

Activity Statement

FNSTPB411 Little Blue Distillery February - 961 For the period ending 31 August 2024

ABN		84111122223
GST Accounting Method		Cash Basis
Goods and Services Tax (Aug)		
Total sales	G1	20,090
Does the amount shown at G1 include GST		Yes
Export sales	G2	530
Other GST-free sales	G3	100
Capital purchases	G10	64,573
Non-capital purchases	G11	6,615
PAYG Tax Withheld (Aug)		
Total salary, wages and other payments	W1	8,340
Amount withheld from payments shown at W1	W2	1,736
Amount withheld where no ABN is quoted	W4	94
Other amounts withheld (excluding any amount shown in W2 or W4)	W3	
Total amounts withheld (W2 + W4 + W3)	W5	1,830
Amounts you owe the Tax Office		
GST on sales	1A	1,594
Wine equalisation tax	1C	
Luxury car tax	1E	
PAYG tax withheld	4	1,830
Fuel tax credit over claim (Do not claim in litres)	7C	
Total owed to the ATO	8A	3,424
Amounts the Tax Office owes you		
GST on purchases	1B	6,314
Wine equalisation tax refundable	1D	
Luxury car tax refundable	1F	
Fuel tax credit (Do not claim in litres)	7D	
Total owed by the ATO	8B	6,314
Payment or Refund		
Is 8A more than 8B?		No
Your refund	9	2,890

Transactions by Tax Rate Audit Report

FNSTPB411 Little Blue Distillery February - 961 For the period 1 August 2024 to 31 August 2024

Date	Account	Reference	Details	Gross	GST	Net
GST on Income						
09/08/2024	Sales (200)		Big Hill Farmers Market - Takings Big Hill Farmers Market	5,520.00	501.82	5,018.18
16/08/2024	Sales (200)		Torquay Market - Takings Torquay Farmers Market	4,500.00	409.09	4,090.91
23/08/2024	Sales (200)		Southbank market - Takings Southbank Farmers Market	6,200.00	563.64	5,636.36
29/08/2024	Sales - Flowers (210)	Direct deposit	Payment: Blooms by Sarah	1,320.00	120.00	1,200.00
Total GST on Income				17,540.00	1,594.55	15,945.45
GST Free Income						
31/08/2024	Interest Income (270)		ANZ - Monthly interest received	100.00	0.00	100.00
Total GST Free Income				100.00	0.00	100.00
GST on Expenses						
06/08/2024	Security (480)		Be Secure - Monthly security as per contract	1,320.00	120.00	1,200.00
16/08/2024	Telephone & Internet (489)	150248	Bell Tel - Telephone account - Business portion	132.00	12.00	120.00
18/08/2024	Insurance (433)	Set up funding	Payment: Seaview Finance	2,640.00	240.00	2,400.00
24/08/2024	Motor Vehicle Expenses (449)	Set up	Payment: Finance Company	325.00	29.55	295.45
29/08/2024	Commission Flowers (410)	Direct deposit	Payment: Blooms by Sarah	264.00	24.00	240.00
29/08/2024	Freight & Courier (425)	Direct deposit	Payment: Blooms by Sarah	40.00	3.64	36.36
31/08/2024	Term Charges – Computer (402)	COM123 1	Tech Funding Company - Monthly interest	61.37	5.58	55.79
31/08/2024	Merchant Fees (446)		ANZ - Monthly merchant fees	105.00	9.55	95.45
Total GST on Expenses				4,887.37	444.32	4,443.05
GST on Capital						
13/08/2024	Computer Equipment (720)	HP Computer	Payment: Tech Funding Company	5,500.00	500.00	5,000.00
22/08/2024	Plant & Equipment (710)	552619	Australian Home Affairs - GST charge Still Copper Inv SC1003	13,200.00	1,200.00	12,000.00
24/08/2024	Motor Vehicles (730)	Set up	Payment: Finance Company	45,873.50	4,170.32	41,703.18
Total GST on Capital				64,573.50	5,870.32	58,703.18
GST Free Expenses						
18/08/2024	Interest Expense (437)	Set up funding	Payment: Seaview Finance	300.00	0.00	300.00
24/08/2024	Motor Vehicle Expenses (449)	Set up	Payment: Finance Company	272.00	0.00	272.00
24/08/2024	Borrowing costs - Hilux (792)	Set up	Payment: Finance Company	355.00	0.00	355.00
24/08/2024	Borrowing costs - Hilux (792)	Set up	Payment: Finance Company	8.10	0.00	8.10
31/08/2024	Term charges – Hilux (403)	155555 1	Finance Company - Monthly interest	153.49	0.00	153.49

