

01

**MICHAEL SMITH SUPERANNUATION FUND
 GENERAL LEDGER FOR THE PERIOD 01/07/2017 TO 30/06/2018
 FROM ACCOUNT 850/001 TO 850/004 - ENTRIES: ALL**

Printed: Thursday 28 February, 2019 @ 10:47:06

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
850 <u>Income Tax Payable</u>						
850/001 <u>Income Tax Payable</u>						
01/07/2017		Opening Balance				(19,709.70)
01/07/2017	010717	Journal - Cash		14,140.60		(5,569.10)
		Narration: Fund ledger balance forward at 01/07/2017				
25/06/2018	001	Bank Statement		5,858.10		289.00
		Narration: Macquarie Cash Mgmt Account				
25/06/2018	002	Journal - Cash			259.00	30.00
		Narration: To record 2017 super levy				
30/06/2018	300618	Closing Journal - Tax -			18,337.35	(18,307.35)
		Narration: Income Tax Payable entry at 30/06/2018				
850/002 <u>Imputed Credits</u>						
01/07/2017		Opening Balance				4,802.96
01/07/2017	010717	Journal - Cash			4,802.96	
		Narration: Fund ledger balance forward at 01/07/2017				
30/06/2018	300618	Closing Journal - Cash		5,281.31		5,281.31
		Narration: Imputed credit adjustment at 30/06/2018				
850/003 <u>Foreign and Other Tax Credits</u>						
01/07/2017		Opening Balance				592.64
01/07/2017	010717	Journal - Cash			592.64	
		Narration: Fund ledger balance forward at 01/07/2017				
30/06/2018	300618	Closing Journal - Cash		542.28 + 30.00 = 572.28		542.28
		Narration: Foreign credit adjustment at 30/06/2018				
850/004 <u>Tax Instalments Paid</u>						
01/07/2017		Opening Balance				8,745.00
01/07/2017	010717	Journal - Cash			8,745.00	
		Narration: Fund ledger balance forward at 01/07/2017				
30/06/2018	009	Journal - Cash		1,954.00		1,954.00
		Narration: June 18 PAYGI				
30/06/2018	008	Journal - Cash		5,862.00		7,816.00
		Narration: reallocate PAYGI				
		Total Debits:		\$33,638.29		
		Total Credits:		\$32,736.95		
		Current Year Profit/(Loss):		N/A		

① \$30.00 input error from 2017 tax return \$542 entered

0.1



Tax Agent Portal

User ID PEVMUP7

22 Jan 2019 15:54:35 (EDST)

Current client
MICHAEL SMITH SUPERANNUATION FUND

TFN
44985406

ABN
32528181540

Represented by
CLARKE MCEWAN

Account name
MICHAEL SMITH SUPERANNUATION FUND

Number
44985406/00551

Description
Income Tax Account

Itemised account - by Tax Office processed date

Transactions processed by the Tax Office during the period:

From 1 July 2017 To 22 January 2019

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
01 Jul 2017		OPENING BALANCE			\$0.00
20 Jun 2018	02 Jul 2018	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 16 to 30 Jun 17	\$5,858.10		\$5,858.10
26 Jun 2018	25 Jun 2018	Payment received		\$5,858.10	\$0.00
22 Jan 2019		CLOSING BALANCE			\$0.00

02

MICHAEL SMITH SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2017 TO 30/06/2018
FROM ACCOUNT 840 TO 840 - ENTRIES: ALL

