

Client Code: POWESF From First to Last by Item
From 01/07/2022 To 30/06/2023

Date	Type Gp	Ref.	Debit	Credit	Balance
969	SUSPENSE ACCOUNT (Balance Sheet)				
Opening Balance					0.00
15/07/2022	BSt	BNK BOQ586		2000.00 ✓	(2000.00)
		CONT. FROM TEMOKU			
12/08/2022	BSt	BNK BOQ586		2000.00 ✓	(4000.00)
		CONT. FROM TEMOKU			
09/09/2022	BSt	BNK BOQ586		2000.00 ✓	(6000.00)
		CONT. FROM TEMOKU			
07/10/2022	BSt	BNK BOQ586		2000.00 ✓	(8000.00)
		CONT. FROM TEMOKU			
04/11/2022	BSt	BNK BOQ586		2000.00 ✓	(10000.00)
		CONT. FROM TEMOKU			
02/12/2022	BSt	BNK BOQ586		2000.00 ✓	(12000.00)
		CONT. FROM TEMOKU			
30/12/2022	BSt	BNK BOQ586		2000.00 ✓	(14000.00)
		CONT. FROM TEMOKU			
27/01/2023	BSt	BNK BOQ586		2000.00 ✓	(16000.00)
		CONT. FROM TEMOKU			
24/02/2023	BSt	BNK BOQ586		2000.00 ✓	(18000.00)
		CONT. FROM TEMOKU			
24/03/2023	BSt	BNK BOQ586		2000.00 ✓	(20000.00)
		CONT. FROM TEMOKU			
21/04/2023	BSt	BNK BOQ586		2000.00 ✓	(22000.00)
		CONT. FROM TEMOKU			
19/05/2023	BSt	BNK BOQ586		2000.00 ✓	(24000.00)
		CONT. FROM TEMOKU			
16/06/2023	BSt	BNK BOQ586		2000.00 ✓	(26000.00)
		CONT. FROM TEMOKU			
30/06/2023	Jnl	JNL Pg1J04	18005.61		(7994.39)
		REVERSAL ENTRY - REALLOCATED TO GL# 55107			
30/06/2023	Jnl	JNL Pg1J04	3999.87		(3994.52)
		REVERSAL ENTRY - REALLOCATED TO GL# 55207			
30/06/2023	Jnl	JNL Pg1J05	3994.52		0.00
		REVERSAL ENTRY - REALLOCATED TO GL# 55207			
Closing Balance			26000.00	26000.00	0.00
	Debits			26000.00	
	Credits			26000.00	
	No. of Accounts			1.00	
	No. of Entries			16.00	

From First to Last by Item
Client Code: POWESF From 01/07/2022 To 30/06/2023

Date	Type	Gp	Ref.	Debit	Credit	Balance
55107	Contributions from Employer (Jim)					
	Opening Balance					(25473.00)
01/07/2022	Jnl			25473.00		0.00
	Year end balance forward					
30/06/2023	Jnl	JNL	Pg1J04		18005.61	(18005.61)
	EMPL CONT FROM TEMOKU - 10.5% SGC FOR JIM					
	Closing Balance					(18005.61) ^
55207	Contributions from Employer (Sally)					
	Opening Balance					(3562.00)
01/07/2022	Jnl			3562.00		0.00
	Year end balance forward					
30/06/2023	Jnl	JNL	Pg1J04		3999.87	(3999.87)
	EMPL CONT FROM TEMOKU - 10.5% SGC FOR SALLY					
30/06/2023	Jnl	JNL	Pg1J05		3994.52	(7994.39)
	ADDITIONAL EMPL CONT (RESC) FROM TEMOKU FOR SALLY					
30/06/2023	Jnl	JNL	Pg1J06		571.00	(8565.39)
	PAYG INST PAID FROM SALLY'S AMEX CARD-ADJUSTED TO EMPL CONT					
	Closing Balance					(8565.39) ^
	Debits				29035.00	
	Credits				26571.00	
	No. of Accounts				2.00	
	No. of Entries				6.00	

