

# **Docherty Superfund**

ABN 60 827 989 476

Trustees: Ian Docherty & Eleanor Docherty

**Financial Statement**

**For the year ended 30 June 2022**

# **SIGNATURE PACK**

**MINUTES OF THE MEETING OF THE TRUSTEES OF  
DOCHERTY SUPERFUND  
HELD ON 29 SEPTEMBER 2022 AT  
35/3 CASHEL STREET, PASADENA SA**

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**PRESENT**

Ian Docherty

Eleanor Docherty

**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:

<b>Member Name/Payment Type</b>	<b>Amount</b>
<i>Mr Ian Docherty</i> Pension	\$25,900
<i>Mrs Eleanor Docherty</i> Pension	\$12,100

**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 2022 hereto be confirmed and are in line with the investment strategy of the fund.

<b>Asset / Date</b>	<b>Price</b>	<b>Units</b>	<b>Consideration</b>
<i>Listed Securities Market</i>			
<i>Betashares Australia</i>			
<i>200 ETF - Betashares</i>			
<i>Australia 200 ETF</i>			
07 Jan 2022	126.5060	300.00	\$37,952
26 Apr 2022	124.8346	150.00	\$18,725
13 May 2022	120.4009	300.00	\$36,120
<i>The A2 Milk Company</i>			
<i>Limited</i>			
08 Jul 2021	7.1586	1,000.00	\$7,159
25 Aug 2021	6.9449	1,000.00	\$6,945
31 Aug 2021	5.8849	1,000.00	\$5,885
04 Oct 2021	6.4674	2,000.00	\$12,935
<i>Aeris Resources Limited</i>			
09 Jul 2021	0.1854	50,000.00	\$9,269
06 Sep 2021	0.1953	50,000.00	\$9,765
21 Sep 2021	0.1653	50,000.00	\$8,265
15 Oct 2021	0.1852	100,000.00	\$18,516
28 Oct 2021	0.1751	100,000.00	\$17,515
23 Feb 2022	0.1401	100,000.00	\$14,015
<i>Alkane Resources</i>			
<i>Limited</i>			
27 Sep 2021	0.7965	10,000.00	\$7,965
29 Sep 2021	0.8415	10,000.00	\$8,415
<i>Aristocrat Leisure</i>			
<i>Limited</i>			
18 Nov 2021	0.0000	49.00	\$0
<i>Altium Limited</i>			
18 Oct 2021	35.4925	350.00	\$12,422
21 Oct 2021	37.2243	200.00	\$7,445
<i>Aurelia Metals Limited</i>			
13 Oct 2021	0.3303	50,000.00	\$16,515
15 Oct 2021	0.3756	25,000.00	\$9,390
<i>Ansell Limited</i>			
19 Jul 2021	39.9094	250.00	\$9,977
19 Jul 2021	40.1737	500.00	\$20,087
<i>Afterpay Limited</i>			
09 Jul 2021	117.6961	150.00	\$17,654
20 Jul 2021	106.8686	100.00	\$10,687
<i>Argo Investments</i>			
<i>Limited</i>			
03 Dec 2021	9.6081	2,000.00	\$19,216
10 Jan 2022	10.2189	1,663.00	\$16,994
11 Jan 2022	10.1749	1,000.00	\$10,175
11 Jan 2022	10.2067	337.00	\$3,440
28 Jan 2022	9.7149	1,000.00	\$9,715
24 Mar 2022	9.2994	3,226.00	\$30,000
<i>Accent Group Limited</i>			
15 Sep 2021	2.2921	7,000.00	\$16,045
17 Sep 2021	2.2350	3,000.00	\$6,705
01 Nov 2021	2.5074	2,000.00	\$5,015
<i>BHP Group Limited</i>			
21 Jul 2021	49.9743	200.00	\$9,995
21 Sep 2021	37.4414	500.00	\$18,721
23 Sep 2021	38.7395	300.00	\$11,622
08 Oct 2021	37.4372	400.00	\$14,975
<i>Brainchip Holdings Ltd</i>			
13 Jan 2022	1.3515	10,000.00	\$13,515
14 Jan 2022	1.7880	5,000.00	\$8,940
28 Jan 2022	1.4730	5,000.00	\$7,365
25 Feb 2022	1.2465	10,000.00	\$12,465
<i>Bluescope Steel Limited</i>			

