

# **Dark Superannuation Fund**

ABN 24 252 933 125

Trustees: Ken & Sandy Dark Pty Limited

**Financial Statement**  
**For the year ended 30 June 2016**

**Dark Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2016**

|   | Note | 2016<br>\$    | 2015<br>\$      |
|---|------|---------------|-----------------|
| <b>Assets</b>                               |      |               |                 |
| Investments                                 |      |               |                 |
| Shares in Listed Companies                  | 6A   | 9,540         | 6,500           |
| Shares in Listed Companies - Foreign        | 6B   | -             | 245,648         |
| Other Assets                                |      |               |                 |
| Cash At Bank                                |      | 37,028        | 497             |
| Foreign Cash At Bank                        |      | 76            | 81              |
| Deferred Tax Assets                         |      | 43,175        | -               |
| <b>Total Assets</b>                         |      | <b>89,819</b> | <b>252,727</b>  |
| <b>Liabilities</b>                          |      |               |                 |
| Other Creditors and Accruals                |      | -             | 3,190           |
| Income Tax Payable                          |      | 6,346         | 1,152           |
| Deferred Tax Liability                      |      | 307           | (18,607)        |
| <b>Total Liabilities</b>                    |      | <b>6,653</b>  | <b>(14,265)</b> |
| <b>Net Assets Available to Pay Benefits</b> |      | <b>83,165</b> | <b>266,991</b>  |
| <i>Represented by:</i>                      |      |               |                 |
| <b>Liability for Accrued Benefits</b>       | 2    |               |                 |
| Mr Kenneth Dark                             |      | 83,165        | 266,991         |
| <b>Total Liability for Accrued Benefits</b> |      | <b>83,165</b> | <b>266,991</b>  |

*The accompanying notes form part of these financial statements.*  
*This report should be read in conjunction with the accompanying compilation report.*

**Dark Superannuation Fund**  
**Operating Statement**  
**For the period 1 July 2015 to 30 June 2016**

|   | Note | 2016<br>\$                     | 2015<br>\$                       |
|---|------|--------------------------------|----------------------------------|
| <b>Income</b>   |      |                                |                                  |
| Member Receipts   |      |                                |                                  |
| Contributions   |      |                                |                                  |
| Employer  |      | 35,000                         | 11,350                           |
| Member  |      | 4,275                          | -                                |
| Investment Gains  |      |                                |                                  |
| Forex Realised Gains  | 8A   | 2                              | 3                                |
| Forex Unrealised Gains  | 8B   | 1                              | 15                               |
| Increase in Market Value  | 8C   | 189,142                        | (1,029,399)                      |
| Investment Income   |      |                                |                                  |
| Dividends   | 7A   | 476                            | -                                |
| Foreign Income  | 7B   | -                              | -                                |
| Interest  | 7C   | 176                            | -                                |
|   |      | <u><b>229,071</b></u>          | <u><b>(1,018,031)</b></u>        |
| <b>Expenses</b>   |      |                                |                                  |
| Member Payments   |      |                                |                                  |
| Lump Sums Paid  |      | -                              | 1,032                            |
| Other Expenses  |      |                                |                                  |
| Accountancy Fee   |      | -                              | 2,393                            |
| Auditor Fee   |      | -                              | 798                              |
| Bank Fees   |      | 71                             | 90                               |
| Penalty Interest Paid   |      | -                              | 2                                |
| SMSF Supervisory Levy   |      | -                              | 388                              |
| Investment Losses   |      |                                |                                  |
| Realised Capital Losses   | 8D   | 431,750                        | -                                |
|   |      | <u><b>431,821</b></u>          | <u><b>4,702</b></u>              |
| <b>Benefits Accrued as a Result of Operations before Income Tax</b> |      | <b>(202,750)</b>               | <b>(1,022,733)</b>               |
| <b>Income Tax</b>   |      |                                |                                  |
| Income Tax Expense  |      | (18,924)                       | 120,834                          |
|   |      | <u><b>(18,924)</b></u>         | <u><b>120,834</b></u>            |
| <b>Benefits Accrued as a Result of Operations</b>                   |      | <u><u><b>(183,826)</b></u></u> | <u><u><b>(1,143,567)</b></u></u> |

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

# Dark Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2016

#### Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

##### (a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared with reference to Australian Accounting Standard AAS 25 *Financial Reporting by Superannuation Plans*, other applicable Australian Accounting Standards and Interpretations to the extent they are not inconsistent with AAS 25, and in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed.

##### (b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

##### (c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

##### (d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks or financial institutions and short-term, highly liquid investments that are readily convertible to cash and are subject to an insignificant risk of change in value.

##### (e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

##### (f) Valuation of Assets

###### *Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *S/SA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- i. that the buyer and the seller dealt with each other at arm's length in relation to the sale;
- ii. that the sale occurred after proper marketing of the asset;
- iii. that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

# Dark Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2016

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

# Dark Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2016

#### *Contributions and Rollovers In*

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

#### **(h) Income Tax**

The income tax on the benefits accrued as a result of operations for the year comprises current and deferred tax. Income tax expense is recognised in the Operating Statement.

Current income tax expense is calculated by reference to the amount of income taxes payable in respect of the taxable income for the year using tax rates enacted or substantively enacted by reporting date and any adjustment to tax payable in respect of previous years. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as any unused tax losses.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the assets are realised or the liabilities are settled and their measurements also reflect the manner in which the Trustees expect to recover or settle the carrying amounts of the related assets or liabilities.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax assets can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent it is no longer probable that the related tax benefits will be realised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur.

Deferred tax assets and liabilities are offset when a legally enforceable right of set-off exists, they relate to income taxes levied by the same taxation authority and the fund intends to settle the tax assets and liabilities on a net basis in future when they are realised.

