

Financial Statements

For the year ended 30 June 2021

Pisces Plus Superannuation Fund

Compilation Report

For the year ended 30 June 2021

We have compiled the accompanying special purpose financial statements of Pisces Plus Superannuation Fund, which comprise the statement of financial position as at 30 June 2021, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustees

The Trustees of Pisces Plus Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustees, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements and APES 315: *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the Trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Firm: Walker Partners (Aust) Pty Ltd
Address: PO Box 706
Burgundy Street
HEIDELBERG VIC 3084

Signature: _____

Date: _____

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
INVESTMENTS			
Australian Listed Shares	15	357,291	478,047
Australian Listed Unit Trust	16	140,628	101,523
Unit Trusts (Unlisted)	17	-	41,830
Overseas Listed Shares	18	342,086	-
Overseas Unit Trusts	19	286,191	-
		1,126,196	621,400
OTHER ASSETS			
Cash Investments (CMTs, etc)	14	1,226	-
Cash at Bank	20	291,164	700,165
Sundry Debtors - Fund Level	21	29,397	2,687
		321,787	702,852
TOTAL ASSETS		1,447,983	1,324,252
LIABILITIES			
Provisions for Tax - Fund	22	6,430	(3,514)
Financial Position Rounding		(3)	1
		6,427	(3,513)
TOTAL LIABILITIES		6,427	(3,513)
NET ASSETS AVAILABLE TO PAY BENEFITS		1,441,556	1,327,765
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	23	1,441,556	1,327,765
		1,441,556	1,327,765

This Statement is to be read in conjunction with the notes to the Financial Statements

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
REVENUE			
Investment Revenue			
Australian Listed Shares	2	4,064	27,152
Australian Listed Unit Trust	3	99	2,922
Unit Trusts (Unlisted)	4	47,248	10,910
Foreign Currency Gain	5	2,848	-
Miscellaneous Rebates	6	49	2
		54,308	40,986
Contribution Revenue			
Member Non-Concessional Contributions		580,000	200,000
		580,000	200,000
Other Revenue			
Cash at Bank	7	27	212
Market Movement Non-Realised	8	138,186	(25,846)
Market Movement Realised	9	(3,806)	(16,297)
		134,407	(41,931)
Total Revenue		768,715	199,055
EXPENSES			
General Expense			
Fund Administration Expenses	10	21,326	592
Investment Expenses	11	-	15,794
Fund Lodgement Expenses	12	-	34
Member Group Life Premiums		4,664	4,115
		25,990	20,535
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX			
		742,725	178,520
Tax Expense			
Fund Tax Expenses	13	3,934	(8,893)
		3,934	(8,893)
BENEFITS ACCRUED AS A RESULT OF OPERATIONS			
		738,791	187,413

This Statement is to be read in conjunction with the notes to the Financial Statements

Pisces Plus Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

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 accompanying Regulations, the trust deed of the fund and the needs of members.

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

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.

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 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 their market values, which is the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and 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 values have 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; and
- iv. investment properties at trustees' assessment of their realisable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the fund's financial liabilities are 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 are subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised at the market value of the consideration received or receivable.

Interest revenue

Pisces Plus Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

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

Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

f. 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.

g. Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (revenue) and deferred income tax expense (revenue).

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Pisces Plus Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

h. 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.

i. Critical Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, 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.

j. Events Subsequent to Balance Date

The superannuation fund is an Accumulation fund and consequently any reduction or increment in market value of the fund is a reduction in member benefits. Any significant movement in the market value of investments after balance date has not been brought to account. Investments are in principle held for the long term and it is not appropriate to bring any subsequent reduction or increment in market values to account as at year end. Net movement in market values subsequent to balance date will be recognised in the next financial year.

In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the impact this will have on the superannuation fund.

