
Financial statements and reports for the year ended
30 June 2021

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

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2021 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

Specifically, the directors of the trustee company declare that:

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

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

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

24 August 2021

The Nelson Family Pension Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	46,398.37
Less	
Increase in MV of investments	52,772.90
Exempt current pension income	18,730.00
	<u>71,502.90</u>
Add	
SMSF non deductible expenses	6,015.00
Pension Payments	18,900.00
Franking Credits	189.17
	<u>25,104.17</u>
SMSF Annual Return Rounding	0.36
	<u>0.00</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	189.17
	<u>(189.17)</u>
CURRENT TAX OR REFUND	<u>(189.17)</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(2,103.00)
	<u>(2,033.17)</u>
AMOUNT DUE OR REFUNDABLE	<u>(2,033.17)</u>

The Nelson Family Pension Fund

Operating Statement

For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
Income			
Investment Income			
Dividends Received	9	441.46	890.32
Interest Received		0.28	0.80
Other Investment Income		0.00	1.41
Property Income	10	18,100.00	18,750.00
Investment Gains			
Changes in Market Values	11	52,772.90	(19,935.41)
Total Income		<u>71,314.64</u>	<u>(292.88)</u>
Expenses			
Accountancy Fees		0.00	5,995.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		0.00	1,980.00
Bank Charges		15.00	54.90
Depreciation		769.91	888.33
Property Expenses - Council Rates		1,907.81	1,951.98
Property Expenses - Insurance Premium		1,031.90	825.53
Property Expenses - Repairs Maintenance		420.00	400.00
Property Expenses - Water Rates		1,612.65	1,560.62
		<u>6,016.27</u>	<u>13,915.36</u>
Member Payments			
Pensions Paid		18,900.00	34,660.00
Total Expenses		<u>24,916.27</u>	<u>48,575.36</u>
Benefits accrued as a result of operations before income tax		<u>46,398.37</u>	<u>(48,868.24)</u>
Income Tax Expense	12	(707.17)	490.69
Benefits accrued as a result of operations		<u>47,105.54</u>	<u>(49,358.93)</u>

The Nelson Family Pension Fund

Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Investment Income		
Dividends Received		
Flexigroup Limited	39.46	39.46
G8 Education Limited	210.00	166.25
South32 Limited	0.00	372.61
Telstra Corporation Limited.	192.00	312.00
	<u>441.46</u>	<u>890.32</u>
Interest Received		
BWACompleteAcc598	0.28	0.80
	<u>0.28</u>	<u>0.80</u>
Property Income		
71 Lakemba Way, Waikiki WA, Australia	18,100.00	18,750.00
	<u>18,100.00</u>	<u>18,750.00</u>
Other Investment Income		
Brokerage	0.00	1.41
	<u>0.00</u>	<u>1.41</u>
Investment Gains		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Fairstar Resources Limited	0.00	(24.80)
Flexigroup Limited	0.00	(742.32)
G8 Education Limited	0.00	(7,712.45)
Kingsrose Mining Limited	0.00	22.25
Kogi Iron Limited	0.00	(1,116.55)
Lithium Australia NI	0.00	(1.67)
Pilbara Minerals Limited	0.00	(3,962.45)
Resolute Mining Limited	0.00	933.80
Retail Food Group Limited	0.00	(197.95)
South32 Limited	0.00	(6,754.95)
Telstra Corporation Limited.	0.00	(224.95)
	<u>0.00</u>	<u>(19,782.04)</u>
Unrealised Movements in Market Value		
Real Estate Properties (Australian - Residential)		
71 Lakemba Way, Waikiki WA, Australia	51,851.03	0.00
	<u>51,851.03</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
Cipherpoint Limited	0.87	(34.37)
Kairos Minerals Limited	(375.00)	875.00
Lithium Australia NI	540.00	(130.00)
Telstra Corporation Limited.	756.00	(864.00)
	<u>921.87</u>	<u>(153.37)</u>
Changes in Market Values	<u>52,772.90</u>	<u>(19,935.41)</u>
Total Income	<u>71,314.64</u>	<u>(292.88)</u>
Expenses		

