

Accrual Accounting & Taxation

Client: Tom Butler Superfund

Balance Date: 30/06/2018

Prepared by: / / 200

Reviewed by: / / 200

Schedule: Page of

INTEGRATED CLIENT ACCOUNT - A.T.O.

WP REF:

GST PAYABLE

Trade Debtors as at Year End

GST Applicable

\$

GST PAID

Trade Creditors as at Year End

GST Applicable

\$

***** Turnover in excess of 2 Mil, no longer allowed to account on a CASH BASIS

INTEGRATED CLIENT ACCOUNT

Balance as per "ATO Portal" (Attached) at Year End

0.00 Credit (Debit)

ADD (LESS):

Business Activity Statement - 30 June 2018

GST on Sales (Payable)

1,189.00

GST On Purchases (Paid)

1,704.00

(515.00)

PAYG Tax Withheld (Wages)

PAYG Income Tax Instalment

(515.00) Credit (Debit)

Business Activity Statement - 30 June 2017

GST on Sales (Payable)

5,809.00

GST On Purchases (Paid)

2,388.00

3,421.00

PAYG Tax Withheld (Wages)

PAYG Income Tax Instalment

3,421.00 Credit (Debit)

BALANCE PAYABLE (REFUND)

\$

2,906.00 Credit (Debit)

✓



Australian Government
Australian Taxation Office

Agent ACCRUAL ACCOUNTING &
TAXATION
Client TOM BUTLER SUPERANNUATION
FUND
ABN 26 488 959 202
TFN 32 402 294

Activity statement 001

Date generated	29/10/2019
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

10 results found - from 01 July 2017 to 30 June 2018 sorted by processed date ordered oldest to newest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
28 Mar 2018	30 Jun 2017	Self assessed amount(s) for the period ended 30 Jun 16 - goods and services tax	\$1,360.00		\$1,360.00 DR
28 Mar 2018	30 Apr 2018	Penalty for failure to lodge on time for the period ended 30 Jun 16	\$1,020.00		\$2,380.00 DR
29 Mar 2018	28 Mar 2018	Payment received		\$2,391.00	\$11.00 CR
28 Apr 2018	30 Jun 2017	Amended general interest charge calculated from 01 Jul 16 to 30 Jun 17	\$0.32		\$10.68 CR
28 Apr 2018	1 Jul 2017	Remission of general interest charge		\$0.32	\$11.00 CR
28 Apr 2018	23 Mar 2018	Amended general interest charge calculated from 01 Jul 17 to 23 Mar 18	\$89.16		\$78.16 DR
28 Apr 2018	24 Mar 2018	Remission of general interest charge		\$89.16	\$11.00 CR
28 Apr 2018	27 Apr 2018	General interest charge calculated from 24 Mar 18 to 27 Apr 18	\$1.30		\$9.70 CR
28 Apr 2018	28 Apr 2018	Remission of general interest charge		\$1.30	\$11.00 CR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
31 May 2018	31 May 2018	Credit transferred out to another account	\$11.00		\$0.00

Detailed Activity Statement Preparation Report

For The Period 01 July 2017 - 30 June 2018

Description	Reference	Gross(Inc GST)	GST Rate	GST
Income				
Sales				
Property Income				
1470 Anzac Avenue				
03/07/2017	1470 Anzac Avenue	1,750.00	100%	159.09
01/08/2017	1470 Anzac Avenue	1,750.00	100%	159.09
01/09/2017	1470 Anzac Avenue	1,750.00	100%	159.09
02/10/2017	1470 Anzac Avenue	1,750.00	100%	159.09
01/11/2017	1470 Anzac Avenue	1,750.00	100%	159.09
01/12/2017	1470 Anzac Avenue	1,750.00	100%	159.09
22/12/2017	1470 Anzac Avenue	2,075.80	100%	188.71
22/12/2017	1470 Anzac Avenue	508.25	100%	46.20
		<u>13,084.05</u>		<u>1,189.45</u>
		13,084.05		1,189.45
Total Sales	G1	<u>13,084.05</u>		
Total GST collected on Sales	1A			<u>1,189.45</u>
Expenses				
Capital Purchases				
Total Capital Purchases	G10	<u>0.00</u>		
Non Capital Purchases				
Accountancy Fees				
Accountancy Fees				
28/03/2018	Accountancy Fees	1,900.00	100%	172.73
		<u>1,900.00</u>		<u>172.73</u>
		1,900.00		172.73
Auditor's Remuneration				
Auditor's Remuneration				
08/05/2018	Auditor's Remuneration	770.00	100%	70.00
		<u>770.00</u>		<u>70.00</u>
		770.00		70.00
Council Rates				

