

# KYNNAH CO PTY LTD

Client: <b>THE TRUSTEE FOR PERFORMANCE SUPERANUAT</b>	Date: <b>22/07/2020</b>
Period: <b>30/06/2018</b>	Date Task Received
Subject: <b>Lead Sheet For Financial Statements</b>	Prepared by: <b>SD</b>
	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 checked="" type="checkbox"/>
AF	Manager/Partner Review Notes	<input type="checkbox"/>
AG	Queries	<input type="checkbox"/>
AH	Correspondence	<input checked="" 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 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 checked="" type="checkbox"/>
PH		<input type="checkbox"/>

## OTHER

OA	Client Documentation	<input checked="" type="checkbox"/>
OB	Prior Year Backups	<input 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 2018

Performance Superannuation Fund

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Prepared for:

# Performance Superannuation Fund

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Trial Balance

Performance Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2018

	Note	2018 \$	2017 \$
<b>Assets</b>			
<b>Other Assets</b>			
MBL 348		49,512.42	71,527.35
Income Tax Refundable		52,539.32	37,439.67
<b>Total Other Assets</b>		<u>102,051.74</u>	<u>108,967.02</u>
<b>Total Assets</b>		<u>102,051.74</u>	<u>108,967.02</u>
Less:			
<b>Liabilities</b>			
GST Payable		560.00	0.00
Integrated Client Account		(3,120.72)	0.00
<b>Total Liabilities</b>		<u>(2,560.72)</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>104,612.46</u>	<u>108,967.02</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	3, 4		
Middleton, Brett - Accumulation		54,021.34	55,668.13
Middleton, Lisette - Accumulation		50,591.12	53,298.89
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>104,612.46</u>	<u>108,967.02</u>

**Performance Superannuation Fund**  
**Operating Statement**

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		240.30	230.44
<b>Contribution Income</b>			
Employer Contributions		27,283.42	69,657.04
Personal Non Concessional		24,538.00	9,548.00
<b>Other Income</b>			
Loss on asset theft		(50,000.00)	(60,000.00)
Interest Received ATO General Interest Charge		2.72	1.88
<b>Total Income</b>		<u>2,064.44</u>	<u>19,437.36</u>
<b>Expenses</b>			
Accountancy Fees		6,160.00	5,490.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		0.00	3,200.00
Fines & Penalties - ATO Penalties		0.00	2,520.00
<b>Total Expenses</b>		<u>6,419.00</u>	<u>11,469.00</u>
<b>Benefits accrued as a result of operations before income tax</b>			
Income Tax Expense	6	<u>(4,354.56)</u>	<u>7,968.36</u>
<b>Benefits accrued as a result of operations</b>		<u>(4,354.56)</u>	<u>7,968.36</u>

Performance Superannuation Fund

# Members Statement

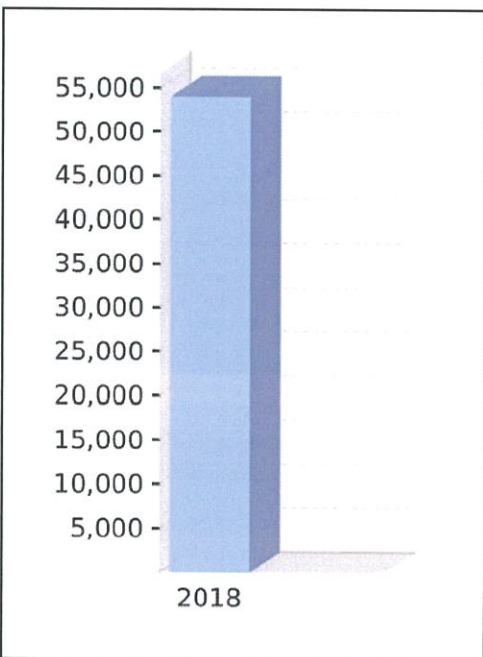
Brett Middleton  
 12 Wilson Street  
 North Ryde, New South Wales, 2113, Australia

Your Details

Date of Birth :	01/10/1963	Nominated Beneficiaries	N/A
Age:	54	Vested Benefits	54,021.34
Tax File Number:	Provided	Total Death Benefit	54,021.34
Date Joined Fund:	01/07/2014		
Service Period Start Date:			
Date Left Fund:			
Member Code:	MIDBRE00003A		
Account Start Date	01/07/2014		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	54,021.34
<u>Preservation Components</u>	
Preserved	54,021.34
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	56,320.27
Taxable	(2,298.93)



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	55,668.13
<u>Increases to Member account during the period</u>	
Employer Contributions	23,355.50
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	6,048.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(29,711.48)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,503.36
Income Tax	(2,164.55)
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 30/06/2018	54,021.34

Performance Superannuation Fund

# Members Statement

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

**Your Details**

Date of Birth : 03/04/1967  
 Age: 51  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2014  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: MIDLIS00003A  
 Account Start Date 01/07/2014  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 50,591.12  
 Total Death Benefit 50,591.12

**Your Balance**

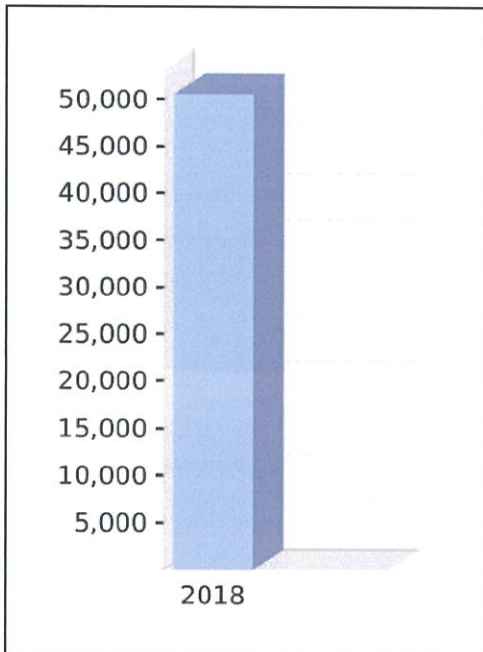
Total Benefits 50,591.12

Preservation Components

Preserved 50,591.12  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free 60,551.26  
 Taxable (9,960.14)



**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2017	53,298.89
<u>Increases to Member account during the period</u>	
Employer Contributions	3,927.92
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	18,490.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(26,464.50)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	589.20
Income Tax	(1,928.01)
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 30/06/2018	50,591.12

Performance Superannuation Fund

# Members Summary Report

As at 30 June 2018

	Increases				Decreases				Closing Balance			
	Opening Balance	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid		Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses
<b>Brett Middleton (Age: 54)</b>												
MIDBRE00003A - Accumulation	55,668.13	29,403.50		(29,711.48)			3,503.36	(2,164.55)				54,021.34
	<b>55,668.13</b>	<b>29,403.50</b>		<b>(29,711.48)</b>			<b>3,503.36</b>	<b>(2,164.55)</b>				<b>54,021.34</b>
<b>Lisette Middleton (Age: 51)</b>												
MIDLIS00003A - Accumulation	53,298.89	22,417.92		(26,464.50)			589.20	(1,928.01)				50,591.12
	<b>53,298.89</b>	<b>22,417.92</b>		<b>(26,464.50)</b>			<b>589.20</b>	<b>(1,928.01)</b>				<b>50,591.12</b>
	<b>108,967.02</b>	<b>51,821.42</b>		<b>(56,175.98)</b>			<b>4,092.56</b>	<b>(4,092.56)</b>				<b>104,612.46</b>



## Performance Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

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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 a non-reporting entity because there are no users dependent on general purpose financial statements. 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.

