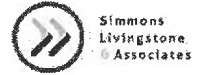


S & L Scherma Superannuation Fund
Detailed Trial Balance



As at 30 June 2024

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23900	Dividends Received			
(1,311.67)	23900/AMC.AX	Ancor Plc			
(335.94)	23900/EDV.AX	Endeavour Group Limited			
(320.37)	23900/OR.AX	Orora Limited			
(4,366.65)	23900/RIO.AX	RIO Tinto Limited		1~1	41.74
(167.13)	23900/TAH.AX	Tabcorp Holdings Limited			
(228.15)	23900/TLC.AX	The Lottery Corporation Limited			
(1,205.76)	23900/WBC.AX	Westpac Banking Corporation			
(1,559.93)	23900/WOW.AX	Woolworths Group Limited			
	24200	Contributions			
	24200/AO	Other Contributions			
0.00	24200/AO/SCHSEB00007 A	(Contributions) Scherma, Sebastian - Accumulation		2-1	262.00
	24200/EMP	Employer Contributions - Concessional			
(1,746.66)	24200/EMP/SCHSEB0000 7A	(Contributions) Scherma, Sebastian - Accumulation			
	24200/GCC	Government Co-Contributions			
(88.50)	24200/GCC/SCHLOL0000 3A	(Contributions) Scherma, Lola - Accumulation			
	24700	Changes in market value			
0.00	24700/Other	Other Investment Gains/Losses			7,400.80
34.23	24700/Other Revaluations	Other Revaluations			
	24700/Realised	Changes in market value(Realised)			
(19,802.98)	24700/Realised/AMC.AX	AMC.AX			
	24700/Realised/Blinds	Blinds		6,188.80	
	24700/Realised/CATH	CATH			563,805.50
(6,287.29)	24700/Realised/EDV.AX	EDV.AX			
(3,977.02)	24700/Realised/OR.AX	ORA.AX			
(42,231.75)	24700/Realised/RIO.AX	RIO.AX			58.76
	24700/Realised/SCHERM A_Carpet	SCHERMA_Carpet		826.00	
	24700/Realised/SCHERM A_HWSys	SCHERMA_HWSys		1,141.70	
	24700/Realised/SCHERM A_stove	SCHERMA_stove		289.00	
	24700/Realised/SCHES 1AirconRinnai	SCHES1AirconRinnai		1,700.00	
	24700/Realised/SCHES 1DW	SCHES1DW		450.00	
	24700/Realised/SCHES 1Hotplates	SCHES1Hotplates		669.00	

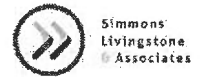
S & L Scherma Superannuation Fund
Detailed Trial Balance



As at 30 June 2024

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	24700/Realised/SCHES_ Oven	SCHES_ Oven		762.00	
5,798.10	24700/Realised/SGR.AX	SGR.AX			
(447.87)	24700/Realised/TAH.AX	TAH.AX			
(4,278.16)	24700/Realised/TLC.AX	TLC.AX			
1,113.83	24700/Realised/WBC.AX	WBC.AX			
(33,850.95)	24700/Realised/WOW.AX	WOW.AX			
	24700/Unrealised	Changes in market value(Unrealised)			
23,587.73	24700/Unrealised/AMC.A X	AMC.AX			
0.00	24700/Unrealised/Blinds	Blinds			2,647.80
(19,132.22)	24700/Unrealised/CATH	CATH		510,595.18	
7,330.33	24700/Unrealised/EDV.AX	EDV.AX			
4,441.37	24700/Unrealised/OR.A X	ORA.AX			
29,089.18	24700/Unrealised/RIO.AX	RIO.AX			36.91
12.69	24700/Unrealised/SCHER MA_Carpet	SCHERMA_Carpet			824.35
152.39	24700/Unrealised/SCHER MA_HWSys	SCHERMA_HWSys			1,184.50
(165.08)	24700/Unrealised/SCHER MA_stove	SCHERMA_stove			117.51
0.00	24700/Unrealised/SCHES S1AirconRinnai	SCHES S1AirconRinnai			647.88
0.00	24700/Unrealised/SCHES S1DW	SCHES S1DW			307.18
0.00	24700/Unrealised/SCHES S1Hotplates	SCHES S1Hotplates			456.68
0.00	24700/Unrealised/SCHES _Oven	SCHES_ Oven			588.71
(5,410.46)	24700/Unrealised/SGR.A X	SGR.AX			
775.80	24700/Unrealised/TAH.AX	TAH.AX			
2,548.96	24700/Unrealised/TLC.AX	TLC.AX			
(5,704.05)	24700/Unrealised/WBC.A X	WBC.AX			
28,698.36	24700/Unrealised/WOW.A X	WOW.AX			
	24800	Changes in Market Values of Other Assets		7,400.80	
	25000	Interest Received			
(187.10)	25000/NABtrade2555	NAB ***2555			134.88
	28000	Property Income			
(30,790.00)	28000/CATH	2/11 Catherine Court Labrador			7,750.00
3,003.00	30100	Accountancy Fees		7,470.00	
259.00	30400	ATO Supervisory Levy		259.00	