Description	Reference	Gross(Inc GST)	GST Rate	GST
1470 Anzac Avenue				
22/12/2017	1470 Anzac Avenue	98.93	GST Free	
		<u>98.93</u>		<u>0.00</u>
		98.93		0.00
Legal Fees				
Legal Fees				
22/12/2017	Legal Fees	934.00	100%	84.91
		<u>934.00</u>		<u>84.91</u>
		934.00		84.91
Property Expense - Electricity and Gas				
1470 Anzac Avenue				
11/07/2017	1470 Anzac Avenue	141.90	100%	12.90
		<u>141.90</u>		<u>12.90</u>
		141.90		12.90
Property Expenses - Agents Commissions				
1470 Anzac Avenue				
22/12/2017	1470 Anzac Avenue	15,000.00	100%	1,363.64
		<u>15,000.00</u>		<u>1,363.64</u>
		15,000.00		1,363.64
Water Rates				
1470 Anzac Avenue				
22/12/2017	1470 Anzac Avenue	319.41	GST Free	
		<u>319.41</u>		<u>0.00</u>
		319.41		0.00
Total Non Capital Purchases	G11	<u>19,164.24</u>		
Total GST Paid on Purchases	1B			<u>1,704.18</u>

BAS Summary

Total Sales	G1	13,084.05	Total GST Collected on Sales	1A	1,189.45
Total Capital Purchases	G10	0.00	Total GST Paid on Purchases	1B	1,704.18
Total Non Capital Purchases	G11	19,164.24	GST Payable / (Refundable)		(514.73)



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Agent name: ACCRUAL ACCOUNTING & TAXATION

Client name: TOM BUTLER SUPERANNUATION FUND

ABN: 26488959202

Activity statement

Account	Activity statement – 001 – TOM BUTLER SUPERANNUATION FUND
Period	Jul 2016 – Jun 2017
Document ID	35022681158
Date Lodged	7 November 2019
Payment due	2 July 2018
GST Accounting Method	Cash
Receipt ID	8779966163

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$5,809.00	
1B	Owed by ATO			\$2,388.00
G1	Total sales	\$63,900.00		
	Does this include GST?	Y		
G2	Export sales	\$0.00		
G3	Other GST-free sales	\$0.00		
G10	Capital purchases	\$0.00		
G11	Non-capital purchases	\$26,267.00		
1H	Owed by ATO			\$0.00

Amount owing to ATO

\$3,421.00

BPAY®



Bill code 75556
Ref 264889592020260

Telephone and Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account. For more information see www.bpay.com.au

Australia Post

Payment can be made in person at Australia Post outlets with cash, cheque or money order using the barcode below.

Payment reference number (PRN) 264889592020260



*171 264889592020260



Activity statement 001

Date generated	22/11/2019
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

4 results found - from 01 July 2019 to 30 June 2020 sorted by processed date ordered oldest to newest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
7 Nov 2019	2 Jul 2018	Self assessed amount(s) for the period ended 30 Jun 17 - goods and services tax	\$3,421.00	✓	\$3,421.00 DR
13 Nov 2019	12 Nov 2019	Payment received		\$3,421.00 ✓	\$0.00
18 Nov 2019	2 Jul 2018	Self assessed amount(s) for the period ended 30 Jun 17 - goods and services tax - reversal		\$3,421.00	\$3,421.00 CR
18 Nov 2019	30 Jul 2018	Self assessed amount(s) for the period ended 30 Jun 17 - goods and services tax	\$3,421.00		\$0.00

