

Client Name: **Whipbird Superfund**

Year / Period Ended: **30/06/2022**

SMSF FINANCIAL STATEMENTS & ITR REVIEW CHECKLIST

	Y/N	N/A	Comments / Notes
A Trial Balance (Referenced to WPs)	✓		
B Tax Return Reconciliation WP	✓		
C Interview Notes / Query Sheets		✓	
D Tax Reconciliation Statement	✓		
E Journal Sheets	✓		
F Member statements WP	✓		
G Pension Minimums WP	✓		
H Profit & Loss and Balance Sheet	✓		
I Actuarial Certificate	✓		
J Other.....		✓	
<i>(All other work papers as per Class account codes)</i>			

BEFORE commencing the job have you considered the following?

	Y/N	N/A	Comments
1 Has client checklist been prepared/reviewed - is further info required?	✓		
2 Have last years WPs, F/S and ITR been reviewed?	✓		

AFTER completing the job have you considered the following?

	Y/N	N/A	W/P Ref
3 Can you explain material variations in income/expenses/financial ratios to LY?	✓		
4 Has WP been prepared for any unusual account balances?	✓		
5 Member contributions identified?	✓		
6 Deductibility considered?	✓		
7 Confirmed all DRPs etc recorded?		✓	
8 Movement of NMV recorded for all investments?	✓		
9 Are accounting and audit fees reconciled?	✓		
10 Have you checked client ICA/IT accounts and GIC on portal?	✓		
11 Expenses paid by members recorded?		✓	
12 Tax journals entered/allocated?	✓		

Balance Sheet

13 Bank Reconciliations Completed?	✓		
14 Has WP been prepared for ALL Balance Sheet account balances with activity?	✓		
15 Holding statements sighted and correct for all investments?	✓		

ITR

16 Tax Reconciliation Items Identified?	✓		
17 Carried forward tax and capital losses applied?		✓	
18 Have PAYG, Franking credits etc been claimed?		✓	
19 Is the completed ITR free of errors?	✓		
20 Have you completed the collation instructions?	✓		

Pre-Manager Review Check

	Y/N	N/A	Comments
21 Are client query responses documented in WPs & Checklist updated for next year?	✓		
22 Have you documented points to be carried forward for next year?		✓	
23 Have you prepared all notes, minutes, agreements, resolutions (if required)?		✓	
24 Has Points of Review/Notes for Next Year been prepared (ref B)		✓	
25 Has a cover letter and required minutes been prepared?	✓		
26 Have all material findings been communicated in cover letter?	✓		
27 Any items that need to be addressed re current record keeping/bookkeeping?		✓	
28 Have you contributed at least one Value Add idea?	✓		
29 Have you updated all Dropbox file names to correct conventions for all clients?	✓		
30 Have you added Xero Cost to Job and removed Class cost?	✓		
31 Have you updated the job description?	✓		

Additional SMSF Matters

	Y/N	N/A	Comments
32 Ensure Contribution do not exceed contribution caps	✓		
33 Are benefits paid over the minimum amount requirements?	✓		
34 Have all audit/compliance issues been addressed?		✓	
35 Have all required annual minutes been prepared?	✓		
36 Have additional minutes been prepared for all material/unusual events?		✓	
37 Has Investment Strategy been prepared/updated/copy reprinted?	✓		
38 Are trustee details correct in F/S and ITR?	✓		
39 Are Binding Death Nominations required (need updating every 3 years)		✓	
40 Have Trustee's minuted their consideration of taking out life insurance (2013 FY Onwards)		✓	
41 Has Payment Slip been attached?		✓	
42 Does the client have to pass the work test to contribute to super?	✓		
43 Was the fund maintained solely for retirement or retirement related purposes?	✓		
44 Did the Fund loan monies or give financial assistance to members or relatives?		✓	
45 Did the Fund purchase asset from related parties?		✓	
46 Has the appropriate reserving strategy documentation been prepared?		✓	
47 Do you need to prepare a Request to Adjust Concessional Contributions form in Class?		✓	
48 Did the Fund borrow monies during the year?		✓	
49 Do you need to include a Title Search?		✓	
50 If a member has a pension, and they or spouse had money in accumulation mode, do you need an actuarial certificate?	✓		
52 Does the fund have any investments that need a 'Third party not related' minute?		✓	
52 Do you have a rental statement or market value rent valuation if there is a rental?		✓	
53 Has the superfund sold a property during the year? If Yes, has bare trust company been deregistered?		✓	
54 Have you checked the exceptions report?		✓	

Pre - Audit Check

	Y/N	N/A	Comments
51 Is there a SIGNED engagement letter on file?	✓		
52 Have you checked to ensure Financial Statements Audit Reports are correct?	✓		
53 WPs to include 3rd party confirmations of insurance premiums		✓	
54 WPs to include copies of evidence of existence and valuation of all assets @ 30June	✓		
55 WPs to include General Ledger PDF from Xero (1 July to 30 June)		✓	
56 WPs to include in Audit Pack full Hub 24 Annual Tax Statement and Cash account transactions	✓		
57 Copy of original bank statements showing account owner in WPs to verify ownership by SF	✓		
58 Evidence of 'Deduction for personal super contributions' approved ATO form		✓	
59 Are there any issues that need to be communicated to the Auditor or Trustees?	✓		

Prepared by: **MA** Initials: _____ Date: **16/05/2023**
 Reviewed by: _____ Initials: _____ Date: _____

Value Add Ideas:

1 Taxation planning	9 Assistance in Refinancing
2 Benchmarking	10 Improved bookkeeping/tax compliance
3 Super co-contribution	11 Automation of account procedures
4 Salary sacrificing	12 Risk & general Insurance needs
5 Government Grants/Rebates	13 Superannuation/retirement issues
6 Cash Flow/Budget preparation	14 Investment planning/review
7 Management Assistance/reviews	15 Indirect taxes (eg. FBT, Payroll Tax, GST)
8 Asset Protection	16 Business Succession issues

Trial Balance

Whipbird Superfund

As at 30 June 2022

ACCOUNT CODE	ACCOUNT	ACCOUNT TYPE	DEBIT - YEAR TO DATE	CREDIT - YEAR TO DATE	30 JUN 2021
102.01	Non-Concessional Contribution - Desmond Kenny	Revenue		-	(100,000.00)
102.02	Non-Concessional Contribution - Vicki Kenny	Revenue		110,000.00 ✓	(100,000.00)
110.01	Net Market Value Movement	Revenue	239,695.15 ✓		(270,530.53)
120.01	Distribution Income	Revenue		42,499.60 ✓	(33,552.12)
130.01	Dividend Income	Revenue		21,066.84 ✓	(31,756.44)
140.01	Foreign Income	Revenue		19,649.55 ✓	(22,954.92)
160.01	Interest Income	Revenue		385.33 ✓	(300.30)
170.01	Capital Gains/(Losses)	Revenue		74,845.35 ✓	(19,961.70)
180.01	Fee Refund	Revenue		-	(34.73)
200.01	Pension Paid - Desmond Kenny	Expense	37,540.00 ✓		21,500.00
200.02	Pension Paid - Vicki Kenny	Expense	33,378.60 ✓		24,681.85
204	Accountancy Fee	Expense	3,205.40 ✓		3,950.65
209	Adviser Fee	Expense	12,028.52 ✓		11,453.12
215	Audit Insurance	Expense	320.00 ✓		320.00
233	Filing Fees	Expense	56.00 ✓		55.00
251	Investment Management Fee	Expense	9,507.80 ✓		9,286.34
275	SMSF Supervisory Levy	Expense	259.00		259.00
299.01	Income Tax Expense	Expense	244.95 ✓		3,789.90
299.02	Profit Distribution - Desmond Kenny	Expense		93,556.26 ✓	257,862.24
299.03	Profit Distribution - Vicki Kenny	Expense	23,488.82 ✓		245,331.21
299.06	Excessive Foreign Tax Credit Writeoff Expense	Expense	2,278.69 ✓		601.43
100	Macquarie CMA a/c	Bank	44,211.52 ✓		5,621.85
240	Receivables	Current Asset	33,310.86 ✓		22,010.25
330	HUB24	Non-current Asset	2,324,823.15 ✓		2,456,993.99
401.01	Great Southland Capital	Non-current Asset	210,445.00 ✓		210,445.00
525.01	Income Tax Payable	Non-current Liability	15,537.87 ✓		3,324.75
600.01	Desmond Kenny	Equity		1,291,285.36 ✓	(1,384,841.62)
601.01	Vicki Kenny	Equity		1,337,043.04 ✓	(1,313,554.22)
Total			2,990,331.33	2,990,331.33	-

