

The Nelson Family Pension Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Dividends Received (23900)					
<u>Flexigroup Limited (FXL.AX)</u>					
11/10/2019	Dividend FXL [System Matched Income Data]			39.46	39.46 CR
				39.46	39.46 CR
<u>G8 Education Limited (GEM.AX)</u>					
03/10/2019	Dividend G8 Education Div [System Matched Income Data]			166.25	166.25 CR
				166.25	166.25 CR
<u>South32 Limited (\$32.AX)</u>					
10/10/2019	Dividend South32 [System Matched Income Data]			205.25	205.25 CR
02/04/2020	Dividend South32 [System Matched Income Data]			167.36	372.61 CR
				372.61	372.61 CR
<u>Telstra Corporation Limited. (TLS.AX)</u>					
26/09/2019	Dividend TLS FNL DIV			120.00	120.00 CR
26/09/2019	Dividend TLS FNL DIV			32.00	152.00 CR
26/09/2019	Dividend TLS FNL DIV			32.00	184.00 CR
26/09/2019	Dividend TLS FNL DIV			32.00	216.00 CR
27/03/2020	Dividend TLS ITM DIV			32.00	248.00 CR
27/03/2020	Dividend TLS ITM DIV			32.00	280.00 CR
27/03/2020	Dividend TLS ITM DIV			32.00	312.00 CR
				312.00	312.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
14/08/2019	Commonwealth Sec Commsec (RSG.AX)			933.80	933.80 CR
19/12/2019	Commonwealth Sec Commsec (TLS.AX)		224.95		708.85 CR
19/05/2020	Commonwealth Sec Commsec (FXL.AX)		20,464.42		19,755.57 DR
30/06/2020	CGT Disposal (FAS.AX)		24.80		19,780.37 DR
30/06/2020	CGT Disposal of Rights LITR (LITR.AX)		1.67		19,782.04 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.025000 (System Price) - 125.000000 Units on hand (CPT.AX)		34.37		19,816.41 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.043000 (System Price) - 31,250.000000 Units on hand (KAI.AX)			875.00	18,941.41 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.046000 (System Price) - 10,000.000000 Units on hand (LIT.AX)		130.00		19,071.41 DR
30/06/2020	Revaluation - 30/06/2020 @ \$3.130000 (System Price) - 1,200.000000 Units on hand (TLS.AX)		864.00		19,935.41 DR
			21,744.21	1,808.80	19,935.41 DR
Interest Received (25000)					
<u>BWACCompleteAcc598 (BWACCompleteAcc598)</u>					
30/09/2019	Credit Interest			0.30	0.30 CR
31/12/2019	Credit Interest			0.16	0.46 CR
31/03/2020	Credit Interest			0.13	0.59 CR
30/06/2020	Credit Interest			0.21	0.80 CR
				0.80	0.80 CR
Other Investment Income (26500)					