The Nelson Family Pension Fund

Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Accountancy Fees	0.00	5,995.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	0.00	1,980.00
Bank Charges	15.00	54.90
	<u>274.00</u>	<u>8,288.90</u>
Depreciation		
Air Conditioning - 71 Lakemba	769.91	888.33
	<u>769.91</u>	<u>888.33</u>
Property Expenses - Council Rates		
71 Lakemba Way, Waikiki WA, Australia	1,907.81	1,951.98
	<u>1,907.81</u>	<u>1,951.98</u>
Property Expenses - Insurance Premium		
71 Lakemba Way, Waikiki WA, Australia	1,031.90	825.53
	<u>1,031.90</u>	<u>825.53</u>
Property Expenses - Repairs Maintenance		
71 Lakemba Way, Waikiki WA, Australia	420.00	400.00
	<u>420.00</u>	<u>400.00</u>
Property Expenses - Water Rates		
71 Lakemba Way, Waikiki WA, Australia	1,612.65	1,560.62
	<u>1,612.65</u>	<u>1,560.62</u>
Member Payments		
Pensions Paid		
Nelson, Leslie - Pension (Account Based Pension 2)	12,000.00	21,900.00
Nelson, Leslie - Pension (Account Based Pension 3)	1,900.00	2,760.00
Nelson, Leslie - Pension (Account Based Pension 4)	1,000.00	2,500.00
Nelson, Leslie - Pension (Account Based Pension)	4,000.00	7,500.00
	<u>18,900.00</u>	<u>34,660.00</u>
Total Expenses	<u>24,916.27</u>	<u>48,575.36</u>
Benefits accrued as a result of operations before income tax	<u>46,398.37</u>	<u>(48,868.24)</u>
Income Tax Expense		
Income Tax Expense	(189.17)	(381.54)
Prior Years Under/Over Provision for Income Tax	(518.00)	872.23
Total Income Tax	<u>(707.17)</u>	<u>490.69</u>
Benefits accrued as a result of operations	<u>47,105.54</u>	<u>(49,358.93)</u>

The Nelson Family Pension Fund
Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Plant and Equipment (at written down value)	2	5,005.88	5,775.79
Real Estate Properties (Australian - Residential)	3	365,000.00	312,500.00
Shares in Listed Companies (Australian)	4	6,484.75	5,562.88
Total Investments		<u>376,490.63</u>	<u>323,838.67</u>
Other Assets			
BWACompleteAcc598		4,328.40	15,787.08
Income Tax Refundable		2,673.71	0.00
Total Other Assets		<u>7,002.11</u>	<u>15,787.08</u>
Total Assets		<u>383,492.74</u>	<u>339,625.75</u>
Less:			
Liabilities			
Income Tax Payable		0.00	1,691.78
PAYG Payable		0.00	1,850.00
Banking Error		(191.23)	(494.46)
Total Liabilities		<u>(191.23)</u>	<u>3,047.32</u>
Net assets available to pay benefits		<u>383,683.97</u>	<u>336,578.43</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Nelson, Leslie - Pension (Account Based Pension)		78,240.74	69,000.03
Nelson, Leslie - Pension (Account Based Pension 2)		244,470.10	214,384.96
Nelson, Leslie - Pension (Account Based Pension 3)		41,223.13	35,928.53
Nelson, Leslie - Pension (Account Based Pension 4)		19,750.00	17,264.91
Total Liability for accrued benefits allocated to members' accounts		<u>383,683.97</u>	<u>336,578.43</u>