## Performance Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

### 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

	2018 \$	2017 \$
<b>Banks</b>		
MBL 348	49,512.42	71,527.35
	<hr/> 49,512.42	<hr/> 71,527.35

## Note 3: Liability for Accrued Benefits

## Performance Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	108,967.02	100,998.66
Benefits accrued as a result of operations	(4,354.56)	7,968.36
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<u>104,612.46</u>	<u>108,967.02</u>

### 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.

	2018 \$	2017 \$
Vested Benefits	<u>104,612.46</u>	<u>108,967.02</u>

### 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

	2018 \$	2017 \$
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%	(653.18)	1,195.25
Less:		
Tax effect of:		
Non Taxable Contributions	3,680.70	1,432.20
Add:		
Tax effect of:		
Tax Losses	4,333.95	237.00
Rounding	(0.07)	(0.05)
Less credits:		
Current Tax or Refund	<u>0.00</u>	<u>0.00</u>

Performance Superannuation Fund

# Create Entries Report

For the period 01 July 2017 to 30 June 2018

## Create Entries Financial Year Summary 01 July 2017 - 30 June 2018

	Amount
<b>Total Profit</b>	
Income	2,064.44
Less Expense	6,419.00
<b>Total Profit</b>	<u>(4,354.56)</u>
<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	(4,354.56)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	24,538.00
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	(0.44)
<b>Taxable Income</b>	<u>(28,893.00)</u>
<b>Income Tax on Taxable Income or Loss</b>	<u>0.00</u>
<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	(56,175.98)
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<u>(56,175.98)</u>
<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Member Specific Income Tax	(4,092.56)
<b>Total Income Tax Expense Allocation</b>	<u>(4,092.56)</u>

## Final Segment 1 from 01 July 2017 to 30 June 2018

Pool Name Unsegregated Pool

<b>Total Profit</b>		<b>Amount</b>
Income		2,064.44
Less Expense		6,419.00
<b>Total Profit</b>		<b>(4,354.56)</b>
<b>Create Entries Summary</b>		<b>Amount</b>
Fund Tax Rate		15.00 %
Total Profit		(4,354.56)
Less Permanent Differences		0.00
Less Timing Differences		0.00
Less Exempt Pension Income		0.00
Less Other Non Taxable Income		24,538.00
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		28,892.56
<b>Taxable Income</b>		<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>		<b>0.00</b>
<b>Member Weighted Balance Summary</b>	<b>Weighting%</b>	<b>Amount</b>
Brett Middleton(MIDBRE00003A)	52.89	61,754.59
Lisette Middleton(MIDLIS00003A)	47.11	55,012.93
<b>Profit/(Loss) Available for Allocation</b>		
Total Available Profit		(56,175.98)
Franking Credits		0.00
TFN Credits		0.00
FRW Credits		0.00
<b>Total</b>		<b>(56,175.98)</b>
<b>Allocation to Members</b>	<b>Weighting%</b>	<b>Amount</b>
Brett Middleton(MIDBRE00003A)	52.89	(29,711.48)
Lisette Middleton(MIDLIS00003A)	47.11	(26,464.50)
<b>Accumulation Weighted Balance Summary</b>	<b>Weighting%</b>	<b>Amount</b>
Brett Middleton(MIDBRE00003A)	52.89	61,754.59
Lisette Middleton(MIDLIS00003A)	47.11	55,012.93
<b>Income Tax Expense Available for Allocation</b>		<b>Amount</b>
Member Specific Income Tax		(4,092.56)
<b>Total Income Tax Expense Allocation</b>		<b>(4,092.56)</b>
<b>Allocation to Members</b>	<b>Weighting%</b>	<b>Amount</b>
Brett Middleton(MIDBRE00003A)	52.89	(2,164.55)
Lisette Middleton(MIDLIS00003A)	47.11	(1,928.01)

**Calculation of daily member weighted balances**

**Brett Middleton (MIDBRE00003A)**

Member Balance

01/07/2017	50010	Opening Balance	55,668.13	55,668.13
25/07/2017	52420	Contributions	504.00	470.86
18/08/2017	52420	Contributions	730.77	634.67
18/08/2017	53800	Contributions Tax	(109.62)	(95.20)
25/08/2017	52420	Contributions	504.00	428.05
25/09/2017	52420	Contributions	504.00	385.25
09/10/2017	52420	Contributions	913.46	663.20
09/10/2017	53800	Contributions Tax	(137.02)	(99.48)
12/10/2017	52420	Contributions	730.77	524.55
12/10/2017	53800	Contributions Tax	(109.62)	(78.69)
25/10/2017	52420	Contributions	504.00	343.82
29/11/2017	52420	Contributions	504.00	295.50
08/12/2017	52420	Contributions	730.77	410.43
08/12/2017	53800	Contributions Tax	(109.62)	(61.57)
27/12/2017	52420	Contributions	504.00	256.83
10/01/2018	52420	Contributions	913.46	430.45
10/01/2018	53800	Contributions Tax	(137.02)	(64.57)
15/01/2018	52420	Contributions	730.77	334.35
15/01/2018	53800	Contributions Tax	(109.62)	(50.15)
25/01/2018	52420	Contributions	504.00	216.79
26/02/2018	52420	Contributions	504.00	172.60
05/03/2018	52420	Contributions	913.46	295.31
05/03/2018	53800	Contributions Tax	(137.02)	(44.30)
15/03/2018	52420	Contributions	730.77	216.23
15/03/2018	53800	Contributions Tax	(109.62)	(32.44)
26/03/2018	52420	Contributions	504.00	133.94
12/04/2018	52420	Contributions	730.77	160.17
12/04/2018	53800	Contributions Tax	(109.62)	(24.03)
26/04/2018	52420	Contributions	504.00	91.13
25/05/2018	52420	Contributions	504.00	51.09
25/06/2018	52420	Contributions	504.00	8.28
28/06/2018	52420	Contributions	14,155.00	116.34
28/06/2018	52420	Contributions	2,075.50	17.06
28/06/2018	53800	Contributions Tax	(2,123.25)	(17.45)
28/06/2018	53800	Contributions Tax	(311.33)	(2.56)
		<b>Total Amount (Weighted)</b>		<b>61,754.59</b>

**Lisette Middleton (MIDLIS00003A)**

Member Balance

01/07/2017	50010	Opening Balance	53,298.89	53,298.89
18/08/2017	52420	Contributions	365.39	317.34
18/08/2017	53800	Contributions Tax	(54.81)	(47.60)

**Calculation of daily member weighted balances**

09/10/2017	52420	Contributions	456.73	331.60
09/10/2017	53800	Contributions Tax	(68.51)	(49.74)
12/10/2017	52420	Contributions	365.39	262.28
12/10/2017	53800	Contributions Tax	(54.81)	(39.34)
08/12/2017	52420	Contributions	365.39	205.22
08/12/2017	53800	Contributions Tax	(54.81)	(30.78)
10/01/2018	52420	Contributions	456.73	215.23
10/01/2018	53800	Contributions Tax	(68.51)	(32.28)
15/01/2018	52420	Contributions	365.39	167.18
15/01/2018	53800	Contributions Tax	(54.81)	(25.08)
05/03/2018	52420	Contributions	456.73	147.66
05/03/2018	53800	Contributions Tax	(68.51)	(22.15)
15/03/2018	52420	Contributions	365.39	108.12
15/03/2018	53800	Contributions Tax	(54.81)	(16.22)
12/04/2018	52420	Contributions	365.39	80.09
12/04/2018	53800	Contributions Tax	(54.81)	(12.01)
28/06/2018	52420	Contributions	365.39	3.00
28/06/2018	52420	Contributions	18,490.00	151.97
28/06/2018	53800	Contributions Tax	(54.81)	(0.45)
<b>Total Amount (Weighted)</b>				<b>55,012.93</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 2017 to 30 June 2018**

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	0.00
<b>Total Claimable Foreign Credits for the Year</b>	<b>0.00</b>
<b>Foreign Tax Offset (Label C1)</b>	<b>0.00</b>
<b>Applied/Claimed FTO</b>	<b>0.00</b>

**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>



AC-1/1

Performance Superannuation Fund

**Trial Balance**

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
60,000.00	23801	Loss on asset theft		50,000.00	
	<b>24200</b>	<b>Contributions</b>			
(40,733.00)	24200/MIDBRE00003A	(Contributions) Middleton, Brett - Accumulation			29,403.50
(38,472.04)	24200/MIDLIS00003A	(Contributions) Middleton, Lisette - Accumulation			22,417.92
	<b>25000</b>	<b>Interest Received</b>			
(230.44)	25000/MBL117034348	MBL 348			240.30
(1.88)	25100	Interest Received ATO General Interest Charge			2.72
5,490.00	30100	Accountancy Fees		6,160.00	
259.00	30400	ATO Supervisory Levy		259.00	
3,200.00	30700	Auditor's Remuneration			
2,520.00	38500	Fines & Penalties - ATO Penalties			
7,968.36	49000	Profit/Loss Allocation Account			4,354.56
	<b>50010</b>	<b>Opening Balance</b>			
(53,316.04)	50010/MIDBRE00003A	(Opening Balance) Middleton, Brett - Accumulation			55,668.13
(47,682.62)	50010/MIDLIS00003A	(Opening Balance) Middleton, Lisette - Accumulation			53,298.89
	<b>52420</b>	<b>Contributions</b>			
(40,733.00)	52420/MIDBRE00003A	(Contributions) Middleton, Brett - Accumulation			29,403.50
(38,472.04)	52420/MIDLIS00003A	(Contributions) Middleton, Lisette - Accumulation			22,417.92
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
38,880.98	53100/MIDBRE00003A	(Share of Profit/(Loss)) Middleton, Brett - Accumulation		29,711.48	
32,355.70	53100/MIDLIS00003A	(Share of Profit/(Loss)) Middleton, Lisette - Accumulation		26,464.50	
	<b>53330</b>	<b>Income Tax</b>			
(5,702.84)	53330/MIDBRE00003A	(Income Tax) Middleton, Brett - Accumulation			2,164.55
(4,745.75)	53330/MIDLIS00003A	(Income Tax) Middleton, Lisette - Accumulation			1,928.01
	<b>53800</b>	<b>Contributions Tax</b>			
5,202.77	53800/MIDBRE00003A	(Contributions Tax) Middleton, Brett - Accumulation		3,503.36	
5,245.82	53800/MIDLIS00003A	(Contributions Tax) Middleton, Lisette - Accumulation		589.20	
	<b>60400</b>	<b>Bank Accounts</b>			