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Brokerage (221)					
09/06/2020	Commonwealth Sec Commsec - Brokerage Pre 2011			1.41	1.41 CR
				1.41	1.41 CR
Property Income (28000)					
<u>71 Lakemba Way, Waikiki WA, Australia (P-NEL0101)</u>					
03/07/2019	Iain McInall Rent 71 Lakemba			1,050.00	1,050.00 CR
19/07/2019	Iain McInall Rent 71 Lakemba			800.00	1,850.00 CR
02/08/2019	Iain McInall Rent 71 Lakemba			800.00	2,650.00 CR
15/08/2019	Iain McInall Rent 71 Lakemba			700.00	3,350.00 CR
29/08/2019	Iain McInall Rent 71 Lakemba			700.00	4,050.00 CR
12/09/2019	Iain McInall Rent 71 Lakemba			700.00	4,750.00 CR
25/09/2019	Iain McInall Rent 71 Lakemba			700.00	5,450.00 CR
09/10/2019	Iain McInall Rent 71 Lakemba			700.00	6,150.00 CR
24/10/2019	Iain McInall Rent 71 Lakemba			700.00	6,850.00 CR
06/11/2019	Iain McInall Rent 71 Lakemba			700.00	7,550.00 CR
20/11/2019	Iain McInall Rent 71 Lakemba			700.00	8,250.00 CR
04/12/2019	Iain McInall Rent 71 Lakemba			700.00	8,950.00 CR
18/12/2019	Iain McInall Rent 71 Lakemba			1,400.00	10,350.00 CR
16/01/2020	Iain McInall Rent 71 Lakemba			700.00	11,050.00 CR
30/01/2020	Iain McInall Rent 71 Lakemba			700.00	11,750.00 CR
13/02/2020	Iain McInall Rent 71 Lakemba			700.00	12,450.00 CR
26/02/2020	Iain McInall Rent 71 Lakemba			700.00	13,150.00 CR
11/03/2020	Iain McInall Rent 71 Lakemba			700.00	13,850.00 CR
25/03/2020	Iain McInall Rent 71 Lakemba			700.00	14,550.00 CR
09/04/2020	Iain McInall Rent 71 Lakemba			700.00	15,250.00 CR
23/04/2020	Iain McInall Rent 71 Lakemba			700.00	15,950.00 CR
07/05/2020	Iain McInall Rent 71 Lakemba			700.00	16,650.00 CR
22/05/2020	Iain McInall Rent 71 Lakemba			700.00	17,350.00 CR
05/06/2020	Iain McInall Rent 71 Lakemba			700.00	18,050.00 CR
19/06/2020	Iain McInall Rent 71 Lakemba			700.00	18,750.00 CR
				18,750.00	18,750.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
29/07/2019	burswood acc		2,750.00		2,750.00 DR
29/01/2020	burswood inv12875		495.00		3,245.00 DR
21/05/2020	burswood accounting		2,750.00		5,995.00 DR
			5,995.00		5,995.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2020	PAYGI AMOUNT ACCURED AND PAID BY PRIOR YEAR DOUBLE PAYMENT OF INCOME TAX AMOUNT. TRANSFERS TO OFFSET ICA ACCOUNTS. June 2019 PAYGI Missed in prior accountants records and income tax return		259.00		259.00 DR
			259.00		259.00 DR

Auditor's Remuneration (30700)

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Auditor's Remuneration (30700)					
29/07/2019	Invoice 1819203		990.00		990.00 DR
14/05/2020	pension audit fee		990.00		1,980.00 DR
			1,980.00		1,980.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2019	OBB Maintenance Fee		5.00		5.00 DR
01/07/2019	Account closed years ago as advised by the trustee			5.10	0.10 CR
01/08/2019	OBB Maintenance Fee		5.00		4.90 DR
02/09/2019	OBB Maintenance Fee		5.00		9.90 DR
01/10/2019	OBB Maintenance Fee		5.00		14.90 DR
01/11/2019	OBB Maintenance Fee		5.00		19.90 DR
02/12/2019	OBB Maintenance Fee		5.00		24.90 DR
02/01/2020	OBB Maintenance Fee		5.00		29.90 DR
03/02/2020	OBB Maintenance Fee		5.00		34.90 DR
02/03/2020	OBB Maintenance Fee		5.00		39.90 DR
01/04/2020	OBB Maintenance Fee		5.00		44.90 DR
01/05/2020	OBB Maintenance Fee		5.00		49.90 DR
01/06/2020	OBB Maintenance Fee		5.00		54.90 DR
			60.00	5.10	54.90 DR
Depreciation (33400)					
<u>Air Conditioning - 71 Lakemba (Air Conditioning)</u>					
30/06/2020	Depreciation for the period {2020}		888.33		888.33 DR
			888.33		888.33 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension) (NELLES00004P)</u>					
29/07/2019	bankcard		7,000.00		7,000.00 DR
19/12/2019	ANZ		500.00		7,500.00 DR
			7,500.00		7,500.00 DR
<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension 2) (NELLES00006P)</u>					
09/09/2019	Credit card		2,300.00		2,300.00 DR
01/10/2019	Credit card		2,700.00		5,000.00 DR
04/11/2019	Credit card		4,800.00		9,800.00 DR
22/11/2019	Credit card		2,000.00		11,800.00 DR
27/12/2019	Credit card		3,500.00		15,300.00 DR
03/02/2020	Credit card		2,600.00		17,900.00 DR
26/03/2020	Credit card		2,500.00		20,400.00 DR
28/04/2020	Credit card		1,500.00		21,900.00 DR
			21,900.00		21,900.00 DR
<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension 3) (NELLES00008P)</u>					
19/12/2019	NELSON TO ANZ		500.00		500.00 DR
14/05/2020	Credit card		500.00		1,000.00 DR
21/05/2020	burswood acc - Jaymoss		1,760.00		2,760.00 DR
			2,760.00		2,760.00 DR
<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension 4) (NELLES00010P)</u>					

