovelly, NSW 2031
Member	Number:	1
Mrs Robin Jamison Harricks	Date of Birth:	1 March 1941
Pension Account	Date Joined Fund:	1 July 2007
Pension	Eligible Service Date:	1 July 2007
	Tax File Number Held:	Yes
	Account Start Date:	1 July 2014

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	1,714,237.14
<u>Increases to your account:</u>	
Share Of Net Fund Income	192,256.96
Tax on Net Fund Income	22,135.53
<u>Total Increases</u>	214,392.49
<u>Decreases to your account:</u>	
Pension Payments	60,495.00
<u>Total Decreases</u>	60,495.00
Withdrawal Benefit as at 30 Jun 2023	1,868,134.63

Your Tax Components		
Tax Free	49.0000 %	915,385.97
Taxable - Taxed		952,748.66
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		1,868,134.63
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
Binding Beneficiary Nomination*		
100% Legal Personal Representative		
* Nomination in effect from 20 November 2018		

For Enquiries:
mail DA & RJ Harricks Superannuation Fund, 72 Fern Street, Clovelly NSW 2031

Trustee

The Trustee of the Fund is as follows:

Harricks Pty Limited

The directors of the Trustee company are:

Robin Harricks

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While 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 errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Robin Harricks
Director - Harricks Pty Limited

Statement Date: 30 June 2023

For Enquiries:
mail DA & RJ Harricks Superannuation Fund, 72 Fern Street, Clovelly NSW 2031

DA & RJ Harricks Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the DA & RJ Harricks Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly the financial position of the 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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2023.

Signed in accordance with a resolution of the directors of Harricks Pty Limited by:

..... Dated:/...../.....
Robin Harricks
Director: Harricks Pty Limited

APPENDICES

1 October 2023

The Directors
Harricks Pty Limited ATF
D A & R J Harricks Superannuation Fund
72 Fern Street
CLOVELLY NSW 2031

Dear Lisa

Re: Engagement Terms of Our Services

This letter is to confirm our understanding of the terms of our engagement and the nature and limitations of the services that we provide.

Purpose, Scope and Output of the Engagement

Roach & Bruce Consulting will provide accounting and taxation services, which will be conducted in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board Limited (APESB). The extent of our procedures and services will be limited exclusively for this purpose only. As a result, no audit or review will be performed and, accordingly, no assurance will be expressed. Our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist. However, we will inform you of any such matters that come to our attention.

The scope of our engagement will include the preparation of:

- Annual income tax returns and review of assessments and notices issued by the Australian Taxation Office (ATO)
- Superannuation financial statements and returns
- Checking the annual company statement
- Any other task as requested by you

Our services will be performed in accordance with a timetable agreed with you.

There is no assumption of responsibility for any reliance on our report by any person or entity other than you and those parties indicated. The report shall not be inferred or used for any purpose other than for which it was specifically prepared. Accordingly, our report may include a disclaimer to this effect.

Responsibilities

In conducting this engagement, information acquired by us in the course of the engagement is subject to strict confidentiality requirements. That information will not be disclosed by us to other parties except as required or allowed for by law, or with your express consent.

We wish to draw your attention to our firm's system of quality control which has been established and maintained in accordance with the relevant APESB standard. As a result, our files may be subject to review as part of the quality control review program of the Institute of Chartered Accountants Australia which monitors compliance with professional standards by its members. We advise you that by accepting our engagement you acknowledge that, if requested, our files relating to this engagement will be made available under this program. Should this occur, we will advise you.

You have certain obligations under the Australian taxation laws to keep proper records and the obligation to lodge returns by the due date. Clients are required to arrange for reasonable access by us to relevant individuals and documents, and shall be responsible for both the completeness and accuracy of the information supplied to us.

You have certain rights under the taxation laws, including the right to seek a private ruling from the ATO or to appeal or object against a decision made by the Commissioner. As relevant, we will provide further information to you concerning your rights under the Australian taxation laws during the conduct of the engagement.

Fees

The fee arrangement is based on the expected amount of time and the level of staff required to complete the accounting and taxation services as agreed. We will charge you for any additional costs or disbursements we incur to complete this engagement.

Our hourly rates (excluding GST) as of 1 July 2023 are as follows:

Principal	\$565
Qualified Accountant	\$340
Intermediate Accountant	\$210
Graduate Accountant	\$130
Secretarial	\$180

These rates are subject to change without notice.

Ownership of Documents

All original documents obtained from the client arising from the engagement shall remain the property of the client. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

Our engagement will result in the production of tax returns as listed in the scope. Ownership of these documents will vest in you. All other documents produced by us in respect of this engagement will remain the property of the firm.

The firm has a policy of exploring a legal right of lien over any client documents in our possession in the event of a dispute. The firm has also established dispute resolution processes.

Data Storage

We use data storage located in the office but it may be replicated to other locations. Accepting our services as part of this letter of engagement indicates your acceptance of the use of outsourced services, cloud hosted software and outsourced data storage.

Confirmation of Terms

This letter sets out the basis on which we will act for you. Please sign this letter where indicated and return a copy of the signed letter to us to indicate your acceptance of its terms. However, we will treat you as having accepted the terms of engagement if you continue to instruct us after you have received it. This letter will be effective for future years unless we advise you of any change.

Yours faithfully
ROACH & BRUCE CONSULTING PTY LTD



ANTHONY BRUCE B.Comm, FCA

Acknowledged on behalf of Harricks Pty Limited ATF D A & R J Harricks
Superannuation Fund by:

Signature: _____
Robin J Harricks
Director

_____ Date

30 October 2023

The Directors
Harricks Pty Ltd
ATF Da & RJ Harricks Superannuation Fund
72 Fern Street
CLOVELLY NSW 2031

Dear Robby,

DA & RJ Harricks Superannuation Fund Terms of Engagement for SMSF Audit

1. Purpose

This Terms of Engagement for Audit Engagement Services (TE) confirms our understanding of the engagement and the nature and limitations of services provided.

2. The objective and scope of the audit

2.1 You have requested that we audit the DA & RJ Harricks Superannuation Fund:

- a. financial report, which comprises the statement of financial position as at **30 June 2023** and the notes to the financial statements; and
- b. compliance during the same period with the requirements of the *Superannuation Industry (Supervision) Act 1993* (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the Australian Taxation Office (ATO), which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, and 13.18AA of the SISR.

2.2 We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the Fund's compliance with the specified requirements of the SISA and SISR.

2.3 We wish to draw your attention to our firm's system of quality control which has been established and maintained in accordance with the relevant APESB standard. As a result, our files may be subject to review as part of the quality control review program of the Accounting Profession which monitors compliance with professional standards by its members. We advise you that by accepting our engagement you acknowledge that, if requested, our files relating to this engagement will be made available under this program. Should this occur, we will advise you.

3. The responsibilities of the auditor

3.1 We will conduct our financial audit in accordance with Australian Auditing Standards and our compliance engagement in accordance with applicable Standards on Assurance Engagements, issued by the Auditing and Assurance Standards Board (AUASB) and with and the Accounting Professionals and Ethical Standards APES 210 Conformity with Auditing and Assurance Standards. These standards require that we comply with relevant ethical requirements relating to audit and assurance engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement and that you have complied, in all material respects, with the specified requirements of the SISA and SISR.