AC-1/2

## Performance Superannuation Fund

### Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
71,527.35	60400/MBL117034348	MBL 348		49,512.42	
0.00	84000	GST Payable/Refundable			560.00
0.00	84100	Integrated Client Account		3,120.72	
37,439.67	85000	Income Tax Payable/Refundable		52,539.32	
				<u>221,860.00</u>	<u>221,860.00</u>

Current Year Profit/(Loss): (4,354.56)

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### 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

*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) 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

# 2018

## 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 2018 (NAT 71287).

The Self-managed superannuation fund annual return instructions 2018 (NAT 71606) (the instructions) can assist you to complete this annual return.

## Section A: Fund information

### 1 Tax file number (TFN)

97 258 449

The Tax Office 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)

Performance Superannuation Fund

### 3 Australian business number (ABN)

77 199 210 626

### 4 Current postal address

12 WILSON STREET

NORTH RYDE

NSW

2113

### 5 Annual return status

Is this an amendment to the SMSF's 2018 return?

 A  N

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

 B  N

### 6 SMSF auditor

Auditor's name

Title

Mr

Family name

KUMAR

First given name

VINAY

Other given names

SMSF Auditor Number

100 240 695

Auditor's phone number

02 88244363

Use Agent address details? 

Postal address

410/29-31 Lexington Drive

BELLA VISTA

NSW

2153

Date audit was completed

 A  N

Was Part B of the audit report qualified?

 B  N

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

 C  N

7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Financial institution details for super payments and tax refunds

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

Fund BSB number (must be six digits) 182512 Fund account number 117034348

Fund account name (for example, J&Q Citizen ATF J&Q Family SF) B&R MIDDLETON ATF PERFORMANCE SF

B Financial institution details for tax refunds only

Use Agent Trust Account? N

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

Fund BSB number (must be six digits) Account number

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

C Electronic service address alias

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

8 Status of SMSF

Australian superannuation fund

A Y

Fund benefit structure B A Code

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

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 fund was wound up Day Month Year

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 No, Go to Section B: Income

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. If Yes, go to Section B: Income

Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. If No - Go to Section C: Deductions and non-deductible expenses. (Do not complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement

**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.

Code

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital Gains Tax (CGT) schedule 2018

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) (U1 plus U2 plus U3) **U**

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

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

Exempt current pension income **Y**

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

**Section C: Deductions and non-deductible expenses**

**12 Deductions and non-deductible expenses**

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1</b> <input type="text"/>	<b>A2</b> <input type="text"/>	
Interest expenses overseas	<b>B1</b> <input type="text"/>	<b>B2</b> <input type="text"/>	
Capital works expenditure	<b>D1</b> <input type="text"/>	<b>D2</b> <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> <input type="text"/>	<b>E2</b> <input type="text"/>	
Insurance premiums – members	<b>F1</b> <input type="text"/>	<b>F2</b> <input type="text"/>	
Death benefit increase	<b>G1</b> <input type="text"/>		
SMSF auditor fee	<b>H1</b> <input type="text"/>	<b>H2</b> <input type="text"/>	
Investment expenses	<b>I1</b> <input type="text"/>	<b>I2</b> <input type="text"/>	
Management and administration expenses	<b>J1</b> <input type="text" value="6,149"/>	<b>J2</b> <input type="text"/>	
Forestry managed investment scheme expense	<b>U1</b> <input type="text"/>	<b>U2</b> <input type="text"/>	
Other amounts	<b>L1</b> <input type="text" value="50,000"/> <small>Code <input type="text" value="0"/></small>	<b>L2</b> <input type="text" value="11,405"/> <small>Code <input type="text"/></small>	
Tax losses deducted	<b>M1</b> <input type="text"/>		

**TOTAL DEDUCTIONS**  
**N**   
 (Total A1 to M1)

**TOTAL NON-DEDUCTIBLE EXPENSES**  
**Y**   
 (Total A2 to L2)

**#TAXABLE INCOME OR LOSS** Loss  
**O**  L  
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**  
**Z**   
 (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.

**13 Calculation statement**

Please refer to the Self-managed superannuation fund annual return instructions 2018 on how to complete the calculation statement.

#Taxable income **A**   
 (an amount must be included even if it is zero)  
 #Tax on taxable income **T1**   
 (an amount must be included even if it is zero)  
 #Tax on no-TFN-quoted contributions **J**   
 (an amount must be included even if it is zero)  
 Gross tax **B**   
 (T1 plus J)

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

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

**SUBTOTAL 2**  
**T3**   
(T2 less D –cannot be less than zero)

Complying fund's franking credits tax offset <b>E1</b> <input type="text"/>	Refundable tax offsets <b>E</b> <input type="text" value="0.00"/> (E1 plus E2 plus E3 plus E4)
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"/>	

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

**Section 102AAM interest charge**  
**G**



Credit for interest on early payments – amount of interest	<b>H1</b> <input type="text"/>
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"/>
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"/>
<b>Eligible credits</b> <b>H</b> <input type="text" value="0.00"/> (H1 plus H2 plus H3 plus H5 plus H6 plus H8)	

#Tax offset refunds (Remainder of refundable tax offsets).	<b>I</b> <input type="text" value="0.00"/>
(unused amount from label E – an amount must be included even if it is zero)	

PAYG instalments raised	<b>K</b> <input type="text" value="14,000.00"/>
Supervisory levy	<b>L</b> <input type="text" value="259.00"/>
Supervisory levy adjustment for wound up funds	<b>M</b> <input type="text"/>
Supervisory levy adjustment for new funds	<b>N</b> <input type="text"/>

Total amount of tax refundable	<b>S</b> <input type="text" value="13,741.00"/>
(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 2018.

Tax losses carried forward to later income years	<b>U</b> <input type="text" value="30,203"/>
Net capital losses carried forward to later income years	<b>V</b> <input type="text"/>

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

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

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

See the Privacy note in the Declaration.

Title	Mr	Member's TFN	139 253 954	Member Number	1
Family name	Middleton	Account status	0	Code	
First given name	Brett				
Other given names					
Date of birth	01/10/1963	If deceased, date of death			

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE	55,668.13
Employer contributions <b>A</b>	23,355.50
ABN of principal employer <b>A1</b>	
Personal contributions <b>B</b>	6,048.00
CGT small business retirement exemption <b>C</b>	
CGT small business 15-year exemption amount <b>D</b>	
Personal injury election <b>E</b>	
Spouse and child contributions <b>F</b>	
Other third party contributions <b>G</b>	
Assessable foreign superannuation fund amount <b>I</b>	
Non-assessable foreign superannuation fund amount <b>J</b>	
Transfer from reserve: assessable amount <b>K</b>	
Transfer from reserve: non-assessable amount <b>L</b>	
Contributions from non-complying funds and previously non-complying funds <b>T</b>	
Any other contributions (including Super Co-contributions and Low Income Super Contributions) <b>M</b>	

**Other transactions**

Accumulation phase account balance <b>S1</b>	54,021.34
Retirement phase account balance - Non CDBIS <b>S2</b>	0.00
Retirement phase account balance - CDBIS <b>S3</b>	0.00
<input type="text" value="0"/> TRIS Count	

TOTAL CONTRIBUTIONS <b>N</b>	29,403.50
Allocated earnings or losses <b>O</b>	31,050.29
Inward rollovers and transfers <b>P</b>	
Outward rollovers and transfers <b>Q</b>	
Lump Sum payment <b>R1</b>	
Income stream payment <b>R2</b>	
CLOSING ACCOUNT BALANCE <b>S</b>	54,021.34
S1 plus S2 plus S3	

Accumulation phase value <b>X1</b>	
Retirement phase value <b>X2</b>	

See the Privacy note in the Declaration.