05 Aug 2021	23.8497	500.00	\$11,925
<i>Carsales.Com Limited.</i>			
05 Aug 2021	22.3856	1,000.00	\$22,386
<i>Commonwealth Bank Of Australia.</i>			
20 Sep 2021	102.0355	200.00	\$20,407
20 Jun 2022	89.0513	400.00	\$35,621
<i>Codan Limited</i>			
20 Aug 2021	15.9934	1,500.00	\$23,990
17 Sep 2021	13.7249	1,000.00	\$13,725
21 Sep 2021	13.2297	500.00	\$6,615
18 Oct 2021	12.8608	1,500.00	\$19,291
28 Oct 2021	10.8549	1,000.00	\$10,855
28 Oct 2021	10.2897	500.00	\$5,145
<i>Collins Foods Limited</i>			
02 Jul 2021	11.1172	500.00	\$5,559
<i>CSL Limited</i>			
25 Jan 2022	258.1477	60.00	\$15,489
<i>Domino's Pizza Enterprises Limited</i>			
18 Oct 2021	135.0632	135.00	\$18,234
04 Nov 2021	125.7715	40.00	\$5,031
<i>Fortescue Metals Group Ltd</i>			
23 Sep 2021	16.0034	2,000.00	\$32,007
12 Oct 2021	15.1549	1,000.00	\$15,155
21 Oct 2021	14.6449	1,000.00	\$14,645
22 Nov 2021	15.7595	300.00	\$4,728
<i>Betashares Geared Australian Equity Fund (Hedge Fund) - Betashares Geared Aus Equity Fund (Hedge Fund)</i>			
29 Nov 2021	27.7733	1,000.00	\$27,773
13 Dec 2021	28.8997	500.00	\$14,450
24 Dec 2021	29.0443	1,000.00	\$29,044
28 Jan 2022	23.9197	500.00	\$11,960
06 Apr 2022	29.0197	500.00	\$14,510
16 May 2022	26.2220	1,000.00	\$26,222
21 Jun 2022	20.9576	1,000.00	\$20,958
<i>Integral Diagnostics Limited</i>			
28 Jul 2021	5.3093	1,600.00	\$8,495
01 Sep 2021	4.6074	2,000.00	\$9,215
06 Sep 2021	4.6474	2,000.00	\$9,295
<i>Ishares S&amp;P Mid-Cap ETF - Ishares S&amp;P Mid-Cap ETF</i>			
26 Nov 2021	395.2812	50.00	\$19,764
<i>Ishares Global 100 ETF - Ishares Global 100 ETF</i>			
13 Dec 2021	109.0414	200.00	\$21,808
14 Dec 2021	108.8385	137.00	\$14,911
<i>Ishares S&amp;P 500 ETF - Ishares S&amp;P 500 ETF</i>			
14 Dec 2021	658.6255	22.00	\$14,490
<i>Ishares Core MSCI World Ex Aus Esg Leaders ETF - Ishares Core MSCI World Ex Aus Esg Leaders ETF</i>			
13 Dec 2021	46.4389	500.00	\$23,219
17 Dec 2021	45.5782	500.00	\$22,789
31 Jan 2022	44.0169	500.00	\$22,008
25 Feb 2022	41.0344	458.00	\$18,794
28 Feb 2022	41.0344	242.00	\$9,930

<i>Ishares Global Healthcare ETF - Ishares Global Healthcare ETF</i>			
17 Dec 2021	124.1956	43.00	\$5,340
20 Dec 2021	123.8500	57.00	\$7,059
21 Dec 2021	123.2486	100.00	\$12,325
<i>Jb Hi-Fi Limited</i>			
18 Oct 2021	46.3889	500.00	\$23,194
01 Nov 2021	50.5986	100.00	\$5,060
<i>James Hardie Industries PLC - Chess Depository Interests 1:1</i>			
12 Nov 2021	56.5543	200.00	\$11,311
19 Nov 2021	53.9536	200.00	\$10,791
<i>Lovisa Holdings Limited</i>			
21 Oct 2021	20.7248	600.00	\$12,435
<i>Lynas Rare Earths Limited</i>			
10 Sep 2021	7.1060	3,000.00	\$21,318
<i>Ma Financial Group Limited</i>			
06 Sep 2021	7.8074	2,000.00	\$15,615
<i>Mineral Resources Limited</i>			
30 Jul 2021	63.6486	100.00	\$6,365
<i>Mcmillan Shakespeare Limited</i>			
14 Sep 2021	12.7149	1,000.00	\$12,715
17 Sep 2021	13.0297	500.00	\$6,515
01 Nov 2021	13.9050	700.00	\$9,734
<i>Monadelphous Group Limited</i>			
07 Jul 2021	10.6840	2,000.00	\$21,368
<i>Medibank Private Limited</i>			
05 Aug 2021	3.3574	2,000.00	\$6,715
<i>Macquarie Group Limited</i>			
26 Nov 2021	191.2800	52.00	\$9,947
<i>Nick Scali Limited</i>			
19 Oct 2021	14.5712	700.00	\$10,200
22 Oct 2021	14.5312	700.00	\$10,172
01 Nov 2021	14.9938	700.00	\$10,496
<i>Betashares Nasdaq 100 ETF - Betashares Nasdaq 100 ETF</i>			
26 Nov 2021	36.4505	1,000.00	\$36,451
31 Jan 2022	32.8597	500.00	\$16,430
25 Feb 2022	31.0297	500.00	\$15,515
26 May 2022	26.9025	1,000.00	\$26,903
20 Jun 2022	26.0218	1,000.00	\$26,022
<i>Netwealth Group Limited</i>			
19 Oct 2021	17.7748	600.00	\$10,665
<i>Objective Corporation Limited</i>			
06 Oct 2021	17.5049	1,000.00	\$17,505
<i>Oz Minerals Limited</i>			
18 Oct 2021	26.0297	500.00	\$13,015
20 Oct 2021	26.0067	400.00	\$10,403
20 Oct 2021	25.9172	400.00	\$10,367
<i>Pilbara Minerals Limited</i>			
13 Jan 2022	3.7832	5,000.00	\$18,916
<i>Pro Medicus Limited</i>			
18 Aug 2021	65.0986	100.00	\$6,510
18 Aug 2021	65.7086	100.00	\$6,571
08 Oct 2021	54.0243	200.00	\$10,805
15 Oct 2021	53.4495	300.00	\$16,035
<i>Premier Investments Limited</i>			

