

S & L Scherma Superannuation Fund

General Ledger



As at 16 February 2024

Transaction Date	Description	Units	Debit	Credit	Balance \$
Dividends Received (23900)					
RIO Tinto Limited (RIO.AX)					
21/09/2023	AUD 2.6089 FRANKED, 30% CTR, DRP NIL DISC			41.74	41.74 CR
				41.74	41.74 CR
Contributions (24200)					
(Contributions) Scherma, Sebastian - Accumulation (SCHSEB00007A)					
21/12/2023	ATO002000019360030ATO 012721			262.00	262.00 CR
				262.00	262.00 CR
Changes in Market Values of Investments (24700)					
Changes in Market Values of Investments (24700)					
15/11/2023	Sale of property. Contract date 15/11/23. Settlement date 08/12/2023 (CATH)			563,805.50	563,805.50 CR
15/11/2023	Unrealised Gain writeback as at 15/11/2023 (CATH)		510,595.18		53,210.32 CR
15/11/2023	(SCHERMA_2/11CATHERI2)		1,141.70		52,068.62 CR
15/11/2023	(SCHERMA_2/11CATHERI3)		289.00		51,779.62 CR
15/11/2023	(SCHERMA_2/11CATHERI1)		826.00		50,953.62 CR
15/11/2023	(SCHESS1AirconRinnai)		1,700.00		49,253.62 CR
15/11/2023	(SCHESS1Hotplates)		669.00		48,584.62 CR
17/11/2023	SELL RIO.ASX 16 AUD 126.57 135808610 NT2618029-002 (RIO.AX)			58.76	48,643.38 CR
17/11/2023	Unrealised Gain writeback as at 17/11/2023 (RIO.AX)			36.91	48,680.29 CR
22/11/2023	Revaluation - 30/06/2023 @ \$175.340000 (Custom Firm (Exit)) - 1.000000 Units on hand (SCHERMA_2/11CATHERI3)			3.85	48,684.14 CR
22/11/2023	Revaluation - 30/06/2023 @ \$277.270000 (Custom Firm (Exit)) - 1.000000 Units on hand (SCHES_OVEN)			103.98	48,788.12 CR
22/11/2023	Revaluation - 30/06/2023 @ \$670,478.220000 (Custom Firm (Exit)) - 1.000000 Units on hand (CATH)		6,350.00		42,438.12 CR
22/11/2023	Revaluation - 30/06/2023 @ \$339.720000 (Custom Firm (Exit)) - 1.000000 Units on hand (SCHESS1Hotplates)			127.40	42,565.52 CR
22/11/2023	Revaluation - 30/06/2023 @ \$10.260000 (Custom Firm (Exit)) - 1.000000 Units on hand (SCHERMA_2/11CATHERI1)			8.61	42,574.13 CR
22/11/2023	Revaluation - 30/06/2023 @ \$22.950000 (Custom Firm (Exit)) - 1.000000 Units on hand (SCHERMA_2/11CATHERI2)			65.75	42,639.88 CR
22/11/2023	Revaluation - 30/06/2023 @ \$228.510000 (Custom Firm (Exit)) - 1.000000 Units on hand (SCHESS1DW)			85.69	42,725.57 CR
22/11/2023	Revaluation - 30/06/2023 @ \$1,137.930000 (Custom Firm (Exit)) - 1.000000 Units on hand (SCHESS1AirconRinnai)			85.81	42,811.38 CR
22/11/2023	Revaluation - 30/06/2023 @ \$3,829.800000 (Custom Firm (Exit)) - 1.000000 Units on hand (SCHESBLINDS)			288.80	43,100.18 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand (CATH)			6,350.00	49,450.18 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand (SCHERMA_2/11CATHERI3)			113.66	49,563.84 CR