Title	Mrs	Member's TFN	146 695 268	Member Number	2
Family name	Middleton			Account status	<input type="radio"/> Code
First given name	Lisette				
Other given names					
Date of birth			03/04/1967	If deceased, date of death	

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE	53,298.89
Employer contributions	<b>A</b> 3,927.92
ABN of principal employer	<b>A1</b>
Personal contributions	<b>B</b> 18,490.00
CGT small business retirement exemption	<b>C</b>
CGT small business 15-year exemption amount	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Assessable foreign superannuation fund amount	<b>I</b>
Non-assessable foreign superannuation fund amount	<b>J</b>
Transfer from reserve: assessable amount	<b>K</b>
Transfer from reserve: non-assessable amount	<b>L</b>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>

**Other transactions**

Accumulation phase account balance	<b>S1</b> 50,591.12
Retirement phase account balance - Non CDBIS	<b>S2</b> 0.00
Retirement phase account balance - CDBIS	<b>S3</b> 0.00
<input type="text" value="0"/> TRIS Count	

TOTAL CONTRIBUTIONS	<b>N</b> 22,417.92	
Allocated earnings or losses	<b>O</b> 25,125.69	Loss <input type="checkbox"/>
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	Code <input type="text"/>
Lump Sum payment	<b>R1</b>	Code <input type="text"/>
Income stream payment	<b>R2</b>	Code <input type="text"/>
CLOSING ACCOUNT BALANCE	<b>S</b> 50,591.12	S1 plus S2 plus S3
Accumulation phase value	<b>X1</b>	
Retirement phase value	<b>X2</b>	

**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

**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**

Cash and term deposits **E**

Debt securities **F**

Loans **G**

Listed shares **H**

Unlisted shares **I**

Limited recourse borrowing arrangements **J**

Non-residential real property **K**

Residential real property **L**

Collectables and personal use assets **M**

Other assets **O**

15c Overseas direct investments

Overseas shares **P**

Overseas non-residential real property **Q**

Overseas residential real property **R**

Overseas managed investments **S**

Other overseas assets **T**

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

15d In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year

15e 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 **V1**

Permissible temporary borrowings **V2**

Other borrowings **V3**

Borrowings **V**

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

Reserve accounts **X**

Other liabilities **Y**

**TOTAL LIABILITIES** **Z**

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H**

Total TOFA losses **I**

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 2017-18 income year, write 2018). **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 2018. **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 2018 for each election **C**

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2018. **D**

Section K: Declarations

Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy.

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date 

Day	Month	Year
21	07	2020

Preferred trustee or director contact details:

Title

Family name

First given name

Other given names

Phone number 

Area code	Number
<input type="text" value="0408"/>	<input type="text" value="261043"/>

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return 

Hrs
<input type="text"/>

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 2018 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	<input type="text"/>	Date	<input type="text" value="21/07/2020"/>
Title	<input type="text"/>		
Family name	<input type="text" value="KAUR"/>		
First given name	<input type="text" value="NAVNEET"/>		
Other given names	<input type="text"/>		
Tax agent's practice	<input type="text" value="NAVNEET KAUR"/>		
Tax agent's phone number	Area code <input type="text" value="02"/>	Number <input type="text" value="80843222"/>	
Tax agent number	<input type="text" value="24643693"/>	Reference number	<input type="text" value="MIDD0008"/>

<p><b>Losses schedule</b>                  Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2018 tax return.                  Superannuation funds should complete and attach this schedule to their 2018 tax return.</p>	2018
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Refer to *Losses schedule instructions 2018*, available on our website [www.ato.gov.au](http://www.ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number (ABN)

**Part A Losses carried forward to the 2018-19 income year** - excludes film losses

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

Year of loss		
2017-18	<b>B</b>	<input style="width: 100%;" type="text" value="28,623"/>
2016-17	<b>C</b>	<input style="width: 100%;" type="text" value="1,580"/>
2015-16	<b>D</b>	<input style="width: 100%;" type="text"/>
2014-15	<b>E</b>	<input style="width: 100%;" type="text"/>
2013-14	<b>F</b>	<input style="width: 100%;" type="text"/>
2012-13 and earlier income years	<b>G</b>	<input style="width: 100%;" type="text"/>
<b>Total</b>	<b>U</b>	<input style="width: 100%;" type="text" value="30,203"/>

Transfer the amount at label 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>	<input style="width: 100%;" type="text" value="1,580"/>
ADD Uplift of tax losses of designated infrastructure project entities		<b>B</b>	<input style="width: 100%;" type="text"/>
SUBTRACT Net forgiven amount of debt		<b>C</b>	<input style="width: 100%;" type="text"/>
ADD Tax loss incurred (if any) during current year		<b>D</b>	<input style="width: 100%;" type="text" value="28,623"/>
ADD Tax loss amount from conversion of excess franking offsets		<b>E</b>	<input style="width: 100%;" type="text"/>
SUBTRACT Net exempt income		<b>F</b>	<input style="width: 100%;" type="text"/>
SUBTRACT Tax losses forgone		<b>G</b>	<input style="width: 100%;" type="text"/>
SUBTRACT Tax losses deducted		<b>H</b>	<input style="width: 100%;" type="text"/>
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>	<input style="width: 100%;" type="text"/>
Total tax losses carried forward to later income years		<b>J</b>	<input style="width: 100%;" type="text" value="30,203"/>

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 more 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 General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Loss on asset theft (23801)</b>					
<u>Loss on asset theft (23801)</u>					
30/06/2018	Loss due to investment fraud		50,000.00		50,000.00 DR
			<b>50,000.00</b>		<b>50,000.00 DR</b>
<b>Contributions (24200)</b>					
<u>(Contributions) Middleton, Brett - Accumulation (MIDBRE00003A)</u>					
25/07/2017	CBA BRETZET			504.00	504.00 CR
18/08/2017	MRT PERFORMANCE JULY SUPER			730.77	1,234.77 CR
25/08/2017	CBA BRETZET			504.00	1,738.77 CR
25/09/2017	CBA BRETZET			504.00	2,242.77 CR
09/10/2017	MRT PERFORMANCE AUGUST			913.46	3,156.23 CR
12/10/2017	CBA MRT BMLMSEPSUPER			730.77	3,887.00 CR
25/10/2017	CBA BRETZET			504.00	4,391.00 CR
29/11/2017	CBA BRETZET			504.00	4,895.00 CR
08/12/2017	MRT PERFORMANCE OCTOBER SGL			730.77	5,625.77 CR
27/12/2017	CBA BRETZET			504.00	6,129.77 CR
10/01/2018	CBA BM LM NOV SUPER			913.46	7,043.23 CR
15/01/2018	CBA DEC SUPER			730.77	7,774.00 CR
25/01/2018	CBA BRETZET			504.00	8,278.00 CR
26/02/2018	CBA BRETZET			504.00	8,782.00 CR
05/03/2018	MRT PERFORMANCE BMLM JAN SGL SUPER			913.46	9,695.46 CR
15/03/2018	CBA FEBRUARY SGL			730.77	10,426.23 CR
26/03/2018	CBA BRETZET			504.00	10,930.23 CR
12/04/2018	MRT PERFORMANCE SGL MARCH SUPER			730.77	11,661.00 CR
26/04/2018	CBA BRETZET			504.00	12,165.00 CR
25/05/2018	CBA BRETZET			504.00	12,669.00 CR
25/06/2018	CBA BRETZET			504.00	13,173.00 CR
28/06/2018	CBA BM SAL SAC			14,155.00	27,328.00 CR
28/06/2018	CBA BM LM			2,075.50	29,403.50 CR
				<b>29,403.50</b>	<b>29,403.50 CR</b>
<u>(Contributions) Middleton, Lisette - Accumulation (MIDLIS00003A)</u>					
18/08/2017	MRT PERFORMANCE JULY SUPER			365.39	365.39 CR
09/10/2017	MRT PERFORMANCE AUGUST			456.73	822.12 CR
12/10/2017	CBA MRT BMLMSEPSUPER			365.39	1,187.51 CR
08/12/2017	MRT PERFORMANCE OCTOBER SGL			365.39	1,552.90 CR
10/01/2018	CBA BM LM NOV SUPER			456.73	2,009.63 CR
15/01/2018	CBA DEC SUPER			365.39	2,375.02 CR
05/03/2018	MRT PERFORMANCE BMLM JAN SGL SUPER			456.73	2,831.75 CR
15/03/2018	CBA FEBRUARY SGL			365.39	3,197.14 CR
12/04/2018	MRT PERFORMANCE SGL MARCH SUPER			365.39	3,562.53 CR
28/06/2018	CBA LM SAL SAC			18,490.00	22,052.53 CR
28/06/2018	CBA BM LM			365.39	22,417.92 CR
				<b>22,417.92</b>	<b>22,417.92 CR</b>
<b>Interest Received (25000)</b>					