25 Oct 2021	31.3297	500.00	\$15,665
01 Nov 2021	31.1943	200.00	\$6,239
02 Nov 2021	31.6495	300.00	\$9,495
<i>Pinnacle Investment Management Group Limited</i>			
25 Oct 2021	17.1449	1,000.00	\$17,145
24 Nov 2021	16.3797	500.00	\$8,190
<i>Perseus Mining Limited</i>			
19 Oct 2021	1.7080	5,000.00	\$8,540
<i>Vaneck MSCI International Quality ETF - Vaneck MSCI International Quality ETF</i>			
11 Jan 2022	42.7458	580.00	\$24,793
31 Jan 2022	41.3354	420.00	\$17,361
<i>REA Group Ltd</i>			
09 Aug 2021	154.7950	70.00	\$10,836
<i>Rural Funds Group - Fully Paid Units Stapled Securities</i>			
05 Aug 2021	0.0000	2,142.00	\$0
<i>Rio Tinto Limited</i>			
29 Jul 2021	136.5823	70.00	\$9,561
<i>ETFS Semiconductor ETF - ETFS Semiconductor ETF</i>			
16 Dec 2021	11.6449	1,000.00	\$11,645
<i>Sandfire Resources Limited</i>			
30 Sep 2021	5.2674	2,000.00	\$10,535
<i>Smartgroup Corporation Ltd</i>			
22 Oct 2021	9.3149	1,000.00	\$9,315
22 Oct 2021	9.5453	38.00	\$363
25 Oct 2021	8.0058	962.00	\$7,702
<i>Santos Limited</i>			
30 Aug 2021	6.1359	2,500.00	\$15,340
28 Sep 2021	7.1325	2,500.00	\$17,831
28 Feb 2022	7.3862	3,000.00	\$22,159
<i>SPDR S&amp;P/ASX 200 Fund - SPDR S&amp;P/ASX 200 Fund</i>			
12 Jul 2021	195.5100	1.00	\$196
<i>Super Retail Group Limited</i>			
20 Oct 2021	13.2649	1,000.00	\$13,265
21 Oct 2021	12.4712	700.00	\$8,730
<i>Sydney Airport - Fully Paid Ordinary/Units Stapled Securities</i>			
05 Jul 2021	7.6786	1,000.00	\$7,679
05 Jul 2021	8.0186	1,000.00	\$8,019
<i>Universal Store Holdings Limited</i>			
20 Oct 2021	8.2599	1,500.00	\$12,390
22 Oct 2021	8.4649	1,000.00	\$8,465
<i>Vanguard Australian Property Securities Index ETF - Vanguard Australian Property Securities Index ETF</i>			
04 Jan 2022	99.7236	250.00	\$24,931
<i>Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF</i>			
05 Jan 2022	96.9312	300.00	\$29,079
28 Apr 2022	93.3782	300.00	\$28,013
20 May 2022	90.8261	400.00	\$36,330