- 3.2 The annual audit of the financial reports and records of the Fund must be carried out during and after the end of each year of income. In accordance with section 35C of the SISA, we are required to provide to the trustees of the Fund an auditor's report in the approved form within the prescribed time as set out in the SISR, 28 days after the trustees have provided all documents relevant to the preparation of the auditor's report.

3.3 **Financial audit**

A financial audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the Fund's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the Fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a letter to the trustee.

3.4 **Compliance engagement**

A compliance engagement involves performing audit procedures to obtain audit evidence about the Fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report. Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the Fund, which has been reviewed regularly and gives due consideration to risk, return, liquidity, diversification and the insurance needs of members. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

During the course of our engagement, if we identify or suspect that Non-Compliance with Laws or Regulations (NOCLAR) has occurred or may occur, which may have a direct effect on material amounts or disclosures in the financial statements or compliance and may be fundamental to the fund's ability to continue its business or to avoid material penalty, we may:

- 3.4.1 discuss the matter with the appropriate level of management, those charged with governance or the internal auditor, as appropriate
 - 3.4.2 communicate the non-compliance or suspected non-compliance with the trustee and external auditor, unless prohibited by law or regulation
 - 3.4.3 disclose the matter to an appropriate authority even when there is no legal or regulatory requirement to do so; and/or
 - 3.4.4 withdraw from the engagement and the professional relationship where permitted by law or regulation
- 3.5 Where appropriate we may inform you of our intention to disclose the matter to an appropriate authority before disclosing the matter. However, if we have reason to believe that the actual or intended conduct would constitute an imminent breach of a law or regulation that would cause substantial harm to the general public, we may immediately disclose the matter to an appropriate authority in order to prevent or mitigate the consequences of such imminent breach of law or regulation.

- 3.6 Any information pertaining to your affairs, whether it be provided by you, or through a Trusted Adviser, will be utilised and stored in an appropriate manner to maintain our professional standards and obligations. Further information on privacy is noted at section 10 of this letter.

4. The responsibilities of the trustees

- 4.1 We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the Fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the Fund. The trustees are also responsible for the preparation and fair presentation of the financial report.
- 4.2 Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:
- Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error. The system of accounting and internal control should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SIS including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements;
 - Selecting and applying appropriate accounting policies;
 - Making accounting estimates that are reasonable in the circumstances; and
- 4.3 Making available to us all the books of the Fund, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance, we require for the purposes of our audit. Section 35C(2) of SISA requires that Trustees must give to the auditor any document, relevant to the conduct of the audit, that the auditor requests in writing within 14 days of the request.¹
- 4.4 As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

5. Reporting

- 5.1 Our audit report is prepared for the members of the Fund and we disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members of the Fund, or for any purpose other than that for which it was prepared.

5.2 Report on matters identified

Under section 129 of the SISA, we are required to report to you in writing, if during the course of, or in connection with, our audit, we become aware of any contravention of the SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the ATO of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be or may be about to become unsatisfactory.

¹ If the Fund is a reporting entity this sentence requires amendment to read: 'Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report in accordance with Australian Accounting Standards'.

- 5.3 You should not assume that any matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters, or matters that you should be aware of in meeting your responsibilities. The completed audit report may be provided to you as a signed hard copy or a signed electronic version

6. Independence

- 6.1 We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of the SISA and SISR including APES 110 Code of Ethics for Professional Accountants in relation to the audit of the Fund. In conducting our financial audit and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

7. Administration, Fees and Billings

- 7.1 Our professional fees will be calculated primarily on a fixed fee basis, however the fee may exceed fixed fee which is applied to “standard” Fund’s with no breaches or contraventions and low level of complexities and transactions.
- 7.2 Our invoices may also include disbursements paid by us. These may include photocopying charges, telephone and facsimile transmission charges, travel fares and expenses, stamp duty and fees paid to third parties such as couriers, registration fees or fees for other professionals.
- 7.3 Unless other payment terms are agreed, each invoice is payable within 7 days of receipt.
- 7.4 If the engagement involves the use of trust monies, we will manage those funds in accordance with APES 310 Client Monies and as authorised by you in the Trust Account Authority Letter or as otherwise instructed by you.

8. Ownership of materials

- 8.1 You own all original materials given to us.
- 8.2 We own all materials produced by us that resulted from our skill and attention to the extent that the materials produced by us incorporate any original materials you give to us.
- 8.3 We may exercise a lien of your documents in our possession in the event of a dispute, which will be handled in accordance with our firm’s dispute resolution process.
- 8.4 Subject to the payment of all outstanding professional fees and disbursements owing to us, we will provide you with materials produced by us for you in the event you engage the services of another practitioner and the materials are required by your new practitioner.

9. Privacy

- 9.1 Our collection use and disclosure of your personal information (PI) may be subject to the Privacy Act 1988 (Cth) and accordingly we will only collect PI about you that relates to the TE. We may disclose PI about you for the primary purpose of this TE or to third parties by express consent or as required by law.
- 9.2 We may collect PI about you, your representatives, your clients and others when we provide services to you. If we do, you agree to work with us to ensure that we both meet our respective obligations under the Privacy Act 1988 (Cth). Your obligations may include ensuring your privacy policy and contracts include a reference to your collection practices, how you will use the PI and that you may disclose the PI to an agent for public accounting services.
- 9.3 We may from time to time engage third party specialist professionals where warranted to obtain the advice or to assist us to provide our services to you. This may include cloud service providers and outsourced service providers.
- 9.4 Where an outsourced service requires the disclosure of PI to an overseas recipient, we take care to ensure that other third parties outside Australia to whom we disclose PI are subject to

contractual obligations relating to privacy and the handling of your personal information and can only use the information for the purposes stipulated by us.

10. Confidentiality

10.1 We have an ethical duty of confidentiality, which means we must not share or disclose your details of this TE to anyone, except as otherwise specified in this clause, without your consent unless required to by law.

11. Professional Indemnity Insurance (PII)

11.1 We hold professional indemnity insurance of at least the minimum amount prescribed in the CPA Australia Ltd By-Laws or as required by law.

12. Professional Standards Scheme & Limitation of Liability

12.1 We participate in the CPA Australia Ltd Professional Standards Scheme (Scheme), which facilitates the improvement of professional standards to protect consumers and may limit our liability to you in a cause of action.

12.2 The Scheme applies to professional accounting services including accounting, bookkeeping, taxation, auditing and assurance, insolvency and corporate reconstruction, management accounting, management consulting, forensic accounting, valuation services.

13. Other

This letter will be effective for future years unless we advise you of its amendment or replacement, or the engagement is terminated.

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our financial audit and compliance engagement.

