

Tips & What to Do

2/08/2022

REF	Tuesday, 2 August 2022	GENERAL NOTES
Year	Work Paper Control	This page is the first page of the workpapers
Year-1	Pre-Work Checklist	The Client Interview Sheet and Supporting comments
Year-2	Pre-Review Checklist	QA Checklist before Review is commenced
Year-3	Pre-Package Checklist	QA Checklist before Admin undertake Packaging
A	Review Sheets	Our QA checklist - for completeness & accuracy
A1	Notes for next year	Includes review points and Reviewed Financial Statements
A2	P&L, Balance Sheet	Issues that effect accounting and tax for future years.
A3	Client Letter Notes	Copy to NEXT YEARS working papers folder
A4	Query Sheets	Print to paperport
A5	Tax Notes	Issues/Suggestions, be it, tax, compliance, management, investment or otherwise
B1	Journals	All client responses should note date, time & who
B2	General Ledger	Record taxation notes as you work through the file
		To record changes
		Print MYOB & HandiLedger Files to Paperport
EXPENSE & INCOME NOTES		
CA	Income notes	
C	Expense dissections	Worksheets to dissect expenses
C1	Wages	Also check for superannuation, workcover
C2	Repairs & maintenance	Check for capital expenditure.
C3	Legals	Check for legals on capital account
C4		
C5		
ASSET NOTES		
D	Bank reconciliation	
E	Trade debtors	Look for old debtors, ageing and bad debts E1
F	Other debtors	
G	Stock & WIP	GST Exclusive values. Watch for adsorption costing ref T
H	Prepayments	Tax considerations, Ha borrowing costs
J	Investments	
K	Property, plant & equip	Asset reconciliations to depreciation ledgers
L	Intangibles	Black hole expenditure
LIABILITY NOTES		
N	Trade creditors	Reconcile Trade creditors to ledger
O	Other creditors & accrued charges	PAYG, etc
P	Provisions	Dividends, employee entitlements, etc
Q	Loans & Bills payable	
R	Hire Purchase	For new HP's attached contract details
S	Drawings, directors, beneficiary loans	Check for DEBIT loan Accounts, Print Loan Accounts
T	Taxation	Separate Taxation Template use A5 as notes.
U	FBT	Link FBT Template
V	Franking & Dividends	Separate Franking & Dividend Template
W	Reconcile intercoy/division loans	Loans to related entities
Y	GST reconciliation	Watch for Payroll Tax grouping
Z	Check opening balances	ATO portal for confirmation
		Verify opening balances with prior year

Accounting Profit Breakdown Report
Koala Superannuation Fund
01/07/2021 to 30/06/2022

Income	
Capital Gains	
Realised capital gains (losses)	0.00
Distribution capital gains	0.00
Rent Income	
Rent received	0.00
Interest	
Interest received	109.94
TFN credits	0.00
Foreign Income	
Income received	0.00
Australian Franking Credits from New Zealand	
Franking credits	0.00
Other Distribution Income	
Taxable	0.00
Tax free	0.00
Dividends	
Dividends received	0.00
TFN credits	0.00
Income from Other Assets	
Other income received	0.00
Contributions	
Employer	2,816.57
Member	90,000.00
Tax free	200,784.00
Changes in Net Market Values	
Net market value changes	0.00
Unrealised gains (losses)	0.00
Benefits Received	
Rollover transfers in	0.00
Insurance proceeds	0.00
Total Income	293,710.51
Expenses	
Expenses	
General	1,563.65
Pension payments	0.00
Insurance premiums	0.00
Depreciation of assets	0.00
Excess Contributions Tax	
Paid	0.00
Unpaid	0.00
Benefits Paid	
Rollover transfers out	0.00
Lump sum	40,172.56
Total Expenses	41,736.21
Total Profit (Loss)	251,974.30

Investment Summary
Koala Superannuation Fund
as at 30/06/2022

Investment	Units	Average Cost	Market Price	Total Cost	Total Market Value	Unrealised Gain (Loss)
Accounts						
Koala Superannuation Fund	358,062.13	1.00	1.00	358,062.13	358,062.13	
				358,062.13	358,062.13	0.00
Physical Assets						
Preliminary Expenses	1	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
Liabilities						
Tax Payable	13,049.43	1.00	1.00	13,049.43	13,049.43	
PAYG Payment Owing	164.00	1.00	1.00	164.00	164.00	
				13,213.43	13,213.43	0.00
Total				344,848.70	344,848.70	0.00