<i>Vanguard MSCI Index International Shares ETF - Vanguard MSCI Index International Shares ETF</i>			
21 Mar 2022	97.3616	200.00	\$19,472
<i>Vanguard Australian Shares High Yield ETF - Vanguard Australian Shares High Yield ETF</i>			
04 Feb 2022	64.8043	500.00	\$32,402
08 Feb 2022	65.9346	230.00	\$15,165
14 Feb 2022	67.3864	270.00	\$18,194
26 Apr 2022	68.0394	250.00	\$17,010
03 May 2022	68.8994	250.00	\$17,225
<i>WAM Capital Limited</i>			
03 Dec 2021	2.2180	5,000.00	\$11,090
03 Dec 2021	2.2119	10,000.00	\$22,119
11 Jan 2022	2.2420	7,500.00	\$16,815
22 Apr 2022	2.1120	7,500.00	\$15,840
16 Jun 2022	1.7465	10,000.00	\$17,465
<i>Westpac Banking Corporation</i>			
16 Dec 2021	20.9612	700.00	\$14,673
<i>Woodside Energy Group Ltd</i>			
09 Mar 2022	33.5797	500.00	\$16,790
02 Jun 2022	0.0000	108.00	\$0
10 Jun 2022	34.0397	500.00	\$17,020
<i>Wesfarmers Limited</i>			
04 Nov 2021	59.0594	250.00	\$14,765
25 Nov 2021	59.3094	250.00	\$14,827
<i>Whitehaven Coal Limited</i>			
30 Aug 2021	2.4930	5,000.00	\$12,465
21 Sep 2021	2.8247	5,000.00	\$14,124
28 Sep 2021	3.2730	5,000.00	\$16,365
03 Nov 2021	2.4530	5,000.00	\$12,265
04 Mar 2022	3.9650	3,000.00	\$11,895
<i>Listed Derivatives Market</i>			
<i>Aristocrat Leisure Limited - Rights- Appsclose 08Nov2021 Us Prohibited</i>			
25 Oct 2021	0.0000	23.00	\$0
25 Oct 2021	0.0000	12.00	\$0
25 Oct 2021	0.0000	14.00	\$0
<i>Unlisted Market</i>			
<i>RFF_R</i>			
13 Jul 2021	0.0000	2,142.00	\$0

**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 2022 hereto be confirmed and are in line with the investment strategy of the fund.

<b>Asset / Date</b>	<b>Price</b>	<b>Units</b>	<b>Consideration</b>
<i>Listed Securities Market</i>			
<i>The A2 Milk Company Limited</i>			
20 Jul 2021	6.8742	4,000.00	\$27,497
15 Sep 2021	5.4926	2,000.00	\$10,985
15 Oct 2021	6.8326	2,000.00	\$13,665
<i>ETFS Battery Tech &amp; Lithium ETF - ETFS Battery Tech &amp; Lithium ETF</i>			
15 Oct 2021	92.3670	105.00	\$9,699
<i>Aeris Resources Limited</i>			
06 Jul 2021	0.1946	50,000.00	\$9,731
14 Jul 2021	0.1896	50,000.00	\$9,481
15 Oct 2021	0.1848	100,000.00	\$18,484
25 Oct 2021	0.1898	100,000.00	\$18,984
03 Dec 2021	0.1574	100,000.00	\$15,735
15 Mar 2022	0.1199	100,000.00	\$11,985
<i>Alkane Resources Limited</i>			
26 Nov 2021	0.8293	20,000.00	\$16,585
<i>Aristocrat Leisure Limited</i>			
13 Jul 2021	41.7192	230.00	\$9,595
29 Oct 2021	46.5938	499.00	\$23,250
26 Nov 2021	45.0722	550.00	\$24,790
<i>Altium Limited</i>			
26 Nov 2021	41.1737	550.00	\$22,646
<i>Aurelia Metals Limited</i>			
25 Nov 2021	0.3794	25,000.00	\$9,485
03 Dec 2021	0.4097	50,000.00	\$20,483
<i>Ansell Limited</i>			
30 Sep 2021	33.6680	400.00	\$13,467
19 Oct 2021	31.7975	350.00	\$11,129
<i>Afterpay Limited</i>			
06 Jul 2021	115.4639	150.00	\$17,320
30 Jul 2021	97.2811	125.00	\$12,160
02 Aug 2021	115.0811	125.00	\$14,385
<i>Accent Group Limited</i>			
22 Feb 2022	1.9326	12,000.00	\$23,192
<i>BHP Group Limited</i>			
17 Sep 2021	39.3670	600.00	\$23,620
20 Sep 2021	37.3786	600.00	\$22,427
02 Nov 2021	36.0098	600.00	\$21,606
<i>Brainchip Holdings Ltd</i>			
25 Jan 2022	1.4708	10,000.00	\$14,708
07 Feb 2022	1.6435	10,000.00	\$16,435
08 Mar 2022	1.0135	10,000.00	\$10,135
<i>Bluescope Steel Limited</i>			
20 Aug 2021	22.9703	500.00	\$11,485
14 Sep 2021	23.7188	700.00	\$16,603
<i>Carsales.Com Limited.</i>			
06 Oct 2021	24.2996	1,000.00	\$24,300
<i>Commonwealth Bank Of Australia.</i>			
04 Oct 2021	21.6600	161.00	\$3,487
22 Nov 2021	96.1193	189.00	\$18,167
13 May 2022	101.8145	350.00	\$35,635
<i>Codan Limited</i>			
13 Jul 2021	17.3221	1,000.00	\$17,322
10 Sep 2021	13.8402	750.00	\$10,380
16 Sep 2021	13.2343	750.00	\$9,926