D		SMSF Tax Reconciliation		D	
Client Name:	Whipbird Superfund	Preparer:	MA	Date:	16/05/2023
Year Ending:	30 June 2022	Reviewer:	-		
					GO TO INDEX
					Tax Return
Income/Loss as per Financial Statements					\$ (67,544.00)
Add:					
Net Taxable Capital Gains					\$ 49,897.00
Accrued Expenses (current year closing balance)					\$ -
Provisions (current year closing balance)					\$ -
Other items					
Amortisation					\$ -
Accounting Depreciation					\$ -
Decrease in Market Value of Investments					\$ -
Fines & Penalties					
Insurance Premiums (non-deductible amount)					\$ -
Non-Deductible Expenses					\$ -
Other:	Pensions Paid		\$ 70,919.00		
	Lump Sums Paid		\$ -		
	Reserved Amounts		\$ -		
Sub-total of additions					\$ 70,919.00
					\$ 120,816.00
Less:					
Accounting Capital Gains					\$ 74,845.00
Taxation Depreciation					\$ -
Accrued Expenses (prior year closing balance)					\$ -
Provisions (prior year closing balance)					\$ -
Other items (e.g. non-assessable income, or allowable deductions)					
Net Market Value Movement					\$ (239,695.00)
Non-Concessional Contributions					\$ 110,000.00
Rollovers					
Tax Free/Non-Taxable Income					\$ -
Other:			\$ -		\$ (129,695.00)
Sub-total of subtractions					\$ (54,850.00)
					\$ -
less: Prior Year Tax Losses Deducted					\$ -
					\$ -
TAXABLE INCOME OR LOSS					\$ 108,122.00
Less: Employer Contributions (if in pension mode)					\$ -
Subtotal Taxable Income/(loss) excluding concessional contributions					\$ 108,122.00
Taxable % of Fund (per actuarial certificate)					0.015
Total Taxable Income after applying actuarial %					\$ 1,632.64
Add: Concessional Contributions					\$ -
Total Taxable Income per ITR					\$ 1,633.00
GROSS TAX					
Gross Tax @ 15% for concessional income					\$ 244.95
LESS: REBATES & OFFSETS					
Less: Imputation Credits					\$ 15,738.31
Less: Foreign Tax Credits					\$ 44.51
Less: Other Refundable Credits					\$ 15,782.82
NET TAX PAYABLE					\$ (15,537.87)
LESS: PAYG INSTALMENTS RAISED					
September 2020					\$ -
December 2020					\$ -
March 2021					\$ -
June 2021					\$ -
NET TAX PAYABLE					\$ (15,537.87)
ADD: SUPERVISORY LEVY					\$ 259.00
TOTAL AMOUNT DUE/(REFUNDABLE)					\$ (15,278.87)

Tax Return Reconciliation

Client Name:	Whipbird Superfund
Year Ending:	30/06/2022

Income per Tax Return- Item 11W on ITR (after tax rec on income only)	133,499.00
Taxable Percentage per Actuarial Certificate	0.02
Taxable Pension Income excl. employer contr.	2,015.83
add: employer contributions	
Taxable Income in ITR	2,015.83
Exempt Pension Income	131,483.17

Expenses	Xero Profit & Loss	Tax Return Deductions	Tax Return Non-Deductible Expenses
Interest		-	-
Capital Works		-	-
Capital Allowance		-	-
Other Depreciation		-	-
Insurance Premiums		-	-
Auditor fees (audit insurance)	320.00	4.83	315.17
Investment Expenses	9,508.00	143.57	9,364.43
Management and Administration Expenses (acc fees)	15,290.00	230.88	15,059.12
Other Amounts	259.00	3.91	255.09
		383.19	

1,632.64

Accounting	3205	48.40	3,156.60
Adviser	12029	181.64	11,847.36
Filing	56	0.85	55.15

Journal Report

Whipbird Superfund From 30 Jun 2022 to 30 Jun 2022

ID 497 2022 - Allocate earnings for the year (Manual Journal: Posted by Kim Jay on 29 May 2023)		30 Jun 2022	
Account	Debit	Credit	
Profit Distribution - Desmond Kenny (299.02)		93,556.26	
Profit Distribution - Vicki Kenny (299.03)	23,488.82		
Desmond Kenny (600.01)	93,556.26		
Vicki Kenny (601.01)		23,488.82	
	117,045.08	117,045.08	

ID 495 2022 - Write off Excessive Foreign Income Tax Offset (Manual Journal: Posted by Kim Jay on 29 May 2023)		30 Jun 2022	
Account	Debit	Credit	
Excessive Foreign Tax Credit Writeoff Expense (299.06)	2,278.69		
Income Tax Payable (525.01)		2,278.69	
	2,278.69	2,278.69	

ID 491 2022 - Bring in tax payable for year (Manual Journal: Posted by Kim Jay on 29 May 2023)		30 Jun 2022	
Account	Debit	Credit	
Income Tax Expense (299.01)	244.95		
Income Tax Payable (525.01)		244.95	
	244.95	244.95	

ID 470 2022 Hub24 net MV movement (Manual Journal: Posted by May Aung on 16 May 2023)		30 Jun 2022	
Account	Debit	Credit	
Net Market Value Movement (110.01)	239,695.15		
HUB24 (330)		239,695.15	
	239,695.15	239,695.15	

ID 467 2022 - Reconcile HUB24 receivable at y/e (Manual Journal: Posted by May Aung on 16 May 2023)		30 Jun 2022	
Account	Debit	Credit	
Receivables (240)	11,300.61		
HUB24 (330)		11,300.61	
	11,300.61	11,300.61	

ID 466 2022 - Bring in HUB24 income and expenses (Manual Journal: Posted by May Aung on 16 May 2023)		30 Jun 2022	
Account	Debit	Credit	
Interest Income (160.01)		361.41	
Dividend Income (130.01)		21,066.84	
Distribution Income (120.01)		42,499.60	
Foreign Income (140.01)		19,649.55	
Income Tax Payable (525.01)	5,774.53		
Income Tax Payable (525.01)	9,963.78		
Income Tax Payable (525.01)	2,323.20		
Capital Gains/(Losses) (170.01)		74,845.35	

Journal Report

Adviser Fee (209)	12,028.52	
Investment Management Fee (251)	9,507.80	
HUB24 (330)	118,824.92	
	158,422.75	158,422.75

ID 465 2022 record SMSF expenses (Manual Journal: Posted by May Aung on 16 May 2023) Account	30 Jun 2022	
	Debit	Credit
Filing Fees (233)	56.00	
Audit Insurance (215)	320.00	
Accountancy Fee (204)	3,205.40	
Pension Paid - Desmond Kenny (200.01)		3,581.40
	3,581.40	3,581.40

Member Statements

Client Name:	Whipbird Superfund	Preparer:	MA	Date:	16/05/2023
Year Ending:	30/06/2022	Reviewer:	0	Date:	0

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Des Kenny Statements

Accumulation

	Opening	Non-Concessional Contributions/ Inward Rollins	Earnings	Closing
Tax Free				
Taxed				
Untaxed				
Total				
Earnings				
Tax Free Percentage	0.00%			

Note: Only incl. non-concessional contributions since concessional contributions are incl. in the Earnings formula

ABP 1

	Opening	Earnings	Closing
Tax Free	623,889.07	(40,833.55)	583,055.52
Taxed	177,216.78	(11,598.84)	165,617.94
Untaxed			
Total	801,105.85	(52,432.39)	748,673.46
Earnings	(52,432.39)		
Tax Free Percentage	77.88%		

Vicki Kenny Statements

Accumulation

	Opening	Non-Concessional Contributions/ Inward Rollins	Earnings	Closing
Tax Free		110,000.00		110,000.00
Taxed				
Untaxed				
Total		110,000.00		110,000.00
Earnings				
Tax Free Percentage	8.23%			

Note: Only incl. non-concessional contributions since concessional contributions are incl. in the Earnings formula

ABP 1

	Opening	Earnings	Closing
Tax Free	741,858.67	(48,554.33)	693,304.34
Taxed	206,297.73	(13,502.10)	192,795.63
Untaxed			
Total	948,156.40	(62,056.43)	886,099.97
Earnings	(62,056.43)		
Tax Free Percentage	78.24%		

2022 Pension Minimums

Client Name:	Whipbird Superfund	Preparer:	MA	Date:	16/05/2023
Year Ending:	30/06/2022	Reviewer:	0	Date:	0
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KEY:

ABP & TRIS Minimums				ABP & TRIS Minimums - COVID Rates			
Age	ABP Minimum % withdrawal	TRIS Minimum	TRIS Maximum	Age	ABP Minimum % withdrawal	TRIS Minimum	TRIS Maximum
Under 65	4%	4%	10%	Under 65	2%	2%	10%
65-74	5%	4%	10%	65-74	3%	2%	10%
75-79	6%	4%	10%	75-79	3%	2%	10%
80-84	7%	4%	10%	80-84	4%	2%	10%
85-89	9%	4%	10%	85-89	5%	2%	10%
90-94	11%	4%	10%	90-94	6%	2%	10%
95 or more	14%	4%	10%	95 or more	7%	2%	10%

	Date of Birth	Age	ABP Minimum %	Closing Balance	Minimum Pension	Maximum Pension	Maximum TRIS
Des Kenny	1/12/1946	76	3%			\$ -	
ABP 1	1/12/1946	76	3%	\$ 748,673.46	\$ 22,460.20	\$ 748,673.46	
ABP 2	1/12/1946	76	3%	\$ 542,611.91	\$ 16,278.36	\$ 542,611.91	\$ 38,738.56
ABP 3	1/12/1946	76	3%	#DIV/0!	#DIV/0!	#DIV/0!	
ABP 4	1/12/1946	76	3%	#DIV/0!	#DIV/0!	#DIV/0!	
Total				#DIV/0!	#DIV/0!	#DIV/0!	
Vicki Kenny	5/09/1953	69	3%				
ABP 1	5/09/1953	69	3%	\$ 886,099.97	\$ 22,152.50	\$ 88,610.00	
ABP 2	5/09/1953	69	3%	\$ 340,943.07	\$ 8,523.58	\$ 34,094.31	\$ 30,676.08
ABP 3	5/09/1953	69	3%	#DIV/0!	#DIV/0!	#DIV/0!	
ABP 4	5/09/1953	69	3%	#DIV/0!	#DIV/0!	#DIV/0!	
Total				#DIV/0!	#DIV/0!	\$ -	#DIV/0!
Member 3		123					
ABP 1	0/01/1900	123	0%	#DIV/0!	#DIV/0!	#DIV/0!	
ABP 2	0/01/1900	123	0%	#DIV/0!	#DIV/0!	#DIV/0!	
ABP 3	0/01/1900	123	0%	#DIV/0!	#DIV/0!	#DIV/0!	
ABP 4	0/01/1900	123	0%	#DIV/0!	#DIV/0!	#DIV/0!	
Total				#DIV/0!	#DIV/0!	#DIV/0!	
Member 4		123			\$ -		
ABP 1	0/01/1900	123	0%	#DIV/0!	#DIV/0!	#DIV/0!	
ABP 2	0/01/1900	123	0%	#DIV/0!	#DIV/0!	#DIV/0!	
ABP 3	0/01/1900	123	0%	#DIV/0!	#DIV/0!	#DIV/0!	
ABP 4	0/01/1900	123	0%	#DIV/0!	#DIV/0!	#DIV/0!	
Total				#DIV/0!	#DIV/0!	#DIV/0!	