Koala Superannuation Fund

Comparative Trial Balance as at 30 June 2022

		2022	2022
		\$ Dr	\$ Cr
Income			
0716.02	Employers contributions		1,786.57
0716.03	Employers contributions		1,030.00
0750.02	Members contributions		200,302.55
0750.03	Members contributions		481.45
0760.02	Members concessional contributions		90,000.00
0800	Interest		109.94
Expenses			
1510	Accountancy	715.00	
1535	Audit fees	330.00	
1685	Filing Fees	518.00	
1798	Management fees	0.65	
1998	Income tax expense - earnings	13,704.43	
Current Assets			
2000	Cash at bank	358,062.13	
Current Liabilities			
3325	Taxation		13,213.43
Equity			
4000.02	Opening balance - Members fund		66,406.23
4000.03	Opening balance - Members fund		40,172.56
4080.03	Benefits paid	40,172.56	
4199	Yet To Be Allocated		0.04
		<u>413,502.77</u>	<u>413,502.77</u>
	Net Profit		278,442.43

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Koala Superannuation Fund

Operating Statement

For the year ended 30 June 2022

2022

\$

Revenue

Employers contributions	1,787
Employers contributions	1,030
Members contributions	200,303
Members contributions	481
Members concessional contributions	90,000
Investment revenue	110
Total revenue	<u>293,711</u>

Expenses

General administration	<u>1,564</u>
Total expenses	<u>1,564</u>
Surplus (Deficit)	292,147
Income tax expense	<u>13,704</u>
Surplus (Deficit) After Income Tax	278,442

Net Assets Available to Pay Benefits at End of Period	<u><u>344,849</u></u>
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These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Koala Superannuation Fund

Statement of Financial Position as at 30 June 2022

	2022 \$
<hr/>	
Other Assets	
Cash at bank	358,062
Total other assets	<u>358,062</u>
Total assets	<u>358,062</u>
Liabilities	
Income tax payable	13,213
Total liabilities	<u>13,213</u>
Net Assets Available to Pay Benefits	<u><u>344,849</u></u>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Expenses Report Koala Superannuation Fund

Date	Expense Type	Description	Amount
15/09/2021	General Expenses	2020 ATO Levy	259.00
15/09/2021	General Expenses	2021 ATO Levy	259.00
15/09/2021	General Expenses	2021 Auditor Fees	330.00
15/09/2021	General Expenses	2021 Accounting Fees	715.00
30/09/2021	General Expenses	Internet Pay Anyone Fee	0.65
			1,563.65

Donald Ward
Koala Superannuation Fund
PO Box 242
WAMURAN QLD 4512

Tax Invoice
2022-000219

Ref: KOALASF
13 September, 2021

Description	Amount
Preparation and lodgement of your 2021	950.00
- Super fund income tax and regulatory return	
- Members information statements	
- Liaise with the Auditor	
- Update of your data file	
- Discussions & consultations throughout year	
<i>GST</i>	95.00
Terms: 14 Days	Amount Due: \$ 1,045.00

Please detach the portion below and forward with your payment
To pay by Credit Card either post this Remittance Advice or telephone Reception
FOR SECURITY PURPOSES DO NOT EMAIL YOUR CARD DETAILS

<p>You can directly deposit to our Bank of QLD account</p> <p>Banking details for direct deposit BSB 124 033 Account No. 1029 1109</p> <p>Please include reference KOALASF</p>	<p style="text-align: center;">Remittance Advice</p> <p style="text-align: right;">Invoice: 2022-000219 Ref: KOALASF 13 September, 2021</p> <p>Koala Superannuation Fund</p> <p>Cheque Mastercard Bankcard Visa</p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Amount Due: \$ 1,045.00</p> <p>Card Number</p> <p><input type="text"/> <input type="text"/></p> <p>Cardholder CCV No.</p> <p>Signature Expiry Date</p>
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Investment Income Koala Superannuation Fund

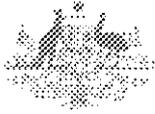
Investment	Total Income	Add			Less						GST	Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains	Other Capital Gains	Taxable Capital Gains		
		Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Discount									
Bank Accounts																		
Koala Superannuation Fund	109.94			0.00									109.94					
	109.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		109.94	0.00	0.00	0.00	0.00	0.00