28 Sep 2021	12.5198	1,500.00	\$18,780
27 Oct 2021	11.0201	1,500.00	\$16,530
26 Nov 2021	9.6516	1,500.00	\$14,477
<i>Collins Foods Limited</i>			
05 Jan 2022	13.2789	2,000.00	\$26,558
<i>Charter Hall Long Wale REIT - Fully Paid Units</i>			
<i>Stapled Securities</i>			
03 May 2022	5.1158	3,500.00	\$17,905
08 Jun 2022	4.6909	3,625.00	\$17,005
<i>Cochlear Limited</i>			
20 Aug 2021	238.2324	100.00	\$23,823
<i>Coles Group Limited.</i>			
28 Apr 2022	18.3846	1,500.00	\$27,577
<i>CSL Limited</i>			
27 Oct 2021	298.9009	64.00	\$19,130
14 Feb 2022	243.5189	140.00	\$34,093
<i>Domino's Pizza Enterprises Limited</i>			
18 Oct 2021	137.8343	150.00	\$20,675
15 Dec 2021	117.2135	175.00	\$20,512
<i>Endeavour Group Limited</i>			
15 Sep 2021	6.4846	3,000.00	\$19,454
<i>Fortescue Metals Group Ltd</i>			
28 Sep 2021	14.9564	2,000.00	\$29,913
02 Nov 2021	14.1051	1,000.00	\$14,105
04 Feb 2022	21.0623	1,300.00	\$27,381
<i>Betashares Geared Australian Equity Fund (Hedge Fund) - Betashares Geared Aus Equity Fund (Hedge Fund)</i>			
25 Jan 2022	24.0099	1,000.00	\$24,010
<i>Harvey Norman Holdings Limited</i>			
20 Oct 2021	4.9758	4,000.00	\$19,903
<i>Integral Diagnostics Limited</i>			
27 Aug 2021	4.9259	4,000.00	\$19,703
19 Oct 2021	4.6461	4,000.00	\$18,584
<i>Ishares S&amp;P Mid-Cap ETF - Ishares S&amp;P Mid-Cap ETF</i>			
24 Mar 2022	355.4028	50.00	\$17,770
<i>Ishares Core MSCI World Ex Aus Esg Leaders ETF - Ishares Core MSCI World Ex Aus Esg Leaders ETF</i>			
24 Feb 2022	39.7949	1,400.00	\$55,713
<i>Ishares Global Healthcare ETF - Ishares Global Healthcare ETF</i>			
26 May 2022	117.9510	200.00	\$23,590
<i>Jb Hi-Fi Limited</i>			
13 Jul 2021	47.0502	215.00	\$10,116
14 Jan 2022	44.7686	600.00	\$26,861
<i>James Hardie Industries PLC - Chess Depositary Interests 1:1</i>			
09 Jul 2021	43.8439	500.00	\$21,922
07 Jan 2022	52.1609	400.00	\$20,864
<i>Lovisa Holdings Limited</i>			
21 Dec 2021	18.5074	600.00	\$11,104
<i>Lynas Rare Earths Limited</i>			

