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Financial statements and reports for the year ended  
30 June 2021

H & T Investments Superannuation Fund

Prepared for: H & T Investments Pty Ltd

## **H & T Investments Superannuation Fund**

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## H & T Investments Superannuation Fund

# Operating Statement

For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		218	71
Lease and Hire Income		488,349	486,777
Property Income		11,137	26,400
<b>Total Income</b>		<u>499,704</u>	<u>513,248</u>
<b>Expenses</b>			
Accountancy Fees		3,748	3,682
Administration Costs		132	132
ATO Supervisory Levy		259	259
Auditor's Remuneration		715	715
ASIC Fees		55	54
Investment Expenses		218,552	29,623
		<u>223,462</u>	<u>34,466</u>
<b>Member Payments</b>			
Pensions Paid		124,700	96,840
Benefits Paid/Transfers Out		2,515,300	253,160
<b>Investment Losses</b>			
Changes in Market Values			
Realised Movements in Market Value		(150,425)	0
Unrealised Movements in Market Value		152,227	(2,065,530)
Other Investment Gains/Losses		(1)	0
<b>Total Expenses</b>		<u>2,865,262</u>	<u>(1,681,065)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(2,365,559)</u>	<u>2,194,313</u>
Income Tax Expense		36,105	42,866
<b>Benefits accrued as a result of operations</b>		<u>(2,401,664)</u>	<u>2,151,447</u>

The accompanying notes form part of these financial statements.

# H & T Investments Superannuation Fund

## Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Fishing Licences		160,000	160,000
Fishing Quotas		6,952,498	9,656,371
Real Estate Properties (Non Residential)		0	415,810
<b>Total Investments</b>		<u>7,112,498</u>	<u>10,232,181</u>
<b>Other Assets</b>			
Sundry Debtors		22,508	0
Bank - Westpac Savings		1,169,163	88,829
Bank - Westpac Working		294	27
<b>Total Other Assets</b>		<u>1,191,965</u>	<u>88,856</u>
<b>Total Assets</b>		<u>8,304,463</u>	<u>10,321,037</u>
Less:			
<b>Liabilities</b>			
GST Payable		281,286	7,155
Income Tax Payable		2,559	11,621
Sundry Creditors		156,789	36,768
<b>Total Liabilities</b>		<u>440,634</u>	<u>55,544</u>
<b>Net assets available to pay benefits</b>		<u>7,863,829</u>	<u>10,265,493</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	2, 3		
Fischer, Horst Dieter - Accumulation		1,459,269	2,665,153
Fischer, Horst Dieter - Pension (1 Jul 15)		1,797,805	1,800,926
Fischer, Horst Dieter - Pension (1 Jul 16)		276,797	277,268
Fischer, Traude - Accumulation		2,255,356	3,443,952
Fischer, Traude - Pension (1 Jul 15)		1,797,818	1,800,939
Fischer, Traude - Pension (1 Jul 16)		276,784	277,255
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>7,863,829</u>	<u>10,265,493</u>

The accompanying notes form part of these financial statements.

# H & T Investments Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2021

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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.

# H & T Investments Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2021

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### Interest revenue

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

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

### Contributions

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

#### d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

#### e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

#### 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: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	10,265,493	8,114,047
Benefits accrued as a result of operations	(2,401,664)	2,151,446

H & T Investments Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2021

Current year member movements	0	0
Liability for accrued benefits at end of year	7,863,829	10,265,493

**Note 3: 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.

	<b>2021</b>	<b>2020</b>
	\$	\$
Vested Benefits	7,863,829	10,265,493

**Note 4: Guaranteed Benefits**

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

**Note 5: Subsequent Event - COVID-19**

The Coronavirus (Covid-19) pandemic is expected to cause material decline in the market value of the fund investments. The trustees are aware of the uncertainty surrounding the global markets during this time and the effects it will have on the value of the fund investments after the reporting date.

