

# KYNAH CO PTY LTD

Client: <b>THE TRUSTEE FOR PERFORMANCE SUPERANNUA</b>	Date: 15/12/2023
Period: 30/06/2023	Date Task Received
Subject: Lead Sheet For Financial Statements	Prepared by: SD
	Checked by:
	Sign off date:

**FINANCIAL STATEMENTS & TAX RETURN**

AA	Financial Statements	<input checked="" type="checkbox"/>
AB	Income Tax Return	<input checked="" type="checkbox"/>
AC	Trial Balance	<input checked="" type="checkbox"/>
AD	General Ledger	<input checked="" type="checkbox"/>
AE	Journals	<input type="checkbox"/>
AF	Manager/Partner Review Notes	<input type="checkbox"/>
AG	Queries	<input type="checkbox"/>
AH	Correspondence	<input type="checkbox"/>

**ASSETS**

BA	Bank Accounts	<input checked="" type="checkbox"/>
BB	Trade Debtors	<input type="checkbox"/>
BC	Sundry Debtors	<input type="checkbox"/>
BD	Stock	<input type="checkbox"/>
BE	Investments	<input type="checkbox"/>
BF	Loans Receivable	<input type="checkbox"/>
BG	Fixed Assets & Depreciation Schedule	<input type="checkbox"/>
BH	Preliminary Expenses	<input type="checkbox"/>
BI		<input type="checkbox"/>

**LIABILITIES**

BL	Trade Creditors	<input type="checkbox"/>
BM	Unearned Income	<input type="checkbox"/>
BN	Loans Payable	<input type="checkbox"/>
BO	Lease / Hire Purchase Liabilities	<input type="checkbox"/>
BP	Provision for Income Tax	<input checked="" type="checkbox"/>
BQ	GST Control accounts	<input type="checkbox"/>

**EQUITY**

BT	Issued capital	<input type="checkbox"/>
BU	Retained profits	<input type="checkbox"/>
BV	Reserves	<input type="checkbox"/>
BW	Dividends paid	<input type="checkbox"/>
BX		<input type="checkbox"/>
BY		<input type="checkbox"/>

**PROFIT & LOSS**

PA	Sales	<input type="checkbox"/>
PB	Purchases	<input checked="" type="checkbox"/>
PC	Motor Vehicle	<input type="checkbox"/>
PD	Rent	<input type="checkbox"/>
PE	Salaries & Superannuation	<input type="checkbox"/>
PF	Home Office	<input type="checkbox"/>
PG	Other	<input type="checkbox"/>
PH		<input type="checkbox"/>

**OTHER**

OA	Client Documentation	<input checked="" type="checkbox"/>
OB	Prior Year Backups	<input type="checkbox"/>
OC	ATO ICA & ITA	<input checked="" type="checkbox"/>

Create a divider right at the back of the client file called **PERMANENT RECORDS**  
 Place copies of things like acquisition of capital assets (property, shares), investment tax deferred

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# Financial statements and reports for the year ended 30 June 2023

## Performance Superannuation Fund

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Prepared for: Brett Middleton and Lisette Middleton

# Performance Superannuation Fund Reports Index

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Performance Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Other Assets</b>			
MBL 348		80,687.14	93,209.79
Loan - Brett & Lisette		(213.79)	0.00
<b>Total Other Assets</b>		<u>80,473.35</u>	<u>93,209.79</u>
<b>Total Assets</b>		<u>80,473.35</u>	<u>93,209.79</u>
Less:			
<b>Liabilities</b>			
GST Payable		460.00	460.00
Income Tax Payable		259.00	472.79
<b>Total Liabilities</b>		<u>719.00</u>	<u>932.79</u>
<b>Net assets available to pay benefits</b>		<u>79,754.35</u>	<u>92,277.00</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	3, 4		
Middleton, Brett - Accumulation		34,640.33	50,156.24
Middleton, Lisette - Accumulation		45,114.02	42,120.76
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>79,754.35</u>	<u>92,277.00</u>

Refer to compilation report

# Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		1,527.31	8.96
<b>Contribution Income</b>			
Employer Contributions		18,934.04	0.00
<b>Total Income</b>		<u>20,461.35</u>	<u>8.96</u>
<b>Expenses</b>			
Accountancy Fees		32,725.00	0.00
ATO Supervisory Levy		259.00	259.00
		<u>32,984.00</u>	<u>259.00</u>
<b>Total Expenses</b>		<u>32,984.00</u>	<u>259.00</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(12,522.65)</u>	<u>(250.04)</u>
Income Tax Expense	6	0.00	0.00
<b>Benefits accrued as a result of operations</b>		<u>(12,522.65)</u>	<u>(250.04)</u>

Refer to compilation report

# Performance Superannuation Fund Members Statement

Brett Anthony Middleton  
59 Cattai Ridge Rd  
Glenorie, New South Wales, 2157, Australia

## Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	59	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	34,640.33
Date Joined Fund:	01/07/2013	Total Death Benefit:	34,640.33
Service Period Start Date:			
Date Left Fund:			
Member Code:	MIDBRE00003A		
Account Start Date:	01/07/2013		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

Total Benefits	34,640.33
<u>Preservation Components</u>	
Preserved	34,640.33
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	60,046.27
Taxable	(25,405.94)

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	50,156.24
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(17,055.82)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(1,539.91)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	34,640.33

# Performance Superannuation Fund

## Members Statement

Lisette Middleton  
 12 Wilson Street  
 North Ryde, New South Wales, 2113, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	56	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	45,114.02
Date Joined Fund:	01/07/2013	Total Death Benefit:	45,114.02
Service Period Start Date:			
Date Left Fund:			
Member Code:	MIDLIS00003A		
Account Start Date:	01/07/2013		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	45,114.02
<u>Preservation Components</u>	
Preserved	45,114.02
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	60,749.26
Taxable	(15,635.24)

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	42,120.76
<u>Increases to Member account during the period</u>	
Employer Contributions	18,934.04
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(14,400.87)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	2,840.11
Income Tax	(1,300.20)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	45,114.02

Performance Superannuation Fund  
**Members Summary**

As at 30 June 2023



Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
<b>Brett Anthony Middleton (Age: 59)</b>											
MIDBRE00003A - Accumulation											
50,156.24			(17,055.82)				(1,539.91)				34,640.33
<b>50,156.24</b>			<b>(17,055.82)</b>				<b>(1,539.91)</b>				<b>34,640.33</b>
<b>Lisette Middleton (Age: 56)</b>											
MIDLIS00003A - Accumulation											
42,120.76	18,934.04		(14,400.87)			2,840.11	(1,300.20)				45,114.02
<b>42,120.76</b>	<b>18,934.04</b>		<b>(14,400.87)</b>			<b>2,840.11</b>	<b>(1,300.20)</b>				<b>45,114.02</b>
<b>92,277.00</b>	<b>18,934.04</b>		<b>(31,456.69)</b>			<b>2,840.11</b>	<b>(2,840.11)</b>				<b>79,754.35</b>



# Performance Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023



### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Trustee(s).

#### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

#### b. Cash and Cash Equivalents

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

#### c. Revenue

##### Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

##### Dividend revenue

Performance Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2023



Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

**Rental revenue**

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

**Distribution revenue**

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution 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.

**Remeasurement changes in market values**

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

**Contributions**

Contributions and transfers 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.

**d. 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.

**e. Trade and Other Payables**

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

**f. Critical Accounting Estimates and Judgements**

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. 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.

**Note 2: Banks and Term Deposits**

	2023 \$	2022 \$
<b>Banks</b>		
MBL 348	80,687.14	93,209.79
	<hr/> 80,687.14	<hr/> 93,209.79

**Note 3: Liability for Accrued Benefits**

*Refer to compilation report*

Performance Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2023



	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	92,277.00	92,527.04
Benefits accrued as a result of operations	(12,522.65)	(250.04)
Current year member movements	0.00	0.00
	79,754.35	92,277.00

**Note 4: Vested Benefits**

Vested benefits are benefits that 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 end of the reporting period.

	2023 \$	2022 \$
Vested Benefits	79,754.35	92,277.00

**Note 5: Guaranteed Benefits**

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

**Note 6: Income Tax Expense**

	2023 \$	2022 \$
The components of tax expense comprise		

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	(1,878.40)	(37.51)
Less:		
Tax effect of:		
Add:		
Tax effect of:		
Tax Losses	1,878.45	37.65
Rounding	(0.05)	(0.14)
Less credits:		
Current Tax or Refund	0.00	0.00

## Create Entries Report

For the period 01 July 2022 to 30 June 2023

## Create Entries Financial Year Summary 01 July 2022 - 30 June 2023

<b>Total Profit</b>	<b>Amount</b>
Income	20,461.35
Less Expense	32,984.00
<b>Total Profit</b>	<b>(12,522.65)</b>
<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	(12,522.65)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.35)
<b>Taxable Income</b>	<b>(12,523.00)</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>
<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	(31,456.69)
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>(31,456.69)</b>
<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Member Specific Income Tax	(2,840.11)
<b>Total Income Tax Expense Allocation</b>	<b>(2,840.11)</b>

## Final Segment 1 from 01 July 2022 to 30 June 2023

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	20,461.35
Less Expense	32,984.00
<b>Total Profit</b>	<b>(12,522.65)</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(12,522.65)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	12,522.65
<b>Taxable Income</b>	<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>

Member Weighted Balance Summary	Weighting%	Amount
Brett Middleton(MIDBRE00003A)	54.22	50,156.24
Lisette Middleton(MIDLIS00003A)	45.78	42,341.22

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(31,456.69)
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>(31,456.69)</b>

Allocation to Members	Weighting%	Amount
Brett Middleton(MIDBRE00003A)	54.22	(17,055.82)
Lisette Middleton(MIDLIS00003A)	45.78	(14,400.87)

Accumulation Weighted Balance Summary	Weighting%	Amount
Brett Middleton(MIDBRE00003A)	54.22	50,156.24
Lisette Middleton(MIDLIS00003A)	45.78	42,341.22

Income Tax Expense Available for Allocation	Amount
Member Specific Income Tax	(2,840.11)
<b>Total Income Tax Expense Allocation</b>	<b>(2,840.11)</b>

Allocation to Members	Weighting%	Amount
Brett Middleton(MIDBRE00003A)	54.22	(1,539.91)
Lisette Middleton(MIDLIS00003A)	45.78	(1,300.20)

### Calculation of daily member weighted balances

#### Brett Middleton (MIDBRE00003A)

##### Member Balance

01/07/2022	50010	Opening Balance	50,156.24	50,156.24
<b>Total Amount (Weighted)</b>				<b>50,156.24</b>

#### Lisette Middleton (MIDLIS00003A)

##### Member Balance

01/07/2022	50010	Opening Balance	42,120.76	42,120.76
26/06/2023	52420	Contributions	6,456.87	88.45
26/06/2023	52420	Contributions	12,477.17	170.92
26/06/2023	53800	Contributions Tax	(968.53)	(13.27)
26/06/2023	53800	Contributions Tax	(1,871.58)	(25.64)
<b>Total Amount (Weighted)</b>				<b>42,341.22</b>

### Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

### Foreign Tax Offset Calculations

#### Segment 01 July 2022 to 30 June 2023

Claimable FTO - Unsegregated Pool	0.00
<b>Claimable FTO</b>	<b>0.00</b>

**Total Claimable Foreign Credits for the Year** **0.00**

**Foreign Tax Offset (Label C1)** 0.00

**Applied/Claimed FTO** 0.00

#### Allocations of Foreign Tax Offset to Members

Brett Middleton(MIDBRE00003A) - 100.00 %	0.00
Lisette Middleton(MIDLIS00003A) - 0.00 %	0.00
<b>Total Foreign Tax Offset Allocated to Members</b>	<b>0.00</b>



## Performance Superannuation Fund

## Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>24200</b>	<b>Contributions</b>			
	24200/MIDLIS00003A	(Contributions) Middleton, Lisette - Accumulation			18,934.04
	<b>25000</b>	<b>Interest Received</b>			
(8.96)	25000/MBL117034348	MBL 348			1,527.31
	30100	Accountancy Fees	PB - 1/1, 2/1, 3/1	32,725.00	
259.00	30400	ATO Supervisory Levy		259.00	
(250.04)	49000	Profit/Loss Allocation Account			12,522.65
	<b>50010</b>	<b>Opening Balance</b>			
(50,292.14)	50010/MIDBRE00003A	(Opening Balance) Middleton, Brett - Accumulation			50,156.24
(42,234.90)	50010/MIDLIS00003A	(Opening Balance) Middleton, Lisette - Accumulation			42,120.76
	<b>52420</b>	<b>Contributions</b>			
0.00	52420/MIDLIS00003A	(Contributions) Middleton, Lisette - Accumulation			18,934.04
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
135.90	53100/MIDBRE00003A	(Share of Profit/(Loss)) Middleton, Brett - Accumulation		17,055.82	
114.14	53100/MIDLIS00003A	(Share of Profit/(Loss)) Middleton, Lisette - Accumulation		14,400.87	
	<b>53330</b>	<b>Income Tax</b>			
0.00	53330/MIDBRE00003A	(Income Tax) Middleton, Brett - Accumulation			1,539.91
0.00	53330/MIDLIS00003A	(Income Tax) Middleton, Lisette - Accumulation			1,300.20
	<b>53800</b>	<b>Contributions Tax</b>			
0.00	53800/MIDLIS00003A	(Contributions Tax) Middleton, Lisette - Accumulation		2,840.11	
	<b>60400</b>	<b>Bank Accounts</b>			
93,209.79	60400/MBL117034348	MBL 348	BA 1/1	80,687.14	
	65553	Loan - Brett & Lisette			213.79
(460.00)	84000	GST Payable/Refundable			460.00
(472.79)	85000	Income Tax Payable/Refundable			259.00
				<b>147,967.94</b>	<b>147,967.94</b>

