

Whipbird Superfund  
137/1 Halcyon Way  
BLI BLI QLD 4560

17 May 2023

Dear Trustees,

## **Superannuation Fund Audit Engagement**

### **Scope**

You have requested I act as auditor of the Whipbird Superfund as of, and for the year ended 30 June 2022. I am pleased to confirm my acceptance of the appointment and would now like to set out my understanding of the terms of this engagement.

### **Audit of the Financial Report**

In accordance with *Section 35C of the Superannuation Industry (Supervision) Act 1993 ("SIS")*, the financial report of a regulated superannuation fund must be audited by an approved auditor. The auditor must give the trustee a report on the special purpose financial report in the approved form within the prescribed time after the year of income to which the financial report relates.

The work undertaken by me to form an opinion is permeated by judgement, in particular regarding the nature, timing and extent of the audit procedures for gathering of audit evidence and the drawing of conclusions based on the audit evidence gathered. In addition, there are inherent limitations in any audit, and these include the use of testing, the inherent limitations of any internal control structure, the possibility of collusion to commit fraud, and the fact that most audit evidence is persuasive rather than conclusive. As a result, my audit can only provide reasonable – not absolute – assurance that the financial report is free from material misstatement.

I direct your attention to the fact that it is each trustee's responsibility for the maintenance of adequate accounting records and internal controls, the safeguarding of superannuation fund assets, the selection of accounting policies, the preparation of the special purpose financial report and returns, and compliance with SIS. I note each trustee is responsible for providing access to all information that is relevant to the preparation of the financial report, and any additional information that may be required as part of the audit. In particular, I note each trustee is responsible for the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error.

The audit of the financial report does not relieve the trustee of their individual responsibilities.

My audit will be conducted in accordance with Australian Auditing Standards. The objective of the audit is to obtain a reasonable assurance about whether the special purpose financial report as a whole is free from material misstatement, whether due to fraud or error and to issue an audit report on the financial report.

My audit work involves examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report in order to form an opinion as to whether, in all material respects, the financial report is fairly stated in accordance with the accounting policies described in the notes thereto.

My audit will be planned and conducted primarily to enable me to express my professional opinion as to whether the financial report complies with Australian Accounting Standards and other reporting requirements as adopted by the trustee, but, also, so as to have reasonable expectation of detecting material misstatements arising as a result of irregularities which would have a material effect on the

financial report. Unless otherwise agreed to, I assume no responsibility to design audit procedures to identify matters that may be appropriate to report to you.

As part of my audit, I will request from the trustees written confirmation concerning representations made to me in connection with the audit.

I am required by the Australian Auditing Standards to include an Emphasis of Matter paragraph in my audit report, and I note the anticipated wording will be:

*Without modifying my opinion, I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the fund meet the requirements of the SMSF's governing rules, the Superannuation Industry (Supervision) Act 1993 and the Superannuation Industry (Supervision) Regulations 1994. As a result, the financial report may not be suitable for another purpose.*

#### **Audit of SIS Compliance**

I am also required to form an opinion in respect of compliance with certain aspects of SIS and the Regulations thereto. My report must refer to the following Sections and Regulations:

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K;  
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, 13.18AA.

#### **Report on Significant Matters**

Under *Section 129* of SIS, I am required to report to you in writing, if during the course of, or in connection with, my audit, I become aware of certain contraventions of the Act or Regulations which I believe has occurred, are occurring or may occur. There are instances where I will be obligated to report the contravention(s) to the Australian Taxation Office ("ATO"). I am also required under *Section 130* to report to you and the ATO if I believe the fund may be about to become or may be in an unsatisfactory financial position.

#### **Report on Other Matters**

I am required to inform you of certain uncorrected misstatements identified during the audit, and I must obtain representations from you acknowledging the uncorrected misstatements have been brought to your attention, and that you have considered the effects of these misstatements to be either material or immaterial individually, and in aggregate to the financial report.

At the completion of the audit, I will prepare an audit management letter to advise you of any matters encountered during the course of the audit that I believe should be brought to your attention. I am also required to form an opinion on the accounting policies adopted in preparing the financial report. Please note you should not assume that matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters that you should be aware of in meeting your responsibilities.