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27/12/2019	ANZ		500.00		500.00 DR
09/03/2020	Credit card		2,000.00		2,500.00 DR
			2,500.00		2,500.00 DR
Property Expenses - Council Rates (41960)					
<u>71 Lakemba Way, Waikiki WA, Australia (P-NEL0101)</u>					
29/07/2019	rates 2019-2020		1,951.98		1,951.98 DR
			1,951.98		1,951.98 DR
Property Expenses - Insurance Premium (41980)					
<u>71 Lakemba Way, Waikiki WA, Australia (P-NEL0101)</u>					
30/06/2020	Process water and insurance costs paid incorrectly via banking error		825.53		825.53 DR
			825.53		825.53 DR
Property Expenses - Repairs Maintenance (42060)					
<u>71 Lakemba Way, Waikiki WA, Australia (P-NEL0101)</u>					
15/04/2020	Fence Lakemba		400.00		400.00 DR
			400.00		400.00 DR
Property Expenses - Water Rates (42150)					
<u>71 Lakemba Way, Waikiki WA, Australia (P-NEL0101)</u>					
30/06/2020	Process water and insurance costs paid incorrectly via banking error		1,560.62		1,560.62 DR
			1,560.62		1,560.62 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020			381.54	381.54 CR
				381.54	381.54 CR
Prior Years Under/Over Provision for Income Tax (48600)					
<u>Prior Years Under/Over Provision for Income Tax (48600)</u>					
30/06/2020	Calculate missing ITA amount payable based on ATO Portal accounts		872.23		872.23 DR
			872.23		872.23 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
29/07/2019	System Member Journals			7,000.00	7,000.00 CR
09/09/2019	System Member Journals			2,300.00	9,300.00 CR
01/10/2019	System Member Journals			2,700.00	12,000.00 CR
04/11/2019	System Member Journals			4,800.00	16,800.00 CR
22/11/2019	System Member Journals			2,000.00	18,800.00 CR
19/12/2019	System Member Journals			500.00	19,300.00 CR
19/12/2019	System Member Journals			500.00	19,800.00 CR
27/12/2019	System Member Journals			3,500.00	23,300.00 CR
27/12/2019	System Member Journals			500.00	23,800.00 CR
03/02/2020	System Member Journals			2,600.00	26,400.00 CR
09/03/2020	System Member Journals			2,000.00	28,400.00 CR
26/03/2020	System Member Journals			2,500.00	30,900.00 CR
28/04/2020	System Member Journals			1,500.00	32,400.00 CR
14/05/2020	System Member Journals			500.00	32,900.00 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
21/05/2020	System Member Journals			1,760.00	34,660.00 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			2,747.37	37,407.37 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			8,832.50	46,239.87 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			1,502.96	47,742.83 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			743.87	48,486.70 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			173.31	48,660.01 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			557.18	49,217.19 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			94.81	49,312.00 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			46.93	49,358.93 CR
				49,358.93	49,358.93 CR
Opening Balance (50010)					
<u>(Opening Balance) Nelson, Leslie - Accumulation (NELLES00001A)</u>					
01/07/2019	Opening Balance				79,420.71 CR
01/07/2019	Close Period Journal		79,420.71		0.00 DR
			79,420.71		0.00 DR
<u>(Opening Balance) Nelson, Leslie - Pension (Account Based Pension) (NELLES00004P)</u>					
01/07/2019	Close Period Journal			79,420.71	79,420.71 CR
				79,420.71	79,420.71 CR
<u>(Opening Balance) Nelson, Leslie - Accumulation (NELLES00005A)</u>					
01/07/2019	Opening Balance				245,674.64 CR
01/07/2019	Close Period Journal		245,674.64		0.00 DR
			245,674.64		0.00 DR
<u>(Opening Balance) Nelson, Leslie - Pension (Account Based Pension 2) (NELLES00006P)</u>					
01/07/2019	Close Period Journal			245,674.64	245,674.64 CR
				245,674.64	245,674.64 CR
<u>(Opening Balance) Nelson, Leslie - Accumulation (NELLES00007A)</u>					
01/07/2019	Opening Balance				40,286.30 CR
01/07/2019	Close Period Journal		40,286.30		0.00 DR
			40,286.30		0.00 DR
<u>(Opening Balance) Nelson, Leslie - Pension (Account Based Pension 3) (NELLES00008P)</u>					
01/07/2019	Close Period Journal			40,286.30	40,286.30 CR
				40,286.30	40,286.30 CR
<u>(Opening Balance) Nelson, Leslie - Accumulation (NELLES00009A)</u>					
01/07/2019	Opening Balance				20,555.71 CR
					20,555.71 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Nelson, Leslie - Pension (Account Based Pension) (NELLES00004P)</u>					
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		2,747.37		2,747.37 DR
			2,747.37		2,747.37 DR
<u>(Share of Profit/(Loss)) Nelson, Leslie - Pension (Account Based Pension 2) (NELLES00006P)</u>					
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		8,832.50		8,832.50 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			8,832.50		8,832.50 DR