Yours faithfully

Acknowledged on behalf of Harricks Pty Ltd ATF DA & RJ Harricks Superannuation Fund :

Robin Harricks, Director

Dated: _____

Yours Sincerely
Super Audits Pty Ltd
P.O. Box 3376 Rundle Mall 5000

Name of Auditor: _____ Dated: _____

SAN: _____

Registered
Company Auditor No.: _____

Trustee Representation Letter

The Trustees
DA & RJ Harricks Superannuation Fund
72 Fern Street
Clovelly, NSW 2031

30 October 2023

Super Audits Pty Ltd

PO Box 3376
RUNDLE MALL, SA 5000

Dear Sir/Madam,

Representation Letter From the Trustees DA & RJ Harricks Superannuation Fund Year Ended 30 June 2023

This representation letter is provided in connection with your audit of the financial report of the DA & RJ Harricks Superannuation Fund (the Fund) and the Fund's compliance with the *Superannuation Industry (Supervision) Act 1993* (SISA) and *SIS Regulations* (SISR), for the year ended 30 June 2023, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with the accounting policies adopted by the Fund and the Fund complied, in all material respects, with the relevant requirements of SISA and SISR.

The trustees have determined that the Fund is not a reporting entity for the year ended 30 June 2023 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the Fund. Accordingly, the financial report prepared is a special purpose financial report which is for distribution to members of the Fund and to satisfy the requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of the SISA and SISR, and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. Sole purpose test

The Fund is maintained for the sole purpose of providing benefits for each member on their retirement, death, termination of employment or ill-health.

2. Trustees are not disqualified

No disqualified person acts as a director of the trustee company or as an individual trustee.

3. Fund's governing rules, Trustees' responsibilities and Fund conduct

The Fund meets the definition of a self-managed superannuation fund under SISA, including that no member is an employee of another member, unless they are relatives and no trustee [or director of the corporate trustee] receives any remuneration for any duties or services performed by the trustee [or director] in relation to the Fund.

The Fund has been conducted in accordance with its governing rules at all times during the year and there were no amendments to the governing rules during the year, except as notified to you.

The trustees have complied with all aspects of the trustee requirements of the SISA and SISR.

The trustees are not subject to any contract or obligation which would prevent or hinder the trustees in properly executing their functions and powers.

The Fund has been conducted in accordance with SISA, SISR and the governing rules of the Fund.

The Fund has complied with the requirements of the SISA and SISR specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SISA and SISR.

There have been no communications from regulatory agencies concerning non-compliance with, or

deficiencies in, financial reporting practices that could have a material effect on the financial report [or we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report and the Auditor's/actuary's contravention report].

4. **Investment strategy**

The investment strategy has been determined and reviewed taking into account the circumstances of the fund as a whole, with due regard to risk, return, liquidity and diversity. We have ensured the assets of the Fund have always been invested in line with this strategy. We have considered the insurance needs of Fund members in determining the investment strategy.

5. **Asset form and valuation**

Investments are carried in the books at market value. We consider the valuations within the financial report are reasonable in light of present circumstances.

We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

There are no commitments, fixed or contingent, for the purchase or sale of long term investments other than those disclosed in the financial report.

6. **Accounting policies**

All the significant accounting policies of the Fund are adequately described in the financial report and the notes attached thereto. These policies are consistent with the policies adopted last year by the trustee in accordance with legislative requirements and the fund's trust deed.

7. **Fund books and records**

We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the trustees.

We acknowledge our responsibility for the design and implementation of internal control to prevent and detect error and fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Fund and involves the trustees or others.

In instances where the Fund uses a custodian, we confirm we have not been advised of any fraud, non-compliance with laws and regulations or uncorrected misstatements that would affect the financial report of the fund.

Information retention obligations have been complied with, including:

- accounting records and financial reports are being kept for five years;
- minutes and records of trustees' [or directors of the corporate trustee] meetings [or for sole trustee: decisions] are being kept for 10 years;
- records of trustees' [or directors of the corporate trustee] changes and trustees' consents are being kept for at least 10 years;
- copies of all member or beneficiary reports are being kept for 10 years; and
- trustee declarations in the approved form have been signed and are being kept for each trustee appointed after 30 June 2007.

8. **Safeguarding Assets**

We have considered the importance of safeguarding the assets of the fund, and we confirm we have the following procedures in place to achieve this:

- authorised signatories on bank and investment accounts are regularly reviewed and considered appropriate; and
- tangible assets are, where appropriate, adequately insured and appropriately stored.

9. **Significant assumptions**

We believe that significant assumptions used by us in making accounting estimates are reasonable.

10. **Uncorrected misstatements**

We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. A summary of such items is attached.

11. Ownership and pledging of assets

The Fund has satisfactory title to all assets appearing in the statement of [financial position/net assets]. All investments are registered in the name of the Fund, where possible, and are in the custody of the respective manager/trustee.

There are no liens or encumbrances on any assets or benefits, and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others.

All assets of the Fund are held separately from the assets of the members, employers and the trustees. All assets are acquired, maintained and disposed of on an arm's length basis and appropriate action is taken to protect the assets of the Fund.

12. Related parties

We have disclosed to you the identity of the Fund's related parties and all related party transactions and relationships. Related party transactions and related amounts receivable have been properly recorded or disclosed in the financial report. Acquisitions from, loans to, leasing of assets to and investments in related parties have not exceeded the in-house asset restrictions in the SISA at the time of the investment, acquisition or at year end.

The Fund has not made any loans or provided financial assistance to members of the Fund or their relatives.

13. Borrowings

The Fund has not borrowed money or maintained any borrowings during the period, with the exception of borrowings which were allowable under SISA.

14. Subsequent events

No events or transactions have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Fund's financial position at that date, or which are of such significance in relation to the Fund as to require mention in the notes to the financial report in order to ensure the financial report is not misleading as to the financial position of the Fund or its operations.

15. Outstanding legal action

We confirm you have been advised of all significant legal matters, and that all known actual or possible litigation and claims have been adequately accounted for and appropriately disclosed in the financial report.

There have been no communications from the ATO concerning a contravention of the SISA or SISR which has occurred, is occurring, or is about to occur.

16. Going Concern

We confirm we have no knowledge of any events or conditions that would cast significant doubt on the fund's ability to continue as a going concern.

Declaration

We understand that your examination was made in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the Fund taken as a whole, and on the compliance of the Fund with specified requirements of SISA and SISR, and that your tests of the financial and compliance records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours faithfully

DA & RJ Harricks Superannuation Fund

.....
Robin Harricks

Director

Investment Strategy

For the DA & RJ Harricks Superannuation Fund

Fund Details

Complying Fund Name:	DA & RJ Harricks Superannuation Fund
Current Trustees:	Harricks Pty Limited
Date Established:	1 July 2009
Details of Auditor:	Super Audits Pty Ltd
Details of Accountant:	Roach & Bruce Consulting Pty Ltd
Details of Investment Manager:	Andrew Murray, Ord Minnett Ltd
Location of Trust Deed and Minutes of Fund:	C/- Roach & Bruce Consulting Pty Ltd Suite 7, Level 5 66 Hunter Street SYDNEY NSW 2000

Member Details

First name	Robin
Last Name	Harricks
Date of Birth	1/03/1941
Employment status (Y/N)	No
Will the member be making super contributions in the future? (Y/N)	No
Does the member have retirement plans	One Or More Income Streams

Investment Approach

Balanced

Member Profile

Member(s) does not have large capital requirements in the short to medium term. After considering the size of the assets in the fund, assets held externally plus member's medium to long-term income needs and capital requirements, the Trustee has decided to invest the funds in a balanced asset allocation. This balanced portfolio will achieve medium to long term financial goals for the member. It aims to cope with the effects of tax, inflation and some calculated risks that are acceptable to attain stable returns.

