



Australian Government
Australian Taxation Office

01

Agent CLARKE MCEWAN
Client THE TRUSTEE FOR HME
 SUPERANNUATION FUND
ABN 46 996 145 835

Print instalment

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR HME SUPERANNUATION FUND	Apr 2021 – Jun 2021	45566765248	Cash

Receipt ID	6226906224
Date lodged	24 July 2021
Payment due date	28 July 2021

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
Goods and services tax (GST)			
1A Owed to ATO		\$1,999.00	
1B Owed by ATO			\$0.00
G21 ATO instalment amount – GST instalment amount	\$1,999.00		
PAYG income tax instalment			
5A Owed to ATO		\$4,435.00	
T7 Instalment amount – Based on the notional tax \$ 17,743.80 from the 2020 assessment.	\$4,435.00		

Amount owing to ATO

\$6,434.00

BPAY®



Bill code 75556
Ref 469961458357060

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Australia Post

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Payment reference number

469961458357060



*171 469961458357060

03



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Agent CLARKE MCEWAN
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SUPERANNUATION FUND
ABN 46 996 145 835

Print instalment

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR HME SUPERANNUATION FUND	Jan 2021 – Mar 2021	45403895033	Cash

Receipt ID 3275904450
 Date lodged 26 March 2021
 Payment due date 28 April 2021

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
Goods and services tax (GST)			
1A Owed to ATO		\$2,000.00	
1B Owed by ATO			\$0.00
G21 ATO instalment amount – GST instalment amount	\$2,000.00		
PAYG income tax instalment			
5A Owed to ATO		\$4,435.00	
T7 Instalment amount – Based on the notional tax \$ 17,743.80 from the 2020 assessment.	\$4,435.00		

Amount owing to ATO

\$6,435.00

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ABN 46 996 145 835

Print instalment

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR HME SUPERANNUATION FUND	Oct 2020 – Dec 2020	45244832878	Cash
Receipt ID	Unavailable		
Date lodged	02 March 2021		
Payment due date	02 March 2021		

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
Goods and services tax (GST)			
1A Owed to ATO		\$1,999.00	
1B Owed by ATO			\$0.00
G21 ATO instalment amount – GST instalment amount	\$1,999.00		
PAYG income tax instalment			
5A Owed to ATO		\$4,435.00	
T7 Instalment amount – Based on the notional tax \$ 17,743.80 from the 2020 assessment.	\$4,435.00		

Amount owing to ATO

\$6,434.00

BPAY®



Bill code 75556
Ref 469961458357060

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SUPERANNUATION FUND
ABN 46 996 145 835

Print instalment

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR HME SUPERANNUATION FUND	Jul 2020 – Sep 2020	44282467799	Cash

Receipt ID	Unavailable
Date lodged	25 November 2020
Payment due date	25 November 2020

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
Goods and services tax (GST)			
1A Owed to ATO		\$2,000.00	
1B Owed by ATO			\$0.00
G21 ATO instalment amount – GST instalment amount	\$2,000.00		
PAYG income tax instalment			
5A Owed to ATO		\$4,435.00	
T7 Instalment amount – Based on the notional tax \$ 17,743.80 from the 2020 assessment.	\$4,435.00		

Amount owing to ATO

\$6,435.00

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Biller code 75556
Ref 469961458357060

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08

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Agent CLARKE MCEWAN
Client THE TRUSTEE FOR HME
SUPERANNUATION FUND
ABN 46 996 145 835
TFN 369 724 865

Activity statement 001

Date generated	08/02/2022
Overdue	\$0.00
Not yet due	\$5,350.00 DR
Balance	\$5,350.00 DR

