Self-managed superannuation fund annual return

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the Fund income tax return 2023 (NAT 71287).

1

The Self-managed superannuation fund annual return instructions 2023 (NAT 71606) (the instructions) can assist you to complete this annual return.

The SMSF annual return cannot be used to notify us of a
change in fund membership. You must update fund details
via ABR.gov.au or complete the Change of details for
superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.



Place $|\mathcal{X}|$ in ALL applicable boxes.

Postal address for annual returns: Australian Taxation Office GPO Box 9845 [insert the name and postcode of your capital city]

> For example; Australian Taxation Office **GPO Box 9845** SYDNEY NSW 2001

Section A: Fund information

******* Tax file number (TFN)

To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

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

2 Name of self-managed superannuation fund (SMSF)

Kerky Super Fund 3 Australian business number (ABN) (if applicable) 15334669342 **Current postal address** 4 PO Box 230 Suburb/town State/territory Postcode Glen Osmond 5064 SA 5 Annual return status Is this an amendment to the SMSF's 2023 return? No Yes B No Is this the first required return for a newly registered SMSF? Yes

1000%+' \$' MS

Fund's tax file number (TFN) ********

6 SMSF auditor

Auditor's name		
Title: MR		
Family name		
Boys		
First given name Other given names		
Anthony		
SMSF Auditor Number Auditor's phone number		
100014140 04 10702708		
Postal address		
PO Box 3376		
Suburb/town	State/territory	Postcode
Rundle Mall	SA	5000
Date audit was completed A		
Was Part A of the audit report qualified? B No X Yes		
Was Part B of the audit report qualified? C No X Yes		
If Part B of the audit report was qualified, have the reported issues been rectified? D No Yes		

7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number	032153	Fund ac	count number	317531
Fund account name				
Kerky Investment Pty	/ Ltd ATF Kerky Supe	r Fund		

I would like my tax refunds made to this account. \square Go to C.

B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number	Account number	
Account name		

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

smsfdataflow

	1000%' \$' MS
	Fund's tax file number (TFN) ********
8	Status of SMSF Australian superannuation fund A No Yes Fund benefit structure B A Code
	Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?
9	Was the fund wound up during the income year? No Yes If yes, provide the date on which the fund was wound up Month Year Have all tax lodgment and payment obligations been met?
10	Exempt current pension income Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?
	To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label A .
	No X Go to Section B: Income.
	Yes) Exempt current pension income amount A \$
	Which method did you use to calculate your exempt current pension income?
	Segregated assets method B
	Unsegregated assets method C Was an actuarial certificate obtained? D Yes
	Did the fund have any other income that was assessable?
	E Yes Go to Section B: Income.
	No (Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do not complete Section B: Income.)
	If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Section I	B: In	come
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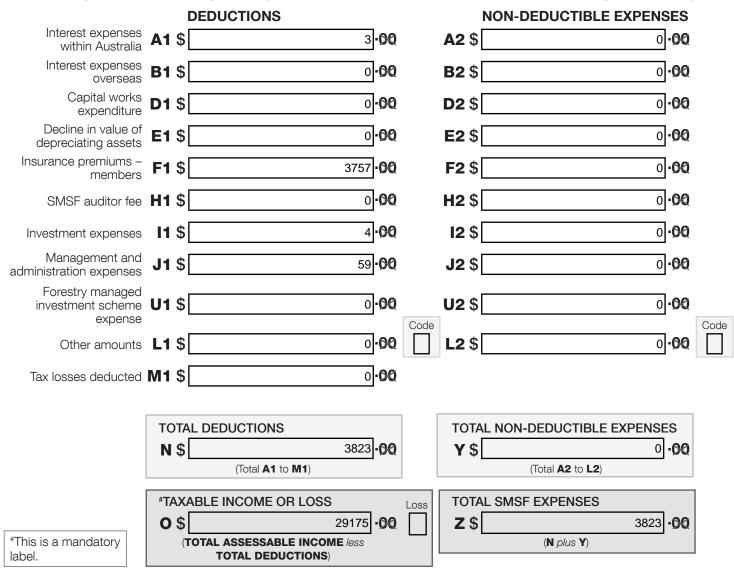
Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the entire year, there was no other income that was assessable, and you have not realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