Current Year Profit/(Loss): (12,522.65)



# Performance Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Middleton, Lisette - Accumulation (MIDLIS00003A)</u>					
26/06/2023	VANILLA BLOCK PTY LTD Super contribution 50			12,477.17	12,477.17 CR
26/06/2023	VANILLA BLOCK PTY LTD Super contribution 50			6,456.87	18,934.04 CR
				<b>18,934.04</b>	<b>18,934.04 CR</b>
<b>Interest Received (25000)</b>					
<u>MBL 348 (MBL117034348)</u>					
29/07/2022	MACQUARIE CMA INTEREST PAID INTR 73			28.80	28.80 CR
31/08/2022	MACQUARIE CMA INTEREST PAID INTR 73			60.79	89.59 CR
30/09/2022	MACQUARIE CMA INTEREST PAID INTR 73			79.20	168.79 CR
31/10/2022	MACQUARIE CMA INTEREST PAID INTR 73			106.33	275.12 CR
30/11/2022	MACQUARIE CMA INTEREST PAID INTR 73			120.00	395.12 CR
30/12/2022	MACQUARIE CMA INTEREST PAID INTR 73			138.60	533.72 CR
31/01/2023	MACQUARIE CMA INTEREST PAID INTR 73			157.76	691.48 CR
28/02/2023	MACQUARIE CMA INTEREST PAID INTR 73			140.07	831.55 CR
31/03/2023	MACQUARIE CMA INTEREST PAID INTR 73			164.90	996.45 CR
28/04/2023	MACQUARIE CMA INTEREST PAID INTR 73			156.24	1,152.69 CR
31/05/2023	MACQUARIE CMA INTEREST PAID INTR 73			192.35	1,345.04 CR
30/06/2023	MACQUARIE CMA INTEREST PAID INTR 73			182.27	1,527.31 CR
				<b>1,527.31</b>	<b>1,527.31 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
11/08/2022	TRANSACT FUNDS TFR TO KYNAB AND CO PTY L TD		3,685.00		3,685.00 DR
23/06/2023	Acct fees/contrib TD		25,355.00		29,040.00 DR
28/06/2023	MIDD0008 inv 490 TD		3,685.00		32,725.00 DR
			<b>32,725.00</b>		<b>32,725.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2023	ATO Supervisory Levy		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
31/12/2022	Profit/Loss Allocation - 31/12/2022			1,911.06	1,911.06 CR
31/12/2022	Profit/Loss Allocation - 31/12/2022			1,605.15	3,516.21 CR
26/06/2023	System Member Journals		5,488.34		1,972.13 DR
26/06/2023	System Member Journals		10,605.59		12,577.72 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023			11,664.48	913.24 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023			12,706.62	11,793.38 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			3,480.28	15,273.66 CR

# Performance Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			89.10	15,362.76 CR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		1,539.91		13,822.85 CR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		1,300.20		12,522.65 CR
			<b>18,934.04</b>	<b>31,456.69</b>	<b>12,522.65 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Middleton, Brett - Accumulation (MIDBRE00003A)</u>					
01/07/2022	Opening Balance				50,292.14 CR
01/07/2022	Close Period Journal		135.90		50,156.24 CR
			<b>135.90</b>		<b>50,156.24 CR</b>
<u>(Opening Balance) Middleton, Lisette - Accumulation (MIDLIS00003A)</u>					
01/07/2022	Opening Balance				42,234.90 CR
01/07/2022	Close Period Journal		114.14		42,120.76 CR
			<b>114.14</b>		<b>42,120.76 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Middleton, Lisette - Accumulation (MIDLIS00003A)</u>					
26/06/2023	System Member Journals			6,456.87	6,456.87 CR
26/06/2023	System Member Journals			12,477.17	18,934.04 CR
				<b>18,934.04</b>	<b>18,934.04 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Middleton, Brett - Accumulation (MIDBRE00003A)</u>					
01/07/2022	Opening Balance				135.90 DR
01/07/2022	Close Period Journal			135.90	0.00 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022		1,911.06		1,911.06 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023		11,664.48		13,575.54 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		3,480.28		17,055.82 DR
			<b>17,055.82</b>	<b>135.90</b>	<b>17,055.82 DR</b>
<u>(Share of Profit/(Loss)) Middleton, Lisette - Accumulation (MIDLIS00003A)</u>					
01/07/2022	Opening Balance				114.14 DR
01/07/2022	Close Period Journal			114.14	0.00 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022		1,605.15		1,605.15 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023		12,706.62		14,311.77 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		89.10		14,400.87 DR
			<b>14,400.87</b>	<b>114.14</b>	<b>14,400.87 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Middleton, Brett - Accumulation (MIDBRE00003A)</u>					
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			1,539.91	1,539.91 CR
				<b>1,539.91</b>	<b>1,539.91 CR</b>
<u>(Income Tax) Middleton, Lisette - Accumulation (MIDLIS00003A)</u>					
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			1,300.20	1,300.20 CR
				<b>1,300.20</b>	<b>1,300.20 CR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Middleton, Lisette - Accumulation (MIDLIS00003A)</u>					