Pisces Plus Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Note 2: Australian Listed Shares		
Asset Income for Amcor Ltd Ordinary Shares	116	1,274
Asset Income for Commonwealth Bank of Australia	523	3,595
Asset Income for Computer Share Ltd Ordinary Shares	-	414
Asset Income for Macquarie Bank Limited Ordinary Shares	545	3,190
Asset Income for The Broken Hill Proprietary Company Limited Ordinary Shares	255	720
Asset Income for Westpac Banking Corporation Ordinary Shares	-	913
Asset Income for Woodside Petroleum Limited	170	1,591
CBA PerIs XI	107	1,291
Challenger F.s.g.ltd - Dividends	-	1,134
CSL Limited - Dividends	-	627
KFM Diversified Infrastructure and Log Fund	-	407
Macquarie Group Ltd Capital Note 3	273	3,216
Macquarie Group Ltd Capital Note 4	219	2,603
R.E.A Group Ltd	160	343
Ramsay Health Care - Dividends	-	1,158
Reliance Worldwide Corporation Ltd	496	551
Seek Limited - Dividends	187	317
Unibail-Rodamco-Westfield	-	1,881
Wesfarmers Limited - Dividends	1,013	1,927
	4,064	27,152
Note 3: Australian Listed Unit Trust		
Asset Income for Transurban City Link Pty Ltd	-	119
Challenger \$100 Capital Notes	99	1,233
Sydney Airport Group	-	1,570
	99	2,922
Note 4: Unit Trusts (Unlisted)		
Managed Investments	47,248	10,910
	47,248	10,910
Note 5: Foreign Currency Gain		
Foreign Currency Gain	2,848	-
	2,848	-
Note 6: Miscellaneous Rebates		
Miscellaneous Rebate	49	2
	49	2

Pisces Plus Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Note 7: Cash at Bank		
Bank Interest - Macquarie Acc. No. 183334 116888108	14	1
Cash at Bank - Other (Fund)	13	211
	27	212
Note 8: Market Movement Non-Realised		
Market Movement Non-Realised - Other Assets	-	10,016
Market Movement Non-Realised - Other Managed Investments	-	13,453
Market Movement Non-Realised - Overseas Assets	106,927	-
Market Movement Non-Realised - Overseas Shares	(6,234)	-
Market Movement Non-Realised Listed Shares and Options	37,493	(33,005)
Market Movement Non-Realised Unit Trusts	-	(16,310)
	138,186	(25,846)
Note 9: Market Movement Realised		
Market Movement Realised - Other Assets	239	471
Market Movement Realised - Other Managed Investments	2,114	(2,650)
Market Movement Realised - Overseas Assets	-	4,970
Market Movement Realised Listed Shares and Options	(6,912)	(18,079)
Market Movement Realised Public Securities	-	(332)
Market Movement Realised Unit Trusts	753	(677)
	(3,806)	(16,297)
Note 10: Fund Administration Expenses		
Administration Costs	-	13
Adviser Fee (Admin)	3,690	-
Advisor Advice Fee	9,822	-
Audit Fees	-	320
Bank Charges	29	-
Insurance (Admin)	320	-
Management Fees (Admin)	4,084	-
Professional Fees	3,122	-
Subscriptions and Registrations	259	259
	21,326	592
Note 11: Investment Expenses		
Investment Administration Fee	-	751
Investment Advisor Fee	-	15,043
	-	15,794

Pisces Plus Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Note 12: Fund Lodgement Expenses		
ATO General Interest Charge	-	34
	-	34
Note 13: Fund Tax Expenses		
Income Tax Expense	(2,668)	(6,010)
Tax Accrued During Period	6,602	(2,883)
	3,934	(8,893)
Note 14: Cash Investments (CMTs, etc)		
Cash Investments EURO	199	-
Cash Investments USD	1,027	-
	1,226	-
Note 15: Australian Listed Shares		
Amtcor Ltd Ordinary Shares	-	10,498
CBA Perls X	40,456	-
CBA Perls XI	40,194	16,018
Challenger F.s.g.ltd	-	5,583
Commonwealth Bank of Australia	-	37,070
CSL Limited	33,367	46,494
Johns Lyng Group Limited	37,301	-
Macquarie Bank Limited Ordinary Shares	25,185	35,936
Macquarie Group Ltd Capital Note 3	39,897	31,521
Macquarie Group Ltd Capital Note 4	40,391	24,519
Nextdc Limited	-	22,121
Qualitas Real Estate Income Fund	72,237	21,411
QUBE Logistics Fund	-	8,259
R.E.A Group Ltd	-	31,393
Ramsay Health Care	12,338	50,023
Reliance Worldwide Corporation Ltd	-	12,921
Seek Limited	-	12,652
The Broken Billiton Ltd	-	12,107
Unibail-Rodamco-Westfield	-	11,639
Wesfarmers Limited	-	47,789
Woodside Petroleum Limited	15,925	10,176
Xero Limited	-	29,917
	357,291	478,047

