

Roof & Building Service (Qld) Pty Ltd Superannuation Fund

Tax Accounting Reconciliation *Elizabeth Meiklejohn*

For the period 1 July 2022 to 30 June 2023

Operating Statement Profit vs. Provision for Income Tax		2023
		\$
Benefits Accrued as a Result of Operations before Income Tax		2,329,563.55
<u>ADD:</u>		
Lump Sums Paid		83,310.00
Pension Non-deductible Expenses		3,357.16
Pensions Paid		158,490.00
Rounding		0.29
<u>LESS:</u>		
Increase in Market Value		2,170,000.00
Pension Exempt Income		304,445.00
Taxable Income or Loss		100,276.00
	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	100,276.00	15,041.40
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
Provision for Income Tax		15,041.40

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	15,041.40
Income Tax Expense	15,041.40

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	15,041.40
<u>LESS:</u>	
Income Tax Instalments Paid	23,644.00
Income Tax Payable (Receivable)	(8,602.60)

2022-23: Financial Year

Using Calculated Percentage: 74.9683%**[.] Gross Assessable Income**

Assessable Capital Gains	\$0.00
Assessable Income	\$406,099.00
	\$406,099.00

[.] Total Income

Gross Assessable Income	\$406,099.00
Rollovers In	\$0.00
Non Assessable Contributions	\$0.00
	\$406,099.00

[.] Normal Assessable Income

Gross Assessable Income	\$406,099.00
Assessable Contributions	-\$35,911.80
Special Income	-\$0.00
	\$370,187.20

[.] Exempt Income

Normal Assessable Income	\$370,187.20 ×
Actuarial Pension Exemption Rate	82.2410%
	\$304,445.66

[.] Fund Expenses Exemption

Exempt Income	\$304,445.66 ÷
Total Income	\$406,099.00
	74.9683%



Australian Government
Australian Taxation Office

Agent VIRTU SUPER
Client ROOF & BUILDING SERVICE QLD
PTY LTD SUPER FUND
ABN 74 327 534 646
TFN 98 775 752

Income tax 551

Date generated	17 July 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

6 results found - from **17 July 2021** to **17 July 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
16 May 2023	15 May 2023	Payment received		\$6,709.35	\$0.00
3 Oct 2022	26 May 2022	General interest charge			\$6,709.35 DR
5 Sep 2022	15 May 2023	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$6,709.35		\$6,709.35 DR
26 May 2022	26 May 2022	General interest charge			\$0.00
26 May 2022	25 May 2022	Payment received		\$1,822.60	\$0.00
15 Dec 2021	14 Jun 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$1,822.60		\$1,822.60 DR



Australian Government
Australian Taxation Office

Agent VIRTU SUPER
Client ROOF & BUILDING SERVICE QLD
PTY LTD SUPER FUND
ABN 74 327 534 646
TFN 98 775 752

Activity statement 001

Date generated	17 July 2023
Overdue	\$14,004.87 DR
Not yet due	\$18,717.00 DR
Balance	\$32,721.87 DR

Transactions

26 results found - from **17 July 2021** to **17 July 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
12 Jul 2023	25 Aug 2023	Original Activity Statement for the period ending 30 Jun 23	\$18,717.00		\$32,721.87 DR
12 Jul 2023	25 Aug 2023	- GST	\$12,806.00		
12 Jul 2023	25 Aug 2023	- PAYG Instalments	\$5,911.00		
4 Jul 2023	4 Jul 2023	General interest charge			\$14,004.87 DR
1 Jul 2023	1 Jul 2023	General interest charge calculated from 01 Jun 23 to 30 Jun 23	\$119.87		\$14,004.87 DR
1 May 2023	1 Nov 2022	General interest charge			\$13,885.00 DR
5 Apr 2023	26 May 2023	Original Activity Statement for the period ending 31 Mar 23	\$13,885.00		\$13,885.00 DR
5 Apr 2023	26 May 2023	- GST	\$7,974.00		
5 Apr 2023	26 May 2023	- PAYG Instalments	\$5,911.00		
7 Mar 2023	7 Mar 2023	General interest charge			\$0.00
7 Mar 2023	6 Mar 2023	Payment received		\$13,886.00	\$0.00
1 Mar 2023	1 Mar 2023	General interest charge			\$13,886.00 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
12 Jan 2023	28 Feb 2023	Original Activity Statement for the period ending 31 Dec 22	\$13,886.00		\$13,886.00 DR
12 Jan 2023	28 Feb 2023	- GST	\$7,975.00		
12 Jan 2023	28 Feb 2023	- PAYG Instalments	\$5,911.00		
30 Nov 2022	30 Nov 2022	General interest charge			\$0.00
30 Nov 2022	29 Nov 2022	Payment received		\$13,505.00	\$0.00
1 Nov 2022	1 Nov 2022	General interest charge			\$13,505.00 DR
26 Oct 2022	25 Nov 2022	Original Activity Statement for the period ending 30 Sep 22	\$13,505.00		\$13,505.00 DR
26 Oct 2022	25 Nov 2022	- GST	\$7,594.00		
26 Oct 2022	25 Nov 2022	- PAYG Instalments	\$5,911.00		
30 Aug 2022	30 Aug 2022	General interest charge			\$0.00
30 Aug 2022	29 Aug 2022	Payment received		\$6,927.90	\$0.00
1 Aug 2022	1 Aug 2022	General interest charge			\$6,927.90 DR
15 Jul 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22	\$12,158.00		\$6,927.90 DR
15 Jul 2022	28 Jul 2022	- GST	\$7,975.00		
15 Jul 2022	28 Jul 2022	- PAYG Instalments	\$4,183.00		
26 May 2022	25 May 2022	Payment received		\$15,670.00	\$5,230.10 CR
12 May 2022	26 May 2022	Original Activity Statement for the period ending 31 Mar 22	\$15,670.00		\$10,439.90 DR
12 May 2022	26 May 2022	- GST	\$7,875.00		
12 May 2022	26 May 2022	- PAYG Instalments	\$7,795.00		
28 Feb 2022	25 Feb 2022	Payment received		\$10,054.00	\$5,230.10 CR
18 Jan 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21	\$10,054.00		\$4,823.90 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
18 Jan 2022	28 Feb 2022	- GST	\$7,677.00		
18 Jan 2022	28 Feb 2022	- PAYG Instalments	\$2,377.00		
26 Nov 2021	25 Nov 2021	Payment received		\$9,705.00	\$5,230.10 CR
8 Nov 2021	25 Nov 2021	Original Activity Statement for the period ending 30 Sep 21	\$9,705.00		\$4,474.90 DR
8 Nov 2021	25 Nov 2021	- GST	\$7,328.00		
8 Nov 2021	25 Nov 2021	- PAYG Instalments	\$2,377.00		
27 Aug 2021	27 Aug 2021	General interest charge			\$5,230.10 CR
27 Aug 2021	26 Aug 2021	Payment received		\$8,622.00	\$5,230.10 CR
2 Aug 2021	2 Aug 2021	General interest charge			\$3,391.90 DR



PAYG Instalments report 2023

Tax Agent 79673007

Last Updated 15/07/2023

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
98775752	ROOF & BUILDING SERVICE QLD PTY LTD SUPER FUND	5,911.00	5,911.00	5,911.00	5,911.00	23,644.00

Total No of Clients: 1