# Performance Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
26/06/2023	System Member Journals		968.53		968.53 DR
26/06/2023	System Member Journals		1,871.58		2,840.11 DR
			<b>2,840.11</b>		<b>2,840.11 DR</b>
<b>Bank Accounts (60400)</b>					
<u>MBL 348 (MBL117034348)</u>					
01/07/2022	Opening Balance				93,209.79 DR
29/07/2022	MACQUARIE CMA INTEREST PAID INTR 73		28.80		93,238.59 DR
11/08/2022	TRANSACT FUNDS TFR TO KYNAB AND CO PTY L TD			3,685.00	89,553.59 DR
31/08/2022	MACQUARIE CMA INTEREST PAID INTR 73		60.79		89,614.38 DR
30/09/2022	MACQUARIE CMA INTEREST PAID INTR 73		79.20		89,693.58 DR
31/10/2022	MACQUARIE CMA INTEREST PAID INTR 73		106.33		89,799.91 DR
30/11/2022	MACQUARIE CMA INTEREST PAID INTR 73		120.00		89,919.91 DR
30/12/2022	MACQUARIE CMA INTEREST PAID INTR 73		138.60		90,058.51 DR
31/01/2023	MACQUARIE CMA INTEREST PAID INTR 73		157.76		90,216.27 DR
28/02/2023	MACQUARIE CMA INTEREST PAID INTR 73		140.07		90,356.34 DR
31/03/2023	MACQUARIE CMA INTEREST PAID INTR 73		164.90		90,521.24 DR
28/04/2023	MACQUARIE CMA INTEREST PAID INTR 73		156.24		90,677.48 DR
23/05/2023	BPAY TO TAX OFFICE PAYMENTS BP			259.00	90,418.48 DR
31/05/2023	MACQUARIE CMA INTEREST PAID INTR 73		192.35		90,610.83 DR
23/06/2023	Acct fees/contrib TD			25,355.00	65,255.83 DR
26/06/2023	VANILLA BLOCK PTY LTD Super contribution 50		12,477.17		77,733.00 DR
26/06/2023	VANILLA BLOCK PTY LTD Super contribution 50		6,456.87		84,189.87 DR
28/06/2023	MIDD0008 inv 490 TD			3,685.00	80,504.87 DR
30/06/2023	MACQUARIE CMA INTEREST PAID INTR 73		182.27		80,687.14 DR
			<b>20,461.35</b>	<b>32,984.00</b>	<b>80,687.14 DR</b>
<b>Loan - Brett &amp; Lisette (65553)</b>					
<u>Loan - Brett &amp; Lisette (65553)</u>					
01/07/2022	Record payment of ITR			213.79	213.79 CR
				<b>213.79</b>	<b>213.79 CR</b>
<b>GST Payable/Refundable (84000)</b>					
<u>GST Payable/Refundable (84000)</u>					
01/07/2022	Opening Balance				460.00 CR
					<b>460.00 CR</b>
<b>Income Tax Account (84200)</b>					
<u>Income Tax Account (84200)</u>					
15/05/2023	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22			259.00	259.00 CR
23/05/2023	BPAY TO TAX OFFICE PAYMENTS BP		259.00		0.00 DR
			<b>259.00</b>	<b>259.00</b>	<b>0.00 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					

# Performance Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				472.79 CR
01/07/2022	Record payment of ITR		213.79		259.00 CR
15/05/2023	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22		259.00		0.00 DR
30/06/2023	ATO Supervisory Levy			259.00	259.00 CR
			<b>472.79</b>	<b>259.00</b>	<b>259.00 CR</b>

**Total Debits: 107,658.02**

**Total Credits: 107,658.02**

**PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

This declaration is to be completed where the tax return is to be lodged via 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 Year Name of partnership, trust, fund or entity 

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 tax return.

Signature of partner, trustee or director

Date

**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 lodgment 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 

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

Signature

Date

# Self-managed superannuation fund annual return

# 2023

## Who should complete this annual return?

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

 Return year 

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

The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT3036).

## 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.

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

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

### 4 Current postal address





### 5 Annual return status

Is this an amendment to the SMSF's 2023 return?

 A  N

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

 B  N

### 6 SMSF auditor

Auditor's name

Title

Familyname

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

 

 Use Agent  
address details? 

Postal address





Date audit was completed

 A

Was Part A of the audit report qualified ?

 B

Was Part B of the audit report qualified ?

 C

 If Part B of the audit report was qualified,  
have the reported issues been rectified?

 D

Sensitive (when completed)

**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  Fund account number

Fund account name

I would like my tax refunds made to this account.  Y Print Y for yes or N for no.  If Yes, Go to C.

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

Use Agent Trust Account?  N

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.

**8 Status of SMSF**

Australian superannuation fund  A  Y

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?  C  Y

Fund's tax file number (TFN) 97 258 449

Fund benefit structure  B  A Code

**9 Was the fund wound up during the income year?**

N Print Y for yes or N for no. If yes, provide the date on which the fund was wound up

Have all tax lodgment and payment obligations been met?

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?  N Print Y for yes or N for no.

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.

If 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  Print Y for yes

Did the fund have any other income that was assessable?  E  Print Y for yes or N for 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.)

**Section B: Income**

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 tax (CGT) event during the year? **G**  **N**  Print **Y** for yes or **N** for no.

Have you applied an exemption or rollover? **M**  Print **Y** for yes or **N** for no.

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital gains tax (CGT) schedule 2023.

Net capital gain **A**

Gross rent and other leasing and hiring income **B**

Gross interest **C**

Forestry managed investment scheme income **X**

Gross foreign income **D1**  Net foreign income **D**  Loss

Australian franking credits from a New Zealand company **E**

Transfers from foreign funds **F**  Number

Gross payments where ABN not quoted **H**

Gross distribution from partnerships **I**  Loss

\* Unfranked dividend amount **J**

\* Franked dividend amount **K**

\* Dividend franking credit **L**

\* Gross trust distributions **M**  Code

**Calculation of assessable contributions**  
 Assessable employer contributions **R1**   
 plus Assessable personal contributions **R2**   
 plus **#No-TFN-quoted contributions** **R3**   
 (an amount must be included even if it is zero)  
 less Transfer of liability to life insurance company or PST **R6**

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

**Calculation of non-arm's length income**  
 \* Net non-arm's length private company dividends **U1**   
 plus \* Net non-arm's length trust distributions **U2**   
 plus \* Net other non-arm's length income **U3**

\* Other income **S**  Code

\*Assessable income due to changed tax status of fund **T**

**Net non-arm's length income** (subject to 45% tax rate) **U**   
 (U1 plus U2 plus U3)

#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** **W**  Loss   
 (Sum of labels A to U)

Exempt current pension income **Y**

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



**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 style="width: 150px;" type="text"/>		<b>A2</b> <input style="width: 150px;" type="text"/>
Interest expenses overseas	<b>B1</b> <input style="width: 150px;" type="text"/>		<b>B2</b> <input style="width: 150px;" type="text"/>
Capital works expenditure	<b>D1</b> <input style="width: 150px;" type="text"/>		<b>D2</b> <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets	<b>E1</b> <input style="width: 150px;" type="text"/>		<b>E2</b> <input style="width: 150px;" type="text"/>
Insurance premiums – members	<b>F1</b> <input style="width: 150px;" type="text"/>		<b>F2</b> <input style="width: 150px;" type="text"/>
SMSF auditor fee	<b>H1</b> <input style="width: 150px;" type="text"/>		<b>H2</b> <input style="width: 150px;" type="text"/>
Investment expenses	<b>I1</b> <input style="width: 150px;" type="text"/>		<b>I2</b> <input style="width: 150px;" type="text"/>
Management and administration expenses	<b>J1</b> <input style="width: 150px;" type="text" value="32,984"/>		<b>J2</b> <input style="width: 150px;" type="text"/>
Forestry managed investment scheme expense	<b>U1</b> <input style="width: 150px;" type="text"/>		<b>U2</b> <input style="width: 150px;" type="text"/>
Other amounts	<b>L1</b> <input style="width: 150px;" type="text"/> <small>Code</small> <input style="width: 30px;" type="text"/>		<b>L2</b> <input style="width: 150px;" type="text" value="259"/> <small>Code</small> <input style="width: 30px;" type="text" value="0"/>
Tax losses deducted	<b>M1</b> <input style="width: 150px;" type="text"/>		
<b>TOTAL DEDUCTIONS</b> <b>N</b> <input style="width: 150px;" type="text" value="32,984"/> (Total A1 to M1)		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y</b> <input style="width: 150px;" type="text" value="259"/> (Total A2 to L2)	
<b>#TAXABLE INCOME OR LOSS</b> <small>Loss</small> <b>O</b> <input style="width: 150px;" type="text" value="12,523"/> <small>L</small> (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		<b>TOTAL SMSF EXPENSES</b> <b>Z</b> <input style="width: 150px;" type="text" value="33,243"/> (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 2023 on how to complete the calculation statement.