H & T Investments Superannuation Fund

**Notes to the Financial Statements**

For the year ended 30 June 2021

	2021 \$	2020 \$
<b><u>RECONCILIATION OF TAXABLE INCOME</u></b>		
Profit before Tax per Operating Statement	-2,365,559	2,194,313
Assessable Income not shown		
Capital Gains	144,909	0
Deductions not shown		
Exempt Current Pension Income	-276,029	-206,791
Expenses not deductible		
Pensions Paid	124,700	96,840
Benefits Paid/Transfers Out	2,515,300	253,160
Changes in Market Values		
Realised Movements in Market Value	-150,425	0
Unrealised Movements in Market Value	152,227	-2,065,530
Other Investment Gains/Losses	-1	0
Other Expenses - portion related to exempt income	95,579	13,784
Rounding	-1	-2
Per Income Tax Return	<u>240,700</u>	<u>285,774</u>
<b><u>TAX PAYABLE (-REFUND)</u></b>		
Tax at 15%	<u>36,105.00</u>	<u>42,866.10</u>
As per Operating Statement	36,105.00	42,866.10
PAYG Instalments paid before year end	<u>-33,546.00</u>	<u>-31,245.00</u>
As per Statement of Financial Position	2,559.00	11,621.10
PAYG Instalments paid after year end	-9,320.00	-10,415.00
Supervisory Levy	259.00	259.00
As per Income Tax Return	<u>-6,502.00</u>	<u>1,465.10</u>



# H & T Investments Superannuation Fund Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price <sup>1</sup>	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Bank - Westpac Savings		1,169,163.200000	1,169,163.20	1,169,163.20				14.12 %
Bank - Westpac Working		293.530000	293.53	293.53				0.00 %
		<b>1,169,456.73</b>			<b>1,169,456.73</b>			<b>14.12 %</b>
<b>Fishing Licences</b>								
FL-003 Coastal Line A1-5011	1.00	80,000.000000*	80,000.00	69,607.60	69,607.60	10,392.40	14.93 %	0.97 %
FL-004 Coastal Line A1-5031	1.00	80,000.000000*	80,000.00	72,307.50	72,307.50	7,692.50	10.64 %	0.97 %
FISCHSF_D Demersal A6-6035 EMERSALA6	1.00	0.000000	0.00	0.00	0.00	0.00	0.00 %	0.00 %
FISCHSF_TI Timor Reef A18-5018 MORREEFA	1.00	0.000000	0.00	0.00	0.00	0.00	0.00 %	0.00 %
			<b>160,000.00</b>		<b>141,915.10</b>	<b>18,084.90</b>	<b>12.74 %</b>	<b>1.93 %</b>
<b>Fishing Quotas</b>								
QUOTA1 Demersal - Goldband Snapper	60,000.00	20.010000	1,200,600.00	24.00	1,440,000.00	(239,400.00)	(16.62) %	14.50 %
QUOTA3 Demersal - Grouped Species	105,160.00	15.020000	1,579,503.20	8.00	841,280.00	738,223.20	87.75 %	19.07 %
QUOTA2 Demersal - Red Snapper	383,845.00	10.870000	4,172,395.15	7.00	2,686,915.00	1,485,480.15	55.29 %	50.38 %
			<b>6,952,498.35</b>		<b>4,968,195.00</b>	<b>1,984,303.35</b>	<b>39.94 %</b>	<b>83.95 %</b>
			<b>8,281,955.08</b>		<b>6,279,566.83</b>	<b>2,002,388.25</b>	<b>31.89 %</b>	<b>100.00 %</b>

<sup>1</sup>Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

\* Investments using last known price

Investment	Market Price	Market Price Date
Coastal Line A1-5011	80000.000000	30/06/2020
Coastal Line A1-5031	80000.000000	30/06/2020

# H & T Investments Superannuation Fund Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Deductions	Other	Distributed Capital Gains	Non- Assessable Payments
<b>Bank Accounts</b>												
Bank - Westpac Savings	217.73			217.73	0.00	0.00	0.00	217.73			0.00	0.00
	<b>217.73</b>			<b>217.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>217.73</b>			<b>0.00</b>	<b>0.00</b>
<b>Fishing Quotas</b>												
03016 Fishing Quotas	488,348.85							488,348.85				
	<b>488,348.85</b>							<b>488,348.85</b>				
<b>Real Estate Properties (Non Residential)</b>												
IP-051 Precision Dve, Molendinar, Qld	11,137.15							11,137.15				
	<b>11,137.15</b>							<b>11,137.15</b>				
	<b>499,703.73</b>			<b>217.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>499,703.73</b>			<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains)	<b>499,703.73</b>
Net Capital Gain	<b>0.00</b>
<b>Total Assessable Income</b>	<b>499,703.73</b>

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.  
For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.



H & T Investments Superannuation Fund  
**Investment Movement Report**

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals		Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Units	Cost	
		7,555,651.00				(2,587,456.00)		4,968,195.00	6,952,498.35
<b>Real Estate Properties (Non Residential)</b>									
IP-051 - Precision Dve, Molendinar, Qld	1.00	380,000.00		16,031.14	(1.00)	(396,031.14)		0.00	
		<b>380,000.00</b>		<b>16,031.14</b>		<b>(396,031.14)</b>		<b>0.00</b>	
		<b>8,166,422.44</b>		<b>4,128,465.11</b>		<b>(6,015,320.72)</b>		<b>6,279,566.83</b>	<b>8,281,955.08</b>

## H & T Investments Superannuation Fund

# Trustees Declaration

H & T Investments Pty Ltd ACN: 135955565

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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 2021 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2021 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 2021.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

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

.....  
Horst Dieter Fischer  
H & T Investments Pty Ltd  
Director

.....  
Traude Fischer  
H & T Investments Pty Ltd  
Director

Dated this ..... day of .....

