

# The Nelson Family Pension Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Dividends Received (23900)</b>					
<u>Flexigroup Limited (FXL.AX)</u>					
14/10/2020	DIVIDEND FXL ITM DIV [System Matched Income Data]			39.46	39.46 CR
				<b>39.46</b>	<b>39.46 CR</b>
<u>G8 Education Limited (GEM.AX)</u>					
30/10/2020	DIVIDEND G8 EDUCATION DIV [System Matched Income Data]			210.00	210.00 CR
				<b>210.00</b>	<b>210.00 CR</b>
<u>Telstra Corporation Limited. (TLS.AX)</u>					
24/09/2020	DIVIDEND TLS FNL DIV			32.00	32.00 CR
24/09/2020	DIVIDEND TLS FNL DIV			32.00	64.00 CR
24/09/2020	DIVIDEND TLS FNL DIV			32.00	96.00 CR
26/03/2021	DIVIDEND TLS ITM DIV			32.00	128.00 CR
26/03/2021	DIVIDEND TLS ITM DIV			32.00	160.00 CR
26/03/2021	DIVIDEND TLS ITM DIV			32.00	192.00 CR
				<b>192.00</b>	<b>192.00 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2021 @ \$0.032000 (System Price) - 125.000000 Units on hand (CPT.AX)			0.87	0.87 CR
30/06/2021	Revaluation - 30/06/2021 @ \$0.031000 (System Price) - 31,250.000000 Units on hand (KAI.AX)		375.00		374.13 DR
30/06/2021	Revaluation - 30/06/2021 @ \$365,000.000000 (Exit) - 1.000000 Units on hand (P-NEL0101)			51,851.03	51,476.90 CR
30/06/2021	Revaluation - 30/06/2021 @ \$0.100000 (System Price) - 10,000.000000 Units on hand (LIT.AX)			540.00	52,016.90 CR
30/06/2021	Revaluation - 30/06/2021 @ \$3.760000 (System Price) - 1,200.000000 Units on hand (TLS.AX)			756.00	52,772.90 CR
			<b>375.00</b>	<b>53,147.90</b>	<b>52,772.90 CR</b>
<b>Interest Received (25000)</b>					
<u>BWACompleteAcc598 (BWACompleteAcc598)</u>					
10/09/2020	Credit Interest			0.28	0.28 CR
				<b>0.28</b>	<b>0.28 CR</b>
<b>Property Income (28000)</b>					
<u>71 Lakemba Way, Waikiki WA, Australia (P-NEL0101)</u>					
03/07/2020	IAIN MCINALL RENT 71 LAKEMBA			700.00	700.00 CR
17/07/2020	IAIN MCINALL RENT 71 LAKEMBA			700.00	1,400.00 CR
31/07/2020	IAIN MCINALL RENT 71 LAKEMBA			700.00	2,100.00 CR
14/08/2020	IAIN MCINALL RENT 71 LAKEMBA			700.00	2,800.00 CR
28/08/2020	IAIN MCINALL RENT 71 LAKEMBA			700.00	3,500.00 CR
11/09/2020	IAIN MCINALL RENT 71 LAKEMBA			700.00	4,200.00 CR
25/09/2020	IAIN MCINALL RENT 71 LAKEMBA			700.00	4,900.00 CR
09/10/2020	IAIN MCINALL RENT 71 LAKEMBA			700.00	5,600.00 CR
23/10/2020	IAIN MCINALL RENT 71 LAKEMBA			700.00	6,300.00 CR
06/11/2020	IAIN MCINALL RENT 71 LAKEMBA			700.00	7,000.00 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
20/11/2020	IAIN MCINALL RENT 71 LAKEMBA			700.00	7,700.00 CR
04/12/2020	IAIN MCINALL RENT 71 LAKEMBA			700.00	8,400.00 CR
18/12/2020	IAIN MCINALL RENT 71 LAKEMBA			700.00	9,100.00 CR
04/01/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	9,800.00 CR
15/01/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	10,500.00 CR
29/01/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	11,200.00 CR
12/02/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	11,900.00 CR
26/02/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	12,600.00 CR
09/03/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	13,300.00 CR
26/03/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	14,000.00 CR
07/04/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	14,700.00 CR
21/04/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	15,400.00 CR
06/05/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	16,100.00 CR