Transactions

21 results found - from 08 February 2020 to 08 February 2022 sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
2 Jan 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21	\$5,350.00		\$5,350.00 DR
2 Jan 2022	28 Feb 2022	- GST Instalments	\$1,350.00		
2 Jan 2022	28 Feb 2022	- PAYG Instalments	\$4,000.00		
24 Nov 2021	23 Nov 2021	Payment received		\$5,350.00	\$0.00
18 Oct 2021	25 Nov 2021	Original Activity Statement for the period ending 30 Sep 21	\$5,350.00		\$5,350.00 DR
18 Oct 2021	25 Nov 2021	- GST Instalments	\$1,350.00		
18 Oct 2021	25 Nov 2021	- PAYG Instalments	\$4,000.00		
30 Jul 2021	30 Jul 2021	General interest charge			\$0.00
30 Jul 2021	29 Jul 2021	Payment received		\$4,707.20	\$0.00
30 Jul 2021	1 Jun 2021	General interest charge			\$4,707.20 DR
27 Jul 2021	26 Jul 2021	Payment received		\$7,143.00	\$4,707.20 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance 010
24 Jul 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21	\$6,434.00		\$11,850.20 DR
24 Jul 2021	28 Jul 2021	- GST Instalments	\$1,999.00		
24 Jul 2021	28 Jul 2021	- PAYG Instalments	\$4,435.00		
24 Jul 2021	17 May 2021	Original Activity Statement for the period ending 30 Jun 20 - GST	\$709.00		\$5,416.20 DR
3 May 2021	3 May 2021	General interest charge			\$4,707.20 DR
27 Apr 2021	26 Apr 2021	Payment received		\$8,161.80 ✓	\$4,707.20 DR
1 Apr 2021	1 Apr 2021	General interest charge			\$12,869.00 DR
26 Mar 2021	28 Apr 2021	Original Activity Statement for the period ending 31 Mar 21	\$6,435.00		\$12,869.00 DR
26 Mar 2021	28 Apr 2021	- GST Instalments	\$2,000.00		
26 Mar 2021	28 Apr 2021	- PAYG Instalments	\$4,435.00		
8 Mar 2021	2 Mar 2021	Original Activity Statement for the period ending 31 Dec 20	\$6,434.00		\$6,434.00 DR
8 Mar 2021	2 Mar 2021	- GST Instalments	\$1,999.00		
8 Mar 2021	2 Mar 2021	- PAYG Instalments	\$4,435.00		
29 Nov 2020	25 Nov 2020	Original Activity Statement for the period ending 30 Sep 20	\$6,435.00		\$0.00
29 Nov 2020	25 Nov 2020	- GST Instalments	\$2,000.00		
29 Nov 2020	25 Nov 2020	- PAYG Instalments	\$4,435.00		
25 Nov 2020	24 Nov 2020	Payment received		\$6,435.00	\$6,435.00 CR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
30 Jun 2020	28 Jul 2020	Original Activity Statement for the period ending 30 Jun 20	\$6,068.00		\$0.00
30 Jun 2020	28 Jul 2020	- GST Instalments	\$1,999.00		
30 Jun 2020	28 Jul 2020	- PAYG Instalments	\$4,069.00		
29 Jun 2020	26 Jun 2020	Payment received		\$6,068.00	\$6,068.00 CR
21 Apr 2020	20 Apr 2020	Payment received		\$7,845.00	\$0.00
20 Apr 2020	28 Apr 2020	Original Activity Statement for the period ending 31 Mar 20	\$7,311.00		\$7,845.00 DR
20 Apr 2020	28 Apr 2020	- GST Instalments	\$2,000.00		
20 Apr 2020	28 Apr 2020	- PAYG Instalments	\$5,311.00		
28 Feb 2020	27 Feb 2020	Payment received		\$5,083.00	\$534.00 DR

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 SUPERANNUATION FUND
ABN 46 996 145 835
TFN 369 724 865

Income tax 552

Date generated	08/02/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

9 results found - from **08 February 2020** to **08 February 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
26 Jul 2021	29 Jul 2021	EFT refund for Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$4,707.20		\$0.00
30 Mar 2021	29 Mar 2021	Payment received		\$188.20	\$4,707.20 CR
29 Mar 2021	26 Mar 2021	Payment received		\$4,519.00	\$4,519.00 CR
31 Jul 2020	30 Jul 2020	Payment received		\$1,726.80	\$0.00
29 Jul 2020	17 May 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$1,726.80		\$1,726.80 DR
29 Jun 2020	29 Jun 2020	General interest charge			\$0.00
29 Jun 2020	26 Jun 2020	Payment received		\$1,838.40	\$0.00
1 Jun 2020	1 Jun 2020	General interest charge			\$1,838.40 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
23 Apr 2020	25 May 2020	Client initiated amended Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$0.00	\$1,838.40 DR

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Agent CLARKE MCEWAN
Client THE TRUSTEE FOR HME
 SUPERANNUATION FUND
ABN 46 996 145 835
TFN 369 724 865

Income tax 552

Date generated	08/02/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

9 results found - from **08 February 2020** to **08 February 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
26 Jul 2021	29 Jul 2021	EFT refund for Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$4,707.20		\$0.00
30 Mar 2021	29 Mar 2021	Payment received		\$188.20	\$4,707.20 CR
29 Mar 2021	26 Mar 2021	Payment received		\$4,519.00	\$4,519.00 CR
31 Jul 2020	30 Jul 2020	Payment received		\$1,726.80	\$0.00
29 Jul 2020	17 May 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$1,726.80		\$1,726.80 DR
29 Jun 2020	29 Jun 2020	General interest charge			\$0.00
29 Jun 2020	26 Jun 2020	Payment received		\$1,838.40	\$0.00
1 Jun 2020	1 Jun 2020	General interest charge			\$1,838.40 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
23 Apr 2020	25 May 2020	Client initiated amended Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$0.00	\$1,838.40 DR