Printed: Wednesday 23 January, 2019 @ 09:52:44

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$	
840		<u>GST Payable/Refundable</u>					
01/07/2017		Opening Balance				(114.12)	
06/10/2017	001	Bank Statement		3,691.00		3,576.88	
		Narration: Macquarie Cash Management Account					
15/01/2018	001	Bank Statement		3,691.00		7,267.88	
		Narration: Macquarie Cash Mgmt Account					
09/04/2018	001	Bank Statement		3,690.00		10,957.88	
		Narration: Macquarie Cash Mgmt Account					
25/06/2018	001	Bank Statement		114.00		11,071.88	
		Narration: Macquarie Cash Mgmt Account					
30/06/2018	008	Journal - Cash			5,862.00	5,209.88	
		Narration: reallocate PAYGI					
30/06/2018	009	Journal - Cash		1,111.00		6,320.88	
		Narration: June 18 Gst Instalment					
30/06/2018	300618	Closing Journal - Cash			4,940.83	1,380.05	
		Narration: GST payable/refundable at 30/06/2018					
				Total Debits: \$12,297.00			
				Total Credits: \$10,802.83			
				Current Year Profit/(Loss): N/A			



Tax Agent Portal

User ID PEVMUP7

22 Jan 2019 15:55:05 (EDST)

Current client MICHAEL SMITH SUPERANNUATION FUND	TFN 44985406	ABN 32528181540
Represented by CLARKE MCEWAN		
Account name MICHAEL SMITH SUPER FUND	Number 32528181540	Description Integrated Client Account

Itemised account - by Tax Office processed date

Opening balance	\$0.00
Closing balance	\$0.00
Estimated general interest charge	\$0.00
Total payable if paid on <input type="text" value="22"/> <input type="text" value="January"/> <input type="text" value="2019"/>	\$0.00

Transactions processed by the Tax Office during the period:

From To

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
01 Jul 2017		Opening balance			\$0.00
18 Jul 2017	17 Jul 2017	Payment received		\$1,669.00	\$1,669.00 CR
30 Jul 2017		Self assessed amount(s) for the period ended 30 Jun 17	\$0.00		
	28 Jul 2017	- goods and services tax instalment	\$1,669.00		\$0.00
09 Oct 2017	06 Oct 2017	Payment received		\$3,691.00	\$3,691.00 CR
05 Nov 2017		Self assessed amount(s) for the period ended 30 Sep 17	\$0.00		
	30 Oct 2017	- goods and services tax instalment	\$1,737.00		\$1,954.00 CR
	30 Oct 2017	- pay as you go income tax instalment	\$1,954.00		\$0.00
16 Jan 2018	15 Jan 2018	Payment received		\$3,691.00	\$3,691.00 CR
04 Mar 2018		Self assessed amount(s) for the period ended 31 Dec 17	\$0.00		
	28 Feb 2018	- goods and services tax instalment	\$1,737.00		\$1,954.00 CR
	28 Feb 2018	- pay as you go income tax instalment	\$1,954.00		\$0.00
10 Apr 2018	09 Apr 2018	Payment received		\$3,690.00	\$3,690.00 CR
06 May 2018		Self assessed amount(s) for the period ended 31 Mar 18	\$0.00		
	30 Apr 2018	- goods and services tax instalment	\$1,736.00		\$1,954.00 CR
	30 Apr 2018	- pay as you go income tax instalment	\$1,954.00		\$0.00
07 Jun 2018		Self assessed amount(s) for the period ended 30 Jun 16	\$0.00		
	30 Jun 2017			\$590.00	\$590.00 CR

03.1

		- goods and services tax annual return		
20 Jun 2018		Self assessed amount(s) for the period ended 30 Jun 17	\$0.00	
	02 Jul 2018	- goods and services tax annual return	\$114.00	\$476.00 CR
20 Jun 2018	25 Jun 2018	EFT refund	\$590.00	\$114.00
26 Jun 2018	25 Jun 2018	Payment received	\$114.00	\$0.00
31 Jul 2018	30 Jul 2018	Payment received	\$3,065.00	\$3,065.00 CR
05 Aug 2018		Self assessed amount(s) for the period ended 30 Jun 18	\$0.00	
	30 Jul 2018	- goods and services tax instalment	\$1,111.00	\$1,954.00 CR
	30 Jul 2018	- pay as you go income tax instalment	\$1,954.00	\$0.00
16 Oct 2018	15 Oct 2018	Payment received	\$5,674.00	\$5,674.00 CR
04 Nov 2018		Self assessed amount(s) for the period ended 30 Sep 18	\$0.00	
	29 Oct 2018	- goods and services tax instalment	\$1,873.00	\$3,801.00 CR
	29 Oct 2018	- pay as you go income tax instalment	\$3,801.00	\$0.00
22 Jan 2019		Closing balance		\$0.00