Pisces Plus Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Note 16: Australian Listed Unit Trust		
Challenger \$100 Capital Notes	-	15,709
Crown Subordinated Notes II	41,415	-
Qube Holdings Ltd Subordinated Notes	38,878	-
Stockland Stapled	-	12,869
Suncorp Capital Notes 2	40,128	-
Sydney Airport Group	-	31,021
Transurban City Link Pty Ltd	20,207	41,924
	140,628	101,523
Note 17: Unit Trusts (Unlisted)		
Magellan Global Equities Fund	-	41,830
	-	41,830
Note 18: Overseas Listed Shares		
Adidas AG	28,276	-
Alibaba Group Holding Ltd	20,869	-
Alphabet Inc. Class C	53,482	-
Amazon.com Inc	36,705	-
Applied Materials Inc.	32,286	-
Booking Holdings Inc	14,591	-
Broadcom Limited	24,802	-
CDW Corporation	19,566	-
Lowe's Cos Inc	30,526	-
Microsoft Corporation	34,323	-
The Walt Disney Company	17,347	-
Visa Inc	29,313	-
	342,086	-
Note 19: Overseas Unit Trusts		
Cooper Investors Global Equities Fund (Hedged)	172,057	-
Fairlight Global Small & Mid Cap Unhedged	114,134	-
	286,191	-
Note 20: Cash at Bank		
Cash at Bank	279,153	-
Cash at Bank - Macquarie Acc. No. 183334 116888108	12,011	14,490
Cash at Bank - Other (Fund)	-	685,675
	291,164	700,165

Pisces Plus Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	2021	2020
	\$	\$
Note 21: Sundry Debtors - Fund Level		
Sundry Debtors	29,397	2,687
	29,397	2,687
Note 22: Provisions for Tax - Fund		
Provision for Deferred Tax	9,098	2,496
Provision for Income Tax	(2,668)	(6,010)
	6,430	(3,514)
Note 23A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	1,327,765	1,357,350
Add: Increase (Decrease) in Members' Benefits	738,791	187,416
Less: Benefit Paid	625,000	217,000
Liability for Members' Benefits End	1,441,556	1,327,765
Note 23B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	576,628	517,160
Total Vested Benefits	1,441,556	1,327,765

Tax Reconciliation

For the year ended 30 June 2021

INCOME		
Gross Interest Income		2,683.00
Gross Dividend Income		
Imputation Credits	2,862.61	
Franked Amounts	6,679.44	
Unfranked Amounts	25,889.10	35,431.00
Gross Rental Income		-
Gross Foreign Income		3,331.00
Gross Trust Distributions		-
Gross Assessable Contributions		
Employer Contributions/Untaxed Transfers	-	
Member Contributions	-	-
Gross Capital Gain		
Net Capital Gain	26,593.00	
Pension Capital Gain Revenue	-	26,593.00
Non-arm's length income		-
Net Other Income		2,901.00
Gross Income		70,939.00
Less Exempt Current Pension Income (using a Pension Exempt Factor of 0.60900000)		43,201.00
Total Income		27,738.00
LESS DEDUCTIONS		
Other Deduction		24,575.00
Total Deductions		24,575.00
TAXABLE INCOME		
		3,163.00
Gross Income Tax Expense (15% of Standard Component) (45% of Non-arm's length income)		474.45
Less Foreign Tax Offset	279.80	-
Less Other Tax Credit	-	279.80
Tax Assessed		194.65
Less Imputed Tax Credit	2,862.61	
Less Amount Already paid (for the year)		-
TAX DUE OR REFUNDABLE		(2,667.96)
Supervisory Levy		259.00
AMOUNT DUE OR REFUNDABLE		(2,408.96)

