

Activity Statement

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

ABN		84111122223
GST Accounting Method		Accruals Basis
Goods and Services Tax (Aug)		
Total sales	G1	86,090
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	6,737
PAYG Tax Withheld (Aug)		
Total salary, wages and other payments	W1	6,440
Amount withheld from payments shown at W1	W2	1,356
Amount withheld where no ABN is quoted	W4	
Other amounts withheld (excluding any amount shown in W2 or W4)	W3	
Total amounts withheld (W2 + W4 + W3)	W5	1,356
Amounts you owe the Tax Office		
GST on sales	1A	7,594
Wine equalisation tax	1C	
Luxury car tax	1E	
PAYG tax withheld	4	1,356
Fuel tax credit over claim (Do not claim in litres)	7C	
Total owed to the ATO	8A	8,950
Amounts the Tax Office owes you		
GST on purchases	1B	6,325
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	6,325
Payment or Refund		
Is 8A more than 8B?		Yes
Your payment	9	2,625

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
15/08/2024	Plant & Equipment (710)	INV-0103	Plant Nation - Sale of tractor	66,000.00	6,000.00	60,000.00
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)	Customer RCTI001	Blooms by Sarah - Various flowers sold on commission	1,320.00	120.00	1,200.00
Total GST on Income				83,540.00	7,594.55	75,945.45
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	Purchases (310)	Inv 342	SDS Supplies - Roll 200 ml labels	53.06	4.82	48.24
16/08/2024	Purchases (310)	Inv 342	SDS Supplies - Box of 6 200 ml bottles	68.11	6.19	61.92
16/08/2024	Telephone & Internet (489)	150248	Bell Tel - Telephone account - Business portion	132.00	12.00	120.00
18/08/2024	Insurance (433)	PF223344	Seaview Finance - Insurance and brokerage	2,640.00	240.00	2,400.00
24/08/2024	Motor Vehicle Expenses (449)	155555	Finance Company - CTP Insurance	325.00	29.55	295.45
29/08/2024	Commission Flowers (410)	Customer RCTI001	Blooms by Sarah - less Commission	264.00	24.00	240.00
29/08/2024	Freight & Courier (425)	Customer RCTI001	Blooms by Sarah - less Freight	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				5,008.54	455.33	4,553.21
GST on Capital						
13/08/2024	Computer Equipment (720)	COM123	Tech Funding Company - Purchase HP Computer	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)	155555	Finance Company - Hilux	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)	PF223344	Seaview Finance - Interest on insurance funding	300.00	0.00	300.00
24/08/2024	Motor Vehicle Expenses (449)	155555	Finance Company - Registration	272.00	0.00	272.00

Transactions by Tax Rate Audit Report

Date	Account	Reference	Details	Gross	GST	Net
24/08/2024	Borrowing costs - Hilux (792)	155555	Finance Company - Establishment fee	355.00	0.00	355.00
24/08/2024	Borrowing costs - Hilux (792)	155555	Finance Company - Registration Fees	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
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)	Customer PO N0012	Nolst Entertainment - 12 x 200ml bottles at \$40	480.00	0.00	480.00
22/08/2024	Freight Income (220)	Customer PO N0012	Nolst Entertainment - Freight International	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	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	No ABN Withholding Tax (828)		Susan Smith - No ABN Withholding Tax	(94.00)	0.00	(94.00)
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)	COM123	Tech Funding Company - less Unexpired Term Charges	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)	PF223344	Seaview Finance - Stamp duty	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

Transactions by Tax Rate Audit Report

Date	Account	Reference	Details	Gross	GST	Net
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	Motor Vehicles (730)	155555	Finance Company - Stamp Duty	980.00	0.00	980.00
24/08/2024	Motor Vehicle Expenses (449)	155555	Finance Company - CTP Stamp Duty	30.00	0.00	30.00
24/08/2024	Prepayments (620)	155555	Finance Company - Less Deposit Paid	(3,000.00)	0.00	(3,000.00)
24/08/2024	Borrowing costs - Hilux (792)	155555	Finance Company - Stamp Duty	156.40	0.00	156.40
24/08/2024	less Unexpired term charges (886)	155555	Finance Company - Total Interest Paid	4,574.00	0.00	4,574.00
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	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	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