Members Contributions Report
Koala Superannuation Fund
Member - Raelene A Ward
01/07/2021 to 30/06/2022

Date	Employer Concessional	Member Concessional	Member Non-concessional	Spouse	Government Co-contribution
01/07/2021	177.18				
18/08/2021	173.80				
16/09/2021	85.28				
14/10/2021	125.11				
21/10/2021					302.55
11/11/2021	95.64				
06/01/2022	76.51				
11/01/2022	50.21				
15/01/2022		90,000.00			
15/01/2022			200,000.00		
11/02/2022	104.48				
14/03/2022	106.00				
13/04/2022	84.48				
17/05/2022	83.68				
16/06/2022	295.28				
24/06/2022	328.92				
Total	1,786.57	90,000.00	200,000.00	0.00	302.55

Members Contributions Report
Koala Superannuation Fund
Member - Donald K Ward
01/07/2021 to 30/06/2022

Date	Employer Concessional	Member Concessional	Member Non-concessional	Spouse	Government Co-contribution
21/10/2021					481.45
11/02/2022	50.00				
14/03/2022	100.00				
17/05/2022	200.00				
16/06/2022	340.00				
24/06/2022	340.00				
Total	1,030.00	0.00	0.00	0.00	481.45



Australian Government
Australian Taxation Office

Agent GOTAX
Client RAELENE WARD
ABN 63867468172

Carry-forward concessional contributions

If the annual concessional contributions cap for the current year is exceeded, unused concessional contributions may be carried forward if the [eligibility criteria](#) is met.

The eligibility criteria to carry forward the unused concessional contributions has been met as the total superannuation balance is less than **\$500,000.00** at the end of 30 June of the previous financial year. Additional catch-up concessional contributions to the super fund(s) may be made.

The decisions that are made with this information can have tax consequences. We recommend that financial advice is obtained.

Total superannuation balance at 30 June 2021

\$66,406.23

Visit [total superannuation balance](#) to learn more.

Financial year

2021-22 

Current as at **31 July 2022**

Unused concessional contributions available to carry forward Eligible**\$67,576.30**

Eligible to carry forward unused concessional contributions cap because the total superannuation balance is less than **\$500,000.00** at the end of 30 June 2021.

2021-22 financial year

Description	Amount
Total carry-forward concessional contributions cap	\$75,000.00
Concessional contributions	\$7,423.70
Unused concessional contributions cap available to carry forward	\$67,576.30

Previous financial years

Financial year	Concessional contributions cap	Concessional contributions	Unused concessional contributions cap
01/07/2020 - 30/06/2021	\$25,000.00	\$2,017.05	\$22,982.95
01/07/2019 - 30/06/2020	\$25,000.00	\$2,243.58	\$22,756.42
01/07/2018 - 30/06/2019	\$25,000.00	\$3,163.07	\$21,836.93

Further considerations

- > Concessional contributions may not be reported until 31 October for members of a defined benefit fund.
- > Concessional contributions made to a self-managed fund will not be displayed until we have received and processed the annual return.
- > Concessional contributions will affect additional tax on contributions under [Division 293](#).
- > Refer to previous records or contact the fund (or funds) after 31 October to obtain more up-to-date information.



KOALA SUPERANNUATION FUND
PO BOX 242
WAMURAN QLD 4512

Our reference: 7125024698151
Phone: 13 10 20
ABN: 87 601 088 293

21 October 2021

Superannuation remittance advice

To whom it may concern

An amount of \$784.00 has been forwarded to you from the low income super amount account for KOALA SUPERANNUATION FUND as per the enclosed remittance advice.

More information about the remittance process is provided on the back of this page, but if you have any questions please phone **13 10 20** between 8.00am and 6.00pm, Monday to Friday.

Yours faithfully

Grant Brodie
Deputy Commissioner of Taxation

Reading your remittance advice

This remittance advice provides details of low income super amounts credited to you for one or more of your members.

Payment for and account details

These details are provided so you can reconcile each payment with the correct member account.

Where you have made a claim for payment, the member and account details will match those you reported to us as part of your claim.

Remittance reference number

This is a unique identifier we assign to the remittance of a member's low income super amount payment.

It is important to note this number as it needs to be quoted if you are not accepting a particular payment on this remittance.

Payment

This is the total amount of low income super amounts being credited for a member.