#### **Privacy and Quality Control**

The conduct of my audit in accordance with Australian Auditing Standards means that information acquired by me in the course of my audit is subject to strict confidentiality requirements. I am also subject to the *Privacy Act 1988* in the handling of personal information. I will not use any personal information obtained during the audit for any purpose other than for the purpose of conducting the audit.

I will keep secure personal information obtained during the audit to ensure it is not misused, lost, or improperly accessed, modified or disclosed. After completing the audit, I will return to you any documents containing personal information that I obtain from you during the course of the audit, except for copies or extracts as required to be retained by auditing standards.

Information will not be disclosed by me to other parties except as required or allowed for by law or professional standards, or with your authority. My audit files may be subject to review as part of the quality control review program of The Certified Practising Accountants ("CPA Australia") which monitors compliance with professional standards by its members. My audit files may also be subject to review by the ATO and the Australian Securities and Investments Commission ("ASIC"). I advise you that by signing this letter you acknowledge that, if requested, my audit files relating to this audit will be made available under any of these review programs. The same strict confidentiality requirements apply under the CPA Australia, ATO and ASIC reviews that apply to me as your auditor.

**Fees**

My fees, which will be billed as work progresses, are based on the time required to complete the engagement, plus direct out-of-pocket expenses. It is policy that my fees be collected within 14 days from the date the invoice was issued, and I trust that this arrangement is acceptable to you.

This letter will be effective for future years unless I advise you of its amendment or replacement, or if the engagement is terminated. Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for my audit.

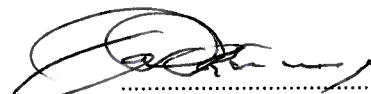
Prior to my accepting this appointment as auditor, I am obligated to contact your current auditor. Your signature below permits me to do this. Should you not wish me to contact your current auditor, please contact me to discuss.

Yours faithfully,

Anthony Boys ASIC Auditor No: 100014140

I understand and agree with the terms of this engagement.

Acknowledged on behalf of, Whipbird Superfund by



Signed

Desmond Kenny  
Director

19.6.23

Dated



Signed

Vicki Kenny  
Director

19.6.23

Dated

Whipbird Superfund  
137/1 Halcyon Way  
BLI BLI QLD 4560

17 May 2023

Anthony Boys  
702/20 Hindmarsh Square  
ADELAIDE SA 5000

Dear Sir,

## **Whipbird Superfund Audit Representation Letter Year ended 30 June 2022**

In connection with your examination of the special purpose financial report of the Whipbird Superfund as of 30 June 2022, we acknowledge our responsibility for ensuring the financial report is in accordance with the accounting standards detailed in Note 1 to the financial statements. We confirm we have fulfilled our responsibility for the preparation of the financial report in accordance with the relevant financial reporting framework and confirm that the financial report is free of material misstatement, including omissions, and that we have approved the financial report, as evidenced by our signature on the trustee declaration attached to the financial report.

The following representations are made which are true to the best of our knowledge and belief:

### **Accounting Policies**

All the significant accounting policies of the fund are adequately described in Note 1 to the financial statements and are consistent with the policies adopted last year, unless otherwise detailed in the notes to the financial statements.

### **Fund Books / Records / Minutes**

As agreed in the terms of the audit engagement, all financial books, records and related data have been made available to you, including relevant minutes of the trustee's meetings and this information has been retained in the appropriate format for the required period of time.

We confirm all transactions have been recorded and are reflected in the financial report.

### **Asset Form**

The assets of the fund are being held in a form suitable for the benefit of the members of the fund.

### **Ownership and Pledging of Assets**

- a) The fund has satisfactory title to all assets disclosed in the statement of financial position; and
- b) No assets of the fund have been pledged to secure liabilities of the fund (unless the charge is permitted by the legislation) or of others.