General Ledger Detail

DATE	DESCRIPTION	REFERENCE	DEBIT	CREDIT	RUNNING BALANCE
27 Jun 2023	Superannuation Liability	Payroll Expense Journal - PD-63	-	2,077.95	5,794.52
	Total Superannuation Payable - Directors		27,800.00	22,005.48	5,794.52
	Net movement		5,794.52	-	-
	Total		27,800.00 *	22,005.48	5,794.52

\$1800 → Paid to AMP for Sally
 \$26,000 → Paid to Powell Super Fund for Jim & Sally
 \$27,800 *

Contributions Paid to Powell Super Fund for Jim & Sally

- Cash Contributions : 13 x \$2000 = \$26,000
- Adjustment for PAYG Instalment paid by Sally through Temoku for Powell Super Fund = \$ 571

\$26,571 Total employer contributions
 → James \$18,005.61 ^
 → Sally \$ 8,565.39 ^
\$26,571.00

General Ledger Detail

THE TRUSTEE FOR TEMOKU DISCRETIONARY TRUST

For the period 1 July 2022 to 30 June 2023

DATE	DESCRIPTION	REFERENCE	DEBIT	CREDIT	RUNNING BALANCE
Superannuation Payable - Directors					
12 Jul 2022	AMP-Life \$150 - AMP Employer Super Plan for Sally (Member a/c # 702044835)		150.00	-	150.00
15 Jul 2022	Powell Super Fund - James		2,000.00 ✓	-	2,150.00
28 Jul 2022	Superannuation Liability	Payroll Expense Journal - PD-51	-	2,057.16	92.84
12 Aug 2022	AMP-Life \$150 - AMP Employer Super Plan for Sally (Member a/c # 702044835)		150.00	-	242.84
12 Aug 2022	Powell Super Fund - James		2,000.00 ✓	-	2,242.84
29 Aug 2022	Superannuation Liability	Payroll Expense Journal - PD-52	-	1,662.36	580.48
9 Sep 2022	Powell Super Fund - James		2,000.00 ✓	-	2,580.48
12 Sep 2022	AMP-Life \$150 - AMP Employer Super Plan for Sally (Member a/c # 702044835)		150.00	-	2,730.48
30 Sep 2022	Superannuation Liability	Payroll Expense Journal - PD-54	-	2,077.95	652.53
7 Oct 2022	Powell Super Fund - James		2,000.00 ✓	-	2,652.53
12 Oct 2022	AMP-Life \$150 - AMP Employer Super Plan for Sally (Member a/c # 702044835)		150.00	-	2,802.53
31 Oct 2022	Superannuation Liability	Payroll Expense Journal - PD-55	-	1,662.36	1,140.17
4 Nov 2022	Powell Super Fund - James		2,000.00 ✓	-	3,140.17
14 Nov 2022	AMP-Life \$150 - AMP Employer Super Plan for Sally (Member a/c # 702044835)		150.00	-	3,290.17
28 Nov 2022	Superannuation Liability	Payroll Expense Journal - PD-56	-	1,662.36	1,627.81
2 Dec 2022	Powell Super Fund - James		2,000.00 ✓	-	3,627.81
12 Dec 2022	AMP-Life \$150 - AMP Employer Super Plan for Sally (Member a/c # 702044835)		150.00	-	3,777.81
30 Dec 2022	Powell Super Fund - James		2,000.00 ✓	-	5,777.81
31 Dec 2022	Superannuation Liability	Payroll Expense Journal - PD-57	-	2,077.95	3,699.86
12 Jan 2023	AMP-Life \$150 - AMP Employer Super Plan for Sally (Member a/c # 702044835)		150.00	-	3,849.86
27 Jan 2023	Powell Super Fund - James		2,000.00 ✓	-	5,849.86
30 Jan 2023	Superannuation Liability	Payroll Expense Journal - PD-58	-	1,662.36	4,187.50
13 Feb 2023	AMP-Life \$150 - AMP Employer Super Plan for Sally (Member a/c # 702044835)		150.00	-	4,337.50
21 Feb 2023	Superannuation Liability	Payroll Expense Journal - PD-59	-	1,662.36	2,675.14
24 Feb 2023	Powell Super Fund - James		2,000.00 ✓	-	4,675.14
13 Mar 2023	AMP-Life \$150 - AMP Employer Super Plan for Sally (Member a/c # 702044835)		150.00	-	4,825.14
24 Mar 2023	Powell Super Fund - James		2,000.00 ✓	-	6,825.14
27 Mar 2023	Superannuation Liability	Payroll Expense Journal - PD-60	-	2,077.95	4,747.19
12 Apr 2023	AMP-Life \$150 - AMP Employer Super Plan for Sally (Member a/c # 702044835)		150.00	-	4,897.19
21 Apr 2023	Powell Super Fund - James		2,000.00 ✓	-	6,897.19
26 Apr 2023	Superannuation Liability	Payroll Expense Journal - PD-61	-	1,662.36	5,234.83
12 May 2023	AMP-Life \$150 - AMP Employer Super Plan for Sally (Member a/c # 702044835)		150.00	-	5,384.83
19 May 2023	Powell Super Fund - James		2,000.00 ✓	-	7,384.83
29 May 2023	Superannuation Liability	Payroll Expense Journal - PD-62	-	1,662.36	5,722.47
13 Jun 2023	AMP-Life \$150 - AMP Employer Super Plan for Sally (Member a/c # 702044835)		150.00	-	5,872.47
16 Jun 2023	Powell Super Fund - James		2,000.00 ✓	-	7,872.47