I1 Income Did you have a capital gain (CGT) event during the y	is tax Jear? G No 🗙 Yes 🗌	\$10,000 or you elected 2017 and the deferre	s or total capital gain is greater than ed to use the transitional CGT relief in d notional gain has been realised,
Have you applie exemption or rollo	ed an MNo Yes	Code	a Capital gains tax (CGT) schedule 2023
	Net capital gai	n A \$	0-00
Gross rent and	other leasing and hiring incom	e B \$	0 .00
	Gross interes	st C \$	16 ·00
	Forestry managed investmer scheme incom		0 ·00
Gross foreign income D1 \$	0 •90 Net foreign incom	e D \$	0-00
Australian franking credits	from a New Zealand compan	y E \$	0.00
	Transfers fror foreign fund		0-00 Number
	Gross payments wher ABN not quote	e n¢	-00
Calculation of assessable contril Assessable employer contribu	outions	n I¢	• 00
R1 \$	0-00 *Unfranked dividen	d .1.\$	0.00
plus Assessable personal contribut R2 \$ 32	*Franked dividen	^d K \$	0-00
plus #*No-TFN-quoted contribution	ons *Dividend franking	^g I \$	0-00
(an amount must be included even	0-00 cred if it is zero) *Gross trus	st M \$	Code
less Transfer of liability to life insurar company or PST	distribution	S	
R6 \$	·00 contribution (R1 plus R plus R3 less R6	s R \$	32500 -00
Calculation of non-arm's length i *Net non-arm's length private company U1 \$		e S \$	482 -00 Code
plus *Net non-arm's length trust distri	*Assessable incom due to changed ta status of fun	× T\$	0-00
plus *Net other non-arm's length inc	Not a second	e II e	0-00
[#] This is a mandatory label.	GROSS INCOM (Sum of labels A to L		Loss
*If an amount is entered at this label,	Exempt current pension incom	e Y \$.00
check the instructions	INCOME (W less Y) V \$		32998 • 00

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

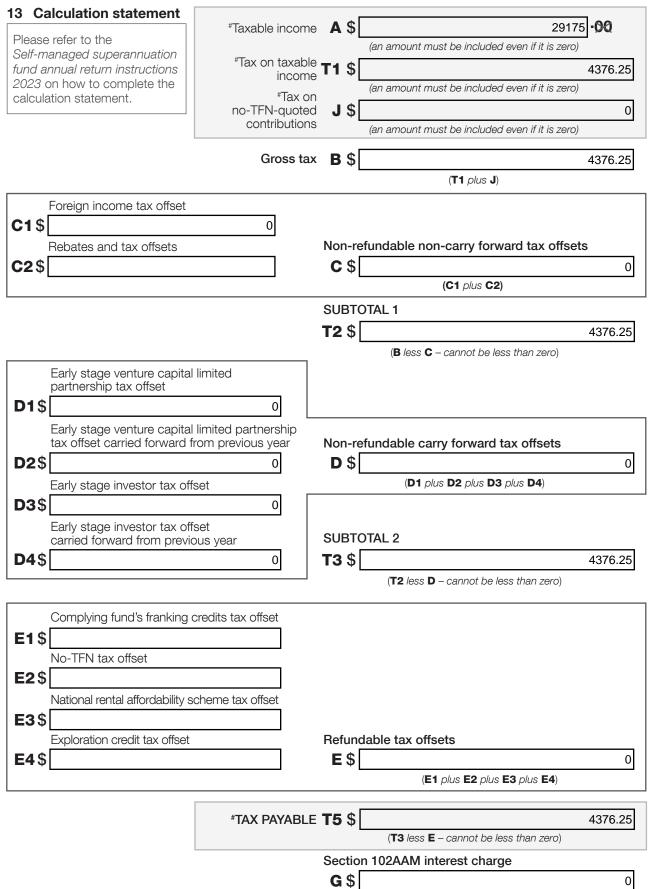
Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).