General Investment Objective

- 1) To pursue the maximum rate of return, subject to satisfying the funds specific objectives, staying within acceptable risk parameters and maintaining acceptable levels of diversification.
- 2) To ensure the Fund will maintain cash and other liquid assets to allow the Trustees to pay all expected income tax assessments, benefit transfers and member benefits.

The Trustees will take into account for the following when assessing the investment spread of the Fund's assets:

- a) The number and age of the Fund members
- b) Members retirement plans
- c) Current liabilities of the fund including expected income tax assessments, benefit transfers and member benefits
- d) Members future super contributions
- e) Current investment spread
- f) Members life insurance needs
- g) Actual and potential cash liabilities of the fund over the next rolling 10 years

- 3) Protect the Fund from undue risk

- 4) Participate in investments that are authorised under the trust deed, are made for the sole purpose of providing benefits to members and dependants of members, and are made in accordance with the legislative requirements applicable to complying superannuation funds.

Specific Investment Objective

Having considered the profile of the Fund, the Trustee has adopted the following objectives for the investment of the assets of the Fund:

- To provide real long-term returns of between (%) and (%) above CPI pa over a period of at least 10 years

From (%)	To (%)
3%	5%

- In addition the Fund will use, from time to time, derivatives such as Options & Warrants as a defensive strategy or as a means of generating additional income for the portfolio.

- The Trustee has implemented this strategy taking into account the age of the members, their retirement age, the expressed intention of the members to receive their benefits as allocated pensions upon retirement, future contributions and Fund liabilities.

Percentage of Asset Allocation

	From (%)	To (%)
Australian Equities	15%	98%
International Equities	0%	40%
Property Trusts	0%	35%
Direct Property	0%	35%
Fixed Interest	0%	75%
Cash	2%	75%
Insurance policies	0%	15%
Hedged funds	0%	15%

Will the Fund be using an SMSF complying loan to acquire a property

No

Does the Fund require a diversification statement to be included in your investment strategy

No

Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

Review

To monitor the success of the investment strategy in achieving the investment objectives, the Trustee will take the following

- Compare investment returns against investment objectives on at least a six-monthly basis;
- Will review the strategy at such other times as a significant event occurs which affects the Fund.

Benchmark for Performance

On an on-going basis the Trustees should reference the performance of the fund on a half-yearly basis to the following indices:

- CBA Cash Management Trust
- All Ordinaries 200 Accumulation Index

Confirmation

Agreed by the Trustees of DA & RJ Harricks Superannuation Fund

Signed _____

Robin Harricks, Director
Harricks Pty Limited

Date _____

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
HARRICKS PTY LIMITED ATF
DA & RJ HARRICKS SUPERANNUATION FUND
HELD ON 30 JUNE 2023 AT
72 FERN STREET, CLOVELLY NSW**

PRESENT

Robin Harricks

**APPROVAL OF
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting had been signed as a true and correct record.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the fund meet the requirement of the fund's deed and do not breach the superannuation laws in relation to:

1. making payment to members; and
2. breaching the fund's or the member's investment strategy.

The trustees have reviewed the payment of benefits 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 following benefits on behalf of the members:

Member Name/Payment Type	Amount
<i>Mrs Robin Harricks</i>	
Lump Sum	620,000.00
Pension	60,495.00

PURCHASE OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the purchase of the assets identified below during the year ended 30 June 2023 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Listed Securities Market</i>			
<i>Australia And New Zealand Banking Group Limited. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-03-30</i>			
17 Mar 2023	100.0000	300.00	30,000.00
<i>Australia And New Zealand Banking Group Limited</i>			
25 Aug 2022	0.0000	377.00	0.00
03 Jan 2023	18.9000	377.00	7,125.30
03 Jan 2023	26.6671	3,000.00	80,001.25
03 Jan 2023	30.3231	2,645.00	80,204.72
<i>ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement</i>			
03 Jan 2023	30.3231	2,645.00	80,204.72
03 Jan 2023	18.9000	377.00	7,125.30
03 Jan 2023	26.6671	3,000.00	80,001.25
<i>Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28</i>			
09 Nov 2022	100.0000	250.00	25,000.00
<i>Ishares S&P 500 ETF - Exchange Traded Fund Units Fully Paid</i>			
13 Dec 2022	28.7070	525.00	15,071.15
13 Dec 2022	24.6446	1,425.00	35,118.60
<i>Ishares S&P 500 ETF - Shares S&P 500 ETF Deferred Settlement</i>			
07 Dec 2022	24.6446	1,425.00	35,118.60
07 Dec 2022	28.7070	525.00	15,071.15
<i>Listed Derivatives Market</i>			
<i>ANZR</i>			
28 Jul 2022	0.0000	177.00	0.00
28 Jul 2022	0.0000	200.00	0.00

DISPOSAL OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the disposal of the assets identified below during the year ended 30 June 2023 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Listed Securities Market</i>			
<i>Australia And New Zealand Banking Group Limited</i>			
03 Jan 2023	18.9000	377.00	7,125.30
03 Jan 2023	26.6671	3,000.00	80,001.25
03 Jan 2023	30.3231	2,645.00	80,204.72
<i>ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement</i>			
03 Jan 2023	18.9000	377.00	7,125.30
03 Jan 2023	26.6671	3,000.00	80,001.25
03 Jan 2023	30.3231	2,645.00	80,204.72
<i>BHP Group Limited</i>			
13 Apr 2023	46.3021	4,320.00	200,025.02
<i>Charter Hall Long Wales REIT - Fully Paid Units</i>			
<i>Stapled Securities</i>			
13 Apr 2023	4.2278	23,050.00	97,450.29
<i>CSL Limited</i>			
13 Apr 2023	301.2702	331.00	99,720.45
<i>Ishares S&P 500 ETF - Exchange Traded Fund Units Fully Paid</i>			
07 Dec 2022	24.6446	1,425.00	35,118.60
07 Dec 2022	28.7070	525.00	15,071.15
<i>Ishares S&P 500 ETF - Deferred Settlement</i>			
13 Dec 2022	28.7070	525.00	15,071.15
13 Dec 2022	24.6446	1,425.00	35,118.60
<i>Kelsian Group Limited</i>			
27 Sep 2022	5.0715	6,105.00	30,961.35
<i>Mcp Master Income Trust - Ordinary Units Fully Paid</i>			
13 Apr 2023	1.9405	30,870.00	59,903.38
30 May 2023	1.9378	25,700.00	49,801.79
<i>Listed Derivatives Market</i>			
<i>ANZR</i>			
25 Aug 2022	0.0000	377.00	0.00

ALLOCATION OF NET INCOME:

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	Income	Fund Tax	Conts Tax	Direct Tax
<i>Mrs Robin Harricks</i>				
Accumulation	180,099.05	(9,003.29)	0.00	0.00
Pension	192,256.96	(22,135.53)	0.00	0.00

REPORTING ENTITY

CONCEPT:

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a “non-reporting entity”, and will therefore take the form of Special Purpose Financial Reports.