Tax file numbers

From 1 July 2007, funds cannot accept any member contributions, including low income super amount paid by the Australian Taxation Office unless the fund holds a tax file number for that member.

What should you do if you will not be accepting one or more payments on the remittance?

You will need to complete a *Superannuation payment variation advice* (NAT 8451) statement and lodge it and your repayment with us on or before **26 November 2021**.

The *Completing the Superannuation payment variation advice* (NAT 8450) statement instructions will help you fill out this form.

Your repayment can be sent electronically to us by BPAY® or direct credit, or by cheque enclosed with the completed form.

If you are paying by cheque, please refer to the 'How to pay' information on the *Superannuation payment variation advice* (NAT 8451) statement. This will help you to complete the repayment details.

HOW TO PAY

Your payment reference number (PRN) is:

BPAY®



Billers code: 75556

Ref:

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

More info: www.bpay.com.au

CREDIT OR DEBIT CARD

Pay online with your credit or debit card at www.governmenteasypay.gov.au/PayATO

To pay by phone, call the Government EasyPay service on **1300 898 089**.

A card payment fee applies.

OTHER PAYMENT OPTIONS

For other payment options, visit www.ato.gov.au/paymentoptions

Superannuation remittance advice

Provider: KOALA SUPERANNUATION FUND
Tax file number: 894 240 944
Remittance type: Low income super amount

Payment for	Account/Other ID	TFN	Date of birth	Remittance reference number	Financial year	Payment
Donald Ward	SMSF11227157964 8	479 883 318	25/11/1949	7027156386217	2021	\$481.45
Raelene Ward	SMSF11227157963 5	487 168 682	27/1/1963	7027155967341	2021	\$302.55

Payment details	Description	Processed date	Credit
	Low income super amount remittance	20 October 2021	\$784.00 CR
		Total payment amount	\$784.00 CR



DKW
RAW

YMX5RXT59D-TL02

Account Details

20875202 Koala Superannuation - Available: \$358,219.26

Account Information

Account Name:
Koala Superannuation

Low Income
Super

\$ 109-94 Interest

Transactions Search

Date Range For a specified range
Start Date 01/07/2021 DD/MM/YYYY End Date 30/06/2022 DD/MM/YYYY(DD/MM/YYYY)

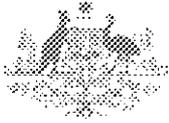
Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
30/06/2022	INTEREST		\$14.67	\$358,062.13
24/06/2022	Direct Credit ATO ATO009000016272282 DKW B- 340. June		\$340.00	\$358,047.46
24/06/2022	Direct Credit ATO ATO009000016272281 RAW B- 306.61 W- 22-31 June		\$328.92	\$357,707.46
16/06/2022	Direct Credit ATO ATO007000016059751 DKW - Bellmored 340.00 May		\$340.00	\$357,378.54
16/06/2022	Direct Credit ATO ATO007000016059750 RAW B- 264.20 W- 31-08 May		\$295.28	\$357,038.54
31/05/2022	INTEREST		\$15.14	\$356,743.26
17/05/2022	Direct Credit ATO ATO007000015973088 DKW - B- 200 April		\$200.00	\$356,728.12
17/05/2022	Direct Credit ATO ATO007000015973087 RAW - B. 55.79 W 27-89 April		\$83.68	\$356,528.12
30/04/2022	INTEREST		\$14.64	\$356,444.44
13/04/2022	Direct Credit ATO ATO009000016084854 RAW - B- 41.44 W - 43-04 March		\$84.48	\$356,429.80
06/04/2022	BPAY TAX OFFICE PAYMENTS IB2-52958250	\$164.00		\$356,345.32
31/03/2022	INTEREST		\$15.13	\$356,509.32
14/03/2022	Direct Credit ATO ATO001000016471157 RAW - B 86.08 W- 19-92 Feb		\$106.00	\$356,494.19
14/03/2022	Direct Credit ATO ATO001000016471158 DKW - B. 100.00 Feb.		\$100.00	\$356,388.19
28/02/2022	INTEREST		\$13.66	\$356,288.19
11/02/2022	Direct Credit ATO ATO002000016211057 RAW - B- 73.40 W- 31-08 Jan Dec		\$104.48	\$356,274.53
11/02/2022	Direct Credit ATO ATO002000016211058 DKW - B. 50. Jan.		\$50.00	* \$356,170.05
31/01/2022	INTEREST		\$9.98	\$356,120.05
15/01/2022	TFR FROM 020505619 IB2-22019483 Non concessional		\$200,000.00	\$356,110.07
15/01/2022	TFR FROM 020505619 IB2-22018483 Concessional		\$90,000.00	\$156,110.07
15/01/2022	TFR TO ACCOUNT 020505619 IB2-22017463	\$40,172.56		\$66,110.07
11/01/2022	Direct Credit ATO ATO005000015786321 RAW B - 31.88 W- 18-33 DEC		\$50.21	\$106,282.63
06/01/2022	Direct Credit ATO ATO008000016013365 RAW B - 47.82 W. 28-69 NOV.		\$76.51	\$106,232.42
31/12/2021	INTEREST		\$4.51	\$106,155.91
24/12/2021	BPAY TAX OFFICE PAYMENTS IB2-99023710	\$112.00		\$106,151.40
30/11/2021	INTEREST		\$4.36	\$106,263.40
11/11/2021	Direct Credit ATO ATO002000015991847 RAW - B- 63.76 W- 31-88 OCT.		\$95.64	\$106,259.04
31/10/2021	INTEREST		\$4.48	\$106,163.40
21/10/2021	Direct Credit ATO ATO005000015502933 Low Income Super DKW 481.45 RAW		\$784.00	* \$106,158.92
19/10/2021	BPAY TAX OFFICE PAYMENTS IB2-44084954	\$215.00		\$105,374.92
14/10/2021	Direct Credit ATO ATO006000015606869 RAW - B- 92.44 W- 32-67 SEPT.		\$125.11	\$105,589.92
30/09/2021	INTEREST		\$4.35	\$105,464.81

