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 2022 (NAT 71287).

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Н	
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The Self-managed superannuation fund annual return instructions 2022 (NAT 71606) (the instructions) can assist you to complete this annual return.



1

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.

 $\mathbf{\Sigma}$ 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 0 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)

Kenrick Family Super Fund 98936285529 3 Australian business number (ABN) (if applicable) **Current postal address** PO Box 633 Suburb/town State/territory Postcode ST AGNES SA 5097 5 Annual return status Is this an amendment to the SMSF's 2022 return? A No Yes Is this the first required return for a newly registered SMSF? **B** No Yes

100017303MS

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	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 21/11/2022	onth Year		
Was Part A of the audit report qualified?	B No 🗙 Yes		
Was Part B of the audit report qualified?	C No 🗙 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	015257	Fund account number	480216125			
Fund account name						

Wai Kenrick & Robert Kenrick ATF Kenrick Family Super Fund

I would like my tax refunds made to this account. 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

	100017303MS
	Fund's tax file number (TFN) ********
8	Status of SMSF Australian superannuation fund A No Yes X 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 X Yes) If yes, provide the date on which the fund was wound up
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 O 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.



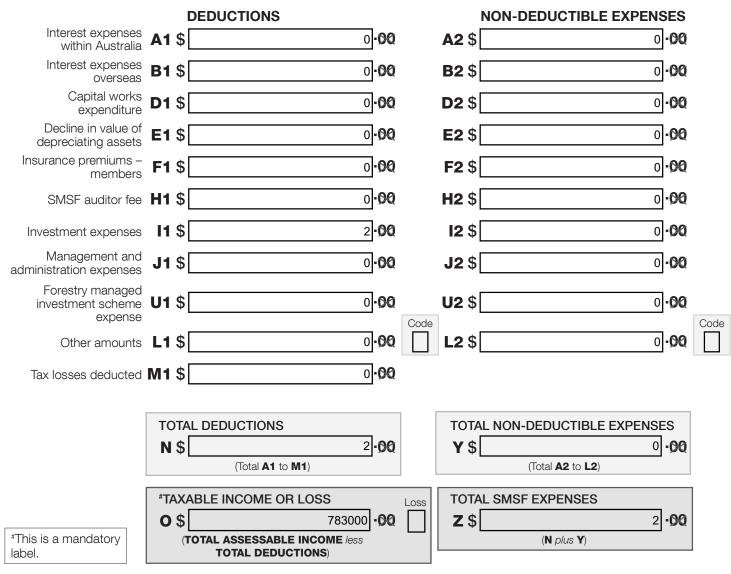
Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the entire year, there was no other income that was assessable, and you have not realised a deferred notional gain. If you are entitled to claim any tax offsets,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

11 Income Did you have a capital gains ta (CGT) event during the year		\$10,000 or you ele 2017 and the defe	oss or total capital gain is greater than ected to use the transitional CGT relief in erred notional gain has been realised, ch a <i>Capital gains tax (CGT) schedule 202</i>
Have you applied a exemption or rollover		Code	
	Net capital gain	A \$	519076 •00
Gross rent and othe	er leasing and hiring income	В\$	0-00
	Gross interest	C \$	15866 -00
Fc	restry managed investment scheme income		0-00
Gross foreign income	1		Loss
D1 \$ 9050	•00 Net foreign income	D \$	9050
Australian franking credits from	m a New Zealand company	E \$	0 -00
	Transfers from foreign funds		0-00
	Gross payments where ABN not quoted	н¢	-00
Calculation of assessable contributi Assessable employer contribution	ons Gross distribution	1\$	-00
R1 \$	•00 *Unfranked dividend	.1.\$	57984 -00
plus Assessable personal contributions	*Franked dividend		106694 -00
R2 \$C	*Dividend franking		
	*Dividend franking credit	-70	45726 -00 Code
(an amount must be included even if it is less Transfer of liability to life insurance	<i>zero)</i> *Gross trust distributions		28606 - 00 P
company or PST	-00 -00 -00 -00 -00 -00 -00 -00 -00 -00	R \$	0.00
Calculation of non-arm's length inco *Net non-arm's length private company div U1 \$	dends •Other income	·	0 • DQ
plus *Net non-arm's length trust distributi	j duo to onungou tur	Т\$	0-00
	Status of fund		
plus *Net other non-arm's length incom U3 \$	e length income (subject to 45% tax rate) (U1 plus U2 plus U3)	U \$	0.00
#This is a mandatory label.	GROSS INCOME (Sum of labels A to U)		783002 -00
*If an amount is entered at this label, Exer	npt current pension income	Y \$	-00
	AL ASSESSABLE NCOME (W less Y) V \$[783002 • 00