Temoku Discretionary Trust - Wages and Super Contributions for year ended 30 June 2023

Name	Gross	PAYG	Net	Super Contributions			Total
				10.5% SGC	RESC		
James Powell	\$ 171,482.00	\$ 51,726.00	\$ 119,756.00	\$ 18,005.61	\$ -	\$ 18,005.61	
Sally Cantwell	\$ 38,094.00	\$ 9,836.00	\$ 28,258.00	\$ 3,999.87	\$ 6,365.52	\$ 10,365.39	
	\$ 209,576.00	\$ 61,562.00	\$ 148,014.00	\$ 22,005.48	\$ 6,365.52	\$ 28,371.00	

Powell SF	Super Provider		Total
	AMP		
\$ 18,005.61	\$ -		\$ 18,005.61
\$ 8,565.39	\$ 1,800.00		\$ 10,365.39
\$ 26,571.00	\$ 1,800.00		\$ 28,371.00



Income statements

THE TRUSTEE FOR TEMOKU DISCRETIONARY TRUST (Financial year 2022-23)

Status	Tax ready
Employee number	519CD858-5C2F-4ED3-8BBA-D43E11B2CCEE
Branch	001
Employer ABN/Branch	52 712 082 857 / 001
BMS ID	XERO_8820775A-29FB-424B-A309-7D74F0E4929A
Period	01/07/2022 - 30/06/2023
Reported Date	20/09/2023

Income

Closely held payees

Total gross amount	\$171,482.00
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Tax withheld or foreign tax paid

Closely held payees

PAYGW amount	\$51,726.00
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Lump sum amounts

Lump sum payment A	\$0.00
Lump sum payment B	\$0.00
Lump sum payment D	\$0.00
Lump sum payment E	\$0.00
Lump sum payment W	\$0.00

Allowances

Deductions

Total	\$0.00
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Employer reported super

Employer superannuation contribution liability	\$18,005.61 <i>R</i>
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Where your client has an entitlement to super contributions the employer must pay super into your client's fund at least quarterly. Advise your client to check their super fund for payments made by the employer.