The financial report was authorised for issue on 27 June 2017 by the directors of the trustee company.

#### **Note 2 – Liability for Accrued Benefits**

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period. Changes in the Liability for Accrued Benefits are as follows:

|  | <b>Current</b> | <b>Previous</b> |
|--|----------------|-----------------|
| <b>Liability for Accrued Benefits at beginning of period</b> | 266,991        | 1,410,559       |
| Benefits Accrued during the period                           | (183,826)      | (1,142,535)     |
| Benefits Paid during the period                              | 0              | (1,032)         |
| <b>Liability for Accrued Benefits at end of period</b>       | <b>83,165</b>  | <b>266,991</b>  |

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

# Dark Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2016

#### Note 3 – Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting period.

|   | Current       | Previous       |
|---|---------------|----------------|
| <b>Vested Benefits at beginning of period</b> | 266,991       | 1,410,559      |
| Benefits Accrued during the period            | (183,826)     | (1,142,535)    |
| Benefits Paid during the period               | 0             | (1,032)        |
| <b>Vested Benefits at end of period</b>       | <b>83,165</b> | <b>266,991</b> |

#### Note 4 – Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

#### Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

#### Note 6A – Shares in Listed Companies

|                          | Current      | Previous     |
|--------------------------|--------------|--------------|
| At market value:         |              |              |
| Medibank Private Limited | 9,540        | 6,500        |
|                          | <b>9,540</b> | <b>6,500</b> |

#### Note 6B – Shares in Listed Companies - Foreign

|                  | Current  | Previous       |
|------------------|----------|----------------|
| At market value: |          |                |
| Linc Energy Ltd  | 0        | 245,648        |
|                  | <b>0</b> | <b>245,648</b> |

#### Note 7A – Dividends

|                          | Current    | Previous |
|--------------------------|------------|----------|
| Medibank Private Limited | 476        | 0        |
|                          | <b>476</b> | <b>0</b> |

#### Note 7B – Foreign Income

|                 | Current  | Previous |
|-----------------|----------|----------|
| Linc Energy Ltd | 0        | 0        |
|                 | <b>0</b> | <b>0</b> |

#### Note 7C – Interest

|  | Current    | Previous |
|--|------------|----------|
| Commonwealth Direct Investment Account | 173        | 0        |
| Commsec USD Account                    | 3          | 0        |
|  | <b>176</b> | <b>0</b> |

#### Note 8A – Forex Realised Gains

|                             | Current  | Previous |
|-----------------------------|----------|----------|
| <b>Foreign Cash At Bank</b> |          |          |
| Commsec USD Account         | 2        | 3        |
|                             | <b>2</b> | <b>3</b> |

*This report should be read in conjunction with the accompanying compilation report.*

**Dark Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2016**

**Note 8B – Forex Unrealised Gains**

|                             | Current  | Previous  |
|-----------------------------|----------|-----------|
| <b>Foreign Cash At Bank</b> |          |           |
| Commsec USD Account         | 1        | 15        |
|                             | <b>1</b> | <b>15</b> |

**Note 8C – Increase in Market Value**

|   | Current        | Previous           |
|---|----------------|--------------------|
| <b>Shares in Listed Companies</b>           |                |                    |
| Medibank Private Limited                    | 3,040          | 32                 |
| <b>Shares in Listed Companies - Foreign</b> |                |                    |
| Linc Energy Ltd                             | 186,102        | (1,029,432)        |
|   | <b>189,142</b> | <b>(1,029,399)</b> |

**Note 8D – Realised Capital Losses**

|   | Current        | Previous |
|---|----------------|----------|
| <b>Shares in Listed Companies - Foreign</b> |                |          |
| Linc Energy Ltd                             | 431,750        | 0        |
|   | <b>431,750</b> | <b>0</b> |



**Dark Superannuation Fund****Trustee Declaration**

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In the opinion of the Trustees of the Dark Superannuation Fund.

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.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2016 present fairly the financial position of the Fund at 30 June 2016 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
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) 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 2016.

Signed in accordance with a resolution of the directors of Ken & Sandy Dark Pty Limited by:

DocuSigned by:

*Kenneth Dark*

21-07-17

.....6EBE10DAA9BE499.....

**Dated:** ...../...../.....

**Kenneth Dark**

Director: Ken & Sandy Dark Pty Limited

# Compilation Report to the Trustees and Members of Dark Superannuation Fund

**ABN 24 252 933 125**  
**For the period 01 July 2015 to 30 June 2016**

On the basis of the information provided by the Trustees of Dark Superannuation Fund, we have compiled the accompanying special purpose financial statements of Dark Superannuation Fund for the period ended 30 June 2016, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

## The Responsibility of Trustees

The Trustees of Dark Superannuation Fund are solely responsible for the information contained in the special purpose financial statements. The reliability, accuracy and completeness of the information and for the determination that the financial reporting framework / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

## Our Responsibility

On the basis of information provided by the Trustees of Dark Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting as described in Note 1 to the financial statements and **APES 315: Compilation of Financial Information**.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework / basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of **APES 110 Code of Ethics for Professional Accountants**.

## Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion<sup>1</sup> on these financial statements

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Signature of Accountant

Dated: 27 June 2017



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**Name of Signatory:** Mr Paul Siderovski

**Address:** 50 Hunter Street  
Newcastle, NSW 2300

<sup>1</sup> Refer to AUASB Standards for the issuance of audit opinions and review conclusions

## Dark Superannuation Fund

### Investment Summary as at 30 June 2016

| Investment                             | Units | Average<br>Cost<br>Price | Market<br>Price | Cost          | Market<br>Value | Unrealised<br>Gain/(Loss) | Gain/<br>(Loss)<br>(%) | Portfolio<br>Weight<br>(%) |
|--|-------|--------------------------|-----------------|---------------|-----------------|---------------------------|------------------------|----------------------------|
| <b><u>Bank</u></b>                     |       |                          |                 |               |                 |                           |                        |                            |
| CBA Cheque Account                     |       |                          |                 |               | 35,770          |                           |                        | 77%                        |
| Commonwealth Direct Investment Account |       |                          |                 |               | 1,258           |                           |                        | 3%                         |
|  |       |                          |                 |               | <b>37,028</b>   |                           |                        | <b>79%</b>                 |
| <b><u>Bank - Foreign</u></b>           |       |                          |                 |               |                 |                           |                        |                            |
| Commsec USD Account                    | 56    | 1.0709                   | 1.3466          | 60            | 76              | 15                        | 26%                    | -%                         |
|  |       |                          |                 | <b>60</b>     | <b>76</b>       | <b>15</b>                 | <b>26%</b>             | <b>-%</b>                  |
| <b><u>Listed Securities Market</u></b> |       |                          |                 |               |                 |                           |                        |                            |
| Medibank Private Limited (ASX:MPL)     | 3,234 | 2.0000                   | 2.9500          | 6,468         | 9,540           | 3,072                     | 48%                    | 20%                        |
|  |       |                          |                 | <b>6,468</b>  | <b>9,540</b>    | <b>3,072</b>              | <b>48%</b>             | <b>20%</b>                 |
|  |       |                          |                 | <b>43,556</b> | <b>46,644</b>   | <b>3,088</b>              | <b>7%</b>              | <b>100%</b>                |

# Dark Superannuation Fund

(ABN: 24 252 933 125)

## Consolidated Member Benefit Totals

| Period                            | Member Account Details   |
|-----------------------------------|--|
| <b>1 July 2015 - 30 June 2016</b> | Residential Address: 338 Mcfarlanes Road<br>Berry Park, NSW 2321 |
| <b>Member</b> Number: DARKK0      | Date of Birth: 26 September 1943                                 |
| <b>Mr Kenneth Dark</b>            | Date Joined Fund: 26 June 1997                                   |
|                                   | Eligible Service Date: 26 June 1997                              |
|                                   | Tax File Number Held: Yes  |

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

| Your Accounts                                | Your Tax Components                       |
|--|---|
| <b>Withdrawal Benefit</b> as at 1 Jul 2015   | Tax Free 83,165                           |
| Accumulation 266,991                         | Taxable - Taxed -                         |
| Kenneth Dark 100% -                          | Taxable - Untaxed -                       |
| <b>Total</b> as at 1 Jul 2015 <b>266,991</b> |   |
| <b>Withdrawal Benefit</b> as at 30 Jun 2016  | <b>Your Preservation Components</b>       |
| Accumulation 83,165                          | Preserved -                               |
| Kenneth Dark 100% -                          | Restricted Non Preserved -                |
| <b>Total</b> as at 30 Jun 2016 <b>83,165</b> | Unrestricted Non Preserved 83,165         |
|  | <b>Your Insurance Benefits</b>            |
|  | No insurance details have been recorded   |
|  | <b>Your Beneficiaries</b>                 |
|  | No beneficiary details have been recorded |

**For Enquiries:**  
phone 0418668938  
mail Dark Superannuation Fund, 50 Hunter Street, Newcastle NSW 2300

# Dark Superannuation Fund

(ABN: 24 252 933 125)

## Member Benefit Statement

| Period                               |                | Member Account Details                    |   |
|--------------------------------------|----------------|---|---|
| 1 July 2015 - 30 June 2016           |                | Residential Address:                      | 338 Mcfarlanes Road<br>Berry Park, NSW 2321 |
| Member                               | Number: DARKK0 | Date of Birth:                            | 26 September 1943                           |
| Mr Kenneth Dark                      |                | Date Joined Fund:                         | 26 June 1997                                |
| Accumulation Account                 |                | Eligible Service Date:                    | 26 June 1997                                |
| Accumulation                         |                | Tax File Number Held:                     | Yes   |
|                                      |                | Account Start Date:                       | 26 June 1997                                |
| Your Account Summary                 |                | Your Tax Components                       |   |
| Withdrawal Benefit as at 1 Jul 2015  | 266,991        | Tax Free                                  | 100.0000 % 83,165                           |
| <u>Increases to your account:</u>    |                | Taxable - Taxed                           | -   |
| Employer Contributions               | 35,000         | Taxable - Untaxed                         | -   |
| Member Contributions                 | 4,275          | <b>Your Preservation Components</b>       |   |
| Tax on Net Fund Income               | 24,174         | Preserved                                 | -   |
| Transfers In                         | 266,991        | Restricted Non Preserved                  | -   |
| <u>Total Increases</u>               | 330,440        | Unrestricted Non Preserved                | 83,165                                      |
| <u>Decreases to your account:</u>    |                | <b>Your Insurance Benefits</b>            |   |
| Contributions Tax                    | 5,250          | No insurance details have been recorded   |   |
| Share Of Net Fund Income             | 242,025        | <b>Your Beneficiaries</b>                 |   |
| Transfers Out                        | 266,991        | No beneficiary details have been recorded |   |
| <u>Total Decreases</u>               | 514,267        |   |   |
| Withdrawal Benefit as at 30 Jun 2016 | <b>83,165</b>  |   |   |