24 Jan 2022	9.7535	3,000.00	\$29,261
<i>Ma Financial Group Limited</i>			
24 Dec 2021	8.5298	2,000.00	\$17,060
<i>Mineral Resources Limited</i>			
19 Aug 2021	51.7327	300.00	\$15,520
14 Sep 2021	52.0763	350.00	\$18,227
<i>Mcmillan Shakespeare Limited</i>			
13 Dec 2021	12.2265	2,200.00	\$26,898
<i>Monadelphous Group Limited</i>			
14 Sep 2021	9.8218	2,000.00	\$19,644
<i>Macquarie Group Limited</i>			
11 Jan 2022	202.4301	92.00	\$18,624
<i>Nick Scali Limited</i>			
07 Jan 2022	14.7338	2,100.00	\$30,941
<i>Betashares Nasdaq 100 ETF - Betashares Nasdaq 100 ETF</i>			
22 Feb 2022	30.3345	1,000.00	\$30,335
17 Jun 2022	25.3787	2,000.00	\$50,757
<i>Netwealth Group Limited</i>			
21 Dec 2021	16.6152	600.00	\$9,969
<i>Objective Corporation Limited</i>			
29 Dec 2021	18.9445	1,000.00	\$18,944
<i>Oz Minerals Limited</i>			
19 Nov 2021	25.9629	400.00	\$10,385
11 Jan 2022	28.5510	900.00	\$25,696
<i>Pilbara Minerals Limited</i>			
25 Jan 2022	3.2420	5,000.00	\$16,210
<i>Pro Medicus Limited</i>			
06 Sep 2021	57.4757	200.00	\$11,495
11 Oct 2021	51.0604	600.00	\$30,636
24 Dec 2021	61.1685	300.00	\$18,351
<i>Premier Investments Limited</i>			
15 Dec 2021	30.2094	1,000.00	\$30,209
<i>Pinnacle Investment Management Group Limited</i>			
13 Dec 2021	16.2415	1,500.00	\$24,362
<i>Perseus Mining Limited</i>			
26 Nov 2021	1.6570	5,000.00	\$8,285
<i>Vaneck MSCI International Quality ETF - Vaneck MSCI International Quality ETF</i>			
20 May 2022	35.3903	1,000.00	\$35,390
<i>REA Group Ltd</i>			
12 Oct 2021	153.3514	100.00	\$15,335
18 Oct 2021	154.1579	170.00	\$26,207
<i>Rural Funds Group - Fully Paid Units Stapled Securities</i>			
14 Dec 2021	3.0479	10,142.00	\$30,912
22 Feb 2022	2.6998	10,000.00	\$26,998
<i>Rio Tinto Limited</i>			
09 Sep 2021	105.7113	180.00	\$19,028
17 Sep 2021	100.1409	135.00	\$13,519
<i>ETFS Semiconductor ETF - ETFS Semiconductor ETF</i>			
24 Feb 2022	9.3951	1,000.00	\$9,395
<i>Sandfire Resources Limited</i>			
20 Oct 2021	5.7502	5,000.00	\$28,751

<i>Smartgroup Corporation Ltd</i>			
26 Nov 2021	7.6052	2,000.00	\$15,210
<i>Santos Limited</i>			
26 Jul 2021	6.5141	2,500.00	\$16,285
19 Oct 2021	7.3938	5,000.00	\$36,969
20 Jun 2022	7.5237	3,000.00	\$22,571
<i>SPDR S&amp;P/ASX 200 Fund - SPDR S&amp;P/ASX 200 Fund</i>			
13 Jul 2021	68.3727	361.00	\$24,683
<i>Super Retail Group Limited</i>			
21 Dec 2021	12.2997	1,700.00	\$20,909
<i>Suncorp Group Limited</i>			
04 Nov 2021	11.1806	2,000.00	\$22,361
<i>Sydney Airport - Fully Paid Ordinary/Units</i>			
<i>Stapled Securities</i>			
04 Aug 2021	7.6126	2,000.00	\$15,225
<i>Universal Store Holdings Limited</i>			
03 Dec 2021	7.3024	2,500.00	\$18,256
<i>WAM Capital Limited</i>			
15 Jun 2022	1.6586	20,000.00	\$33,172
<i>Westpac Banking Corporation</i>			
25 Nov 2021	21.6588	700.00	\$15,161
<i>Woodside Energy Group Ltd</i>			
26 Apr 2022	30.4603	500.00	\$15,230
<i>Wesfarmers Limited</i>			
21 Oct 2021	55.1537	600.00	\$33,092
16 May 2022	49.7782	500.00	\$24,889
<i>Whitehaven Coal Limited</i>			
02 Jul 2021	1.9716	5,000.00	\$9,858
17 Sep 2021	2.7970	5,000.00	\$13,985
24 Sep 2021	3.1070	5,000.00	\$15,535
18 Oct 2021	3.2270	5,000.00	\$16,135
05 Nov 2021	2.4370	5,000.00	\$12,185
08 Mar 2022	3.9850	3,000.00	\$11,955
<i>Woolworths Group Limited</i>			
20 Oct 2021	40.1796	700.00	\$28,126
<i>Listed Derivatives Market</i>			
<i>Aristocrat Leisure Limited - Rights-Appsclose 08Nov2021</i>			
<i>Us Prohibited</i>			
18 Nov 2021	0.0000	49.00	\$0
<i>Term Deposits</i>			
<i>ING Term Deposit</i>			
24 Jan 2022	1.0000	46,273.66	\$46,274
<i>Unlisted Market</i>			
<i>RFF_R</i>			
05 Aug 2021	0.0000	2,142.00	\$0

**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:

	<b>Income</b>	<b>Fund Tax</b>	<b>Contra Tax</b>	<b>Direct Tax</b>
<i>Mr Ian Docherty</i>				
Downsizer Pension Account	(\$10,367)	\$59	\$0	\$0
Pension Account	(\$49,255)	\$281	\$0	\$0
<i>Mrs Eleanor Docherty</i>				
Downsizer Pension Account	(\$10,402)	\$59	\$0	\$0
Pension Account	(\$25,986)	\$148	\$0	\$0

**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 2022 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 2022, 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/SA)*, during the year ended 30 June 2022.

