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Financial statements and reports for the year ended  
30 June 2022

The Nelson Family Pension Fund

# The Nelson Family Pension Fund

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## The Nelson Family Pension Fund

# Trustees Declaration

Jaymoss Nominees Pty Ltd ACN: 073690276

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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 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 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 2022.

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:

.....  
Leslie Nelson  
Jaymoss Nominees Pty Ltd  
Director

16 December 2022

# The Nelson Family Pension Fund

## Statement of Taxable Income

For the year ended 30 June 2022

	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	(56,026.55)
<b>Less</b>	
Exempt current pension income	10,997.00
Realised Accounting Capital Gains	51,869.83
Accounting Trust Distributions	210.89
	<u>63,077.72</u>
<b>Add</b>	
Decrease in MV of investments	92,056.93
SMSF non deductible expenses	7,167.00
Pension Payments	16,589.75
Franking Credits	3,112.14
TFN Credits - Dividends	39.00
Taxable Trust Distributions	140.01
	<u>119,104.83</u>
SMSF Annual Return Rounding	(0.56)
<b>Taxable Income or Loss</b>	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
<b>Less</b>	
Franking Credits	3,112.14
<b>TAX PAYABLE</b>	<u>(3,112.14)</u>
<b>Less</b>	
TFN Credits	39.00
<b>CURRENT TAX OR REFUND</b>	<u>(3,151.14)</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(2,892.14)</u>

# The Nelson Family Pension Fund

## Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	10	210.89	0.00
Dividends Received	9	7,707.43	441.46
Interest Received		0.00	0.28
Property Income	11	0.00	18,100.00
<b>Total Income</b>		<u>7,918.32</u>	<u>18,541.74</u>
<b>Expenses</b>			
Accountancy Fees		5,390.00	0.00
Administration Costs		200.00	0.00
ATO Supervisory Levy		518.00	259.00
Auditor's Remuneration		880.00	0.00
ASIC Fees		56.00	0.00
Bank Charges		0.00	15.00
Depreciation		12.79	769.91
Property Expenses - Council Rates		37.46	1,907.81
Property Expenses - Insurance Premium		0.00	1,031.90
Property Expenses - Repairs Maintenance		0.00	420.00
Property Expenses - Water Rates		73.77	1,612.65
		<u>7,168.02</u>	<u>6,016.27</u>
<b>Member Payments</b>			
Pensions Paid		16,589.75	18,900.00
<b>Investment Losses</b>			
Changes in Market Values	12	40,187.10	(52,772.90)
<b>Total Expenses</b>		<u>63,944.87</u>	<u>(27,856.63)</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>(56,026.55)</u>	<u>46,398.37</u>
Income Tax Expense	13	(3,151.14)	(707.17)
<b>Benefits accrued as a result of operations</b>		<u>(52,875.41)</u>	<u>47,105.54</u>

# The Nelson Family Pension Fund

## Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
Vanguard Diversified Balanced Index Etf	41.16	0.00
Vanguard Diversified Growth Index Etf	117.78	0.00
Vanguard Diversified High Growth Index Etf	51.95	0.00
	<u>210.89</u>	<u>0.00</u>
Dividends Received		
AGL Energy Limited.	401.20	0.00
Charter Hall Social Infrastructure Reit	44.50	0.00
Clime Capital Limited	493.73	0.00
Flexigroup Limited	0.00	39.46
Fortescue Metals Group Ltd	1,720.00	0.00
G8 Education Limited	0.00	210.00
National Australia Bank Limited	1,206.00	0.00
Telstra Corporation Limited.	192.00	192.00
Westpac Banking Corporation	3,650.00	0.00
	<u>7,707.43</u>	<u>441.46</u>
Interest Received		
BWACCompleteAcc598	0.00	0.28
	<u>0.00</u>	<u>0.28</u>
Property Income		
71 Lakemba Way, Waikiki WA, Australia	0.00	18,100.00
	<u>0.00</u>	<u>18,100.00</u>
<b>Total Income</b>	<u>7,918.32</u>	<u>18,541.74</u>
<b>Expenses</b>		
Accountancy Fees	5,390.00	0.00
Administration Costs	200.00	0.00
ASIC Fees	56.00	0.00
ATO Supervisory Levy	518.00	259.00
Auditor's Remuneration	880.00	0.00
Bank Charges	0.00	15.00
	<u>7,044.00</u>	<u>274.00</u>
Depreciation		
Air Conditioning - 71 Lakemba	12.79	769.91
	<u>12.79</u>	<u>769.91</u>
Property Expenses - Council Rates		
71 Lakemba Way, Waikiki WA, Australia	37.46	1,907.81
	<u>37.46</u>	<u>1,907.81</u>
Property Expenses - Insurance Premium		
71 Lakemba Way, Waikiki WA, Australia	0.00	1,031.90
	<u>0.00</u>	<u>1,031.90</u>
Property Expenses - Repairs Maintenance		

# The Nelson Family Pension Fund

## Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
71 Lakemba Way, Waikiki WA, Australia	0.00	420.00
	<u>0.00</u>	<u>420.00</u>
Property Expenses - Water Rates		
71 Lakemba Way, Waikiki WA, Australia	73.77	1,612.65
	<u>73.77</u>	<u>1,612.65</u>
<b>Member Payments</b>		
Pensions Paid		
Nelson, Leslie - Pension (Account Based Pension 2)	7,200.00	12,000.00
Nelson, Leslie - Pension (Account Based Pension 3)	5,639.54	1,900.00
Nelson, Leslie - Pension (Account Based Pension 4)	1,550.21	1,000.00
Nelson, Leslie - Pension (Account Based Pension)	2,200.00	4,000.00
	<u>16,589.75</u>	<u>18,900.00</u>
<b>Investment Losses</b>		
Realised Movements in Market Value		
Real Estate Properties ( Australian - Residential)		
71 Lakemba Way, Waikiki WA, Australia	(46,857.94)	0.00
	<u>(46,857.94)</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
AGL Energy Limited.	(3,442.38)	0.00
Charter Hall Social Infrastructure Reit	(150.10)	0.00
Coles Group Limited.	(430.71)	0.00
Endeavour Group Limited	(3,079.47)	0.00
Fortescue Metals Group Ltd	(1,059.38)	0.00
Incitec Pivot Limited	9.90	0.00
National Australia Bank Limited	(371.14)	0.00
Westpac Banking Corporation	3,329.95	0.00
	<u>(5,193.33)</u>	<u>0.00</u>
Units in Listed Unit Trusts (Australian)		
Vanguard Diversified Balanced Index Etf	174.77	0.00
Vanguard Diversified Growth Index Etf	134.35	0.00
Vanguard Diversified High Growth Index Etf	(127.68)	0.00
	<u>181.44</u>	<u>0.00</u>
Unrealised Movements in Market Value		
Real Estate Properties ( Australian - Residential)		
71 Lakemba Way, Waikiki WA, Australia	62,791.29	(51,851.03)
	<u>62,791.29</u>	<u>(51,851.03)</u>
Shares in Listed Companies (Australian)		
Altech Chemicals Ltd	1,361.95	0.00
Cipherpoint Limited	1.81	(0.87)
Clime Capital Limited	1,861.31	0.00
Kairos Minerals Limited	437.50	375.00
Lithium Australia NI	490.00	(540.00)
Pilbara Minerals Limited	229.95	0.00
Telstra Corporation Limited.	(108.00)	(756.00)
Venture Minerals Limited	2,379.95	0.00
Westpac Banking Corporation	22,611.17	0.00
	<u>29,265.64</u>	<u>(921.87)</u>
<b>Changes in Market Values</b>	<u>40,187.10</u>	<u>(52,772.90)</u>