General Ledger Detail

THE TRUSTEE FOR TEMOKU DISCRETIONARY TRUST

For the period 1 July 2022 to 30 June 2023

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT	CREDIT	RUNNING BALANCE
James SGC Super						
Opening Balance				-	-	-
28 Jul 2022	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-51	1,686.09	-	1,686.09
29 Aug 2022	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-52	1,359.96	-	3,046.05
30 Sep 2022	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-54	1,699.95	-	4,746.00
31 Oct 2022	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-55	1,359.96	-	6,105.96
28 Nov 2022	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-56	1,359.96	-	7,465.92
31 Dec 2022	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-57	1,699.95	-	9,165.87
30 Jan 2023	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-58	1,359.96	-	10,525.83
21 Feb 2023	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-59	1,359.96	-	11,885.79
27 Mar 2023	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-60	1,699.95	-	13,585.74
26 Apr 2023	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-61	1,359.96	-	14,945.70
29 May 2023	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-62	1,359.96	-	16,305.66
27 Jun 2023	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-63	1,699.95	-	18,005.61
Total James SGC Super				18,005.61	-	18,005.61
Net movement				18,005.61	-	-
Closing Balance				18,005.61	-	18,005.61
Total				18,005.61	-	18,005.61



Income statements

THE TRUSTEE FOR TEMOKU DISCRETIONARY TRUST (Financial year 2022-23)

Status	Tax ready
Employee number	9FD07ABA-B933-4D92-BE51-3A5ACC24AA43
Branch	001
Employer ABN/Branch	52 712 082 857 / 001
BMS ID	XERO_8820775A-29FB-424B-A309-7D74F0E4929A
Period	01/07/2022 - 30/06/2023
Reported Date	20/09/2023

Income

Closely held payees	
Total gross amount	\$38,094.00

Tax withheld or foreign tax paid

Closely held payees	
PAYGW amount	\$9,836.00

Lump sum amounts

Lump sum payment A	\$0.00
Lump sum payment B	\$0.00
Lump sum payment D	\$0.00
Lump sum payment E	\$0.00
Lump sum payment W	\$0.00

Allowances

Deductions

Total	\$0.00
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Employer reported super

Employer superannuation contribution liability	\$3,999.87
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Where your client has an entitlement to super contributions the employer must pay super into your client's fund at least quarterly. Advise your client to check their super fund for payments made by the employer.

Other amounts

Reportable Employer Super Contribution	\$6,365.52
Community Development Employment Projects payments	\$0.00
Reportable fringe benefits - total	\$0.00

\$10,365.39



\$8,565.39 → Paid to Powell Super Fund
\$1,800.00 → Paid to AMP

General Ledger Detail

THE TRUSTEE FOR TEMOKU DISCRETIONARY TRUST

For the period 1 July 2022 to 30 June 2023

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT	CREDIT	RUNNING BALANCE
Directors' Additional Super Payments (Sally)						
Opening Balance				-	-	-
30 Jun 2023	Manual Journal	TABS : FY2023 Adjustments - Directors Additional Super (RESC)	#9490	6,365.52	-	6,365.52
Total Directors' Additional Super Payments				6,365.52	-	6,365.52
Net movement				6,365.52	-	-
Closing Balance				6,365.52	-	6,365.52
Sally SCG Super						
Opening Balance				-	-	-
28 Jul 2022	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-51	371.07	-	371.07
29 Aug 2022	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-52	302.40	-	673.47
30 Sep 2022	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-54	378.00	-	1,051.47
31 Oct 2022	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-55	302.40	-	1,353.87
28 Nov 2022	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-56	302.40	-	1,656.27
31 Dec 2022	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-57	378.00	-	2,034.27
30 Jan 2023	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-58	302.40	-	2,336.67
21 Feb 2023	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-59	302.40	-	2,639.07
27 Mar 2023	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-60	378.00	-	3,017.07
26 Apr 2023	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-61	302.40	-	3,319.47
29 May 2023	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-62	302.40	-	3,621.87
27 Jun 2023	Payroll Expense	Superannuation Expense	Payroll Expense Journal - PD-63	378.00	-	3,999.87
Total Sally SCG Super				3,999.87	-	3,999.87
Net movement				3,999.87	-	-
Closing Balance				3,999.87	-	3,999.87
Total				10,365.39	-	10,365.39