20/05/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	16,800.00 CR
02/06/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	17,500.00 CR
17/06/2021	IAIN MCINALL RENT 71 LAKEMBA			600.00	18,100.00 CR
30/06/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		17,400.00 CR
30/06/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	18,100.00 CR
			<b>700.00</b>	<b>18,800.00</b>	<b>18,100.00 CR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
20/01/2021	TRUSTEE PENSION		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
01/07/2020	OBB MAINTENANCE FEE		5.00		5.00 DR
03/08/2020	OBB MAINTENANCE FEE		5.00		10.00 DR
01/09/2020	OBB MAINTENANCE FEE		5.00		15.00 DR
			<b>15.00</b>		<b>15.00 DR</b>
<b>Depreciation (33400)</b>					
<u>Air Conditioning - 71 Lakemba (Air Conditioning)</u>					
30/06/2021	Depreciation for the period {2021}		769.91		769.91 DR
			<b>769.91</b>		<b>769.91 DR</b>
<b>Pensions Paid (41600)</b>					
<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension) (NELLES00004P)</u>					
28/07/2020	Credit card		3,000.00		3,000.00 DR
26/10/2020	Credit card		1,000.00		4,000.00 DR
			<b>4,000.00</b>		<b>4,000.00 DR</b>
<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension 2) (NELLES00006P)</u>					
05/10/2020	Credit card		3,000.00		3,000.00 DR
25/11/2020	Credit card		3,000.00		6,000.00 DR
20/01/2021	Credit card		3,000.00		9,000.00 DR
29/03/2021	Credit card		3,000.00		12,000.00 DR
			<b>12,000.00</b>		<b>12,000.00 DR</b>
<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension 3) (NELLES00008P)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
20/10/2020	Credit card		100.00		100.00 DR
20/11/2020	Credit card		100.00		200.00 DR
21/12/2020	Credit card		100.00		300.00 DR
20/01/2021	Credit card		100.00		400.00 DR
22/02/2021	Credit card		100.00		500.00 DR
22/03/2021	Credit card		100.00		600.00 DR
20/04/2021	Credit card		100.00		700.00 DR
20/05/2021	Credit card		100.00		800.00 DR
21/06/2021	Credit card		100.00		900.00 DR
30/06/2021	Credit card		1,000.00		1,900.00 DR
			<b>1,900.00</b>		<b>1,900.00 DR</b>
<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension 4) (NELLES00010P)</u>					
30/06/2021	Credit card		1,000.00		1,000.00 DR
			<b>1,000.00</b>		<b>1,000.00 DR</b>
<b>Property Expenses - Council Rates (41960)</b>					
<u>71 Lakemba Way, Waikiki WA, Australia (P-NEL0101)</u>					
02/09/2020	Rates Lakemba		1,907.81		1,907.81 DR
			<b>1,907.81</b>		<b>1,907.81 DR</b>
<b>Property Expenses - Insurance Premium (41980)</b>					
<u>71 Lakemba Way, Waikiki WA, Australia (P-NEL0101)</u>					
30/06/2021	Records rental property transactions paid by credit card and withdrawn to cover the expenses incurred.		1,031.90		1,031.90 DR
			<b>1,031.90</b>		<b>1,031.90 DR</b>
<b>Property Expenses - Repairs Maintenance (42060)</b>					
<u>71 Lakemba Way, Waikiki WA, Australia (P-NEL0101)</u>					
21/06/2021	ELECTRICAL RENTAL		220.00		220.00 DR
30/06/2021	TO MURRAY MANNERING 71 LAKEMBA WAY INV 56		200.00		420.00 DR
			<b>420.00</b>		<b>420.00 DR</b>
<b>Property Expenses - Water Rates (42150)</b>					
<u>71 Lakemba Way, Waikiki WA, Australia (P-NEL0101)</u>					
30/06/2021	Records rental property transactions paid by credit card and withdrawn to cover the expenses incurred.		1,612.65		1,612.65 DR
