

SMSF Tax Return**2017**

1 Jul 2016—30 Jun 2017

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.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

The Australian Business Register

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

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

Electronic Funds Transfer – Direct Debit

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

Tax File Number	Name of partnership, trust, fund or entity	Year
TFN Recorded	KURT REYNOLDS BAYLY SUPERANNUATION	2017

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
<i>Kurt Reynolds Bayly</i>	<i>02/09/20</i>

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.	Account Name
25259543	Kurt enterprises Pty Ltd the tru

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

Signature	Date
<i>Kurt Reynolds Bayly</i>	<i>02/09/20</i>

PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)

Client Ref	Agent Ref No.	Contact Name	Contact No.
	25259543	Alison Thomson	0244718161

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.

Agent's Signature	Date

19th August 2020

Suzanne McIntosh
Tribe Strategic Accountants
GPO Box 554
CANBERRA ACT 2601

Dear Madam,

This representation letter is provided in connection with your audit of the special purpose financial report of Kurt Reynolds Bayly Superannuation Fund ("the Fund") and the Fund's compliance with the *Superannuation Industry (Supervision) Act 1993* ("SIS Act") and the *Superannuation Industry (Supervision) Regulations 1994* ("SIS Regulations") for the year ended 30 June 2017, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with the accounting policies described in Note 1 to the financial statements and whether the trustee has complied, in all material respects with the requirements of the SIS Act and the SIS Regulations.

The trustee has determined that the Fund is not a reporting entity for the year ended 30 June 2017 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the Fund. Accordingly, the financial report prepared is a special purpose financial report which is for distribution to members of the Fund only and to satisfy the requirements of the SIS Act and SIS Regulations. We acknowledge our responsibility for ensuring that the financial report is prepared in accordance with the accounting policies as selected by ourselves and requirements of the SIS Act and SIS Regulations and confirm that the financial report is free of material misstatements, including omissions.

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

1. Sole purpose test

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

2. Trustees are not disqualified

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

3. Trust deed, trustee's responsibilities and fund conduct

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

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

The trustee has complied with all aspects of the trustee requirements of the SIS Act and SIS Regulations, with the exception of any contraventions as identified by you as the auditor.

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

The Fund has been conducted in accordance with the SIS Act, SIS Regulations and the governing rules of the Fund, the relevant Income Tax Assessment Act, and we specifically confirm:

- The directors of the corporate trustee/individual trustees have been nominated, have consented to act, and may only be removed in such manner and circumstances as are allowed in the governing rules;
- The trustee has complied with all the trustee standards set out in the regulations and the covenants prescribed by section 52B of the SIS Act;
- No director of the corporate trustee, or individual trustee, is a disqualified person.
- The trustee has complied with the investment standards set out in the SIS Act; and
- Information retention obligations have been complied with.

The fund has complied with the requirements of the SIS Act and SIS Regulations specified in the approved form auditor's report as issued by the Australian Taxation Office (ATO), which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K of the SIS Act 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 of the SIS Regulations, with the exception of any contraventions as identified by you as the auditor.

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SIS Act and SIS Regulations.

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report other than those disclosed to you.

4. Accounting policies

All the significant accounting policies of the Fund are adequately described in the financial report and the notes attached thereto. These policies are consistent with the policies adopted last year, unless otherwise detailed in the notes to the financial statements.

5. Fund books and records

All transactions have been recorded in the accounting records and are reflected in the financial report. We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the trustee.

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

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

All accounting records and financial reports have been kept for 5 years, minutes and records of trustees', and/or director(s) of the corporate trustee, meetings have been kept for 10 years and trustee declarations in the approved form have been signed and kept for each trustee appointed after 30 June 2007.

6. Asset form and valuation

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

Investments are carried in the books at market value, except where otherwise stated in Note 1 to the Financial Statements. Such amounts are considered reasonable in light of present circumstances.

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

There are no commitments, fixed or contingent, for the purchase or sale of long term investments that have not been disclosed in the financial report.

7. Ownership and pledging of assets

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

There are no liens or encumbrances on any assets or benefits and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others, other than as required for a limited recourse borrowing arrangement.

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

8. Insurance of Assets

The trustee has considered the level of insurance of all Fund assets and believes that all insurable assets are adequately insured.

The trustee indemnifies the auditor from any liability should an insurable event occur and the insurance proceeds, if any, are insufficient to meet the trustee's requirements.

9. Related parties

All related party transactions have been brought to your attention and have been properly recorded or disclosed in the financial report.

The Fund has not made any loans or provided financial assistance to members of the Fund or their relatives, other than those advised to you.