\$6321

\$7816

04

Michael Smith Superannuation Fund

C/- CLARKE McEWAN

PO Box 491

COTTON TREE QLD 4558

Client Ref: SMITSFM1

Annual GST Return

01/07/2017 to 30/06/2018

Document Identification Number: 38986435274

Australian Business Number: 32 528 181 540

Contact phone number: [] []

Revision Indicator: []

You must return this form and make any payment by the date your income tax return is due to be lodged

GST accounting method: Cash

Total sales G1: 09.1 67,204

Does the amount shown at G1 include GST? Y

Export sales G2: []

Other GST-free sales G3: []

Capital purchases G10: []

Non-capital purchases G11: 09.1 12,855

Show actual GST at 1A and 1B in Summary

Summary

Use the Business Activity Statement Instructions to complete this form

Amounts you owe the ATO

GST on sales	1A	09.1 6,109
Wine equalisation tax	1C	[]
Luxury car tax	1E	[]
Add 1A + 1C + 1E	2A	6,109
Fuel tax credit over claim (Do not claim in litres)	7C	[]
Add 2A + 7C	8A	6,109

Amounts the ATO owes you

GST on purchases	1B	09.1 1,169
Wine equalisation tax refundable	1D	[]
Luxury car tax refundable	1F	[]
GST instalments (Amounts reported at 1A in your BAS for the period shown on front)	1H	09.1 6,321
Add 1B + 1D + 1F + 1H	2B	7,490
Fuel tax credit (Do not claim in litres)	7D	[]
Add 2B + 7D	8B	7,490

If the result is positive, this is your net amount of GST.
If the result is negative, this is your net amount of GST credit.

Your payment or refund amount 9: -1,381

Declaration:

I declare that the information given on this form is accurate and complete, and that I am authorised to make this declaration. The tax invoice requirements have been met.

Signature: [] Date: []

Please provide an estimate of the time taken to complete this form.

hrs [] mins []

EFT Code: 325281815405560

041



Australian Government
Australian Taxation Office

Agent name: CLARKE MCEWAN

Client name: MICHAEL SMITH
SUPERANNUATION FUND

ABN: 32528181540

Activity statement

Account	Activity statement – 001 – MICHAEL SMITH SUPER FUND
Period	Jul 2017 – Jun 2018
Document ID	38986435274
Payment due	15 May 2019
GST Accounting Method	Cash

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$0.00	
1B	Owed by ATO			\$0.00
G1	Total sales	\$0.00		
Does this include GST?				
1H	Owed by ATO			\$6,321.00

Refund amount

\$6,321.00

Declaration

- I MICHAEL SMITH SUPERANNUATION FUND authorise CLARKE MCEWAN to give the Jul 2017 – Jun 2018 activity statement to the Commissioner of Taxation for 001 – MICHAEL SMITH SUPER FUND.
- I declare that the information provided for the preparation of this activity statement is true and correct.
- I am authorised to make this declaration.