			<b>1,612.65</b>		<b>1,612.65 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021			189.17	189.17 CR
				<b>189.17</b>	<b>189.17 CR</b>
<b>Prior Years Under/Over Provision for Income Tax (48600)</b>					
<u>Prior Years Under/Over Provision for Income Tax (48600)</u>					
30/06/2021	Reverse ato super levy fee rebalancing amount from prior year 2019-20			518.00	518.00 CR
				<b>518.00</b>	<b>518.00 CR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
28/07/2020	System Member Journals			3,000.00	3,000.00 CR
05/10/2020	System Member Journals			3,000.00	6,000.00 CR
20/10/2020	System Member Journals			100.00	6,100.00 CR
26/10/2020	System Member Journals			1,000.00	7,100.00 CR
20/11/2020	System Member Journals			100.00	7,200.00 CR
25/11/2020	System Member Journals			3,000.00	10,200.00 CR
21/12/2020	System Member Journals			100.00	10,300.00 CR
20/01/2021	System Member Journals			3,000.00	13,300.00 CR
20/01/2021	System Member Journals			100.00	13,400.00 CR
22/02/2021	System Member Journals			100.00	13,500.00 CR
22/03/2021	System Member Journals			100.00	13,600.00 CR
29/03/2021	System Member Journals			3,000.00	16,600.00 CR
20/04/2021	System Member Journals			100.00	16,700.00 CR
20/05/2021	System Member Journals			100.00	16,800.00 CR
21/06/2021	System Member Journals			100.00	16,900.00 CR
30/06/2021	System Member Journals			1,000.00	17,900.00 CR
30/06/2021	System Member Journals			1,000.00	18,900.00 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		13,136.80		5,763.20 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		41,754.86		35,991.66 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		7,138.14		43,129.80 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		3,457.74		46,587.54 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		103.91		46,691.45 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		330.28		47,021.73 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		56.46		47,078.19 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		27.35		47,105.54 DR
			<b>66,005.54</b>	<b>18,900.00</b>	<b>47,105.54 DR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Nelson, Leslie - Pension (Account Based Pension) (NELLES00004P)</u>					
01/07/2020	Opening Balance				79,420.71 CR
01/07/2020	Close Period Journal		10,420.68		69,000.03 CR
			<b>10,420.68</b>		<b>69,000.03 CR</b>
<u>(Opening Balance) Nelson, Leslie - Pension (Account Based Pension 2) (NELLES00006P)</u>					
01/07/2020	Opening Balance				245,674.64 CR
01/07/2020	Close Period Journal		31,289.68		214,384.96 CR
			<b>31,289.68</b>		<b>214,384.96 CR</b>
<u>(Opening Balance) Nelson, Leslie - Pension (Account Based Pension 3) (NELLES00008P)</u>					
01/07/2020	Opening Balance				40,286.30 CR
01/07/2020	Close Period Journal		4,357.77		35,928.53 CR
			<b>4,357.77</b>		<b>35,928.53 CR</b>
<u>(Opening Balance) Nelson, Leslie - Accumulation (NELLES00009A)</u>					
01/07/2020	Opening Balance				20,555.71 CR
01/07/2020	Close Period Journal		20,555.71		0.00 DR
			<b>20,555.71</b>		<b>0.00 DR</b>

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Opening Balance) Nelson, Leslie - Pension (Account Based Pension 4) (NELLES00010P)</u>					
01/07/2020	Close Period Journal			17,264.91	17,264.91 CR