Date	Description	Debit	Credit	Balance
30/09/2021	INTERNET PAY ANYONE FEE	\$0.65		\$105,460.46
16/09/2021	Direct Credit ATO ATO007000015222310 <i>RAW - B - 54.99 W - 30.29</i>		<i>AUGUST</i> \$85.28	\$105,461.11
15/09/2021	BPAY TAX OFFICE PAYMENTS IB2-46443123	\$79.52		\$105,375.83
15/09/2021	PAY ANYONE TO gt Corporate 124 068 010291109 IB2-46433823	\$1,045.00		\$105,455.35
31/08/2021	INTEREST		\$4.51	\$106,500.35
18/08/2021	Direct Credit ATO ATO001100014838950		<i>JULY</i> \$173.80	\$106,495.84
31/07/2021	INTEREST		\$4.51	\$106,322.04
07/07/2021	BPAY TAX OFFICE PAYMENTS IB2-94013463	\$215.00		\$106,317.53
01/07/2021	Direct Credit ATO ATO005000014601542 <i>RAW - B - 138.02 W - 39.16</i>		<i>JUNE.</i> \$177.18	\$106,532.53

Please note this Transaction List is not an official statement and is subject to change.

For loan accounts, the entry described as FEE CAPITALISATION affects the balance of the loan account. The entry/entries that appear immediately before this transaction describe the fees capitalised and do not affect the balance of the loan account.



Australian Government
Australian Taxation Office

Agent GOTAX
Client KOALA SUPERANNUATION FUND
ABN 87 601 088 293
TFN 894 240 944

Activity statement 001

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

Transactions

15 results found - from **01 July 2021** to **02 August 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
31 Jul 2022	31 Jul 2022	General interest charge			\$0.00
31 Jul 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22 - PAYG Instalments	\$164.00		\$0.00
7 Jul 2022	6 Jul 2022	Payment received		\$164.00	\$164.00 CR
1 May 2022	1 May 2022	General interest charge			\$0.00
1 May 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22 - PAYG Instalments	\$164.00		\$0.00
7 Apr 2022	6 Apr 2022	Payment received		\$164.00	\$164.00 CR
7 Mar 2022	7 Mar 2022	General interest charge			\$0.00
7 Mar 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21 - PAYG Instalments	\$112.00		\$0.00
4 Jan 2022	24 Dec 2021	Payment received		\$112.00	\$112.00 CR
31 Oct 2021	31 Oct 2021	General interest charge			\$0.00
31 Oct 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21 - PAYG Instalments	\$215.00		\$0.00