The Nelson Family Pension Fund  
**Detailed Operating Statement**

For the year ended 30 June 2022

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	2022	2021
	\$	\$
<b>Total Expenses</b>	<u>63,944.87</u>	<u>(27,856.63)</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>(56,026.55)</u>	<u>46,398.37</u>
<b>Income Tax Expense</b>		
Income Tax Expense	(3,151.14)	(189.17)
Prior Years Under/Over Provision for Income Tax	0.00	(518.00)
<b>Total Income Tax</b>	<u>(3,151.14)</u>	<u>(707.17)</u>
<b>Benefits accrued as a result of operations</b>	<u>(52,875.41)</u>	<u>47,105.54</u>



# The Nelson Family Pension Fund

## Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Plant and Equipment (at written down value)	2	0.00	5,005.88
Real Estate Properties ( Australian - Residential)	3	0.00	365,000.00
Shares in Listed Companies (Australian)	4	123,613.80	6,484.75
<b>Total Investments</b>		<u>123,613.80</u>	<u>376,490.63</u>
<b>Other Assets</b>			
BWACompleteAcc598		162,296.39	4,328.40
Income Tax Refundable		207.14	2,673.71
<b>Total Other Assets</b>		<u>162,503.53</u>	<u>7,002.11</u>
<b>Total Assets</b>		<u>286,117.33</u>	<u>383,492.74</u>
Less:			
<b>Liabilities</b>			
Banking Error		0.00	(191.23)
<b>Total Liabilities</b>		<u>0.00</u>	<u>(191.23)</u>
<b>Net assets available to pay benefits</b>		<u>286,117.33</u>	<u>383,683.97</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	6, 7		
Nelson, Leslie - Pension (Account Based Pension)		67,884.17	78,240.74
Nelson, Leslie - Pension (Account Based Pension 2)		212,462.31	244,470.10
Nelson, Leslie - Pension (Account Based Pension 3)		5,770.85	41,223.13
Nelson, Leslie - Pension (Account Based Pension 4)		0.00	19,750.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>286,117.33</u>	<u>383,683.97</u>

# The Nelson Family Pension Fund

## Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Plant and Equipment (at written down value)	2		
Air Conditioning - 71 Lakemba		0.00	5,005.88
Real Estate Properties ( Australian - Residential)	3		
71 Lakemba Way, Waikiki WA, Australia		0.00	365,000.00
Shares in Listed Companies (Australian)	4		
Altech Chemicals Ltd		828.00	0.00
Cipherpoint Limited		2.19	4.00
Clime Capital Limited		13,692.36	0.00
Kairos Minerals Limited		531.25	968.75
Lithium Australia NI		510.00	1,000.00
Pilbara Minerals Limited		4,580.00	0.00
Telstra Corporation Limited.		4,620.00	4,512.00
Venture Minerals Limited		1,350.00	0.00
Westpac Banking Corporation		97,500.00	0.00
<b>Total Investments</b>		<u>123,613.80</u>	<u>376,490.63</u>
<b>Other Assets</b>			
Bank Accounts	5		
BWACompleteAcc598		162,296.39	4,328.40
Income Tax Refundable		207.14	2,673.71
<b>Total Other Assets</b>		<u>162,503.53</u>	<u>7,002.11</u>
<b>Total Assets</b>		<u>286,117.33</u>	<u>383,492.74</u>
Less:			
<b>Liabilities</b>			
Banking Error			
Banking Error		0.00	(191.23)
<b>Total Liabilities</b>		<u>0.00</u>	<u>(191.23)</u>
<b>Net assets available to pay benefits</b>		<u>286,117.33</u>	<u>383,683.97</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	6, 7		
Nelson, Leslie - Pension (Account Based Pension)		67,884.17	78,240.74
Nelson, Leslie - Pension (Account Based Pension 2)		212,462.31	244,470.10
Nelson, Leslie - Pension (Account Based Pension 3)		5,770.85	41,223.13
Nelson, Leslie - Pension (Account Based Pension 4)		0.00	19,750.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>286,117.33</u>	<u>383,683.97</u>

# Detailed Statement of Financial Position

As at 30 June 2022

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	Note	2022	2021
		\$	\$

# The Nelson Family Pension Fund

## Notes to the Financial Statements

For the year ended 30 June 2022

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### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

#### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

#### c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

# The Nelson Family Pension Fund

## Notes to the Financial Statements

For the year ended 30 June 2022

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### Interest revenue

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

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

### Contributions

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

## d. Liability for Accrued Benefits

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

## e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

### Note 2: Plant and Equipment (at written down value)

	2022 \$	2021 \$
Air Conditioning - 71 Lakemba	0.00	5,005.88
	<hr/> 0.00	<hr/> 5,005.88

### Note 3: Real Estate Properties ( Australian - Residential)

	2022 \$	2021 \$
71 Lakemba Way, Waikiki WA, Australia	0.00	365,000.00

## Notes to the Financial Statements

For the year ended 30 June 2022

	0.00	365,000.00
<b>Note 4: Shares in Listed Companies (Australian)</b>		
	2022 \$	2021 \$
Altech Chemicals Ltd	828.00	0.00
Clime Capital Limited	13,692.36	0.00
Cipherpoint Limited	2.19	4.00
Kairos Minerals Limited	531.25	968.75
Lithium Australia NI	510.00	1,000.00
Pilbara Minerals Limited	4,580.00	0.00
Telstra Corporation Limited.	4,620.00	4,512.00
Venture Minerals Limited	1,350.00	0.00
Westpac Banking Corporation	97,500.00	0.00
	123,613.80	6,484.75

### Note 5: Banks and Term Deposits

	2022 \$	2021 \$
<b>Banks</b>		
BWACompleteAcc598	162,296.39	4,328.40
	162,296.39	4,328.40

### Note 6: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	383,683.97	336,578.43
Benefits accrued as a result of operations	(52,875.41)	46,587.54
Current year member movements	(44,691.23)	518.00
Liability for accrued benefits at end of year	286,117.33	383,683.97

### Note 7: 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.

The Nelson Family Pension Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022

	2022 \$	2021 \$
Vested Benefits	286,117.33	383,683.97

**Note 8: Guaranteed Benefits**

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

**Note 9: Dividends**

	2022 \$	2021 \$
AGL Energy Limited.	401.20	0.00
Charter Hall Social Infrastructure Reit	44.50	0.00
Clime Capital Limited	493.73	0.00
Flexigroup Limited	0.00	39.46
Fortescue Metals Group Ltd	1,720.00	0.00
G8 Education Limited	0.00	210.00
National Australia Bank Limited	1,206.00	0.00
Telstra Corporation Limited.	192.00	192.00
Westpac Banking Corporation	3,650.00	0.00
	7,707.43	441.46

**Note 10: Trust Distributions**

	2022 \$	2021 \$
Vanguard Diversified Balanced Index Etf	41.16	0.00
Vanguard Diversified Growth Index Etf	117.78	0.00
Vanguard Diversified High Growth Index Etf	51.95	0.00
	210.89	0.00

**Note 11: Rental Income**

	2022 \$	2021 \$
71 Lakemba Way, Waikiki WA, Australia	0.00	18,100.00
	0.00	18,100.00

**Note 12: Changes in Market Values**

The Nelson Family Pension Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

## Unrealised Movements in Market Value

	2022 \$	2021 \$
<b>Real Estate Properties ( Australian - Residential)</b>		
71 Lakemba Way, Waikiki WA, Australia	(62,791.29)	51,851.03
	<u>(62,791.29)</u>	<u>51,851.03</u>
<b>Shares in Listed Companies (Australian)</b>		
Altech Chemicals Ltd	(1,361.95)	0.00
Cipherpoint Limited	(1.81)	0.87
Clime Capital Limited	(1,861.31)	0.00
Kairos Minerals Limited	(437.50)	(375.00)
Lithium Australia NI	(490.00)	540.00
Pilbara Minerals Limited	(229.95)	0.00
Telstra Corporation Limited.	108.00	756.00
Venture Minerals Limited	(2,379.95)	0.00
Westpac Banking Corporation	(22,611.17)	0.00
	<u>(29,265.64)</u>	<u>921.87</u>
<b>Total Unrealised Movement</b>	<u>(92,056.93)</u>	<u>52,772.90</u>