Transactions by Tax Rate Audit Report

Date	Account	Reference	Details	Gross	GST	Net
31/08/2024	Bank Fees (404)		ANZ - Monthly bank fees	10.00	0.00	10.00
Total GST Free Expenses				1,098.59	0.00	1,098.59
GST Free Exports						
22/08/2024	Sales (200)	Direct deposit	Payment: Nolst Entertainment	480.00	0.00	480.00
22/08/2024	Freight Income (220)	Direct deposit	Payment: Nolst Entertainment	50.00	0.00	50.00
Total GST Free Exports				530.00	0.00	530.00
BAS Excluded						
03/08/2024	Plant & Equipment (710)	Inv SC1003	Copper Still - International Purchase of Copper still SC7654987	12,000.00	0.00	12,000.00
10/08/2024	Prepayments (620)	Hilux Deposit	Elliot Toyota - Deposit for Hilux Ute	3,000.00	0.00	3,000.00
12/08/2024	Wages and Salaries (477)	Payroll Expense Journal - PD-3	Payroll Expense Journal - PD-3 - Earnings	3,040.00	0.00	3,040.00
12/08/2024	No ABN Withholding Tax (828)		Susan Smith - No ABN Withholding Tax	(94.00)	0.00	(94.00)
12/08/2024	PAYG Withholdings Payable (825)	Payroll Expense Journal - PD-3	Payroll Expense Journal - PD-3 - Tax	(620.00)	0.00	(620.00)
12/08/2024	Superannuation (478)	Payroll Expense Journal - PD-3	Payroll Expense Journal - PD-3 - Superannuation Expense	349.60	0.00	349.60
12/08/2024	Superannuation Payable (826)	Payroll Expense Journal - PD-3	Payroll Expense Journal - PD-3 - Superannuation Liability	(349.60)	0.00	(349.60)
12/08/2024	Wages Payable - Payroll (804)	Payroll Expense Journal - PD-3	Payroll Expense Journal - PD-3 - Wages Payable	(2,420.00)	0.00	(2,420.00)
12/08/2024	Wages Payable - Payroll (804)		Benjamin Lee - Wages for fortnight ending 11 Aug 2024	2,420.00	0.00	2,420.00
13/08/2024	less Unexpired term charges - Computer (888)	HP Computer	Payment: Tech Funding Company	800.00	0.00	800.00
15/08/2024	Contractor Fees (415)	Inv 18	Mary Brown - Subbie general landscaping	900.00	0.00	900.00
15/08/2024	Voluntary Withholdings Payable 20% (827)	Inv 18	Mary Brown - Voluntary Withholding Tax	(180.00)	0.00	(180.00)
16/08/2024	Premium Funding Company (879)	Monthly direct debit	Premium Funding Company - Monthly payment for insurance funding	302.00	0.00	302.00
16/08/2024	Owner A Drawings (880)	150248	Bell Tel - Telephone account - Private portion	88.00	0.00	88.00
18/08/2024	Insurance (433)	Set up funding	Payment: Seaview Finance	80.00	0.00	80.00
21/08/2024	GST (820)	July 2024 BAS Payment	ATO - GST Payable	1,690.00	0.00	1,690.00
21/08/2024	PAYG Withholdings Payable (825)	July 2024 BAS Payment	ATO - PAYG Withholdings Payable	1,278.00	0.00	1,278.00
21/08/2024	Voluntary Withholdings Payable 20% (827)	July 2024 BAS Payment	ATO - Voluntary Withholding	340.00	0.00	340.00
22/08/2024	Plant & Equipment (710)	552619	Australian Home Affairs - GST charge Still Copper Inv SC1003	(12,000.00)	0.00	(12,000.00)
24/08/2024	less Unexpired term charges (886)	Set up	Payment: Finance Company	4,574.00	0.00	4,574.00
24/08/2024	Motor Vehicles (730)	Set up	Payment: Finance Company	980.00	0.00	980.00