### For Enquiries:

phone 0418668938

mail Dark Superannuation Fund, 50 Hunter Street, Newcastle NSW 2300

**Dark Superannuation Fund**  
**(ABN: 24 252 933 125)**

**Member Benefit Statement**

| Period                               |                | Member Account Details                    |   |
|--------------------------------------|----------------|---|---|
| 1 July 2015 - 30 June 2016           |                | Residential Address:                      | 338 Mcfarlanes Road<br>Berry Park, NSW 2321 |
| Member                               | Number: DARKK0 | Date of Birth:                            | 26 September 1943                           |
| Mr Kenneth Dark                      |                | Date Joined Fund:                         | 26 June 1997                                |
| Pension Account                      |                | Eligible Service Date:                    | 26 June 1997                                |
| Kenneth Dark 100%                    |                | Tax File Number Held:                     | Yes   |
|                                      |                | Account Start Date:                       | 1 July 2015                                 |
| Your Account Summary                 |                | Your Tax Components                       |   |
| Withdrawal Benefit as at 1 Jul 2015  | -              | Tax Free                                  | 0.0000 % -                                  |
| <u>Increases to your account:</u>    |                | Taxable - Taxed                           | -   |
| Transfers In                         | 266,991        | Taxable - Untaxed                         | -   |
| <u>Total Increases</u>               | 266,991        | <b>Your Preservation Components</b>       |   |
| <u>Decreases to your account:</u>    |                | Preserved                                 | -   |
| Transfers Out                        | 266,991        | Restricted Non Preserved                  | -   |
| <u>Total Decreases</u>               | 266,991        | Unrestricted Non Preserved                | -   |
| Withdrawal Benefit as at 30 Jun 2016 | -              | <b>Your Insurance Benefits</b>            |   |
|                                      |                | No insurance details have been recorded   |   |
|                                      |                | <b>Your Beneficiaries</b>                 |   |
|                                      |                | No beneficiary details have been recorded |   |

**For Enquiries:**  
phone 0418668938  
mail Dark Superannuation Fund, 50 Hunter Street, Newcastle NSW 2300

## Trustee

The Trustee of the Fund is as follows:

Ken & Sandy Dark Pty Limited

The directors of the Trustee company are:

Kenneth Dark

## Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

DocuSigned by:  
  
.....6EBE10DAA9BF499.....

Kenneth Dark

Director - Ken & Sandy Dark Pty Limited

Statement Date: 30 June 2016

**For Enquiries:**

phone **0418668938**


mail **Dark Superannuation Fund, 50 Hunter Street, Newcastle NSW 2300**

# Self-managed superannuation fund annual return

# 2016

## 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 2016* (NAT 71287).

 The *Self-managed superannuation fund annual return instructions 2016* (NAT 71606) (the instructions) can assist you to complete this annual return.

## TO COMPLETE THIS ANNUAL RETURN

■ Print clearly, using a BLACK pen only.


■ Use BLOCK LETTERS and print one character per box.

S M I T H S T

■ Place  in ALL applicable boxes.

## Section A: Fund information

### 1 Tax file number (TFN) \*\*\*\*\*

 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.

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

### 2 Name of self-managed superannuation fund (SMSF)

Dark Superannuation Fund

### 3 Australian business number (ABN) (if applicable) 24252933125

### 4 Current postal address

50 Hunter Street

Suburb/town

Newcastle

State/territory

NSW

Postcode

2300

### 5 Annual return status

Is this an amendment to the SMSF's 2016 return?

**A** No ☒ Yes ☐

Is this the first required return for a newly registered SMSF?

**B** No ☒ Yes ☐

### 6 SMSF auditor

Auditor's name

Title: MR

Family name

Douglas

First given name

Scott

Other given names

SMSF Auditor Number

100262771

Auditor's phone number

02 49265299

Postal address

50 Hunter Street

Suburb/town

Newcastle

State/territory

NSW

Postcode

2300

Date audit was completed **A**

Was Part B of the audit report qualified? **B** No ☒ Yes ☐

If the audit report was qualified, have the reported compliance issues been rectified?

**C** No ☐ Yes ☐

**Sensitive** (when completed)



Fund's tax file number (TFN)

\*\*\*\*\*

**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 Financial institution details for super payments and tax refunds**

You must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at **B**.

Fund BSB number (must be six digits) 062574

Fund account number 10179297

Fund account name (for example, J&amp;Q Citizen ATF J&amp;Q Family SF)

Ken &amp; Sandy Dark Pty Ltd in Trus

**B Financial institution details for tax refunds only**

If you would like your fund's tax refunds paid to a different account, provide additional financial institution details. Tax refunds cannot be paid to a trustee's personal account. (See relevant instructions.)

BSB number (must be six digits)

Account number

Account name (for example, J&amp;Q Citizen ATF J&amp;Q Family SF)

**C Electronic service address alias**

We will use your electronic service address alias to communicate with your fund about ATO super payments.

smsfdataflow

**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 Contribution?

**C** No ☐ Yes ☒**9 Was the fund wound up during the income year?**No ☒ Yes ☐

If yes, provide the date on which the fund was wound up

Day Month Year

Have all tax lodgment and payment obligations been met?

No ☐ Yes ☐**10 Exempt current pension income**

Did the fund pay an income stream 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 ☒ Go to Section B: Income.Yes ☐ Exempt current pension income amount **A** \$  .00

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.

Fund's tax file number (TFN)

\*\*\*\*\*

Section B: **Income**

 **Do not complete this section** if your fund was in **full** pension phase for the **entire year** and there was **no** other income that was assessable. 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 tax (CGT) event during the year?

**G** No ☐ Yes ☒

If the total capital loss or total capital gain is greater than \$10,000 complete and attach a *Capital gains tax (CGT) schedule 2016*.

Have you applied an exemption or rollover?