The Nelson Family Pension Fund

Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Plant and Equipment (at written down value)	2		
Air Conditioning - 71 Lakemba		5,005.88	5,775.79
Real Estate Properties (Australian - Residential)	3		
71 Lakemba Way, Waikiki WA, Australia		365,000.00	312,500.00
Shares in Listed Companies (Australian)	4		
Cipherpoint Limited		4.00	3.13
Kairos Minerals Limited		968.75	1,343.75
Lithium Australia NI		1,000.00	460.00
Telstra Corporation Limited.		4,512.00	3,756.00
Total Investments		<u>376,490.63</u>	<u>323,838.67</u>
Other Assets			
Bank Accounts	5		
BWACompleteAcc598		4,328.40	15,787.08
Income Tax Refundable		2,673.71	0.00
Total Other Assets		<u>7,002.11</u>	<u>15,787.08</u>
Total Assets		<u>383,492.74</u>	<u>339,625.75</u>
Less:			
Liabilities			
Banking Error			
Banking Error		(191.23)	(494.46)
Income Tax Payable		0.00	1,691.78
PAYG Payable		0.00	1,850.00
Total Liabilities		<u>(191.23)</u>	<u>3,047.32</u>
Net assets available to pay benefits		<u>383,683.97</u>	<u>336,578.43</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	6, 7		
Nelson, Leslie - Pension (Account Based Pension)		78,240.74	69,000.03
Nelson, Leslie - Pension (Account Based Pension 2)		244,470.10	214,384.96
Nelson, Leslie - Pension (Account Based Pension 3)		41,223.13	35,928.53
Nelson, Leslie - Pension (Account Based Pension 4)		19,750.00	17,264.91
Total Liability for accrued benefits allocated to members' accounts		<u>383,683.97</u>	<u>336,578.43</u>

Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021	2020
		\$	\$

The Nelson Family Pension 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 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 2021

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)

	2021 \$	2020 \$
Air Conditioning - 71 Lakemba	5,005.88	5,775.79
	<hr/> 5,005.88	<hr/> 5,775.79

Note 3: Real Estate Properties (Australian - Residential)

	2021 \$	2020 \$
71 Lakemba Way, Waikiki WA, Australia	365,000.00	312,500.00

Notes to the Financial Statements

For the year ended 30 June 2021

	365,000.00	312,500.00
Note 4: Shares in Listed Companies (Australian)		
	2021	2020
	\$	\$
Cipherpoint Limited	4.00	3.13
Kairos Minerals Limited	968.75	1,343.75
Lithium Australia NI	1,000.00	460.00
Telstra Corporation Limited.	4,512.00	3,756.00
	<u>6,484.75</u>	<u>5,562.88</u>

Note 5: Banks and Term Deposits

	2021	2020
	\$	\$
Banks		
BWACompleteAcc598	4,328.40	15,787.08
	<u>4,328.40</u>	<u>15,787.08</u>

Note 6: Liability for Accrued Benefits

	2021	2020
	\$	\$
Liability for accrued benefits at beginning of year	336,578.43	385,937.36
Benefits accrued as a result of operations	46,587.54	(48,486.70)
Current year member movements	518.00	(872.23)
Liability for accrued benefits at end of year	<u>383,683.97</u>	<u>336,578.43</u>

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.

	2021	2020
	\$	\$
Vested Benefits	<u>383,683.97</u>	<u>336,578.43</u>

Note 8: Guaranteed Benefits

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

The Nelson Family Pension Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 9: Dividends

	2021 \$	2020 \$
Flexigroup Limited	39.46	39.46
G8 Education Limited	210.00	166.25
South32 Limited	0.00	372.61
Telstra Corporation Limited.	192.00	312.00
	441.46	890.32

Note 10: Rental Income

	2021 \$	2020 \$
71 Lakemba Way, Waikiki WA, Australia	18,100.00	18,750.00
	18,100.00	18,750.00

Note 11: Changes in Market Values

Unrealised Movements in Market Value

	2021 \$	2020 \$
Real Estate Properties (Australian - Residential)		
71 Lakemba Way, Waikiki WA, Australia	51,851.03	0.00
	51,851.03	0.00
Shares in Listed Companies (Australian)		
Cipherpoint Limited	0.87	(34.37)
Kairos Minerals Limited	(375.00)	875.00
Lithium Australia NI	540.00	(130.00)
Telstra Corporation Limited.	756.00	(864.00)
	921.87	(153.37)
Total Unrealised Movement	52,772.90	(153.37)

Realised Movements in Market Value

	2021 \$	2020 \$
Shares in Listed Companies (Australian)		
Fairstar Resources Limited	0.00	(24.80)
Flexigroup Limited	0.00	(742.32)
G8 Education Limited	0.00	(7,712.45)