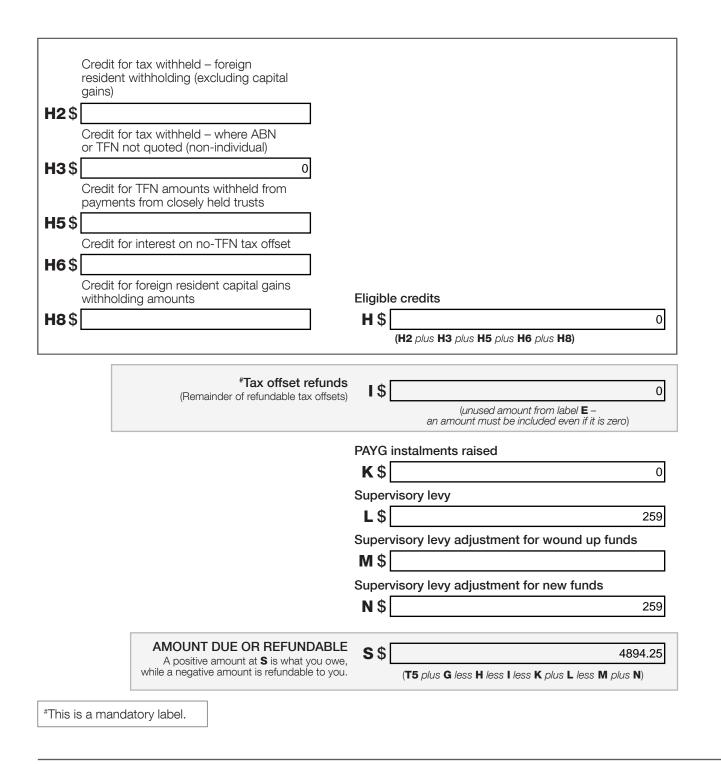
Section D: Income tax calculation statement

#Important:

Section B label R3, Section C label O and Section D labels A,T1, J, T5 and I are mandatory. If you leave these labels blank, you will have specified a zero amount.



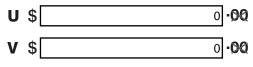
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Section E: Losses

14 Losses

If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*. Tax losses carried forward to later income years Net capital losses carried forward to later income years



Section F: Member information

MEMBER 1

Page 8

Title: MR			
Family name			
Kerkmez			
First given name	Other given name	98	
Daniel			
Member's TFN See the Privacy note in the Declaration.		Day Month Date of birth 28/10/1981	Year
Contributions OPENING ACCOL	INT BALANCE \$	0	
Refer to instructions for completing these labe	els. Proc	ceeds from primary residence disposal	
Employer contributions A \$ ABN of principal employer A1	0 H1	eipt date Day Month Year essable foreign superannuation fund amount \$ 0	
Personal contributions		-assessable foreign superannuation fund amount	t
CGT small business retirement exemption C \$ CGT small business 15-year exemption am	Tran	\$0 Insfer from reserve: assessable amount \$0	
D \$ Personal injury election	0 L Con	Insfer from reserve: non-assessable amount	
E \$ Spouse and child contributions F \$	T Anv	previously non-complying funds	
Other third party contributions G	0 M	uding Super Co-contributions and / Income Super Amounts) \$0	
TOTAL CONTRIBUTIONS	S N \$	32500 els A to M)	
Other transactions Allo	ocated earnings or losses	\$ 7702.10	Loss
Accumulation phase account balance S1 \$ 245819.84	Inward rollovers and transfers Outward	\$ 221021.94	
Retirement phase account balance – Non CDBIS	rollovers and Q transfers	0	Code
S2 \$0 Retirement phase account balance – CDBIS	Lump Sum payments R1		Code
S3 \$0	stream R2 payments	2 \$	
0 TRIS Count CLOSING ACCO	UNT BALANCE S	\$ \$ 245819.84 (S1 plus S2 plus S3)	
Accumulati	on phase value X1	\$	
	ent phase value X2 imited recourse		
borrowing arrang	gement amount	/ \$	

1000%+' \$' MS

Fund's tax file number (TFN)