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

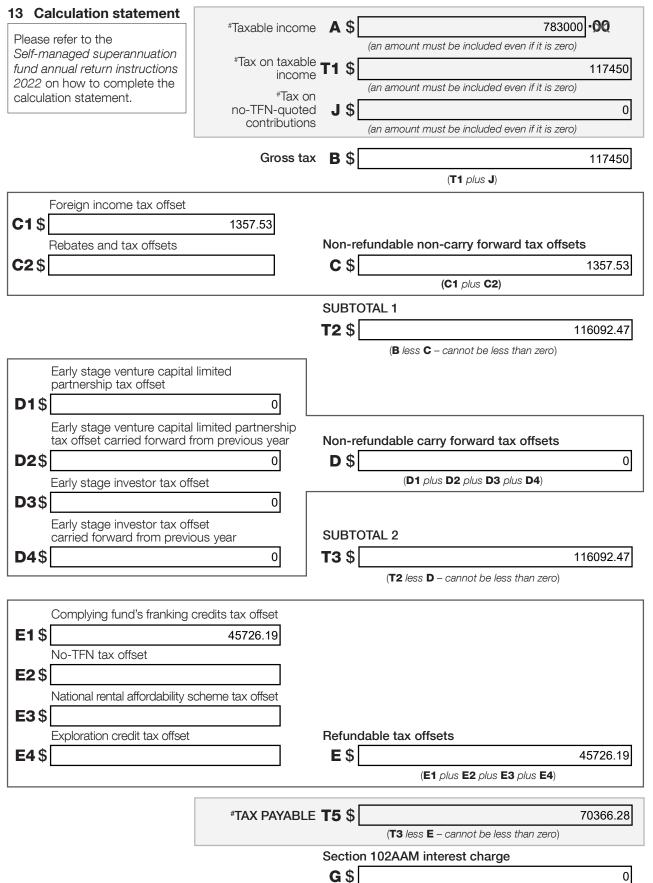
Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded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



Section D: Income tax calculation statement

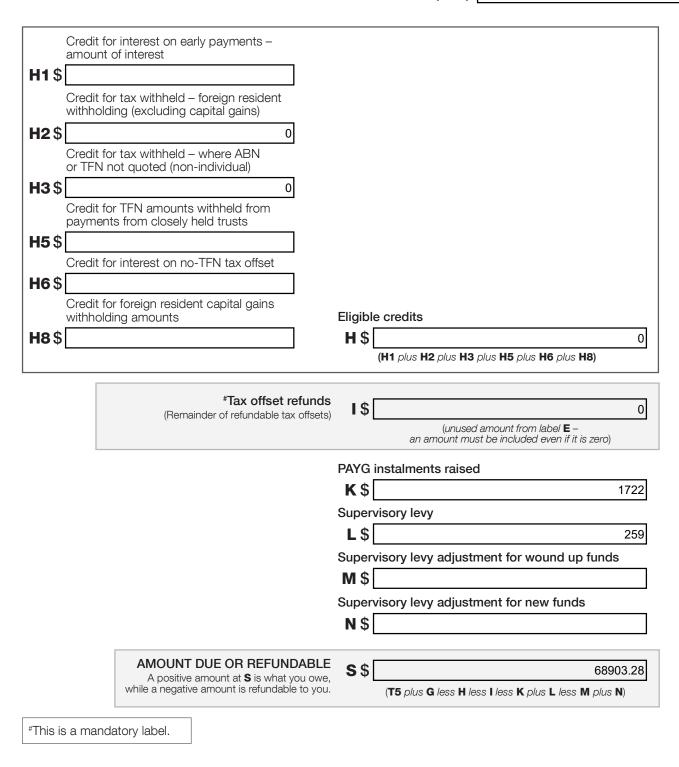
#Important:

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.



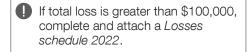
100017303MS

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



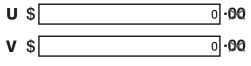
Section E: Losses

14 Losses



Tax losses carried forward to later income years

Net capital losses carried forward to later income years



Section F: Member information

MEMBER 1

Title: MR	
Family name	
Kenrick	
First given name Other given names	
Robert James	
Member's TFN Date of birth Day Month Ye See the Privacy note in the Declaration. ********* Date of birth 3/03/1948	ear
Contributions OPENING ACCOUNT BALANCE \$ 4051725.13	
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 I \$ 0	
Personal contributions Non-assessable foreign superannuation fund amount	
B \$ 0 J \$ 0	
CGT small business retirement exemption Transfer from reserve: assessable amount	
С\$0 К \$0	
CGT small business 15-year exemption amount	
Personal injury election Contributions from non-complying funds and previously non-complying funds	
Spouse and child contributions	
Image: Control of the second secon	
G \$ 0 M \$ 0	
TOTAL CONTRIBUTIONS N \$ 0 (Sum of labels A to M)	
Other transactions Allocated earnings or losses O \$ 209514.41	3
Accumulation phase account balance rollovers and transfers P \$	
S1 \$ 4261239.54 Transfers Outward	
Retirement phase account balance rollovers and transfers Q \$ 0	е
S2 \$ 0 Lump Sum payments R1 \$ 1	
Retirement phase account balance	e
stream R2 \$	
payments	
O TRIS Count CLOSING ACCOUNT BALANCE \$ \$ 4261239.54 (\$1 plus \$2 plus \$3)	
Accumulation phase value X1 \$	
Retirement phase value X2 \$	

100017303MS

Fund's tax file number (TFN)

MEMBER 2	
Title: MS	
Family name	
Kenrick	
First given name	Other given names
Wai	Ning
Member's TFN See the Privacy note in the Declaration.	Day Month Year Date of birth 29/10/1952
Contributions OPENING ACCOUNT	BALANCE \$ 3757570.66
Refer to instructions for completing these labels.	Proceeds from primary residence disposal
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 D	Transfer from reserve: non-assessable amount
= + ·	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)
Other transactions Allocat	ted earnings or losses O \$ 194303.59
Accumulation phase account balance	Inward rollovers and P\$ 0
S1 \$ 3951874.25	rollovers and P\$0
	Outward
Retirement phase account balance	rollovers and Q\$0
	Lump Sum R1 \$
	payments R1 \$
Retirement phase account balance – CDBIS	
S3 \$ 0	stream R2 \$
0 TRIS Count CLOSING ACCOUNT	IT BALANCE \$ \$ 3951874.25 (S1 plus S2 plus S3)
Accumulation	phase value X1 \$
Retirement	phase value X2 \$
Outstanding limit borrowing arrangem	ted recourse v ¢