				<b>17,264.91</b>	<b>17,264.91 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Nelson, Leslie - Pension (Account Based Pension) (NELLES00004P)</u>					
01/07/2020	Opening Balance				2,747.37 DR
01/07/2020	Close Period Journal			2,747.37	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			13,136.80	13,136.80 CR
				<b>15,884.17</b>	<b>13,136.80 CR</b>
<u>(Share of Profit/(Loss)) Nelson, Leslie - Pension (Account Based Pension 2) (NELLES00006P)</u>					
01/07/2020	Opening Balance				8,832.50 DR
01/07/2020	Close Period Journal			8,832.50	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			41,754.86	41,754.86 CR
				<b>50,587.36</b>	<b>41,754.86 CR</b>
<u>(Share of Profit/(Loss)) Nelson, Leslie - Pension (Account Based Pension 3) (NELLES00008P)</u>					
01/07/2020	Opening Balance				1,502.96 DR
01/07/2020	Close Period Journal			1,502.96	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			7,138.14	7,138.14 CR
				<b>8,641.10</b>	<b>7,138.14 CR</b>
<u>(Share of Profit/(Loss)) Nelson, Leslie - Pension (Account Based Pension 4) (NELLES00010P)</u>					
01/07/2020	Opening Balance				743.87 DR
01/07/2020	Close Period Journal			743.87	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			3,457.74	3,457.74 CR
				<b>4,201.61</b>	<b>3,457.74 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Nelson, Leslie - Pension (Account Based Pension) (NELLES00004P)</u>					
01/07/2020	Opening Balance				173.31 DR
01/07/2020	Close Period Journal			173.31	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			103.91	103.91 CR
				<b>277.22</b>	<b>103.91 CR</b>
<u>(Income Tax) Nelson, Leslie - Pension (Account Based Pension 2) (NELLES00006P)</u>					
01/07/2020	Opening Balance				557.18 DR
01/07/2020	Close Period Journal			557.18	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			330.28	330.28 CR
				<b>887.46</b>	<b>330.28 CR</b>
<u>(Income Tax) Nelson, Leslie - Pension (Account Based Pension 3) (NELLES00008P)</u>					
01/07/2020	Opening Balance				94.81 DR
01/07/2020	Close Period Journal			94.81	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			56.46	56.46 CR
				<b>151.27</b>	<b>56.46 CR</b>
<u>(Income Tax) Nelson, Leslie - Pension (Account Based Pension 4) (NELLES00010P)</u>					
01/07/2020	Opening Balance				46.93 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Close Period Journal			46.93	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			27.35	27.35 CR
				<b>74.28</b>	<b>27.35 CR</b>
<b>Pensions Paid (54160)</b>					
<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension) (NELLES00004P)</u>					
01/07/2020	Opening Balance				7,500.00 DR
01/07/2020	Close Period Journal			7,500.00	0.00 DR
28/07/2020	System Member Journals		3,000.00		3,000.00 DR
26/10/2020	System Member Journals		1,000.00		4,000.00 DR
			<b>4,000.00</b>	<b>7,500.00</b>	<b>4,000.00 DR</b>
<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension 2) (NELLES00006P)</u>					
01/07/2020	Opening Balance				21,900.00 DR
01/07/2020	Close Period Journal			21,900.00	0.00 DR
05/10/2020	System Member Journals		3,000.00		3,000.00 DR
25/11/2020	System Member Journals		3,000.00		6,000.00 DR
20/01/2021	System Member Journals		3,000.00		9,000.00 DR
29/03/2021	System Member Journals		3,000.00		12,000.00 DR
			<b>12,000.00</b>	<b>21,900.00</b>	<b>12,000.00 DR</b>
<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension 3) (NELLES00008P)</u>					