REPORTS AND STATEMENTS:

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee’s Declaration, Compilation Report, Auditor’s Report and Member Statement for the period ended 30 June 2023 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2023, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (S/ISA)*, during the year ended 30 June 2023.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2023 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2023 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a ‘Regulated Superannuation Fund/Complying Superannuation Fund’ for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

REVIEW OF INVESTMENT STRATEGY:

The fund's investment performance for the year ended 30 June 2023 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

TRUSTEE AND MEMBER STATUS:

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 Section 120 of the S/SA.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

AUDITOR:

It was resolved that

Super Audits Pty Ltd
of

PO Box 3376
RUNDLE MALL, SA 5000

act as the auditor of the fund for the next financial year.

TAX AGENT:

It was resolved that

Mr Anthony Bruce
of
Roach & Bruce Consulting Pty Ltd
Suite 7 Level 5
66 Hunter Street
SYDNEY, NSW 2000

act as the tax agent of the fund for the next financial year.

CLOSURE:

There being no further business the meeting was closed.

..... Dated:/...../.....

Robin Harricks

Chairperson

DA & RJ Harricks Superannuation Fund
Contribution Caps
For the Period From 1 July 2022 to 30 June 2023

Mrs Robin Harricks

Date of Birth: 01 Mar 1941
Age: 82 (at 30/06/2023)
Status: Generally no contributions allowed, some exceptions apply

Contributions Summary

Prior Year Contributions

	Non-Concessional
The 'Bring Forward Rule' was unavailable in previous 2 years; member was 65 or older	
3-year cap in effect from previous years	N/A
Total non-concessional contributions in previous 2 years	N/A

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	27,500.00	0.00
Cumulative Available Unused Cap	2	0.00	0.00
Contributions made (to this fund)	3	0.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		0.00	0.00
Amount above caps	4	0.00	0.00
Available		<hr/> 27,500.00	0.00

Notes

- 1 . Total Superannuation Balance was \$1.7 million or more at 30 June 2022, member not eligible to make Non-Concessional Contributions
- 2 . Total Superannuation Balance was \$500,000 or more at 30 June 2022, member not eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

18 April 2023

DA & RJ Harricks Superannuation Fund
C/- Mrs Robin Jamison Harricks
72 Fern Street
Clovelly, NSW 2031

Dear Robin

**DA & RJ Harricks Superannuation Fund
Lump Sum Withdrawal**

I wish to make a Lump Sum withdrawal of \$610,000.00 from my accumulation account.

I confirm that I have met the Condition of Release of Attaining Age 65.

I understand that the current balance of my accumulation account is approximately \$1,698,291.88. The lump sum is comprised of the following components:

Taxable – Taxed Element:	\$379,450.41
Tax Free	\$230,549.59

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

Mrs Robin Harricks
72 Fern Street
Clovelly, NSW 2031

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
HARRICKS PTY LIMITED ATF
DA & RJ HARRICKS SUPERANNUATION FUND
HELD ON 18 APRIL 2023 AT
72 FERN STREET, CLOVELLY NSW**

PRESENT: Robin Harricks

LUMP SUM WITHDRAWAL: The Fund acknowledges the receipt from Mrs Robin Harricks requesting the payment of a Lump Sum of \$610,000.00 from the accumulation balance, which consisted of the following components:

Taxable – Taxed Element:	\$379,450.41
Tax Free	\$230,549.59

CONDITION OF RELEASE: IT WAS RESOLVED that the member has satisfied the Condition of Release of Attaining Age 65 and the benefits as requested be paid forthwith.

REVIEW OF TRUST DEED: IT WAS RESOLVED that the payment of benefits a lump sum was allowed under the fund’s trust deed.

PAPERWORK: IT WAS RESOLVED to request the fund’s administrator to attend to the completion of the following paperwork where required to give effect to the lump sum payment:

- Register the fund for PAYG withholding tax for the purpose of withholding any relevant amounts from the lump sum if required; and
- A PAYG Payment Summary – superannuation lump sum form will be completed and forwarded to the member.

CLOSURE: There being no further business the meeting was closed.

..... Dated:/...../.....
Robin Harricks
Chairperson

18 April 2023

Mrs Robin Harricks
72 Fern Street
Clovelly, NSW 2031

Dear Robin

**DA & RJ Harricks Superannuation Fund
Lump Sum Payment**

We confirm that your request for a Lump Sum payment has been completed.

An amount of \$610,000.00 has been paid as per your release instructions. This is comprised of the following components:

Taxable – Taxed Element:	\$379,450.41
Tax Free	\$230,549.59

An interim Member Statement is attached to confirm the balance of your account after this transaction.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

Mrs Robin Jamison Harricks
72 Fern Street
Clovelly, NSW 2031

21 April 2023

DA & RJ Harricks Superannuation Fund
C/- Mrs Robin Jamison Harricks
72 Fern Street
Clovelly, NSW 2031

Dear Robin

**DA & RJ Harricks Superannuation Fund
Lump Sum Withdrawal**

I wish to make a Lump Sum withdrawal of \$10,000.00 from my accumulation account.

I confirm that I have met the Condition of Release of Attaining Age 65.

I understand that the current balance of my accumulation account is approximately \$1,088,291.88. The lump sum is comprised of the following components:

Taxable – Taxed Element:	\$6,220.50
Tax Free	\$3,779.50

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

Mrs Robin Harricks
72 Fern Street
Clovelly, NSW 2031

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
HARRICKS PTY LIMITED ATF
DA & RJ HARRICKS SUPERANNUATION FUND
HELD ON 21 APRIL 2023 AT
72 FERN STREET, CLOVELLY NSW**

PRESENT: Robin Harricks

LUMP SUM WITHDRAWAL: The Fund acknowledges the receipt from Mrs Robin Harricks requesting the payment of a Lump Sum of \$10,000.00 from the accumulation balance, which consisted of the following components:

Taxable – Taxed Element:	\$6,220.50
Tax Free	\$3,779.50

CONDITION OF RELEASE: IT WAS RESOLVED that the member has satisfied the Condition of Release of Attaining Age 65 and the benefits as requested be paid forthwith.

REVIEW OF TRUST DEED: IT WAS RESOLVED that the payment of benefits a lump sum was allowed under the fund’s trust deed.

PAPERWORK: IT WAS RESOLVED to request the fund’s administrator to attend to the completion of the following paperwork where required to give effect to the lump sum payment:

- Register the fund for PAYG withholding tax for the purpose of withholding any relevant amounts from the lump sum if required; and
- A PAYG Payment Summary – superannuation lump sum form will be completed and forwarded to the member.

CLOSURE: There being no further business the meeting was closed.

..... Dated:/...../.....
Robin Harricks
Chairperson

21 April 2023

Mrs Robin Harricks
72 Fern Street
Clovelly, NSW 2031

Dear Robin

**DA & RJ Harricks Superannuation Fund
Lump Sum Payment**

We confirm that your request for a Lump Sum payment has been completed.