Pisces Plus Superannuation Fund

Member Account Balances

For the year ended 30 June 2021

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Bouterakos, Christos (60)									
Accumulation									
Accum (00001)	517,160.24	-	-	-	-	4,664.00	-	64,131.41	576,627.65
	517,160.24	-	-	-	-	4,664.00	-	64,131.41	576,627.65
Gindidis, Dimitrios (65)									
Accumulation									
Accum (00003)	-	300,000.00	-	(300,000.00)	-	-	-	-	-
Pension									
ABP (00005) - 23.86%	345,161.54	-	-	-	-	-	325,190.45	6,343.41	26,314.50
ABF (00010) - 100.00%	99,979.51	-	-	-	-	-	10,700.00	10,598.15	95,657.46
ABP (00012) - 100.00%	-	-	-	300,000.00	-	-	6,000.00	33,634.74	327,634.74
	445,141.05	-	-	300,000.00	-	-	347,910.45	52,376.30	449,606.90
	445,141.05	300,000.00	-	-	-	-	347,910.45	52,376.30	449,606.90
Gindidis, Rena (63)									
Accumulation									
Accum (00004)	-	180,000.00	-	(277,841.90)	-	-	-	(2,158.10)	-
Pension									
ABP (00006) - 24.25%	265,484.05	-	-	-	-	-	254,809.55	(6,454.71)	4,019.79
ABF (00011) - 100.00%	99,979.51	-	-	-	-	-	10,700.00	15,787.05	99,046.56
ABP (00013) - 100.00%	-	-	-	277,841.90	-	-	5,560.00	59,973.22	312,255.12
	365,463.56	-	-	277,841.90	-	-	277,089.55	49,105.56	415,321.47
	365,463.56	280,000.00	-	-	-	-	277,089.55	46,947.46	415,321.47
Reserve	-	-	-	-	-	-	-	-	-
TOTALS	1,327,764.85	580,000.00	-	-	-	4,664.00	625,000.00	163,455.17	1,441,556.02

CALCULATED FUND EARNING RATE:

APPLIED FUND EARNING RATE:

12.4007 %

12.4007 %

Pisces Plus Superannuation Fund

Investment Summary

As at 30 June 2021

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
Cash at Bank	-	-	-	-	279,153.17	279,153.17	-	-	19.65
Cash at Bank - Macquarie Attr. No. 1833	-	-	-	-	12,011.37	12,011.37	-	-	0.85
Cash Investments EURO	-	-	-	-	199.06	199.06	-	-	0.01
Cash Investments USD	-	-	-	-	1,026.81	1,026.81	-	-	0.07
					292,390.41	292,390.41	-	-	20.61
Domestic Shares									
CB&A Perls A	CBAPG	389.0000	101.8598	104.0000	39,923.26	40,456.00	532.74	2.10	2.85
CB&A Perls A1	CBAPH	565.0000	100.9451	104.4000	56,883.10	40,144.00	(16,739.10)	-3.42	2.83
Crown Subor. Irrevoc. Notes II	CWNH6	42,700.00	91.0723	96.9910	39,314.85	41,414.75	2,099.90	5.34	2.92
CSL Limited	CSL	117,000.00	66.1528	285.1900	7,979.88	33,767.23	25,787.35	318.46	2.35
Johns Lyng Group Limited	ILG	7,314.0000	2.7241	5.1000	15,924.07	37,301.40	21,377.33	87.22	2.63
Macquarie Bank Limited Ordinary Shares	MQG	161.0000	97.9641	156.4500	15,772.22	25,185.23	9,413.01	59.68	1.78
Macquarie Group Ltd Capital Note 2	MQGFC	379.0000	101.8270	105.2700	38,592.44	39,897.33	1,304.89	3.38	2.81
Macquarie Group Ltd Capital Note 4	MQGPD	375.0000	101.5955	107.7100	38,210.81	40,391.25	2,180.44	5.71	3.15
Qualitas Real Estate Income Fund	QRI	44,317.0000	1.5545	1.6500	68,008.60	72,236.71	4,228.11	6.21	5.09
Qube Holdings Ltd Subordinated Notes	QUBHA	376.0000	105.3357	103.4000	39,005.23	38,878.40	(127.83)	(11.84)	2.74
Ramsay Health Care	RHC	196.0000	69.4519	62.9500	13,612.58	12,338.20	(1,274.38)	(9.35)	0.87
Suncorp Capital Notes 2	JUNPG	387.0000	101.7441	103.6900	39,374.98	40,138.03	763.05	1.91	2.83
Transurban City Link Fc. Ltd	TCL	1,420.0000	5.5727	14.2300	7,913.25	20,206.60	12,293.35	155.85	1.42
Woodside Petroleum Limited	WFL	717.0000	26.9982	22.2100	15,357.70	15,924.57	566.87	3.71	1.12
					426,143.01	497,919.68	71,776.67	16.84	35.10
Foreign Assets									
Adria AG	ADS	57.0000	460.4226	496.0663	26,244.09	28,275.78	2,031.69	7.74	1.99
Alphabet Inc. Class C	GOOG	16.0000	2,063.3944	3,342.6513	33,014.31	53,482.42	20,468.11	62.00	3.77
Amazon.com Inc.	AMZN	6.0000	4,316.4925	4,568.1038	34,531.94	36,704.83	2,172.89	6.29	2.59
Applied Materials Inc.	AMAT	170.0000	78.2728	183.3173	13,306.38	32,285.94	18,979.56	142.64	2.26
Boring Holdings Inc.	BKNG	5.0000	2,377.2220	2,918.2320	11,886.11	14,591.16	2,705.05	22.76	1.03
Broadcom Limited	AVGO	39.0000	495.7731	635.9562	19,335.15	24,802.29	5,467.14	28.28	1.75
CDI Corporation	CDW	24.0000	157.2155	232.9285	13,206.10	15,566.02	2,359.92	18.16	1.38
Corpet Investors Global Equities Fund (th. CI9001:AU)		36,974.4100	2.4483	2.5690	153,973.46	172,057.27	18,083.81	11.95	12.13
Fairlight Global Small B. Mid Cap. Unhedg.	FIM75:ZAU	70,944.8300	1.3545	1.6090	91,625.14	114,134.14	22,509.00	24.59	8.05
Lowe's Cos Inc.	LOW	115.0000	227.1531	258.9557	26,204.07	30,526.09	4,322.02	16.48	2.15
Microsoft Corporation	MSFT	95.0000	274.0415	351.2963	26,508.94	34,323.15	7,814.21	29.48	3.42
The Walt Disney Company	DIS	74.0000	178.4373	244.4226	13,219.16	17,847.27	4,628.11	35.33	1.22
Visa Inc.	V	94.0000	283.2767	311.6432	26,626.01	29,713.26	3,087.25	11.58	2.97
					500,482.86	607,409.62	106,926.76	21.36	42.82

Fund: APIS01

Page 1

Pisces Plus Superannuation Fund

Investment Summary

As at 30 June 2021

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Overseas Shares									
Alibaba Group Holding Ltd	BABA	49,000	592.8067	302.4541	27,103.66	20,869.33	(6,234.33)	(23.00)	1.47
					27,103.66	20,869.33	(6,234.33)	(23.00)	1.47
Total Investments					1,246,119.94	1,418,589.04	172,469.10	13.84	100.00

Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$

Gain / Loss % is equal to Gain / Loss \$ divided by Adjusted Cost \$ expressed as a percentage