1	00	01	73	03	MS
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				. —		
Australian managed investme	ents	Listed trusts	A	\$	872042	-00
		Unlisted trusts	В	\$	0	-00
		Insurance policy	С	\$	0	-00
	Other man	aged investments	D	\$	0	-00
Australian direct investments	cash a	and term deposits	Е	\$	2162247	-00
Limited recourse borrowing	arrangements	Debt securities	F	\$	491243	-00
Australian residential real prop	<u> </u>					
J1 \$	0.00	Loans	G	\$	0	-00
Australian non-residential real		Listed shares	н	\$	4733317	-00
J2 \$	0.00			¢		80
Overseas real property		Unlisted shares		\$	0	-00
J3 \$	0.00	Limited recourse	J	\$	0	-00
Australian shares		ring arrangements		Ψ		
J4 \$	0-00	Non-residential real property	Κ	\$	0	-00
Overseas shares		Residential		¢		80
J5 \$	0-00	real property		\$	0	-00
Other	pe	Collectables and ersonal use assets	Μ	\$	0	-00
J6 \$	0 -00	Other assets	0	\$	22908	-00
Property count			•	Ф <u> </u>		20
J7 0						
Other investments		Crypto-Currency	Ν	\$	0	-00
Overseas direct investments		Overseas shares	Ρ	\$	0	•00
	Overseas non-reside	ential real property	Q	\$	0	-00
	Overseas reside	ential real property	R	\$	0	-00
	Overseas man	aged investments	S	\$	0	-00
	Othe	er overseas assets	т	\$	0	-00
	STRALIAN AND OVE (Sum of labels A to 1		U	\$	8281757	·00

					_	100	017303MS
	Fund's t	tax file n	umber (TFI	N) **	****	
15f	Limited recourse borrowing arrangements If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? Did the members or related parties of the fund use personal guarantees or other security for the LRBA?		Yes				
16	LIABILITIES						
	Borrowings for limited recourse borrowing arrangements						
	V1 \$00						
	Permissible temporary borrowings						
	V2 \$						
	V3 \$	Borro	owings	V	\$	0	00
	L Total member closing a (total of all CLOSING ACCOUNT BALANCE s from S			w	\$	8213113	00
		Reserve ac	1	X	\$	0	00
		Other lia	abilities	Y	\$	68644	00
	Т	OTAL LIA	BILITIES	Z	\$	8281757 -	00
	ction I: Taxation of financial a Taxation of financial arrangements (TOFA)	rrang	emen	nts	5		
-	-	tal TOFA g	ains Ħ	\$[•	00
	Tota	al TOFA los	sses	\$[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 year	ΑΓ
specified of the election (for example, for the 2021–22 income year, write 2022).	A

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 2022.*

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	/ear being
specified and complete an Interposed entity election or revocation 2022 for each	n election.

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*.

1		

В

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

	Day Date	Month Year
Preferred trustee or director contact details:		, .
Title: MR		
Family name		
Kenrick]
First given name Other given names		1
Robert James		
Phone number 13 00392544 Email address		
Non individual trustee name (if appliable)		
Non-individual trustee name (if applicable)		
ABN of non-individual trustee	Hrs	
The Commissioner of Taxation, as Registrar of the Australian Business Register, may us provide on this annual return to maintain the integrity of the register. For further informat	se the ABN and k ion, refer to the ir	ousiness details which you nstructions.
TAX AGENT'S DECLARATION: I declare that the <i>Self-managed superannuation fund annual return 2022</i> has been prepar provided by the trustees, that the trustees have given me a declaration stating that the int correct, and that the trustees have authorised me to lodge this annual return.	red in accordan formation provid	ce with information ed to me is true and
Tax agent's signature		
	Day Date	Month Year
Tax agent's contact details		
Title: MS		
Family name		
Cooper]
First given name Other given names		-
Emily		
Tax agent's practice		
SMSF Australia		
Tax agent's phone number Reference number	Tax ac	jent number
13 00392544	25957	

100017303BW

Capital gains tax (CGT) schedule 2022

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 2022 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) 98936285529