**M** No ☒ Yes ☐

Code

☐

Net capital gain **A** \$  -00

Gross rent and other leasing and hiring income **B** \$  -00

Gross interest **C** \$  -00

Forestry managed investment scheme income **X** \$  -00

Gross foreign income

**D1** \$  -00

Net foreign income **D** \$  -00

Loss

☐

Australian franking credits from a New Zealand company

**E** \$  -00

Transfers from foreign funds

**F** \$  -00

Number

Gross payments where ABN not quoted

**H** \$  -00

Gross distribution from partnerships

**I** \$  -00

Loss

☐

\*Unfranked dividend amount

**J** \$  -00

\*Franked dividend amount

**K** \$  -00

\*Dividend franking credit

**L** \$  -00

\*Gross trust distributions

**M** \$  -00

Code

☐**Calculation of assessable contributions**

Assessable employer contributions

**R1** \$  -00

plus Assessable personal contributions

**R2** \$  -00

plus \*\*No-TFN-quoted contributions

**R3** \$  -00

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$  -00

**Assessable contributions**  
(**R1** plus **R2**  
plus **R3** less **R6**)

**R** \$  -00

**Calculation of non-arm's length income**

\*Net non-arm's length private company dividends

**U1** \$  -00

plus \*Net non-arm's length trust distributions

**U2** \$  -00

plus \*Net other non-arm's length income

**U3** \$  -00

**Net non-arm's length income**  
(subject to 47% tax rate)  
(**U1** plus **U2** plus **U3**)

**U** \$  -00

\*Other income

**S** \$  -00

Code

☐

\*Assessable income due to changed tax status of fund

**T** \$  -00

#This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

**GROSS INCOME**  
(Sum of labels **A** to **U**)

**W** \$  -00

Loss

☐

Exempt current pension income

**Y** \$  -00

**TOTAL ASSESSABLE INCOME**  
(**W** less **Y**)

**V** \$  -00

Loss


☐

Fund's tax file number (TFN)

\*\*\*\*\*

## 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).

| DEDUCTIONS  |   | NON-DEDUCTIBLE EXPENSES   |  |
|---|---|---|--|
| Interest expenses within Australia  | <b>A1</b> \$ <input type="text" value="0"/> -00                               | <b>A2</b> \$ <input type="text" value="0"/> -00   |  |
| Interest expenses overseas  | <b>B1</b> \$ <input type="text" value="0"/> -00                               | <b>B2</b> \$ <input type="text" value="0"/> -00   |  |
| Capital works expenditure   | <b>D1</b> \$ <input type="text" value="0"/> -00                               | <b>D2</b> \$ <input type="text" value="0"/> -00   |  |
| Decline in value of depreciating assets   | <b>E1</b> \$ <input type="text" value="0"/> -00                               | <b>E2</b> \$ <input type="text" value="0"/> -00   |  |
| Insurance premiums – members  | <b>F1</b> \$ <input type="text" value="0"/> -00                               | <b>F2</b> \$ <input type="text" value="0"/> -00   |  |
| Death benefit increase  | <b>G1</b> \$ <input type="text" value="0"/> -00                               |   |  |
| SMSF auditor fee  | <b>H1</b> \$ <input type="text" value="0"/> -00                               | <b>H2</b> \$ <input type="text" value="0"/> -00   |  |
| Investment expenses   | <b>I1</b> \$ <input type="text" value="71"/> -00                              | <b>I2</b> \$ <input type="text" value="0"/> -00   |  |
| Management and administration expenses  | <b>J1</b> \$ <input type="text" value="0"/> -00                               | <b>J2</b> \$ <input type="text" value="0"/> -00   |  |
| Forestry managed investment scheme expense  | <b>U1</b> \$ <input type="text" value="0"/> -00                               | <b>U2</b> \$ <input type="text" value="0"/> -00   |  |
| Other amounts   | <b>L1</b> \$ <input type="text" value="0"/> -00 <input type="checkbox"/> Code | <b>L2</b> \$ <input type="text" value="0"/> -00 <input type="checkbox"/> Code   |  |
| Tax losses deducted   | <b>M1</b> \$ <input type="text" value="0"/> -00                               |   |  |
| <b>TOTAL DEDUCTIONS</b><br><b>N</b> \$ <input type="text" value="71"/> -00<br>(Total <b>A1</b> to <b>M1</b> )   |   | <b>TOTAL NON-DEDUCTIBLE EXPENSES</b><br><b>Y</b> \$ <input type="text" value="0"/> -00<br>(Total <b>A2</b> to <b>L2</b> ) |  |
| <b>#TAXABLE INCOME OR LOSS</b><br><b>O</b> \$ <input type="text" value="35579"/> -00 <input type="checkbox"/> Loss<br>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS) |   | <b>TOTAL SMSF EXPENSES</b><br><b>Z</b> \$ <input type="text" value="71"/> -00<br>(N plus Y)                               |  |

#This is a mandatory label.

## 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.

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2016* on how to complete the calculation statement.

|                                     |   |
|-------------------------------------|---|
| #Taxable income                     | <b>A</b> \$ <input type="text" value="35579"/> -00<br>(an amount must be included even if it is zero) |
| #Tax on taxable income              | <b>T1</b> \$ <input type="text" value="5336.85"/><br>(an amount must be included even if it is zero)  |
| #Tax on no-TFN-quoted contributions | <b>J</b> \$ <input type="text" value="0"/><br>(an amount must be included even if it is zero)         |
| Gross tax                           | <b>B</b> \$ <input type="text" value="5336.85"/><br>(T1 plus J)                                       |

Fund's tax file number (TFN)