The Nelson Family Pension Fund
Notes to the Financial Statements

For the year ended 30 June 2021

Kingsrose Mining Limited	0.00	22.25
Kogi Iron Limited	0.00	(1,116.55)
Lithium Australia NI	0.00	(1.67)
Pilbara Minerals Limited	0.00	(3,962.45)
Resolute Mining Limited	0.00	933.80
Retail Food Group Limited	0.00	(197.95)
South32 Limited	0.00	(6,754.95)
Telstra Corporation Limited.	0.00	(224.95)
	<u>0.00</u>	<u>(19,782.04)</u>
Total Realised Movement	<u>0.00</u>	<u>(19,782.04)</u>
Changes in Market Values	<u>52,772.90</u>	<u>(19,935.41)</u>

Note 12: Income Tax Expense

	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	(189.17)	(381.54)
Prior Year Over/Under Provision for Income Tax	(518.00)	872.23
Income Tax Expense	<u>(707.17)</u>	<u>490.69</u>

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%	6,959.76	(7,330.24)
Less:		
Tax effect of:		
Increase in MV of Investments	7,915.94	0.00
Exempt Pension Income	2,809.50	3,003.30
Realised Accounting Capital Gains	0.00	(2,967.31)
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	23.01
SMSF Non-Deductible Expenses	902.25	2,087.10
Pension Payments	2,835.00	5,199.00

The Nelson Family Pension Fund
Notes to the Financial Statements

For the year ended 30 June 2021

Franking Credits	28.38	57.23
Rounding	0.05	(0.11)
Less credits:		
Franking Credits	189.17	381.54
Current Tax or Refund	<u>(189.17)</u>	<u>(381.54)</u>

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:	66	Vested Benefits	78,240.74
Tax File Number:	Provided	Total Death Benefit	78,240.74
Date Joined Fund:	30/06/2019		
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

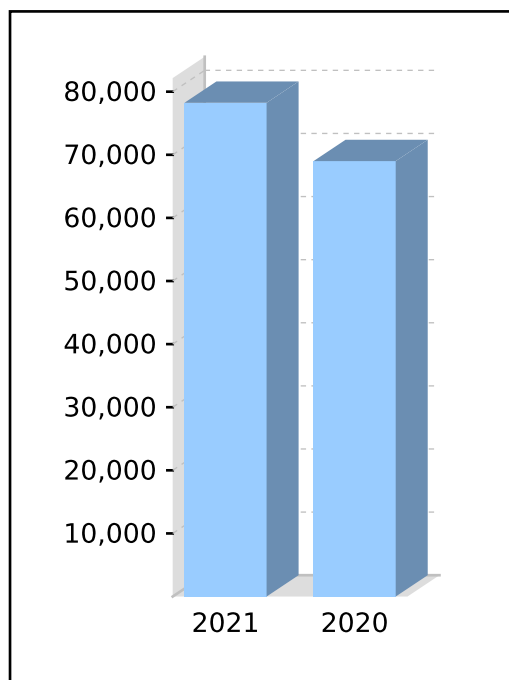
Total Benefits 78,240.74

Preservation Components

Preserved (74,060.20)
 Unrestricted Non Preserved 13,240.71
 Restricted Non Preserved 139,060.23

Tax Components

Tax Free (22.94%) (18,486.34)
 Taxable 96,727.08
 Investment Earnings Rate 20.20%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	69,000.03	79,420.71
<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	13,136.80	(2,747.37)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	4,000.00	7,500.00
Contributions Tax		
Income Tax	(103.91)	173.31
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	78,240.74	69,000.03

The Nelson Family Pension Fund

Members Statement

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

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
 Age: 66
 Tax File Number: Provided
 Date Joined Fund: 30/06/2019
 Service Period Start Date: 11/11/1996
 Date Left Fund:
 Member Code: NELLE00006P
 Account Start Date: 30/06/2019
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 2

Nominated Beneficiaries N/A
 Vested Benefits 244,470.10
 Total Death Benefit 244,470.10