# Memorandum of Resolutions of the Director(s) of

H & T Investments Pty Ltd ACN: 135955565

ATF H & T Investments Superannuation Fund

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## **FINANCIAL STATEMENTS OF SUPERANNUATION FUND:**

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

## **ANNUAL RETURN:**

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 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **INVESTMENT STRATEGY:**

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.

## **INSURANCE COVER:**

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.

## **ALLOCATION OF INCOME:**

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).

## **INVESTMENT ACQUISITIONS:**

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.

## **INVESTMENT DISPOSALS:**

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.

## **AUDITORS:**

It was resolved that

John Howson

of

23 Wandana Road, Sale, Victoria 3850

act as auditors of the Fund for the next financial year.

## **TAX AGENTS:**

It was resolved that

Eager and Partners

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.

# Memorandum of Resolutions of the Director(s) of

H & T Investments Pty Ltd ACN: 135955565  
ATF H & T Investments Superannuation Fund

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**CLOSURE:**

Signed as a true record –

.....  
Horst Dieter Fischer

/ /

.....  
Traude Fischer

/ /

# H & T Investments Superannuation Fund

## Members Statement

Horst Dieter Fischer  
 PO Box 794  
 Lakes Entrance, Victoria, 3909, Australia

### Your Details

Date of Birth : Provided  
 Age: 79  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/1997  
 Service Period Start Date: 01/07/1997  
 Date Left Fund:  
 Member Code: FISHOR00001A  
 Account Start Date: 01/07/1997  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

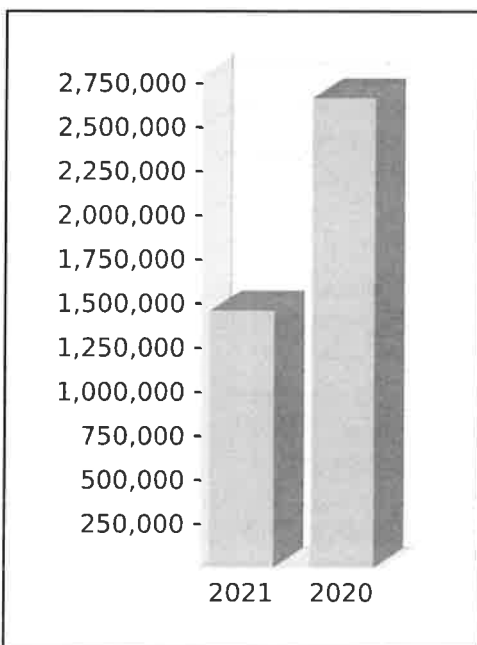
Nominated Beneficiaries N/A  
 Vested Benefits 1,459,269

### Your Balance

Total Benefits 1,459,269

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 1,459,269  
 Restricted Non Preserved

Tax Components  
 Tax Free 117,958  
 Taxable 1,341,311



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	2,665,152	2,143,435
<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	67,238	667,119
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	15,471	18,823
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	1,257,650	126,580
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	1,459,269	2,665,151



## H & T Investments Superannuation Fund

# Members Statement

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### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

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Horst Dieter Fischer  
Director

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Traude Fischer  
Director

# H & T Investments Superannuation Fund

## Members Statement

Horst Dieter Fischer  
 PO Box 794  
 Lakes Entrance, Victoria, 3909, Australia

### Your Details

Date of Birth : Provided  
 Age: 79  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/1997  
 Service Period Start Date: 01/07/1997  
 Date Left Fund:  
 Member Code: FISHOR00004P  
 Account Start Date: 01/07/2015  
 Account Phase: Retirement Phase  
 Account Description: 1 Jul 15