01/07/2020	Opening Balance				2,760.00 DR
01/07/2020	Close Period Journal			2,760.00	0.00 DR
20/10/2020	System Member Journals		100.00		100.00 DR
20/11/2020	System Member Journals		100.00		200.00 DR
21/12/2020	System Member Journals		100.00		300.00 DR
20/01/2021	System Member Journals		100.00		400.00 DR
22/02/2021	System Member Journals		100.00		500.00 DR
22/03/2021	System Member Journals		100.00		600.00 DR
20/04/2021	System Member Journals		100.00		700.00 DR
20/05/2021	System Member Journals		100.00		800.00 DR
21/06/2021	System Member Journals		100.00		900.00 DR
30/06/2021	System Member Journals		1,000.00		1,900.00 DR
			<b>1,900.00</b>	<b>2,760.00</b>	<b>1,900.00 DR</b>
<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension 4) (NELLES00010P)</u>					
01/07/2020	Opening Balance				2,500.00 DR
01/07/2020	Close Period Journal			2,500.00	0.00 DR
30/06/2021	System Member Journals		1,000.00		1,000.00 DR
			<b>1,000.00</b>	<b>2,500.00</b>	<b>1,000.00 DR</b>
<b>Internal Transfers In (56100)</b>					
<u>(Internal Transfers In) Nelson, Leslie - Pension (Account Based Pension 4) (NELLES00010P)</u>					
01/07/2020	Opening Balance				20,555.71 CR
01/07/2020	Close Period Journal		20,555.71		0.00 DR
			<b>20,555.71</b>		<b>0.00 DR</b>
<b>Internal Transfers Out (57100)</b>					
<u>(Internal Transfers Out) Nelson, Leslie - Accumulation (NELLES00009A)</u>					
01/07/2020	Opening Balance				20,555.71 DR

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01/07/2020	Close Period Journal			20,555.71	0.00 DR
				<b>20,555.71</b>	<b>0.00 DR</b>
<b>Bank Accounts (60400)</b>					
<u>BWACompleteAcc598 (BWACompleteAcc598)</u>					
01/07/2020	Opening Balance				15,787.08 DR
01/07/2020	OBB MAINTENANCE FEE			5.00	15,782.08 DR
03/07/2020	IAIN MCINALL RENT 71 LAKEMBA		700.00		16,482.08 DR
06/07/2020	Credit card			4,000.00	12,482.08 DR
06/07/2020	Leslie Nelson owed to cc 19 20 FY		4,162.89		16,644.97 DR
17/07/2020	IAIN MCINALL RENT 71 LAKEMBA		700.00		17,344.97 DR
28/07/2020	Credit card			3,000.00	14,344.97 DR
31/07/2020	IAIN MCINALL RENT 71 LAKEMBA		700.00		15,044.97 DR
31/07/2020	ATO NEL PENSION			1,303.00	13,741.97 DR
03/08/2020	OBB MAINTENANCE FEE			5.00	13,736.97 DR
14/08/2020	IAIN MCINALL RENT 71 LAKEMBA		700.00		14,436.97 DR
17/08/2020	ATO PENSION FUND (INCOME TAX PAYMENT)			1,814.32	12,622.65 DR
17/08/2020	ATO NELSON PENSION (PAYGI PAYMENT)			547.00	12,075.65 DR
17/08/2020	Credit card			698.43	11,377.22 DR
17/08/2020	Leslie Nelson Credit card		698.43		12,075.65 DR
28/08/2020	IAIN MCINALL RENT 71 LAKEMBA		700.00		12,775.65 DR
01/09/2020	OBB MAINTENANCE FEE			5.00	12,770.65 DR
02/09/2020	Rates Lakemba			1,907.81	10,862.84 DR
10/09/2020	Credit Interest		0.28		10,863.12 DR
11/09/2020	IAIN MCINALL RENT 71 LAKEMBA		700.00		11,563.12 DR
24/09/2020	DIVIDEND TLS FNL DIV		32.00		11,595.12 DR
24/09/2020	DIVIDEND TLS FNL DIV		32.00		11,627.12 DR
24/09/2020	DIVIDEND TLS FNL DIV		32.00		11,659.12 DR
25/09/2020	IAIN MCINALL RENT 71 LAKEMBA		700.00		12,359.12 DR
05/10/2020	Credit card			3,000.00	9,359.12 DR
09/10/2020	IAIN MCINALL RENT 71 LAKEMBA		700.00		10,059.12 DR
14/10/2020	DIVIDEND FXL ITM DIV [System Matched Income Data]		39.46		10,098.58 DR
20/10/2020	Credit card			100.00	9,998.58 DR
23/10/2020	IAIN MCINALL RENT 71 LAKEMBA		700.00		10,698.58 DR