	<u>(Share of Profit/(Loss)) Nelson, Leslie - Pension (Account Based Pension 3) (NELLES00008P)</u>				
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		1,502.96		1,502.96 DR
			1,502.96		1,502.96 DR
	<u>(Share of Profit/(Loss)) Nelson, Leslie - Pension (Account Based Pension 4) (NELLES00010P)</u>				
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		743.87		743.87 DR
			743.87		743.87 DR
	Income Tax (53330)				
	<u>(Income Tax) Nelson, Leslie - Pension (Account Based Pension) (NELLES00004P)</u>				
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		173.31		173.31 DR
			173.31		173.31 DR
	<u>(Income Tax) Nelson, Leslie - Pension (Account Based Pension 2) (NELLES00006P)</u>				
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		557.18		557.18 DR
			557.18		557.18 DR
	<u>(Income Tax) Nelson, Leslie - Pension (Account Based Pension 3) (NELLES00008P)</u>				
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		94.81		94.81 DR
			94.81		94.81 DR
	<u>(Income Tax) Nelson, Leslie - Pension (Account Based Pension 4) (NELLES00010P)</u>				
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		46.93		46.93 DR
			46.93		46.93 DR
	Pensions Paid (54160)				
	<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension) (NELLES00004P)</u>				
29/07/2019	System Member Journals		7,000.00		7,000.00 DR
19/12/2019	System Member Journals		500.00		7,500.00 DR
			7,500.00		7,500.00 DR
	<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension 2) (NELLES00006P)</u>				
09/09/2019	System Member Journals		2,300.00		2,300.00 DR
01/10/2019	System Member Journals		2,700.00		5,000.00 DR
04/11/2019	System Member Journals		4,800.00		9,800.00 DR
22/11/2019	System Member Journals		2,000.00		11,800.00 DR
27/12/2019	System Member Journals		3,500.00		15,300.00 DR
03/02/2020	System Member Journals		2,600.00		17,900.00 DR
26/03/2020	System Member Journals		2,500.00		20,400.00 DR
28/04/2020	System Member Journals		1,500.00		21,900.00 DR
			21,900.00		21,900.00 DR
	<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension 3) (NELLES00008P)</u>				
19/12/2019	System Member Journals		500.00		500.00 DR
14/05/2020	System Member Journals		500.00		1,000.00 DR
21/05/2020	System Member Journals		1,760.00		2,760.00 DR
			2,760.00		2,760.00 DR
	<u>(Pensions Paid) Nelson, Leslie - Pension (Account Based Pension 4) (NELLES00010P)</u>				
27/12/2019	System Member Journals		500.00		500.00 DR
09/03/2020	System Member Journals		2,000.00		2,500.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			2,500.00		2,500.00 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Nelson, Leslie - Pension (Account Based Pension) (NELLES00004P)</u>					
01/07/2019	Opening Balance				79,420.71 CR
01/07/2019	Close Period Journal		79,420.71		0.00 DR
			79,420.71		0.00 DR
<u>(Internal Transfers In) Nelson, Leslie - Pension (Account Based Pension 2) (NELLES00006P)</u>					
01/07/2019	Opening Balance				245,674.64 CR
01/07/2019	Close Period Journal		245,674.64		0.00 DR
			245,674.64		0.00 DR
<u>(Internal Transfers In) Nelson, Leslie - Pension (Account Based Pension 3) (NELLES00008P)</u>					
01/07/2019	Opening Balance				40,286.30 CR
01/07/2019	Close Period Journal		40,286.30		0.00 DR
			40,286.30		0.00 DR
<u>(Internal Transfers In) Nelson, Leslie - Pension (Account Based Pension 4) (NELLES00010P)</u>					
01/07/2019	New Pension Member			20,555.71	20,555.71 CR
				20,555.71	20,555.71 CR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Nelson, Leslie - Accumulation (NELLES00001A)</u>					
01/07/2019	Opening Balance				79,420.71 DR
01/07/2019	Close Period Journal			79,420.71	0.00 DR
				79,420.71	0.00 DR
<u>(Internal Transfers Out) Nelson, Leslie - Accumulation (NELLES00005A)</u>					
01/07/2019	Opening Balance				245,674.64 DR
01/07/2019	Close Period Journal			245,674.64	0.00 DR
				245,674.64	0.00 DR
<u>(Internal Transfers Out) Nelson, Leslie - Accumulation (NELLES00007A)</u>					
01/07/2019	Opening Balance				40,286.30 DR
01/07/2019	Close Period Journal			40,286.30	0.00 DR
				40,286.30	0.00 DR
<u>(Internal Transfers Out) Nelson, Leslie - Accumulation (NELLES00009A)</u>					
01/07/2019	New Pension Member		20,555.71		20,555.71 DR
			20,555.71		20,555.71 DR
Bank Accounts (60400)					
<u>BWABusinessTelenet817 (BWABusTelenet817)</u>					
01/07/2019	Opening Balance				5.10 CR
01/07/2019	Account closed years ago as advised by the trustee		5.10		0.00 DR
			5.10		0.00 DR
<u>BWACompleteAcc598 (BWACompleteAcc598)</u>					
01/07/2019	Opening Balance				14,609.09 DR
01/07/2019	CD Logistic credit to account		3,216.00		17,825.09 DR
01/07/2019	OBB Maintenance Fee			5.00	17,820.09 DR
01/07/2019	Credit card			3,200.00	14,620.09 DR
01/07/2019	Leslie Nelson rcvs fuel may		848.37		15,468.46 DR