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31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand (SCHES_OVEN)			484.73	50,048.57 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand (SCHESS1Hotplates)			329.28	50,377.85 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand (SCHERMA_2/11CATHERI1)			815.74	51,193.59 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand (SCHERMA_2/11CATHERI2)			1,118.75	52,312.34 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand (SCHESS1DW)			221.49	52,533.83 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand (SCHESS1AirconRinnai)			562.07	53,095.90 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand (SCHESBLINDS)			2,359.00	55,454.90 CR
			521,570.88	577,025.78	55,454.90 CR
Changes in Market Values of Other Assets (24800)					
<u>Changes in Market Values of Other Assets (24800)</u>					
15/11/2023			450.00		450.00 DR
15/11/2023			6,188.80		6,638.80 DR
15/11/2023			762.00		7,400.80 DR
			7,400.80		7,400.80 DR
Interest Received (25000)					
<u>NAB ***2555 (NABtrade2555)</u>					
31/07/2023	INTEREST			74.58	74.58 CR
31/08/2023	INTEREST			41.27	115.85 CR
29/09/2023	INTEREST			13.90	129.75 CR
31/10/2023	INTEREST			2.88	132.63 CR
30/11/2023	INTEREST			2.25	134.88 CR
				134.88	134.88 CR
Property Income (28000)					
<u>2/11 Catherine Court Labrador (CATH)</u>					
01/08/2023	Hillsea RE REMITTER 428510			2,158.15	2,158.15 CR
31/08/2023	Hillsea RE REMITTER 428510			2,158.15	4,316.30 CR
29/09/2023	Hillsea RE REMITTER 428510			1,459.57	5,775.87 CR
01/11/2023	Hillsea RE REMITTER 428510			1,191.55	6,967.42 CR
01/11/2023	T/up rental summary			782.58	7,750.00 CR
				7,750.00	7,750.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
04/12/2023	INTERNET TRANSFER INTERNET TRANSFER inv 041906SCHERMA. Invoice 41906		2,970.00		2,970.00 DR
05/12/2023	INTERNET TRANSFER ONLINE K1205017306 Simmons Accts FILCO PL SUP. Invoice 41905		330.00		3,300.00 DR
31/01/2024	Simmons Livingstone 2024 accounting & audit fee		4,170.00		7,470.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			7,470.00		7,470.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
05/12/2023	ATO006000019110162ATO 012721		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
04/12/2023	INTERNET TRANSFER INTERNET TRANSFER inv 041906SCHERMA. Invoice 41906		330.00		330.00 DR
31/01/2024	Simmons Livingstone 2024 accounting & audit fee		330.00		660.00 DR
			660.00		660.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
11/09/2023	INTERNET TRANSFER ONLINE K8024548300 Waterbillcathcourt FILCO PL SUP		2.63		2.63 DR
05/12/2023	INTERNET TRANSFER ONLINE K1205017306 Simmons Accts FILCO PL SUP. Invoice 41905		6.24		8.87 DR
			8.87		8.87 DR
Depreciation (33400)					
<u>Blinds (Blinds)</u>					
15/11/2023	Depreciation for the period {2024}		288.80		288.80 DR
			288.80		288.80 DR
<u>Carpet (SCHERMA_Carpet)</u>					
15/11/2023	Depreciation for the period {2024}		8.61		8.61 DR
			8.61		8.61 DR
<u>Hot Water System (SCHERMA_HWSys)</u>					
15/11/2023	Depreciation for the period {2024}		65.75		65.75 DR
			65.75		65.75 DR
<u>Stove Top - Hot Plate (SCHERMA_stove)</u>					
15/11/2023	Depreciation for the period {2024}		3.85		3.85 DR
			3.85		3.85 DR
<u>Oven (SCHES_Oven)</u>					
15/11/2023	Depreciation for the period {2024}		103.98		103.98 DR
			103.98		103.98 DR
<u>Air conditioner - Rinnai Hiwall J Series (SCHESS1AirconRinnai)</u>					
15/11/2023	Depreciation for the period {2024}		85.81		85.81 DR
			85.81		85.81 DR
<u>Dishwasher - Euromaid 14PL (SCHESS1DW)</u>					
15/11/2023	Depreciation for the period {2024}		85.69		85.69 DR
			85.69		85.69 DR
<u>Hot plates Westinghouse (SCHESS1Hotplates)</u>					
15/11/2023	Depreciation for the period {2024}		127.40		127.40 DR
			127.40		127.40 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Pensions Paid (41600)					
<u>(Pensions Paid) Scherma, Lola - Pension (Account Based Pension 2) (SCHL0L00005P)</u>					
03/07/2023	nabtrade: 15803624 FUNDS TRANSFER 084917, 445997480 share transfer S and L Scherma		16,299.30		16,299.30 DR
10/07/2023	nabtrade: 15870460 FUNDS TRANSFER 670864, 21701530 sharetransfer Lola Scherma		10,000.00		26,299.30 DR
			26,299.30		26,299.30 DR
<u>(Pensions Paid) Scherma, Sebastian - Pension (Account Based Pension) (SCHSEB00004P)</u>					
03/07/2023	nabtrade: 15803624 FUNDS TRANSFER 084917, 445997480 share transfer S and L Scherma		2,000.00		2,000.00 DR
10/07/2023	nabtrade: 15870460 FUNDS TRANSFER 670864, 21701530 sharetransfer Lola Scherma		10,000.00		12,000.00 DR
14/07/2023	nabtrade: 15910478 FUNDS TRANSFER 084917, 445997480 SHARE TRANSFER L AND S SCHERMA		10,000.00		22,000.00 DR
			22,000.00		22,000.00 DR
Postage, Printing and Stationery (41801)					
<u>2/11 Catherine Court Labrador (00001)</u>					
01/11/2023	T/up rental summary		28.60		28.60 DR
			28.60		28.60 DR
Property Expenses - Agents Management Fees (41930)					
<u>2/11 Catherine Court Labrador (CATH)</u>					
01/11/2023	T/up rental summary		642.68		642.68 DR
			642.68		642.68 DR
Property Expenses - Council Rates (41960)					
<u>2/11 Catherine Court Labrador (CATH)</u>					
14/08/2023	INTERNET TRANSFER ONLINE S7824598981 cathcrratesvisa FILCO PL SUP		1,216.04		1,216.04 DR
08/12/2023	2305310 FILECO DAVOREN ASSOCIAT 456888 Settlement monies \$674508.64 less settlement adjustments Rates \$150.90 insurance \$481.82 add water adjustment \$86.87			150.90	1,065.14 DR
			1,216.04	150.90	1,065.14 DR
Property Expenses - Insurance Premium (41980)					
<u>2/11 Catherine Court Labrador (CATH)</u>					
08/12/2023	2305310 FILECO DAVOREN ASSOCIAT 456888 Settlement monies \$674508.64 less settlement adjustments Rates \$150.90 insurance \$481.82 add water adjustment \$86.87			481.82	481.82 CR
				481.82	481.82 CR
Property Expenses - Legal Fees (42030)					
<u>2/11 Catherine Court Labrador (CATH)</u>					
01/11/2023	T/up rental summary		111.30		111.30 DR
			111.30		111.30 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Property Expenses - Repairs Maintenance (42060)					
<u>2/11 Catherine Court Labrador (CATH)</u>					
26/07/2023	INTERNET TRANSFER INTERNET TRANSFER inv0027		417.84		417.84 DR
07/08/2023	INTERNET TRANSFER INTERNET TRANSFER QU0287SCHERMA Coastal Gutter part of \$679.25		340.00		757.84 DR
14/08/2023	INTERNET TRANSFER ONLINE P1324180881 inv0189 inv0189 Coastal Gutter invoice \$679.25		339.25		1,097.09 DR
02/11/2023	The Blind Doctor L5098991137 0002578		110.00		1,207.09 DR
			1,207.09		1,207.09 DR
Property Expenses - Water Rates (42150)					
<u>2/11 Catherine Court Labrador (CATH)</u>					
11/09/2023	INTERNET TRANSFER ONLINE K8024548300 Waterbillcathcourt FILCO PL SUP		360.65		360.65 DR
01/12/2023	INTERNET BILL PAYMNT INTERNET BPAY GCCC - WATER 824270747		371.66		732.31 DR
08/12/2023	2305310 FILECO DAVOREN ASSOCIAT 456888 Settlement monies \$674508.64 less settlement adjustments Rates \$150.90 insurance \$481.82 add water adjustment \$86.87		86.87		819.18 DR
			819.18		819.18 DR
Benefits Paid/Transfers Out (46000)					
<u>(Benefits Paid/Transfers Out) Scherma, Lola - Accumulation (SCHL0L00003A)</u>					
03/07/2023	nabtrade: 15803624 FUNDS TRANSFER 084917, 445997480 share transfer S and L Scherma		96.12		96.12 DR
03/07/2023	System Member Journals			96.12	0.00 DR
16/02/2024	Create Entries Member Payout (Wind Up) - 16/02/2024				0.00 DR
16/02/2024	System Member Journals				0.00 DR
			96.12	96.12	0.00 DR
<u>(Benefits Paid/Transfers Out) Scherma, Lola - Pension (Account Based Pension 2) (SCHL0L00005P)</u>					
14/07/2023	nabtrade: 15910478 FUNDS TRANSFER 084917, 445997480 SHARE TRANSFER L AND S SCHERMA		10,000.00		10,000.00 DR
14/07/2023	System Member Journals			10,000.00	0.00 DR
04/09/2023	nabtrade: 16233814 FUNDS TRANSFER 670864, 21701530 Share transfer Lola Scherma		20,000.00		20,000.00 DR
04/09/2023	System Member Journals			20,000.00	0.00 DR
11/09/2023	nabtrade: 16272697 FUNDS TRANSFER 670864, 21701530 shares transfer Lola Scherma		20,000.00		20,000.00 DR
11/09/2023	System Member Journals			20,000.00	0.00 DR
18/09/2023	nabtrade: 16318842 FUNDS TRANSFER 670864, 21701530 share transfer Lola Scherma		10,000.00		10,000.00 DR
18/09/2023	System Member Journals			10,000.00	0.00 DR
12/02/2024	Miscellaneous debits [SuperStream roll out at 12/02/2024 - PRN:313662677080212002]		370,750.00		370,750.00 DR
12/02/2024	T/up jnl for final entry for windup		44.81		370,794.81 DR
12/02/2024	System Member Journals			44.81	370,750.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
16/02/2024	Create Entries Member Payout (Wind Up) - 16/02/2024				370,750.00 DR
16/02/2024	System Member Journals				370,750.00 DR
			430,794.81	60,044.81	370,750.00 DR
<u>(Benefits Paid/Transfers Out) Scherma, Sebastian - Pension (Account Based Pension) (SCHSEB00004P)</u>					
31/07/2023	nabtrade: 16028798 FUNDS TRANSFER 670864, 21701530 Lola shares Lola Scherma		20,000.00		20,000.00 DR
31/07/2023	System Member Journals			20,000.00	0.00 DR
08/09/2023	nabtrade: 16260396 FUNDS TRANSFER 670864, 21701530 sharessupertnsfr Lola Scherma		20,000.00		20,000.00 DR
08/09/2023	System Member Journals			20,000.00	0.00 DR
18/09/2023	nabtrade: 16318842 FUNDS TRANSFER 670864, 21701530 share transfer Lola Scherma		10,000.00		10,000.00 DR
18/09/2023	System Member Journals			10,000.00	0.00 DR
23/11/2023	nabtrade: 16892463 FUNDS TRANSFER 670864, 21701530 Share sales final Lola Scherma		8,724.77		8,724.77 DR
23/11/2023	System Member Journals			8,724.77	0.00 DR
12/02/2024	Miscellaneous debits [SuperStream roll out at 12/02/2024 - PRN:313662677080212001]		363,944.96		363,944.96 DR
16/02/2024	Create Entries Member Payout (Wind Up) - 16/02/2024				363,944.96 DR
16/02/2024	System Member Journals				363,944.96 DR
			422,669.73	58,724.77	363,944.96 DR
<u>(Benefits Paid/Transfers Out) Scherma, Sebastian - Accumulation (SCHSEB00007A)</u>					
03/07/2023	nabtrade: 15803624 FUNDS TRANSFER 084917, 445997480 share transfer S and L Scherma		1,604.58		1,604.58 DR
03/07/2023	System Member Journals			1,604.58	0.00 DR
16/02/2024	Create Entries Member Payout (Wind Up) - 16/02/2024				0.00 DR
16/02/2024	System Member Journals				0.00 DR
			1,604.58	1,604.58	0.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
31/01/2024	Create Entries - Franking Credits Adjustment - 31/01/2024			17.89	17.89 CR
				17.89	17.89 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
03/07/2023	System Member Journals			2,000.00	2,000.00 CR
03/07/2023	System Member Journals			16,299.30	18,299.30 CR
10/07/2023	System Member Journals			10,000.00	28,299.30 CR
10/07/2023	System Member Journals			10,000.00	38,299.30 CR
14/07/2023	System Member Journals			10,000.00	48,299.30 CR
21/12/2023	System Member Journals		262.00		48,037.30 CR
31/01/2024	Create Entries - Profit/Loss Allocation - 31/01/2024		21,580.34		26,456.96 CR
31/01/2024	Create Entries - Profit/Loss Allocation - 31/01/2024		4.34		26,452.62 CR
31/01/2024	Create Entries - Profit/Loss Allocation - 31/01/2024		21,854.00		4,598.62 CR