#Taxable income	<b>A</b> <input style="width: 150px;" type="text" value="0"/>	(an amount must be included even if it is zero)
#Tax on taxable income	<b>T1</b> <input style="width: 150px;" type="text" value="0.00"/>	(an amount must be included even if it is zero)
#Tax on no-TFN-quoted contributions	<b>J</b> <input style="width: 150px;" type="text" value="0.00"/>	(an amount must be included even if it is zero)
<b>Gross tax</b>	<b>B</b> <input style="width: 150px;" type="text" value="0.00"/>	(T1 plus J)

Foreign income tax offset	<b>C1</b> <input type="text"/>	<b>Non-refundable non-carry forward tax offsets</b>
Rebates and tax offsets	<b>C2</b> <input type="text"/>	
		<b>C</b> <input type="text" value="0.00"/> (C1 plus C2)

**SUBTOTAL 1**

**T2**   
(B less C –cannot be less than zero)

Early stage venture capital limited partnership tax offset	<b>D1</b> <input type="text" value="0.00"/>	<b>Non-refundable carry forward tax offsets</b>
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b> <input type="text" value="0.00"/>	
Early stage investor tax offset	<b>D3</b> <input type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	<b>D4</b> <input type="text" value="0.00"/>	
		<b>D</b> <input type="text" value="0.00"/> (D1 plus D2 plus D3 plus D4)

**SUBTOTAL 2**

**T3**   
(T2 less D –cannot be less than zero)

Complying fund's franking credits tax offset	<b>E1</b> <input type="text"/>	<b>Refundable tax offsets</b>
No-TFN tax offset	<b>E2</b> <input type="text"/>	
National rental affordability scheme tax offset	<b>E3</b> <input type="text"/>	
Exploration credit tax offset	<b>E4</b> <input type="text" value="0.00"/>	
		<b>E</b> <input type="text" value="0.00"/> (E1 plus E2 plus E3 plus E4)

**#TAX PAYABLE T5**   
(T3 less E - cannot be less than zero)

**Section 102AAM interest charge**

**G**

Fund's tax file number (TFN) 97 258 449

Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2</b> <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3</b> <input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5</b> <input type="text" value="0.00"/>
Credit for interest on no-TFN tax offset	<b>H6</b> <input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8</b> <input type="text" value="0.00"/>
	<b>Eligible credits</b>
	<b>H</b> <input type="text" value="0.00"/> (H2 plus H3 plus H5 plus H6 plus H8)

**#Tax offset refunds** **I**   
 (Remainder of refundable tax offsets) (unused amount from label E- an amount must be included even if it is zero)

**PAYG instalments raised** **K**

**Supervisory levy** **L**

**Supervisory levy adjustment for wound up funds** **M**

**Supervisory levy adjustment for new funds** **N**

**Total amount of tax payable** **S**   
 (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 2023.

Tax losses carried forward to later income years **U**

Net capital losses carried forward to later income years **V**

Net capital losses brought forward from prior years		Net capital losses carried forward to later income years	
Non-Collectables	<input type="text" value="0"/>		<input type="text" value="0"/>
Collectables	<input type="text" value="0"/>		<input type="text" value="0"/>

Section F / Section G: **Member Information**

	See the Privacy note in the Declaration.	Member	
Title	<input type="text" value="Mr"/>	Member'sTFN	<input type="text" value="139 253 954"/> <input type="text" value="1"/>
Familyname	<input type="text" value="Middleton"/>		Account status
First given name	<input type="text" value="Brett"/>		<input type="text" value="0"/> Code
Other given names	<input type="text"/>		
Date of birth	<input type="text" value="01/10/1963"/>	If deceased, date of death	<input type="text"/>

**Contributions**

OPENING ACCOUNT BALANCE

<div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">Refer to instructions for completing these labels.</div> <p>Employer contributions <b>A</b> <input type="text"/></p> <p>ABN of principal employer <b>A1</b> <input type="text"/></p> <p>Personal contributions <b>B</b> <input type="text"/></p> <p>CGT small business retirement exemption <b>C</b> <input type="text"/></p> <p>CGT small business 15-year exemption amount <b>D</b> <input type="text"/></p> <p>Personal injury election <b>E</b> <input type="text"/></p> <p>Spouse and child contributions <b>F</b> <input type="text"/></p> <p>Other third party contributions <b>G</b> <input type="text"/></p>	<p>Proceeds from primary residence disposal <b>H</b> <input type="text"/></p> <p>Receipt date <b>H1</b> <input type="text"/></p> <p>Assessable foreign superannuation fund amount <b>I</b> <input type="text"/></p> <p>Non-assessable foreign superannuation fund amount <b>J</b> <input type="text"/></p> <p>Transfer from reserve: assessable amount <b>K</b> <input type="text"/></p> <p>Transfer from reserve: non-assessable amount <b>L</b> <input type="text"/></p> <p>Contributions from non-complying funds and previously non-complying funds <b>T</b> <input type="text"/></p> <p>Any other contributions (including Super Co-contributions and low Income Super Amounts) <b>M</b> <input type="text"/></p>
<p><b>TOTAL CONTRIBUTIONS</b> <b>N</b> <input type="text" value="0.00"/></p> <p>(Sum of labels A to M)</p>	

**Other transactions**

<p>Accumulation phase account balance <b>S1</b> <input type="text" value="34,640.33"/></p> <p>Retirement phase account balance - NonCDBIS <b>S2</b> <input type="text" value="0.00"/></p> <p>Retirement phase account balance -CDBIS <b>S3</b> <input type="text" value="0.00"/></p>	<p>Allocated earnings or losses <span style="float: right;">Loss</span> <b>O</b> <input type="text" value="15,515.91"/> <input type="text" value="L"/></p> <p>Inward rollovers and transfers <b>P</b> <input type="text"/></p> <p>Outward rollovers and transfers <b>Q</b> <input type="text"/></p> <p>Lump Sum payments <span style="float: right;">Code</span> <b>R1</b> <input type="text"/> <input type="text"/></p> <p>Income stream payments <span style="float: right;">Code</span> <b>R2</b> <input type="text"/> <input type="text"/></p>
<p><input type="text" value="0"/> TRISCount</p>	<p><b>CLOSING ACCOUNT BALANCE</b> <b>S</b> <input type="text" value="34,640.33"/></p> <p>(S1 plus S2 plus S3)</p>

Accumulation phase value	<b>X1</b> <input type="text"/>
Retirement phase value	<b>X2</b> <input type="text"/>
Outstanding limited recourse borrowing arrangement amount	<b>Y</b> <input type="text"/>

**Sensitive (when completed)**

Fund's tax file number (TFN)

See the Privacy note in the Declaration.