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# Performance Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>MBL 348 (MBL117034348)</u>					
31/07/2017	MACQUARIE CMA INTEREST PAID			82.99	82.99 CR
31/08/2017	MACQUARIE CMA INTEREST PAID			23.42	106.41 CR
29/09/2017	MACQUARIE CMA INTEREST PAID			14.91	121.32 CR
31/10/2017	MACQUARIE CMA INTEREST PAID			17.74	139.06 CR
30/11/2017	MACQUARIE CMA INTEREST PAID			16.04	155.10 CR
29/12/2017	MACQUARIE CMA INTEREST PAID			17.95	173.05 CR
31/01/2018	MACQUARIE CMA INTEREST PAID			13.32	186.37 CR
28/02/2018	MACQUARIE CMA INTEREST PAID			12.98	199.35 CR
29/03/2018	MACQUARIE CMA INTEREST PAID			9.28	208.63 CR
30/04/2018	MACQUARIE CMA INTEREST PAID			10.10	218.73 CR
31/05/2018	MACQUARIE CMA INTEREST PAID			8.07	226.80 CR
29/06/2018	MACQUARIE CMA INTEREST PAID			13.50	240.30 CR
				<b>240.30</b>	<b>240.30 CR</b>
<u>Interest Received ATO General Interest Charge (25100)</u>					
<u>Interest Received ATO General Interest Charge (25100)</u>					
23/09/2017	Amended general interest charge			2.72	2.72 CR
				<b>2.72</b>	<b>2.72 CR</b>
<u>Accountancy Fees (30100)</u>					
<u>Accountancy Fees (30100)</u>					
22/12/2017	TRANSACT FUNDS TFR TO H TRAN PARTNERS		1,100.00		1,100.00 DR
02/03/2018	TRANSACT FUNDS TFR TO ORCHARD ACCCOUNTANT		5,060.00		6,160.00 DR
05/03/2018	RETURNED TRANSFER PERF0001 INV 1219			5,060.00	1,100.00 DR
06/03/2018	TRANSACT FUNDS TFR TO ORCHARD ACCOUNTANT		5,060.00		6,160.00 DR
			<b>11,220.00</b>	<b>5,060.00</b>	<b>6,160.00 DR</b>
<u>ATO Supervisory Levy (30400)</u>					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2018	ATO Supervisory Levy		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<u>Profit/Loss Allocation Account (49000)</u>					
<u>Profit/Loss Allocation Account (49000)</u>					
25/07/2017	System Member Journals		504.00		504.00 DR
18/08/2017	System Member Journals		621.15		1,125.15 DR
18/08/2017	System Member Journals		310.58		1,435.73 DR
25/08/2017	System Member Journals		504.00		1,939.73 DR
25/09/2017	System Member Journals		504.00		2,443.73 DR
09/10/2017	System Member Journals		776.44		3,220.17 DR
09/10/2017	System Member Journals		388.22		3,608.39 DR
12/10/2017	System Member Journals		621.15		4,229.54 DR
12/10/2017	System Member Journals		310.58		4,540.12 DR
25/10/2017	System Member Journals		504.00		5,044.12 DR
29/11/2017	System Member Journals		504.00		5,548.12 DR
08/12/2017	System Member Journals		621.15		6,169.27 DR
08/12/2017	System Member Journals		310.58		6,479.85 DR

## Performance Superannuation Fund General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/12/2017	System Member Journals		504.00		6,983.85 DR
10/01/2018	System Member Journals		776.44		7,760.29 DR
10/01/2018	System Member Journals		388.22		8,148.51 DR
15/01/2018	System Member Journals		621.15		8,769.66 DR
15/01/2018	System Member Journals		310.58		9,080.24 DR
25/01/2018	System Member Journals		504.00		9,584.24 DR
26/02/2018	System Member Journals		504.00		10,088.24 DR
05/03/2018	System Member Journals		776.44		10,864.68 DR
05/03/2018	System Member Journals		388.22		11,252.90 DR
15/03/2018	System Member Journals		621.15		11,874.05 DR
15/03/2018	System Member Journals		310.58		12,184.63 DR
26/03/2018	System Member Journals		504.00		12,688.63 DR
12/04/2018	System Member Journals		621.15		13,309.78 DR
12/04/2018	System Member Journals		310.58		13,620.36 DR
26/04/2018	System Member Journals		504.00		14,124.36 DR
25/05/2018	System Member Journals		504.00		14,628.36 DR
25/06/2018	System Member Journals		504.00		15,132.36 DR
28/06/2018	System Member Journals		12,031.75		27,164.11 DR
28/06/2018	System Member Journals		1,764.17		28,928.28 DR
28/06/2018	System Member Journals		310.58		29,238.86 DR
28/06/2018	System Member Journals		18,490.00		47,728.86 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			29,711.48	18,017.38 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			26,464.50	8,447.12 CR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		2,164.55		6,282.57 CR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		1,928.01		4,354.56 CR
			<b>51,821.42</b>	<b>56,175.98</b>	<b>4,354.56 CR</b>

### Opening Balance (50010)

#### (Opening Balance) Middleton, Brett - Accumulation (MIDBRE00003A)

01/07/2017	Opening Balance				53,316.04 CR
01/07/2017	Close Period Journal			2,352.09	55,668.13 CR
				<b>2,352.09</b>	<b>55,668.13 CR</b>

#### (Opening Balance) Middleton, Lisette - Accumulation (MIDLIS00003A)

01/07/2017	Opening Balance				47,682.62 CR
01/07/2017	Close Period Journal			5,616.27	53,298.89 CR
				<b>5,616.27</b>	<b>53,298.89 CR</b>

### Contributions (52420)

#### (Contributions) Middleton, Brett - Accumulation (MIDBRE00003A)

01/07/2017	Opening Balance				40,733.00 CR
01/07/2017	Close Period Journal		40,733.00		0.00 DR
25/07/2017	System Member Journals			504.00	504.00 CR
18/08/2017	System Member Journals			730.77	1,234.77 CR
25/08/2017	System Member Journals			504.00	1,738.77 CR
25/09/2017	System Member Journals			504.00	2,242.77 CR
09/10/2017	System Member Journals			913.46	3,156.23 CR

## Performance Superannuation Fund General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
12/10/2017	System Member Journals			730.77	3,887.00 CR
25/10/2017	System Member Journals			504.00	4,391.00 CR
29/11/2017	System Member Journals			504.00	4,895.00 CR
08/12/2017	System Member Journals			730.77	5,625.77 CR
27/12/2017	System Member Journals			504.00	6,129.77 CR
10/01/2018	System Member Journals			913.46	7,043.23 CR
15/01/2018	System Member Journals			730.77	7,774.00 CR
25/01/2018	System Member Journals			504.00	8,278.00 CR
26/02/2018	System Member Journals			504.00	8,782.00 CR
05/03/2018	System Member Journals			913.46	9,695.46 CR
15/03/2018	System Member Journals			730.77	10,426.23 CR
26/03/2018	System Member Journals			504.00	10,930.23 CR
12/04/2018	System Member Journals			730.77	11,661.00 CR
26/04/2018	System Member Journals			504.00	12,165.00 CR
25/05/2018	System Member Journals			504.00	12,669.00 CR
25/06/2018	System Member Journals			504.00	13,173.00 CR
28/06/2018	System Member Journals			14,155.00	27,328.00 CR
28/06/2018	System Member Journals			2,075.50	29,403.50 CR
			<b>40,733.00</b>	<b>29,403.50</b>	<b>29,403.50 CR</b>
<u>(Contributions) Middleton, Lisette - Accumulation (MIDLIS00003A)</u>					
01/07/2017	Opening Balance				38,472.04 CR
01/07/2017	Close Period Journal		38,472.04		0.00 DR
18/08/2017	System Member Journals			365.39	365.39 CR
09/10/2017	System Member Journals			456.73	822.12 CR
12/10/2017	System Member Journals			365.39	1,187.51 CR
08/12/2017	System Member Journals			365.39	1,552.90 CR
10/01/2018	System Member Journals			456.73	2,009.63 CR
15/01/2018	System Member Journals			365.39	2,375.02 CR
05/03/2018	System Member Journals			456.73	2,831.75 CR
15/03/2018	System Member Journals			365.39	3,197.14 CR
12/04/2018	System Member Journals			365.39	3,562.53 CR
28/06/2018	System Member Journals			365.39	3,927.92 CR
28/06/2018	System Member Journals			18,490.00	22,417.92 CR
			<b>38,472.04</b>	<b>22,417.92</b>	<b>22,417.92 CR</b>
<u>Share of Profit/(Loss) (53100)</u>					
<u>(Share of Profit/(Loss)) Middleton, Brett - Accumulation (MIDBRE00003A)</u>					
01/07/2017	Opening Balance				38,880.98 DR
01/07/2017	Close Period Journal			38,880.98	0.00 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		29,711.48		29,711.48 DR
			<b>29,711.48</b>	<b>38,880.98</b>	<b>29,711.48 DR</b>
<u>(Share of Profit/(Loss)) Middleton, Lisette - Accumulation (MIDLIS00003A)</u>					
01/07/2017	Opening Balance				32,355.70 DR
01/07/2017	Close Period Journal			32,355.70	0.00 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		26,464.50		26,464.50 DR
			<b>26,464.50</b>	<b>32,355.70</b>	<b>26,464.50 DR</b>