Profit and Loss

Whipbird Superfund For the year ended 30 June 2022

	2022	2021
Trading Income		
170.01 - Capital Gains/(Losses)	74,845.35	19,961.70
120.01 - Distribution Income	42,499.60	33,552.12
130.01 - Dividend Income	21,066.84	31,756.44
180.01 - Fee Refund	-	34.73
140.01 - Foreign Income	19,649.55	22,954.92
160.01 - Interest Income	385.33	300.30
110.01 - Net Market Value Movement	(239,695.15)	270,530.53
102.01 - Non-Concessional Contribution - Desmond Kenny	-	100,000.00
102.02 - Non-Concessional Contribution - Vicki Kenny	110,000.00	100,000.00
Total Trading Income	28,751.52	579,090.74
Gross Profit	28,751.52	579,090.74
Operating Expenses		
204 - Accountancy Fee	3,205.40	3,950.65
209 - Adviser Fee	12,028.52	11,453.12
215 - Audit Insurance	320.00	320.00
233 - Filing Fees	56.00	55.00
251 - Investment Management Fee	9,507.80	9,286.34
200.01 - Pension Paid - Desmond Kenny	37,540.00	21,500.00
200.02 - Pension Paid - Vicki Kenny	33,378.60	24,681.85
275 - SMSF Supervisory Levy	259.00	259.00
Total Operating Expenses	96,295.32	71,505.96
Net Profit	(67,543.80)	507,584.78
Non-Operating Expenses		
299.02 - Profit Distribution - Desmond Kenny	(93,556.26)	257,862.24
299.03 - Profit Distribution - Vicki Kenny	23,488.82	245,331.21
299.01 - Income Tax Expense	244.95	3,789.90
299.06 - Excessive Foreign Tax Credit Writeoff Expense	2,278.69	601.43
Total Non-Operating Expenses	(67,543.80)	507,584.78

Balance Sheet

Whipbird Superfund As at 30 June 2022

	30 JUN 2022	30 JUN 2021
Assets		
Bank		
Macquarie CMA a/c	44,211.52	5,621.85
Total Bank	44,211.52	5,621.85
Current Assets		
Receivables	33,310.86	22,010.25
Total Current Assets	33,310.86	22,010.25
Non-current Assets		
Great Southland Capital	210,445.00	210,445.00
HUB24	2,324,823.15	2,456,993.99
Total Non-current Assets	2,535,268.15	2,667,438.99
Total Assets	2,612,790.53	2,695,071.09
Liabilities		
Non-current Liabilities		
Income Tax Payable	(15,537.87)	(3,324.75)
Total Non-current Liabilities	(15,537.87)	(3,324.75)
Total Liabilities	(15,537.87)	(3,324.75)
Net Assets	2,628,328.40	2,698,395.84
Equity		
Desmond Kenny	1,291,285.36	1,384,841.62
Vicki Kenny	1,337,043.04	1,313,554.22
Total Equity	2,628,328.40	2,698,395.84

Level 2/11 York Street
Sydney NSW 2000

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Sydney NSW 2001

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1300 546 300
02 8096 5901

29 May 2023

Certificate No. 306434.2

The Trustees
Whipbird Superfund

Dear Trustees,

SECTION 295-390 ACTUARIAL CERTIFICATE

This Actuarial Certificate is prepared for Whipbird Superfund for the financial year ending 30 June 2022. It complies with The Institute of Actuaries of Australia Professional Standard 406.

Information I have relied upon

This Actuarial Certificate relies upon information provided to us by Initiative Group on behalf of the Trustees of Whipbird Superfund. The key information I have relied upon is shown in Appendix 1.

You have stated that:

- Any assets segregated by election (using separate asset pools) have been removed from the data entered.
- The Fund has met the Minimum Pension Standards. That is, the required minimum amount has been withdrawn from the pension during the financial year.
- The types of pensions in the Fund include Allocated Pensions, Market-linked pensions, Term allocated pensions and Account based pensions. They do not include Defined Benefits pensions.
- The pensions valued meet the requirements to be considered Retirement Superannuation Income Streams under the Income Tax Assessment Act 1997.

My calculations have been based on draft financial statements. If any information provided, as shown in Appendix 1, changes materially then you should revise that information and obtain an updated Actuarial Certificate. If you don't have login details then you can contact Lime Actuarial to obtain your login details. There is no charge for updating your Actuarial Certificate.

Exempt proportion

The fund had unsegregated assets during these periods:

- 1 July 2021 to 30 June 2022

For the remainder of the year (if applicable), all assets were segregated. During the period where there were unsegregated assets, the exempt proportion of assessable income is calculated as follows:

	Start of year	End of year	Average
Unsegregated Retirement Income Stream Liabilities	\$1,749,262	\$2,518,288*	\$2,689,742
Unsegregated Superannuation liabilities	\$2,698,396	\$2,623,717*	\$2,731,017
Exempt Proportion			98.49%

*Estimate

The estimated net assets at 30 June 2022 were \$2,623,717.

The average liabilities are calculated with regard to all transactions taking place during the period in which there were unsegregated assets.

I certify that **98.49%** of investment income earned by the fund during the year ended 30 June 2022 and relating to unsegregated assets, is exempt from tax. The specific exempt percentages for each member are:

	Tax exempt %	Taxable %
Desmond Brian Kenny	50.54%	0.00%
Vicki Christine Kenny	47.95%	1.51%
Reserves	0.00%	0.00%
Total	98.49%	1.51%

Adequacy

By definition, the value of assets and liabilities of account based income streams must be equal. Therefore I am satisfied that the value of assets at 30 June 2022 is sufficient to meet the fund's liabilities as they fall due.

Yours sincerely,



Greg Einfeld MEd, MBA
Fellow of the Institute of Actuaries of Australia

APPENDIX 1: INFORMATION YOU HAVE PROVIDED

Fund details

Fund name	Whipbird Superfund
Fund ABN	32479250455
Trustee Type	Corporate
Trustee name	DV Kenny Pty Ltd
Financial Year	2021-2022
Fund established during the financial year?	No
Fund wound up during the financial year?	No
Are there any assets segregated by election?	No

Member details

Member name	Date of birth	Joined during this year?	Exited the fund?	Exit the fund as a result of death?
Desmond Brian Kenny	01/12/1946	No	No	No
Vicki Christine Kenny	05/09/1953	No	No	No

Opening Balances

Name	Non Retirement Balance	Retirement Balance	Fund Reserves
Desmond Brian Kenny	\$583,735.77	\$801,105.85	N/A
Vicki Christine Kenny	\$365,397.82	\$948,156.40	N/A
Reserve	N/A	N/A	\$0.00

Member Cash (External) Transactions

Transaction Type	Date	Amount	Member
Non-Concessional Contribution	14/02/2022	\$110,000.00	Vicki Christine Kenny
Retirement Withdrawal	19/05/2022	\$37,540.00	Desmond Brian Kenny
Retirement Withdrawal	19/05/2022	\$33,378.60	Vicki Christine Kenny

Non Cash (Internal) Transactions

Transaction Type	Date	Member	Amount
Account Based Pension Commencements	01/07/2021	Desmond Brian Kenny	\$583,735.77
Account Based Pension Commencements	01/07/2021	Vicki Christine Kenny	\$365,397.82

Other Super Funds Opening Balances

Name	Non Retirement Balance	Retirement Balance
Desmond Brian Kenny	\$0.00	\$0.00
Vicki Christine Kenny	\$0.00	\$0.00

Closing Balances

Date	Amount
30/6/2022	\$2,623,716.83*

*Estimate

APPENDIX 2:

Description of Member Cash Transaction Types

Transaction Type	Includes
Concessional Contribution	One off and regular Concessional contributions
Non-Concessional Contribution	Non-Concessional Contributions
Transfer In	Transfers from outside the fund into accumulation accounts including Rollovers In and Insurance claims received.
Non Retirement Withdrawal	One off and regular amounts paid out of the fund from TTR accounts where the member has not met a condition of release and from accumulation accounts. Includes lump sum benefits, death benefits, rollovers out, insurance premiums, and pension drawdowns from TTR accounts where the member has not met a condition of release.
Retirement Withdrawal	One off and regular amounts paid out of the fund from TTR accounts where the member has met a condition of release and from Account Based Pension accounts. Includes pension drawdowns, lump sum benefits, death benefits, rollovers out, insurance premiums.

Description of Non-Cash Transaction Types

Transaction Type	Includes
Account Based Pension Commencements	Account Based Pensions commenced during the financial year. Do not include pensions commenced in previous years, these are shown as opening balances. Do not include TTR Pensions. An Account Based Pension commencement involves transferring member balances from Accumulation to Account Based Pension.
Retirement Pension Commutation	Retirement Pensions ceased either in part or in entirety, where balances are transferred from Retirement (TTR pension where a condition of release has been met, and Account Based Pension) to Accumulation.
Retirement Pension Reversion	Transfers of a retirement pension balance from a deceased member to a surviving spouse.
Conversions from TTR to Retirement Pension	Conversion of a TTR to a Retirement Pension when a member meets a condition of release.
Contribution Split	Contributions which are split from one spouse to another. The amount split will be up to 85% of the original concessional contribution. Note that the original concessional contribution will also be shown on this form if it took place in the same year.
Transfers from Reserves to Non Retirement	Transfer from reserve account to a member Accumulation account or TTR pension.
Transfers from Reserves to Retirement	Transfer from reserve account to a member TTR pension where a condition of release has been met or Account Based Pension.

APPENDIX 3: ASSUMPTIONS

I have assumed that all transactions occur before investment income is earned each day

No assumptions are required to calculate the rate of increase in pension liability and earning rate as by definition, the value of assets and liabilities of account based income streams must be equal.