Title Mrs  
 Family name Middleton  
 First given name Lisette  
 Other given names

Member'sTFN 146 695 268  
 Member 2  
 Account status 0 Code  
 Date of birth 03/04/1967  
 If deceased, date of death

97 258 449

Contributions

OPENING ACCOUNT BALANCE 42,120.76

Refer to instructions for completing these labels.

Employer contributions  
**A** 18,934.04

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**

Proceeds from primary residence disposal

**H**

Receipt date  
**H1**

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 Amounts)  
**M**

TOTAL CONTRIBUTIONS **N** 18,934.04  
 (Sum of labels A to M)

Other transactions

Accumulation phase account balance  
**S1** 45,114.02

Retirement phase account balance - Non CDBIS  
**S2** 0.00

Retirement phase account balance - CDBIS  
**S3** 0.00

0 TRISCount

Allocated earnings or losses  
**O** 15,940.78 **L** Loss

Inward rollovers and transfers  
**P**

Outward rollovers and transfers  
**Q**

Lump Sum payments  
**R1** Code

Income stream payments  
**R2** Code

CLOSING ACCOUNT BALANCE **S** 45,114.02  
 (S1 plus S2 plus S3)

Accumulation phase value **X1**

Retirement phase value **X2**

Outstanding limited recourse borrowing arrangement amount **Y**

Section H: **Assets and liabilities**

**15 ASSETS**

15a Australian managed investments

Listed trusts	<b>A</b>	<input type="text"/>
Unlisted trusts	<b>B</b>	<input type="text"/>
Insurance policy	<b>C</b>	<input type="text"/>
Other managed investments	<b>D</b>	<input type="text"/>

15b Australian direct investments

Cash and term deposits	<b>E</b>	<input type="text" value="80,687"/>
Debt securities	<b>F</b>	<input type="text"/>
Loans	<b>G</b>	<input type="text"/>
Listed shares	<b>H</b>	<input type="text"/>
Unlisted shares	<b>I</b>	<input type="text"/>

**Limited recourse borrowing arrangements**

Australian residential real property  
**J1**

Australian non-residential real property  
**J2**

Overseas real property  
**J3**

Australian shares  
**J4**

Overseas shares  
**J5**

Other  
**J6**

Property count  
**J7**

Limited recourse borrowing arrangements **J**

Non-residential real property	<b>K</b>	<input type="text"/>
Residential real property	<b>L</b>	<input type="text"/>
Collectables and personal use assets	<b>M</b>	<input type="text"/>
Other assets	<b>O</b>	<input type="text"/>

15c Other investments

Crypto-Currency **N**

15d Overseas direct investments

Overseas shares	<b>P</b>	<input type="text"/>
Overseas non-residential real property	<b>Q</b>	<input type="text"/>
Overseas residential real property	<b>R</b>	<input type="text"/>
Overseas managed investments	<b>S</b>	<input type="text"/>
Other overseas assets	<b>T</b>	<input type="text"/>

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U**   
(Sum of labels A to T)

15e 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**  Print **Y** for yes or **N** for no.

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A**  Print **Y** for yes or **N** for no.

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B**  Print **Y** for yes or **N** for no.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	<b>V1</b> <input type="text"/>	
Permissible temporary borrowings	<b>V2</b> <input type="text"/>	
Other borrowings	<b>V3</b> <input type="text"/>	
		Borrowings <b>V</b> <input type="text" value="0"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		<b>W</b> <input type="text" value="79,754"/>
Reserve accounts		<b>X</b> <input type="text"/>
Other liabilities		<b>Y</b> <input type="text" value="932"/>
<b>TOTAL LIABILITIES</b>		<b>Z</b> <input type="text" value="80,686"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains	<b>H</b> <input type="text"/>
Total TOFA losses	<b>I</b> <input type="text"/>

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 2022–23 income year, write 2023). **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 2023. **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 2023 for each election. **C**

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2023. **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](http://ato.gov.au/privacy).

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

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

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

Date

**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 2023 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

**Tax agent's contact details**

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Tax agent number

Reference number

**Sensitive (when completed)**



## Losses schedule

2023

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2023 tax return. Superannuation funds should complete and attach this schedule to their 2023 tax return.

Refer to *Losses schedule instructions 2023*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

97 258 449

Name of entity

Performance Superannuation Fund

Australian business number (ABN)

77 199 210 626

### Part A - Losses carried forward to the 2023-24 income year - excludes film losses

#### 1 Tax losses carried forward to later income years

Year of loss		
2022-23	<b>B</b>	12,523
2021-22	<b>C</b>	251
2020-21	<b>D</b>	
2019-20	<b>E</b>	
2018-19	<b>F</b>	
2017-18 and earlier income years	<b>G</b>	11,803
<b>Total</b>	<b>U</b>	24,577

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

### Part F - Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year	<b>A</b>	12,054
ADD Uplift of tax losses of designated infrastructure project entities	<b>B</b>	
SUBTRACT Net forgiven amount of debt	<b>C</b>	
ADD Tax loss incurred (if any) during current year	<b>D</b>	12,523
ADD Tax loss amount from conversion of excess franking offsets	<b>E</b>	
SUBTRACT Net exempt income	<b>F</b>	
SUBTRACT Tax losses forgone	<b>G</b>	
SUBTRACT Tax losses deducted	<b>H</b>	
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)	<b>I</b>	
Total tax losses carried forward to later income years	<b>J</b>	24,577

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

**If the schedule is not lodged with the income tax return you are required to sign and date the schedule.**

**Important**

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

**Privacy**

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**Taxpayer's declaration**

I declare that the information on this form is true and correct.

