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Financial statements and reports for the year ended  
30 June 2022

**THE MIDDLE SUPERANNUATION FUND**

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Prepared for: Animal Healing Pty Ltd

**THE MIDDLE SUPERANNUATION FUND**

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# THE MIDDLE SUPERANNUATION FUND

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the THE MIDDLE SUPERANNUATION FUND which comprise the statement of financial position as at 30/06/2022 the operating statement for the year then ended, 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 the Trustee(s)**

The Trustee(s) of THE MIDDLE 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 used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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 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 on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company 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.

of

Signed:

Dated: 31/08/2022

**THE MIDDLE SUPERANNUATION FUND**  
**Statement of Financial Position**

As at 30 June 2022

	Note	2022	2021
		\$	\$
<b>Assets</b>			
<b>Other Assets</b>			
Formation Expenses		395.95	395.95
Bank Australia #12204823		94,295.56	105,794.71
Income Tax Refundable		0.00	1,070.55
<b>Total Other Assets</b>		<u>94,691.51</u>	<u>107,261.21</u>
<b>Total Assets</b>		<u>94,691.51</u>	<u>107,261.21</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		313.75	0.00
Sundry Creditors		156.00	1,296.00
<b>Total Liabilities</b>		<u>469.75</u>	<u>1,296.00</u>
<b>Net assets available to pay benefits</b>		<u>94,221.76</u>	<u>105,965.21</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	3, 4		
Middle, Garry John - Pension (Pension)		3,283.08	3,372.21
Middle, Garry John - Pension (Pension)		75,398.77	96,062.61
Middle, Garry John - Accumulation		9,735.80	435.38
Middle, Clare Elizabeth - Pension (Pension)		5,991.02	193.38
Middle, Clare Elizabeth - Accumulation		(186.91)	5,901.63
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>94,221.76</u>	<u>105,965.21</u>

THE MIDDLE SUPERANNUATION FUND

# Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		106.54	185.45
<b>Contribution Income</b>			
Employer Contributions		7,780.18	11,060.96
Personal Concessional		3,850.00	500.00
Other Contributions		406.50	0.00
<b>Other Income</b>			
Interest Received ATO General Interest Charge		7.08	0.00
<b>Total Income</b>		<u>12,150.30</u>	<u>11,746.41</u>
<b>Expenses</b>			
Accountancy Fees		2,530.00	1,122.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		0.00	1,078.00
Bank Charges		209.00	32.95
Computer Costs		0.00	324.00
General Expenses		0.00	176.00
		<u>2,998.00</u>	<u>2,991.95</u>
<b>Member Payments</b>			
Pensions Paid		19,200.00	12,000.00
<b>Total Expenses</b>		<u>22,198.00</u>	<u>14,991.95</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(10,047.70)</u>	<u>(3,245.54)</u>
Income Tax Expense	7	1,695.75	1,383.45
<b>Benefits accrued as a result of operations</b>		<u>(11,743.45)</u>	<u>(4,628.99)</u>

THE MIDDLE SUPERANNUATION FUND  
**Statement of Taxable Income**  
For the year ended 30 June 2022

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	2022
	\$
Benefits accrued as a result of operations	(10,047.70)
<b>Less</b>	
Exempt current pension income	100.00
Non Taxable Contributions	406.50
	<u>506.50</u>
<b>Add</b>	
SMSF non deductible expenses	2,659.00
Pension Payments	19,200.00
	<u>21,859.00</u>
SMSF Annual Return Rounding	0.20
	<u>11,305.00</u>
<b>Taxable Income or Loss</b>	<u>11,305.00</u>
Income Tax on Taxable Income or Loss	1,695.75
	<u>1,695.75</u>
<b>CURRENT TAX OR REFUND</b>	<u>1,695.75</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(1,382.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>572.75</u>

## THE MIDDLE SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2022

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### 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 Director(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.

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 values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### 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

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 recognised at the fair value of the consideration received or receivable.