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Performance Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
26/07/2017	BPAY TO TAX OFFICE PAYMENTS			11,405.00	64,626.35 DR
28/07/2017	PP TO BRETZET PTY LTD			4,000.00	60,626.35 DR
31/07/2017	MACQUARIE CMA INTEREST PAID		82.99		60,709.34 DR
04/08/2017	TRANSACT FUNDS TFR TO ROYALE FINANCIAL G			20,000.00	40,709.34 DR
07/08/2017	TRANSACT FUNDS TFR TO ROYALE FINANCIAL G			20,000.00	20,709.34 DR
07/08/2017	TRANSACT FUNDS TFR TO ROYALE FINANCIAL G			10,000.00	10,709.34 DR
18/08/2017	MRT PERFORMANCE JULY SUPER		1,096.16		11,805.50 DR
25/08/2017	CBA BRETZET		4,504.00		16,309.50 DR
30/08/2017	PP TO BRETZET PTY LTD			4,000.00	12,309.50 DR
31/08/2017	MACQUARIE CMA INTEREST PAID		23.42		12,332.92 DR
25/09/2017	CBA BRETZET		4,504.00		16,836.92 DR
29/09/2017	MACQUARIE CMA INTEREST PAID		14.91		16,851.83 DR
29/09/2017	PP TO BRETZET PTY LTD			4,000.00	12,851.83 DR
09/10/2017	MRT PERFORMANCE AUGUST		1,370.19		14,222.02 DR
12/10/2017	CBA MRT BMLMSEPSUPER		1,096.16		15,318.18 DR
25/10/2017	CBA BRETZET		4,504.00		19,822.18 DR
26/10/2017	BPAY TO TAX OFFICE PAYMENTS			2,140.00	17,682.18 DR
30/10/2017	PP TO BRETZET PTY LTD			4,000.00	13,682.18 DR
31/10/2017	MACQUARIE CMA INTEREST PAID		17.74		13,699.92 DR
29/11/2017	CBA BRETZET		4,504.00		18,203.92 DR
30/11/2017	MACQUARIE CMA INTEREST PAID		16.04		18,219.96 DR
30/11/2017	PP TO BRETZET PTY LTD			4,000.00	14,219.96 DR
08/12/2017	MRT PERFORMANCE OCTOBER SGL		1,096.16		15,316.12 DR
22/12/2017	TRANSACT FUNDS TFR TO H TRAN PARTNERS			1,100.00	14,216.12 DR
27/12/2017	CBA BRETZET		4,504.00		18,720.12 DR
29/12/2017	MACQUARIE CMA INTEREST PAID		17.95		18,738.07 DR
29/12/2017	PP TO BRETZET PTY LTD			4,000.00	14,738.07 DR
10/01/2018	CBA BM LM NOV SUPER		1,370.19		16,108.26 DR
15/01/2018	CBA DEC SUPER		1,096.16		17,204.42 DR
25/01/2018	CBA BRETZET		4,504.00		21,708.42 DR
30/01/2018	PP TO BRETZET PTY LTD			4,000.00	17,708.42 DR
31/01/2018	MACQUARIE CMA INTEREST PAID		13.32		17,721.74 DR
26/02/2018	CBA BRETZET		4,504.00		22,225.74 DR
28/02/2018	MACQUARIE CMA INTEREST PAID		12.98		22,238.72 DR
28/02/2018	PP TO BRETZET PTY LTD			4,000.00	18,238.72 DR
01/03/2018	BPAY TO TAX OFFICE PAYMENTS			2,388.00	15,850.72 DR
02/03/2018	TRANSACT FUNDS TFR TO ORCHARD ACCCOUNTANT			5,060.00	10,790.72 DR
05/03/2018	MRT PERFORMANCE BMLM JAN SGL SUPER		1,370.19		12,160.91 DR
05/03/2018	RETURNED TRANSFER PERF0001 INV 1219		5,060.00		17,220.91 DR
06/03/2018	TRANSACT FUNDS TFR TO ORCHARD ACCOUNTANT			5,060.00	12,160.91 DR
15/03/2018	CBA FEBRUARY SGL		1,096.16		13,257.07 DR
26/03/2018	CBA BRETZET		4,504.00		17,761.07 DR
29/03/2018	MACQUARIE CMA INTEREST PAID		9.28		17,770.35 DR
29/03/2018	PP TO BRETZET PTY LTD			4,000.00	13,770.35 DR

ADH

Performance Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
12/04/2018	MRT PERFORMANCE SGL MARCH SUPER		1,096.16		14,866.51 DR
26/04/2018	CBA BRETZET		4,504.00		19,370.51 DR
27/04/2018	BPAY TO TAX OFFICE PAYMENTS			2,225.00	17,145.51 DR
27/04/2018	BPAY TO TAX OFFICE PAYMENTS			2,225.00	14,920.51 DR
30/04/2018	MACQUARIE CMA INTEREST PAID		10.10		14,930.61 DR
30/04/2018	PP TO BRETZET PTY LTD			4,000.00	10,930.61 DR
14/05/2018	ATO ATO007000009177197		365.39		11,296.00 DR
14/05/2018	ATO ATO007000009177198		730.77		12,026.77 DR
25/05/2018	CBA BRETZET		4,504.00		16,530.77 DR
30/05/2018	PP TO BRETZET PTY LTD			4,000.00	12,530.77 DR
31/05/2018	MACQUARIE CMA INTEREST PAID		8.07		12,538.84 DR
11/06/2018	ATO ATO005000009280221		456.73		12,995.57 DR
11/06/2018	ATO ATO005000009280222		913.46		13,909.03 DR
25/06/2018	CBA BRETZET		4,504.00		18,413.03 DR
28/06/2018	CBA BM LM		2,440.89		20,853.92 DR
28/06/2018	CBA BM SAL SAC		14,155.00		35,008.92 DR
28/06/2018	CBA LM SAL SAC		18,490.00		53,498.92 DR
29/06/2018	MACQUARIE CMA INTEREST PAID		13.50		53,512.42 DR
29/06/2018	PP TO BRETZET PTY LTD			4,000.00	49,512.42 DR
			<b>107,588.07</b>	<b>129,603.00</b>	<b>49,512.42 DR</b>

**Loan - MRT Unit Trust (65550)**

Loan - MRT Unit Trust (65550)