S & L Scherma Superannuation Fund
Detailed Trial Balance



As at 30 June 2024

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	330.00 30700	Auditor's Remuneration		660.00	
	59.00 30800	ASIC Fees			
	31500	Bank Charges		8.87	
	33400	Depreciation			
	957.45 33400/Blinds	Blinds		288.80	
	13.77 33400/SCHERMA_Carpet	Carpet		8.61	
	105.20 33400/SCHERMA_HWSy s	Hot Water System		65.75	
	6.15 33400/SCHERMA_stove	Stove Top - Hot Plate		3.85	
	284.48 33400/SCHESS1AirconRi nnai	Air conditioner - Rinnai Hiwall J Series		85.81	
	137.11 33400/SCHESS1DW	Dishwasher - Euromaid 14PL		85.69	
	203.84 33400/SCHESS1Hotplate s	Hot plates Westinghouse		127.40	
	166.36 33400/SCHES_Oven	Oven		103.98	
	41600	Pensions Paid			
	105,849.84 41600/SCHLOL00005P	(Pensions Paid) Scherma, Lola - Pension (Account Based Pension 2)		26,299.30	
	10,299.76 41600/SCHSEB00004P	(Pensions Paid) Scherma, Sebastian - Pension (Account Based Pension)		22,000.00	
	41801	Postage, Printing and Stationery			
	107.80 41801/00001	2/11 Catherine Court Labrador		28.60	
	41930	Property Expenses - Agents Management Fees			
	2,540.21 41930/CATH	2/11 Catherine Court Labrador		642.68	
	41960	Property Expenses - Council Rates			
	2,256.36 41960/CATH	2/11 Catherine Court Labrador		1,065.14	
	41980	Property Expenses - Insurance Premium			
	976.94 41980/CATH	2/11 Catherine Court Labrador			481.82
	42030	Property Expenses - Legal Fees			
	42030/CATH	2/11 Catherine Court Labrador		111.30	
	42060	Property Expenses - Repairs Maintenance			
	3,854.15 42060/CATH	2/11 Catherine Court Labrador		1,207.09	
	42150	Property Expenses - Water Rates			
	1,550.89 42150/CATH	2/11 Catherine Court Labrador		819.18	
	46000	Benefits Paid/Transfers Out			
	46000/SCHLOL00005P	(Benefits Paid/Transfers Out) Scherma, Lola - Pension Account Based Pension 2 Unrestricted Non Preserved (430,794.81) Taxable (395,415.50)		370,750.00	