## Realised Movements in Market Value

	2022 \$	2021 \$
<b>Real Estate Properties ( Australian - Residential)</b>		
71 Lakemba Way, Waikiki WA, Australia	46,857.94	0.00
	<u>46,857.94</u>	<u>0.00</u>
<b>Shares in Listed Companies (Australian)</b>		
AGL Energy Limited.	3,442.38	0.00
Charter Hall Social Infrastructure Reit	150.10	0.00
Coles Group Limited.	430.71	0.00
Endeavour Group Limited	3,079.47	0.00
Fortescue Metals Group Ltd	1,059.38	0.00
Incitec Pivot Limited	(9.90)	0.00
National Australia Bank Limited	371.14	0.00
Westpac Banking Corporation	(3,329.95)	0.00
	<u>5,193.33</u>	<u>0.00</u>



The Nelson Family Pension Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

<b>Units in Listed Unit Trusts (Australian)</b>		
Vanguard Diversified Balanced Index Etf	(174.77)	0.00
Vanguard Diversified Growth Index Etf	(134.35)	0.00
Vanguard Diversified High Growth Index Etf	127.68	0.00
	(181.44)	0.00
<b>Total Realised Movement</b>	51,869.83	0.00
<b>Changes in Market Values</b>	(40,187.10)	52,772.90

## Note 13: Income Tax Expense

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(3,151.14)	(189.17)
Prior Year Over/Under Provision for Income Tax	0.00	(518.00)
Income Tax Expense	(3,151.14)	(707.17)

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%	(8,403.98)	6,959.76
Less:		
Tax effect of:		
Increase in MV of Investments	0.00	7,915.94
Exempt Pension Income	1,649.55	2,809.50
Realised Accounting Capital Gains	7,780.47	0.00
Accounting Trust Distributions	31.63	0.00
Add:		
Tax effect of:		
Decrease in MV of Investments	13,808.54	0.00
SMSF Non-Deductible Expenses	1,075.05	902.25
Pension Payments	2,488.46	2,835.00
Franking Credits	466.82	28.38
TFN Credits	5.85	0.00
Taxable Trust Distributions	21.00	0.00
Rounding	(0.09)	0.05

The Nelson Family Pension Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022

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Less credits:

Franking Credits	3,112.14	189.17
TFN Credits	39.00	0.00
	<hr/>	<hr/>
Current Tax or Refund	(3,151.14)	(189.17)
	<hr/>	<hr/>

# The Nelson Family Pension Fund

## Members Statement

Leslie Nelson  
 2 Huntress Path  
 Shoalwater, Western Australia, 6169, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	67	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	67,884.17
Date Joined Fund:	30/06/2019	Total Death Benefit:	67,884.17
Service Period Start Date:	11/11/1996		
Date Left Fund:			
Member Code:	NELLES00004P		
Account Start Date:	30/06/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

### Your Balance

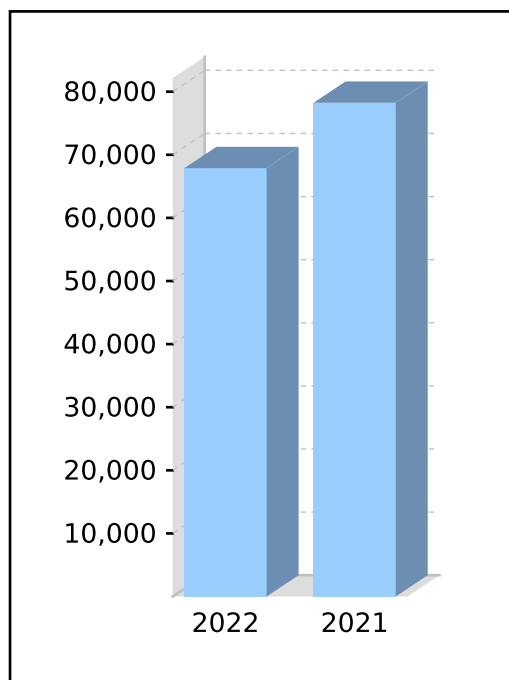
Total Benefits 67,884.17

#### Preservation Components

Preserved (74,060.20)  
 Unrestricted Non Preserved 2,884.14  
 Restricted Non Preserved 139,060.23

#### Tax Components

Tax Free (22.94%) (20,757.46)  
 Taxable 88,641.63  
 Investment Earnings Rate -11.97%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	78,240.74	69,000.03
<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	(7,965.34)	13,136.80
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	2,200.00	4,000.00
Contributions Tax		
Income Tax		(103.91)
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	191.23	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	67,884.17	78,240.74

# The Nelson Family Pension 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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Leslie Nelson  
Director

# The Nelson Family Pension Fund

## Members Statement

Leslie Nelson  
 2 Huntress Path  
 Shoalwater, Western Australia, 6169, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	67	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	212,462.31
Date Joined Fund:	30/06/2019	Total Death Benefit:	212,462.31
Service Period Start Date:	11/11/1996		
Date Left Fund:			
Member Code:	NELLES00006P		
Account Start Date:	30/06/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 2		

### Your Balance

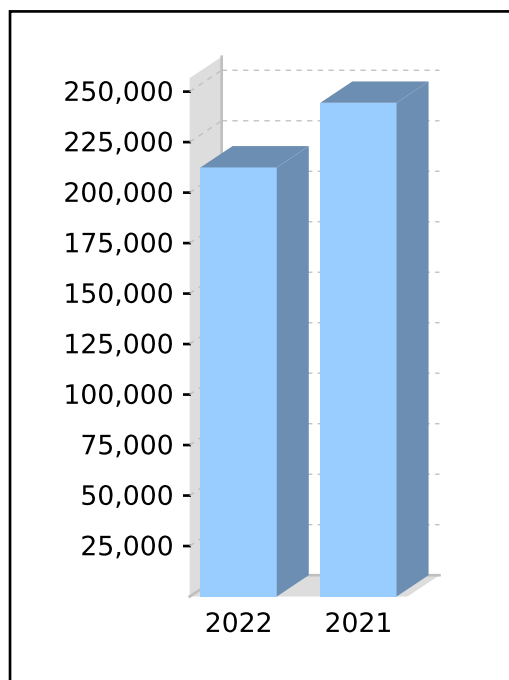
Total Benefits 212,462.31

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 212,462.31  
 Restricted Non Preserved

#### Tax Components

Tax Free (92.54%) 196,618.78  
 Taxable 15,843.53  
 Investment Earnings Rate -11.94%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	244,470.10	214,384.96
<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	(24,807.79)	41,754.86
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	7,200.00	12,000.00
Contributions Tax		
Income Tax		(330.28)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	212,462.31	244,470.10

# The Nelson Family Pension Fund

## Members Statement

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### Trustee's Disclaimer

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Signed by all the trustees of the fund

---

Leslie Nelson  
Director

# The Nelson Family Pension Fund

## Members Statement

Leslie Nelson  
 2 Huntress Path  
 Shoalwater, Western Australia, 6169, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	67	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	5,770.85
Date Joined Fund:	30/06/2019	Total Death Benefit:	5,770.85
Service Period Start Date:	11/11/1996		
Date Left Fund:			
Member Code:	NELLES00008P		
Account Start Date:	30/06/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 3		