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31/01/2024	Create Entries - Profit allocation adjustment - 31/01/2024		266.34		4,332.28 CR
31/01/2024	Create Entries - Profit allocation adjustment - 31/01/2024			266.34	4,598.62 CR
12/02/2024	System Member Journals			363,944.96	368,543.58 CR
12/02/2024	System Member Journals			370,750.00	739,293.58 CR
			43,967.02	783,260.60	739,293.58 CR
Opening Balance (50010)					
<u>(Opening Balance) Scherma, Lola - Pension (Account Based Pension) (SCHLOL00002P)</u>					
01/07/2023	Opening Balance				467,935.26 CR
01/07/2023	Close Period Journal		467,935.26		0.00 DR
			467,935.26		0.00 DR
<u>(Opening Balance) Scherma, Lola - Accumulation (SCHLOL00003A)</u>					
01/07/2023	Opening Balance				37,887.86 CR
01/07/2023	Close Period Journal		37,791.74		96.12 CR
			37,791.74		96.12 CR
<u>(Opening Balance) Scherma, Lola - Pension (Account Based Pension 2) (SCHLOL00005P)</u>					
01/07/2023	Close Period Journal			435,240.11	435,240.11 CR
				435,240.11	435,240.11 CR
<u>(Opening Balance) Scherma, Sebastian - Pension (Account Based Pension) (SCHSEB00004P)</u>					
01/07/2023	Opening Balance				403,760.28 CR
01/07/2023	Close Period Journal			19,062.77	422,823.05 CR
				19,062.77	422,823.05 CR
<u>(Opening Balance) Scherma, Sebastian - Accumulation (SCHSEB00007A)</u>					
01/07/2023	Close Period Journal			1,604.58	1,604.58 CR
				1,604.58	1,604.58 CR
Contributions (52420)					
<u>(Contributions) Scherma, Lola - Accumulation (SCHLOL00003A)</u>					
01/07/2023	Opening Balance				88.50 CR
01/07/2023	Close Period Journal		88.50		0.00 DR
			88.50		0.00 DR
<u>(Contributions) Scherma, Sebastian - Accumulation (SCHSEB00007A)</u>					
01/07/2023	Opening Balance				1,746.66 CR
01/07/2023	Close Period Journal		1,746.66		0.00 DR
21/12/2023	System Member Journals			262.00	262.00 CR
			1,746.66	262.00	262.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Scherma, Lola - Accumulation (SCHLOL00003A)</u>					
01/07/2023	Opening Balance				6.66 CR
01/07/2023	Close Period Journal		6.66		0.00 DR
			6.66		0.00 DR
<u>(Share of Profit/(Loss)) Scherma, Lola - Pension (Account Based Pension 2) (SCHLOL00005P)</u>					
01/07/2023	Opening Balance				35,266.83 CR
01/07/2023	Close Period Journal		35,266.83		0.00 DR
31/01/2024	Create Entries - Profit/Loss Allocation - 31/01/2024			21,854.00	21,854.00 CR
			35,266.83	21,854.00	21,854.00 CR