### **Investments**

- a) Investments as of 30 June 2022 are carried in the books at market value. Such amounts are considered reasonable in the light of present circumstances;
- b) 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;
- c) The investment strategy has been determined with due regard to risk, return, liquidity and diversification; and
- d) Every effort has been made to ensure investments are acquired, maintained and disposed of on an arm's length basis.

### **Trust Deed**

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

### **Income Tax Assessment Act, Superannuation Industry (Supervision) Act and Regulations**

The fund is in compliance with the requirements of the relevant Income Tax Assessment Act, and the fund is being conducted in accordance with the Superannuation Industry (Supervision) Act 1993, and Superannuation Industry (Supervision) Regulations 1994 ("SIS") (with the exception of any contraventions as identified by you as the auditor) and we specifically confirm:

- a) The trustees/directors of corporate trustee have been nominated and may only be removed in such manner and circumstances as are allowed in the trust deed;
- b) The trustee has complied with all the trustee standards set out in the regulations and the covenants prescribed by SIS Section 52B;
- c) No trustee/director of the corporate trustee is a disqualified person;
- d) The trustee has complied with the investment standards set out in SIS; and
- e) Information retention obligations have been complied with.

All known instances of non-compliance or suspected non-compliance with the relevant Income Tax Assessment Act or the SIS legislation whose effects should be considered when preparing the financial report, or that impact your obligation to report certain matters to the Australian Taxation Office have been disclosed to you.

### **Internal Controls**

We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of a reliable financial report and to ensure that the assets of the fund are safeguarded from fraud or error. We have assessed the risk that the financial report may be materially mis-stated as a result of fraud and advise we have no knowledge of any actual, suspected or alleged fraud affecting the fund.

The fund does not have a formal process for identifying, estimating or assessing business risks relevant to the financial reporting objectives, and this is considered appropriate in the circumstances. There are no specific risks arising from the information technology utilised by the fund that require attention by the trustee.

To monitor internal controls over financial reporting, we review all reports provided by the information technology systems utilised by the fund for accuracy. This assists in determining if the information is sufficiently reliable for financial reporting purposes.

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

### **Contributions**

Contributions, if any, received by the fund have been reviewed in line with the limits imposed by the legislation, taking into account contributions paid to other superannuation funds, and any excessive contributions will be dealt with as required by the ATO.

**Legal Matters**

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

Any minutes of meetings with the fund's legal counsel have been provided for audit review.

**Related Parties**

All related party transactions have been brought to your attention.

**Subsequent Events**

Other than those reported, there are no events subsequent to year end, nor any new litigation or claims referred to the fund's legal counsel, that would require adjustment to, or disclosure in, the financial report.

**Going Concern Assumption**

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

**Safeguarding Assets**

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

- a) Authorised signatories on bank and investment accounts are regularly reviewed and considered appropriate; and
- b) Tangible assets are, where appropriate, adequately insured and appropriately stored.

**Risk of Fraud**

The nature, extent and frequency of assessments undertaken by us to conclude that there is a low risk that the financial report is materially misstated due to fraud, are informal and ad-hoc given the nature of the fund, however we confirm:

- a) The trustees are signatories on all transactions, no other party has the authority to act on behalf of the trustee; and
- b) Reconciliations are undertaken by the trustee or the fund's accountant for both investments held and all bank accounts maintained by the fund.

We have not identified any specific risks of fraud; however, we acknowledge that if fraud existed within the fund, the most likely areas of concern would be investments or cash being misappropriated or contributions being intercepted prior to being banked into the fund's bank account.

**Procedures for Identifying and Responding to Fraud**

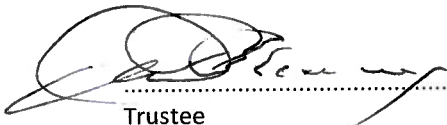
As trustee we believe adequate controls are in place to reduce the risk of fraud, however, should fraudulent activity be identified, the trustee would ensure all trustees are aware of the situation and the fund's accountant and auditor would be informed.

Depending on the situation, steps would be implemented to cease the fraudulent activity and further controls would be put in place to limit any future activity from affecting the fund.