Where required, tenants of fund property have maintained suitable insurance. Where property is held by a related company or trust, there is sufficient insurance in place for the property. The trustee is aware of the consequences of not having sufficient or any insurance on properties.

For any limited recourse borrowing arrangement, the trustee is satisfied that insurance levels are sufficient to cover the outstanding liability, or the trustee is aware of the consequences of not having sufficient or any insurance on the asset(s).

10. Subsequent events

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

11. 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.

Other than those provided to you, there have been no communications from the ATO concerning a contravention of the SIS Act or SIS Regulations which has occurred, is occurring, or is about to occur.

12. Going concern

The trustee advises that it has no knowledge of any event, occurrence or condition which would create any doubt about the fund's ability to continue as a going concern.

13. 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 misstated as a result of fraud and advise we have no knowledge of any actual, suspected or alleged fraud affecting the Fund that we have not previously disclosed to you.

The Fund does not have a formal process for identifying, estimating or assessing business risks relevant to the financial reporting objectives, however, we believe this is appropriate in the circumstances.

There are no specific risks arising from the information technology used 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 utilized 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.

The trustee confirms its procedures include regularly reviewing authorised signatories to bank accounts and other investments and reviewing the appropriateness of insurance and storage of assets where relevant.

14. Contributions

Concessional 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.

Non-concessional 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. To the best of our knowledge, non-concessional contributions received are in line with member specific contribution caps.

Any excessive contributions will be dealt with as required by the ATO.

15. Australian Taxation Office correspondence

The trustee has provided all correspondence received from the Australian Taxation Office to the auditor.

16. Timing of Representations

It is taken that the above representations are applicable to the 30th June 2017 audit of the Fund. Should this representation letter be signed on a date other than when the audit report is signed, we note that the above representations are still appropriate, relevant and accurate to the date on which your audit report is signed. Should this not be the case, we shall inform you prior to the finalisation of your audit, and the signing of your audit report.

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

Kurt Reynolds Bayly

Kurt Bayly
Director
Kurt Enterprises Pty Ltd

19/08/2020

Dated

19th August 2020

The Trustee
Kurt Reynolds Bayly Superannuation Fund

Dear Director,

KURT REYNOLDS BAYLY SUPERANNUATION FUND

MANAGEMENT LETTER

YEAR ENDED 30 JUNE 2017.

We advise that we have now completed our audit examination of the Fund in respect of the year ended 30th June 2017. The Audit Report is included with the financial statements.

We are pleased to advise that there were no issues noted during the audit process. We do however note that the Fund has not adhered to the lodgement due dates, as a result your Fund has been removed from Superfund lookup.

Having a status of 'Regulation details removed' means:

- APRA funds won't roll over any member benefits to the SMSF
- Employers won't make any super guarantee contribution payments for members of the SMSF.

Should you have any queries regarding the above please contact our office.

Yours faithfully,



SUZANNE McINTOSH
Approved SMSF Auditor
Tribe Strategic Accountants Pty Ltd

1 July 2016

The Trustee
Kurt Reynolds Bayly Superannuation Fund

Dear Trustee

Audit Engagement Letter

The Objective and Scope of the Audit of Kurt Reynolds Bayly Superannuation Fund

You have requested that we act as auditor of Kurt Reynolds Bayly Superannuation Fund ("the Fund") as of, and for the year ended 30 June 2017. We are pleased to confirm our acceptance of the appointment and would now like to set out our understanding of the terms of this engagement:

1. Audit of the financial report, which comprises the statement of financial position as at 30 June 2017 and the operating statement, a summary of significant accounting policies and other explanatory notes and the Trustee's Declaration for the year ended 30 June 2017; and
2. Audit of the compliance during the same period with the requirements of the *Superannuation Industry (Supervision) Act 1993* ("SISA") and the *Superannuation Industry (Supervision) Regulations 1994* ("SISR") specified in the approved form auditor's report as issued by the ATO, which are sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K of the SISA and regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the Fund's compliance with the specific requirements of the SISA and SISR.

The Responsibilities of the Auditor

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

In accordance with Section 35C of the SISA, 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.

Audit of the Financial Report

An audit of the financial report involves performing audit procedures to obtain audit evidence about the amounts and 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. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error.

An audit of the financial report also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and

internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider controls relevant to the Fund's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal controls. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.