Non-Concessional Contribution - Vicki Kenny Transactions

Whipbird Superfund

For the period 1 July 2021 to 30 June 2022

DATE	DESCRIPTION	DEBIT	CREDIT	RUNNING BALANCE	GROSS	GST
Non-Concessional Contribution - Vicki Kenny						
14 Feb 2022	DEPOSIT	-	110,000.00	110,000.00	110,000.00	-
Total Non-Concessional Contribution - Vicki Kenny		-	110,000.00	110,000.00	110,000.00	-
Total		-	110,000.00	(110,000.00)	110,000.00	-

01 Summary of Assessable Income and Deductions

Interest	Amount (\$)	Annual Return Reference
Gross Interest	361.41	11C +23.92 (Macquarie)=\$385.33 ✓
Dividends	Amount (\$)	Annual Return Reference
Franked Dividends	13,473.89	11K
Unfranked Dividends	1,818.42	11J
Franking Credits	5,774.53	11L
Trust Distributions	Amount (\$)	Annual Return Reference
Gross Trust Distributions	42,499.60	11M
Foreign Income	Amount (\$)	Annual Return Reference
Gross Foreign Income	19,649.55	11D, 11D1
Australian Franking Credits from NZ companies	0.00	11E
Realised Gains/Losses	Amount (\$)	Annual Return Reference
Net Capital Gains	49,896.92	11A
Net current year capital loss	0.00	14V
Profits on disposal of Income Securities	0.00	11S (Code O)
Foreign Exchange Gains	0.00	11S (Code F)
Deductions	Amount (\$)	Annual Return Reference
Expenses	21,536.32	12I1 209/251
LIC Capital Gain	0.00	12L1 (Code I)
Loss on disposal of Income Securities	0.00	12L1 (Code O)
Foreign Exchange Losses	0.00	12L1 (Code F)
Supplementary Totals	Amount (\$)	Annual Return Reference
ABN and TFN amounts withheld	0.00	13H3
Total Franking Credits claimable	15,738.31	13E1 -5774.53=\$9963.78 (Distributions FC)
Foreign Tax Offsets	2,323.20	13C1
Early Stage Tax Offsets	0.00	13D
Early Stage Venture Capital Limited Partnership Tax Offset	0.00	13D1
Early Stage Investor Tax Offset	0.00	13D3
Exploration Credits	0.00	13E4

a/c 130.01 ✓ \$21,066.84

120.01

02 Interest Schedule

Source	Accrual Date	Date Received	Amount subject to withholding tax (\$)	Amount not subject to withholding tax (\$)	TFN Amounts Withheld (\$)	Net Amount Received (\$)
Cash Interest						
HOW0052AU Rebate 30/6/2021 - CARE Core Balanced Portfolio	21/10/2021	21/10/2021	74.32	0.00	0.00	74.32
ETL5510AU Rebate 31/12/2021 - CARE Enhanced International Equity Portfolio	3/02/2022	3/02/2022	45.57	0.00	0.00	45.57
ETL5510AU Rebate 31/12/2021 - CARE Enhanced International Equity Portfolio	3/02/2022	3/02/2022	45.57	0.00	0.00	45.57
Reversal - Duplicate ETL5510AU Rebate 31/12/2021 - Account Cash	4/02/2022	4/02/2022	-45.57	0.00	0.00	-45.57
HOW0052AU Rebate 30/9/2021 - CARE Core Balanced Portfolio	21/02/2022	21/02/2022	72.38	0.00	0.00	72.38
HOW0052AU Rebate 31/12/2021 - CARE Core Balanced Portfolio	1/03/2022	1/03/2022	70.77	0.00	0.00	70.77
HOW0052AU Rebate 31/3/2022 - CARE Core Balanced Portfolio	18/05/2022	18/05/2022	69.89	0.00	0.00	69.89
ETL5510AU Rebate 31/3/2022 - CARE Enhanced International Equity Portfolio	19/05/2022	19/05/2022	28.48	0.00	0.00	28.48
Subtotal for Cash Interest			361.41	0.00	0.00	361.41
Total			361.41	0.00	0.00	361.41

06 Gain/Loss Schedule

Realised Capital Gains/Losses Summary

	Trust Distributions (Note 2)	Realised Assets	Total Capital Gains (gross) (Note 3)	Losses Applied	Discount (Note 4)	Net Capital Gains (Note 5)
Capital Gains - Other (Note 1)	6.19	5,261.28	5,267.47	5,267.47		0.00
Capital Gains - Index	0.00	0.00	0.00	0.00		0.00
Capital Gains - eligible for Discount	26,229.73	53,986.27	80,216.00	5,370.65	24,948.43	49,896.92
Total	26,235.92	59,247.55	85,483.47	10,638.12	24,948.43	49,896.92
Total capital losses during the period	10,638.12					
Capital losses to carry forward	0.00					

taxable gains

=\$74,845.35

Realised Profits/Losses - Income Securities Summary

	Total
Profit on Disposal	0.00
Losses on Disposal	0.00
Net Profits / (Losses)	0.00

Realised Gains/Losses - Foreign Exchange Summary

	Total
Foreign Exchange Gains	0.00
Foreign Exchange Losses	0.00
Net Gains / (Losses)	0.00

Note 1: These are capital gains not eligible for the Capital Gains Tax (CGT) Discount due to the asset being held less than 12 months.

Note 2: Details of capital gains arising from Trust Distributions are found in 04 Distributions Schedule. The total sum of "Capital Gains Other (TARP)" and "Capital Gains Other (NTARP)" is the amount shown under the "Capital Gains - Other" row. The total sum of "Capital Gains Index (TARP)" and "Capital Gains Index (NTARP)" is the amount shown under the "Capital Gains - Index" row. The "Capital gains - eligible for discount" row shows the sum of "Capital Gains Discount (TARP)" and "Capital Gains Discount (NTARP)" grossed up by the discount (as advised by the trust manager in the case of AMIT funds). Any Foreign Tax Offset (capital gains) are also included.

Note 3: The "Total capital gains (gross)" is the total assessable (grossed up) Capital Gain being the undiscounted gain to which the Capital Gains Tax (CGT) discount appropriate for each entity type should be applied.

Note 4: The CGT Discount is 50% for individuals and trusts, 0% for companies and 33 1/3% for Self Managed Super Funds (SMSF's), and is applied to the "Total Capital Gains (gross)" net of any "Losses applied".

Note 5: Net Capital Gains are the Total Capital Gains (gross) net of any "Losses applied" and the CGT "Discount", and form part of assessable income.

Pension Paid - Desmond Kenny Transactions

Whipbird Superfund

For the period 1 July 2021 to 30 June 2022

DATE	DESCRIPTION	DEBIT	CREDIT	RUNNING BALANCE	GROSS	GST
Pension Paid - Desmond Kenny						
12 Jul 2021	PP TO DB & VC KENNY	100.00	-	100.00	100.00	-
15 Jul 2021	PP TO DB & VC KENNY	5.00	-	105.00	5.00	-
10 Sep 2021	PP TO DB & VC KENNY	100.00	-	205.00	100.00	-
15 Sep 2021	PP TO DB & VC KENNY	5.00	-	210.00	5.00	-
12 Nov 2021	PP TO DB & VC KENNY	100.00	-	310.00	100.00	-
15 Nov 2021	PP TO DB & VC KENNY	5.00	-	315.00	5.00	-
10 Dec 2021	PP TO DB & VC KENNY	100.00	-	415.00	100.00	-
15 Dec 2021	PP TO DB & VC KENNY	5.00	-	420.00	5.00	-
11 Feb 2022	PP TO DB & VC KENNY	100.00	-	520.00	100.00	-
15 Feb 2022	PP TO DB & VC KENNY	5.00	-	525.00	5.00	-
12 Apr 2022	PP TO DB & VC KENNY	100.00	-	625.00	100.00	-
14 Apr 2022	PP TO DB & VC KENNY	5.00	-	630.00	5.00	-
12 May 2022	PP TO DB & VC KENNY	100.00	-	730.00	100.00	-
13 May 2022	PP TO DB & VC KENNY	5.00	-	735.00	5.00	-
17 May 2022	PP TO DB & VC KENNY	20,000.00	-	20,735.00	20,000.00	-
17 May 2022	Des	13,240.00	-	33,975.00	13,240.00	-
19 May 2022	PP TO DB & VC KENNY	7,146.40	-	41,121.40	7,146.40	-
30 Jun 2022	2022 record SMSF expenses - record SMSF expenses	-	3,581.40	37,540.00	(3,581.40)	-
Total Pension Paid - Desmond Kenny		41,121.40	3,581.40	37,540.00	37,540.00	-
Total		41,121.40	3,581.40	37,540.00	37,540.00	-

Pension Paid - Vicki Kenny Transactions

Whipbird Superfund

For the period 1 July 2021 to 30 June 2022

DATE	DESCRIPTION	DEBIT	CREDIT	RUNNING BALANCE	GROSS	GST
Pension Paid - Vicki Kenny						
12 Aug 2021	PP TO DB & VC KENNY	100.00	-	100.00	100.00	-
13 Aug 2021	PP TO DB & VC KENNY	5.00	-	105.00	5.00	-
12 Oct 2021	PP TO DB & VC KENNY	100.00	-	205.00	100.00	-
15 Oct 2021	PP TO DB & VC KENNY	5.00	-	210.00	5.00	-
12 Jan 2022	PP TO DB & VC KENNY	100.00	-	310.00	100.00	-
14 Jan 2022	PP TO DB & VC KENNY	5.00	-	315.00	5.00	-
11 Mar 2022	PP TO DB & VC KENNY	100.00	-	415.00	100.00	-
15 Mar 2022	PP TO DB & VC KENNY	5.00	-	420.00	5.00	-
10 May 2022	PP TO DB & VC KENNY	20,000.00	-	20,420.00	20,000.00	-
19 May 2022	PP TO DB & VC KENNY	12,853.60	-	33,273.60	12,853.60	-
10 Jun 2022	PP TO DB & VC KENNY	100.00	-	33,373.60	100.00	-
15 Jun 2022	PP TO DB & VC KENNY	5.00	-	33,378.60	5.00	-
Total Pension Paid - Vicki Kenny		33,378.60	-	33,378.60	33,378.60	-
Total		33,378.60	-	33,378.60	33,378.60	-

07 Expenses Schedule

Source	Managed Portfolio	Type	Date Paid	Deductible Amount (\$)	GST (\$)	Non-Deductible Amount (\$)	GST (\$)
Investment Management Fee May 2022 - CARE Active Portfolio		Investment Management Fee	6/06/2022	46.23	1.13	0.00	0.00
Investment Management Fee May 2022 - CARE Enhanced Australian Equity Portfolio		Investment Management Fee	6/06/2022	47.47	1.16	0.00	0.00
Investment Management Fee May 2022 - CARE Enhanced International Equity Portfolio		Investment Management Fee	6/06/2022	44.85	1.10	0.00	0.00
Total				21,536.32	534.47	0.00	0.00

Note 1: Refer to the Statement of Advice (SOA) and/or Financial Services Guide (FSG) of your Adviser for details of fees payable to your Adviser and/or Dealer Group. Most fees charged to your account are assumed to be deductible for tax purposes – however we assume the contribution fee is not deductible. You should check your individual circumstances with your tax adviser.