An amount of \$10,000.00 has been paid as per your release instructions. This is comprised of the following components:

Taxable – Taxed Element:	\$6,220.50
Tax Free	\$3,779.50

An interim Member Statement is attached to confirm the balance of your account after this transaction.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

Mrs Robin Jamison Harricks
72 Fern Street
Clovelly, NSW 2031



Australian Government
Australian Taxation Office

Agent ROACH & BRUCE CONSULTING
P/L
Client D A & R J HARRICKS
SUPERANNUATION FUND
ABN 36 361 424 050

Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 001 – D A & R J HARRICKS SUPERANNUATION FUND	Jul 2022 – Jun 2023	47822238680	Cash

Payment due date 15 May 2024

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
Goods and services tax (GST)			
1A Owed to ATO		\$0.00	
1B Owed by ATO			\$2,844.00
G1 Total sales	\$0.00		
Does this include GST?	No		
1H Owed by ATO			\$0.00

Refund amount

\$2,844.00

This amount is refundable (it may be offset against any other tax debt).

Declaration

- > I D A & R J HARRICKS SUPERANNUATION FUND authorise ROACH & BRUCE CONSULTING P/L to give the Jul 2022 – Jun 2023 activity statement to the Commissioner of Taxation for 001 – D A & R J HARRICKS SUPERANNUATION FUND.
- > I declare that the information provided for the preparation of this activity statement is true and correct.
- > I am authorised to make this declaration.

Signed: _____

Date: _____

Self-managed superannuation fund annual return 2023

Section A: Fund Information

1 Your tax file number

The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the declaration.

2 Name of self-managed superannuation fund (SMSF)

3 ABN

4 Current postal address

Street

Suburb/State/P'code

5 Annual return status

Is this the first required return for a newly registered SMSF?

6 SMSF auditor

Auditor's name

Title

Family name

Given names

SMSF Auditor Number

Auditor's phone number

Postal address

Street

Suburb/State/P'code

Date audit was completed

Was Part A of the audit report qualified?

Was Part B of the audit report qualified?

7 Electronic funds transfer (EFT)

A Fund's financial institution account details

BSB no

Account no

Fund account name

I would like my tax refunds made to this account.

C Electronic service address alias

8 Status of SMSF

Australian superannuation fund

Fund benefit structure

Does the fund trust deed allow acceptance

of the Government's Super Co-contributions and Low Income Super-Contribution?

9 Was the fund wound up during the income year?

Sensitive (when completed)

Not complete 30/10/2023 : 11:08

ABN 36 361 424 050

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year? Y

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label A.

Exempt current pension amount
Unsegregated assets method Y
Was an actuarial certificate obtained? Y
Did the fund have any other income that was assessable? Y

Sensitive (when completed)

Not complete 30/10/2023 : 11:08

ABN 36 361 424 050

Section B: Income
11 Income

Did you have a CGT event during the year?
 Have you applied an exemption or rollover?

G	<input type="checkbox"/> Y	<input type="checkbox"/> X
M	<input type="checkbox"/> Y	

Net capital gain		A	0	
Gross interest		C	10227	
Net foreign income		D	5852	<input type="checkbox"/>
Gross foreign income	D1		5852	
Unfranked dividend amount		J	11235	
Franked dividend amount		K	99997	
Dividend franking credit		L	42856	
Gross trust distributions		M	27187	<input type="checkbox"/> P
Calculation of assessable contributions		R	0	
<i>plus</i> No-TFN-quoted contributions	R3		0	
GROSS INCOME		W	197354	<input type="checkbox"/>
Exempt current pension income		Y	101891	
TOTAL ASSESSABLE INCOME		V	95463	<input type="checkbox"/>

Section C: Deductions and non-deductible expenses
12 Deductions and non-deductible expenses

	Deductions		Non-deductible expenses	
SMSF auditor fee	H1	212	H2	227
Investment expenses	I1	17105	I2	18258
Management and administration expenses	J1	1726	J2	1842
Other amounts	L1	259 <input type="checkbox"/> O	L2	<input type="checkbox"/>
TOTAL DEDUCTIONS (A1 to M1)	N	19302		
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)			Y	20327
TOTAL SMSF EXPENSES (N + Y)	Z	39629		
TOTAL INCOME OR LOSS (Total assessable income less deductions)	O	76161	<input type="checkbox"/>	

Sensitive (when completed)

Not complete 30/10/2023 : 11:08

ABN 36 361 424 050

Section D: Income tax calculation statement
13 Income tax calculation statement

		Taxable income	A	76161.00
		Tax on taxable income	T1	11424.15
		Tax on no-TFN-quoted contributions	J	0.00
Foreign inc. tax offsets	C1	288.81	B	11424.15
Rebates and tax offsets	C2			
ESVCLP tax offset	D1		T2	11135.34
ESVCLP tax offset c/f from previous year	D2			
ESIC tax offset	D3			
ESIC tax offset c/f from previous year	D4			
Complying fund's franking credits tax offset	E1	42871.25	E	42871.25
No-TFN tax offset	E2			
NRAS tax offset	E3			
Exploration cr. tax offset	E4			
<i>Credit:</i>			T5	0.00
Foreign res. w/holding (excl. capital gains)	H2		G	
ABN/TFN not quoted	H3			
TFN w/held from closely held trusts	H5		H	
Int. on no-TFN tax offset	H6			
Credit for foreign res. capital gains w/holding	H8		I	31735.91
		TAX PAYABLE	T5	0.00
		Section 102AAM int. charge	G	
		Eligible credits (H2 + H3 + H5 + H6 + H8)	H	
		Tax offset refunds	I	31735.91
		PAYG installments raised	K	
		Supervisory levy	L	259.00
		Supervisory levy adj. for wound up funds	M	
		Supervisory levy adj. for new funds	N	
		TOTAL AMOUNT REFUNDABLE (T5 + G - H - I - K + L - M + N)	S	31476.91

Section E: Losses
14 Losses information

Net capital losses carried forward to later years **V** 293910

Sensitive (when completed)

Not complete 30/10/2023 : 11:08

ABN 36 361 424 050

Section F: Member information

MEMBER NUMBER: 1

Title	<input type="text" value="MRS"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="ROBIN"/>		
Other names	<input type="text" value="JAMISON"/>		
Surname	<input type="text" value="HARRICKS"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text"/>	Date of birth	<input type="text" value="01/03/1941"/>
See the Privacy note in the Declaration			

OPENING ACCOUNT BALANCE	<input type="text" value="3412529.02"/>
TOTAL CONTRIBUTIONS (Sum of labels A to M)	N <input type="text" value="0.00"/>
Other transactions	
Allocated earnings or losses	O <input type="text" value="403494.83"/> / <input type="text"/>
Lump sum payment	R1 <input type="text" value="620000.00"/> A
Income stream payment	R2 <input type="text" value="60495.00"/> M
Accumulation phase account balance	S1 <input type="text" value="1267394.22"/>
Retirement phase account bal. - Non CDBIS	S2 <input type="text" value="1868134.63"/>
Retirement phase account balance - CDBIS	S3 <input type="text" value="0.00"/>
TRIS Count	<input type="text" value="0"/>
CLOSING ACCOUNT BALANCE	S <input type="text" value="3135528.85"/>

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A <input type="text" value="613801"/>
Unlisted trusts	B <input type="text" value="63737"/>