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01/07/2019	Leslie Nelson rcvs fuel June		721.57		16,190.03 DR
03/07/2019	Iain McInall Rent 71 Lakemba		1,050.00		17,240.03 DR
19/07/2019	Iain McInall Rent 71 Lakemba		800.00		18,040.03 DR
29/07/2019	rates 2019-2020			1,951.98	16,088.05 DR
29/07/2019	burswood acc			2,750.00	13,338.05 DR
29/07/2019	Invoice 1819203			990.00	12,348.05 DR
29/07/2019	bankcard			7,000.00	5,348.05 DR
01/08/2019	OBB Maintenance Fee			5.00	5,343.05 DR
02/08/2019	Iain McInall Rent 71 Lakemba		800.00		6,143.05 DR
14/08/2019	Commonwealth Sec Commsec		2,936.30		9,079.35 DR
15/08/2019	Iain McInall Rent 71 Lakemba		700.00		9,779.35 DR
29/08/2019	Iain McInall Rent 71 Lakemba		700.00		10,479.35 DR
02/09/2019	OBB Maintenance Fee			5.00	10,474.35 DR
09/09/2019	Credit card			2,300.00	8,174.35 DR
12/09/2019	Iain McInall Rent 71 Lakemba		700.00		8,874.35 DR
25/09/2019	Iain McInall Rent 71 Lakemba		700.00		9,574.35 DR
26/09/2019	Dividend TLS FNL DIV		32.00		9,606.35 DR
26/09/2019	Dividend TLS FNL DIV		32.00		9,638.35 DR
26/09/2019	Dividend TLS FNL DIV		32.00		9,670.35 DR
26/09/2019	Dividend TLS FNL DIV		120.00		9,790.35 DR
30/09/2019	Credit Interest		0.30		9,790.65 DR
01/10/2019	OBB Maintenance Fee			5.00	9,785.65 DR
01/10/2019	Credit card			2,700.00	7,085.65 DR
03/10/2019	Dividend G8 Education Div [System Matched Income Data]		166.25		7,251.90 DR
09/10/2019	Iain McInall Rent 71 Lakemba		700.00		7,951.90 DR
10/10/2019	Dividend South32 [System Matched Income Data]		205.25		8,157.15 DR
11/10/2019	Dividend FXL [System Matched Income Data]		39.46		8,196.61 DR
24/10/2019	Iain McInall Rent 71 Lakemba		700.00		8,896.61 DR
01/11/2019	OBB Maintenance Fee			5.00	8,891.61 DR
04/11/2019	Credit card			4,800.00	4,091.61 DR
06/11/2019	Iain McInall Rent 71 Lakemba		700.00		4,791.61 DR
20/11/2019	Iain McInall Rent 71 Lakemba		700.00		5,491.61 DR
22/11/2019	Credit card			2,000.00	3,491.61 DR
02/12/2019	OBB Maintenance Fee			5.00	3,486.61 DR
04/12/2019	Iain McInall Rent 71 Lakemba		700.00		4,186.61 DR
18/12/2019	Iain McInall Rent 71 Lakemba		1,400.00		5,586.61 DR
19/12/2019	NELSON TO ANZ			500.00	5,086.61 DR
19/12/2019	ANZ			500.00	4,586.61 DR
19/12/2019	Commonwealth Sec Commsec		5,550.05		10,136.66 DR
27/12/2019	Credit card			3,500.00	6,636.66 DR
27/12/2019	ANZ			500.00	6,136.66 DR
31/12/2019	Credit Interest		0.16		6,136.82 DR
02/01/2020	OBB Maintenance Fee			5.00	6,131.82 DR
02/01/2020	ANZ			500.00	5,631.82 DR
16/01/2020	Iain McInall Rent 71 Lakemba		700.00		6,331.82 DR
29/01/2020	burswood inv12875			495.00	5,836.82 DR