Transactions by Tax Rate Audit Report

Date	Account	Reference	Details	Gross	GST	Net
24/08/2024	Motor Vehicle Expenses (449)	Set up	Payment: Finance Company	30.00	0.00	30.00
24/08/2024	Prepayments (620)	Set up	Payment: Finance Company	(3,000.00)	0.00	(3,000.00)
24/08/2024	Borrowing costs - Hilux (792)	Set up	Payment: Finance Company	156.40	0.00	156.40
26/08/2024	Wages and Salaries (477)	Payroll Expense Journal - PD-4	Payroll Expense Journal - PD-4 - Earnings	3,400.00	0.00	3,400.00
26/08/2024	Wages Payable - Payroll (804)		Benjamin Lee - Wages for fortnight ending 25 Aug 2024	2,664.00	0.00	2,664.00
26/08/2024	PAYG Withholdings Payable (825)	Payroll Expense Journal - PD-4	Payroll Expense Journal - PD-4 - Tax	(736.00)	0.00	(736.00)
26/08/2024	Superannuation (478)	Payroll Expense Journal - PD-4	Payroll Expense Journal - PD-4 - Superannuation Expense	349.60	0.00	349.60
26/08/2024	Superannuation Payable (826)	Payroll Expense Journal - PD-4	Payroll Expense Journal - PD-4 - Superannuation Liability	(349.60)	0.00	(349.60)
26/08/2024	Wages Payable - Payroll (804)	Payroll Expense Journal - PD-4	Payroll Expense Journal - PD-4 - Wages Payable	(2,664.00)	0.00	(2,664.00)
28/08/2024	Contractor Fees (415)	Inv 006	Alison Bramier - Pruning services	1,000.00	0.00	1,000.00
28/08/2024	Voluntary Withholdings Payable 20% (827)	Inv 006	Alison Bramier - Voluntary Withholding Tax	(200.00)	0.00	(200.00)
31/08/2024	less Unexpired term charges (886)	155555 1	Finance Company - Reduce term charges	(153.49)	0.00	(153.49)
31/08/2024	less Unexpired term charges - Computer (888)	COM123 1	Tech Funding Company - Reduce term charges	(61.37)	0.00	(61.37)
31/08/2024	Finance Company - Hilux 842.00 (885)	155555 1	Finance Company - Monthly payment	842.00	0.00	842.00
31/08/2024	Finance Company - Computer (887)	COM123 1	Tech Funding Company - Monthly payment	262.50	0.00	262.50
Total BAS Excluded				17,718.04	0.00	17,718.04
Input Taxed Sales						
02/08/2024	Hawks Nest House Rental (230)		Gemma Page - Rent Hawks Nest House - fortnightly rent	640.00	0.00	640.00
16/08/2024	Hawks Nest House Rental (230)		Gemma Page - Rent Hawks Nest House - fortnightly rent	640.00	0.00	640.00
30/08/2024	Hawks Nest House Rental (230)		Gemma Page - Rent Hawks Nest House - fortnightly rent	640.00	0.00	640.00
Total Input Taxed Sales				1,920.00	0.00	1,920.00
Input Taxed Purchases						
22/08/2024	Repairs and Maintenance (473)	Hawks Nest House Inv 401	Perfect Plumbing - Fix blocked pipes and tap washer	275.00	0.00	275.00
Total Input Taxed Purchases				275.00	0.00	275.00
GST Not Registered						
05/08/2024	Cellar Door Amenities (405)	Inv 150	Plant Nation - Pot Plants for Cellar Door (Plant Nation not registered for GST)	155.00	0.00	155.00
12/08/2024	Cleaning (408)		Susan Smith - Cleaning Cellar Door	200.00	0.00	200.00
Total GST Not Registered				355.00	0.00	355.00

Transactions by BAS Field Audit Report

FNSTPB411 Little Blue Distillery February - 961 For the period 1 August 2024 to 31 August 2024