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
20 Oct 2021	19 Oct 2021	Payment received		\$215.00	\$215.00 CR
1 Aug 2021	1 Aug 2021	General interest charge			\$0.00
1 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments	\$215.00		\$0.00
8 Jul 2021	7 Jul 2021	Payment received		\$215.00	\$215.00 CR

Member Statement Koala Superannuation Fund

Detail		Balances	
Member	Raelene A Ward		
		Total benefits	343,957.46
Date of birth	27/01/1963	comprising:	
Date joined fund	15/12/2008	- Preserved	343,957.46
Service period start date	15/12/2008	- Restricted non-preserved	0.00
Date left fund		- Unrestricted non-preserved	0.00
Member mode	Accumulation		
		Including:	
		- Taxable component	141,039.48
Vested amount	343,957.46	- Tax free component	202,917.98
Insured death benefit	0.00	- Untaxed component	0.00
Total death benefit	343,957.46		
Disability benefit	0.00		

Detailed Account	Preserved	Restricted Non-Preserved	Unrestricted Non-Preserved	Total
Opening Balance at 01/07/2021	66,406.23	0.00	0.00	66,406.23
Add:				
Employer contributions	1,786.57	0.00	0.00	1,786.57
Member contributions	290,000.00	0.00	0.00	290,000.00
Other contributions	302.55	0.00	0.00	302.55
Proceeds of insurance policies	0.00	0.00	0.00	0.00
Share of net income/loss	-905.77	0.00	0.00	-905.77
Transfers in and from reserves	0.00	0.00	0.00	0.00
Less:				
Pension commencement	0.00	0.00	0.00	0.00
Pensions/lump sums paid	0.00	0.00	0.00	0.00
Contributions tax	13,767.99	0.00	0.00	13,767.99
Tax on untaxed benefits	0.00	0.00	0.00	0.00
Income tax	-135.87	0.00	0.00	-135.87
Insurance premiums	0.00	0.00	0.00	0.00
Management fees	0.00	0.00	0.00	0.00
Excess contributions tax	0.00	0.00	0.00	0.00
Transfers out and to reserves	0.00	0.00	0.00	0.00
Closing Balance at 30/06/2022	343,957.46	0.00	0.00	343,957.46

Member Statement Koala Superannuation Fund

Detail			Balances
Member	Donald K Ward (Accumulation)		
		Total benefits	891.20
		comprising:	
Date of birth	25/11/1949	- Preserved	0.00
Date joined fund	15/12/2008	- Restricted non-preserved	0.00
Service period start date	15/12/2008	- Unrestricted non-preserved	891.20
Date left fund			
Member mode	Accumulation		
		Including:	
		- Taxable component	409.75
Vested amount	891.20	- Tax free component	481.45
Insured death benefit	0.00	- Untaxed component	0.00
Total death benefit	891.20		
Disability benefit	0.00		

Detailed Account	Preserved	Restricted Non-Preserved	Unrestricted Non-Preserved	Total
Opening Balance at 01/07/2021	0.00	0.00	40,172.56	40,172.56
Add:				
Employer contributions	0.00	0.00	1,030.00	1,030.00
Member contributions	0.00	0.00	0.00	0.00
Other contributions	0.00	0.00	481.45	481.45
Proceeds of insurance policies	0.00	0.00	0.00	0.00
Share of net income/loss	0.00	0.00	-547.94	-547.94
Transfers in and from reserves	0.00	0.00	0.00	0.00
Less:				
Pension commencement	0.00	0.00	0.00	0.00
Pensions/lump sums paid	0.00	0.00	40,172.56	40,172.56
Contributions tax	0.00	0.00	154.50	154.50
Tax on untaxed benefits	0.00	0.00	0.00	0.00
Income tax	0.00	0.00	-82.19	-82.19
Insurance premiums	0.00	0.00	0.00	0.00
Management fees	0.00	0.00	0.00	0.00
Excess contributions tax	0.00	0.00	0.00	0.00
Transfers out and to reserves	0.00	0.00	0.00	0.00
Closing Balance at 30/06/2022	0.00	0.00	891.20	891.20