Your Balance

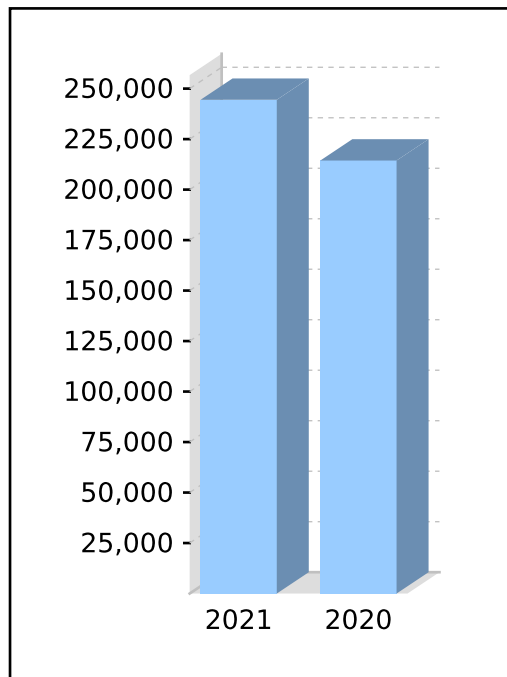
Total Benefits 244,470.10

Preservation Components

Preserved
 Unrestricted Non Preserved 244,470.10
 Restricted Non Preserved

Tax Components

Tax Free (92.54%) 226,238.79
 Taxable 18,231.31
 Investment Earnings Rate 20.21%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	214,384.96	245,674.64
<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	41,754.86	(8,832.50)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	12,000.00	21,900.00
Contributions Tax		
Income Tax	(330.28)	557.18
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	244,470.10	214,384.96

The Nelson Family Pension Fund

Members Statement

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

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:	66	Vested Benefits	41,223.13
Tax File Number:	Provided	Total Death Benefit	41,223.13
Date Joined Fund:	30/06/2019		
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

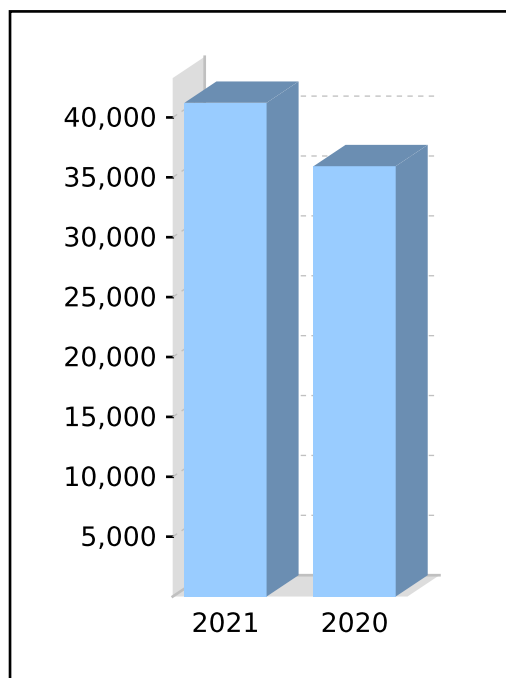
Total Benefits 41,223.13

Preservation Components

Preserved
 Unrestricted Non Preserved 41,223.13
 Restricted Non Preserved

Tax Components

Tax Free (47.46%) 19,564.76
 Taxable 21,658.37
 Investment Earnings Rate 20.21%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	35,928.53	40,286.30
<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	7,138.14	(1,502.96)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	1,900.00	2,760.00
Contributions Tax		
Income Tax	(56.46)	94.81
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	41,223.13	35,928.53

The Nelson Family Pension Fund

Members Statement

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
 Age: 66
 Tax File Number: Provided
 Date Joined Fund: 30/06/2019
 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

Nominated Beneficiaries N/A

Vested Benefits
 Total Death Benefit

Your Balance

Total Benefits

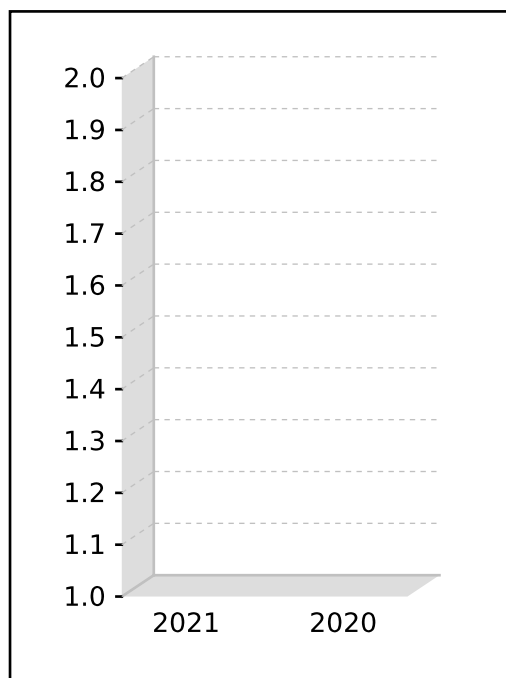
Preservation Components

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 01/07/2020		20,555.71
<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		20,555.71
Closing balance at 30/06/2021	0.00	0.00