Member Statement

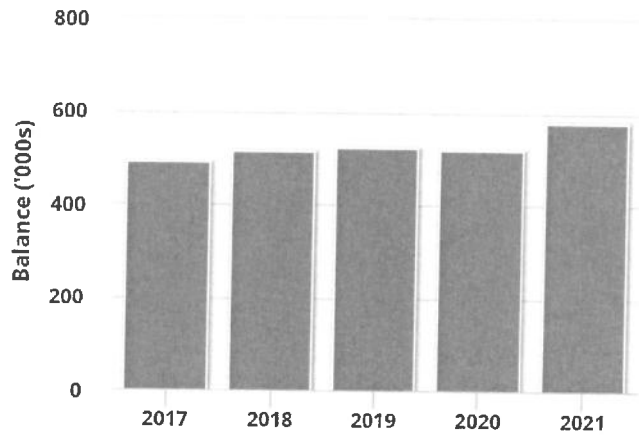
For the year ended 30 June 2021

Member details

Mr Christos Bouterakos
7 Rothwell Court
EPPING VIC 3076
AUSTRALIA

Date of Birth: 24/04/1961
Eligible Service Date: 25/05/1993

Your recent balance history



YOUR OPENING BALANCE

\$517,160.24

\$59,467.41
Balance Increase

YOUR CLOSING BALANCE

\$576,627.65

Your Net Fund Return

12.4007%

Your account at a glance

Opening Balance as at 01/07/2020

\$517,160.24

What has been deducted from your account

Insurance Premiums

\$4,664.00

New Earnings

\$64,131.41

Closing Balance at 30/06/2021

\$576,627.65

Member Statement

For the year ended 30 June 2021

Consolidated - Mr Christos Bouterakos

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$576,627.65

YOUR TAX COMPONENTS

Tax Free Component	\$0.00
Taxable Component	\$576,627.65

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$576,627.65
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	12.40 %
--	---------

Member Statement

For the year ended 30 June 2021

Accumulation Account - Mr Christos Bouterakos

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020	\$517,160.24
---	---------------------

What has been deducted from your account

Insurance Premiums	\$4,664.00
--------------------	------------

New Earnings	\$64,131.41
---------------------	--------------------

Closing Balance at 30/06/2021	\$576,627.65
--------------------------------------	---------------------

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
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Restricted non-preserved (Generally available when you leave your employer)	\$0.00
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Preserved (Generally available once you retire, after reaching your preservation age)	\$576,627.65
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YOUR TAX COMPONENTS

Tax Free Component	\$0.00
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Taxable Component	\$576,627.65
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Pisces Plus Superannuation Fund

Member Statement

For the year ended 30 June 2021

YOUR BENEFICIARY(s) - Mr Christos Bouterakos

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Pablo Loriente

(03) 9480 5500

PO Box 706

Burgundy Street

HEIDELBERG VIC 3084

Member Statement

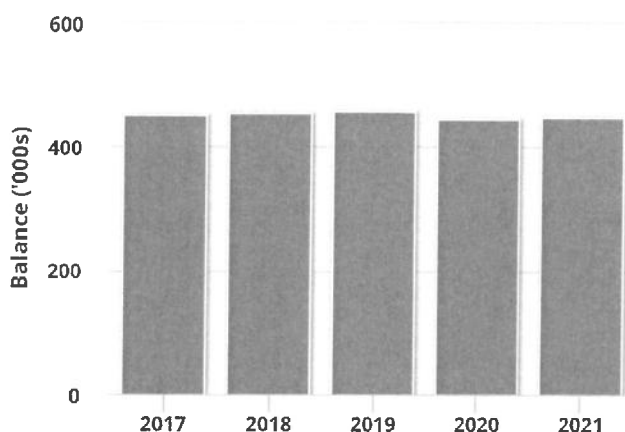
For the year ended 30 June 2021

Member details

Mr Dimitrios Gindidis
213 Willsmere Wiltshire Drive
KEW VIC 3101
AUSTRALIA

Date of Birth: 05/11/1955
 Eligible Service Date: 21/05/1987

Your recent balance history



YOUR OPENING BALANCE
\$445,141.05

\$4,465.85
 Balance Increase

YOUR CLOSING BALANCE
\$449,606.90

Your Net Fund Return

12.4007%

Your account at a glance

Opening Balance as at 01/07/2020 **\$445,141.05**

What has been added to your account

Member Non-Concessional Contributions	\$300,000.00
Purchase Price of Pension	\$300,000.00