Signature

Date

Contact person

Daytime contact number

Area code

Number

## Performance Superannuation Fund Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
MBL 348		80,687.140000	80,687.14	80,687.14	80,687.14			100.00 %
			<b>80,687.14</b>		<b>80,687.14</b>			<b>100.00 %</b>
			<b>80,687.14</b>		<b>80,687.14</b>		<b>0.00 %</b>	<b>100.00 %</b>

Performance Superannuation Fund  
**Investment Summary with Market Movement**

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>								
MBL 348		80,687.140000	80,687.14	80,687.14	80,687.14			
			<b>80,687.14</b>		<b>80,687.14</b>			
			<b>80,687.14</b>		<b>80,687.14</b>			

# Performance Superannuation Fund Investment Performance

As at 30 June 2023

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
<b>Bank Accounts</b>									
MBL 348	93,209.79	0.00	0.00	80,687.14	0.00	0.00	1,527.31	1,527.31	1.64 %
	<b>93,209.79</b>	<b>0.00</b>	<b>0.00</b>	<b>80,687.14</b>	<b>0.00</b>	<b>0.00</b>	<b>1,527.31</b>	<b>1,527.31</b>	<b>1.64 %</b>
	<b>93,209.79</b>	<b>0.00</b>	<b>0.00</b>	<b>80,687.14</b>	<b>0.00</b>	<b>0.00</b>	<b>1,527.31</b>	<b>1,527.31</b>	<b>1.64 %</b>

# Performance Superannuation Fund

## Accounting Performance Report

As at 30 June 2023

Investment	From: 01 July 2022			To: 30 June 2023			Add		Less	Total Return	Return %	
	Units	CGT Cost	Market Value	Units	CGT Cost	Market Value	Market Change	Realised Gain/(Loss)	Income			CGT Cost Change
<b>Bank Accounts</b>												
MBL 348		93,209.79	93,209.79		80,687.14	80,687.14			1,527.31		1,527.31	1.64%
		<b>93,209.79</b>	<b>93,209.79</b>		<b>80,687.14</b>	<b>80,687.14</b>			<b>1,527.31</b>		<b>1,527.31</b>	<b>1.64%</b>
		<b>93,209.79</b>	<b>93,209.79</b>		<b>80,687.14</b>	<b>80,687.14</b>			<b>1,527.31</b>		<b>1,527.31</b>	<b>1.64%</b>

Performance Superannuation Fund  
**Investment Movement Report**

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
<b>Bank Accounts</b>										
MBL 348		93,209.79		20,461.35		(32,984.00)			80,687.14	80,687.14
		<b>93,209.79</b>		<b>20,461.35</b>		<b>(32,984.00)</b>			<b>80,687.14</b>	<b>80,687.14</b>
		<b>93,209.79</b>		<b>20,461.35</b>		<b>(32,984.00)</b>			<b>80,687.14</b>	<b>80,687.14</b>

# Performance Superannuation Fund Investment Strategy

## Overview

The aim of this strategy is to provide the Members with an income on retirement.

## Investment Objectives

The Trustee(s) will at all times ensure the funds assets are invested in accordance with the trust deed and comply with the applicable legislative requirements.

The Trustee(s) will act prudently to maximise the rate of return, subject to acceptable risk parameters whilst maintaining an appropriate diversification across a broad range of assets whilst assessing the risks where it is determined the fund's portfolio lacks diversification and / or has elected to implement a sector bias.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.
- to consider the need to hold a policy of insurance for one or more members of the fund.

## Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

## Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Shares	0 - 0 %	0 %
International Shares	0 - 0 %	0 %
Cash	0 - 0 %	0 %
Australian Fixed Interest	0 - 0 %	0 %
International Fixed Interest	0 - 0 %	0 %
Mortgages	0 - 0 %	0 %
Direct Property	0 - 0 %	0 %
Listed Property	0 - 0 %	0 %
Other	0 - 0 %	0 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

## Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

## Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

Date:



# Performance Superannuation Fund Investment Strategy

.....  
Brett Middleton

.....  
Lisette Middleton

Performance Superannuation Fund  
**Investment Total Return Report**



As at 30 June 2023

Investment	Units	Market Price	Market Value	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	YTD Income* (Gross)	Income Since* Held (Gross)
<b>Cash/Bank Accounts</b>								
MBL 348		80,687.140000	80,687.14	80,687.14			1,527.31	4,106.46
			<b>80,687.14</b>	<b>80,687.14</b>			<b>1,527.31</b>	<b>4,106.46</b>
			<b>80,687.14</b>	<b>80,687.14</b>		<b>0.00 %</b>	<b>1,527.31</b>	<b>4,106.46</b>

\* Gross income includes the cash component and credits



**Australian Government**  
**Australian Taxation Office**

**Agent** KYNAH & CO PTY LTD  
**Client** THE TRUSTEE FOR  
PERFORMANCE  
SUPERANNUATION FUND  
**ABN** 77199210626

## Associates

**Privacy:** For important information about your privacy see our [privacy notice](#)

### Associates

<b>Client name</b>	<b>Associate position</b>
MIDDLETON, BRETT A	Trustee
MIDDLETON, BRETT A	Member
MIDDLETON,LISETTE	Trustee
MIDDLETON,LISETTE	Member



**Australian Government**  
**Australian Taxation Office**

**Agent** KYNAH & CO PTY LTD  
**Client** THE TRUSTEE FOR  
PERFORMANCE  
SUPERANNUATION FUND  
**ABN** 77 199 210 626  
**TFN** 97 258 449

## Income tax 551

<b>Date generated</b>	15 December 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

7 results found - from **15 December 2021** to **15 December 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
24 May 2023	24 May 2023	General interest charge			\$0.00
24 May 2023	23 May 2023	Payment received		\$259.00	\$0.00
15 May 2023	15 May 2023	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$259.00		\$259.00 DR
10 Jun 2022	10 Jun 2022	General interest charge			\$0.00
10 Jun 2022	9 Jun 2022	Payment received		\$213.79	\$0.00
1 Jun 2022	1 Jun 2022	General interest charge			\$213.79 DR
5 May 2022	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$213.79		\$213.79 DR