Member Statement Koala Superannuation Fund

Detail		Balances	
Member	Raelene A Ward		
		Total benefits	66,406.23
Date of birth	27/01/1963	comprising:	
Date joined fund	15/12/2008	- Preserved	66,406.23
Service period start date	15/12/2008	- Restricted non-preserved	0.00
Date left fund		- Unrestricted non-preserved	0.00
Member mode	Accumulation		
		Including:	
		- Taxable component	63,790.80
Vested amount	66,406.23	- Tax free component	2,615.43
Insured death benefit	0.00	- Untaxed component	0.00
Total death benefit	66,406.23		
Disability benefit	0.00		

Detailed Account	Preserved	Restricted Non-Preserved	Unrestricted Non-Preserved	Total
Opening Balance at 01/07/2020	64,808.06	0.00	0.00	64,808.06
Add:				
Employer contributions	2,017.05	0.00	0.00	2,017.05
Member contributions	0.00	0.00	0.00	0.00
Other contributions	336.55	0.00	0.00	336.55
Proceeds of insurance policies	0.00	0.00	0.00	0.00
Share of net income/loss	-532.79	0.00	0.00	-532.79
Transfers in and from reserves	0.00	0.00	0.00	0.00
Less:				
Pension commencement	0.00	0.00	0.00	0.00
Pensions/lump sums paid	0.00	0.00	0.00	0.00
Contributions tax	302.56	0.00	0.00	302.56
Tax on untaxed benefits	0.00	0.00	0.00	0.00
Income tax	-79.92	0.00	0.00	-79.92
Insurance premiums	0.00	0.00	0.00	0.00
Management fees	0.00	0.00	0.00	0.00
Excess contributions tax	0.00	0.00	0.00	0.00
Transfers out and to reserves	0.00	0.00	0.00	0.00
Closing Balance at 30/06/2021	66,406.23	0.00	0.00	66,406.23

Add S-1 \$40,172.56

Total \$106,578.79

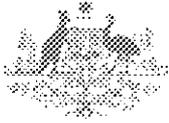
Member Statement Koala Superannuation Fund

Detail			Balances
Member	Donald K Ward (Accumulation)		
		Total benefits	40,172.56
Date of birth	25/11/1949	comprising:	
Date joined fund	15/12/2008	- Preserved	0.00
Service period start date	15/12/2008	- Restricted non-preserved	0.00
Date left fund		- Unrestricted non-preserved	40,172.56
Member mode	Accumulation		
		Including:	
		- Taxable component	37,142.21
Vested amount	40,172.56	- Tax free component	3,030.35
Insured death benefit	0.00	- Untaxed component	0.00
Total death benefit	40,172.56		
Disability benefit	0.00		

Detailed Account	Preserved	Restricted Non-Preserved	Unrestricted Non-Preserved	Total
Opening Balance at 01/07/2020	0.00	0.00	37,707.94	37,707.94
Add:				
Employer contributions	0.00	0.00	3,209.55	3,209.55
Member contributions	0.00	0.00	0.00	0.00
Other contributions	0.00	0.00	0.00	0.00
Proceeds of insurance policies	0.00	0.00	0.00	0.00
Share of net income/loss	0.00	0.00	-310.00	-310.00
Transfers in and from reserves	0.00	0.00	0.00	0.00
Less:				
Pension commencement	0.00	0.00	0.00	0.00
Pensions/lump sums paid	0.00	0.00	0.00	0.00
Contributions tax	0.00	0.00	481.43	481.43
Tax on untaxed benefits	0.00	0.00	0.00	0.00
Income tax	0.00	0.00	-46.50	-46.50
Insurance premiums	0.00	0.00	0.00	0.00
Management fees	0.00	0.00	0.00	0.00
Excess contributions tax	0.00	0.00	0.00	0.00
Transfers out and to reserves	0.00	0.00	0.00	0.00
Closing Balance at 30/06/2021	0.00	0.00	40,172.56	40,172.56