			_	_	_	-
Μ	Eľ	M	в	Ε	R	2

Title: MRS	
Family name	
Kerkmez	
First given name Janelle	Other given names Marion
	Day Month Year
Member's TFN See the Privacy note in the Declaration.	Date of birth 15/01/1979
Contributions OPENING ACCOUNT	BALANCE \$
Refer to instructions for completing these labels.	Proceeds from primary residence disposal
	H \$ 0
Employer contributions	Receipt date Day Month Year
A \$0	H1
ABN of principal employer	Assessable foreign superannuation fund amount
A1	
Personal contributions	Non-assessable foreign superannuation fund amount
B \$ 0	J \$ 0
CGT small business retirement exemption	Transfer from reserve: assessable amount
	K \$0
CGT small business 15-year exemption amount	Transfer from reserve: non-assessable amount
D \$ 0	L \$0
Personal injury election E \$ 0	Contributions from non-complying funds and previously non-complying funds
Spouse and child contributions	T \$ 0
F \$ 0	Any other contributions
Other third party contributions	(including Super Co-contributions and Low Income Super Amounts)
G \$ 0	M \$ 0
TOTAL CONTRIBUTIONS N \$	0
	(Sum of labels A to M)
	Loss
Other transactions Allocat	or losses O \$ 0
	Inward
	ollovers and P\$0
S1 \$0	Outward
	rollovers and Q \$ 0
– Non CDBIS	transfers Code
S2 \$0	Lump Sum payments R1 \$
Retirement phase account balance	Code
	stream R2 \$
S3 \$0	payments
0 TRIS Count CLOSING ACCOUN	IT BALANCE S \$0
	(S1 plus S2 plus S3)
• • • • •	
Accumulation	phase value X1 \$
Retirement	phase value X2 \$
Outstanding limit	
borrowing arrangem	hent amount

0.00

0.00

0.00

0.00

0**-00**

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

-00

250195 -00

2275 -00

20016 -00

227904 -00

Section H: Assets	and	liabilities
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5a Australian managed investments		Listed trusts	A	\$	
		Unlisted trusts	в	\$	
		Insurance policy	С	\$	
	Other	r managed investments	D	\$	
5b Australian direct investments	C	Cash and term deposits	Ε	\$	
Limited recourse borrowing arrar Australian residential real property	ngements	Debt securities	F	\$	
J1 \$	0 .00	Loans	G	\$	
Australian non-residential real prope	erty 0 -00	Listed shares	н	\$	
JZ ⊅ Overseas real property	0,00	Unlisted shares	I	\$	
J3 \$	0 .00	Limited recourse orrowing arrangements	J	\$	
Australian shares	0.00				
J4 D Overseas shares	0	Non-residential real property	Κ	\$	
J5 \$	00.00	Residential real property	L	\$	
Other		Collectables and personal use assets	M	\$	
J6 \$	0.00	Other assets	0	\$	
Property count J7 0					
5c Other investments		Crypto-Currency	N	\$	
5d Overseas direct investments		Overseas shares	Ρ	\$	
Ove	erseas non-i	residential real property			
		residential real property			
				. 1	
d Overseas direct investments	Overseas	Overseas shares residential real property	P Q R	\$ \$ \$	

OFFICIAL: Sensitive (when completed)

\$

Other overseas assets **T**\$

Yes

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$

(Sum of labels A to T)

Did the fund have a loan to, lease to

or investment in, related parties A No

(known as in-house assets) at the end of the income year?

15e In-house assets

	Fun	d's tax file number (TF	N) *******	1000%	+' \$' MS
15f	Limited recourse borrowing arrangements If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	A No Yes				
	Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	B No Yes				
16	LIABILITIES					
	Borrowings for limited recourse borrowing arrangements					
	V1 \$00					
	Permissible temporary borrowings					
	V2 \$00					
	Other borrowings					
	V3 \$00	Borrowings	V	\$	0-00	2
	Total member clos (total of all CLOSING ACCOUNT BALANCEs fro	ing account balances om Sections F and G)	w	\$	245819	1
		Reserve accounts	X	\$	0 0- 00	1
		Other liabilities	Y	\$	4376	l
		TOTAL LIABILITIES	Ζ	\$	250195 - 00	Ł

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)	17	Taxation	of fina	ncial arra	naements	(TOFA)
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Total TOFA gains	H \$	-00
Total TOFA losses	I \$	-00

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit income yea	r,
specified of the election (for example, for the 2022-23 income year, write 2023)	. •

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2023*.