\$12,028.52
Adviser fees

\$9,507.80
Investment mgt fees

07 Expenses Schedule

Source	Managed Portfolio	Type	Date Paid	Deductible Amount (\$)	GST (\$)	Non-Deductible Amount (\$)	GST (\$)
Portfolio Service Fees Jun 2021 - Hub24		Portfolio Service Fees	2/07/2021	213.69	6.13	0.00	0.00
Adviser Fee Jun 2021		Adviser Fee	2/07/2021	988.64	24.11	0.00	0.00
Investment Management Fee Jun 2021 - CARE Core Balanced Portfolio		Investment Management Fee	2/07/2021	333.65	8.14	0.00	0.00
Investment Management Fee Jun 2021 - Joseph Palmer & Sons Enhanced Australian Equity Portfolio	CARE Enhanced Australian Equity Portfolio	Investment Management Fee	2/07/2021	52.62	1.28	0.00	0.00
Investment Management Fee Jun 2021 - CARE Reserves Portfolio		Investment Management Fee	2/07/2021	25.49	0.63	0.00	0.00
Investment Management Fee Jun 2021 - CARE Active Portfolio		Investment Management Fee	2/07/2021	48.85	1.20	0.00	0.00
Investment Management Fee Jun 2021 - CARE Enhanced Australian Equity Portfolio		Investment Management Fee	2/07/2021	47.75	1.17	0.00	0.00
Investment Management Fee Jun 2021 - CARE Enhanced International Equity Portfolio		Investment Management Fee	2/07/2021	48.47	1.18	0.00	0.00
Portfolio Service Fees Jul 2021 - Hub24		Portfolio Service Fees	3/08/2021	220.82	6.34	0.00	0.00
Adviser Fee Jul 2021		Adviser Fee	3/08/2021	1,021.61	24.92	0.00	0.00
Investment Management Fee Jul 2021 - CARE Core Balanced Portfolio		Investment Management Fee	3/08/2021	345.76	8.43	0.00	0.00
Investment Management Fee Jul 2021 - Joseph Palmer & Sons Enhanced Australian Equity Portfolio	CARE Enhanced Australian Equity Portfolio	Investment Management Fee	3/08/2021	54.50	1.33	0.00	0.00
Investment Management Fee Jul 2021 - CARE Reserves Portfolio		Investment Management Fee	3/08/2021	26.32	0.64	0.00	0.00
Investment Management Fee Jul 2021 - CARE Active Portfolio		Investment Management Fee	3/08/2021	51.02	1.25	0.00	0.00
Investment Management Fee Jul 2021 - CARE Enhanced Australian Equity Portfolio		Investment Management Fee	3/08/2021	49.44	1.20	0.00	0.00
Investment Management Fee Jul 2021 - CARE Enhanced International Equity Portfolio		Investment Management Fee	3/08/2021	50.52	1.23	0.00	0.00
Buy ETL5510AU - Transaction Fee		Transaction Fee	11/08/2021	0.97	0.02	0.00	0.00
Sell MGE0001AU - Transaction Fee		Transaction Fee	12/08/2021	20.50	0.50	0.00	0.00
Sell MGE0001AU - Transaction Fee		Transaction Fee	13/08/2021	20.50	0.50	0.00	0.00
Sell MGE0001AU - Transaction Fee		Transaction Fee	16/08/2021	20.50	0.50	0.00	0.00
Sell MGE0001AU - Transaction Fee		Transaction Fee	18/08/2021	20.50	0.50	0.00	0.00
Buy WHT8435AU - Transaction Fee		Transaction Fee	19/08/2021	20.50	0.50	0.00	0.00
Buy ETL5510AU - Transaction Fee		Transaction Fee	23/08/2021	20.50	0.50	0.00	0.00

07 Expenses Schedule

Source	Managed Portfolio	Type	Date Paid	Deductible Amount (\$)	GST (\$)	Non-Deductible Amount (\$)	GST (\$)
Buy ETL5510AU - Transaction Fee		Transaction Fee	24/08/2021	20.50	0.50	0.00	0.00
Portfolio Service Fees Aug 2021 - Hub24		Portfolio Service Fees	3/09/2021	220.82	6.34	0.00	0.00
Adviser Fee Aug 2021		Adviser Fee	3/09/2021	1,021.61	24.92	0.00	0.00
Investment Management Fee Aug 2021 - CARE Core Balanced Portfolio		Investment Management Fee	3/09/2021	349.55	8.52	0.00	0.00
Investment Management Fee Aug 2021 - Joseph Palmer & Sons Enhanced Australian Equity Portfolio	CARE Enhanced Australian Equity Portfolio	Investment Management Fee	3/09/2021	55.22	1.35	0.00	0.00
Investment Management Fee Aug 2021 - CARE Reserves Portfolio		Investment Management Fee	3/09/2021	26.27	0.64	0.00	0.00
Investment Management Fee Aug 2021 - CARE Active Portfolio		Investment Management Fee	3/09/2021	51.62	1.26	0.00	0.00
Investment Management Fee Aug 2021 - CARE Enhanced Australian Equity Portfolio		Investment Management Fee	3/09/2021	50.10	1.22	0.00	0.00
Investment Management Fee Aug 2021 - CARE Enhanced International Equity Portfolio		Investment Management Fee	3/09/2021	51.02	1.25	0.00	0.00
Buy OMF0009AU - Transaction Fee		Transaction Fee	22/09/2021	17.38	0.42	0.00	0.00
Sell HOW0052AU - Transaction Fee		Transaction Fee	22/09/2021	0.01	0.00	0.00	0.00
Portfolio Service Fees Sep 2021 - Hub24		Portfolio Service Fees	5/10/2021	213.69	6.13	0.00	0.00
Adviser Fee Sep 2021		Adviser Fee	5/10/2021	988.64	24.11	0.00	0.00
Investment Management Fee Sep 2021 - CARE Core Balanced Portfolio		Investment Management Fee	5/10/2021	338.63	8.26	0.00	0.00
Investment Management Fee Sep 2021 - Joseph Palmer & Sons Enhanced Australian Equity Portfolio	CARE Enhanced Australian Equity Portfolio	Investment Management Fee	5/10/2021	53.41	1.30	0.00	0.00
Investment Management Fee Sep 2021 - CARE Reserves Portfolio		Investment Management Fee	5/10/2021	25.41	0.62	0.00	0.00
Investment Management Fee Sep 2021 - CARE Active Portfolio		Investment Management Fee	5/10/2021	50.04	1.22	0.00	0.00
Investment Management Fee Sep 2021 - CARE Enhanced Australian Equity Portfolio		Investment Management Fee	5/10/2021	48.45	1.18	0.00	0.00
Investment Management Fee Sep 2021 - CARE Enhanced International Equity Portfolio		Investment Management Fee	5/10/2021	49.42	1.20	0.00	0.00
Buy ETL5510AU - Transaction Fee		Transaction Fee	28/10/2021	2.28	0.05	0.00	0.00
Expense recovery 2020/21		Portfolio Service Fees	29/10/2021	100.00	2.44	0.00	0.00
Sell WHT8435AU - Transaction Fee		Transaction Fee	1/11/2021	0.40	0.01	0.00	0.00
Portfolio Service Fees Oct 2021 - Hub24		Portfolio Service Fees	4/11/2021	220.82	6.34	0.00	0.00