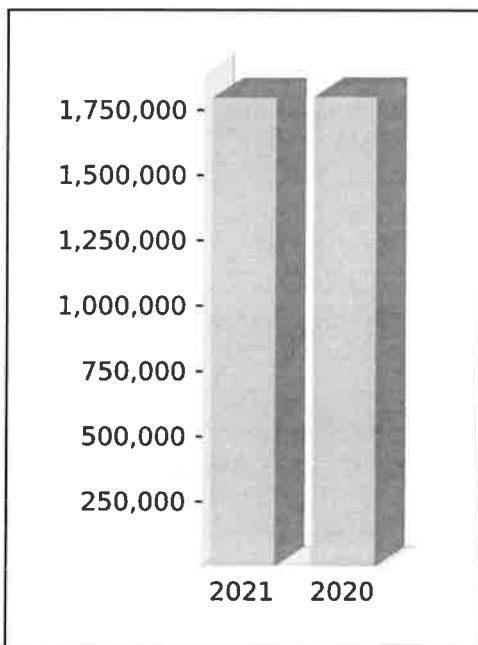
Nominated Beneficiaries N/A  
 Vested Benefits 1,797,805

### Your Balance

Total Benefits 1,797,805

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 1,797,805  
 Restricted Non Preserved

Tax Components  
 Tax Free (4.55%) 81,731  
 Taxable 1,716,074



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	1,800,926	1,398,649
<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	50,909	444,237
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	54,030	41,960
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 30/06/2021	1,797,805	1,800,926

# H & T Investments Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

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Horst Dieter Fischer  
Director

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Traude Fischer  
Director

# H & T Investments Superannuation Fund

## Members Statement

Horst Dieter Fischer  
 PO Box 794  
 Lakes Entrance, Victoria, 3909, Australia

### Your Details

Date of Birth : Provided  
 Age: 79  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/1997  
 Service Period Start Date: 01/07/1997  
 Date Left Fund:  
 Member Code: FISHOR00005P  
 Account Start Date: 01/07/2016  
 Account Phase: Retirement Phase  
 Account Description: 1 Jul 16

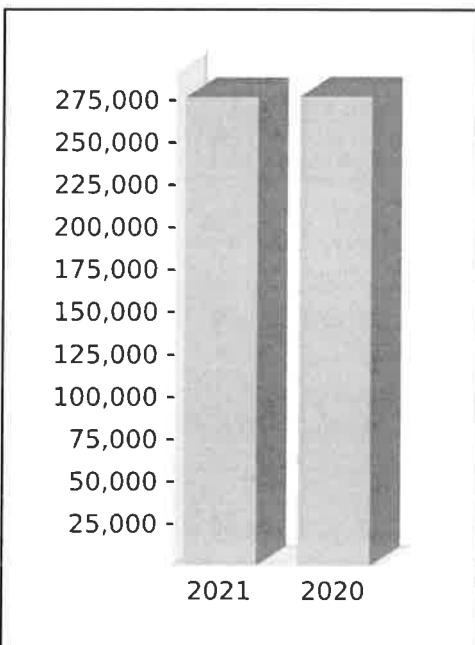
Nominated Beneficiaries N/A  
 Vested Benefits 276,797

### Your Balance

Total Benefits 276,797

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 276,797  
 Restricted Non Preserved

Tax Components  
 Tax Free (85.00%) 235,267  
 Taxable 41,530



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	277,268	215,286
<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	7,849	68,442
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	8,320	6,460
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 30/06/2021	276,797	277,268

# H & T Investments Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

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Horst Dieter Fischer  
Director

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Traude Fischer  
Director

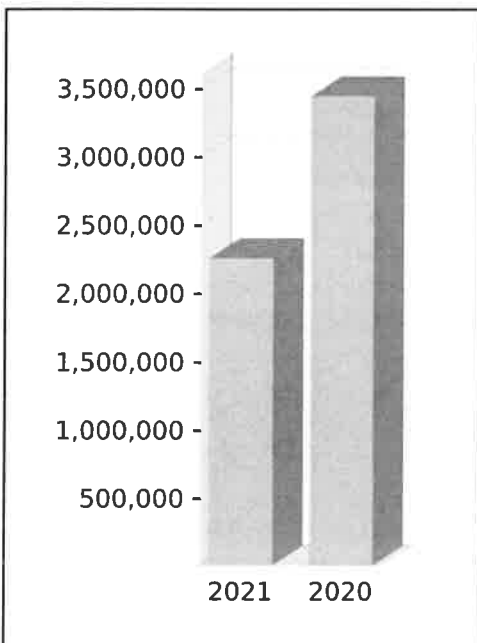
# H & T Investments Superannuation Fund

## Members Statement

Traude Fischer  
 PO Box 794  
 Lakes Entrance, Victoria, 3909, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	2,255,356
Age:	79		
Tax File Number:	Provided		
Date Joined Fund:	01/07/1997		
Service Period Start Date:	01/07/1997		
Date Left Fund:			
Member Code:	FISTRA00001A		
Account Start Date:	01/07/1997		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