S & L Scherma Superannuation Fund



Detailed Trial Balance

As at 30 June 2024

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
		Tax Free (35,379.31)			
	46000/SCHSEB00004P	(Benefits Paid/Transfers Out) Scherma, Sebastian - Pension Account Based Pension Preserved (286,804.14) Unrestricted Non Preserved (422,669.73) Taxable (670,542.48) Tax Free (38,931.39)		363,944.96	
(3,129.05)	48500	Income Tax Expense			17.89
(49,819.54)	49000	Profit/Loss Allocation Account			739,293.58
	50010	Opening Balance			
(37,887.86)	50010/SCHLOL00003A	(Opening Balance) Scherma, Lola - Accumulation Accumulation Unrestricted Non Preserved 96.12 Taxable 7.62 Tax Free 88.50			96.12
	50010/SCHLOL00005P	(Opening Balance) Scherma, Lola - Pension Account Based Pension 2 Unrestricted Non Preserved 435,240.11 Taxable 399,495.84 Tax Free 35,744.27			435,240.11
(403,760.28)	50010/SCHSEB00004P	(Opening Balance) Scherma, Sebastian - Pension Account Based Pension Unrestricted Non Preserved 422,823.05 Taxable 399,619.43 Tax Free 23,203.62			422,823.05
	50010/SCHSEB00007A	(Opening Balance) Scherma, Sebastian - Accumulation Accumulation Unrestricted Non Preserved 1,604.58 Taxable 1,604.58			1,604.58
	52420	Contributions			
(88.50)	52420/SCHLOL00003A	(Contributions) Scherma, Lola - Accumulation Accumulation			0.00
(1,746.66)	52420/SCHSEB00007A	(Contributions) Scherma, Sebastian - Accumulation Accumulation Unrestricted Non Preserved 262.00 Tax Free 262.00			262.00
	53100	Share of Profit/(Loss)			
(6.66)	53100/SCHLOL00003A	(Share of Profit/ Loss) Scherma, Lola - Accumulation Accumulation		0.00	
(35,266.83)	53100/SCHLOL00005P	(Share of Profit/(Loss)) Scherma, Lola - Pension (Account Based Pension 2) Unrestricted Non Preserved 21,854.00 Taxable 20,059.79 Tax Free 1,794.21			21,854.00
(29,362.53)	53100/SCHSEB00004P	(Share of Profit/(Loss)) Scherma, Sebastian - Pension (Account Based Pension) Unrestricted Non Preserved 21,846.68 Taxable 20,647.30 Tax Free 1,199.38			21,846.68
(99.93)	53100/SCHSEB00007A	(Share of Profit/ Loss) Scherma, Sebastian - Accumulation Accumulation Unrestricted Non Preserved (262.00) Taxable (262.00)		262.00	
	53330	Income Tax			

Detailed Trial Balance

As at 30 June 2024

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	(0.96) 53330/SCHLOL00003A	(Income Tax) Scherma, Lola - Accumulation Accumulation		0.00	
	(19.99) 53330/SCHSEB00007A	(Income Tax) Scherma, Sebastian - Accumulation Accumulation		0.00	
	53800	Contributions Tax			
	262.00 53800/SCHSEB00007A	(Contributions Tax) Scherma, Sebastian - Accumulation Accumulation		0.00	
	54160	Pensions Paid			
	105,849.84 54160/SCHLOL00005P	(Pensions Paid) Scherma, Lola - Pension (Account Based Pension 2) Unrestricted Non Preserved (26,299.30) Taxable (24,140.13) Tax Free (2,159.17)		26,299.30	
	10,299.76 54160/SCHSEB00004P	(Pensions Paid) Scherma, Sebastian - Pension (Account Based Pension) Unrestricted Non Preserved (22,000.00) Taxable (20,792.20) Tax Free (1,207.80)		22,000.00	
	54500	Benefits Paid/Transfers Out			
	54500/SCHLOL00003A	(Benefits Paid/Transfers Out) Scherma, Lola - Accumulation Accumulation Preserved (12,493.16) Unrestricted Non Preserved (96.12) Taxable (12,500.78) Tax Free (88.50)		96.12	
	54500/SCHLOL00005P	(Benefits Paid/Transfers Out) Scherma, Lola - Pension Account Based Pension 2 Unrestricted Non Preserved (430,794.81) Taxable (395,415.50) Tax Free (35,379.31)		430,794.81	
	54500/SCHSEB00004P	(Benefits Paid/Transfers Out) Scherma, Sebastian - Pension Account Based Pension Preserved (286,804.14) Unrestricted Non Preserved (422,669.73) Taxable (670,542.48) Tax Free (38,931.39)		422,669.73	
	54500/SCHSEB00007A	(Benefits Paid/Transfers Out) Scherma, Sebastian - Accumulation Accumulation Unrestricted Non Preserved (1,604.58) Taxable (1,342.58) Tax Free (262.00)		1,604.58	
	56100	Internal Transfers In			
	(467,935.26) 56100/SCHLOL00003A	(Internal Transfers In) Scherma, Lola - Accumulation Accumulation			0.00
	(505,823.12) 56100/SCHLOL00005P	(Internal Transfers In) Scherma, Lola - Pension Account Based Pension 2			0.00
	57100	Internal Transfers Out			
	467,935.26 57100/SCHLOL00002P	(Internal Transfers Out) Scherma, Lola - Pension Account Based Pension			0.00
	505,823.12 57100/SCHLOL00003A	(Internal Transfers Out) Scherma, Lola - Accumulation Accumulation			0.00
	60400	Bank Accounts			