A _____

' E	3 🗌		
. –			

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2023* for each election.

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*.

С	

D

Section K: Declarations

Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to **ato.gov.au/privacy**

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

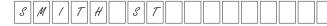
		Date	Month Year
Preferred trustee or director contact deta	ils:		1 !
Title: MRS			
Family name			
Kerkmez			7
First given name	Other given names		
Janelle	Marion		
Phone number 04 03499498 Email address			
Non-individual trustee name (if applicable)			
Kerky Investment Pty Ltd			
ABN of non-individual trustee	e and complete this annual return	Hrs]
The Commissioner of Taxation, as Registrar of the provide on this annual return to maintain the interest TAX AGENT'S DECLARATION: I declare that the <i>Self-managed superannuation fun</i> provided by the trustees, that the trustees have give correct, and that the trustees have authorised me to	grity of the register. For further informa d annual return 2023 has been prep en me a declaration stating that the in	ation, refer to the i	nstructions.
Tax agent's signature		_	
		Day Date	Month Year
Tax agent's contact details Title: MS Family name			
Cooper			7
First given name	Other given names		
Emily			
Tax agent's practice			
SMSF Australia			
Tax agent's phone number	Reference number	Tax a	gent number
13 00392544	KERKY	2595	

100017303BW

Capital gains tax (CGT) schedule 202

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.



- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your full signature (not initials).
- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the Guide to capital gains tax 2023 available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN) ********

We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN) 15334669342

669342

Taxpayer's name

Kerky Super Fund

1 Current year capital gains and capital losses

Shares in companies		Capital gain			Capital loss	
listed on an Australian securities exchange	A :	\$	0 -00	К\$	0-0	90
Other shares	B	\$	0 -00	L \$	0 -0	Ø
Units in unit trusts listed on an Australian securities exchange	C	\$	0 .00	М\$	0-0	90
Other units	D	\$	0 0-00	N \$	0 - 6	90
Real estate situated in Australia	E	\$	0 -00	O \$	0-0	90
Other real estate	F	\$	0 0- 00	Р\$	0 -0	90
Amount of capital gains from a trust (including a managed fund)	G	\$ 	0 -00			
Collectables	H	\$	0 -00	Q \$	0 -6	90
Other CGT assets and any other CGT events	1	\$	0 •00	R \$	0 -0	Ø
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S	\$	0 .00		at labels K to R and write label A – Total current year	
Total current year capital gains	J	\$	0 -00			

	Fund's tax file nu	100017303BW
-		
2	Capital losses	
	Total current year capital losses	s A \$0.00
	Total current year capital losses applied	d B \$ 0-00
	Total prior year net capital losses applied	d C \$ 0.00
	Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)	or D\$ -00
	Total capital losses applied	E \$ 0-00
		Add amounts at B , C and D .
3	Unapplied net capital losses carried forward	
	Net capital losses from collectables carried forward to later income years	s A \$0•00
	Other net capital losses carried forward to later income years	s B \$ 0.00
		Add amounts at A and B and transfer the total to label V – Net capital losses carried forward to later income years on your tax return.
4	CGT discount	
	Total CGT discount applied	A \$0-00
5	CGT concessions for small business	
	Small business active asset reduction	n A \$00
	Small business retirement exemption	n B \$00
	Small business rollover	er C\$00
	Total small business concessions applied	D \$00
6	Net capital gain	
	Net capital gain	A \$ 0.00
	net capital gain	·· •

1J less **2E** less **4A** less **5D** (cannot be less than zero). Transfer the amount at **A** to label **A** – **Net capital gain** on your tax return.