26/10/2020	Credit card			1,000.00	9,698.58 DR
26/10/2020	ATO PAYGI			701.00	8,997.58 DR
30/10/2020	DIVIDEND G8 EDUCATION DIV [System Matched Income Data]		210.00		9,207.58 DR
06/11/2020	IAIN MCINALL RENT 71 LAKEMBA		700.00		9,907.58 DR
20/11/2020	IAIN MCINALL RENT 71 LAKEMBA		700.00		10,607.58 DR
20/11/2020	Credit card			100.00	10,507.58 DR
25/11/2020	Credit card			3,000.00	7,507.58 DR
04/12/2020	IAIN MCINALL RENT 71 LAKEMBA		700.00		8,207.58 DR
18/12/2020	IAIN MCINALL RENT 71 LAKEMBA		700.00		8,907.58 DR
21/12/2020	Credit card			100.00	8,807.58 DR
04/01/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		9,507.58 DR
15/01/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		10,207.58 DR
20/01/2021	Credit card			100.00	10,107.58 DR

# The Nelson Family Pension Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
20/01/2021	TRUSTEE PENSION			1,814.32	8,293.26 DR
20/01/2021	Credit card			3,000.00	5,293.26 DR
29/01/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		5,993.26 DR
11/02/2021	JOHN NELSON CREDIT TO ACCOUNT		1,461.14		7,454.40 DR
12/02/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		8,154.40 DR
22/02/2021	Credit card			100.00	8,054.40 DR
26/02/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		8,754.40 DR
01/03/2021	ATO ACT STATEMENT TRUSTEE PENSION F			701.00	8,053.40 DR
09/03/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		8,753.40 DR
22/03/2021	Credit card			100.00	8,653.40 DR
26/03/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		9,353.40 DR
26/03/2021	DIVIDEND TLS ITM DIV		32.00		9,385.40 DR
26/03/2021	DIVIDEND TLS ITM DIV		32.00		9,417.40 DR
26/03/2021	DIVIDEND TLS ITM DIV		32.00		9,449.40 DR
29/03/2021	Credit card			3,000.00	6,449.40 DR
07/04/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		7,149.40 DR
20/04/2021	Credit card			100.00	7,049.40 DR
21/04/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		7,749.40 DR
22/04/2021	ATO			701.00	7,048.40 DR
06/05/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		7,748.40 DR
20/05/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		8,448.40 DR
20/05/2021	Credit card			100.00	8,348.40 DR
27/05/2021	Credit card			2,800.00	5,548.40 DR
02/06/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		6,248.40 DR
17/06/2021	IAIN MCINALL RENT 71 LAKEMBA		600.00		6,848.40 DR
21/06/2021	Credit card			100.00	6,748.40 DR
21/06/2021	ELECTRICAL RENTAL			220.00	6,528.40 DR
30/06/2021	IAIN MCINALL RENT 71 LAKEMBA		700.00		7,228.40 DR
30/06/2021	TO MURRAY MANNERING 71 LAKEMBA WAY INV 56			200.00	7,028.40 DR
30/06/2021	Credit card			1,000.00	6,028.40 DR
30/06/2021	Credit card			1,000.00	5,028.40 DR
30/06/2021	IAIN MCINALL RENT 71 LAKEMBA			700.00	4,328.40 DR
			<b>25,564.20</b>	<b>37,022.88</b>	<b>4,328.40 DR</b>
<b>Plant and Equipment (at written down value) (76500)</b>					
<u>Air Conditioning - 71 Lakemba (Air Conditioning)</u>					
01/07/2020	Opening Balance				5,775.79 DR
30/06/2021	Depreciation for the period {2021}			769.91	5,005.88 DR
			<b>0.00</b>	<b>769.91</b>	<b>5,005.88 DR</b>
<b>Real Estate Properties ( Australian - Residential) (77200)</b>					
<u>71 Lakemba Way, Waikiki WA, Australia (P-NEL0101)</u>					
01/07/2020	Opening Balance	1.00			312,500.00 DR