<b>Your Balance</b>	
<b>Total Benefits</b>	2,255,356
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	2,255,356
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	154,434
Taxable	2,100,922



<b>Your Detailed Account Summary</b>		
	This Year	Last Year
Opening balance at 01/07/2020	3,443,952	2,742,740
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	89,688	851,836
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	20,634	24,044
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	1,257,650	126,580
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	2,255,356	3,443,952

# H & T Investments Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

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Signed by all the trustees of the fund

---

Horst Dieter Fischer  
Director

---

Traude Fischer  
Director

# H & T Investments Superannuation Fund

## Members Statement

Traude Fischer  
 PO Box 794  
 Lakes Entrance, Victoria, 3909, Australia

### Your Details

Date of Birth : Provided  
 Age: 79  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/1997  
 Service Period Start Date: 01/07/1997  
 Date Left Fund:  
 Member Code: FISTRA00004P  
 Account Start Date: 01/07/2015  
 Account Phase: Retirement Phase  
 Account Description: 1 Jul 15

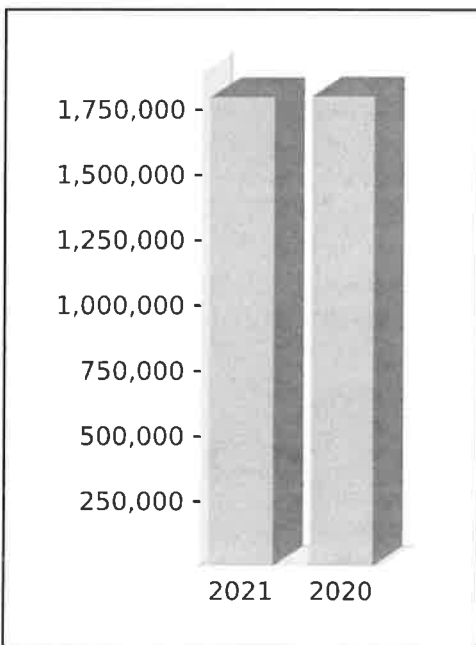
Nominated Beneficiaries N/A  
 Vested Benefits 1,797,818

### Your Balance

Total Benefits 1,797,818

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 1,797,818  
 Restricted Non Preserved

Tax Components  
 Tax Free (4.07%) 73,178  
 Taxable 1,724,640



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	1,800,939	1,398,663
<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	50,909	444,237
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	54,030	41,960
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 30/06/2021	1,797,818	1,800,940



# H & T Investments Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

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Signed by all the trustees of the fund

---

Horst Dieter Fischer  
Director

---

Traude Fischer  
Director

# H & T Investments Superannuation Fund

## Members Statement

Traude Fischer  
 PO Box 794  
 Lakes Entrance, Victoria, 3909, Australia

### Your Details

Date of Birth : Provided  
 Age: 79  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/1997  
 Service Period Start Date: 01/07/1997  
 Date Left Fund:  
 Member Code: FISTRA00005P  
 Account Start Date: 01/07/2016  
 Account Phase: Retirement Phase  
 Account Description: 1 Jul 16

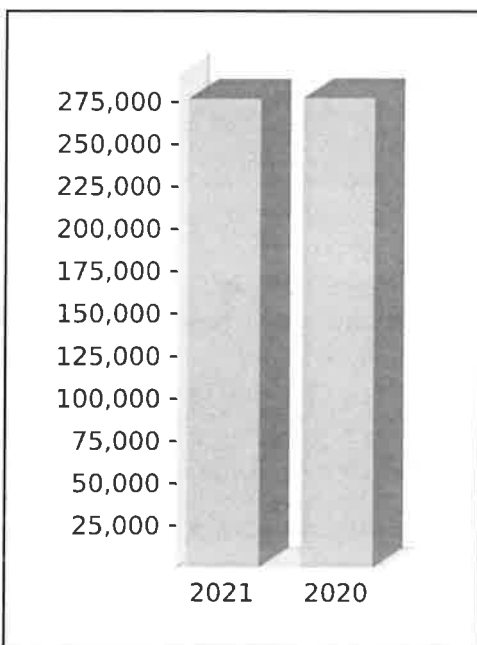
Nominated Beneficiaries N/A  
 Vested Benefits 276,784

### Your Balance

Total Benefits 276,784

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 276,784  
 Restricted Non Preserved

Tax Components  
 Tax Free (85.00%) 235,273  
 Taxable 41,511



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	277,255	215,273
<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	7,849	68,442
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	8,320	6,460
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 30/06/2021	276,784	277,255

# H & T Investments Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

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Signed by all the trustees of the fund

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Horst Dieter Fischer  
Director

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Traude Fischer  
Director