Signed: _____

Date: _____



Australian Government
Australian Taxation Office

Agent name: CLARKE MCEWAN

Client name: MICHAEL SMITH
SUPERANNUATION FUND

ABN: 32528181540

Activity statement

Account	Activity statement – 001 – MICHAEL SMITH SUPER FUND
Period	Jul 2017 – Sep 2017
Document ID	35051444671
Date Lodged	30 October 2017
Payment due	30 October 2017
GST Accounting Method	Cash
Receipt ID	Unavailable

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$1,737.00	
1B	Owed by ATO			\$0.00
G21	ATO instalment amount – GST instalment amount	\$1,737.00		
G22	Estimated net GST for year	\$0.00		
G23	Varied amount payable for quarter	\$0.00		
G24	Reason for variation			

PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$1,954.00	
5B	Owed by ATO			\$0.00
T4	Reason for variation			
T7	Instalment amount	\$1,954.00 Based on the notional tax \$ 7,518.34 from the 2016 assessment.		
T8	Estimated tax for year	\$0.00		
T9	Varied amount payable for quarter	\$0.00 T9 is an ATO estimate only		



Australian Government
Australian Taxation Office

Agent name: CLARKE MCEWAN

Client name: MICHAEL SMITH
SUPERANNUATION FUND

ABN: 32528181540

Activity statement

Account	Activity statement – 001 – MICHAEL SMITH SUPER FUND
Period	Oct 2017 – Dec 2017
Document ID	35087327991
Date Lodged	28 February 2018
Payment due	28 February 2018
GST Accounting Method	Cash
Receipt ID	Unavailable

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$1,737.00	
1B	Owed by ATO			\$0.00
G21	ATO instalment amount – GST instalment amount	\$1,737.00		
G22	Estimated net GST for year	\$0.00		
G23	Varied amount payable for quarter	\$0.00		
G24	Reason for variation			

PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$1,954.00	
5B	Owed by ATO			\$0.00
T4	Reason for variation			
T7	Instalment amount	\$1,954.00 Based on the notional tax \$ 7,518.34 from the 2016 assessment.		
T8	Estimated tax for year	\$0.00		
T9	Varied amount payable for quarter	\$0.00 T9 is an ATO estimate only		



Australian Government
Australian Taxation Office

Agent name: CLARKE MCEWAN

Client name: MICHAEL SMITH
SUPERANNUATION FUND

ABN: 32528181540

Activity statement

Account	Activity statement – 001 – MICHAEL SMITH SUPER FUND
Period	Jan 2018 – Mar 2018
Document ID	35122383731
Date Lodged	30 April 2018
Payment due	30 April 2018
GST Accounting Method	Cash
Receipt ID	Unavailable

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$1,736.00	
1B	Owed by ATO			\$0.00
G21	ATO instalment amount – GST instalment amount	\$1,736.00		
G22	Estimated net GST for year	\$0.00		
G23	Varied amount payable for quarter	\$0.00		
G24	Reason for variation			

PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$1,954.00	
5B	Owed by ATO			\$0.00
T4	Reason for variation			
T7	Instalment amount	\$1,954.00 Based on the notional tax \$ 7,518.34 from the 2016 assessment.		
T8	Estimated tax for year	\$0.00		
T9	Varied amount payable for quarter	\$0.00 T9 is an ATO estimate only		



Australian Government
Australian Taxation Office

Agent name: CLARKE MCEWAN

Client name: MICHAEL SMITH
SUPERANNUATION FUND

ABN: 32528181540

Activity statement

Account	Activity statement – 001 – MICHAEL SMITH SUPER FUND
Period	Apr 2018 – Jun 2018
Document ID	35157548525
Date Lodged	30 July 2018
Payment due	30 July 2018
GST Accounting Method	Cash
Receipt ID	Unavailable

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$1,111.00	
1B	Owed by ATO			\$0.00
G21	ATO instalment amount – GST instalment amount	\$1,111.00		
G22	Estimated net GST for year	\$0.00		
G23	Varied amount payable for quarter	\$0.00		
G24	Reason for variation			

PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$1,954.00	
5B	Owed by ATO			\$0.00
T4	Reason for variation			
T7	Instalment amount	\$1,954.00 Based on the notional tax \$ 7,518.34 from the 2016 assessment.		
T8	Estimated tax for year	\$0.00		
T9	Varied amount payable for quarter	\$0.00 T9 is an ATO estimate only		