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<u>(Share of Profit/(Loss)) Scherma, Sebastian - Pension (Account Based Pension) (SCHSEB00004P)</u>					
01/07/2023	Opening Balance				29,362.53 CR
01/07/2023	Close Period Journal		29,362.53		0.00 DR
31/01/2024	Create Entries - Profit/Loss Allocation - 31/01/2024			21,580.34	21,580.34 CR
31/01/2024	Create Entries - Profit allocation adjustment - 31/01/2024			266.34	21,846.68 CR
			29,362.53	21,846.68	21,846.68 CR
<u>(Share of Profit/(Loss)) Scherma, Sebastian - Accumulation (SCHSEB00007A)</u>					
01/07/2023	Opening Balance				99.93 CR
01/07/2023	Close Period Journal		99.93		0.00 DR
31/01/2024	Create Entries - Profit/Loss Allocation - 31/01/2024			4.34	4.34 CR
31/01/2024	Create Entries - Profit allocation adjustment - 31/01/2024		266.34		262.00 DR
			366.27	4.34	262.00 DR
Income Tax (53330)					
<u>(Income Tax) Scherma, Lola - Accumulation (SCHLOL00003A)</u>					
01/07/2023	Opening Balance				0.96 CR
01/07/2023	Close Period Journal		0.96		0.00 DR
			0.96		0.00 DR
<u>(Income Tax) Scherma, Sebastian - Accumulation (SCHSEB00007A)</u>					
01/07/2023	Opening Balance				19.99 CR
01/07/2023	Close Period Journal		19.99		0.00 DR
			19.99		0.00 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Scherma, Sebastian - Accumulation (SCHSEB00007A)</u>					
01/07/2023	Opening Balance				262.00 DR
01/07/2023	Close Period Journal			262.00	0.00 DR
				262.00	0.00 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Scherma, Lola - Pension (Account Based Pension 2) (SCHLOL00005P)</u>					
01/07/2023	Opening Balance				105,849.84 DR
01/07/2023	Close Period Journal			105,849.84	0.00 DR
03/07/2023	System Member Journals		16,299.30		16,299.30 DR
10/07/2023	System Member Journals		10,000.00		26,299.30 DR
			26,299.30	105,849.84	26,299.30 DR
<u>(Pensions Paid) Scherma, Sebastian - Pension (Account Based Pension) (SCHSEB00004P)</u>					
01/07/2023	Opening Balance				10,299.76 DR
01/07/2023	Close Period Journal			10,299.76	0.00 DR
03/07/2023	System Member Journals		2,000.00		2,000.00 DR
10/07/2023	System Member Journals		10,000.00		12,000.00 DR
14/07/2023	System Member Journals		10,000.00		22,000.00 DR
			22,000.00	10,299.76	22,000.00 DR
Benefits Paid/Transfers Out (54500)					
<u>(Benefits Paid/Transfers Out) Scherma, Lola - Accumulation (SCHLOL00003A)</u>					
03/07/2023	System Member Journals		96.12		96.12 DR