### Your Balance

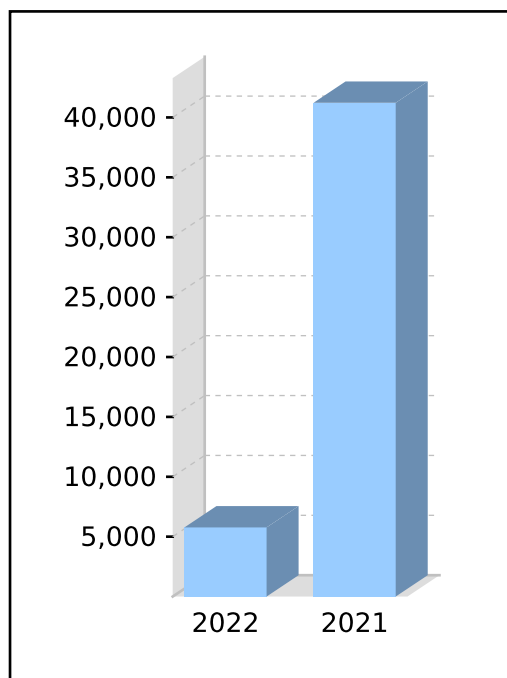
Total Benefits 5,770.85

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 5,770.85  
 Restricted Non Preserved

#### Tax Components

Tax Free (47.46%) 2,738.89  
 Taxable 3,031.96  
 Investment Earnings Rate -49.85%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	41,223.13	35,928.53
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(2,812.74)	7,138.14
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	5,639.54	1,900.00
Contributions Tax		
Income Tax		(56.46)
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	27,000.00	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	5,770.85	41,223.13

# The Nelson Family Pension Fund

## Members Statement

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Signed by all the trustees of the fund

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Leslie Nelson  
Director



# The Nelson Family Pension Fund

## Members Statement

Leslie Nelson  
 2 Huntress Path  
 Shoalwater, Western Australia, 6169, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	67	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	30/06/2019	Total Death Benefit:	
Service Period Start Date:	01/07/2018		
Date Left Fund:			
Member Code:	NELLES00009A		
Account Start Date:	30/06/2019		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

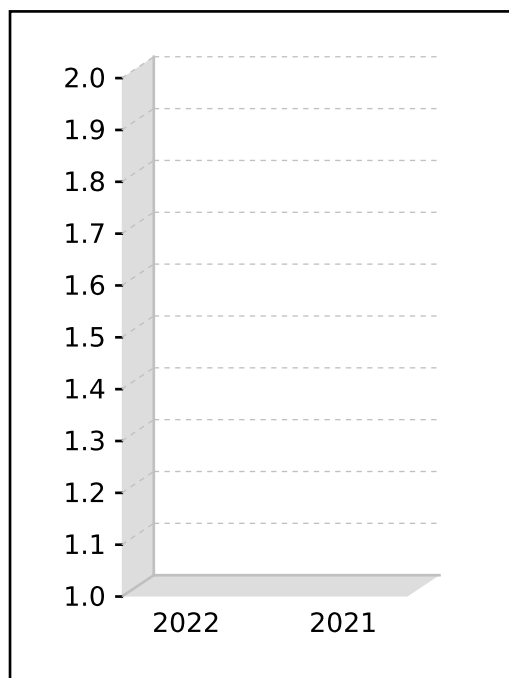
#### Total Benefits

#### Preservation Components

- Preserved
- Unrestricted Non Preserved
- Restricted Non Preserved

#### Tax Components

- Tax Free
- Taxable
- Investment Earnings Rate 0%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	0.00	0.00

# The Nelson Family Pension 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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Leslie Nelson  
Director

# The Nelson Family Pension Fund

## Members Statement

Leslie Nelson  
 2 Huntress Path  
 Shoalwater, Western Australia, 6169, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	67	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	30/06/2019	Total Death Benefit:	
Service Period Start Date:	01/07/2018		
Date Left Fund:			
Member Code:	NELLES00010P		
Account Start Date:	01/07/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 4		

### Your Balance

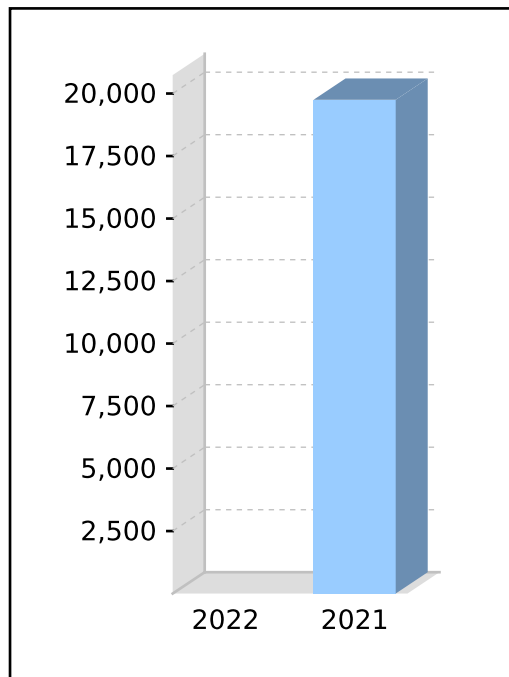
#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free (0.00%)  
 Taxable  
 Investment Earnings Rate 0%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	19,750.00	17,264.91
<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	(699.79)	3,457.74
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	1,550.21	1,000.00
Contributions Tax		
Income Tax		(27.35)
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	17,500.00	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	0.00	19,750.00

# The Nelson Family Pension 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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Leslie Nelson  
Director

# The Nelson Family Pension Fund Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
BWACompleteAcc598		162,296.390000	162,296.39	162,296.39	162,296.39			56.76 %	
			<b>162,296.39</b>		<b>162,296.39</b>			<b>56.76 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
ATC.AX	Altech Chemicals Ltd	18,000.00	0.046000	828.00	0.12	2,189.95	(1,361.95)	(62.19) %	0.29 %
CPT.AX	Cipherpoint Limited	125.00	0.017500	2.19	0.30	37.50	(35.31)	(94.16) %	0.00 %
CAM.AX	Clime Capital Limited	16,698.00	0.820000	13,692.36	0.93	15,553.67	(1,861.31)	(11.97) %	4.79 %
KAI.AX	Kairos Minerals Limited	31,250.00	0.017000	531.25	0.02	468.75	62.50	13.33 %	0.19 %
LIT.AX	Lithium Australia NI	10,000.00	0.051000	510.00	0.06	590.00	(80.00)	(13.56) %	0.18 %
PLS.AX	Pilbara Minerals Limited	2,000.00	2.290000	4,580.00	2.40	4,809.95	(229.95)	(4.78) %	1.60 %
TLS.AX	Telstra Corporation Limited.	1,200.00	3.850000	4,620.00	3.85	4,620.00	0.00	0.00 %	1.62 %
VMS.AX	Venture Minerals Limited	50,000.00	0.027000	1,350.00	0.07	3,729.95	(2,379.95)	(63.81) %	0.47 %
WBC.AX	Westpac Banking Corporation	5,000.00	19.500000	97,500.00	24.02	120,111.17	(22,611.17)	(18.83) %	34.10 %
			<b>123,613.80</b>		<b>152,110.94</b>	<b>(28,497.14)</b>	<b>(18.73) %</b>	<b>43.24 %</b>	
			<b>285,910.19</b>		<b>314,407.33</b>	<b>(28,497.14)</b>	<b>(9.06) %</b>	<b>100.00 %</b>	

