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Financial statements and reports for the year ended  
30 June 2023

**THE MIDDLE SUPERANNUATION FUND**

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Prepared for: Animal Healing Pty Ltd

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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 June 2023, 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: 26/07/2023

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

As at 30 June 2023

	Note	2023	2022
		\$	\$
<b>Assets</b>			
<b>Other Assets</b>			
Formation Expenses		396	396
Bank Australia #12204823		93,811	94,296
Income Tax Refundable		1,282	0
<b>Total Other Assets</b>		<u>95,489</u>	<u>94,692</u>
<b>Total Assets</b>		<u>95,489</u>	<u>94,692</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		0	314
Instalment Payable		432	156
<b>Total Liabilities</b>		<u>432</u>	<u>470</u>
<b>Net assets available to pay benefits</b>		<u>95,057</u>	<u>94,222</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	3, 4		
Middle, Garry John - Pension (Pension)		1,718	3,284
Middle, Garry John - Pension (Pension)		73,471	75,415
Middle, Garry John - Accumulation		14,181	9,760
Middle, Clare Elizabeth - Pension (Pension)		184	188
Middle, Clare Elizabeth - Accumulation		2,549	0
Middle, Clare Elizabeth - Pension (Account Based Pension 4)		2,954	5,575
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>95,057</u>	<u>94,222</u>

THE MIDDLE SUPERANNUATION FUND

# Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		535	107
<b>Contribution Income</b>			
Employer Contributions		3,519	7,780
Personal Concessional		0	3,850
Personal Non Concessional		4,224	0
Other Contributions		0	406
<b>Other Income</b>			
Interest Received ATO General Interest Charge		0	7
<b>Total Income</b>		<u>8,278</u>	<u>12,151</u>
<b>Expenses</b>			
Accountancy Fees		2,530	2,530
ATO Supervisory Levy		0	259
ATO Supervisory Levy		259	0
Bank Charges		33	209
General Expenses		176	0
		<u>2,998</u>	<u>2,998</u>
<b>Member Payments</b>			
Pensions Paid		4,000	19,200
<b>Total Expenses</b>		<u>6,998</u>	<u>22,198</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>1,280</u>	<u>(10,048)</u>
Income Tax Expense	6	445	1,696
<b>Benefits accrued as a result of operations</b>		<u>835</u>	<u>(11,744)</u>

THE MIDDLE SUPERANNUATION FUND  
**Statement of Taxable Income**

For the year ended 30 June 2023

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	<b>2023</b>
	<b>\$</b>
Benefits accrued as a result of operations	1,280.00
<b>Less</b>	
Exempt current pension income	463.00
Non Taxable Contributions	4,224.00
	<hr/> 4,687.00
<b>Add</b>	
SMSF non deductible expenses	2,372.00
Pension Payments	4,000.00
	<hr/> 6,372.00
SMSF Annual Return Rounding	1.00
	<hr/> 2,966.00
<b>Taxable Income or Loss</b>	<hr/> 2,966.00
Income Tax on Taxable Income or Loss	444.90
	<hr/>
<b>CURRENT TAX OR REFUND</b>	<hr/> 444.90
Supervisory Levy	259.00
Income Tax Instalments Paid	(1,727.00)
	<hr/>
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> (1,023.10) <hr/>

# THE MIDDLE SUPERANNUATION FUND

## Notes to the Financial Statements

For the year ended 30 June 2023

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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.