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1 <input type="text"/>	Cash and term deposits	E <input type="text" value="70113"/>
Australian non-residential real property	J2 <input type="text"/>	Debt securities	F <input type="text" value="352945"/>
Overseas real property	J3 <input type="text"/>	Loans	G <input type="text"/>
Australian shares	J4 <input type="text"/>	Listed shares	H <input type="text" value="1991968"/>
Overseas shares	J5 <input type="text"/>	Unlisted shares	I <input type="text"/>
Other	J6 <input type="text"/>	Limited recourse borrowing arrangements (J1 to J6)	J <input type="text"/>
Property count	J7 <input type="text"/>	Non-residential real property	K <input type="text"/>
		Residential real property	L <input type="text"/>
		Collectables and personal use assets	M <input type="text"/>
		Other assets	O <input type="text" value="43223"/>

TOTAL AUSTRALIAN AND OVERSEAS ASSETS (sum of labels A to T)	U <input type="text" value="3135787"/>
---	---

16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1 <input type="text"/>	Borrowings	V <input type="text"/>
Permissible temporary borrowings	V2 <input type="text"/>	Total member closing account balances	W <input type="text" value="3135529"/>
Other borrowings	V3 <input type="text"/>	Reserve accounts	X <input type="text"/>
		Other liabilities	Y <input type="text" value="258"/>
		TOTAL LIABILITIES	Z <input type="text" value="3135787"/>

Sensitive (when completed)

Not complete 30/10/2023 : 11:08

ABN 36 361 424 050

Section K: Declarations

Important

Before making this declaration check to ensure all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, if you do not provide the TFN the processing of this form may be delayed. Taxation law authorises the ATO to collect information and disclose it to other government agencies. For more information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's,
director's or public
officer's signature

Date

Preferred trustee, director or public officer's contact details:

Title

MRS

Family name and suffix

HARRICKS

Given and other names

ROBIN JAMISON

Phone number

02 92328211

Non-individual trustee name

HARRICKS PTY LTD

Time taken to prepare and complete this tax return (hours)

J

TAX AGENT'S DECLARATION:

I declare that the Self-managed superannuation fund annual return 2023 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date

Tax agent's contact details

Title

BRUCE

Family name and suffix

ANTHONY

Given and other names

ROACH & BRUCE CONSULTING PTY LTD

Tax agent's practice

Tax agent's phone

02 92328211

Reference number

HARRICKSSF

Tax agent number

66576009

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Sensitive (when completed)

Not complete 30/10/2023 : 11:08

ABN 36 361 424 050

1. Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A 41307	K 22631
Units in unit trusts listed on an Australian securities exchange	C 1933	M 8739
Amount of capital gains from a trust (including a managed fund)	G 3912	
Total current year capital gains	J 47152	

2. Capital losses

Total current year capital losses	A 31370
Total current year capital losses applied	B 31370
Total prior year net capital losses applied	C 15782
Total capital losses applied	E 47152

3. Unapplied net capital losses carried forward

Other net capital losses carried forward to later income years	B 293910
--	-----------------

6. Net capital gain

Net capital gain	A 0
------------------	------------

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Sensitive (when completed)

Not complete 30/10/2023 : 11:08

ABN 36 361 424 050

Part A - Losses carried forward to the 2023-2024 income year -excludes film losses

2 Net capital losses carried forward to later income years

Year of loss	
2020-2021	J 27145
2019-2020	K 153928
2018-2019	L 112837
Total	V 293910

Transfer the amount at label V to the corresponding label on your tax return

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Taxation Estimate
For the year ended 30 June 2023

Return Code: HARRICKSSF
Description: D A & R J Harricks Superannuation Fund

Tax File Number:
Date prepared: 30/10/2023

	\$	\$
Summary of Taxable Income		
Business and Investment Income:		
Capital Gains Income	0.00	
Net Foreign Income	5,852.00	
No-TFN contributions	0.00	
Other Business income	191,502.00	
		197,354.00
Less Deductions		121,193.00
Taxable Income		76,161.00
Tax on Taxable Income		
Additional Tax on No-TFN contributions		
\$0.00 @ 32% (includes 2% Medicare Levy)	0.00	
Other Business Income \$76161.00 @ 15.00%	11,424.15	
		11,424.15
Gross Tax		11,424.15
Less Non-refundable non-carry forward tax offsets		
Foreign income tax offset	288.81	
		288.81
SUBTOTAL T2		11,135.34
SUBTOTAL T3		11,135.34
Less Refundable tax offsets		
Refundable franking credits	42,871.25	
		42,871.25
TAX PAYABLE T5		0.00
Less Eligible Credits		
Remainder of refundable tax offsets	31,735.91	
		31,735.91
		-31,735.91
Add:		
Supervisory levy	259.00	
		259.00
TOTAL AMOUNT REFUNDABLE		31,476.91

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

ROACH & BRUCE CONSULTING PTY LTD

Taxation Estimate
For the year ended 30 June 2023

Return Code: HARRICKSSF
Description: D A & R J Harricks Superannuation Fund

Tax File Number:
Date prepared: 30/10/2023

PAYG INSTALMENT CALCULATION DETAILS

CALCULATION OF ADJUSTED TAXABLE INCOME for the year ending 30 June 2024

	\$	\$
Taxable income as per return	76,161	
	<hr/>	
Adjusted Taxable Income		76,161
		<hr/>
Tax payable on 2023 adj. taxable income @ 15.00%		11,424.15
Less:		
Foreign income tax offset	288.81	
Cr for Refundable franking credits	42,871.25	
	<hr/>	
		43,160.06
		<hr/>
Adj. tax payable on adj. taxable income after rebates/offsets		-31,735.91

CALCULATION OF NOTIONAL TAX

Adj. tax payable on adj. taxable income		-31,735.91
Adj. tax payable on adj. withholding taxable income		
		<hr/>
Notional Tax (NT)		0.00
		<hr/>

CALCULATION OF BASE ASSESSMENT INSTALMENT INCOME 2024

Total assessable income		95,463
Add back gross foreign income		5,852
Less: Net foreign income		5,852
		<hr/>
Base Assessment Instalment Inc. (BAII)		95,463
		<hr/>
Commissioner's Instalment Rate (NT/BAII)		0.00%

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

ROACH & BRUCE CONSULTING PTY LTD

Taxation Estimate
For the year ended 30 June 2023

Return Code: HARRICKSSF
Description: D A & R J Harricks Superannuation Fund

Tax File Number:
Date prepared: 30/10/2023

CALCULATION OF GDP ADJUSTED NOTIONAL TAX for the year ending 30 June 2024

	\$	\$
Taxable income per 2023 Return:	76,161	
Adjusted Taxable Income		76,161
Add: GDP uplift (ATI x 1.00)		0
GDP adjusted Taxable Income		76,161
Tax payable on GDP adj. taxable income @ 15.00%		11,424.15
Less Refundable Credits:		
Foreign income tax offset x 1.00 GDP adj.	288.81	
Cr for Refundable franking crs x 1.00 GDP adj.	42,871.25	
		43,160.06
Adj. tax payable on GDP adj. TI after rebates/offsets		0.00

CALCULATION OF GDP ADJUSTED NOTIONAL TAX

Adj. tax on GDP adj. taxable income	-31,735.91
Adj. tax payable on adj. withholding taxable income	
GDP Adjusted Notional Tax (NT)	0.00

ESTIMATE OF 2023-2024 PAYG INSTALMENTS

Instalments are calculated based on GDP-adjusted Notional tax payable of \$0.
Subject to variation in income, amounts payable should be as follows:

	\$
28 October, 2023	0.00
28 February, 2024	0.00
28 April, 2024	0.00
28 July, 2024	0.00
	0.00

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

ROACH & BRUCE CONSULTING PTY LTD

ABN 36 361 424 050

Other deductions

Code	Description	Deduct. Amt	Code	Non-dedn. Am
O	Other deductions not listed	259	0	
Total		259		

PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Tax File Number Year of return

Name of Partnership, Trust, Fund or Entity

Total Income/Loss	Total Deductions	Taxable Income/Loss
<input type="text" value="95463"/>	<input type="text" value="19302"/>	<input type="text" value="76161"/>

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information - it outlines our commitment to safeguarding your details.