# The Nelson Family Pension Fund

## Investment Performance

As at 30 June 2022

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
<b>Bank Accounts</b>									
BWACompleteAcc598	4,328.40	0.00	0.00	162,296.39	0.00	0.00	0.00	0.00	0.00 %
	<b>4,328.40</b>	<b>0.00</b>	<b>0.00</b>	<b>162,296.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Plant and Equipment (at written down value)</b>									
Air Conditioning - 71 Lakemba	5,005.88	0.00	5,005.88	0.00	0.00	0.00	(12.79)	(12.79)	0.00 %
	<b>5,005.88</b>	<b>0.00</b>	<b>5,005.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(12.79)</b>	<b>(12.79)</b>	<b>0.00 %</b>
<b>Real Estate Properties ( Australian - Residential)</b>									
P-NEL0101 71 Lakemba Way, Waikiki WA, Australia	365,000.00	10,940.26	313,148.97	0.00	46,857.94	(62,791.29)	(111.23)	(16,044.58)	(25.55) %
	<b>365,000.00</b>	<b>10,940.26</b>	<b>313,148.97</b>	<b>0.00</b>	<b>46,857.94</b>	<b>(62,791.29)</b>	<b>(111.23)</b>	<b>(16,044.58)</b>	<b>(25.55) %</b>
<b>Shares in Listed Companies (Australian)</b>									
AGL.AX AGL Energy Limited.	0.00	36,583.17	36,583.17	0.00	3,442.38	0.00	401.20	3,843.58	0.00 %
ATC.AX Altech Chemicals Ltd	0.00	2,189.95	0.00	828.00	0.00	(1,361.95)	0.00	(1,361.95)	(62.19) %
CQE.AX Charter Hall Social Infrastructure Reit	0.00	7,339.95	7,339.95	0.00	150.10	0.00	83.50	233.60	0.00 %
CPT.AX Cipherpoint Limited	4.00	0.00	0.00	2.19	0.00	(1.81)	0.00	(1.81)	(45.25) %
CAM.AX Clime Capital Limited	0.00	15,553.67	0.00	13,692.36	0.00	(1,861.31)	705.33	(1,155.98)	(7.43) %
COL.AX Coles Group Limited.	0.00	21,281.77	21,281.77	0.00	430.71	0.00	0.00	430.71	0.00 %
EDV.AX Endeavour Group Limited	0.00	49,913.25	49,913.25	0.00	3,079.47	0.00	0.00	3,079.47	0.00 %
FMG.AX Fortescue Metals Group Ltd	0.00	38,278.30	38,278.30	0.00	1,059.38	0.00	2,457.14	3,516.52	0.00 %
IPL.AX Incitec Pivot Limited	0.00	3,129.95	3,129.95	0.00	(9.90)	0.00	0.00	(9.90)	0.00 %
KAI.AX Kairos Minerals Limited	968.75	0.00	0.00	531.25	0.00	(437.50)	0.00	(437.50)	(45.16) %
LIT.AX Lithium Australia NI	1,000.00	0.00	0.00	510.00	0.00	(490.00)	0.00	(490.00)	(49.00) %
NAB.AX National Australia Bank Limited	0.00	51,290.23	51,290.23	0.00	371.14	0.00	1,722.86	2,094.00	0.00 %
PLS.AX Pilbara Minerals Limited	0.00	4,809.95	0.00	4,580.00	0.00	(229.95)	0.00	(229.95)	(4.78) %
TLS.AX Telstra Corporation Limited.	4,512.00	0.00	0.00	4,620.00	0.00	108.00	274.26	382.26	8.47 %

# The Nelson Family Pension Fund

## Investment Performance

As at 30 June 2022

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
VMS.AX Venture Minerals Limited	0.00	3,729.95	0.00	1,350.00	0.00	(2,379.95)	0.00	(2,379.95)	(63.81) %
WBC.AX Westpac Banking Corporation	0.00	144,356.09	24,244.92	97,500.00	(3,329.95)	(22,611.17)	5,214.28	(20,726.84)	(17.26) %
	<b>6,484.75</b>	<b>378,456.23</b>	<b>232,061.54</b>	<b>123,613.80</b>	<b>5,193.33</b>	<b>(29,265.64)</b>	<b>10,858.57</b>	<b>(13,213.74)</b>	<b>(8.64) %</b>
<b>Units in Listed Unit Trusts (Australian)</b>									
VDBA.AX Vanguard Diversified Balanced Index Etf	0.00	19,932.97	19,932.97	0.00	(174.77)	0.00	41.16	(133.61)	0.00 %
VDGR.AX Vanguard Diversified Growth Index Etf	0.00	16,804.44	16,804.44	0.00	(134.35)	0.00	117.78	(16.57)	0.00 %
VDHG.AX Vanguard Diversified High Growth Index Etf	0.00	15,511.19	15,511.19	0.00	127.68	0.00	51.95	179.63	0.00 %
	<b>0.00</b>	<b>52,248.60</b>	<b>52,248.60</b>	<b>0.00</b>	<b>(181.44)</b>	<b>0.00</b>	<b>210.89</b>	<b>29.45</b>	<b>0.00 %</b>
	<b>380,819.03</b>	<b>441,645.09</b>	<b>602,464.99</b>	<b>285,910.19</b>	<b>51,869.83</b>	<b>(92,056.93)</b>	<b>10,945.44</b>	<b>(29,241.66)</b>	<b>(13.29) %</b>

# The Nelson Family Pension Fund

## Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
BWACompleteAcc598		4,328.40		571,813.23		(413,845.24)			162,296.39	162,296.39
		<b>4,328.40</b>		<b>571,813.23</b>		<b>(413,845.24)</b>			<b>162,296.39</b>	<b>162,296.39</b>
<b>Plant and Equipment (at written down value)</b>										
Air Conditioning - Air Conditioning - 71 Lakemba		5,005.88				(5,005.88)			0.00	0.00
		<b>5,005.88</b>				<b>(5,005.88)</b>			<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties ( Australian - Residential)</b>										
P-NEL0101 - 71 Lakemba Way, Waikiki WA, Australia	1.00	313,148.97		10,940.26	(1.00)	(313,148.97)	46,857.94		10,940.26	
		<b>313,148.97</b>		<b>10,940.26</b>		<b>(313,148.97)</b>	<b>46,857.94</b>		<b>10,940.26</b>	
<b>Shares in Listed Companies (Australian)</b>										
AGL.AX - AGL Energy Limited.			5,500.00	36,583.17	(5,500.00)	(36,583.17)	3,442.38		0.00	
ATC.AX - Altech Chemicals Ltd			18,000.00	2,189.95				18,000.00	2,189.95	828.00
CQE.AX - Charter Hall Social Infrastructure Reit			2,000.00	7,339.95	(2,000.00)	(7,339.95)	150.10		0.00	
CPT.AX - Cipherpoint Limited	125.00	37.50						125.00	37.50	2.19
CAM.AX - Clime Capital Limited			16,698.00	15,553.67				16,698.00	15,553.67	13,692.36



# The Nelson Family Pension Fund

## Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
COL.AX - Coles Group Limited.			1,200.00	21,281.77	(1,200.00)	(21,281.77)	430.71		0.00	
EDV.AX - Endeavour Group Limited			7,500.00	49,913.25	(7,500.00)	(49,913.25)	3,079.47		0.00	
FMG.AX - Fortescue Metals Group Ltd			2,000.00	38,278.30	(2,000.00)	(38,278.30)	1,059.38		0.00	
IPL.AX - Incitec Pivot Limited			1,000.00	3,129.95	(1,000.00)	(3,129.95)	(9.90)		0.00	
KAI.AX - Kairos Minerals Limited	31,250.00	468.75						31,250.00	468.75	531.25
LIT.AX - Lithium Australia NI	10,000.00	590.00						10,000.00	590.00	510.00
NAB.AX - National Australia Bank Limited			1,800.00	51,290.23	(1,800.00)	(51,290.23)	371.14		0.00	
PLS.AX - Pilbara Minerals Limited			2,000.00	4,809.95				2,000.00	4,809.95	4,580.00
TLS.AX - Telstra Corporation Limited.	1,200.00	4,620.00						1,200.00	4,620.00	4,620.00
VMS.AX - Venture Minerals Limited			50,000.00	3,729.95				50,000.00	3,729.95	1,350.00
WBC.AX - Westpac Banking Corporation			6,000.00	144,356.09	(1,000.00)	(24,244.92)	(3,329.95)	5,000.00	120,111.17	97,500.00
		<b>5,716.25</b>		<b>378,456.23</b>		<b>(232,061.54)</b>	<b>5,193.33</b>		<b>152,110.94</b>	<b>123,613.80</b>