#### 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

# THE MIDDLE 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>		
Bank Australia #12204823	93,811	94,296
	<hr/> 93,811	<hr/> 94,296

#### Note 3: Liability for Accrued Benefits



THE MIDDLE SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	94,222	105,965
Benefits accrued as a result of operations	835	(11,743)
Current year member movements	0	0
	95,057	94,222

#### 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	95,057	94,222

#### 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		
Current Tax	445	1,696
	445	1,696

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%	192	(1,507)
Less:		
Tax effect of:		
Non Taxable Contributions	634	61
Exempt Pension Income	69	15
Add:		
Tax effect of:		
SMSF Non-Deductible Expenses	356	399
Pension Payments	600	2,880

**THE MIDDLE SUPERANNUATION FUND**  
**Notes to the Financial Statements**

For the year ended 30 June 2023

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Income Tax on Taxable Income or Loss	445	1,696
Less credits:		
Current Tax or Refund	<u>445</u>	<u>1,696</u>

# 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:	69	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	1,719
Date Joined Fund:	02/12/2002	Total Death Benefit:	1,719
Service Period Start Date:	01/07/2002	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	MIDGAR00001P	Disability Benefit:	0
Account Start Date:	30/06/2013		
Account Phase:	Retirement Phase		
Account Description:	Pension		

### Your Balance

Total Benefits	1,719
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	1,719
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (35.67%)	2,995
Taxable	(1,276)

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	3,284
<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	(65)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	1,500
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 30/06/2023	1,719

**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:	69	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	02/12/2002	Total Death Benefit:	0
Service Period Start Date:		Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	MIDGAR00002P	Disability Benefit:	0
Account Start Date:	01/07/2018		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**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 01/07/2022	
<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	
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 30/06/2023	0

**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:	69	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	73,471
Date Joined Fund:	02/12/2002	Total Death Benefit:	73,471
Service Period Start Date:	02/12/2002	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	MIDGAR00003P	Disability Benefit:	0
Account Start Date:	30/06/2021		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	<b>73,471</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	73,471
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (85.30%)	62,669
Taxable	10,802

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2022	75,415
<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	(1,944)
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 30/06/2023	73,471

**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:	69	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	14,181
Date Joined Fund:	02/12/2002	Total Death Benefit:	14,181
Service Period Start Date:		Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	MIDGAR00004A	Disability Benefit:	0
Account Start Date:	02/12/2002		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	<b>14,181</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	14,181
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	4,630
Taxable	9,551

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2022	9,760
<u>Increases to Member account during the period</u>	
Employer Contributions	492
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	4,224
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(296)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	74
Income Tax	(75)
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	14,181

**THE MIDDLE SUPERANNUATION FUND**  
**Members Statement**

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

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	Garry John Middle
Age:	66	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	184
Date Joined Fund:	02/12/2002	Total Death Benefit:	184
Service Period Start Date:	02/12/2002	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	MIDCLA00001P	Disability Benefit:	0
Account Start Date:	01/01/2017		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	184
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	184
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (57.79%)	4,038
Taxable	(3,854)

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2022	188
<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	(4)
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 30/06/2023	184

**THE MIDDLE SUPERANNUATION FUND**  
**Members Statement**

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

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	66	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	02/12/2002	Total Death Benefit:	0
Service Period Start Date:	02/12/2002	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	MIDCLA00002P	Disability Benefit:	0
Account Start Date:	30/06/2019		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**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 01/07/2022	
<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	
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 30/06/2023	0



**THE MIDDLE SUPERANNUATION FUND**  
**Members Statement**

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

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	66	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	2,549
Date Joined Fund:	02/12/2002	Total Death Benefit:	2,549
Service Period Start Date:		Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	MIDCLA00003A	Disability Benefit:	0
Account Start Date:	02/12/2002		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	2,549
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	2,549
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	2,549

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2022	
<u>Increases to Member account during the period</u>	
Employer Contributions	3,028
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(33)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	454
Income Tax	(8)
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	2,549

# THE MIDDLE SUPERANNUATION FUND

## Members Statement

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

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	66	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	02/12/2002	Total Death Benefit:	0
Service Period Start Date:		Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	MIDCLA00039P	Disability Benefit:	0
Account Start Date:	01/07/2022		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 3		

### Your Balance

#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free (100.00%)  
 Taxable

### Your Detailed Account Summary

This Year

Opening balance at 01/07/2022	
<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	
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 30/06/2023	0