S & L Scherma Superannuation Fund

General Ledger



As at 16 February 2024

Transaction Date	Description	Units	Debit	Credit	Balance \$
16/02/2024	System Member Journals				96.12 DR
			96.12		96.12 DR
<u>(Benefits Paid/Transfers Out) Scherma, Lola - Pension (Account Based Pension 2) (SCHLOL00005P)</u>					
14/07/2023	System Member Journals		10,000.00		10,000.00 DR
04/09/2023	System Member Journals		20,000.00		30,000.00 DR
11/09/2023	System Member Journals		20,000.00		50,000.00 DR
18/09/2023	System Member Journals		10,000.00		60,000.00 DR
12/02/2024	System Member Journals		370,750.00		430,750.00 DR
12/02/2024	System Member Journals		44.81		430,794.81 DR
16/02/2024	System Member Journals				430,794.81 DR
			430,794.81		430,794.81 DR
<u>(Benefits Paid/Transfers Out) Scherma, Sebastian - Pension (Account Based Pension) (SCHSEB00004P)</u>					
31/07/2023	System Member Journals		20,000.00		20,000.00 DR
08/09/2023	System Member Journals		20,000.00		40,000.00 DR
18/09/2023	System Member Journals		10,000.00		50,000.00 DR
23/11/2023	System Member Journals		8,724.77		58,724.77 DR
12/02/2024	System Member Journals		363,944.96		422,669.73 DR
16/02/2024	System Member Journals				422,669.73 DR
			422,669.73		422,669.73 DR
<u>(Benefits Paid/Transfers Out) Scherma, Sebastian - Accumulation (SCHSEB00007A)</u>					
03/07/2023	System Member Journals		1,604.58		1,604.58 DR
16/02/2024	System Member Journals				1,604.58 DR
			1,604.58		1,604.58 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Scherma, Lola - Accumulation (SCHLOL00003A)</u>					
01/07/2023	Opening Balance				467,935.26 CR
01/07/2023	Close Period Journal		467,935.26		0.00 DR
			467,935.26		0.00 DR
<u>(Internal Transfers In) Scherma, Lola - Pension (Account Based Pension 2) (SCHLOL00005P)</u>					
01/07/2023	Opening Balance				505,823.12 CR
01/07/2023	Close Period Journal		505,823.12		0.00 DR
			505,823.12		0.00 DR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Scherma, Lola - Pension (Account Based Pension) (SCHLOL00002P)</u>					
01/07/2023	Opening Balance				467,935.26 DR
01/07/2023	Close Period Journal			467,935.26	0.00 DR
				467,935.26	0.00 DR
<u>(Internal Transfers Out) Scherma, Lola - Accumulation (SCHLOL00003A)</u>					
01/07/2023	Opening Balance				505,823.12 DR
01/07/2023	Close Period Journal			505,823.12	0.00 DR
				505,823.12	0.00 DR
Bank Accounts (60400)					
<u>NAB ***9340 (NAB627279340)</u>					
01/07/2023	Opening Balance				9,002.61 DR
03/07/2023	Hillsea RE REMITTER 428510		2,677.47		11,680.08 DR