The Nelson Family Pension Fund

Members Statement

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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
 Age: 66
 Tax File Number: Provided
 Date Joined Fund: 30/06/2019
 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

Nominated Beneficiaries N/A
 Vested Benefits 19,750.00
 Total Death Benefit 19,750.00

Your Balance

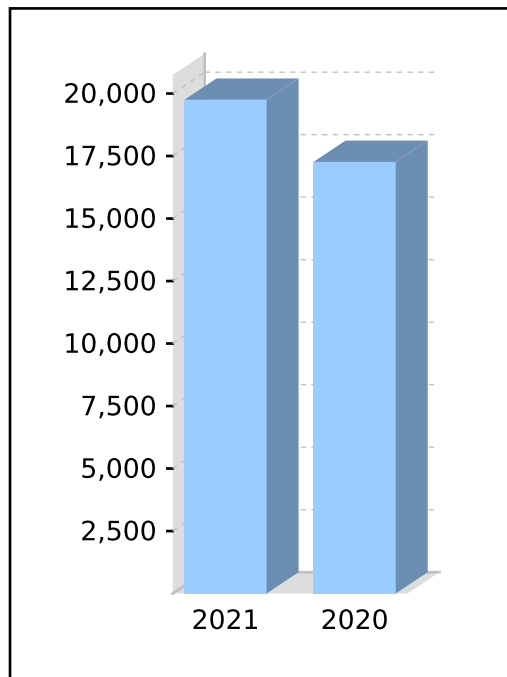
Total Benefits 19,750.00

Preservation Components

Preserved
 Unrestricted Non Preserved 19,750.00
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable 19,750.00
 Investment Earnings Rate 20.19%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	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	3,457.74	(743.87)
Internal Transfer In		20,555.71
<u>Decreases to Member account during the period</u>		
Pensions Paid	1,000.00	2,500.00
Contributions Tax		
Income Tax	(27.35)	46.93
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	19,750.00	17,264.91

The Nelson Family Pension Fund

Members Statement

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

Leslie Nelson
Director

The Nelson Family Pension Fund

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
BWACompleteAcc598		4,328.400000	4,328.40	4,328.40	4,328.40			1.14 %	
			4,328.40		4,328.40		0.00 %	1.14 %	
Plant and Equipment (at written down value)									
Air Conditioning - 71 Lakemba		5,005.880000	5,005.88	5,005.88	5,005.88			1.31 %	
			5,005.88		5,005.88		0.00 %	1.31 %	
Real Estate Properties (Australian - Residential)									
P-NEL0101	71 Lakemba Way, Waikiki WA, Australia	1.00	365,000.000000	365,000.00	313,148.97	313,148.97	51,851.03	16.56 %	95.85 %
			365,000.00		313,148.97	51,851.03	16.56 %	95.85 %	
Shares in Listed Companies (Australian)									
CPT.AX	Cipherpoint Limited	125.00	0.032000	4.00	0.30	37.50	(33.50)	(89.33) %	0.00 %
KAI.AX	Kairos Minerals Limited	31,250.00	0.031000	968.75	0.02	468.75	500.00	106.67 %	0.25 %
LIT.AX	Lithium Australia NI	10,000.00	0.100000	1,000.00	0.06	590.00	410.00	69.49 %	0.26 %
TLS.AX	Telstra Corporation Limited.	1,200.00	3.760000	4,512.00	3.85	4,620.00	(108.00)	(2.34) %	1.18 %
			6,484.75		5,716.25	768.50	13.44 %	1.70 %	
			380,819.03		328,199.50	52,619.53	16.03 %	100.00 %	