07 Expenses Schedule

Source	Managed Portfolio	Type	Date Paid	Deductible Amount (\$)	GST (\$)	Non-Deductible Amount (\$)	GST (\$)
Adviser Fee Oct 2021		Adviser Fee	4/11/2021	1,021.61	24.92	0.00	0.00
Investment Management Fee Oct 2021 - CARE Core Balanced Portfolio		Investment Management Fee	4/11/2021	346.14	8.44	0.00	0.00
Investment Management Fee Oct 2021 - Joseph Palmer & Sons Enhanced Australian Equity Portfolio	CARE Enhanced Australian Equity Portfolio	Investment Management Fee	4/11/2021	55.21	1.35	0.00	0.00
Investment Management Fee Oct 2021 - CARE Reserves Portfolio		Investment Management Fee	4/11/2021	26.21	0.64	0.00	0.00
Investment Management Fee Oct 2021 - CARE Active Portfolio		Investment Management Fee	4/11/2021	51.02	1.25	0.00	0.00
Investment Management Fee Oct 2021 - CARE Enhanced Australian Equity Portfolio		Investment Management Fee	4/11/2021	50.09	1.23	0.00	0.00
Investment Management Fee Oct 2021 - CARE Enhanced International Equity Portfolio		Investment Management Fee	4/11/2021	50.13	1.22	0.00	0.00
Portfolio Service Fees Nov 2021 - Hub24		Portfolio Service Fees	2/12/2021	203.01	5.74	0.00	0.00
Adviser Fee Nov 2021		Adviser Fee	2/12/2021	988.64	24.11	0.00	0.00
Investment Management Fee Nov 2021 - CARE Core Balanced Portfolio		Investment Management Fee	2/12/2021	338.85	8.27	0.00	0.00
Investment Management Fee Nov 2021 - Joseph Palmer & Sons Enhanced Australian Equity Portfolio	CARE Enhanced Australian Equity Portfolio	Investment Management Fee	2/12/2021	53.15	1.30	0.00	0.00
Investment Management Fee Nov 2021 - CARE Reserves Portfolio		Investment Management Fee	2/12/2021	25.34	0.62	0.00	0.00
Investment Management Fee Nov 2021 - CARE Active Portfolio		Investment Management Fee	2/12/2021	50.94	1.24	0.00	0.00
Investment Management Fee Nov 2021 - CARE Enhanced Australian Equity Portfolio		Investment Management Fee	2/12/2021	48.21	1.17	0.00	0.00
Investment Management Fee Nov 2021 - CARE Enhanced International Equity Portfolio		Investment Management Fee	2/12/2021	50.39	1.23	0.00	0.00
Portfolio Service Fees Dec 2021 - Hub24		Portfolio Service Fees	6/01/2022	195.33	5.39	0.00	0.00
Adviser Fee Dec 2021		Adviser Fee	6/01/2022	1,021.60	24.92	0.00	0.00
Investment Management Fee Dec 2021 - CARE Core Balanced Portfolio		Investment Management Fee	6/01/2022	349.40	8.52	0.00	0.00
Investment Management Fee Dec 2021 - Joseph Palmer & Sons Enhanced Australian Equity Portfolio	CARE Enhanced Australian Equity Portfolio	Investment Management Fee	6/01/2022	55.55	1.36	0.00	0.00
Investment Management Fee Dec 2021 - CARE Reserves Portfolio		Investment Management Fee	6/01/2022	26.20	0.64	0.00	0.00

07 Expenses Schedule

Source	Managed Portfolio	Type	Date Paid	Deductible Amount (\$)	GST (\$)	Non-Deductible Amount (\$)	GST (\$)
Investment Management Fee Dec 2021 - CARE Active Portfolio		Investment Management Fee	6/01/2022	52.64	1.29	0.00	0.00
Investment Management Fee Dec 2021 - CARE Enhanced Australian Equity Portfolio		Investment Management Fee	6/01/2022	50.39	1.23	0.00	0.00
Investment Management Fee Dec 2021 - CARE Enhanced International Equity Portfolio		Investment Management Fee	6/01/2022	52.00	1.26	0.00	0.00
Portfolio Service Fees Jan 2022 - Hub24		Portfolio Service Fees	7/02/2022	195.33	5.39	0.00	0.00
Adviser Fee Jan 2022		Adviser Fee	7/02/2022	1,021.60	24.92	0.00	0.00
Investment Management Fee Jan 2022 - CARE Core Balanced Portfolio		Investment Management Fee	7/02/2022	346.95	8.46	0.00	0.00
Investment Management Fee Jan 2022 - Joseph Palmer & Sons Enhanced Australian Equity Portfolio	CARE Enhanced Australian Equity Portfolio	Investment Management Fee	7/02/2022	56.94	1.39	0.00	0.00
Investment Management Fee Jan 2022 - CARE Reserves Portfolio		Investment Management Fee	7/02/2022	26.20	0.64	0.00	0.00
Investment Management Fee Jan 2022 - CARE Active Portfolio		Investment Management Fee	7/02/2022	52.16	1.27	0.00	0.00
Investment Management Fee Jan 2022 - CARE Enhanced Australian Equity Portfolio		Investment Management Fee	7/02/2022	51.64	1.26	0.00	0.00
Investment Management Fee Jan 2022 - CARE Enhanced International Equity Portfolio		Investment Management Fee	7/02/2022	50.75	1.24	0.00	0.00
Portfolio Service Fees Feb 2022 - Hub24		Portfolio Service Fees	3/03/2022	176.44	4.88	0.00	0.00
Adviser Fee Feb 2022		Adviser Fee	3/03/2022	922.73	22.50	0.00	0.00
Investment Management Fee Feb 2022 - CARE Core Balanced Portfolio		Investment Management Fee	3/03/2022	308.01	7.51	0.00	0.00
Investment Management Fee Feb 2022 - Joseph Palmer & Sons Enhanced Australian Equity Portfolio	CARE Enhanced Australian Equity Portfolio	Investment Management Fee	3/03/2022	51.47	1.25	0.00	0.00
Investment Management Fee Feb 2022 - CARE Reserves Portfolio		Investment Management Fee	3/03/2022	23.63	0.58	0.00	0.00
Investment Management Fee Feb 2022 - CARE Active Portfolio		Investment Management Fee	3/03/2022	46.62	1.14	0.00	0.00
Investment Management Fee Feb 2022 - CARE Enhanced Australian Equity Portfolio		Investment Management Fee	3/03/2022	46.69	1.14	0.00	0.00
Investment Management Fee Feb 2022 - CARE Enhanced International Equity Portfolio		Investment Management Fee	3/03/2022	44.00	1.07	0.00	0.00
Portfolio Service Fees Mar 2022 - Hub24		Portfolio Service Fees	5/04/2022	195.33	5.39	0.00	0.00
Adviser Fee Mar 2022		Adviser Fee	5/04/2022	1,021.60	24.92	0.00	0.00

07 Expenses Schedule

Source	Managed Portfolio	Type	Date Paid	Deductible Amount (\$)	GST (\$)	Non-Deductible Amount (\$)	GST (\$)
Investment Management Fee Mar 2022 - CARE Core Balanced Portfolio		Investment Management Fee	5/04/2022	337.64	8.23	0.00	0.00
Investment Management Fee Mar 2022 - Joseph Palmer & Sons Enhanced Australian Equity Portfolio	CARE Enhanced Australian Equity Portfolio	Investment Management Fee	5/04/2022	58.22	1.42	0.00	0.00
Investment Management Fee Mar 2022 - CARE Reserves Portfolio		Investment Management Fee	5/04/2022	26.10	0.64	0.00	0.00
Investment Management Fee Mar 2022 - CARE Active Portfolio		Investment Management Fee	5/04/2022	50.12	1.22	0.00	0.00
Investment Management Fee Mar 2022 - CARE Enhanced Australian Equity Portfolio		Investment Management Fee	5/04/2022	52.80	1.29	0.00	0.00
Investment Management Fee Mar 2022 - CARE Enhanced International Equity Portfolio		Investment Management Fee	5/04/2022	46.22	1.13	0.00	0.00
Portfolio Service Fees Apr 2022 - Hub24		Portfolio Service Fees	4/05/2022	189.04	5.22	0.00	0.00
Adviser Fee Apr 2022		Adviser Fee	4/05/2022	988.64	24.11	0.00	0.00
Investment Management Fee Apr 2022 - CARE Core Balanced Portfolio		Investment Management Fee	4/05/2022	323.97	7.90	0.00	0.00
Investment Management Fee Apr 2022 - Joseph Palmer & Sons Enhanced Australian Equity Portfolio	CARE Enhanced Australian Equity Portfolio	Investment Management Fee	4/05/2022	53.99	1.32	0.00	0.00
Investment Management Fee Apr 2022 - CARE Reserves Portfolio		Investment Management Fee	4/05/2022	36.69	0.89	0.00	0.00
Investment Management Fee Apr 2022 - CARE Active Portfolio		Investment Management Fee	4/05/2022	46.97	1.14	0.00	0.00
Investment Management Fee Apr 2022 - CARE Enhanced Australian Equity Portfolio		Investment Management Fee	4/05/2022	48.93	1.19	0.00	0.00
Investment Management Fee Apr 2022 - CARE Enhanced International Equity Portfolio		Investment Management Fee	4/05/2022	45.36	1.11	0.00	0.00
Portfolio Service Fees May 2022 - Hub24		Portfolio Service Fees	6/06/2022	195.33	5.39	0.00	0.00
Adviser Fee May 2022		Adviser Fee	6/06/2022	1,021.60	24.92	0.00	0.00
Investment Management Fee May 2022 - CARE Core Balanced Portfolio		Investment Management Fee	6/06/2022	319.63	7.79	0.00	0.00
Investment Management Fee May 2022 - Joseph Palmer & Sons Enhanced Australian Equity Portfolio	CARE Enhanced Australian Equity Portfolio	Investment Management Fee	6/06/2022	52.39	1.28	0.00	0.00
Investment Management Fee May 2022 - CARE Reserves Portfolio		Investment Management Fee	6/06/2022	45.58	1.12	0.00	0.00

AUDIT SHIELD SERVICE

Whipbird Superfund
 U 137 1 Halcyon Way
 BLI BLI QLD 4560

Tax Receipt

TAI-22104652
 Ref: WHIP0001
 8 July 2021

Details

Expiry Date: 31 July 2022 at 4p.m.
 Level of Cover: \$ 10,000.00
 Turnover Category: Self-Managed Super Fund

Payment

Fee for Audit Shield service participation:	\$ 290.91
GST Added:	\$ 29.09
Amount Paid:	\$ 320.00
Paid Date:	*8 July 2021

* Participation in the Audit Shield service is active the **next business day** upon receipt of payment.