What has been deducted from your account

Pension Payments During Period	\$347,910.45
Transfers to Pension Account	\$300,000.00

New Earnings **\$52,376.30**

Closing Balance at 30/06/2021 **\$449,606.90**

Member Statement

For the year ended 30 June 2021

Consolidated - Mr Dimitrios Gindidis

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$449,606.90
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$429,570.49
Taxable Component	\$20,036.41

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$449,606.90
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	12.40 %
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Member Statement

For the year ended 30 June 2021

Accumulation Account - Mr Dimitrios Gindidis

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020 **\$0.00**

What has been added to your account

Member Non-Concessional Contributions \$300,000.00

What has been deducted from your account

Transfers to Pension Account \$300,000.00

New Earnings **\$0.00**

Closing Balance at 30/06/2021 **\$0.00**

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn) \$0.00

Restricted non-preserved (Generally available when you leave your employer) \$0.00

Preserved (Generally available once you retire, after reaching your preservation age) \$0.00

YOUR TAX COMPONENTS

Tax Free Component \$0.00

Taxable Component \$0.00

Member Statement

For the year ended 30 June 2021

Account Based Pension - Mr Dimitrios Gindidis

PENSION ACCOUNT DETAILS

Member ID	00005
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2016
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020	\$345,161.54
---	---------------------

What has been deducted from your account

Pension Payments During Period	\$325,190.45
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New Earnings	\$6,343.41
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Closing Balance at 30/06/2021	\$26,314.50
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$26,314.50
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$6,278.09
Tax Free Proportion %	23.86%
Taxable Component	\$20,036.41

Member Statement

For the year ended 30 June 2021

Account Based Pension - Mr Dimitrios Gindidis

PENSION ACCOUNT DETAILS

Member ID	00010
Pension Type	ACCOUNT
Pension Commencement Date	19/06/2020
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020	\$99,979.51
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What has been deducted from your account

Pension Payments During Period	\$16,720.00
--------------------------------	-------------

New Earnings	\$12,398.15
---------------------	--------------------

Closing Balance at 30/06/2021	\$95,657.66
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$95,657.66
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$95,657.66
Tax Free Proportion %	100.00%
Taxable Component	\$0.00

Member Statement

For the year ended 30 June 2021

Account Based Pension - Mr Dimitrios Gindidis

PENSION ACCOUNT DETAILS

Member ID	00012
Pension Type	ACCOUNT
Pension Commencement Date	5/08/2020
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020 **\$0.00**

What has been added to your account

Purchase Price of Pension \$300,000.00

What has been deducted from your account

Pension Payments During Period \$6,000.00

New Earnings **\$33,634.74**

Closing Balance at 30/06/2021 **\$327,634.74**

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$327,634.74
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$327,634.74
Tax Free Proportion %	100.00%
Taxable Component	\$0.00