Units in Listed Unit Trusts (Australian)

# The Nelson Family Pension Fund

## Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
VDBA.AX - Vanguard Diversified Balanced Index Etf			352.00	19,932.97	(352.00)	(19,932.97)	(174.77)		0.00	
VDGR.AX - Vanguard Diversified Growth Index Etf			284.00	16,804.44	(284.00)	(16,804.44)	(134.35)		0.00	
VDHG.AX - Vanguard Diversified High Growth Index Etf			250.00	15,511.19	(250.00)	(15,511.19)	127.68		0.00	
				<b>52,248.60</b>		<b>(52,248.60)</b>	<b>(181.44)</b>		<b>0.00</b>	
		<b>328,199.50</b>		<b>1,013,458.32</b>		<b>(1,016,310.23)</b>	<b>51,869.83</b>		<b>325,347.59</b>	<b>285,910.19</b>

# The Nelson Family Pension Fund

## Detailed Schedule of Fund Assets

As at 30 June 2022

Transaction Date	Description	Units	Amount \$
<b>Plant and Equipment (at written down value) (76500)</b>			
<u>Air Conditioning - 71 Lakemba (Air Conditioning)</u>			
30/06/2019	Opening Balances 2019		6,664.12
30/06/2020	Depreciation for the period {2020}		(888.33)
30/06/2021	Depreciation for the period {2021}		(769.91)
07/07/2021	Process depreciation til settlement on the 7th of July 2021.		(12.79)
07/07/2021	Pexa Settlement sett proceeds		(4,993.09)
		0.00	0.00
<b>Real Estate Properties ( Australian - Residential) (77200)</b>			
<u>71 Lakemba Way, Waikiki WA, Australia (P-NEL0101)</u>			
30/06/2019	Opening Balances 2019	1.00	312,500.00
30/06/2021	Records rental property transactions paid by credit card and withdrawn to cover the expenses incurred.	0.00	648.97
30/06/2021	Revaluation - 30/06/2021 @ \$365,000.000000 (Exit) - 1.000000 Units on hand		51,851.03
07/07/2021	Pexa Settlement sett proceeds	(1.00)	(313,148.97)
07/07/2021	Pexa Settlement sett proceeds	0.00	10,000.00
07/07/2021	Pexa Settlement sett proceeds	0.00	940.26
07/07/2021	Unrealised Gain writeback as at 07/07/2021		(51,851.03)
14/09/2021	Revaluation - 14/09/2021 @ \$0.000000 - 0.000000 Units on hand		(10,940.26)
		0.00	0.00
<b>Shares in Listed Companies (Australian) (77600)</b>			
<u>AGL Energy Limited. (AGL.AX)</u>			
09/08/2021	COMMSEC SECURITI COMMSEC	500.00	3,789.95
16/08/2021	COMMSEC SECURITI COMMSEC	680.00	4,980.35
14/09/2021	Revaluation - 14/09/2021 @ \$6.320000 (System Price) - 1,180.000000 Units on hand		(1,312.70)
15/09/2021	COMMSEC SECURITI COMMSEC	1,200.00	7,217.95
10/01/2022	COMMSEC SECURITI COMMSEC	2,000.00	12,478.57
17/01/2022	COMMSEC SECURITI COMMSEC	1,120.00	8,116.35
31/01/2022	COMMONWEALTH SEC COMMSEC	(5,500.00)	(36,583.17)
20/04/2022	Revaluation - 20/04/2022 @ \$0.000000 - 0.000000 Units on hand		1,312.70
		0.00	0.00
<u>Altech Chemicals Ltd (ATC.AX)</u>			
06/12/2021	COMMSEC SECURITI COMMSEC	18,000.00	2,189.95
20/04/2022	Revaluation - 20/04/2022 @ \$0.094000 (System Price) - 18,000.000000 Units on hand		(497.95)
21/04/2022	Revaluation - 21/04/2022 @ \$0.085000 (System Price) - 18,000.000000 Units on hand		(162.00)
26/04/2022	Revaluation - 26/04/2022 @ \$0.089000 (System Price) - 18,000.000000 Units on hand		72.00
13/06/2022	Revaluation - 10/06/2022 @ \$0.067000 (System Price) - 18,000.000000 Units on hand		(396.00)
20/06/2022	Revaluation - 20/06/2022 @ \$0.048000 (System Price) - 18,000.000000 Units on hand		(342.00)
30/06/2022	Revaluation - 30/06/2022 @ \$0.046000 (System Price) - 18,000.000000 Units on hand		(36.00)
		18,000.00	828.00
<u>Clime Capital Limited (CAM.AX)</u>			
06/09/2021	COMMSEC SECURITI COMMSEC	10,000.00	9,729.95
14/09/2021	Revaluation - 14/09/2021 @ \$0.965000 (System Price) - 10,000.000000 Units on hand		(79.95)

# The Nelson Family Pension Fund

## Detailed Schedule of Fund Assets

As at 30 June 2022

Transaction Date	Description	Units	Amount \$
24/02/2022	COMMSEC SECURITI COMMSEC	6,698.00	5,823.72
20/04/2022	Revaluation - 20/04/2022 @ \$0.865000 (System Price) - 16,698.000000 Units on hand		(1,029.95)
21/04/2022	Revaluation - 21/04/2022 @ \$0.885000 (System Price) - 16,698.000000 Units on hand		333.96
26/04/2022	Revaluation - 26/04/2022 @ \$0.860000 (System Price) - 16,698.000000 Units on hand		(417.45)
20/06/2022	Revaluation - 20/06/2022 @ \$0.800000 (System Price) - 16,698.000000 Units on hand		(1,001.88)
30/06/2022	Revaluation - 30/06/2022 @ \$0.820000 (System Price) - 16,698.000000 Units on hand		333.96
		16,698.00	13,692.36
<u>Coles Group Limited. (COL.AX)</u>			
20/10/2021	COMMSEC SECURITI COMMSEC	1,200.00	21,281.77
02/12/2021	COMMONWEALTH SEC COMMSEC	(1,200.00)	(21,281.77)
		0.00	0.00
<u>Cipherpoint Limited (CPT.AX)</u>			
24/12/2019	CVT.AX to CPT.AX	125.00	37.50
30/06/2020	Revaluation - 30/06/2020 @ \$0.025000 (System Price) - 125.000000 Units on hand		(34.37)
30/06/2021	Revaluation - 30/06/2021 @ \$0.032000 (System Price) - 125.000000 Units on hand		0.87
14/09/2021	Revaluation - 14/09/2021 @ \$0.028000 (System Price) - 125.000000 Units on hand		(0.50)
20/04/2022	Revaluation - 20/04/2022 @ \$0.024000 (System Price) - 125.000000 Units on hand		(0.50)
26/04/2022	Revaluation - 26/04/2022 @ \$0.025000 (System Price) - 125.000000 Units on hand		0.13
27/04/2022	Revaluation - 27/04/2022 @ \$0.024000 (System Price) - 125.000000 Units on hand		(0.13)
13/06/2022	Revaluation - 31/05/2022 @ \$0.017500 (System Price) - 125.000000 Units on hand		(0.81)
		125.00	2.19
<u>Charter Hall Social Infrastructure Reit (CQE.AX)</u>			
26/08/2021	COMMSEC SECURITI COMMSEC	2,000.00	7,339.95
14/09/2021	Revaluation - 14/09/2021 @ \$3.720000 (System Price) - 2,000.000000 Units on hand		100.05
02/12/2021	COMMONWEALTH SEC COMMSEC	(2,000.00)	(7,339.95)
20/04/2022	Revaluation - 20/04/2022 @ \$0.000000 - 0.000000 Units on hand		(100.05)
		0.00	0.00
<u>Covata Limited (CVT.AX)</u>			
30/06/2019	Opening Balances 2019	2,500.00	37.50
13/08/2019	1 for 20 share consolidation of CVT.AX	(2,375.00)	0.00
24/12/2019	CVT.AX to CPT.AX	(125.00)	0.00
24/12/2019	CVT.AX to CPT.AX	0.00	(37.50)
		0.00	0.00
<u>Endeavour Group Limited (EDV.AX)</u>			
11/10/2021	COMMSEC SECURITI COMMSEC	2,000.00	13,781.13
16/11/2021	COMMONWEALTH SEC COMMSEC	(468.00)	(3,224.78)
17/11/2021	COMMONWEALTH SEC COMMSEC	(1,532.00)	(10,556.35)
11/01/2022	COMMSEC SECURITI COMMSEC	3,000.00	20,132.22
17/01/2022	COMMSEC SECURITI COMMSEC	1,500.00	9,809.95
31/01/2022	COMMONWEALTH SEC COMMSEC	1,000.00	6,189.95
24/02/2022	COMMSEC SECURITI COMMSEC	(5,500.00)	(36,132.12)