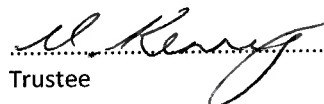
**Existence of Fraud**

We confirm we have no knowledge of any actual, suspected or alleged fraud affecting the fund.

Yours faithfully,



Trustee



Trustee

# Trustee Declaration

## Whipbird Superfund For the year ended 30 June 2022

In the opinion of the Trustees of the Whipbird 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.

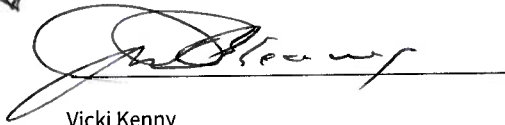
1. the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
2. the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
3. 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 of Whipbird Superfund by:



Desmond Kenny

Director: DV Kenny Pty Ltd



Vicki Kenny

Director: DV Kenny Pty Ltd

Date: 29 May 2023

The Trustees  
Whipbird Superfund  
137/1 Halcyon Way  
BLI BLI QLD 4560

30 September 2022

Vicki Kenny  
137/1 Halcyon Way  
BLI BLI QLD 4560

Dear Sir/Madam,

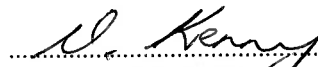
### **Contributions made during the Year Ended 30 June 2022**

We acknowledge receipt of your advice and confirm details contained therein as follows;

Member Name:	Vicki Kenny
Contributions Received:	\$110,000.00
Deduction Claimed:	\$nil

The appropriate amount of contributions tax will be deducted from the total contribution.

Please file this acknowledgement with your income tax records.

  
.....  
For and on behalf of the Trustee of  
Whipbird Superfund



Vicki Kenny  
137/1 Halcyon Way  
BLI BLI QLD 4560

30 September 2022

The Trustees  
Whipbird Superfund  
137/1 Halcyon Way  
BLI BLI QLD 4560

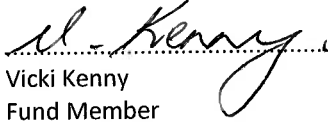
Dear Sir/Madam,

### **Income Tax Return for the Year Ended 30 June 2022**

This will advise that I do not intend to claim a tax deduction for my personal contributions to the above fund under Section 82AAT (1A) for the year ended 30 June 2022.

I have made a total contribution of \$110,000.00 of which I will claim \$nil as a deduction.

Yours faithfully,

  
Vicki Kenny  
Fund Member

Vicki Kenny  
137/1 Halcyon Way  
BLI BLI QLD 4560

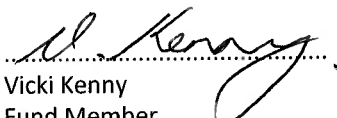
30 September 2022

The Trustees  
Whipbird Superfund  
137/1 Halcyon Way  
BLI BLI QLD 4560

Dear Sir/Madam,

I confirm that during the year ended 30 June 2022 and prior to making the relevant contributions, I was gainfully employed for at least 40 hours in a period of no more than 30 consecutive days.

Yours faithfully,

  
Vicki Kenny  
Fund Member

**DV Kenny Pty Ltd As Trustees for  
Whipbird Superfund  
Minutes of a Meeting of Directors**

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Held: 10 Lake Kawana Boulevard, Birtinya Qld 4575

Date: 30 June 2022

Time: 4.00 pm

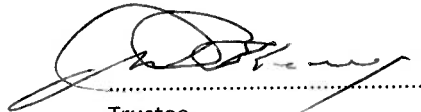
Present: Desmond Kenny  
Vicki Kenny

Business: The Directors, RESOLVE as follows:

It is confirmed that Great Southland Capital Pty Ltd is not a related party of Whipbird Superfund.

Closure: It was resolved that these minutes be signed as a true record of the proceedings of the meeting.

There being no further business the meeting was closed.