We are required to communicate the planned scope and timing of our audit, and we note the scope of our audit will be sufficient to perform our duties as the auditor of the fund. The timing of the audit will be dictated by the provision of relevant documentation to commence the audit. We are also required to communicate the significant risks identified. Generally speaking, the auditing standards require a presumption that revenue recognition and management override of controls are significant risks. Should other significant risks be identified as part of our audit, we will communicate these to you.

Basis of Accounting

We are required by the Australian Auditing Standards to include an Emphasis of Matter paragraph in our audit report, and we note the anticipated wording will be:

Without modifying my opinion, we 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.

Compliance Engagement

A compliance engagement involves performing audit procedures to obtain audit evidence about the Fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report.

Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the Fund, which gives due consideration to risk, return, liquidity, diversification and the insurance needs of members managers. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

The Responsibilities of the Trustees

We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the Fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the Fund. The trustees are also responsible for the preparation and fair presentation of the financial report.

Our auditor's report will explain that the trustees are responsible for the preparation and fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the Fund's governing rules, comply with the requirements of the SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:

- Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatements, whether due to fraud or error. The system of accounting and internal controls should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SISA and SISR including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements.
- Selecting and applying appropriate accounting policies;
- Making accounting estimates that are reasonable in the circumstances; and
- Making available to us all the books of the Fund, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance we require for the purpose of our audit. Section 35C(2) of SISA requires that Trustees must give to the auditor any document that the auditor requests in writing within 14 days of the request.

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

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

Independence

We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of APES 110 *Code of Ethics for Professional Accountants*, as issued by the Accounting Professional and Ethical Standards Board, in relation to the audit of the Fund. In conducting our audit of the financial report and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

Report on Matters Identified

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

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

Report on Other Matters

We are required to inform you of certain uncorrected misstatements identified during the audit, and we 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.

Confidentiality

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

Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body, the Australian Taxation Office (ATO) or the Australian Securities and Investment Commission (ASIC). We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

Electronic Communication

Unless otherwise agreed with you, we may correspond by means of the Internet or other electronic media or provide information to you in electronic form. We may also deliver our audit report or other key audit documentation in electronic form. Unless agreed otherwise, we may accept any correspondence received containing electronic signatures as having been signed by yourselves. Where you request to receive electronically any report or correspondence containing opinions or advice, we will not be responsible for any unauthorised copying, interception, interference or delivery failure of the transmission. While it is our policy to check our email correspondence and other electronic information with anti-virus software, we similarly cannot guarantee that transmissions or other electronic information will be free from infection. You should not rely upon any opinions or advice transmitted electronically unless confirmed by a letter signed by a partner or other authorised signatory of RSM Australia Pty Ltd.

Quality Control

The conduct of our audit in accordance with Australian Auditing Standards means that information acquired by us in the course of our audit is subject to strict confidentiality requirements. Our audit files may, however, be subject to review as part of the quality control review program; including reviews by the Australian Securities and Investments Commission ("ASIC") or Chartered Accountants Australia and New Zealand ("CAANZ") which monitor compliance with professional standards by its members, reviews in respect of ISO 9001 certification and our internal quality control reviews. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

Limitation of Liability

As a firm participating in a scheme approved under Professional Services Legislation, our liability may be limited under the scheme.

Fees

We look forward to full co-operation with you and we trust that you will make available to us whatever records, documentation and other information we request in connection with our audit. Our fees, which will be billed as work progresses, are based on the time required by the individuals assigned to the engagement plus direct out of pocket expenses, or as otherwise agreed.

Other

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

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

Prior to our accepting this appointment as auditor, we may be obligated to contact your previous auditor. We may also need to request documentation, that may be contained in the audit file of your previous auditor. Your signature below permits us to do this and permits the previous auditor to provide that information to us. Should you not wish for us to contact your previous auditor, please contact us for further discussion.


Yours faithfully




SUZANNE McINTOSH
Approved SMSF Auditor
Tribe Strategic Accountants

19th August 2020

Please acknowledge below that you have read and understood the above engagement letter.



Kurt Bayly
Director
Kurt Enterprises Pty Ltd



Dated

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

Prior to our accepting this appointment as auditor, we may be obligated to contact your previous auditor. We may also need to request documentation, that may be contained in the audit file of your previous auditor. Your signature below permits us to do this and permits the previous auditor to provide that information to us. Should you not wish for us to contact your previous auditor, please contact us for further discussion.

Yours faithfully



SUZANNE McINTOSH
Approved SMSF Auditor
Tribe Strategic Accountants

Dated

Please acknowledge below that you have read and understood the above engagement letter.

Kurt Reynolds Bayly
Kurt Bayly
Director
Kurt Enterprises Pty Ltd

19-08-2020
Dated