# THE MIDDLE SUPERANNUATION FUND

## Members Statement

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

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	66	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	2,954
Date Joined Fund:	02/12/2002	Total Death Benefit:	2,954
Service Period Start Date:		Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	MIDCLA00053P	Disability Benefit:	0
Account Start Date:	01/07/2021		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 4		

### Your Balance

Total Benefits	2,954
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	2,954
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.00%)	
Taxable	2,954

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	5,575
<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	(121)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	2,500
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 30/06/2023	2,954

**THE MIDDLE SUPERANNUATION FUND**  
**Members Statement**

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

**Your Details**

		Nominated Beneficiaries:	Clare Elizabeth Middle
Date of Birth :	Provided	Nomination Type:	N/A
Age:	69	Vested Benefits:	89,371
Tax File Number:	Provided	Total Death Benefit:	89,371
Date Joined Fund:	02/12/2002	Current Salary:	0
Service Period Start Date:	02/12/2002	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	Consolidated		
Account Start Date:	02/12/2002		
Account Type:	Consolidated		
Account Description:	Consolidated		

**Your Balance**

<b>Total Benefits</b>	<b>89,371</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	89,371
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	70,294
Taxable	19,077

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2022	88,459
<u>Increases to Member account during the period</u>	
Employer Contributions	492
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	4,224
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(2,305)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	1,500
Contributions Tax	74
Income Tax	(75)
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	89,371

**THE MIDDLE SUPERANNUATION FUND**  
**Members Statement**

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

**Your Details**

		Nominated Beneficiaries:	Garry John Middle
Date of Birth :	Provided	Nomination Type:	N/A
Age:	66	Vested Benefits:	5,687
Tax File Number:	Provided	Total Death Benefit:	5,687
Date Joined Fund:	02/12/2002	Current Salary:	0
Service Period Start Date:	02/12/2002	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	Consolidated		
Account Start Date:	02/12/2002		
Account Type:	Consolidated		
Account Description:	Consolidated		

**Your Balance**

<b>Total Benefits</b>	<b>5,687</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	5,687
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	4,038
Taxable	1,649

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2022	5,763
<u>Increases to Member account during the period</u>	
Employer Contributions	3,028
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(158)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	2,500
Contributions Tax	454
Income Tax	(8)
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	5,687

**THE MIDDLE 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>										
Bank Australia #12204823		94,295.56		8,277.95		(8,762.70)			93,810.81	93,810.81
		<b>94,295.56</b>		<b>8,277.95</b>		<b>(8,762.70)</b>			<b>93,810.81</b>	<b>93,810.81</b>
		<b>94,295.56</b>		<b>8,277.95</b>		<b>(8,762.70)</b>			<b>93,810.81</b>	<b>93,810.81</b>

**THE MIDDLE 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>								
Bank Australia #12204823		93,810.810000	93,810.81	93,810.81	93,810.81			100.00 %
			<b>93,810.81</b>		<b>93,810.81</b>			<b>100.00 %</b>
			<b>93,810.81</b>		<b>93,810.81</b>		<b>0.00 %</b>	<b>100.00 %</b>

**THE MIDDLE SUPERANNUATION FUND**

**Trustees Declaration**

Animal Healing Pty Ltd ACN: 085769348

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The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2023.

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Garry John Middle  
Animal Healing Pty Ltd  
Director

.....  
Clare Elizabeth Middle  
Animal Healing Pty Ltd  
Director

26 July 2023



# Minutes of a meeting of the Director(s)

held on 26 July 2023 at 35 Bailey Heights, Balingup, Western Australia 6253

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<b>PRESENT:</b>	Garry John Middle and Clare Elizabeth Middle
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
<b>ALLOCATION OF INCOME:</b>	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Anthony William Boys Super Audits</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Carter Woodgate Pty Ltd</p>

# Minutes of a meeting of the Director(s)

held on 26 July 2023 at 35 Bailey Heights, Balingup, Western Australia 6253

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act as tax agents of the Fund for the next financial year.

**TRUSTEE STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

**CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

**ACCEPTANCE OF ROLLOVERS:**

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Clare Elizabeth Middle

Chairperson