S & L Scherma Superannuation Fund General Ledger



As at 16 February 2024

Transaction Date	Description	Units	Debit	Credit	Balance \$
26/07/2023	INTERNET TRANSFER INTERNET TRANSFER inv0027			417.84	11,262.24 DR
01/08/2023	Hillsea RE REMITTER 428510		2,158.15		13,420.39 DR
07/08/2023	INTERNET TRANSFER INTERNET TRANSFER QU0287SCHERMA Coastal Gutter part of \$679.25			340.00	13,080.39 DR
14/08/2023	INTERNET TRANSFER ONLINE S7824598981 cathctratesvisa FILCO PL SUP			1,216.04	11,864.35 DR
14/08/2023	INTERNET TRANSFER ONLINE P1324180881 inv0189 inv0189 Coastal Gutter invoice \$679.25			339.25	11,525.10 DR
25/08/2023	INTERNET TRANSFER INTERNET TRANSFER 621 Scherma Cath c- Master carft painters			4,150.00	7,375.10 DR
31/08/2023	Hillsea RE REMITTER 428510		2,158.15		9,533.25 DR
11/09/2023	INTERNET TRANSFER ONLINE K8024548300 Waterbillcathcourt FILCO PL SUP			363.28	9,169.97 DR
29/09/2023	Hillsea RE REMITTER 428510		1,459.57		10,629.54 DR
26/10/2023	Robb family Trust S8112263281 Inv 6424 Pressure washing driveway & pathways, garden tidy up etc ready for sale			2,200.00	8,429.54 DR
27/10/2023	INTERNET TRANSFER INTERNET TRANSFER Scherma 211 cathe Hillsea - Advertising and photography for sale of property			2,399.00	6,030.54 DR
27/10/2023	Hillsea trust acc X6280077990 Scherma 211 cathe [Hillsea trust acc X6280077990 Scherma 211 cathe]		2,399.00		8,429.54 DR
27/10/2023	Hillsea trust acc X6280077990 Scherma 211 cathe [Hillsea trust acc X6280077990 Scherma 211 cathe]			2,399.00	6,030.54 DR
01/11/2023	Hillsea RE REMITTER 428510		1,191.55		7,222.09 DR
02/11/2023	The Blind Doctor L5098991137 0002578			110.00	7,112.09 DR
01/12/2023	INTERNET BILL PAYMNT INTERNET BPAY GCCC - WATER 824270747			371.66	6,740.43 DR
04/12/2023	INTERNET TRANSFER INTERNET TRANSFER inv 041906SCHERMA. Invoice 41906			3,300.00	3,440.43 DR
05/12/2023	ATO006000019110162ATO 012721		2,870.05		6,310.48 DR
05/12/2023	INTERNET TRANSFER ONLINE K1205017306 Simmons Accts FILCO PL SUP. Invoice 41905			336.24	5,974.24 DR
08/12/2023	2305310 FILECO DAVOREN ASSOCIAT 456888 Settlement monies \$674508.64 less settlement adjustments Rates \$150.90 insurance \$481.82 add water adjustment \$86.87		674,508.64		680,482.88 DR
08/12/2023	HILLSEA REAL ESTATREMITTER 428510		58,474.75		738,957.63 DR
21/12/2023	ATO002000019360030ATO 012721		262.00		739,219.63 DR
19/01/2024	INTERNET TRANSFER INTERNET TRANSFER NT:CE17282668 Tfr to close NABtrade bank account		2.25		739,221.88 DR
31/01/2024	Simmons Livingstone 2024 accounting & audit fee			4,500.00	734,721.88 DR
12/02/2024	Miscellaneous debits [SuperStream roll out at 12/02/2024 - PRN:313662677080212002]			370,750.00	363,971.88 DR
12/02/2024	Miscellaneous debits [SuperStream roll out at 12/02/2024 - PRN:313662677080212001]			363,944.96	26.92 DR