	100017303BW
	Fund's tax file number (TFN) ********
7	Earnout arrangements
	Are you a party to an earnout arrangement? A Yes, as a buyer Yes, as a seller No
	If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.
	How many years does the earnout arrangement run for?
	What year of that arrangement are you in?
	If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? D \$
	Amount of any capital gain or loss you made under E \$
	Request for amendment If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:
	Income year earnout right created F
	Amended net capital gain or capital losses carried forward G
8	Other CGT information required (if applicable)
	Small business 15 year exemption – exempt capital gains A \$
	Capital gains disregarded by a foreign resident B \$
	Capital gains disregarded as a result of a scrip for scrip rollover C\$
	Capital gains disregarded as a result of an inter-company asset rollover D \$
	Capital gains disregarded by a demerging entity E \$



Losses schedule

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2023 tax return. Superannuation funds should complete and attach this schedule to their 2023 tax return. Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape. Place X in all applicable boxes. Refer to *Losses schedule instructions 2023*, available on our website **ato.gov.au** for instructions on how to complete this schedule. **Tax file number (TFN)**

Name of entity

Kerky Super Fund

Australian business number

15334669342

Part A – Losses carried forward to the 2023 –24 income year – excludes film losses 1 Tax losses carried forward to later income years

r income years	Year of loss		
	2022–23	В	-00-
	2021–22	С	.00
	2020–21	D	00
	2019–20	Е	-00
	2018–19	F	-00
	2017–18 and earlier income years	G	-00
	Total	U	0 -00

Transfer the amount at U to the Tax losses carried forward to later income years label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss	
2022–23	H
2021–22	I00
2020–21	J00
2019–20	K
2018–19	L
2017–18 and earlier income years	M00
Total	V 0-00
Transfer the amount at V to the Net capital losses carried for	prward to later income years label on your tax return.

-00

Year of loss

Part B – Ownership and business continuity test - company and listed widely held trust only

Complete item **3** of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satis ied in relation to that loss.

Do not complete items **1** or **2** of **Part B** if, in the 2022 –23 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

	ownership test passed	2022–23	Α	Yes No	
	Note : If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2022 –23 income year loss incurred in any of the listed years, print X in the Yes or No box to indicate whether the entity has satis ied the continuity of majority ownership test in respect of that loss.	2021–22	В	Yes No	
		2020–21	С	Yes No	
		2019–20	D	Yes No	
		2018–19	Е	Yes No	
		2017–18 and earlier income years	F	Yes No	
2	Amount of losses deducted/applied for business continuity test is satisfied –		orit	ty ownership test is not passed I	out the
		Tax losses	G		-00
		Net capital losses	н		-00
	applied in later years – excludes film losse	Tax losses	I		-00
		Net capital losses	J		-00
4	Do current year loss provisions apply Is the company required to calculate its taxa the year under Subdivision 165-B or its net cap for the year under Subdivision 165-CB of the <i>In</i> 1997 (ITAA 1997)?	ble income or tax loss for bital gain or net capital loss	K	Yes No	
Ρ	art C – Unrealised losses - co	ompany only			
	Note: These questions relate to the operation of				
	Has a changeover time occurred in relation to after 1.00pm by legal time in the Australian Ca 11 November 1999?		L	Yes No	
	If you printed X in the No box at L , do not compl	ete M , N or O .			
	At the changeover time did the company satisfied net asset value test under section 152-15 of IT		Μ	Yes No	
	If you printed X in the No box at M , has the cor it had an unrealised net loss at the changeover		Ν	Yes No	

If you printed X in the Yes box at N, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

1 Whether continuity of majority

0

		100017303	BP
Fund's tax file nun	nber (TFN) ********	
Part D – Life insurance companies			
Complying superannuation class tax losses carried forward to later income years	P 🗌		00
Complying superannuation net capital losses carried forward to later income years	Q		00
Part E – Controlled foreign company losses			
Current year CFC losses	M		00
CFC losses deducted	N		00
CFC losses carried forward	o		00
Part F – Tax losses reconciliation statement			
Balance of tax losses brought forward from the prior income year	A		00
ADD Uplift of tax losses of designated infrastructure project entities	в	 	00
SUBTRACT Net forgiven amount of debt	c		00
ADD Tax loss incurred (if any) during current year	D		00
ADD Tax loss amount from conversion of excess franking offsets	E		00
SUBTRACT Net exempt income	F		00
SUBTRACT Tax losses forgone	G		00
SUBTRACT Tax losses deducted	н		00
SUBTRACT Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)	I [00
Total tax losses carried forward to later income years	J 🗌	0-	00
Transfer the amount at J to the Tax losses carried for	rward to	o later income years label on your tax return.	