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HME SUPERANNUATION FUND

2021 BAS SUMMARY

Period	GST Instalment	PAYG Instalment	Total
Sept	2,000	4,435	6,435
Dec	1,999	4,435	6,434
Mar	2,000	4,435	6,435
June	1,999	4,435	6,434
Totals	7,998	17,740	25,738

Annual GST Summary per accounts

Total Sales	GST Collected	GST Paid	Net GST
101,302	9,424	519	8,905
		Less Instalments	7,998
		Net GST	<u><u>907</u></u>

GST Payable Account Reconciliation

Opening Balance per Trial Balance	734.34
2020 Annual GST Return Payable (processed July 2021)	<u>709</u>
Difference	25.34
<hr/>	
GST Instalment Payable (June 2021)	1,999
2021 Annual GST Return Payable	907
Plus 2020 Annual GST Return not yet paid	709
Plus Difference in GST account from 2020	25.34
Balance of GST Payable 30 June 2021	3,640
Per Trial Balance 30 June 2021	3641.09
Difference (immaterial)	1.09

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
GST Payable/Refundable (84000)					
<u>GST Payable/Refundable (84000)</u>					
01/07/2020	Opening Balance				734.34 CR
29/07/2020	HOL transfer to 124-001 21374214 #2940553650 HER		223.00		511.34 CR
30/07/2020	Transfer from ELAND METAL WORKS PTY LTD ACN			745.50	1,256.84 CR
14/08/2020	Transfer from ELAND METAL WORKS PTY LTD ACN			745.50	2,002.34 CR
28/08/2020	Transfer from ELAND METAL WORKS PTY LTD ACN			123.27	2,125.61 CR
28/08/2020	Transfer from ELAND METAL WORKS PTY LTD ACN			745.50	2,871.11 CR
11/09/2020	HOL transfer to 083-091 571499079 #1140483440 BJ		148.64		2,722.47 CR
04/10/2020	Transfer from ELAND METAL WORKS PTY LTD ACN			745.50	3,467.97 CR
26/10/2020	BJS INSURANCE BR;BJS REFUND			9.09	3,477.06 CR
05/11/2020	Transfer from ELAND METAL WORKS PTY LTD ACN			745.50	4,222.56 CR
24/11/2020	HOL Bpay 2440547906_75556 to TAX OFFICE PAYM		6,435.00		2,212.44 DR
02/12/2020	Transfer from ELAND METAL WORKS PTY LTD ACN			745.50	1,466.94 DR
13/12/2020	Transfer from ELAND METAL WORKS PTY LTD ACN			122.00	1,344.94 DR
13/12/2020	HOL transfer to 10072756S13 Rev error #1340578578		122.00		1,466.94 DR
01/01/2021	Transfer from H M ELAND correct error rent #0140658			745.50	721.44 DR
19/01/2021	Transfer from ELAND METAL WORKS PTY LTD ACN			745.50	24.06 CR
03/02/2021	Transfer from ELAND METAL WORKS PTY LTD ACN			745.50	769.56 CR
06/02/2021	Transfer from ELAND METAL WORKS PTY LTD ACN			108.90	878.46 CR
06/02/2021	Transfer from ELAND METAL WORKS PTY LTD ACN			31.12	909.58 CR
26/03/2021	HOL Bpay 2640445069_75556 to TAX OFFICE PAYM		4,519.00		3,609.42 DR
3/03/2021	Transfer from ELAND METAL WORKS PTY LTD ACN			745.50	2,863.92 DR
29/03/2021	HOL Bpay 2940550519_75556 to TAX OFFICE PAYM		188.20		3,052.12 DR
24/04/2021	Transfer from ELAND METAL WORKS PTY LTD ACN			745.50	2,306.62 DR
25/04/2021	HOL Bpay 2540179114_75556 to TAX OFFICE PAYM		8,161.80		10,468.42 DR
30/04/2021	AGL ENERGY LTD;6582198			84.01	10,384.41 DR
07/06/2021	Transfer from ELAND METAL WORKS PTY LTD ACN			745.50	9,638.91 DR
21/06/2021	HOL Bpay 2140492041_355123 to CLARKE McEWAN		22.73		9,661.64 DR
22/06/2021	HOL Bpay 2240225189_355123 to CLARKE McEWAN		2.27		9,663.91 DR
30/06/2021	reallocate payg instalments			13,305.00	3,641.09 CR
			<u>19,822.64</u>	<u>22,729.39</u>	<u>3,641.09 CR</u>
Total Debits:			19,822.64	518.64	
Total Credits:				22,729.39	9424.39