Tax Reconciliation Report Koala Superannuation Fund

Accounting Profit as per Operating Statement	251,974.30
Less:	
Utilised Carried Forward Tax Losses	0.00
Accounting Capital Gains	0.00
Distributed Capital Gains	0.00
Increase in Net Market Values	0.00
Non Taxable Distributions Received	0.00
Exempt Pension Income	0.00
Rollovers Received	0.00
Insurance Proceeds	0.00
Non-Concessional Contributions	200,784.00
LIC Capital Gain Deduction	0.00
	200,784.00
	51,190.30
Add:	
Taxable Capital Gains	0.00
Franking/Imputation Credits	0.00
Foreign Credits	0.00
Decrease in Net Market Values	0.00
Pension Non-deductible Expenses	0.00
Other Non-deductible Expense	0.00
Pension Payments	0.00
Benefit Payments	40,172.56
Rollovers Out	0.00
Untaxed Benefits Received	0.00
Excess Contributions Tax	0.00
	40,172.56
Taxable Income (Loss)	91,362.86
Gross Tax	13,704.43
Less:	
Franking/Imputation Credits	0.00
Foreign Credits	0.00
TFN Credits	0.00
PAYG Installments	655.00
	655.00
Income Tax Payable (Refundable)	13,049.43
Add:	
Supervisory Levy	259.00
Non Arm's Length Income Tax	0.00
Total Amount Due (Refundable)	13,308.43



Australian Government
 Australian Taxation Office

Agent GOTAX
Client KOALA SUPERANNUATION FUND
ABN 87 601 088 293
TFN 894 240 944

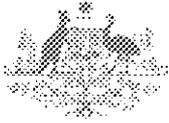
Activity statement 001

Tax type summary

Financial Year 2022
Period 01 July 2021 - 30 June 2022

Type

Description	Balance
Pay as you go Instalments	\$655.00 DR
Total net assessable interest income	\$1.04 CR
Total net deductible interest expense	\$1.04 DR



Australian Government
Australian Taxation Office

Agent GOTAX
Client KOALA SUPERANNUATION FUND
ABN 87 601 088 293
TFN 894 240 944

Activity statement 001

Tax type summary

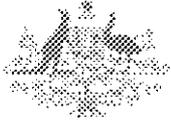
Income tax year	2022
Period	01 July 2021 - 30 June 2022
Type	Pay as you go Instalments
Balance	\$655.00 DR

Transactions

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
31/10/2021	28/10/2021	Original Activity Statement for the period ending 30 Sep 21 - PAYG Instalments	\$215.00		\$215.00 DR
07/03/2022	28/02/2022	Original Activity Statement for the period ending 31 Dec 21 - PAYG Instalments	\$112.00		\$327.00 DR
01/05/2022	28/04/2022	Original Activity Statement for the period ending 31 Mar 22 - PAYG Instalments	\$164.00		\$491.00 DR
31/07/2022	28/07/2022	Original Activity Statement for the period ending 30 Jun 22 - PAYG Instalments	\$164.00		\$655.00 DR

Tax Reconciliation Report Koala Superannuation Fund

Accounting Profit as per Operating Statement	4,720.36
Less:	
Utilised Carried Forward Tax Losses	0.00
Accounting Capital Gains	0.00
Distributed Capital Gains	0.00
Increase in Net Market Values	0.00
Non Taxable Distributions Received	0.00
Exempt Pension Income	0.00
Rollovers Received	0.00
Insurance Proceeds	0.00
Non-Concessional Contributions	336.55
LIC Capital Gain Deduction	0.00
	336.55
	4,383.81
Add:	
Taxable Capital Gains	0.00
Franking/Imputation Credits	0.00
Foreign Credits	0.00
Decrease in Net Market Values	0.00
Pension Non-deductible Expenses	0.00
Other Non-deductible Expense	0.00
Pension Payments	0.00
Benefit Payments	0.00
Rollovers Out	0.00
Untaxed Benefits Received	0.00
Excess Contributions Tax	0.00
	0.00
Taxable Income (Loss)	4,383.81
Gross Tax	657.57
Less:	
Franking/Imputation Credits	0.00
Foreign Credits	0.00
TFN Credits	0.00
PAYG Installments	860.00
	860.00
Income Tax Payable (Refundable)	(202.43)
Add:	
Supervisory Levy	259.00
Non Arm's Length Income Tax	0.00
Total Amount Due (Refundable)	56.57



Australian Government
Australian Taxation Office

Agent GOTAX
Client KOALA SUPERANNUATION FUND
ABN 87 601 088 293
TFN 894 240 944

Income tax 551

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

Transactions

5 results found - from **02 August 2020** to **02 August 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
16 Sep 2021	15 Sep 2021	Payment received		\$79.52	\$0.00
15 Sep 2021	15 Sep 2021	General interest charge			\$79.52 DR
14 Sep 2021	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$56.57		\$79.52 DR
1 Jun 2021	1 Jun 2021	General interest charge			\$22.95 DR
24 Aug 2020	17 May 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$22.95		\$22.95 DR