THE MIDDLE SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2022

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## 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

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

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

## 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. 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

	2022 \$	2021 \$
<b>Banks</b>		
Bank Australia #12204823	94,295.56	105,794.71
	<hr/> 94,295.56	<hr/> 105,794.71

## Note 3: Liability for Accrued Benefits



THE MIDDLE SUPERANNUATION FUND

## Notes to the Financial Statements

For the year ended 30 June 2022

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	105,965.21	110,594.20
Benefits accrued as a result of operations	(11,743.45)	(4,628.99)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	94,221.76	105,965.21

### 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.

	2022 \$	2021 \$
Vested Benefits	94,221.76	105,965.21

### Note 5: Guaranteed Benefits

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

### Note 6: Changes in Market Values

#### Unrealised Movements in Market Value

	2022 \$	2021 \$
<b>Real Estate Properties ( Australian - Residential)</b>		
138 Peppermint Grove Tce, Peppermint Grove Beach	0.00	(98,321.66)
35 Bailey Heights Balingup WA 6253	0.00	14,641.30
	0.00	(83,680.36)
<b>Total Unrealised Movement</b>	0.00	(83,680.36)

#### Realised Movements in Market Value

	2022 \$	2021 \$
<b>Total Realised Movement</b>	0.00	0.00
<b>Changes in Market Values</b>	0.00	(83,680.36)

### Note 7: Income Tax Expense

	2022 \$	2021 \$
The components of tax expense comprise		

THE MIDDLE SUPERANNUATION FUND

**Notes to the Financial Statements**

For the year ended 30 June 2022

Current Tax	1,695.75	1,383.45
	<hr/>	<hr/>
Income Tax Expense	1,695.75	1,383.45
	<hr/>	<hr/>

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%	(1,507.16)	(486.90)
Less:		
Tax effect of:		
Non Taxable Contributions	60.98	0.00
Exempt Pension Income	15.00	1.65
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	0.15
Add:		
Tax effect of:		
Other Non-Deductible Expenses	0.00	48.60
SMSF Non-Deductible Expenses	398.85	23.55
Pension Payments	2,880.00	1,800.00
Rounding	0.04	0.00
Income Tax on Taxable Income or Loss	1,695.75	1,383.45
Less credits:		
Other Adjustments		2,454.00
	<hr/>	<hr/>
Current Tax or Refund	1,695.75	1,383.45
	<hr/>	<hr/>

**THE MIDDLE SUPERANNUATION FUND**

**Members Statement**

Garry John Middle  
 35 Bailey Heights  
 Balingup, Western Australia, 6253, Australia

**Your Details**

Date of Birth :		Provided	Nominated Beneficiaries:	Clare Elizabeth Middle
Age:		68	Nomination Type:	N/A
Tax File Number:		Provided	Vested Benefits:	3,283.08
Date Joined Fund:		02/12/2002	Total Death Benefit:	3,283.08
Service Period Start Date:		01/07/2002	Current Salary:	0.00
Date Left Fund:			Previous Salary:	0.00
Member Code:		MIDGAR00001P	Disability Benefit:	0.00
Account Start Date:		30/06/2013		
Account Phase:		Retirement Phase		
Account Description:		Pension		

**Your Balance**

<b>Total Benefits</b>	3,283.08
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	3,283.08
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (35.67%)	3,552.86
Taxable	(269.78)

**Your Detailed Account Summary**

	<b>This Year</b>
Opening balance at 01/07/2021	3,372.21
<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	(89.13)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
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 30/06/2022	3,283.08

**THE MIDDLE SUPERANNUATION FUND**

**Members Statement**

Garry John Middle  
 35 Bailey Heights  
 Balingup, Western Australia, 6253, Australia

**Your Details**

Date of Birth : Provided  
 Age: 68  
 Tax File Number: Provided  
 Date Joined Fund: 02/12/2002  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: MIDGAR00002P  
 Account Start Date: 01/07/2018  
 Account Phase: Retirement Phase  
 Account Description: Pension

Nominated Beneficiaries: N/A  
 Nomination Type: N/A  
 Vested Benefits:  
 Total Death Benefit: 0.00  
 Current Salary: 0.00  
 Previous Salary: 0.00  
 Disability Benefit: 0.00

**Your Balance**

**Total Benefits**

Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)  
 Taxable

**Your Detailed Account Summary**

This Year

Opening balance at 01/07/2021

Increases to Member account during the period

Employer Contributions  
 Personal Contributions (Concessional)  
 Personal Contributions (Non Concessional)  
 Government Co-Contributions  
 Other Contributions  
 Proceeds of Insurance Policies  
 Transfers In  
 Net Earnings  
 Internal Transfer In