Member Statement

For the year ended 30 June 2021

YOUR BENEFICIARY(s) - Mr Dimitrios Gindidis

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Pablo Lorient

(03) 9480 5500

PO Box 706

Burgundy Street

HEIDELBERG VIC 3084

Member Statement

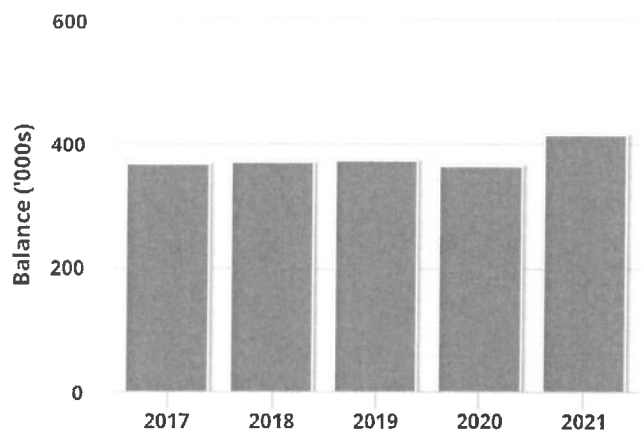
For the year ended 30 June 2021

Member details

Mrs Rena Gindidis
213 Willsmere Wiltshire Drive
KEW VIC 3101
AUSTRALIA

Date of Birth: 12/10/1957
 Eligible Service Date: 01/07/1993

Your recent balance history



YOUR OPENING BALANCE

\$365,463.56

\$49,857.91
 Balance Increase

YOUR CLOSING BALANCE

\$415,321.47

Your Net Fund Return

12.4007%

Your account at a glance

Opening Balance as at 01/07/2020

\$365,463.56

What has been added to your account

Member Non-Concessional Contributions	\$280,000.00
Purchase Price of Pension	\$277,841.90

What has been deducted from your account

Pension Payments During Period	\$277,089.55
Transfers to Pension Account	\$277,841.90

New Earnings

\$46,947.46

Closing Balance at 30/06/2021

\$415,321.47

Member Statement

For the year ended 30 June 2021

Consolidated - Mrs Rena Gindidis

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$415,321.47
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$412,276.65
Taxable Component	\$3,044.82

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$415,321.47
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	12.40 %
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Member Statement

For the year ended 30 June 2021

Accumulation Account - Mrs Rena Gindidis

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020	\$0.00
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What has been added to your account

Member Non-Concessional Contributions	\$280,000.00
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What has been deducted from your account

Transfers to Pension Account	\$277,841.90
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New Earnings	(\$2,158.10)
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Closing Balance at 30/06/2021	\$0.00
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
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Restricted non-preserved (Generally available when you leave your employer)	\$0.00
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Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00
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YOUR TAX COMPONENTS

Tax Free Component	\$0.00
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Taxable Component	\$0.00
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Member Statement

For the year ended 30 June 2021

Account Based Pension - Mrs Rena Gindidis

PENSION ACCOUNT DETAILS

Member ID	00006
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2016
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020	\$265,484.05
What has been deducted from your account	
Pension Payments During Period	\$254,809.55
New Earnings	(\$6,654.71)
Closing Balance at 30/06/2021	\$4,019.79

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$4,019.79
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$974.97
Tax Free Proportion %	24.25%
Taxable Component	\$3,044.82

Member Statement

For the year ended 30 June 2021

Account Based Pension - Mrs Rena Gindidis

PENSION ACCOUNT DETAILS

Member ID	00011
Pension Type	ACCOUNT
Pension Commencement Date	19/06/2020
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020	\$99,979.51
What has been deducted from your account	
Pension Payments During Period	\$16,720.00
New Earnings	\$15,787.05
Closing Balance at 30/06/2021	\$99,046.56

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$99,046.56
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$99,046.56
Tax Free Proportion %	100.00%
Taxable Component	\$0.00

Member Statement

For the year ended 30 June 2021

Account Based Pension - Mrs Rena Gindidis

PENSION ACCOUNT DETAILS

Member ID	00013
Pension Type	ACCOUNT
Pension Commencement Date	5/08/2020
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020 **\$0.00**

What has been added to your account

Purchase Price of Pension \$277,841.90

What has been deducted from your account

Pension Payments During Period \$5,560.00

New Earnings **\$39,973.22**

Closing Balance at 30/06/2021 **\$312,255.12**

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$312,255.12
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$312,255.12
Tax Free Proportion %	100.00%
Taxable Component	\$0.00

Member Statement

For the year ended 30 June 2021

YOUR BENEFICIARY(s) - Mrs Rena Gindidis

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Pablo Lorient

(03) 9480 5500

PO Box 706

Burgundy Street

HEIDELBERG VIC 3084