# The Nelson Family Pension Fund

## Detailed Schedule of Fund Assets

As at 30 June 2022

Transaction Date	Description	Units	Amount \$
		0.00	0.00
<u>Fairstar Resources Limited (FAS.AX)</u>			
30/06/2019	Opening Balances 2019	6,200.00	24.80
30/06/2020	CGT Disposal	(6,200.00)	(24.80)
		0.00	0.00
<u>Fortescue Metals Group Ltd (FMG.AX)</u>			
24/02/2022	COMMSEC SECURITI COMMSEC	1,000.00	19,359.83
28/02/2022	COMMSEC SECURITI COMMSEC	1,000.00	18,918.47
09/03/2022	COMMONWEALTH SEC COMMSEC	(2,000.00)	(38,278.30)
		0.00	0.00
<u>Flexigroup Limited (FXL.AX)</u>			
30/06/2019	Opening Balances 2019	1,025.00	1,670.75
19/05/2020	Commonwealth Sec Commsec	(1,025.00)	(1,670.75)
		0.00	0.00
<u>G8 Education Limited (GEM.AX)</u>			
30/06/2019	Opening Balances 2019	3,500.00	10,605.00
19/05/2020	Commonwealth Sec Commsec	(3,500.00)	(10,605.00)
		0.00	0.00
<u>Incitec Pivot Limited (IPL.AX)</u>			
08/10/2021	COMMSEC SECURITI COMMSEC	1,000.00	3,129.95
11/11/2021	COMMSEC SECURITI COMMSEC	(1,000.00)	(3,129.95)
		0.00	0.00
<u>Kairos Minerals Limited (KAI.AX)</u>			
30/06/2019	Opening Balances 2019	31,250.00	468.75
30/06/2020	Revaluation - 30/06/2020 @ \$0.043000 (System Price) - 31,250.000000 Units on hand		875.00
30/06/2021	Revaluation - 30/06/2021 @ \$0.031000 (System Price) - 31,250.000000 Units on hand		(375.00)
20/04/2022	Revaluation - 20/04/2022 @ \$0.029000 (System Price) - 31,250.000000 Units on hand		(62.50)
21/04/2022	Revaluation - 21/04/2022 @ \$0.030000 (System Price) - 31,250.000000 Units on hand		31.25
26/04/2022	Revaluation - 26/04/2022 @ \$0.029000 (System Price) - 31,250.000000 Units on hand		(31.25)
13/06/2022	Revaluation - 10/06/2022 @ \$0.022000 (System Price) - 31,250.000000 Units on hand		(218.75)
20/06/2022	Revaluation - 20/06/2022 @ \$0.020000 (System Price) - 31,250.000000 Units on hand		(62.50)
30/06/2022	Revaluation - 30/06/2022 @ \$0.017000 (System Price) - 31,250.000000 Units on hand		(93.75)
		31,250.00	531.25
<u>Kogi Iron Limited (KFE.AX)</u>			
30/06/2019	Opening Balances 2019	39,700.00	2,699.60
19/05/2020	Commonwealth Sec Commsec	(39,700.00)	(2,699.60)
		0.00	0.00
<u>Kingsrose Mining Limited (KRM.AX)</u>			
30/06/2019	Opening Balances 2019	20,000.00	760.00
19/05/2020	Commonwealth Sec Commsec	(20,000.00)	(760.00)
		0.00	0.00
<u>Lithium Australia NI (LIT.AX)</u>			

# The Nelson Family Pension Fund

## Detailed Schedule of Fund Assets

As at 30 June 2022

Transaction Date	Description	Units	Amount \$
30/06/2019	Opening Balances 2019	10,000.00	590.00
30/06/2020	Revaluation - 30/06/2020 @ \$0.046000 (System Price) - 10,000.000000 Units on hand		(130.00)
30/06/2021	Revaluation - 30/06/2021 @ \$0.100000 (System Price) - 10,000.000000 Units on hand		540.00
14/09/2021	Revaluation - 14/09/2021 @ \$0.120000 (System Price) - 10,000.000000 Units on hand		200.00
20/04/2022	Revaluation - 20/04/2022 @ \$0.105000 (System Price) - 10,000.000000 Units on hand		(150.00)
26/04/2022	Revaluation - 26/04/2022 @ \$0.100000 (System Price) - 10,000.000000 Units on hand		(50.00)
13/06/2022	Revaluation - 10/06/2022 @ \$0.081000 (System Price) - 10,000.000000 Units on hand		(190.00)
20/06/2022	Revaluation - 20/06/2022 @ \$0.070000 (System Price) - 10,000.000000 Units on hand		(110.00)
30/06/2022	Revaluation - 30/06/2022 @ \$0.051000 (System Price) - 10,000.000000 Units on hand		(190.00)
		10,000.00	510.00
<u>Lithium Australia NI (LITR.AX)</u>			
30/06/2019	Opening Balances 2019	1,666.00	1.67
30/06/2020	CGT Disposal of Rights LITR	(1,666.00)	(1.67)
		0.00	0.00
<u>National Australia Bank Limited (NAB.AX)</u>			
15/10/2021	COMMSEC SECURITI COMMSEC	800.00	22,822.26
11/11/2021	COMMSEC SECURITI COMMSEC	1,000.00	28,467.97
15/12/2021	COMMONWEALTH SEC COMMSEC	(1,800.00)	(51,290.23)
		0.00	0.00
<u>Pilbara Minerals Limited (PLS.AX)</u>			
30/06/2019	Opening Balances 2019	13,000.00	7,085.00
19/05/2020	Commonwealth Sec Commsec	(13,000.00)	(7,085.00)
03/06/2022	COMMSEC SECURITI COMMSEC	2,000.00	4,809.95
13/06/2022	Revaluation - 10/06/2022 @ \$2.250000 (System Price) - 2,000.000000 Units on hand		(309.95)
20/06/2022	Revaluation - 20/06/2022 @ \$2.040000 (System Price) - 2,000.000000 Units on hand		(420.00)
30/06/2022	Revaluation - 30/06/2022 @ \$2.290000 (System Price) - 2,000.000000 Units on hand		500.00
		2,000.00	4,580.00
<u>Retail Food Group Limited (RFG.AX)</u>			
30/06/2019	Opening Balances 2019	3,000.00	390.00
19/05/2020	Commonwealth Sec Commsec	(3,000.00)	(390.00)
		0.00	0.00
<u>Resolute Mining Limited (RSG.AX)</u>			
30/06/2019	Opening Balances 2019	1,500.00	2,002.50
14/08/2019	Commonwealth Sec Commsec	(1,500.00)	(2,002.50)
		0.00	0.00
<u>South32 Limited (S32.AX)</u>			
30/06/2019	Opening Balances 2019	5,000.00	15,900.00
19/05/2020	Commonwealth Sec Commsec	(5,000.00)	(15,900.00)
		0.00	0.00
<u>Telstra Corporation Limited. (TLS.AX)</u>			
30/06/2019	Opening Balances 2019	2,700.00	10,395.00