\*\*\*\*\*

|  |              |  |
|--|--------------|--|
| Foreign income tax offset                    |              |  |
| C1 \$  | <div>0</div> |  |
| Rebates and tax offsets                      |              |  |
| C2 \$  | <div></div>  |  |
| Non-refundable non-carry forward tax offsets |              |  |
| C \$   | <div>0</div> |  |
| (C1 plus C2)                                 |              |  |

|   |                    |  |
|---|--------------------|--|
| Complying fund's franking credits tax offset    |                    |  |
| E1 \$   | <div>142.76</div>  |  |
| No-TFN tax offset                               |                    |  |
| E2 \$   | <div></div>        |  |
| National rental affordability scheme tax offset |                    |  |
| E3 \$   | <div></div>        |  |
| Exploration credit tax offset                   |                    |  |
| E4 \$   | <div></div>        |  |
| SUBTOTAL  |                    |  |
| T2 \$   | <div>5336.85</div> |  |
| (B less C – cannot be less than zero)           |                    |  |
| Refundable tax offsets                          |                    |  |
| E \$  | <div>142.76</div>  |  |
| (E1 plus E2 plus E3 plus E4)                    |                    |  |

#TAX PAYABLE T5 \$

5194.09

(T2 less E – cannot be less than zero)

|  |                |  |
|--|----------------|--|
| Credit for interest on early payments – amount of interest                   |                |  |
| H1 \$  | <div></div>    |  |
| Credit for tax withheld – foreign resident withholding                       |                |  |
| H2 \$  | <div>0</div>   |  |
| Credit for tax withheld – where ABN or TFN not quoted (non-individual)       |                |  |
| H3 \$  | <div>0</div>   |  |
| Credit for TFN amounts withheld from payments from closely held trusts       |                |  |
| H5 \$  | <div></div>    |  |
| Credit for interest on no-TFN tax offset                                     |                |  |
| H6 \$  | <div></div>    |  |
| Section 102AAM interest charge   |                |  |
| G \$   | <div>0</div>   |  |
| Eligible credits   |                |  |
| H \$   | <div>0</div>   |  |
| (H1 plus H2 plus H3 plus H5 plus H6)   |                |  |
| #Tax offset refunds  |                |  |
| (Remainder of refundable tax offsets)  |                |  |
| I \$   | <div>0</div>   |  |
| (unused amount from label E – an amount must be included even if it is zero) |                |  |
| PAYG instalments raised  |                |  |
| K \$   | <div>0</div>   |  |
| Supervisory levy   |                |  |
| L \$   | <div>259</div> |  |
| Supervisory levy adjustment for wound up funds                               |                |  |
| M \$   | <div></div>    |  |
| Supervisory levy adjustment for new funds                                    |                |  |
| N \$   | <div></div>    |  |

AMOUNT DUE OR REFUNDABLE

A positive amount at S is what you owe, while a negative amount is refundable to you.

S \$

5453.09

(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

Section E: Losses

14 Losses

!

 If total loss is greater than \$100,000, complete and attach a Losses schedule 2016.

|  |      |                   |     |
|--|------|-------------------|-----|
| Tax losses carried forward to later income years         | U \$ | <div>0</div>      | -00 |
| Net capital losses carried forward to later income years | V \$ | <div>431750</div> | -00 |

Fund’s tax file number (TFN)

\*\*\*\*\*

Section F: **Member information**

**!** In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

**MEMBER 1**

Title: 

MR

Family name

Dark

First given name

Kenneth

Other given names

Member’s TFN

See the Privacy note in the Declaration.

\*\*\*\*\*

Date of birth

26/09/1943

DayMonthYear

**Contributions**

**!** Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$ 

266991.29

Employer contributions **A \$**

35000

ABN of principal employer **A1**

Personal contributions **B \$**

4274.96

CGT small business retirement exemption **C \$**

0

CGT small business 15-year exemption amount **D \$**

0

Personal injury election **E \$**

0

Spouse and child contributions **F \$**

0

Other third party contributions **G \$**

0

Assessable foreign superannuation fund amount **I \$**

0

Non-assessable foreign superannuation fund amount **J \$**

0

Transfer from reserve: assessable amount **K \$**

0

Transfer from reserve: non-assessable amount **L \$**

0

Contributions from non-complying funds and previously non-complying funds **T \$**

0

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M \$**

0

TOTAL CONTRIBUTIONS **N \$**

39274.96

**Other transactions**

Allocated earnings or losses **O \$**

223101.17

Inward rollovers and transfers **P \$**

0

Outward rollovers and transfers **Q \$**

0

Lump Sum payment **R1 \$**

Income stream payment **R2 \$**

Loss

L

Code

Code

CLOSING ACCOUNT BALANCE **S \$**

83165.08

!

In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER 2

Title:

Family name

First given name

Other given names

Day

Month

Year

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Contributions

!

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Contributions)

M \$

TOTAL CONTRIBUTIONS

N \$

Other transactions

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payment

R1 \$

Code

Income stream payment

R2 \$

Code

CLOSING ACCOUNT BALANCE

S \$

Fund's tax file number (TFN)

\*\*\*\*\*

!

In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER 3

Title:

Family name

First given name Other given names

DayMonthYear

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Contributions

!

 Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions A \$

ABN of principal employer A1

Personal contributions B \$

CGT small business retirement exemption C \$

CGT small business 15-year exemption amount D \$

Personal injury election E \$

Spouse and child contributions F \$

Other third party contributions G \$

Assessable foreign superannuation fund amount I \$

Non-assessable foreign superannuation fund amount J \$

Transfer from reserve: assessable amount K \$

Transfer from reserve: non-assessable amount L \$

Contributions from non-complying funds and previously non-complying funds T \$

Any other contributions (including Super Co-contributions and Low Income Super Contributions) M \$

TOTAL CONTRIBUTIONS N \$

Other transactions

Allocated earnings or losses O \$ 

Loss

Inward rollovers and transfers P \$

Outward rollovers and transfers Q \$ 

Code

Lump Sum payment R1 \$ 

Code

Income stream payment R2 \$ 

Code

CLOSING ACCOUNT BALANCE S \$

Fund’s tax file number (TFN)

\*\*\*\*\*

!