Name of Entities / Individuals to be covered:

Whipbird Superfund
 DV Kenny Pty Ltd



ASIC

Australian Securities & Investments Commission

ABN 86 768 265 615

DV KENNY PTY LTD
 INITIATIVE ACCOUNTING GROUP
 SE 2
 10 LAKE KAWANA BVD BIRTINYA QLD 4575

INVOICE STATEMENT

Issue date 13 Oct 21

DV KENNY PTY LTD

ACN 608 708 381

Account No. 22 608708381

Summary

Opening Balance	\$0.00
New items	\$56.00
Payments & credits	\$0.00
TOTAL DUE	\$56.00

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

Transaction details are listed on the back of this page

Inquiries

www.asic.gov.au/invoices

1300 300 630

Please pay

Immediately	\$0.00
By 13 Dec 21	\$56.00

If you have already paid please ignore this invoice statement.

- Late fees will apply if you do NOT
 - tell us about a change during the period that the law allows
 - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
 - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



ASIC

Australian Securities & Investments Commission

PAYMENT SLIP

DV KENNY PTY LTD

ACN 608 708 381

Account No: 22 608708381



22 608708381

TOTAL DUE	\$56.00
Immediately	\$0.00
By 13 Dec 21	\$56.00

Payment options are listed on the back of this payment slip



Bill Code: 17301
Ref: 2296087083814



*814 129 0002296087083814 40

Inquires 1300 300 630

Issue date 13 Oct 22

Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

CORPORATE KEY: 72092435

Check this statement carefully

You are legally obligated to ensure that all your company details listed on this company statement are complete and correct. This is required under s346C (1) and/or s346B and s346C (2) of the *Corporations Act 2001*.

You must check this statement carefully and inform ASIC of any changes or corrections immediately. **Do not return this statement.** You must notify ASIC within 28 days after the date of change, and within 28 days after the date of issue of your annual company statement. Late lodgement of changes will result in late fees. These requirements do not apply to the **Additional company information**.

You must notify ASIC of any changes to company details — Do not return this statement



To make changes to company details or amend incorrect information

- go to www.asic.gov.au/changes
- log in to our online services and make the required updates
- first time users will need to use the corporate key provided on this company statement



Phone if you've already notified ASIC of changes but they are not shown correctly in this statement.
Ph: 1300 300 630



Use your agent.

ACN 608 708 381

FOR DV KENNY PTY LTD

REVIEW DATE: 13 October 22

Company Statement

These are the current company details held by ASIC. You must check this statement carefully and inform ASIC of any changes or corrections immediately. Late fees apply. **Do not return this statement.**

1 Registered office

INITIATIVE ACCOUNTING GROUP SUITE 2 10 LAKE KAWANA BOULEVARD BIRTINYA QLD 4575

2 Principal place of business

UNIT 137 1 HALCYON WAY BLI BLI QLD 4560

3 Officeholders

Name: **DESMOND BRIAN KENNY**
 Born: CAIRNS QLD
 Date of birth: 01/12/1946
 Address: UNIT 137 1 HALCYON WAY BLI BLI QLD 4560
 Office(s) held: DIRECTOR, APPOINTED 13/10/2015

Name: **VICKI CHRISTINE KENNY**
 Born: MACKAY QLD
 Date of birth: 05/09/1953
 Address: UNIT 137 1 HALCYON WAY BLI BLI QLD 4560
 Office(s) held: DIRECTOR, APPOINTED 13/10/2015

4 Company share structure

Share class	Shares description	Number issued	Total amount paid on these shares	Total amount unpaid on these shares
ORD	ORDINARY SHARES	2	\$2.00	\$0.00

5 Members

These details continue on the next page

DV KENNY PTY LTD ACN 608 708 381

Page 1 of 2

Company statement continued

Name: DESMOND BRIAN KENNY
Address: UNIT 137 1 HALCYON WAY BLI BLI QLD 4560

Share Class	Total number held	Fully paid	Beneficially held
ORD	1	Yes	Yes

Name: VICKI CHRISTINE KENNY
Address: UNIT 137 1 HALCYON WAY BLI BLI QLD 4560

Share Class	Total number held	Fully paid	Beneficially held
ORD	1	Yes	Yes

You must notify ASIC within 28 days of the date of change, and within 28 days of the issue date of the annual company statement. Late lodgement of changes will result in late fees.

End of company statement

This concludes the information to which the company must respond (if incorrect) under s346C of the *Corporations Act 2001*.

Additional company information

This information is optional under the *Corporations Act 2001*. Late lodgement fees or late review fees do not apply to this information. To add, remove or change a contact address, see www.asic.gov.au/addresses.

6 Contact address for ASIC use only

Registered agent name: INITIATIVE ACCOUNTING GROUP
Registered agent number: 22813
Address: SUITE 2 10 LAKE KAWANA BOULEVARD BIRTINYA QLD 4575

Foreign Income Tax Offset

Client Name:	Whipbird Superfund
Year Ending:	30/06/2022

Step 1

Total foreign tax credits available	2,323.20	
actuarial taxable percentage	0.02	
Foreign income tax offset useable	35.08	if this amount is more than \$1,000 = go to step 2

Step 2

Net foreign income	19,649.55	
Tax on net foreign income	2,947.43	
actuarial taxable percentage	0.02	
Foreign income tax offset limit	44.51	if this is less than \$1,000, claim \$1,000

Step 3

Total foreign tax credits available	2,323.20	
Usable foreign tax credits	44.51	
foreign tax credits writeoff	2,278.69	✓



Macquarie Cash Management Account

enquiries 1800 806 310

account name DV KENNY PTY LTD ATF
WHIPBIRD SUPERFUND
account no. 963727300

transaction	description	debits	credits	balance
14.04.22	Funds transfer PP TO DB & VC KENNY	5.00		114,582.52
29.04.22	Interest MACQUARIE CMA INTEREST PAID*		4.64	114,587.16
10.05.22	Funds transfer PP TO DB & VC KENNY	20,000.00		94,587.16
12.05.22	Funds transfer PP TO DB & VC KENNY	100.00		94,487.16
13.05.22	Funds transfer PP TO DB & VC KENNY	5.00		94,482.16
17.05.22	Funds transfer PP TO DB & VC KENNY	20,000.00		74,482.16
17.05.22	Funds transfer TRANSACT FUNDS TFR TO DB & VC KENNY	13,240.00		61,242.16
19.05.22	Funds transfer PP TO DB & VC KENNY	20,000.00		41,242.16
20.05.22	Deposit ATO ATO006000016197847		3,065.75	44,307.91
31.05.22	Interest MACQUARIE CMA INTEREST PAID*		3.45	44,311.36
10.06.22	Funds transfer PP TO DB & VC KENNY	100.00		44,211.36
15.06.22	Funds transfer PP TO DB & VC KENNY	5.00		44,206.36
30.06.22	Interest MACQUARIE CMA INTEREST PAID*		5.16	44,211.52
CLOSING BALANCE AS AT 30 JUN 22		73,870.00	113,086.70	44,211.52

* Interest rate for the period 1 January to 16 June: 0.05% pa (167 days); 17 June to 30 June: balances \$0.00 to \$4,999.99 earned 0.25% balances \$5,000.00 and above earned 0.25% pa (14 days)

continued on next



Macquarie Cash Management Account

MACQUARIE BANK LIMITED
ABN 46 008 583 542 AFSL 237502

enquiries 1800 806 310
transact@macquarie.com
www.macquarie.com.au

GPO Box 2520
Sydney, NSW 2001



002

328147

DV KENNY PTY LTD
U 137 1 HALCYON WAY
BLI BLI QLD 4560

1 Shelley Street
Sydney, NSW 2000

account balance **\$44,211.52**
as at 30 Jun 22

account name DV KENNY PTY LTD ATF
WHIPBIRD SUPERFUND
account no. 963727300

transaction	description	debits	credits	balance
31.12.21	OPENING BALANCE			4,994.82
12.01.22	Funds transfer PP TO DB & VC KENNY	100.00		4,894.82
14.01.22	Funds transfer PP TO DB & VC KENNY	5.00		4,889.82
31.01.22	Interest MACQUARIE CMA INTEREST PAID*		0.25	4,890.07
11.02.22	Funds transfer PP TO DB & VC KENNY	100.00		4,790.07
14.02.22	Deposit DEPOSIT		110,000.00	114,790.07
15.02.22	Funds transfer PP TO DB & VC KENNY	5.00		114,785.07
28.02.22	Interest MACQUARIE CMA INTEREST PAID*		2.49	114,787.56
11.03.22	Funds transfer PP TO DB & VC KENNY	100.00		114,687.56
15.03.22	Funds transfer PP TO DB & VC KENNY	5.00		114,682.56
31.03.22	Interest MACQUARIE CMA INTEREST PAID*		4.96	114,687.52
12.04.22	Funds transfer PP TO DB & VC KENNY	100.00		114,587.52

how to make a transaction

online
Log in to www.macquarie.com.au/personal

by phone
Call 133 275 to make a phone transaction

transfers from another bank account
Transfer funds from another bank to this account:
BSB 182 512
ACCOUNT NO. 963727300

deposits using BPay
From another bank



Bill code: 667022
Ref: 963 727 300

continued on next



Macquarie Cash Management Account

enquiries 1800 806 310

account name DV KENNY PTY LTD ATF
WHIPBIRD SUPERFUND
account no. 963727300

transaction	description	debits	credits	balance
29.10.21	Interest		0.57	5,204.16
12.11.21	Funds transfer	PP TO DB & VC KENNY		5,104.16
15.11.21	Funds transfer	PP TO DB & VC KENNY		5,099.16
30.11.21	Interest		0.40	5,099.56
10.12.21	Funds transfer	PP TO DB & VC KENNY		4,999.56
15.12.21	Funds transfer	PP TO DB & VC KENNY		4,994.56
31.12.21	Interest		0.26	4,994.82
	CLOSING BALANCE AS AT 31 DEC 21	630.00	2.97	4,994.82