**INCOME TAX RETURN:**

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2022 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2022 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 2022 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

Anthony Boys  
of  
Super Audits  
702/20 Hindmarsh Square  
Adelaide, SA 5000

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

**TAX AGENT:**

It was resolved that

Ms Emily Cooper  
of  
SMSF Australia  
Unit 8  
435-438 Fullarton Road  
HIGHGATE, SA 5063

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

**CLOSURE:**

There being no further business the meeting was closed.

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

Ian Docherty  
Chairperson

# Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

## Part A: Taxpayer's declaration

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.

### 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](http://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](http://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.

### Tax file number

\*\*\*\*\*

### Fund name

Docherty Superfund

### Year of return

2022

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 of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of 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.

### Agent's reference number

25957257

### Account name

Ian Currie Docherty & Eleanor Docherty ATF Docherty Superfund

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

Signature of trustee or director

Date

## Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

Signature of tax agent

Date

### Agent's contact name

MS Emily Cooper

### Agent's phone

13 00392544

### Agent's reference

25957257

### Client's reference

DOCHERTY

# Docherty Superfund

## Trustee Declaration

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In the opinion of the Trustees of the Docherty Superfund.

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 2022 present fairly the financial position of the Fund at 30 June 2022 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 2022.

Signed in accordance with a resolution of the trustees by:

..... Dated: ...../...../.....  
**Ian Docherty**  
Trustee

..... Dated: ...../...../.....  
**Eleanor Docherty**  
Trustee



Docherty Superfund  
35/3 Cashel Street  
PASADENA, SA 5042

Dear Trustees

## **Docherty Superfund Audit Engagement Letter**

### **Objectives and Scope of the Audit**

You have requested that we audit the financial statements of the SMSF for the year ended 30 June 2022. We are pleased to confirm our acceptance and understanding of this engagement by means of this letter.

Our audit will be performed in accordance with Australian Auditing Standards, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations* (SISR) with the objective of expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and the SISR.

### **Our Responsibilities**

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

An 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. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error, as well as evaluating the overall presentation of the financial report.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatement may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal control relevant to the entity'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 entity's internal control. We will, however, communicate to you in writing any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.

### **Trustees' Responsibilities**

Our audit will be conducted on the basis that the trustee(s) acknowledge and understand that they have responsibilities:

- For the preparation of the financial report that gives a true and fair view in accordance with the Australian Auditing Standards, other mandatory reporting requirements and the SIS Act and SIS Regulations is that of the trustee(s);
- For such internal control as the trustee(s) determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; and
- To provide us with:
  - Access to all information of which the trustees are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
  - Additional information that we may request from the trustees for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from trustees written confirmation concerning representations made to us in connection with the audit.

Australian Auditing Standards require that we determine whether the financial reporting framework applied in the preparation of this special purpose of financial report is acceptable. If we determine the financial reporting framework to be unacceptable, we will not be able to undertake the audit engagement unless the framework is amended and then determined to be acceptable.

If a qualified audit report is to be issued following the completion of our audit, we will advise the details to you in a timely manner and prior to the issue of our report.

### **Audit of SIS Compliance**

For the year ended 30 June 2022, we are required to form an opinion in respect of compliance with certain aspects of SIS. Our report must refer to the following sections and regulations:

Sections: 17A, 35AE, 35B, 35C(2), 52, 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA, 13.22C

### **Report on Significant Matters**

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 Act or Regulations which we believe has occurred, is occurring or may occur.

We are also required to report to the ATO, as regulator, any contravention of the SISA and the SISR, where we believe the contravention may affect the interests of the members of beneficiaries of the fund.

In addition, we are also required under section 130 to report to you if we believe the superannuation fund may be, or may be about to become, in an unsatisfactory financial position. If we are not satisfied with your response as trustee(s) as to the action taken to rectify the situation or we receive no response, we are obliged to report the matter to the ATO.

A failure on the part of the trustee to rectify these breaches to the satisfaction of the ATO may result in significant penalties to the trustee and the fund itself.

In addition to our report on the financial statements, we will also report to you any material weaknesses in the fund's system of accounting and internal control which come to our notice during the course of our audit.

### **Quality Control**

The conduct of our audit in accordance Australian Auditing Standards means that information acquired by us in the course of our audit is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your expressed consent.

Our audit files may, however, be subject to review as part of the quality control review program of Regulators and or Professional Bodies which monitors compliance with professional standards by its members.

We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us as your auditor.

### **Independence/Conflict of Interest**

We have established policies and procedures designed to ensure our independence, including policies on holding financial interests in the superannuation fund and other related parties, rotation of audit partners, business relationships, employment relationships, and the provision of non-audit services in accordance with professional statement APES 110 – Code of Ethics for Professional Accountants.