The Nelson Family Pension Fund

Investment Performance

As at 30 June 2021

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Bank Accounts									
BWACcompleteAcc598	15,787.08	0.00	0.00	4,328.40	0.00	0.00	0.28	0.28	0.00 %
	15,787.08	0.00	0.00	4,328.40	0.00	0.00	0.28	0.28	0.00 %
Plant and Equipment (at written down value)									
Air Conditioning - 71 Lakemba	5,775.79	0.00	769.91	5,005.88	0.00	0.00	(769.91)	(769.91)	(15.38) %
	5,775.79	0.00	769.91	5,005.88	0.00	0.00	(769.91)	(769.91)	(15.38) %
Real Estate Properties (Australian - Residential)									
P-NEL0101 71 Lakemba Way, Waikiki WA, Australia	312,500.00	648.97	0.00	365,000.00	0.00	51,851.03	13,127.64	64,978.67	20.75 %
	312,500.00	648.97	0.00	365,000.00	0.00	51,851.03	13,127.64	64,978.67	20.75 %
Shares in Listed Companies (Australian)									
CPT.AX Cipherpoint Limited	3.13	0.00	0.00	4.00	0.00	0.87	0.00	0.87	27.80 %
FXL.AX Flexigroup Limited	0.00	0.00	0.00	0.00	0.00	0.00	56.37	56.37	0.00 %
GEM.AX G8 Education Limited	0.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00	0.00 %
KAI.AX Kairos Minerals Limited	1,343.75	0.00	0.00	968.75	0.00	(375.00)	0.00	(375.00)	(27.91) %
LIT.AX Lithium Australia NI	460.00	0.00	0.00	1,000.00	0.00	540.00	0.00	540.00	117.39 %
TLS.AX Telstra Corporation Limited.	3,756.00	0.00	0.00	4,512.00	0.00	756.00	274.26	1,030.26	27.43 %
	5,562.88	0.00	0.00	6,484.75	0.00	921.87	630.63	1,552.50	27.91 %
	339,625.75	648.97	769.91	380,819.03	0.00	52,772.90	12,988.64	65,761.54	19.37 %

The Nelson Family Pension Fund

Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
BWACompleteAcc598		15,787.08		25,564.20		(37,022.88)			4,328.40	4,328.40
		15,787.08		25,564.20		(37,022.88)			4,328.40	4,328.40
Plant and Equipment (at written down value)										
Air Conditioning - Air Conditioning - 71 Lakemba		5,775.79				(769.91)			5,005.88	5,005.88
		5,775.79				(769.91)			5,005.88	5,005.88
Real Estate Properties (Australian - Residential)										
P-NEL0101 - 71 Lakemba Way, Waikiki WA, Australia	1.00	312,500.00		648.97				1.00	313,148.97	365,000.00
		312,500.00		648.97					313,148.97	365,000.00
Shares in Listed Companies (Australian)										
CPT.AX - Cipherpoint Limited	125.00	37.50						125.00	37.50	4.00
KAI.AX - Kairos Minerals Limited	31,250.00	468.75						31,250.00	468.75	968.75
LIT.AX - Lithium Australia NI	10,000.00	590.00						10,000.00	590.00	1,000.00
TLS.AX - Telstra Corporation Limited.	1,200.00	4,620.00						1,200.00	4,620.00	4,512.00
		5,716.25							5,716.25	6,484.75

339,779.12

26,213.17

(37,792.79)

328,199.50

380,819.03

The Nelson Family Pension Fund

Detailed Schedule of Fund Assets

As at 30 June 2021

Transaction Date	Description	Units	Amount \$
Plant and Equipment (at written down value) (76500)			
<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)
		0.00	5,005.88
Real Estate Properties (Australian - Residential) (77200)			
<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
		1.00	365,000.00
Shares in Listed Companies (Australian) (77600)			
<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
		125.00	4.00
<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>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>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>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)
		31,250.00	968.75
<u>Kogi Iron Limited (KFE.AX)</u>			

The Nelson Family Pension Fund

Detailed Schedule of Fund Assets

As at 30 June 2021

Transaction Date	Description	Units	Amount \$
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>			
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
		10,000.00	1,000.00
<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>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)
		0.00	0.00
<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
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
		1,200.00	4,512.00