G1 - Total sales				20,090	
Date	Account	Reference	Details	Gross	GST
GST on Income					
09/08/2024	Sales (200)		Big Hill Farmers Market - Takings Big Hill Farmers Market	5,520.00	501.82
16/08/2024	Sales (200)		Torquay Market - Takings Torquay Farmers Market	4,500.00	409.09
23/08/2024	Sales (200)		Southbank market - Takings Southbank Farmers Market	6,200.00	563.64
29/08/2024	Sales - Flowers (210)	Direct deposit	Payment: Blooms by Sarah	1,320.00	120.00
GST Free Income					
31/08/2024	Interest Income (270)		ANZ - Monthly interest received	100.00	0.00
GST Free Exports					
22/08/2024	Sales (200)	Direct deposit	Payment: Nolst Entertainment	480.00	0.00
22/08/2024	Freight Income (220)	Direct deposit	Payment: Nolst Entertainment	50.00	0.00
Input Taxed Sales					
02/08/2024	Hawks Nest House Rental (230)		Gemma Page - Rent Hawks Nest House – fortnightly rent	640.00	0.00
16/08/2024	Hawks Nest House Rental (230)		Gemma Page - Rent Hawks Nest House – fortnightly rent	640.00	0.00
30/08/2024	Hawks Nest House Rental (230)		Gemma Page - Rent Hawks Nest House – fortnightly rent	640.00	0.00
G2 - Export sales				530	
Date	Account	Reference	Details	Gross	GST
GST Free Exports					
22/08/2024	Sales (200)	Direct deposit	Payment: Nolst Entertainment	480.00	0.00
22/08/2024	Freight Income (220)	Direct deposit	Payment: Nolst Entertainment	50.00	0.00
G3 - Other GST-free sales				100	
Date	Account	Reference	Details	Gross	GST
GST Free Income					
31/08/2024	Interest Income (270)		ANZ - Monthly interest received	100.00	0.00
G10 - Capital purchases				64,573	
Date	Account	Reference	Details	Gross	GST
GST on Capital					
13/08/2024	Computer Equipment (720)	HP Computer	Payment: Tech Funding Company	5,500.00	500.00
22/08/2024	Plant & Equipment (710)	552619	Australian Home Affairs - GST charge Still Copper Inv SC1003	13,200.00	1,200.00

Transactions by BAS Field Audit Report

Date	Account	Reference	Details	Gross	GST
24/08/2024	Motor Vehicles (730)	Set up	Payment: Finance Company	45,873.50	4,170.32

G11 - Non-capital purchases 6,615

Date	Account	Reference	Details	Gross	GST
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GST on Expenses

06/08/2024	Security (480)		Be Secure - Monthly security as per contract	1,320.00	120.00
16/08/2024	Telephone & Internet (489)	150248	Bell Tel - Telephone account - Business portion	132.00	12.00
18/08/2024	Insurance (433)	Set up funding	Payment: Seaview Finance	2,640.00	240.00
24/08/2024	Motor Vehicle Expenses (449)	Set up	Payment: Finance Company	325.00	29.55
29/08/2024	Commission Flowers (410)	Direct deposit	Payment: Blooms by Sarah	264.00	24.00
29/08/2024	Freight & Courier (425)	Direct deposit	Payment: Blooms by Sarah	40.00	3.64
31/08/2024	Term Charges – Computer (402)	COM123 1	Tech Funding Company - Monthly interest	61.37	5.58
31/08/2024	Merchant Fees (446)		ANZ - Monthly merchant fees	105.00	9.55

GST Free Expenses

18/08/2024	Interest Expense (437)	Set up funding	Payment: Seaview Finance	300.00	0.00
24/08/2024	Motor Vehicle Expenses (449)	Set up	Payment: Finance Company	272.00	0.00
24/08/2024	Borrowing costs - Hilux (792)	Set up	Payment: Finance Company	355.00	0.00
24/08/2024	Borrowing costs - Hilux (792)	Set up	Payment: Finance Company	8.10	0.00
31/08/2024	Term charges – Hilux (403)	155555 1	Finance Company - Monthly interest	153.49	0.00
31/08/2024	Bank Fees (404)		ANZ - Monthly bank fees	10.00	0.00

Input Taxed Purchases

22/08/2024	Repairs and Maintenance (473)	Hawks Nest House Inv 401	Perfect Plumbing - Fix blocked pipes and tap washer	275.00	0.00
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GST Not Registered

05/08/2024	Cellar Door Amenities (405)	Inv 150	Plant Nation - Pot Plants for Cellar Door (Plant Nation not registered for GST)	155.00	0.00
12/08/2024	Cleaning (408)		Susan Smith - Cleaning Cellar Door	200.00	0.00