25/07/2017	CBA BRETZET			4,000.00	4,000.00 CR
28/07/2017	PP TO BRETZET PTY LTD		4,000.00		0.00 DR
25/08/2017	CBA BRETZET			4,000.00	4,000.00 CR
30/08/2017	PP TO BRETZET PTY LTD		4,000.00		0.00 DR
25/09/2017	CBA BRETZET			4,000.00	4,000.00 CR
29/09/2017	PP TO BRETZET PTY LTD		4,000.00		0.00 DR
25/10/2017	CBA BRETZET			4,000.00	4,000.00 CR
30/10/2017	PP TO BRETZET PTY LTD		4,000.00		0.00 DR
29/11/2017	CBA BRETZET			4,000.00	4,000.00 CR
30/11/2017	PP TO BRETZET PTY LTD		4,000.00		0.00 DR
27/12/2017	CBA BRETZET			4,000.00	4,000.00 CR
29/12/2017	PP TO BRETZET PTY LTD		4,000.00		0.00 DR
25/01/2018	CBA BRETZET			4,000.00	4,000.00 CR
30/01/2018	PP TO BRETZET PTY LTD		4,000.00		0.00 DR
26/02/2018	CBA BRETZET			4,000.00	4,000.00 CR
28/02/2018	PP TO BRETZET PTY LTD		4,000.00		0.00 DR
26/03/2018	CBA BRETZET			4,000.00	4,000.00 CR
29/03/2018	PP TO BRETZET PTY LTD		4,000.00		0.00 DR
26/04/2018	CBA BRETZET			4,000.00	4,000.00 CR
30/04/2018	PP TO BRETZET PTY LTD		4,000.00		0.00 DR
25/05/2018	CBA BRETZET			4,000.00	4,000.00 CR
30/05/2018	PP TO BRETZET PTY LTD		4,000.00		0.00 DR
25/06/2018	CBA BRETZET			4,000.00	4,000.00 CR
29/06/2018	PP TO BRETZET PTY LTD		4,000.00		0.00 DR

## Performance Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
			48,000.00	48,000.00	0.00 DR
<b>Debt Securities (Bonds, Bills of Exchange, Promissory Notes) (72000)</b>					
<u>ROYALE FINANCIAL (ROYFIN001)</u>					
04/08/2017	TRANSACT FUNDS TFR TO ROYALE FINANCIAL G		20,000.00		20,000.00 DR
07/08/2017	TRANSACT FUNDS TFR TO ROYALE FINANCIAL G		10,000.00		30,000.00 DR
07/08/2017	TRANSACT FUNDS TFR TO ROYALE FINANCIAL G		20,000.00		50,000.00 DR
30/06/2018	Loss due to investment fraud			50,000.00	0.00 DR
		0.00	50,000.00	50,000.00	0.00 DR
<b>GST Payable/Refundable (84000)</b>					
<u>GST Payable/Refundable (84000)</u>					
09/03/2018	Original activity statement for the period ending 31 Dec 17 - GST - PAYG instalments			100.00	100.00 CR
27/04/2018	Original activity statement for the period ending 31 Mar 17 - GST - PAYG instalments			460.00	560.00 CR
				560.00	560.00 CR
<b>Integrated Client Account (84100)</b>					
<u>Integrated Client Account (84100)</u>					
01/08/2017	Original activity statement for the period ending 30 Jun 17 - PAYG instalments			11,405.00	11,405.00 CR
28/08/2017	Transfer out of payment received on 26 Jul 17 to ICA		11,405.00		0.00 DR
23/09/2017	Amended general interest charge		2.72		2.72 DR
31/10/2017	Original activity statement for the period ending 30 Sep 17 - PAYG instalments			2,140.00	2,137.28 CR
21/12/2017	Transfer out of payment received on 26 Oct 17 to ICA		2,140.00		2.72 DR
01/03/2018	BPAY TO TAX OFFICE PAYMENTS		2,388.00		2,390.72 DR
09/03/2018	Original activity statement for the period ending 31 Dec 17 - GST - PAYG instalments			2,040.00	350.72 DR
27/04/2018	BPAY TO TAX OFFICE PAYMENTS		2,225.00		2,575.72 DR
27/04/2018	BPAY TO TAX OFFICE PAYMENTS		2,225.00		4,800.72 DR
27/04/2018	Original activity statement for the period ending 31 Mar 17 - GST - PAYG instalments			1,680.00	3,120.72 DR
			20,385.72	17,265.00	3,120.72 DR
<b>Income Tax Account (84200)</b>					
<u>Income Tax Account (84200)</u>					
26/07/2017	BPAY TO TAX OFFICE PAYMENTS		11,405.00		11,405.00 DR
28/08/2017	Transfer out of payment received on 26 Jul 17 to ICA			11,405.00	0.00 DR
26/10/2017	BPAY TO TAX OFFICE PAYMENTS		2,140.00		2,140.00 DR
21/12/2017	Transfer out of payment received on 26 Oct 17 to ICA			2,140.00	0.00 DR
			13,545.00	13,545.00	0.00 DR
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2017	Opening Balance				37,439.67 DR



## Performance Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/08/2017	Original activity statement for the period ending 30 Jun 17 - PAYG instalments		11,405.00		48,844.67 DR
31/10/2017	Original activity statement for the period ending 30 Sep 17 - PAYG instalments		2,140.00		50,984.67 DR
09/03/2018	Original activity statement for the period ending 31 Dec 17 - GST - PAYG instalments		2,140.00		53,124.67 DR
27/04/2018	Original activity statement for the period ending 31 Mar 17 - GST - PAYG instalments		2,140.00		55,264.67 DR
14/05/2018	ATO ATO007000009177197			365.39	54,899.28 DR
14/05/2018	ATO ATO007000009177198			730.77	54,168.51 DR
11/06/2018	ATO ATO005000009280222			913.46	53,255.05 DR
11/06/2018	ATO ATO005000009280221			456.73	52,798.32 DR
30/06/2018	ATO Supervisory Levy			259.00	52,539.32 DR
			<b>17,825.00</b>	<b>2,725.35</b>	<b>52,539.32 DR</b>

Total Debits: 520,566.38

Total Credits: 520,566.38

*Superfund*  
*Fin. year 17/18*

*PA-111*



Macquarie Cash Management Account

MACQUARIE BANK LIMITED  
ABN 46 008 583 542 AFSL 237502

enquiries 1800 806 310  
fax 1800 550 140  
www.macquarie.com.au

GPO Box 2520  
Sydney, NSW 2001



004 17360

MR B MIDDLETON &  
MR R MIDDLETON  
12 WILSON STREET  
NORTH RYDE NSW 2113

1 Shelley Street  
Sydney, NSW 2000

account balance **\$49,512.42**  
as at 30 Jun 18

account name BRETT MIDDLETON &  
ROSS MIDDLETON  
ATF PERFORMANCE SUP/FUND-PAC  
account no. 117034348

	transactions	debits	credits	balance
31.05.18	OPENING BALANCE			12,538.84
11.06.18	ATO ATO005000009280221		456.73	12,995.57
11.06.18	ATO ATO005000009280222		913.46	13,909.03
25.06.18	CBA Bretzet		4,504.00	18,413.03
28.06.18	CBA BM LM		2,440.89	20,853.92
28.06.18	CBA BM Sal Sac		14,155.00	35,008.92
28.06.18	CBA LM Sal Sac		18,490.00	53,498.92
29.06.18	MACQUARIE CMA INTEREST PAID*		13.50	53,512.42
29.06.18	PP TO BRETZET PTY LTD	4,000.00		<b>49,512.42</b>

how to make a transaction

online  
Log in to [www.macquarie.com.au/personal](http://www.macquarie.com.au/personal)

by phone  
Call 133 275 to make a phone transaction

transfers from another bank account  
Transfer funds from another bank to this account:  
BSB 182 222  
ACCOUNT NO. 117034348

deposits using BPay  
From another bank



Bill code: 20206  
Ref: 117 034 348

continued on next



BA-1/2

### Macquarie Cash Management Account

enquiries 1800 806 310

account name BRETT MIDDLETON &  
ROSS MIDDLETON  
ATF PERFORMANCE SUP/FUND-PAC  
account no. 117034348

transactions	debits	credits	balance
CLOSING BALANCE AS AT 30 JUN 18	4,000.00	40,973.58	49,512.42

\* Stepped interest rates as at 30 June 2018: balances \$0.00 to \$4,999.99 earned 0.00%; balances \$5,000.00 and above earned 1.30%

#### annual interest summary 2017/2018

INTEREST PAID	240.30
TOTAL INCOME PAID	240.30

continued on next

PB-1/1



### H Tran Partners

PO Box 544  
West Ryde NSW 2114

Phone 02 9808 0800  
Fax 02 9808 0899  
Website www.htran.com.au  
Email info@htran.com.au

### Tax Invoice

To: Performance Superannuation Fund  
12 Wilson Street  
North Ryde NSW 2113

Invoice Date 24 Nov 2017  
Due Date 8 Dec 2017  
Invoice Number 1114  
ABN 14716321973  
Client Code PERF0001  
Page 1

### MEMORANDUM OF FEES

	<u>Total</u>
Costs and disbursements in relation to register update of Superannuation Fund.	1,000.00
Sub Total	<u>1,000.00</u>
Total GST 10%	<u>100.00</u>
<b>TOTAL PAYABLE</b>	<b><u>\$1,100.00</u></b>

pd. 22.12.17  
from Superfund/Macq.  
\$1,100.00  
rec. no. 309685390.