The Nelson Family Pension Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/01/2020	Iain McInall Rent 71 Lakemba		700.00		6,536.82 DR
03/02/2020	OBB Maintenance Fee			5.00	6,531.82 DR
03/02/2020	Credit card			2,600.00	3,931.82 DR
03/02/2020	Leslie nelson fuel credit card		364.22		4,296.04 DR
13/02/2020	Iain McInall Rent 71 Lakemba		700.00		4,996.04 DR
26/02/2020	Iain McInall Rent 71 Lakemba		700.00		5,696.04 DR
02/03/2020	OBB Maintenance Fee			5.00	5,691.04 DR
09/03/2020	Credit card			2,000.00	3,691.04 DR
11/03/2020	Iain McInall Rent 71 Lakemba		700.00		4,391.04 DR
25/03/2020	Iain McInall Rent 71 Lakemba		700.00		5,091.04 DR
26/03/2020	Credit card			2,500.00	2,591.04 DR
27/03/2020	Dividend TLS ITM DIV		32.00		2,623.04 DR
27/03/2020	Dividend TLS ITM DIV		32.00		2,655.04 DR
27/03/2020	Dividend TLS ITM DIV		32.00		2,687.04 DR
31/03/2020	Credit Interest		0.13		2,687.17 DR
01/04/2020	OBB Maintenance Fee			5.00	2,682.17 DR
02/04/2020	Dividend South32 [System Matched Income Data]		167.36		2,849.53 DR
09/04/2020	Iain McInall Rent 71 Lakemba		700.00		3,549.53 DR
15/04/2020	Fence Lakemba			400.00	3,149.53 DR
23/04/2020	Iain McInall Rent 71 Lakemba		700.00		3,849.53 DR
28/04/2020	Credit card			1,500.00	2,349.53 DR
01/05/2020	OBB Maintenance Fee			5.00	2,344.53 DR
07/05/2020	Iain McInall Rent 71 Lakemba		700.00		3,044.53 DR
14/05/2020	pension audit fee			990.00	2,054.53 DR
14/05/2020	Credit card			500.00	1,554.53 DR
19/05/2020	Commonwealth Sec Commsec		18,645.93		20,200.46 DR
21/05/2020	burswood accounting			2,750.00	17,450.46 DR
21/05/2020	burswood acc - Jaymoss			1,760.00	15,690.46 DR
21/05/2020	Credit card			2,000.00	13,690.46 DR
22/05/2020	Iain McInall Rent 71 Lakemba		700.00		14,390.46 DR
01/06/2020	OBB Maintenance Fee			5.00	14,385.46 DR
05/06/2020	Iain McInall Rent 71 Lakemba		700.00		15,085.46 DR
09/06/2020	Commonwealth Sec Commsec - Brokerage Pre 2011		1.41		15,086.87 DR
19/06/2020	Iain McInall Rent 71 Lakemba		700.00		15,786.87 DR
30/06/2020	Credit Interest		0.21		15,787.08 DR
30/06/2020	CGT Disposal				15,787.08 DR
30/06/2020	CGT Disposal of Rights LITR				15,787.08 DR
			51,924.97	50,746.98	15,787.08 DR