1A - GST on sales 1,594

Date	Account	Reference	Details	Gross	GST
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GST on Income

09/08/2024	Sales (200)		Big Hill Farmers Market - Takings Big Hill Farmers Market	5,520.00	501.82
16/08/2024	Sales (200)		Torquay Market - Takings Torquay Farmers Market	4,500.00	409.09
23/08/2024	Sales (200)		Southbank market - Takings Southbank Farmers Market	6,200.00	563.64
29/08/2024	Sales - Flowers (210)	Direct deposit	Payment: Blooms by Sarah	1,320.00	120.00

Transactions by BAS Field Audit Report

Date	Account	Reference	Details	Gross	GST
GST Free Income					
31/08/2024	Interest Income (270)		ANZ - Monthly interest received	100.00	0.00
GST Free Exports					
22/08/2024	Sales (200)	Direct deposit	Payment: Nolst Entertainment	480.00	0.00
22/08/2024	Freight Income (220)	Direct deposit	Payment: Nolst Entertainment	50.00	0.00
Input Taxed Sales					
02/08/2024	Hawks Nest House Rental (230)		Gemma Page - Rent Hawks Nest House – fortnightly rent	640.00	0.00
16/08/2024	Hawks Nest House Rental (230)		Gemma Page - Rent Hawks Nest House – fortnightly rent	640.00	0.00
30/08/2024	Hawks Nest House Rental (230)		Gemma Page - Rent Hawks Nest House – fortnightly rent	640.00	0.00
1B - GST on purchases					6,314
Date	Account	Reference	Details	Gross	GST
GST on Expenses					
06/08/2024	Security (480)		Be Secure - Monthly security as per contract	1,320.00	120.00
16/08/2024	Telephone & Internet (489)	150248	Bell Tel - Telephone account - Business portion	132.00	12.00
18/08/2024	Insurance (433)	Set up funding	Payment: Seaview Finance	2,640.00	240.00
24/08/2024	Motor Vehicle Expenses (449)	Set up	Payment: Finance Company	325.00	29.55
29/08/2024	Commission Flowers (410)	Direct deposit	Payment: Blooms by Sarah	264.00	24.00
29/08/2024	Freight & Courier (425)	Direct deposit	Payment: Blooms by Sarah	40.00	3.64
31/08/2024	Term Charges – Computer (402)	COM123 1	Tech Funding Company - Monthly interest	61.37	5.58
31/08/2024	Merchant Fees (446)		ANZ - Monthly merchant fees	105.00	9.55
GST on Capital					
13/08/2024	Computer Equipment (720)	HP Computer	Payment: Tech Funding Company	5,500.00	500.00
22/08/2024	Plant & Equipment (710)	552619	Australian Home Affairs - GST charge Still Copper Inv SC1003	13,200.00	1,200.00
24/08/2024	Motor Vehicles (730)	Set up	Payment: Finance Company	45,873.50	4,170.32
GST Free Expenses					
18/08/2024	Interest Expense (437)	Set up funding	Payment: Seaview Finance	300.00	0.00
24/08/2024	Motor Vehicle Expenses (449)	Set up	Payment: Finance Company	272.00	0.00
24/08/2024	Borrowing costs - Hilux (792)	Set up	Payment: Finance Company	355.00	0.00
24/08/2024	Borrowing costs - Hilux (792)	Set up	Payment: Finance Company	8.10	0.00
31/08/2024	Term charges – Hilux (403)	155555 1	Finance Company - Monthly interest	153.49	0.00
31/08/2024	Bank Fees (404)		ANZ - Monthly bank fees	10.00	0.00
Input Taxed Purchases					

Transactions by BAS Field Audit Report

Date	Account	Reference	Details	Gross	GST
22/08/2024	Repairs and Maintenance (473)	Hawks Nest House Inv 401	Perfect Plumbing - Fix blocked pipes and tap washer	275.00	0.00
GST Not Registered					
05/08/2024	Cellar Door Amenities (405)	Inv 150	Plant Nation - Pot Plants for Cellar Door (Plant Nation not registered for GST)	155.00	0.00
12/08/2024	Cleaning (408)		Susan Smith - Cleaning Cellar Door	200.00	0.00