Transactions by Tax Rate Audit Report

Date	Account	Reference	Details	Gross	GST	Net
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				86,090	
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
15/08/2024	Plant & Equipment (710)	INV-0103	Plant Nation - Sale of tractor	66,000.00	6,000.00
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)	Customer RCTI001	Blooms by Sarah - Various flowers sold on commission	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)	Customer PO N0012	Nolst Entertainment - 12 x 200ml bottles at \$40	480.00	0.00
22/08/2024	Freight Income (220)	Customer PO N0012	Nolst Entertainment - Freight International	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)	Customer PO N0012	Nolst Entertainment - 12 x 200ml bottles at \$40	480.00	0.00
22/08/2024	Freight Income (220)	Customer PO N0012	Nolst Entertainment - Freight International	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)	COM123	Tech Funding Company - Purchase HP Computer	5,500.00	500.00

Transactions by BAS Field Audit Report

Date	Account	Reference	Details	Gross	GST
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)	155555	Finance Company - Hilux	45,873.50	4,170.32
G11 - Non-capital purchases				6,737	
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	Purchases (310)	Inv 342	SDS Supplies - Roll 200 ml labels	53.06	4.82
16/08/2024	Purchases (310)	Inv 342	SDS Supplies - Box of 6 200 ml bottles	68.11	6.19
16/08/2024	Telephone & Internet (489)	150248	Bell Tel - Telephone account - Business portion	132.00	12.00
18/08/2024	Insurance (433)	PF223344	Seaview Finance - Insurance and brokerage	2,640.00	240.00
24/08/2024	Motor Vehicle Expenses (449)	155555	Finance Company - CTP Insurance	325.00	29.55
29/08/2024	Commission Flowers (410)	Customer RCTI001	Blooms by Sarah - less Commission	264.00	24.00
29/08/2024	Freight & Courier (425)	Customer RCTI001	Blooms by Sarah - less Freight	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)	PF223344	Seaview Finance - Interest on insurance funding	300.00	0.00
24/08/2024	Motor Vehicle Expenses (449)	155555	Finance Company - Registration	272.00	0.00
24/08/2024	Borrowing costs - Hilux (792)	155555	Finance Company - Establishment fee	355.00	0.00
24/08/2024	Borrowing costs - Hilux (792)	155555	Finance Company - Registration Fees	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
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					7,594
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

Transactions by BAS Field Audit Report

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15/08/2024	Plant & Equipment (710)	INV-0103	Plant Nation - Sale of tractor	66,000.00	6,000.00
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)	Customer RCTI001	Blooms by Sarah - Various flowers sold on commission	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)	Customer PO N0012	Nolst Entertainment - 12 x 200ml bottles at \$40	480.00	0.00
22/08/2024	Freight Income (220)	Customer PO N0012	Nolst Entertainment - Freight International	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					6,325
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	Purchases (310)	Inv 342	SDS Supplies - Roll 200 ml labels	53.06	4.82
16/08/2024	Purchases (310)	Inv 342	SDS Supplies - Box of 6 200 ml bottles	68.11	6.19
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29/08/2024	Freight & Courier (425)	Customer RCTI001	Blooms by Sarah - less Freight	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)	COM123	Tech Funding Company - Purchase HP Computer	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)	155555	Finance Company - Hilux	45,873.50	4,170.32
GST Free Expenses					

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Date	Account	Reference	Details	Gross	GST
18/08/2024	Interest Expense (437)	PF223344	Seaview Finance - Interest on insurance funding	300.00	0.00
24/08/2024	Motor Vehicle Expenses (449)	155555	Finance Company - Registration	272.00	0.00
24/08/2024	Borrowing costs - Hilux (792)	155555	Finance Company - Establishment fee	355.00	0.00
24/08/2024	Borrowing costs - Hilux (792)	155555	Finance Company - Registration Fees	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
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