Sundry Debtors (68000)

Sundry Debtors (68000)

01/07/2019	Opening Balance				2,330.77 DR
01/07/2019	Leslie Nelson rcvs fuel June			721.57	1,609.20 DR
01/07/2019	Leslie Nelson rcvs fuel may			848.37	760.83 DR
03/02/2020	Leslie nelson fuel credit card			364.22	396.61 DR
30/06/2020	sundry debtors reallocated			396.61	0.00 DR
				2,330.77	0.00 DR

The Nelson Family Pension Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Plant and Equipment (at written down value) (76500)					
<u>Air Conditioning - 71 Lakemba (Air Conditioning)</u>					
01/07/2019	Opening Balance				6,664.12 DR
30/06/2020	Depreciation for the period {2020}			888.33	5,775.79 DR
		0.00		888.33	5,775.79 DR
Real Estate Properties (Australian - Residential) (77200)					
<u>71 Lakemba Way, Waikiki WA, Australia (P-NEL0101)</u>					
01/07/2019	Opening Balance	1.00			312,500.00 DR
		1.00			312,500.00 DR
Shares in Listed Companies (Australian) (77600)					
<u>Cipherpoint Limited (CPT.AX)</u>					
24/12/2019	CVT.AX to CPT.AX	125.00	37.50		37.50 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.025000 (System Price) - 125.000000 Units on hand			34.37	3.13 DR
		125.00	37.50	34.37	3.13 DR
<u>Covata Limited (CVT.AX)</u>					
01/07/2019	Opening Balance	2,500.00			37.50 DR
13/08/2019	1 for 20 share consolidation of CVT.AX	(2,375.00)			37.50 DR
24/12/2019	CVT.AX to CPT.AX	(125.00)			37.50 DR
24/12/2019	CVT.AX to CPT.AX	0.00		37.50	0.00 DR
		0.00	0.00	37.50	0.00 DR
<u>Fairstar Resources Limited (FAS.AX)</u>					
01/07/2019	Opening Balance	6,200.00			24.80 DR
30/06/2020	CGT Disposal	(6,200.00)		24.80	0.00 DR
		0.00		24.80	0.00 DR
<u>Flexigroup Limited (FXL.AX)</u>					
01/07/2019	Opening Balance	1,025.00			1,670.75 DR
19/05/2020	Commonwealth Sec Commsec	(1,025.00)		1,670.75	0.00 DR
		0.00		1,670.75	0.00 DR
<u>G8 Education Limited (GEM.AX)</u>					
01/07/2019	Opening Balance	3,500.00			10,605.00 DR
19/05/2020	Commonwealth Sec Commsec	(3,500.00)		10,605.00	0.00 DR
		0.00		10,605.00	0.00 DR
<u>Kairos Minerals Limited (KAL.AX)</u>					
01/07/2019	Opening Balance	31,250.00			468.75 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.043000 (System Price) - 31,250.000000 Units on hand		875.00		1,343.75 DR
		31,250.00	875.00		1,343.75 DR
<u>Kogi Iron Limited (KFE.AX)</u>					
01/07/2019	Opening Balance	39,700.00			2,699.60 DR
19/05/2020	Commonwealth Sec Commsec	(39,700.00)		2,699.60	0.00 DR
		0.00		2,699.60	0.00 DR
<u>Kingsrose Mining Limited (KRM.AX)</u>					
01/07/2019	Opening Balance	20,000.00			760.00 DR