In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER 4

Title:

Family name

First given name Other given names

Member’s TFN See the Privacy note in the Declaration.

Date of birth 

DayMonthYear

Contributions

!

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

Assessable foreign superannuation fund amount **I** \$

Non-assessable foreign superannuation fund amount **J** \$

Transfer from reserve: assessable amount **K** \$

Transfer from reserve: non-assessable amount **L** \$

Contributions from non-complying funds and previously non-complying funds **T** \$

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$

TOTAL CONTRIBUTIONS **N** \$

Other transactions

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Income stream payment **R2** \$

Loss

Code

Code

CLOSING ACCOUNT BALANCE **S** \$



Section G: **Supplementary member information**

**!** In Section G report any former members or deceased members who held an interest in the fund at any time during the income year. Also in Section G report any other members who cannot be included at pages 6 to 9.

**MEMBER 5**

Title:

Family name

First given name

Other given names

Account status

Code

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day

Month

Year

If deceased, date of death

Day

Month

Year

**Contributions**

**!** Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

Assessable foreign superannuation fund amount **I** \$

Non-assessable foreign superannuation fund amount **J** \$

Transfer from reserve: assessable amount **K** \$

Transfer from reserve: non-assessable amount **L** \$

Contributions from non-complying funds and previously non-complying funds **T** \$

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$

TOTAL CONTRIBUTIONS **N** \$

**Other transactions**

Allocated earnings or losses **O** \$

Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Code

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

CLOSING ACCOUNT BALANCE **S** \$

**!** In Section G report any former members or deceased members who held an interest in the fund at any time during the income year. Also in Section G report any other members who cannot be included at pages 6 to 9.

MEMBER 6

Title:

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day

Month

Year

If deceased, date of death

Day

Month

Year

Contributions

**!** Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Contributions)

M \$

TOTAL CONTRIBUTIONS

N \$

Other transactions

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payment

R1 \$

Code

Income stream payment

R2 \$

Code

CLOSING ACCOUNT BALANCE

S \$

Fund’s tax file number (TFN) \*\*\*\*\*

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ -00

Unlisted trusts **B** \$ -00

Insurance policy **C** \$ -00

Other managed investments **D** \$ -00

15b Australian direct investments

Limited recourse borrowing arrangements

Australian residential real property  
**J1** \$ -00

Australian non-residential real property  
**J2** \$ -00

Overseas real property  
**J3** \$ -00

Australian shares  
**J4** \$ -00

Overseas shares  
**J5** \$ -00

Other  
**J6** \$ -00

Cash and term deposits **E** \$ -00

Debt securities **F** \$ -00

Loans **G** \$ -00

Listed shares **H** \$ -00

Unlisted shares **I** \$ -00

Limited recourse borrowing arrangements **J** \$ -00

Non-residential real property **K** \$ -00

Residential real property **L** \$ -00

Collectables and personal use assets **M** \$ -00

Other assets **O** \$ -00

15c Overseas direct investments

Overseas shares **P** \$ -00

Overseas non-residential real property **Q** \$ -00

Overseas residential real property **R** \$ -00

Overseas managed investments **S** \$ -00

Other overseas assets **T** \$ -00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$ -00  
(Sum of labels **A** to **T**)

15d In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No ☒ Yes ☐ \$ -00

Fund's tax file number (TFN)

\*\*\*\*\*

16 LIABILITIES

Borrowings **V** \$ 0.00

Total member closing account balances  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G) **W** \$ 83165.00

Reserve accounts **X** \$ 0.00

Other liabilities **Y** \$ 6653.00

**TOTAL LIABILITIES Z** \$ 89818.00

Section I: **Taxation of financial arrangements**

17 Taxation of financial arrangements (TOFA)

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 year specified** of the election (for example, for the 2015–16 income year, write **2016**).

**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 2016*.

**B**

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 2016* for each election.

**C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2016*.

**D**

Fund's tax file number (TFN)

\*\*\*\*\*

## 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](http://ato.gov.au/privacy)

### TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

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

DocuSigned by:  
  
6EBE10DAA9BF499...

Date Day / Month / Year  
21-07-17

### Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs



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

### TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2016* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

### Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number



Postal address for annual returns: Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY

# Capital gains tax (CGT) schedule 2016

## WHEN COMPLETING THIS FORM

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

S M I T H S T
- 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 2016* available on our website at [ato.gov.au](http://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)**

24252933125

**Taxpayer's name**

Dark Superannuation Fund

## 1 Current year capital gains and capital losses

|  | Capital gain                                   | Capital loss  |
|--|--|---|
| Shares in companies listed on an Australian securities exchange  | <b>A</b> \$ <input type="text" value="0"/> -00 | <b>K</b> \$ <input type="text" value="0"/> -00      |
| Other shares   | <b>B</b> \$ <input type="text" value="0"/> -00 | <b>L</b> \$ <input type="text" value="431750"/> -00 |
| Units in unit trusts listed on an Australian securities exchange | <b>C</b> \$ <input type="text" value="0"/> -00 | <b>M</b> \$ <input type="text" value="0"/> -00      |
| Other units  | <b>D</b> \$ <input type="text" value="0"/> -00 | <b>N</b> \$ <input type="text" value="0"/> -00      |
| Real estate situated in Australia                                | <b>E</b> \$ <input type="text" value="0"/> -00 | <b>O</b> \$ <input type="text" value="0"/> -00      |
| Other real estate  | <b>F</b> \$ <input type="text" value="0"/> -00 | <b>P</b> \$ <input type="text" value="0"/> -00      |
| Amount of capital gains from a trust (including a managed fund)  | <b>G</b> \$ <input type="text" value="0"/> -00 |   |
| Collectables   | <b>H</b> \$ <input type="text" value="0"/> -00 | <b>Q</b> \$ <input type="text" value="0"/> -00      |
| Other CGT assets and any other CGT events                        | <b>I</b> \$ <input type="text" value="0"/> -00 | <b>R</b> \$ <input type="text" value="0"/> -00      |
| <b>Total current year capital gains</b>                          | <b>J</b> \$ <input type="text" value="0"/> -00 |   |

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

Tax file number (TFN)

\*\*\*\*\*

**2 Capital losses**Total current year capital losses **A** \$ 431750 -00Total current year capital losses applied **B** \$ 0 -00Total prior year net capital losses applied **C** \$ 0 -00Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ 0 -00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ 0 -00Other net capital losses carried forward to later income years **B** \$ 431750 -00Add 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 **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ 0 -00**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.