* Interest rate for the period 1 July to 14 November: 0.12% pa (137 days); 15 November to 31 December:
0.05% pa (47 days)

continued on next



Macquarie Cash Management Account

MACQUARIE BANK LIMITED
ABN 46 008 583 542 AFSL 237502

enquiries 1800 806 310
transact@macquarie.com
www.macquarie.com.au

GPO Box 2520
Sydney, NSW 2001



DV KENNY PTY LTD
U 137 1 HALCYON WAY
BLI BLI QLD 4560

1 Shelley Street
Sydney, NSW 2000

account balance **\$4,994.82**
as at 31 Dec 21

account name DV KENNY PTY LTD ATF
WHIPBIRD SUPERFUND
account no. 963727300

	transaction	description	debits	credits	balance
30.06.21		OPENING BALANCE			5,621.85
12.07.21	Funds transfer	PP TO DB & VC KENNY	100.00		5,521.85
15.07.21	Funds transfer	PP TO DB & VC KENNY	5.00		5,516.85
30.07.21	Interest	MACQUARIE CMA INTEREST PAID*		0.60	5,517.45
12.08.21	Funds transfer	PP TO DB & VC KENNY	100.00		5,417.45
13.08.21	Funds transfer	PP TO DB & VC KENNY	5.00		5,412.45
31.08.21	Interest	MACQUARIE CMA INTEREST PAID*		0.58	5,413.03
10.09.21	Funds transfer	PP TO DB & VC KENNY	100.00		5,313.03
15.09.21	Funds transfer	PP TO DB & VC KENNY	5.00		5,308.03
30.09.21	Interest	MACQUARIE CMA INTEREST PAID*		0.56	5,308.59
12.10.21	Funds transfer	PP TO DB & VC KENNY	100.00		5,208.59
15.10.21	Funds transfer	PP TO DB & VC KENNY	5.00		5,203.59

how to make a transaction

online
Log in to www.macquarie.com.au/personal

by phone
Call 133 275 to make a phone transaction

transfers from another bank account
Transfer funds from another bank to this account:
BSB 182 512
ACCOUNT NO. 963727300

deposits using BPay
From another bank



Bill code: 667022
Ref: 963 727 300

continued on next

08 Supporting Information

Summary of Income

----- Cash Distribution Amount -----					----- Tax Component Amount -----					
Holdings	Income Distributed in Financial Year	Less 2021 entitlement (Note 1)	Add 2023 receipts (Note 2)	Total Distribution (Note 3)	Holdings	Assessable Income (Local) - Total Amount	Assessable Income (Foreign) - Total Amount	Non-Assessable Income - Total Amount	Capital Gains - Total Amount (Note 4)	Total Distribution
Distributions										
AAA	160.08	14.49	64.68	210.27	AAA	210.27	0.00	0.00	0.00	210.27
APA	190.00	0.00	6.24	196.24	APA	88.02	0.00	108.22	0.00	196.24
					APA - APT	71.67	0.00	81.24	0.00	152.91
					APA - APTIT	16.35	0.00	26.98	0.00	43.33
DJRE	1,026.92	530.56	1,372.99	1,869.35	DJRE	31.93	932.50	16.15	888.74	1,869.32
ETL5510AU	0.00	0.00	1,322.62	1,322.62	ETL5510AU	0.00	0.00	0.00	1,322.62	1,322.62
HOW0052AU	6,945.42	4,876.35	1,816.54	3,885.61	HOW0052AU	3,298.11	587.49	0.00	0.00	3,885.60
IEM	1,390.06	506.48	591.67	1,475.25	IEM	0.00	1,421.17	0.00	54.10	1,475.27
IJR	901.39	133.93	187.21	954.67	IJR	0.00	954.67	0.00	0.00	954.67
IOO	679.76	409.02	539.30	810.04	IOO	0.00	671.38	0.00	138.66	810.04
MGE0001AU	1,965.20	1,965.20	0.00	0.00	MGE0001AU	0.00	0.00	0.00	0.00	0.00
OMF0009AU	11,228.84	4,086.37	449.52	7,591.99	OMF0009AU	4,555.87	3,035.70	0.42	0.00	7,591.99
SKI	474.45	0.00	0.00	474.45	SKI	442.66	0.00	31.79	0.00	474.45
					SKI - Loan	90.23	0.00	0.00	0.00	90.23
					SKI - Trust	352.43	0.00	31.79	0.00	384.22
SMLL	2,171.20	1,780.38	1,057.57	1,448.39	SMLL	475.68	0.40	79.23	893.08	1,448.39
SYD	0.00	0.00	0.00	0.00	SYD	99.34	2.51	(101.85)	0.00	0.00
					SYD - SAT1	99.34	2.51	(101.85)	0.00	0.00
VAS	25,343.66	3,028.66	11,156.14	33,471.14	VAS	23,322.54	421.95	(1,506.30)	11,232.98	33,471.17
WDIV	4,412.51	2,494.44	2,428.56	4,346.63	WDIV	11.28	4,277.99	57.34	0.00	4,346.61
WHT8435AU	0.00	0.00	0.00	0.00	WHT8435AU	0.00	0.00	0.00	0.00	0.00
WXHG	2,184.37	2,184.37	12,317.82	12,317.82	WXHG	0.12	611.96	0.00	11,705.74	12,317.82
Subtotal for Distributions	59,073.86	22,010.25	33,310.86 ✓	70,374.47		32,535.82	12,917.72	(1,315.00)	26,235.92	70,374.46
Dividends										
AGL	618.50	0.00	0.00	618.50	AGL	618.50	0.00	0.00	0.00	618.50
AMC	409.17	0.00	0.00	409.17	AMC	0.00	409.17	0.00	0.00	409.17

08 Supporting Information

Detailed Portfolio Valuation

Code	Security	Units	Last Price (\$)	Market Value ----- as at 30/06/2022 -----	
				(\$)	(%)
CARE Enhanced Australian Equity Portfolio					
CASH	CASH	1,369.960000	1.000000	1,369.96	0.06%
				188,577.60	8.58%
CARE Enhanced International Equity Portfolio					
ETL5510AU	Insync Global Quality Equity	38,258.283800	1.101300	42,133.85	1.92%
WDIV	SPDR GLOBAL DIVIDEND ETF UNITS	5,305.000000	17.860000	94,747.30	4.31%
WHT8435AU	Hyperion Global Growth Companies Fund (Managed Fund)	14,804.574100	2.924100	43,290.06	1.97%
CASH	CASH	5,404.850000	1.000000	5,404.85	0.25%
				185,576.05	8.45%
Australian Listed Securities					
FMG	FORTESCUE METALS GRP ORDINARY	8,042.000000	17.530000	140,976.26	6.42%
				140,976.26	6.42%
Total				2,197,542.73	100.00%

Cash		
Cash Account - cleared funds	(Note 1)	127,280.42
Cash Account - uncleared funds		0.00
Pending cash settlement	(Note 2)	0.00
Cash Reserved		0.00

Total Portfolio Value **2,324,823.15** ✓

Value at 2022 =2,324,823.15
Value before movement jnri=2,564,518.30
✓ Net movement =(239,695.15)

Note 1: Cash Account - cleared funds includes the minimum cash balance requirement of your account.

Note 2: Pending Cash Settlements include any pending investment transactions buys or sells, deposits or payments, and any accrued dividend and distributions.

Note 3: Any amounts are reflective of current investment positions only, and do not represent a guarantee of benefit as the positions may not include tax payable, fees or other deductions or credits. The actual amount payable will be determined at the time a payment is made.

Note 4: Managed Funds - Where applicable, where a distribution entitlement is received for one or more of your managed fund holdings and no Ex-Price provided by the Fund Manager we will use the last available price (CUM price) reduced by the cents per unit (distribution amount divided by units held) for the purpose of valuation.

Note 5: The Market Value (%) is the % calculated in relation to the Total Portfolio less the Cash Account (being cash held directly in the Account)

GreatSouthlandCapital

that all may prosper

Great Southland Capital Pty Ltd
 ACN 168 338 841
 PO Box 1577
 Mooloolaba, QLD 4557
 Australia

TAXATION STATEMENT

1/07/2021 to 30/06/2022

Investor Name: DV Kenny Pty Ltd ATF Whipbird Super Fund

Address: 137/1 Halcyon Way, Bli Bli QLD 4560

IIN: WhiSF-01-210

DATE	DESCRIPTION	DIVIDEND EARNED	TAX WITHHELD	DIVIDEND PAID	PRINCIPAL PAID	BALANCE
1/07/2021	Balance Brought Fwd					\$210,445.00
30/06/2022	Closing Balance					\$210,445.00
						\$210,445.00
						\$210,445.00
	TOTALS	\$0.00	\$0.00	\$0.00		\$210,445.00

SUMMARY	Shareholding	Income Earned	Tax Withheld	Franking / Credits	Taxable Income	Current Value
	210,445	\$0.00	NIL	NONE	\$0.00	\$210,445.00

525.01

Provision for Taxation

525.01

Client Name: Whipbird Superfund	Preparer: MA	Date: 16/05/2023
Year Ending: 30 June 2022	Reviewer: -	Date:

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Provision for Taxation Reconciliation

Provision for Taxation balance Previous Year	\$ (3,324.75)
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Less Payments made (enter as negative amounts):

	Date Paid	Amount	
June prior year PAYGI		-	
Sep PAYGI			
December PAYGI			
March PAYGI			
June PAYGI			
Prior year tax payment		3,324.75	
Distribution Franking Credits		(9,963.78)	
Dividend Franking Credits		(5,774.53)	
Foreign Tax Credits		(2,323.20)	
Interest			
Excessive FITO Writeoff		2,278.69	
		-	\$ (12,458.07)

Add: Tax Due current year	\$ 244.95
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Expected Provision Account Balance	\$ (15,537.87)
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Notes



Income tax 002

Date generated	16 May 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

4 results found - from 16 May 2021 to 16 May 2023 sorted by processed date ordered oldest to newest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
14 Jun 2021	14 Jun 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20		\$3,719.36	\$3,719.36 CR
14 Jun 2021	17 Jun 2021	EFT refund for Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$3,719.36		\$0.00
16 May 2022	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21		\$3,065.75	\$3,065.75 CR
17 May 2022	20 May 2022	EFT refund for Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$3,065.75		\$0.00