S & L Scherma Superannuation Fund
Detailed Trial Balance



As at 30 June 2024

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
9,002.61	60400/NAB627279340	NAB ***9340		26.92	11-4
166,581.97	60400/NABtrade2555	NAB ***2555			12-3 0.00
	62550	Reinvestment Residual Account			
37.72	62550/RIO.AX	RIO Tinto Limited			0.00
2,677.47	68102	Rent Debtor			0.00
	72650	Fixtures and Fittings (at written down value) - Unitised			
10.26	72650/SCHERMA_Carpet	Carpet	0.0000		0.00
22.95	72650/SCHERMA_HWSy s	Hot Water System	0.0000		0.00
175.34	72650/SCHERMA_stove	Stove Top - Hot Plate	0.0000		0.00
	76500	Plant and Equipment (at written down value) - Unitised			
3,829.80	76500/Blinds	Blinds	0.0000		0.00
228.51	76500/SCHESS1DW	Dishwasher - Euromaid 14PL	0.0000		0.00
277.27	76500/SCHES_Oven	Oven	0.0000		0.00
	76550	Plant and Equipment (at written down value) - Unitised			
1,137.93	76550/SCHESS1AirconRi nnai	Air conditioner - Rinnai Hiwall J Series	0.0000		0.00
339.72	76550/SCHESS1Hotplate s	Hot plates Westinghouse	0.0000		0.00
	77200	Real Estate Properties (Australian - Residential)			
670,478.22	77200/CATH	2/11 Catherine Court Labrador	0.0000		0.00
	77600	Shares in Listed Companies (Australian)			
1,835.04	77600/RIO.AX	RIO Tinto Limited	0.0000		0.00
3,129.05	85000	Income Tax Payable/Refundable Franking Credits 17.89 2023 Installments (3,129.05)		17.89	1-1
0.00	88000	Sundry Creditors			44.81
		<i>final payment/drawdown.</i>			
				<u>2,229,829.84</u>	<u>2,229,829.84</u>

Current Year Profit/(Loss): (739,311.47)

S & L Scherma Superannuation Fund
Statement of Taxable Income

For the year ended 16 February 2024

	2024
	\$
Benefits accrued as a result of operations	(739,311.47)
Less	
Exempt current pension income	388,415.00
Realised Accounting Capital Gains	551,837.76
Non Taxable Contributions	262.00
	<u>940,514.76</u>
Add	
Decrease in MV of investments	503,783.66
SMSF non deductible expenses	12,291.00
Pension Payments	48,299.30
Franking Credits	17.89
Net Capital Gains	380,556.00
Benefits Paid/Transfers Out	734,694.96
	<u>1,679,642.81</u>
SMSF Annual Return Rounding	0.42
Taxable Income or Loss	<u>(183.00)</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	17.89
CURRENT TAX OR REFUND	<u>(17.89)</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for Wound up Funds	(259.00)
AMOUNT DUE OR REFUNDABLE	<u>(17.89)</u>