S & L Scherma Superannuation Fund General Ledger



As at 16 February 2024

Transaction Date	Description	Units	Debit	Credit	Balance \$
			748,161.58	757,137.27	26.92 DR
NAB ***2555 (NABtrade2555)					
01/07/2023	Opening Balance				166,581.97 DR
03/07/2023	nabtrade: 15803624 FUNDS TRANSFER 084917, 445997480 share transfer S and L Scherma			20,000.00	146,581.97 DR
10/07/2023	nabtrade: 15870460 FUNDS TRANSFER 670864, 21701530 sharetransfer Lola Scherma			20,000.00	126,581.97 DR
14/07/2023	nabtrade: 15910478 FUNDS TRANSFER 084917, 445997480 SHARE TRANSFER L AND S SCHERMA			20,000.00	106,581.97 DR
31/07/2023	INTEREST		74.58		106,656.55 DR
31/07/2023	nabtrade: 16028798 FUNDS TRANSFER 670864, 21701530 Lola shares Lola Scherma			20,000.00	86,656.55 DR
31/08/2023	INTEREST		41.27		86,697.82 DR
04/09/2023	nabtrade: 16233814 FUNDS TRANSFER 670864, 21701530 Share transfer Lola Scherma			20,000.00	66,697.82 DR
08/09/2023	nabtrade: 16260396 FUNDS TRANSFER 670864, 21701530 sharessupertnsfr Lola Scherma			20,000.00	46,697.82 DR
11/09/2023	nabtrade: 16272697 FUNDS TRANSFER 670864, 21701530 shares transfer Lola Scherma			20,000.00	26,697.82 DR
18/09/2023	nabtrade: 16318842 FUNDS TRANSFER 670864, 21701530 share transfer Lola Scherma			20,000.00	6,697.82 DR
29/09/2023	INTEREST		13.90		6,711.72 DR
31/10/2023	INTEREST		2.88		6,714.60 DR
17/11/2023	SELL RIO.ASX 16 AUD 126.57 135808610 NT2618029-002		2,010.17		8,724.77 DR
23/11/2023	nabtrade: 16892463 FUNDS TRANSFER 670864, 21701530 Share sales final Lola Scherma			8,724.77	0.00 DR
30/11/2023	INTEREST		2.25		2.25 DR
19/01/2024	INTERNET TRANSFER INTERNET TRANSFER NT:CE17282668 Tfr to close NABtrade bank account			2.25	0.00 DR
			2,145.05	168,727.02	0.00 DR

Reinvestment Residual Account (62550)

RIO Tinto Limited (RIO.AX)

01/07/2023	Opening Balance				37.72 DR
21/09/2023	AUD 2.6089 FRANKED, 30% CTR, DRP NIL DISC		79.46		117.18 DR
21/09/2023	AUD 2.6089 FRANKED, 30% CTR, DRP NIL DISC			37.72	79.46 DR
16/11/2023	Clear cash residual on sale of shares			79.46	0.00 DR
			79.46	117.18	0.00 DR

Rent Debtor (68102)

Rent Debtor (68102)

01/07/2023	Opening Balance				2,677.47 DR
03/07/2023	Hillsea RE REMITTER 428510			2,677.47	0.00 DR
				2,677.47	0.00 DR

Fixtures and Fittings (at written down value) - Unitised (72650)

Carpet (SCHERMA_Carpet)

01/07/2023	Opening Balance	1.00			10.26 DR
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S & L Scherma Superannuation Fund

General Ledger



As at 16 February 2024

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/11/2023	Depreciation for the period {2024}			8.61	1.65 DR
15/11/2023		(1.00)		826.00	824.35 CR
22/11/2023	Revaluation - 30/06/2023 @ \$10.260000 (Custom Firm (Exit)) - 1.000000 Units on hand		8.61		815.74 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand		815.74		0.00 DR
		0.00	824.35	834.61	0.00 DR
Hot Water System (SCHERMA_HWSys)					
01/07/2023	Opening Balance	1.00			22.95 DR
15/11/2023	Depreciation for the period {2024}			65.75	42.80 CR
15/11/2023		(1.00)		1,141.70	1,184.50 CR
22/11/2023	Revaluation - 30/06/2023 @ \$22.950000 (Custom Firm (Exit)) - 1.000000 Units on hand		65.75		1,118.75 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand		1,118.75		0.00 DR
		0.00	1,184.50	1,207.45	0.00 DR
Stove Top - Hot Plate (SCHERMA_stove)					
01/07/2023	Opening Balance	1.00			175.34 DR
15/11/2023	Depreciation for the period {2024}			3.85	171.49 DR
15/11/2023		(1.00)		289.00	117.51 CR
22/11/2023	Revaluation - 30/06/2023 @ \$175.340000 (Custom Firm (Exit)) - 1.000000 Units on hand		3.85		113.66 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand		113.66		0.00 DR
		0.00	117.51	292.85	0.00 DR
Plant and Equipment (at written down value) (76500)					
Blinds (Blinds)					
01/07/2023	Opening Balance	1.00			3,829.80 DR
15/11/2023	Depreciation for the period {2024}			288.80	3,541.00 DR
15/11/2023		(1.00)		6,188.80	2,647.80 CR
22/11/2023	Revaluation - 30/06/2023 @ \$3,829.800000 (Custom Firm (Exit)) - 1.000000 Units on hand		288.80		2,359.00 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand		2,359.00		0.00 DR
		0.00	2,647.80	6,477.60	0.00 DR
Oven (SCHES_Oven)					
01/07/2023	Opening Balance	1.00			277.27 DR
15/11/2023	Depreciation for the period {2024}			103.98	173.29 DR
15/11/2023		(1.00)		762.00	588.71 CR
22/11/2023	Revaluation - 30/06/2023 @ \$277.270000 (Custom Firm (Exit)) - 1.000000 Units on hand		103.98		484.73 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand		484.73		0.00 DR
		0.00	588.71	865.98	0.00 DR
Dishwasher - Euromaid 14PL (SCHESS1DW)					
01/07/2023	Opening Balance	1.00			228.51 DR
15/11/2023	Depreciation for the period {2024}			85.69	142.82 DR
15/11/2023		(1.00)		450.00	307.18 CR
22/11/2023	Revaluation - 30/06/2023 @ \$228.510000 (Custom Firm (Exit)) -		85.69		221.49 CR