Decreases to Member account during the period

Pensions Paid  
 Contributions Tax  
 Income Tax  
 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 30/06/2022 0.00

**THE MIDDLE SUPERANNUATION FUND**

**Members Statement**

Garry John Middle  
 35 Bailey Heights  
 Balingup, Western Australia, 6253, Australia

**Your Details**

Date of Birth : Provided  
 Age: 68  
 Tax File Number: Provided  
 Date Joined Fund: 02/12/2002  
 Service Period Start Date: 02/12/2002  
 Date Left Fund:  
 Member Code: MIDGAR00003P  
 Account Start Date: 30/06/2021  
 Account Phase: Retirement Phase  
 Account Description: Pension

Nominated Beneficiaries: N/A  
 Nomination Type: N/A  
 Vested Benefits: 75,398.77  
 Total Death Benefit: 75,398.77  
 Current Salary: 0.00  
 Previous Salary: 0.00  
 Disability Benefit: 0.00

**Your Balance**

Total Benefits 75,398.77

Preservation Components

Preserved (0.27)  
 Unrestricted Non Preserved 75,399.04  
 Restricted Non Preserved

Tax Components

Tax Free (85.30%) 64,313.34  
 Taxable 11,085.43

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	96,062.61
<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	(2,463.84)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	18,200.00
Contributions Tax	
Income Tax	
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 30/06/2022	75,398.77

**THE MIDDLE SUPERANNUATION FUND**

**Members Statement**

Garry John Middle  
 35 Bailey Heights  
 Balingup, Western Australia, 6253, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	68	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	9,735.80
Date Joined Fund:	02/12/2002	Total Death Benefit:	9,735.80
Service Period Start Date:		Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	MIDGAR00004A	Disability Benefit:	0.00
Account Start Date:	02/12/2002		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	9,735.80
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	9,735.80
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	406.50
Taxable	9,329.30

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	435.38
<u>Increases to Member account during the period</u>	
Employer Contributions	6,780.18
Personal Contributions (Concessional)	3,850.00
Personal Contributions (Non Concessional)	
Government Co-Contributions	406.50
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(166.72)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,594.48
Income Tax	(24.94)
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 30/06/2022	9,735.80

**THE MIDDLE SUPERANNUATION FUND**

**Members Statement**

Clare Elizabeth Middle  
 35 Bailey Heights  
 Balingup, Western Australia, 6253, Australia

**Your Details**

Date of Birth : Provided  
 Age: 65  
 Tax File Number: Provided  
 Date Joined Fund: 02/12/2002  
 Service Period Start Date: 02/12/2002  
 Date Left Fund:  
 Member Code: MIDCLA00001P  
 Account Start Date: 01/01/2017  
 Account Phase: Retirement Phase  
 Account Description: Pension

Nominated Beneficiaries: Garry John Middle  
 Nomination Type: N/A  
 Vested Benefits: 5,991.02  
 Total Death Benefit: 5,991.02  
 Current Salary: 0.00  
 Previous Salary: 0.00  
 Disability Benefit: 0.00

**Your Balance**

**Total Benefits** 5,991.02

Preservation Components  
 Preserved (0.13)  
 Unrestricted Non Preserved 5,991.15  
 Restricted Non Preserved

Tax Components  
 Tax Free (57.79%) 956.88  
 Taxable 5,034.14

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	193.38
<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	(5.76)
Internal Transfer In	6,803.40
<u>Decreases to Member account during the period</u>	
Pensions Paid	1,000.00
Contributions Tax	
Income Tax	
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 30/06/2022	5,991.02

**THE MIDDLE SUPERANNUATION FUND**

**Members Statement**

Clare Elizabeth Middle  
 35 Bailey Heights  
 Balingup, Western Australia, 6253, Australia

**Your Details**

Date of Birth : Provided  
 Age: 65  
 Tax File Number: Provided  
 Date Joined Fund: 02/12/2002  
 Service Period Start Date: 02/12/2002  
 Date Left Fund:  
 Member Code: MIDCLA00002P  
 Account Start Date: 30/06/2019  
 Account Phase: Retirement Phase  
 Account Description: Pension