30/06/2021	Records rental property transactions paid by credit card and withdrawn to cover the expenses incurred.	0.00	648.97		313,148.97 DR
30/06/2021	Revaluation - 30/06/2021 @ \$365,000.000000 (Exit) - 1.000000 Units on hand		51,851.03		365,000.00 DR
		<b>1.00</b>	<b>52,500.00</b>		<b>365,000.00 DR</b>

# The Nelson Family Pension Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>Cipherpoint Limited (CPT.AX)</u>					
01/07/2020	Opening Balance	125.00			3.13 DR
30/06/2021	Revaluation - 30/06/2021 @ \$0.032000 (System Price) - 125.000000 Units on hand		0.87		4.00 DR
		<b>125.00</b>	<b>0.87</b>		<b>4.00 DR</b>
<u>Kairos Minerals Limited (KAL.AX)</u>					
01/07/2020	Opening Balance	31,250.00			1,343.75 DR
30/06/2021	Revaluation - 30/06/2021 @ \$0.031000 (System Price) - 31,250.000000 Units on hand			375.00	968.75 DR
		<b>31,250.00</b>		<b>375.00</b>	<b>968.75 DR</b>
<u>Lithium Australia NI (LIT.AX)</u>					
01/07/2020	Opening Balance	10,000.00			460.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$0.100000 (System Price) - 10,000.000000 Units on hand		540.00		1,000.00 DR
		<b>10,000.00</b>	<b>540.00</b>		<b>1,000.00 DR</b>
<u>Telstra Corporation Limited. (TLS.AX)</u>					
01/07/2020	Opening Balance	1,200.00			3,756.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$3.760000 (System Price) - 1,200.000000 Units on hand		756.00		4,512.00 DR
		<b>1,200.00</b>	<b>756.00</b>		<b>4,512.00 DR</b>
<b>Banking Error (80502)</b>					
<u>Banking Error (00002)</u>					
01/07/2020	Opening Balance				494.46 DR
06/07/2020	Leslie Nelson owed to cc 19 20 FY			4,162.89	3,668.43 CR
06/07/2020	Credit card		4,000.00		331.57 DR
17/08/2020	Leslie Nelson Credit card			698.43	366.86 CR
17/08/2020	Credit card		698.43		331.57 DR
17/08/2020	ATO PENSION FUND (INCOME TAX PAYMENT)		1,814.32		2,145.89 DR
11/02/2021	JOHN NELSON CREDIT TO ACCOUNT			1,461.14	684.75 DR
27/05/2021	Credit card		2,800.00		3,484.75 DR
30/06/2021	Records rental property transactions paid by credit card and withdrawn to cover the expenses incurred.			3,293.52	191.23 DR
			<b>9,312.75</b>	<b>9,615.98</b>	<b>191.23 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				1,691.78 CR
26/10/2020	ATO PAYGI		701.00		990.78 CR
20/01/2021	TRUSTEE PENSION		1,555.32		564.54 DR
01/03/2021	ATO ACT STATEMENT TRUSTEE PENSION F		701.00		1,265.54 DR
22/04/2021	ATO		701.00		1,966.54 DR
30/06/2021	Reverse ato super levy fee rebalancing amount from prior year 2019-20		518.00		2,484.54 DR
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021		189.17		2,673.71 DR
			<b>4,365.49</b>		<b>2,673.71 DR</b>

The Nelson Family Pension Fund

**General Ledger**

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>PAYG Payable (86000)</b>					
PAYG Payable (86000)					
01/07/2020	Opening Balance				1,850.00 CR
28/07/2020					1,850.00 CR
31/07/2020	ATO NEL PENSION		1,303.00		547.00 CR
17/08/2020	ATO NELSON PENSION (PAYGI PAYMENT)		547.00		0.00 DR
20/10/2020					0.00 DR
26/10/2020					0.00 DR
20/11/2020					0.00 DR
25/11/2020					0.00 DR
21/12/2020					0.00 DR
20/01/2021					0.00 DR
20/01/2021					0.00 DR
22/02/2021					0.00 DR
22/03/2021					0.00 DR
29/03/2021					0.00 DR
20/04/2021					0.00 DR
20/05/2021					0.00 DR
21/06/2021					0.00 DR
30/06/2021					0.00 DR
30/06/2021					0.00 DR
			<b>1,850.00</b>		<b>0.00 DR</b>

**Total Debits: 292,965.67**

**Total Credits: 292,965.67**