S & L Scherma Superannuation Fund

General Ledger



As at 16 February 2024

Transaction Date	Description	Units	Debit	Credit	Balance \$
	1.000000 Units on hand				
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand		221.49		0.00 DR
		0.00	307.18	535.69	0.00 DR

Plant and Equipment (at written down value) - Unitised (76550)

Air conditioner - Rinnai Hiwall J Series (SCHESS1AirconRinnai)

01/07/2023	Opening Balance	1.00			1,137.93 DR
15/11/2023	Depreciation for the period {2024}			85.81	1,052.12 DR
15/11/2023		(1.00)		1,700.00	647.88 CR
22/11/2023	Revaluation - 30/06/2023 @ \$1,137.930000 (Custom Firm (Exit)) - 1.000000 Units on hand		85.81		562.07 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand		562.07		0.00 DR
		0.00	647.88	1,785.81	0.00 DR

Hot plates Westinghouse (SCHESS1Hotplates)

01/07/2023	Opening Balance	1.00			339.72 DR
15/11/2023	Depreciation for the period {2024}			127.40	212.32 DR
15/11/2023		(1.00)		669.00	456.68 CR
22/11/2023	Revaluation - 30/06/2023 @ \$339.720000 (Custom Firm (Exit)) - 1.000000 Units on hand		127.40		329.28 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand		329.28		0.00 DR
		0.00	456.68	796.40	0.00 DR

Real Estate Properties (Australian - Residential) (77200)

2/11 Catherine Court Labrador (CATH)

01/07/2023	Opening Balance	1.00			670,478.22 DR
25/08/2023	INTERNET TRANSFER INTERNET TRANSFER 621 Scherma Cath c- Master carft painters	0.00	4,150.00		674,628.22 DR
26/10/2023	Robb family Trust S8112263281 Inv 6424 Pressure washing driveway & pathways, garden tidy up etc ready for sale	0.00	2,200.00		676,828.22 DR
15/11/2023	Sale of property. Contract date 15/11/23. Settlement date 08/12/2023	(1.00)		166,233.04	510,595.18 DR
15/11/2023	Unrealised Gain writeback as at 15/11/2023			510,595.18	0.00 DR
22/11/2023	Revaluation - 30/06/2023 @ \$670,478.220000 (Custom Firm (Exit)) - 1.000000 Units on hand			6,350.00	6,350.00 CR
31/01/2024	Revaluation - 31/01/2024 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand		6,350.00		0.00 DR
		0.00	12,700.00	683,178.22	0.00 DR

Shares in Listed Companies (Australian) (77600)

RIO Tinto Limited (RIO.AX)

01/07/2023	Opening Balance	16.00			1,835.04 DR
16/11/2023	Clear cash residual on sale of shares	0.00	79.46		1,914.50 DR
17/11/2023	SELL RIO.ASX 16 AUD 126.57 135808610 NT2618029-002	(16.00)		1,951.41	36.91 CR
17/11/2023	Unrealised Gain writeback as at 17/11/2023			36.91	0.00 DR
		0.00	116.37	1,951.41	0.00 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

S & L Scherma Superannuation Fund General Ledger



As at 16 February 2024

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2023	Opening Balance				3,129.05 DR
05/12/2023	ATO006000019110162ATO 012721			3,129.05	0.00 DR
31/01/2024	Create Entries - Franking Credits Adjustment - 31/01/2024		17.89		17.89 DR
			17.89	3,129.05	17.89 DR

Sundry Creditors (88000)

Sundry Creditors (88000)

12/02/2024	T/up jnl for final entry for windup			44.81	44.81 CR
				44.81	44.81 CR

Investment Movement Data Clearing Account (94910)

Investment Movement Data Clearing Account (94910)

27/10/2023	INTERNET TRANSFER INTERNET TRANSFER Scherma 211 cathe Hillsea - Advertising and photography for sale of property		2,399.00		2,399.00 DR
15/11/2023	Sale of property. Contract date 15/11/23. Settlement date 08/12/2023		730,038.54		732,437.54 DR
08/12/2023	2305310 FILECO DAVOREN ASSOCIAT 456888 Settlement monies \$674508.64 less settlement adjustments Rates \$150.90 insurance \$481.82 add water adjustment \$86.87			673,962.79	58,474.75 DR
08/12/2023	HILLSEA REAL ESTATREMITTER 428510			58,474.75	0.00 DR
			732,437.54	732,437.54	0.00 DR

Manual Suspense Account (99900)

Manual Suspense Account (99900)

16/02/2024	Create Entries Member Payout (Wind Up) - 16/02/2024				0.00 DR
16/02/2024	Create Entries Member Payout (Wind Up) - 16/02/2024				0.00 DR
16/02/2024	Create Entries Member Payout (Wind Up) - 16/02/2024				0.00 DR
16/02/2024	Create Entries Member Payout (Wind Up) - 16/02/2024				0.00 DR
			0.00		0.00 DR

Total Debits: 5,441,836.71

Total Credits: 5,441,836.71