Electronic funds transfer - direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration: I declare that:

- * all the information I have provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- * I authorise the agent to give this document to the Commissioner of Taxation.

Signature of Partner, Trustee or Director Date

PART B ELECTRONIC FUNDS TRANSFER CONSENT

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Account name:

I authorise the refund to be deposited directly to the specified account

Signature Date

Not complete 30/10/2023 : 11:08

PART D**Tax agent's certificate (shared facilities only)**

I, ROACH & BRUCE CONSULTING PTY LTD declare that:

- * I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- * I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct, and
- * I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's Signature Date

Agent's phone Client's reference

Agent's Contact Name

Agent's reference number

Not complete 30/10/2023 : 11:08

Your Ref: HARRICKSSF

30 October 2023

The Trustee
DA & RJ Harricks Superannuation Fund
c/- Roach & Bruce Consulting Pty Ltd
Suite 7 Level 5
66 Hunter Street
SYDNEY NSW 2000

Dear Trustee,

**Subject: Actuarial Certificate – Tax Exempt Percentage for the 2022/23 year
DA & RJ Harricks Superannuation Fund**

Thank you for requesting this actuarial certificate from Verus SMSF Actuaries.

Results

We calculate that the tax exempt percentage for DA & RJ Harricks Superannuation Fund in the 2022/23 financial year is **51.63%**.

More Information

Further details regarding this actuarial certificate are contained in the appendices, including:

- Appendix 1: Data Summary
- Appendix 2: Detailed Results
- Appendix 3: Further Information

Note that the results in this certificate are based on the information provided to us. If there are any material changes to the information provided, please contact us, as the results may need to be updated.

If you would like to discuss any aspect of this actuarial certificate, please don't hesitate to contact us.

Yours sincerely,



Geoff Morley, BCom, BSc, FIAA
Consulting Actuary

Verus Reference Number: ZC13965125303

Appendix 1 - Data Summary

Contact Details

Name	Jeffrey Ng
Company	Roach & Bruce Consulting Pty Ltd
Telephone	02 9232 8211

Fund Details

Fund Name	DA & RJ Harricks Superannuation Fund
Name of Trustee	Harricks Pty Limited
Tax Year for Actuarial Certificate	2022/23
ABN of Fund	36 361 424 050

Member Details

Members' Names	Robin Harricks

Financial Details

	Amount (\$)
Opening Balance at 1 July 2022	3,412,529.02
Concessional Contributions	0.00
Non-concessional Contributions	0.00
Rollovers-in	0.00
Rollovers-out	0.00
Lump Sum and Pension Benefits Paid	680,495.00
Other Net Income	403,060.71
Closing Balance at 30 June 2023	3,135,094.73

We understand that the Fund's financial statements have not been audited at the time this certificate has been prepared.

Segregation

The Fund did not have any segregated current pension assets during the financial year.

Appendix 2 - Detailed Results

Tax Exempt Percentage

This actuarial certificate has been prepared to provide the tax exempt percentage applying to DA & RJ Harricks Superannuation Fund for the 2022/23 financial year.

During the 2022/23 financial year, the Fund contained only member accounts in accumulation phase and account based pensions. Therefore no assumptions about future inflation, investment returns or discount rates have been required to calculate the tax exempt percentage. Only data regarding the Fund’s balances in accumulation phase and the Fund’s balances in retirement phase plus details of transactions within, to and from the Fund during the year have been provided for this calculation.

Using the data supplied, we have calculated the tax exempt percentage based on the ratio below:

$$\frac{\text{Average value of current pension liabilities}}{\text{Average value of superannuation liabilities}} = \$1,678,843 / \$3,251,518 = 51.63\%$$

The values for the current pension liabilities and the superannuation liabilities shown above are time weighted average balances over the financial year. Segregated current pension assets and segregated non-current assets (if any) have been excluded from the values shown above.

Member Breakdown

To assist you, we have also calculated the breakdown of the tax exempt percentage between the Fund’s members, as follows:

Member Name	Tax Exempt Percentage	Taxable Percentage
Robin Harricks	51.63%	48.37%
Reserve	0.00%	0.00%
Total	51.63%	48.37%

This breakdown between members is not required for the Fund’s tax return, but may assist in other ways, for example with allocating the Fund’s tax liabilities between members.

Appendix 3 - Further Information

Actuarial Standards

This actuarial certificate has been prepared in accordance with Professional Standard 406 of the Institute of Actuaries of Australia.

Other Comments

We have been informed by the trustee and/or their advisors that the relevant pension liabilities meet the requirements to be considered a retirement phase superannuation income stream. We have relied upon this information in preparing this actuarial certificate.

As required under Professional Standard 406, we are satisfied that the value of particular liabilities of the Fund at a particular time as set out in this certificate is the amount of the Fund's assets, together with any future contributions in respect of the benefits concerned and expected earnings on the assets and contributions after that time, that would provide the amount required to discharge those liabilities as they fall due.

We also document the following information items provided to us, and upon which we have relied, when preparing this certificate:

Item	Information Provided
Does the Fund meet the definition of Disregarded Small Fund Assets for the tax year covered by this certificate?	Yes
Have the trustee(s) chosen (if eligible) to treat all of the assets of the fund as not being segregated current pension assets for the whole of the tax year covered by this certificate?	N/A

Requirement for and Use of Actuarial Certification

This actuarial certificate is required so that the Fund can claim an exemption from tax on the investment income derived from the unsegregated assets supporting members' balances that are in retirement phase. The certificate should be obtained before the Fund submits its tax return. It does not need to be submitted with the Fund's tax return, but should be retained in the Fund's records.

An actuarial certificate is required for a Fund that has been partly in retirement phase and partly in accumulation phase during the year and which is not applying the segregated method throughout the year. Therefore an actuarial certificate is not required if:

- The Fund was entirely in accumulation phase for the whole of the tax year; or
- The Fund was entirely in retirement phase for the whole of the tax year; or
- The Fund's retirement phase assets and accumulation phase assets were fully segregated throughout the tax year.

The tax exempt percentage should be applied to the Fund's assessable income (excluding any non-arm's length income, concessional contributions and any income derived from segregated assets) to determine how much income is exempt from tax.