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MICHAEL SMITH SUPERANNUATION FUND

GST TRANSACTION LIST FOR THE PERIOD 01/07/2017 TO 30/06/2018

Printed: Wednesday 23 January, 2019 @ 09:08:41

Date	Ref	Type	GST Rate	Supplies				Purchases					
				Total	GST Free	Input Taxed	GST Charged	Capital	Other	Partial GST	No GST	GST Paid	ABN not quoted
280/001 Mountain Creek Medical Centre													
01/08/2017	001	B	100%	5,233.23			475.75						
01/09/2017	001	B	100%	3,583.33			325.76						
28/09/2017	001	B	100%	3,583.33			325.76						
01/11/2017	001	B	100%	3,004.18			273.11						
01/12/2017	001	B	100%	3,824.25			347.66						
29/12/2017	001	B	100%	3,583.33			325.76						
01/02/2018	001	B	100%	3,583.33			325.76						
09/02/2018	001	B	100%	2,270.25			206.39						
16/02/2018	001	B	100%	1,146.57			104.23						
23/02/2018	001	B	100%	944.51			85.86						
01/03/2018	001	B	100%	3,583.33			325.76						
22/06/2018	001	B	100%	229.55			20.87						
				34,569.19			3,142.67						
002 26 George Street Caboolture													
01/08/2017	001	B	100%	2,456.30			223.30						
01/09/2017	001	B	100%	2,456.30			223.30						
28/09/2017	001	B	100%	2,801.48			254.68						
01/11/2017	001	B	100%	1,516.94			137.90						
17/11/2017	001	B	100%	246.14			22.38						
01/12/2017	001	B	100%	2,456.30			223.30						
29/12/2017	001	B	100%	2,456.30			223.30						
12/01/2018	001	B	100%	579.15			52.65						
01/02/2018	001	B	100%	2,456.30			223.30						
23/02/2018	001	B	100%	1,224.52			111.32						
01/03/2018	001	B	100%	2,456.30			223.30						
29/03/2018	001	B	100%	2,456.30			223.30						
20/04/2018	001	B	100%	526.50			47.86						
30/04/2018	001	B	100%	2,982.80			271.16						
18/05/2018	001	B	100%	269.59			24.51						
01/06/2018	001	B	100%	2,982.80			271.16						
06/2018	001	B	100%	2,310.94			210.09						
				32,634.96			2,966.81						
301 Accountancy & Consultancy Fees													
25/06/2018	001	B	100%					8,973.80				815.80	
								8,973.80				815.80	
310 Body Corporate Fees													
29/08/2017	001	B	100%					313.80				28.53	
21/09/2017	001	B	100%					313.80				28.53	
22/01/2018	001	B	100%					2,063.86				187.62	
23/03/2018	001	B	100%					269.40				24.49	
04/06/2018	001	B	100%					460.20				41.84	
18/06/2018	001	B	100%					460.20				41.84	
								3,881.26				352.85	

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MICHAEL SMITH SUPERANNUATION FUND
GST TRANSACTION LIST FOR THE PERIOD 01/07/2017 TO 30/06/2018

Printed: Wednesday 23 January, 2019 @ 09:08:41

Date	Ref	Type GST Rate	Supplies				Purchases							
			Total	GST Free	Input Taxed	GST Charged	Capital	Other	Partial GST	No GST	GST Paid	ABN not quoted		
			67,204.15			6,109.48			12,855.06				1,168.65	

Business Activity Statement Summary					
Label G1	\$67,204	Label 1A	\$6,109		
Label G2		Label 4			
Label G3		Label 2A	\$6,109	Amount Payable / (Refundable)	\$4,941
		Label 2B	\$1,169		
				GST Payable/(Refundable)	\$4,941
Label G10		Label 1B	\$1,169		
Label G11	\$12,855				
Label W4					

* includes rounding adjustment to taxable supplies and purchases