Taxpayer's name

Kenrick Family Super Fund

1 Current year capital gains and capital losses

Shares in companies			Capital gain			Capital loss
listed on an Australian securities exchange	A	\$	799326	-00	K \$	54414 • 00
Other shares	В	\$	0	-00	L \$	0 -00
Units in unit trusts listed on an Australian securities exchange	С	\$[29517	-00	М\$	0 - 00
Other units	D	\$	0	-00	N \$	0 -00
Real estate situated in Australia	E	\$[0	-00	0\$	0 - 00
Other real estate	F	\$[0	-00	Р\$	0 0.
Amount of capital gains from a trust (including a managed fund)	G	\$	4184	-00		
Collectables	Н	\$	0	-00	Q \$	0 0-00
Other CGT assets and any other CGT events	I	\$	0	-00	R\$	0 0.
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S	\$[0	-00	the t	the amounts at labels K to R and write total in item 2 label A – Total current year ital losses.
Total current year capital gains	J	\$	833027	-00		

				100017303	3BW
	Fund's tax file nu	mber	r (TFN)		
2	Capital losses				
	Total current year capital losses	A \$		54414	-00
	Total current year capital losses applied	в\$		54414	-00
	Total prior year net capital losses applied	С\$		0	-00
	Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)				-00
	Total capital losses applied	Е\$		54414	-00
		Add a	amounts at B , C ar	nd D.	
3	Unapplied net capital losses carried forward				
	Net capital losses from collectables carried forward to later income years	A \$		0	-00
	Other net capital losses carried forward to later income years	в\$		0	-00
		to lab		3 and transfer the tota losses carried forwa on your tax return.	
4	CGT discount				
	Total CGT discount applied	A \$		259537	·00
5	CGT concessions for small business				
	Small business active asset reduction	A \$			-00
	Small business retirement exemption	В\$			·00
	Small business rollover	C \$			-00
	Total small business concessions applied	D \$			-00
6	Net capital gain				
	Net capital gain	A \$	L	519076	1
		1J /e	ss 2E less 4A less	5D (cannot be less that	an ••

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 your non-qualifying arrangement in the income year.
	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 2022 tax return. Superannuation funds should complete and attach this schedule to their 2022 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 2022*, available on our website **ato.gov.au** for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Kenrick Family Super Fund

Australian business number

98936285529

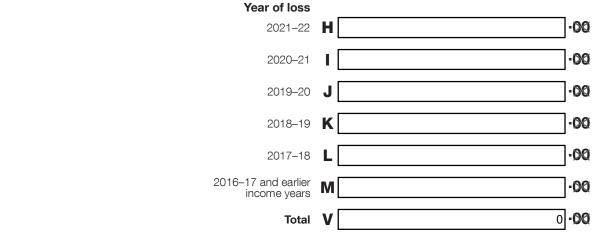
Part A - Losses carried forward to the 2022-23 income year - excludes film losses

1 Tax losses carried forward to later income years

onie years	Year of loss		
	2021–22	B	-00
	2020–21	С	.00
	2019–20	D	-00
	2018–19	Ε	-00
	2017–18	F	-00
	2016–17 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



Transfer the amount at V to the Net capital losses carried forward to later income years label on your tax return.

00

-00

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 satisfied in relation to that loss.

Do not complete items **1** or **2** of **Part B** if, in the 2021–22 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.

1 Whether continuity of majority ownership test passed

> **Note:** If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2021–22 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

- Year of loss 2021-22 No 2020-21 R 2019-20 2018-19 п Yes 2017-18 F Yes 2016-17 and earlier Yes No income vears
- 2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied excludes film losses
- Net capital losses
 H
 •00

 3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/ applied in later years excludes film losses
 Tax losses

Tax losses

Net capital losses

No

4 Do current year loss provisions apply?

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act* 1997 (ITAA 1997)?

Part C - Unrealised losses - company only

 Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

 Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

 If you printed X in the No box at L, do not complete M, N or O.

 At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

 If you printed X in the No box at M, has the company determined it had an unrealised net loss at the changeover time?

 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?

		1000173	03BP
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	B		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 later income years label on your tax retu	ırn.