### **Outsourced Services**

We do not use any outsourced services in overseas locations when conducting client assignments.

**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 engagement agreement indicates your acceptance of the use of outsourced services, cloud hosted software and outsourced data storage under the conditions outlined above.

**Limitation of Liability**

Our firm’s liability to you or any other user of the audit report is limited by a Scheme approved under Professional Standards Legislation.

**Other**

We would appreciate acknowledgement of terms and conditions set out in this letter. Please note that this letter will be effective for future years unless the terms of the engagement are altered by future correspondence.

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 audit of the financial report.

If you have any queries in relation to this please contact me.

To: MR ANTHONY BOYS

I/We hereby confirm your appointment as Auditor under the above terms of engagement.

For and on behalf of Ian Docherty & Eleanor Docherty as trustee for the Docherty Superfund

.....  
Mr Ian Docherty  
Trustee

.....  
Mrs Eleanor Docherty  
Trustee

Yours sincerely  
ANTHONY BOYS – REGISTERED COMPANY AUDITOR  
**DATED: 29 September 2022**  
Signed document to be returned to P.O. Box 3376 Rundle Mall 5000

Mr Anthony Boys  
PO Box 3376  
Rundle Mall, SA 5000

## **Docherty Superfund ABN: 60 827 989 476**

### **Year ended 30 June 2022**

Dear Sir,

This representation letter is provided in connection with your audit of the financial report of the 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 2022, 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 2022 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 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 as defined by SISA.

#### **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 taking into account contributions paid to other superannuation funds.

Appropriate Risk Management Statements have been prepared in accordance with the Guidelines set out in the APRA Circular on Risk Management Statements for Superannuation Entities investing in Derivatives.

There have been no irregularities involving the Trustee or any of the Trustee's management that could have a material effect on the financial statements.

We confirm that we have distributed all required reports and other information to members in the form and including the minimum information as required by the SISA at the relevant times specified by the SISA. This information has been distributed within the timeframe set out in the SISA and SISR.

#### **4. Investment strategy**

The investment strategy has been determined and reviewed with due consideration to risk, return, liquidity, diversification and the insurance needs of Fund members, and that the Fund's investments are in line with this investment strategy.

#### **5. 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 consistently applied unless specifically noted in the Financial Statements and Notes.

#### **6. Fund books and records**

All transactions have been recorded in the accounting records and are reflected in the financial report. 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 have considered the risk of fraud and determined it is not likely to impact the reliability of the financial report.

All accounting records, statements and financial reports have been kept and maintained for at least 5 years.

Minutes, records of trustees' meetings, copies of all member or beneficiary reports, up to date record of all trustee or director of corporate trustee changes and trustee consents have been kept and retain for at least 10 years and trustee declarations in the approved form have been signed and kept for each trustee appointed after 30 June 2007.

There are no assets or liabilities of the Fund that have not been disclosed to you or the Fund Administration Manager. The Financial Statements accurately disclose the full extent of the assets and liabilities of the Fund.

## **7. Asset form and valuation**

The assets of the Fund are being held in a form suitable for the benefit of the members of the Fund, and are in accordance with our investment strategy.

Investments are carried in the books at market value. Such amounts are considered 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 that have not been disclosed in the financial report.

The Trustee has complied with all the investment standards and rules contained in the SISA and all investments held at 30 June 2022 and investment transactions for the year then ended were undertaken in accordance with the Fund's investment strategy.

## **8. Significant assumptions**

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

## **9. 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.

## **10. Ownership and pledging of assets**

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

## **11. Related parties**

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.

## **12. Borrowings**

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

## **13. Fraud, error and non-compliance**

There has been no:

- a. Fraud, error or non-compliance with laws and regulations involving management who have a significant role in internal control;
- b. Fraud, error or non-compliance with laws and regulations that could have a material effect on the financial report; and
- c. Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.

There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense. There have been no communications from any regulatory body concerning a contravention of the SISA, SISR and the Corporations Act 2001, which has occurred, is occurring, or is about to occur.

## **14. Internal controls**

We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud and error.

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 confirm that we have adequate control in place in relation to internet transactions including online share trading. All transactions that have been recorded and occurred were for the benefit of all members of the Fund.

## **15. Significant events**

We have not become aware of any event that would have a significant adverse effect on the financial position of the Fund or the members of the Fund.

## **16. Going concern assumption**

We confirm that 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.

## **17. 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 statements in order to ensure they are not misleading as to the financial position of the Fund or its operations.

**18. Outstanding legal action**

The trustees confirm that there is no outstanding legal action or claims against the Fund.

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

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

.....  
Mr Ian Docherty  
Trustee

.....  
Mrs Eleanor Docherty  
Trustee

**(Important: All SMSF trustees to sign the letter)**

Date: 29 September 2022