  
Trustee

**MINUTES OF THE MEETING OF THE DIRECTORS OF THE CORPORATE TRUSTEE**  
**DV KENNY PTY LTD ATF**  
**WHIPBIRD SUPERFUND**  
**HELD ON 19/6/23 AT**  
**137/1 HALCYON WAY, BLI BLI QLD**

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**PRESENT:** Desmond Kenny  
Vicki Kenny

**PENSION COMMENCEMENT** An application to start a pension received from Mr Desmond Kenny was TABLED as follows:

Type of Pension: Account Based Pension  
Pension Start Date: 1 July 2021  
Purchase Amount: \$583,736  
Reversionary Beneficiary: Vicki Kenny

**CONDITION OF RELEASE** It was RESOLVED that the member has satisfied the Condition of Release of Attaining Age 65, and was entitled to access their benefits as an Account Based Pension.

**REVIEW OF TRUST DEED** It was RESOLVED that the payment of benefits as an Account Based Pension was allowed under the fund's trust deed.

**INVESTMENT STRATEGY** Given the fund's current investment strategy provides sufficient liquidity to enable the Trustee(s) to meet all pension payments, the Trustee(s) resolved that the fund's strategy remains unchanged following the commencement of the pension.

It was NOTED that the pension is expected to be paid for a number of years, and as such the retention of long term growth assets is appropriate for the pension.

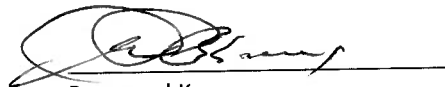
**REVERSIONARY BENEFICIARY** It was NOTED that Mr Desmond Kenny had required that their pension be reversionary.

It was RESOLVED to accept the pension member's request to make the relevant pension reversionary to the nominated recipients.

**PAPERWORK** It was RESOLVED to request the fund administrators to attend to the completion of the following paperwork to give effect to the establishment of the pension:

1. Register the fund for PAYG withholding tax for the purposes of withholding any relevant amounts from pension payments if required, and
2. Complete requests and arrange for Actuarial Certificates if required.

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

  
Desmond Kenny  
Chairperson

Dated 19/6/23

2 May 2022

Mr Desmond Kenny  
137/1 Halcyon Way  
BLI BLI QLD 4560

Dear Des,

**Whipbird Superfund  
Commencement of Account Based Pensions**

We confirm that the commencement of your Account Based Pension has been completed.

The account has been established with a balance of \$583,736, with Vicki Kenny as the Reversionary Beneficiary, which is comprised of the following components:

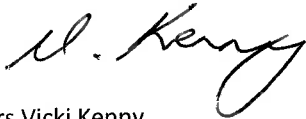
Taxable – taxed element	\$39,099
Tax free	\$544,637

Your total annual pension of \$17,512 for the period to 30 June 2022, will be paid in monthly instalments.

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

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

Yours sincerely



Mrs Vicki Kenny  
137/1 Halcyon Way  
BLI BLI QLD 4560

2 May 2022

Whipbird Superfund  
137/1 Halcyon Way  
BLI BLI QLD 4560

Dear Vicki

**Whipbird Superfund  
Commencement of Account Based Pensions**

I wish to commence an Account Based Pension effective 1 July 2021.

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

I understand that the current balance of my Accumulation account is approximately \$365,398.

The purchase price for the pension is to be \$365,398, with Desmond Kenny as the Reversionary Beneficiary, which is comprised of the following components:

Taxable – taxed element	\$54,710
Tax free	\$310,688

I wish to take my minimum pension of \$9,135 for the period to 30 June 2022, with payments to be made on a monthly basis.

I authorise my tax agent to lodge the Transfer Balance Account Report in relation to the Pension Establishment for this Account Based Pension to the ATO.

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

Yours sincerely



Mrs Vicki Kenny  
137/1 Halcyon Way  
BLI BLI QLD 4560

2 May 2022

Whipbird Superfund  
137/1 Halcyon Way  
BLI BLI QLD 4560

Dear Des,

**Whipbird Superfund  
Commencement of Account Based Pensions**

I wish to commence an Account Based Pension effective 1 July 2021.

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

I understand that the current balance of my Accumulation account is approximately \$583,736.

The purchase price for the pension is to be \$583,736, with Vicki Kenny as the Reversionary Beneficiary, which is comprised of the following components:

Taxable – taxed element	\$39,099
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I authorise my tax agent to lodge the Transfer Balance Account Report in relation to the Pension Establishment for this Account Based Pension to the ATO.