Nominated Beneficiaries: N/A  
 Nomination Type: N/A  
 Vested Benefits:  
 Total Death Benefit: 0.00  
 Current Salary: 0.00  
 Previous Salary: 0.00  
 Disability Benefit: 0.00

**Your Balance**

**Total Benefits**

Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)  
 Taxable

**Your Detailed Account Summary**

**This Year**

Opening balance at 01/07/2021

Increases to Member account during the period

Employer Contributions  
 Personal Contributions (Concessional)  
 Personal Contributions (Non Concessional)  
 Government Co-Contributions  
 Other Contributions  
 Proceeds of Insurance Policies  
 Transfers In  
 Net Earnings  
 Internal Transfer In

Decreases to Member account during the period

Pensions Paid  
 Contributions Tax  
 Income Tax  
 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 30/06/2022 0.00



**THE MIDDLE SUPERANNUATION FUND**

**Members Statement**

Clare Elizabeth Middle  
 35 Bailey Heights  
 Balingup, Western Australia, 6253, Australia

**Your Details**

Date of Birth : Provided  
 Age: 65  
 Tax File Number: Provided  
 Date Joined Fund: 02/12/2002  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: MIDCLA00003A  
 Account Start Date: 02/12/2002  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries: N/A  
 Nomination Type: N/A  
 Vested Benefits: (186.91)  
 Total Death Benefit: (186.91)  
 Current Salary: 0.00  
 Previous Salary: 0.00  
 Disability Benefit: 0.00

**Your Balance**

Total Benefits (186.91)

Preservation Components  
 Preserved (901.77)  
 Unrestricted Non Preserved 714.86  
 Restricted Non Preserved

Tax Components  
 Tax Free  
 Taxable (186.91)

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	5,901.63
<u>Increases to Member account during the period</u>	
Employer Contributions	1,000.00
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(158.93)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	150.00
Income Tax	(23.79)
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	6,803.40
Closing balance at 30/06/2022	(186.91)

**THE MIDDLE SUPERANNUATION FUND**

**Members Statement**

Clare Elizabeth Middle  
 35 Bailey Heights  
 Balingup, Western Australia, 6253, Australia

**Your Details**

Date of Birth : Provided  
 Age: 65  
 Tax File Number: Provided  
 Date Joined Fund: 02/12/2002  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: MIDCLA00014P  
 Account Start Date: 01/07/2021  
 Account Phase: Accumulation Phase  
 Account Description: Transition to Retirement Pension

Nominated Beneficiaries: N/A  
 Nomination Type: N/A  
 Vested Benefits:  
 Total Death Benefit: 0.00  
 Current Salary: 0.00  
 Previous Salary: 0.00  
 Disability Benefit: 0.00

**Your Balance**

**Total Benefits**

Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)  
 Taxable

**Your Detailed Account Summary**

**This Year**

Opening balance at 01/07/2021

Increases to Member account during the period

Employer Contributions  
 Personal Contributions (Concessional)  
 Personal Contributions (Non Concessional)  
 Government Co-Contributions  
 Other Contributions  
 Proceeds of Insurance Policies  
 Transfers In  
 Net Earnings  
 Internal Transfer In

Decreases to Member account during the period

Pensions Paid  
 Contributions Tax  
 Income Tax  
 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 30/06/2022 0.00

**THE MIDDLE SUPERANNUATION FUND**  
**Investment Movement Report**

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals		Closing Balance	
	Units	Cost	Units	Cost	Units	Cost	Units	Cost
<b>Bank Accounts</b>								
Bank Australia #12204823		105,794.71			(11,499.15)			94,295.56
Bank of Queensland - 21715318				29,487.69	(29,487.69)		0.00	
		<b>105,794.71</b>		<b>29,487.69</b>	<b>(40,986.84)</b>			<b>94,295.56</b>
		<b>105,794.71</b>		<b>29,487.69</b>	<b>(40,986.84)</b>			<b>94,295.56</b>

**THE MIDDLE SUPERANNUATION FUND**  
**Investment Summary Report**

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Bank Australia #12204823		94,295.560000	94,295.56	94,295.56	94,295.56			100.00 %
			<b>94,295.56</b>		<b>94,295.56</b>			<b>100.00 %</b>
			<b>94,295.56</b>		<b>94,295.56</b>		<b>0.00 %</b>	<b>100.00 %</b>