# The Nelson Family Pension Fund

## Detailed Schedule of Fund Assets

As at 30 June 2022

Transaction Date	Description	Units	Amount \$
19/12/2019	Commonwealth Sec Commsec	(1,500.00)	(5,775.00)
30/06/2020	Revaluation - 30/06/2020 @ \$3.130000 (System Price) - 1,200.000000 Units on hand		(864.00)
30/06/2021	Revaluation - 30/06/2021 @ \$3.760000 (System Price) - 1,200.000000 Units on hand		756.00
14/09/2021	Revaluation - 14/09/2021 @ \$3.960000 (System Price) - 1,200.000000 Units on hand		240.00
20/04/2022	Revaluation - 20/04/2022 @ \$4.030000 (System Price) - 1,200.000000 Units on hand		84.00
21/04/2022	Revaluation - 21/04/2022 @ \$4.040000 (System Price) - 1,200.000000 Units on hand		12.00
26/04/2022	Revaluation - 26/04/2022 @ \$4.000000 (System Price) - 1,200.000000 Units on hand		(48.00)
27/04/2022	Revaluation - 27/04/2022 @ \$3.980000 (System Price) - 1,200.000000 Units on hand		(24.00)
13/06/2022	Revaluation - 10/06/2022 @ \$3.800000 (System Price) - 1,200.000000 Units on hand		(216.00)
20/06/2022	Revaluation - 20/06/2022 @ \$3.810000 (System Price) - 1,200.000000 Units on hand		12.00
30/06/2022	Revaluation - 30/06/2022 @ \$3.850000 (System Price) - 1,200.000000 Units on hand		48.00
		1,200.00	4,620.00
<u>Venture Minerals Limited (VMS.AX)</u>			
06/04/2022	COMMSEC SECURITI COMMSEC	50,000.00	3,729.95
20/04/2022	Revaluation - 20/04/2022 @ \$0.060000 (System Price) - 50,000.000000 Units on hand		(729.95)
21/04/2022	Revaluation - 21/04/2022 @ \$0.061000 (System Price) - 50,000.000000 Units on hand		50.00
26/04/2022	Revaluation - 26/04/2022 @ \$0.057000 (System Price) - 50,000.000000 Units on hand		(200.00)
27/04/2022	Revaluation - 27/04/2022 @ \$0.054000 (System Price) - 50,000.000000 Units on hand		(150.00)
13/06/2022	Revaluation - 10/06/2022 @ \$0.035000 (System Price) - 50,000.000000 Units on hand		(950.00)
20/06/2022	Revaluation - 20/06/2022 @ \$0.029000 (System Price) - 50,000.000000 Units on hand		(300.00)
30/06/2022	Revaluation - 30/06/2022 @ \$0.027000 (System Price) - 50,000.000000 Units on hand		(100.00)
		50,000.00	1,350.00
<u>Westpac Banking Corporation (WBC.AX)</u>			
03/11/2021	COMMSEC SECURITI COMMSEC	1,000.00	24,244.92
07/02/2022	COMMONWEALTH SEC COMMSEC	(1,000.00)	(24,244.92)
24/02/2022	COMMSEC SECURITI COMMSEC	1,000.00	23,552.79
20/04/2022	Revaluation - 20/04/2022 @ \$24.360000 (System Price) - 1,000.000000 Units on hand		807.21
21/04/2022	Revaluation - 21/04/2022 @ \$24.510000 (System Price) - 1,000.000000 Units on hand		150.00
26/04/2022	Revaluation - 26/04/2022 @ \$23.900000 (System Price) - 1,000.000000 Units on hand		(610.00)
27/04/2022	COMMSEC SECURITI COMMSEC	2,000.00	48,670.40
27/04/2022	Revaluation - 27/04/2022 @ \$23.450000 (System Price) - 3,000.000000 Units on hand		(2,220.40)
16/05/2022	COMMSEC SECURITI COMMSEC	2,000.00	47,887.98
13/06/2022	Revaluation - 10/06/2022 @ \$20.850000 (System Price) - 5,000.000000 Units on hand		(13,987.98)
20/06/2022	Revaluation - 20/06/2022 @ \$19.190000 (System Price) - 5,000.000000 Units on hand		(8,300.00)
30/06/2022	Revaluation - 30/06/2022 @ \$19.500000 (System Price) - 5,000.000000 Units on hand		1,550.00
		5,000.00	97,500.00

### Units in Listed Unit Trusts (Australian) (78200)

# The Nelson Family Pension Fund

## Detailed Schedule of Fund Assets

As at 30 June 2022

Transaction Date	Description	Units	Amount \$
<u>Vanguard Diversified Balanced Index Etf (VDBA.AX)</u>			
12/08/2021	COMMSEC SECURITI COMMSEC	88.00	4,986.11
13/08/2021	COMMSEC SECURITI COMMSEC	88.00	4,986.99
18/08/2021	COMMSEC SECURITI COMMSEC	176.00	9,959.87
14/09/2021	Revaluation - 14/09/2021 @ \$56.500000 (System Price) - 352.000000 Units on hand		(44.97)
11/11/2021	COMMSEC SECURITI COMMSEC	(352.00)	(19,932.97)
20/04/2022	Revaluation - 20/04/2022 @ \$0.000000 - 0.000000 Units on hand		44.97
		0.00	0.00
<u>Vanguard Diversified Growth Index Etf (VDGR.AX)</u>			
16/08/2021	COMMSEC SECURITI COMMSEC	84.00	4,980.07
14/09/2021	Revaluation - 14/09/2021 @ \$59.160000 (System Price) - 84.000000 Units on hand		(10.63)
15/09/2021	COMMSEC SECURITI COMMSEC	200.00	11,824.37
17/01/2022	COMMSEC SECURITI COMMSEC	(284.00)	(16,804.44)
20/04/2022	Revaluation - 20/04/2022 @ \$0.000000 - 0.000000 Units on hand		10.63
		0.00	0.00
<u>Vanguard Diversified High Growth Index Etf (VDHG.AX)</u>			
10/08/2021	COMMSEC SECURITI COMMSEC	80.00	4,916.35
07/09/2021	COMMSEC SECURITI COMMSEC	170.00	10,594.84
14/09/2021	Revaluation - 14/09/2021 @ \$61.800000 (System Price) - 250.000000 Units on hand		(61.19)
04/01/2022	COMMONWEALTH SEC COMMSEC	(250.00)	(15,511.19)
20/04/2022	Revaluation - 20/04/2022 @ \$0.000000 - 0.000000 Units on hand		61.19
		0.00	0.00