## Kynah &amp; Co Pty Ltd

A.B.N. 35 637 065 760

Phone 02 8084 3222

Performance Superannuation Fund  
12 WILSON STREET  
NORTH RYDE NSW 2113

**Tax Invoice**  
**000096**

Ref: MIDD0008  
11 December, 2020

Description	Amount
<p>For Professional Services rendered for the period ended 30 June 2015 - 2020</p> <ul style="list-style-type: none"> <li>- The trustee for Performance Superannuation Fund</li> <li>- Preparation of Financial Statements for your Self Managed Superannuation Fund (SMSF) in respect of the year ended 30 June 2015- 2020</li> <li>- Attending to the preparation of necessary trustee resolutions member statements and other secretarial and administrative matters as required by regulatory authorities on behalf of the fund.</li> <li>- Estimating the income tax position of the fund for the year ended 30 June 2015- 2020.</li> <li>- Preparation of your:               <ul style="list-style-type: none"> <li>- Superannuation Fund 2015 Income Tax Return for the fund including completion of all required taxation schedules</li> <li>- Superannuation Fund 2016 Income Tax Return for the fund including completion of all required taxation schedules</li> <li>- Superannuation Fund 2017 Income Tax Return for the fund including completion of all required taxation schedules</li> <li>- Superannuation Fund 2018 Income Tax Return for the fund including completion of all required taxation schedules</li> <li>- Superannuation Fund 2019 Income Tax Return for the fund including completion of all required taxation schedules</li> <li>- Superannuation Fund 2020 Income Tax Return for the fund including completion of all required taxation schedules and processing through Electronic lodgement of the fund income tax return and all associated schedules with the Australian Taxation Office.</li> </ul> </li> </ul> <p>4 x \$2900/yr + GST 2 x \$3100/yr + GST*</p>	<p>19,580.00</p>
<p>Disbursement of External Audit: 6 x \$500 + GST*</p>	<p>3,300.00</p>

Description	Amount						
- Preparation of Statutory Declarations to substantiate loss - ASIC Searches - Collated relevant material \$500 + GST*	550.00						
- The reasonable costs of correcting all documents to answer to the auditor and other matters  7.75 hours lets say 5 hours @ \$350/hr*	1,925.00						
<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"><b>Terms: Payment on receipt of invoice</b></td> <td style="width: 20%; text-align: right;"><b>Amount Due: \$</b></td> <td style="width: 20%; text-align: right;"><b>25,355.00</b></td> </tr> <tr> <td colspan="3">           The Amount Due Includes GST of \$2305.00            * indicates taxable supply         </td> </tr> </table>		<b>Terms: Payment on receipt of invoice</b>	<b>Amount Due: \$</b>	<b>25,355.00</b>	The Amount Due Includes GST of \$2305.00 * indicates taxable supply		
<b>Terms: Payment on receipt of invoice</b>	<b>Amount Due: \$</b>	<b>25,355.00</b>					
The Amount Due Includes GST of \$2305.00 * indicates taxable supply							

**Remittance Advice**

<b>ACCOUNT NAME: KYNAH &amp; CO PTY LTD</b>		Invoice: 000096
<b>DIRECT DEPOSIT DETAILS:</b>		Ref: MIDD0008
<b>BANK: Suncorp BSB: 484 799 ACCOUNT NO: 609086900</b>		11 December, 2020
<input type="checkbox"/> Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Visa	Amount Due: \$ 25,355.00	
Card Number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	3 Digit Code _____
Cardholder .....	Signature .....	Expiry Date .....

## Kynah &amp; Co Pty Ltd

A.B.N. 35 637 065 760

Phone 02 8084 3222

Performance Superannuation Fund  
PO Box 281  
GLENORIE NSW 2157

**Tax Invoice**  
**000284**

Ref: MIDD0008  
22 April, 2022

Description	Amount
<p>Preparation of Financial Statements for your Self Managed Superannuation Fund (SMSF) in respect of the year ended 30 June 2021</p> <ul style="list-style-type: none"> <li>- Analyse various income and expense accounts as required for detailed schedules and notes</li> <li>- Analyse various asset and liability accounts</li> <li>- Reconcile and summarise information provided. Prepare data for input and data processing</li> <li>- Attending to the preparation of necessary trustee resolutions member statements and other secretarial and administrative matters as required by regulatory authorities on behalf of the fund.</li> <li>- Preparation of your Superannuation Fund Financials Statements for the year ended 30 June 2021</li> <li>- Preparation of 2021 Income Tax Return for the fund including completion of all required taxation schedules.</li> <li>- Electronic lodgement of the fund income tax return and all associated schedules with the Australian Taxation Office.</li> </ul> <p>\$3100 + GST*</p>	3,410.00
<p><u>Disbursement to External Auditor</u></p> <p>\$250 + GST*</p>	275.00

Description	Amount
<b>Terms: Payment on receipt of invoice</b> The Amount Due Includes GST of \$335.00 * indicates taxable supply	<b>Amount Due: \$ 3,685.00</b>

**Remittance Advice**

<b>ACCOUNT NAME: KYNAH &amp; CO PTY LTD</b>	Invoice: 000284
<b>DIRECT DEPOSIT DETAILS:</b>	Ref: MIDD0008
<b>BANK: Suncorp BSB: 484 799 ACCOUNT NO: 609086900</b>	22 April, 2022
<input type="checkbox"/> Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Visa	Amount Due: \$ 3,685.00
Card Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	3 Digit Code _____
Cardholder .....	Signature .....
Expiry Date .....	



Kynah &amp; Co Pty Ltd

A.B.N. 35 637 065 760

Phone 02 8084 3222

Performance Superannuation Fund  
 PO Box 281  
 GLENORIE NSW 2157

**Tax Invoice**  
**000490**

Ref: MIDD0008  
 18 May, 2023

Description	Amount
<p>Preparation of Financial Statements for your Self Managed Superannuation Fund (SMSF) in respect of the year ended 30 June 2022</p> <ul style="list-style-type: none"> <li>- Analyse various income and expense accounts as required for detailed schedules and notes</li> <li>- Analyse various asset and liability accounts</li> <li>- Reconcile and summarise information provided. Prepare data for input and data processing</li> <li>- Attending to the preparation of necessary trustee resolutions member statements and other secretarial and administrative matters as required by regulatory authorities on behalf of the fund.</li> <li>- Preparation of your Superannuation Fund Financials Statements for the year ended 30 June 2022</li> <li>- Preparation of 2022 Income Tax Return for the fund including completion of all required taxation schedules.</li> <li>- Electronic lodgement of the fund income tax return and all associated schedules with the Australian Taxation Office.</li> </ul> <p>\$3100 + GST</p> <ul style="list-style-type: none"> <li>- External Audit of your Financial Statements and tax Return for the period 30 June 2022</li> </ul> <p>\$250 + GST*</p>	<p>3,685.00</p>

Description	Amount
<b>Terms: Payment on receipt of invoice</b> The Amount Due Includes GST of \$335.00 * indicates taxable supply	<b>Amount Due: \$ 3,685.00</b>

**Remittance Advice**

<b>ACCOUNT NAME: KYNAH &amp; CO PTY LTD</b>	Invoice: 000490
<b>DIRECT DEPOSIT DETAILS:</b>	Ref: MIDD0008
<b>BANK: Suncorp BSB: 484 799 ACCOUNT NO: 609086900</b>	18 May, 2023
<input type="checkbox"/> Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Visa	Amount Due: \$ 3,685.00
Card Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	3 Digit Code _____
Cardholder .....	Signature .....
Expiry Date .....	