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

Yours sincerely



Mr Desmond Kenny  
137/1 Halcyon Way  
BLI BLI QLD 4560

**MINUTES OF THE MEETING OF THE DIRECTORS OF THE CORPORATE TRUSTEE  
DV KENNY PTY LTD ATF  
WHIPBIRD SUPERFUND  
HELD ON 19/6/23 AT  
137/1 HALCYON WAY, BLI BLI QLD**

---

**PRESENT:** Desmond Kenny  
Vicki Kenny

**PENSION COMMENCEMENT** An application to start a pension received from Mrs Vicki Kenny was TABLED as follows:

Type of Pension: Account Based Pension  
Pension Start Date: 1 July 2021  
Purchase Amount: \$365,398  
Reversionary Beneficiary: Desmond Kenny

**CONDITION OF RELEASE** It was RESOLVED that the member has satisfied the Condition of Release of Attaining Age 65, and was entitled to access their benefits as an Account Based Pension.

**REVIEW OF TRUST DEED** It was RESOLVED that the payment of benefits as an Account Based Pension was allowed under the fund's trust deed.

**INVESTMENT STRATEGY** Given the fund's current investment strategy provides sufficient liquidity to enable the Trustee(s) to meet all pension payments, the Trustee(s) resolved that the fund's strategy remains unchanged following the commencement of the pension.

It was NOTED that the pension is expected to be paid for a number of years, and as such the retention of long term growth assets is appropriate for the pension.

**REVERSIONARY BENEFICIARY** It was NOTED that Mrs Vicki Kenny had required that their pension be reversionary.

It was RESOLVED to accept the pension member's request to make the relevant pension reversionary to the nominated recipients.

**PAPERWORK** It was RESOLVED to request the fund administrators to attend to the completion of the following paperwork to give effect to the establishment of the pension:

1. Register the fund for PAYG withholding tax for the purposes of withholding any relevant amounts from pension payments if required, and
2. Complete requests and arrange for Actuarial Certificates if required.

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

  
Desmond Kenny  
Chairperson

Dated 19/6/23



2 May 2022

Mrs Vicki Kenny  
137/1 Halcyon Way  
BLI BLI QLD 4560

Dear Vicki,

**Whipbird Superfund  
Commencement of Account Based Pensions**

We confirm that the commencement of your Account Based Pension has been completed.

The account has been established with a balance of \$365,398, with Desmond Kenny as the Reversionary Beneficiary, which is comprised of the following components:

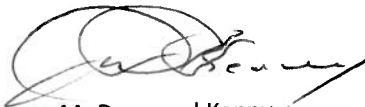
Taxable – taxed element	\$54,710
Tax free	\$310,688

Your total annual pension of \$9,135 for the period to 30 June 2022, will be paid in monthly instalments.

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

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

Yours sincerely



Mr Desmond Kenny  
137/1 Halcyon Way  
BLI BLI QLD 4560

**SMSF Tax Return****2022**

1 Jul 2021—30 Jun 2022

TFN Recorded

**PART A ELECTRONIC LODGMENT DECLARATION (FORM P, T, F, SMSF OR EX)**

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronic lodgment service (ELS). 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 to disclose it to other government agencies. For information about your 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	Name of partnership, trust, fund or entity	Year
TFN Recorded	Whipbird Superfund	2022

I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

**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:**

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner, trustee or director	Date
	15-6-23

**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 the electronic lodgment service ELS.

This declaration must be signed by the taxpayer 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, including any family tax benefit, will be made to the account specified.

Agent Ref No.	BSB Number	Account Number	Account Name
23067003	182512	963727300	DV Kenny Pty Ltd ATF Whipbird Su

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

<p>Signature</p> 	<p>Date</p> <p>19 - 6 - 23.</p>
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**PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**

Client Ref	Agent Ref No.	Contact Name	Contact No.
	23067003	Initiative	0754378888

**Declaration - I declare that:**

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

<p>Agent's Signature</p>	<p>Date</p>
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