### PAYMENT ADVICE

Client	Performance Superannuation Fund
Client Code	PERF0001
Invoice Number	1114
Due Date	8 Dec 2017
<b>Total Due</b>	<b>\$1,100.00</b>

Please choose your preferred payment option:



**Cheque**  
Please make cheque payable to H Tran Partners

**Direct Credit**  
Please make payment into the following account: H Tran Partners,  
BSB: 032 184, Acc No: 323 790. Please use the reference 1114.



Australian Government  
Australian Taxation Office

Agent NAVNEET KAUR  
Client THE TRUSTEE FOR  
PERFORMANCE  
SUPERANNUATION FUND  
ABN 77 199 210 626  
TFN 97 258 449

## Income tax 551

Date generated	16/07/2020
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

## Transactions

4 results found - from 01 July 2017 to 30 June 2018 sorted by processed date ordered newest to oldest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
21 Dec 2017	26 Oct 2017	Transfer out of payment received on 26 Oct 17	\$2,140.00		\$0.00
27 Oct 2017	26 Oct 2017	Payment received		\$2,140.00	\$2,140.00 CR
28 Aug 2017	26 Jul 2017	Transfer out of payment received on 26 Jul 17	\$11,405.00		\$0.00
27 Jul 2017	26 Jul 2017	Payment received		\$11,405.00	\$11,405.00 CR



Australian Government  
Australian Taxation Office

**Agent** NAVNEET KAUR  
**Client** THE TRUSTEE FOR  
PERFORMANCE  
SUPERANNUATION FUND  
**ABN** 77 199 210 626  
**TFN** 97 258 449

## Activity statement 001

<b>Date generated</b>	22/07/2020
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$3,120.72 CR

## Transactions

16 results found - from 01 July 2017 to 30 June 2019 sorted by processed date ordered newest to oldest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
30 Oct 2018	29 Oct 2018	Payment		\$2,341.00	\$3,120.72 CR
29 Oct 2018	12 Nov 2018	Original Activity Statement for the period ending 30 Sep 18 - PAYG Instalments	\$2,341.00		\$779.72 CR
31 Jul 2018	30 Jul 2018	Payment		\$7,580.00	\$3,120.72 CR
28 Jul 2018	13 Aug 2018	Original Activity Statement for the period ending 30 Jun 18 - PAYG Instalments	\$7,580.00		\$4,459.28 DR
30 Apr 2018	27 Apr 2018	Payment received		\$4,450.00	\$3,120.72 CR
27 Apr 2018	28 May 2018	Original Activity Statement for the period ending 31 Mar 18	\$1,680.00		\$1,329.28 DR
27 Apr 2018	27 Apr 2018	- GST		\$460.00	
27 Apr 2018	29 May 2018	- PAYG Instalments	\$2,140.00		
24 Mar 2018	24 Mar 2018	General interest charge			\$350.72 CR
9 Mar 2018	28 Feb 2018	Original Activity Statement for the period ending 31 Dec 17	\$2,040.00		\$350.72 CR
9 Mar 2018	28 Feb 2018	- GST		\$100.00	

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
9 Mar 2018	28 Feb 2018	- PAYG Instalments	\$2,140.00		
2 Mar 2018	1 Mar 2018	Payment		\$2,388.00	\$2,390.72 CR
21 Dec 2017	26 Oct 2017	Partial payment transferred in from Income tax account		\$2,140.00	\$2.72 CR
31 Oct 2017	27 Nov 2017	Original Activity Statement for the period ending 30 Sep 17 - PAYG Instalments	\$2,140.00		\$2,137.28 DR
23 Sep 2017	26 Aug 2017	Amended general interest charge (GIC)		\$2.72	\$2.72 CR
28 Aug 2017	26 Jul 2017	Partial payment transferred in from Income tax account		\$11,405.00	\$0.00
26 Aug 2017	26 Aug 2017	General interest charge			\$11,405.00 DR
1 Aug 2017	25 Aug 2017	Original Activity Statement for the period ending 30 Jun 17 - PAYG Instalments	\$11,405.00		\$11,405.00 DR
29 Jul 2017	1 Jul 2017	General interest charge			\$0.00



Australian Government  
Australian Taxation Office

## PAYG Instalments report 2018

Tax Agent 24643693  
Last Updated 18/07/2020

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
97258449	THE TRUSTEE FOR PERFORMANCE SUPERANNUATION FUND	2,140.00	2,140.00	2,140.00	7,580.00	14,000.00

Total No of Clients: 1



P6-2/1



Statement Period  
31 July 2017 - 31 August 2017

**Westpac Business Flexi**

Account Name  
**ROYALE FINANCIAL GROUP**



THE SECRETARY  
ROYALE FINANCIAL GROUP PTY LTD  
PO BOX 544  
WEST RYDE NSW 1685

004 Customer ID  
4777 2771 ROYALE FINANCIAL  
GROUP

BSB Account Number  
032-184 259 450

Opening Balance	+ \$0.47
Total Credits	+ \$61,210.02
Total Debits	- \$61,202.50
Closing Balance	+ \$7.99

**INTEREST RATES (PER ANNUM) ON CREDIT BALANCES**

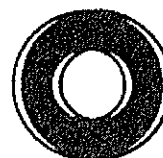
Effective Date	\$0 to \$1999	Over \$1999 to \$9999	Over \$9999 to \$19999	Over \$19999 to \$49999
20 Jul 2017	0.01 %	0.01 %	0.01 %	0.01 %
Effective Date	Over \$49999 to \$99999	Over \$99999 to \$249999	Over \$249999 to \$499999	Over \$499999
20 Jul 2017	0.10 %	0.40 %	0.60 %	0.60 %

**TRANSACTIONS**

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
31/07/17	STATEMENT OPENING BALANCE			0.47
01/08/17	Transaction Fee	2.50		-2.03
02/08/17	Deposit Online 2893565 Pymt Evelyn St Group		660.00	657.97
02/08/17	Withdrawal Online 1579514 Pymt Italia Mot ital roy	600.00		57.97
03/08/17	Deposit Online 2185655 Pymt Evelyn St Group		550.00	607.97
03/08/17	Withdrawal Online 1542936 Pymt H Tran Gro loan h bus roy	600.00		7.97
04/08/17	Deposit Performance Supe Bond Note		20,000.00	20,007.97
07/08/17	Deposit Performance Supe Bond Note		10,000.00	30,007.97
07/08/17	Deposit Performance Supe Bond Note		20,000.00	50,007.97
07/08/17	Withdrawal Mobile 1135675 Pymt Prescara C Pres roya	13,000.00		37,007.97
07/08/17	Withdrawal Mobile 1247903 Pymt H Tran Gro Roy H bus	7,000.00		30,007.97

S110316 MOD523 244 CN2CNCPW



MACQUARIE

# Macquarie Cash Management Account

MACQUARIE BANK LIMITED  
ABN 46 008 593 542 AFSL 237502

enquiries 1800 806 310  
fax 1800 550 140  
www.macquarie.com.au

GPO Box 2520  
Sydney, NSW 2001



004 5498

MR B MIDDLETON &  
MR R MIDDLETON  
12 WILSON STREET  
NORTH RYDE NSW 2113

1 Shelley Street  
Sydney, NSW 2000

account balance **\$12,332.92**  
as at 31 Aug 17

account name BRETT MIDDLETON &  
ROSS MIDDLETON  
ATF PERFORMANCE SUP/FUND-PAC  
account no. 117034348

	transactions	debits	credits	balance
31.07.17	OPENING BALANCE			60,709.34
04.08.17	TRANSACT FUNDS TFR TO ROYALE FINANCIAL G	20,000.00		40,709.34
07.08.17	TRANSACT FUNDS TFR TO Royale Financial G	20,000.00		20,709.34
07.08.17	TRANSACT FUNDS TFR TO Royale Financial G	10,000.00		10,709.34
18.08.17	MRT PERFORMANCE JULY SUPER		1,096.16	11,805.50
25.08.17	CBA Bretzel		1,504.00	16,309.50
30.08.17	PP TO BRETZEL PTY LTD	4,000.00		12,309.50
31.08.17	MACQUARIE CMA INTEREST PAID*		23.42	12,332.92

### how to make a transaction

online  
Log In to [www.macquarie.com.au/personal](http://www.macquarie.com.au/personal)

by phone  
Call 133 275 to make a phone transaction

transfers from another bank account  
Transfer funds from another bank to this account:  
BSB 182 222  
ACCOUNT NO. 117034348

deposits using BPay  
From another bank



Billers code: 20206  
Ref: 117 034 348

continued on next