The Nelson Family Pension Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
19/05/2020	Commonwealth Sec Commsec	(20,000.00)		760.00	0.00 DR
		0.00		760.00	0.00 DR
<u>Lithium Australia NI (LIT.AX)</u>					
01/07/2019	Opening Balance	10,000.00			590.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.046000 (System Price) - 10,000.000000 Units on hand			130.00	460.00 DR
		10,000.00		130.00	460.00 DR
<u>Lithium Australia NI (LITR.AX)</u>					
01/07/2019	Opening Balance	1,666.00			1.67 DR
30/06/2020	CGT Disposal of Rights LITR	(1,666.00)		1.67	0.00 DR
		0.00		1.67	0.00 DR
<u>Pilbara Minerals Limited (PLS.AX)</u>					
01/07/2019	Opening Balance	13,000.00			7,085.00 DR
19/05/2020	Commonwealth Sec Commsec	(13,000.00)		7,085.00	0.00 DR
		0.00		7,085.00	0.00 DR
<u>Retail Food Group Limited (RFG.AX)</u>					
01/07/2019	Opening Balance	3,000.00			390.00 DR
19/05/2020	Commonwealth Sec Commsec	(3,000.00)		390.00	0.00 DR
		0.00		390.00	0.00 DR
<u>Resolute Mining Limited (RSG.AX)</u>					
01/07/2019	Opening Balance	1,500.00			2,002.50 DR
14/08/2019	Commonwealth Sec Commsec	(1,500.00)		2,002.50	0.00 DR
		0.00		2,002.50	0.00 DR
<u>South32 Limited (S32.AX)</u>					
01/07/2019	Opening Balance	5,000.00			15,900.00 DR
19/05/2020	Commonwealth Sec Commsec	(5,000.00)		15,900.00	0.00 DR
		0.00		15,900.00	0.00 DR
<u>Telstra Corporation Limited. (TLS.AX)</u>					
01/07/2019	Opening Balance	2,700.00			10,395.00 DR
19/12/2019	Commonwealth Sec Commsec	(1,500.00)		5,775.00	4,620.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$3.130000 (System Price) - 1,200.000000 Units on hand			864.00	3,756.00 DR
		1,200.00		6,639.00	3,756.00 DR
Banking Error (80502)					
<u>Banking Error (00002)</u>					
01/07/2019	CD Logistic credit to account			3,216.00	3,216.00 CR
01/07/2019	Credit card		3,200.00		16.00 CR
02/01/2020	ANZ		500.00		484.00 DR
21/05/2020	Credit card		2,000.00		2,484.00 DR
30/06/2020	Process water and insurance costs paid incorrectly via banking error			2,386.15	97.85 DR
30/06/2020	sundry debtors reallocated		396.61		494.46 DR
			6,096.61	5,602.15	494.46 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2019	Opening Balance				2,792.09 CR

The Nelson Family Pension Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2020	June PAYGI 2020		1,303.00		1,489.09 CR
30/06/2020	PAYGI AMOUNT ACCURED AND PAID BY PRIOR YEAR DOUBLE PAYMENT OF INCOME TAX AMOUNT. TRANSFERS TO OFFSET ICA ACCOUNTS. June 2019 PAYGI Missed in prior accountants records and income tax return		552.00		937.09 CR
30/06/2020	PAYGI AMOUNT ACCURED AND PAID BY PRIOR YEAR DOUBLE PAYMENT OF INCOME TAX AMOUNT. TRANSFERS TO OFFSET ICA ACCOUNTS. June 2019 PAYGI Missed in prior accountants records and income tax return		547.00		390.09 CR
30/06/2020	PAYGI AMOUNT ACCURED AND PAID BY PRIOR YEAR DOUBLE PAYMENT OF INCOME TAX AMOUNT. TRANSFERS TO OFFSET ICA ACCOUNTS. June 2019 PAYGI Missed in prior accountants records and income tax return		547.00		156.91 DR
30/06/2020	PAYGI AMOUNT ACCURED AND PAID BY PRIOR YEAR DOUBLE PAYMENT OF INCOME TAX AMOUNT. TRANSFERS TO OFFSET ICA ACCOUNTS. June 2019 PAYGI Missed in prior accountants records and income tax return		547.00		703.91 DR
30/06/2020	PAYGI AMOUNT ACCURED AND PAID BY PRIOR YEAR DOUBLE PAYMENT OF INCOME TAX AMOUNT. TRANSFERS TO OFFSET ICA ACCOUNTS. June 2019 PAYGI Missed in prior accountants records and income tax return			1,905.00	1,201.09 CR
30/06/2020	Calculate missing ITA amount payable based on ATO Portal accounts			872.23	2,073.32 CR
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020		381.54		1,691.78 CR
			3,877.54	2,777.23	1,691.78 CR

PAYG Payable (86000)

PAYG Payable (86000)

29/07/2019					0.00 DR
09/09/2019					0.00 DR
01/10/2019					0.00 DR
04/11/2019					0.00 DR
22/11/2019					0.00 DR
19/12/2019					0.00 DR
19/12/2019					0.00 DR
27/12/2019					0.00 DR
27/12/2019					0.00 DR
03/02/2020					0.00 DR
09/03/2020					0.00 DR
26/03/2020					0.00 DR
28/04/2020					0.00 DR
14/05/2020					0.00 DR
30/06/2020	June PAYGI 2020			1,303.00	1,303.00 CR
30/06/2020	PAYGI AMOUNT ACCURED AND PAID BY PRIOR YEAR DOUBLE PAYMENT OF INCOME TAX AMOUNT. TRANSFERS TO OFFSET ICA ACCOUNTS. June 2019 PAYGI Missed in prior accountants records and income tax return			547.00	1,850.00 CR
			0.00	1,850.00	1,850.00 CR

Total Debits: 934,691.56

Total Credits: 934,691.56