8,565.39 Paid to Powell Super Fund
 1,800.00 Paid to AMP (\$150 x 12)

 10,365.39



Statement of Account

Prepared for
SALLY ALICE POWELL

Membership Number
XXXX-XXXXXX-81006

Statement Period
July 5 to August 4, 2022

Date
August 4, 2022

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TRANSACTION DETAILS

TRANSACTION DATE	TRANSACTION DETAILS	FOREIGN SPEND	AMOUNT (\$)
New Standard Transactions for: SALLY ALICE POWELL			
Card Number XXXX-XXXXXX-81006			
July 8	ATO PAYMENT SYDNEY		3,930.00
July 8	CARD PAYMENT FEE - ATO SYDNEY		56.99
July 22	CHANCELLOR MED REG TAMWORTH		195.00
July 23	ATO PAYMENT SYDNEY <i>PAYG Inst. str Jun '22 - Paid for Powell SFund.</i>		571.00
July 23	ATO PAYMENT SYDNEY		4,027.00
July 23	ATO PAYMENT SYDNEY		946.00
July 23	CARD PAYMENT FEE - ATO SYDNEY		8.28
July 23	CARD PAYMENT FEE - ATO SYDNEY		58.39
July 23	CARD PAYMENT FEE - ATO SYDNEY		13.72
July 27	METLIFE - LIFE GUARD SYDNEY		15.95
Total of New Standard Transactions for SALLY ALICE POWELL			9,822.33
New Standard Transactions for: JAMES FRANCIS POWELL			
Card Number XXXX-XXXXXX-81014			
July 25	AUDIBLE PAYMENT AU SYDNEY		16.45
Total of New Standard Transactions for JAMES FRANCIS POWELL			16.45

Please check all transactions carefully and immediately advise us of any unauthorised use of the Card.

Your Account Payment Options



Pay your bill online
Visit americanexpress.com.au/paybillonline to set up Online Bill Payment to make immediate or schedule payments from your bank account.



Billers Code: 5082
Ref: Please use your 15 digit card account number
Please allow up to 3 business days for payment to be processed to your account

BPAY® this payment via internet or phone banking.
BPAY View® - View and pay this bill using internet banking.
BPAY View® Registration No. - 15 digit Card account number.

The Automatic Payment Plan (Direct Debit)
To enrol, visit americanexpress.com.au/directdebit or call the Cardmember Telephone service Centre.

Paying in person



You can pay your Card Account in person with EFTPOS or Cheque at Australia Post Offices.
Please note that if you are enrolled in Online Statements you cannot make payments in person at Australia Post Offices.

You must present your card and current account statement when paying your Card Account.

A \$3 processing fee will apply to payments made in person.

If you do not wish to be contacted for promotional or marketing offers, or wish to change the address, name or phone number on your Account, please call the number at the back of your Card.

General Ledger Detail

THE TRUSTEE FOR TEMOKU DISCRETIONARY TRUST

For the period 1 July 2022 to 30 June 2023

DATE	DESCRIPTION	DEBIT	CREDIT	RUNNING BALANCE	GST	GST RATE	GST RATE NAME
Loan to Superfund							
Opening Balance							
		-	-	-	-		
23 Jul 2022	ATO - Powell Superfund - ATO - Quarterly PAYG Apr to June 22	571.00	-	571.00	-	0.00%	BAS Excluded
Total Loan to Superfund		571.00	-	571.00	-		
Net movement		571.00	-		-		
Closing Balance		571.00	-	571.00	-		
Total		571.00	-	571.00	-		