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 ☐(Print ☐ in the appropriate box.)**!** 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? **B** What year of that arrangement are you in? **C** If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ -00Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 /  <sup>LOSS</sup>**! 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** -00 /  <sup>LOSS</sup>**8 Other CGT information required (if applicable)**Small business 15 year exemption – exempt capital gains **A** \$ -00 /  <sup>CODE</sup>Capital gains disregarded by a foreign resident **B** \$ -00Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00Capital gains disregarded by a demerging entity **E** \$ -00



**2016****Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2016 tax return.

Superannuation funds should complete and attach this schedule to their 2016 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.

Refer to *Losses schedule instructions 2016*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

\*\*\*\*\*

Name of entity

Dark Superannuation Fund

Australian business number (ABN)

24252933125

**Part A Losses carried forward to the 2016–17 income year – excludes film losses****1 Tax losses carried forward to later income years****Year of loss**

|                                     |          |  |      |
|-------------------------------------|----------|--|------|
| 2015–16                             | <b>B</b> |  | .00  |
| 2014–15                             | <b>C</b> |  | .00  |
| 2013–14                             | <b>D</b> |  | .00  |
| 2012–13                             | <b>E</b> |  | .00  |
| 2011–12                             | <b>F</b> |  | .00  |
| 2010–11 and earlier<br>income years | <b>G</b> |  | .00  |
| <b>Total</b>                        | <b>U</b> |  | 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**

|                                     |          |        |     |
|-------------------------------------|----------|--------|-----|
| 2015–16                             | <b>H</b> | 431750 | .00 |
| 2014–15                             | <b>I</b> |        | .00 |
| 2013–14                             | <b>J</b> |        | .00 |
| 2012–13                             | <b>K</b> |        | .00 |
| 2011–12                             | <b>L</b> |        | .00 |
| 2010–11 and earlier<br>income years | <b>M</b> |        | .00 |
| <b>Total</b>                        | <b>V</b> | 431750 | .00 |

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

Fund's tax file number (TFN)

\*\*\*\*\*

**Part B Ownership and same business 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 same business test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of **Part B** if, in the 2015–16 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 2015–16 income year a 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**

|                                  |                                       |                             |  |
|----------------------------------|---------------------------------------|-----------------------------|--|
| 2015–16                          | <b>A</b> Yes <input type="checkbox"/> | No <input type="checkbox"/> | Print <b>X</b> in the appropriate box. |
| 2014–15                          | <b>B</b> Yes <input type="checkbox"/> | No <input type="checkbox"/> | Print <b>X</b> in the appropriate box. |
| 2013–14                          | <b>C</b> Yes <input type="checkbox"/> | No <input type="checkbox"/> | Print <b>X</b> in the appropriate box. |
| 2012–13                          | <b>D</b> Yes <input type="checkbox"/> | No <input type="checkbox"/> | Print <b>X</b> in the appropriate box. |
| 2011–12                          | <b>E</b> Yes <input type="checkbox"/> | No <input type="checkbox"/> | Print <b>X</b> in the appropriate box. |
| 2010–11 and earlier income years | <b>F</b> Yes <input type="checkbox"/> | No <input type="checkbox"/> | Print <b>X</b> in the appropriate box. |

**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the same business test is satisfied** – excludes film lossesTax losses **G** .00Net capital losses **H** .00**3 Losses carried forward for which the same business test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** .00Net capital losses **J** .00**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)?

**K** Yes ☐ No ☐ Print **X** in the appropriate box.

**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?

**L** Yes ☐ No ☐ Print **X** in the appropriate box.

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?

**M** Yes ☐ No ☐ Print **X** in the appropriate box.

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

**N** Yes ☐ No ☐ Print **X** in the appropriate box.

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?

**O** .00

**Part D Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P** .00Complying superannuation net capital losses carried forward to later income years **Q** .00

Fund’s tax file number (TFN) \*\*\*\*\*

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 H .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 forward to later income years label on your tax return.

# Electronic lodgment declaration (Form MS)

## (for self-managed superannuation funds)

### Part A: Taxpayer's declaration

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. 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 disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about 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 | Fund name                | Year of return |
|-----------------|--------------------------|----------------|
| *****           | Dark Superannuation Fund | 2016           |

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

**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 the agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this annual return.

**Signature of trustee or director**

DocuSigned by:  
  
 6EBE10DAA9BF499...

**Date**

21-07-17

### 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 an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer 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 will be made to the account specified.

| Agent's reference number | Account name                     |
|--------------------------|----------------------------------|
| 24882894                 | Ken & Sandy Dark Pty Ltd in Trus |

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

**Signature of trustee or director**

DocuSigned by:  
  
 6EBE10DAA9BF499...

**Date**


21-07-17

### Part D: Tax agent's certificate (shared facility users only)

**Declaration:** I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

**Signature of tax agent**



**Date**

| Agent's contact name | Agent's phone | Agent's reference | Client's reference |
|----------------------|---------------|-------------------|--------------------|
| MR Paul Siderovski   | 02 49265299   | 24882894          | DAR01S1            |