

Financial statements and reports for the year ended 30 June 2022

Yarden SMSF

Prepared for: Yarden Smsf Investments Pty. Ltd.

Yarden SMSF Operating Statement

For the year ended 30 June 2022



	Note	2022 \$	2021 \$
Income			
Investment Income			
Interest Received		3.78	43.23
Other Investment Income		54.91	0.00
Property Income	8	0.00	6,670.30
Investment Gains			
Changes in Market Values	9		
Unrealised Movements in Market Value		98,482.99	327.74
Transfers In		73,500.00	504,000.00
Total Income		<u>172,041.68</u>	<u>511,041.27</u>
Expenses			
Accountancy Fees		3,110.00	220.00
ATO Supervisory Levy		518.00	0.00
Amortisation of formation costs		600.00	600.00
Auditor's Remuneration		330.00	0.00
ASIC Fees		55.00	0.00
Advisor Fees		3,300.00	0.00
Bank Charges		0.00	30.00
Investment Expenses		179.71	12,775.00
Insurance		320.00	0.00
Fines		83.00	0.00
Rental Property Expenses		0.00	2,696.07
		<u>8,495.71</u>	<u>16,321.07</u>
Total Expenses		<u>8,495.71</u>	<u>16,321.07</u>
Benefits accrued as a result of operations before income tax		<u>163,545.97</u>	<u>494,720.20</u>
Income Tax Expense	10	0.00	111.30
Benefits accrued as a result of operations		<u>163,545.97</u>	<u>494,608.90</u>

DocuSigned by:

8EDF476C2F06433...

DocuSigned by:

D51643CDDF3D412...

The accompanying notes form part of these financial statements.

Refer to compilation report

DocuSigned by:

D04E4A2A83E94F2...

DocuSigned by:

B96D80F144AA454...

Yarden SMSF

Detailed Statement of Financial Position

As at 30 June 2022



	Note	2022 \$	2021 \$
Assets			
Investments			
Cryptocurrency	2		
Crypto currency		7,462.94	0.00
Real Estate Properties (Australian - Residential)	3		
3 Bonton Avenue, Deception Bay QLD 4508		577,426.69	400,000.00
Total Investments		<u>584,889.63</u>	<u>400,000.00</u>
Other Assets			
Bank Accounts	4		
Macquarie ***8147		38,908.24	66,925.20
Formation Expenses		1,800.00	2,400.00
Total Other Assets		<u>40,708.24</u>	<u>69,325.20</u>
Total Assets		<u>625,597.87</u>	<u>469,325.20</u>
Less:			
Liabilities			
Income Tax Payable		0.00	111.30
PAYG Payable		0.00	7,162.00
Total Liabilities		<u>0.00</u>	<u>7,273.30</u>
Net assets available to pay benefits		<u>625,597.87</u>	<u>462,051.90</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	5, 6		
Diloi, Anila - Accumulation		244,972.22	188,530.13
Diloi, Asiah Quila Jiutatia - Accumulation		210,686.59	153,904.13
Diloi, Daphne Leba Kalo - Accumulation		97,468.29	63,718.27
Norman, James Robert - Accumulation		72,470.77	55,899.37
Total Liability for accrued benefits allocated to members' accounts		<u>625,597.87</u>	<u>462,051.90</u>

DocuSigned by:

8EDF476C2F06433...

25/10/2023 11:54:12

DocuSigned by: The accompanying notes form part of these financial statements.

D51643CDDF3D412...

Refer to compilation report

DocuSigned by:

D04E4A2A83E94F2...

DocuSigned by:

B96D80F144AA454...

Yarden SMSF Compilation Report



We have compiled the accompanying special purpose financial statements of the Yarden SMSF which comprise the statement of financial position as at 30 June 2022 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of Yarden SMSF are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Simmons Livingstone & Associates

of

PO Box 806, OXFENFORD, Queensland 4210

Signed:

A handwritten signature in black ink, appearing to read "J. Lytle".

Dated: 25/10/2023

Yarden SMSF

Notes to the Financial Statements

For the year ended 30 June 2022



Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

c. Revenue

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.


Dividend revenue

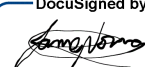
DocuSigned by:

 8EDF476C2F06433...

DocuSigned by:
 Asiale Diloi
 D51643CDDF3D412...

Refer to compilation report

DocuSigned by:

 D04E4A2A83E94F2...

DocuSigned by:

 B96D80F144AA454...

Yarden SMSF

Notes to the Financial Statements

For the year ended 30 June 2022



Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Trade and Other Payables

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Cryptocurrency

	2022 \$	2021 \$
Crypto currency	7,462.94	0.00
	7,462.94	0.00

Note 3: Real Estate Properties (Australian - Residential)

2022 \$	2021 \$
------------	------------

DocuSigned by:

8EDF476C2F06433...

DocuSigned by:
Asiale Diloi
D51643CDDF3D412...

Refer to compilation report

DocuSigned by:

D04E4A2A83E94F2...

DocuSigned by:

B96D80F144AA454...

Yarden SMSF

Notes to the Financial Statements

For the year ended 30 June 2022



3 Bonton Avenue, Deception Bay QLD 4508	577,426.69	400,000.00
	<hr/>	<hr/>
	577,426.69	400,000.00
	<hr/>	<hr/>

Note 4: Banks and Term Deposits

	2022	2021
	\$	\$
Banks		
Macquarie ***8147	38,908.24	66,925.20
	<hr/>	<hr/>
	38,908.24	66,925.20
	<hr/>	<hr/>

Note 5: Liability for Accrued Benefits

	2022	2021
	\$	\$
Liability for accrued benefits at beginning of year	462,051.90	0.00
Benefits accrued as a result of operations	163,545.97	494,608.90
Current year member movements	0.00	(32,557.00)
	<hr/>	<hr/>
Liability for accrued benefits at end of year	625,597.87	462,051.90
	<hr/>	<hr/>

Note 6: Vested Benefits

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2022	2021
	\$	\$
Vested Benefits	625,597.87	462,051.90
	<hr/>	<hr/>

Note 7: Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

Note 8: Rental Income

	2022	2021
	\$	\$
3 Bonton Avenue, Deception Bay QLD 4508	0.00	6,670.30
	<hr/>	<hr/>
	0.00	6,670.30
	<hr/>	<hr/>

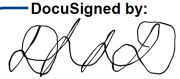
Note 9: Changes in Market Values

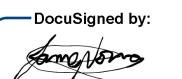
DocuSigned by:

 8EDF476C2F06433...

DocuSigned by:
 Asiale Dilo
 D51643CDDF3D412...

Refer to compilation report

DocuSigned by:

 D04E4A2A83E94F2...

DocuSigned by:

 B96D80F144AA454...

Yarden SMSF

Notes to the Financial Statements

For the year ended 30 June 2022

**Unrealised Movements in Market Value**

	2022 \$	2021 \$
Cryptocurrency		
Crypto currency	(7,546.15)	0.00
	<hr/>	<hr/>
	(7,546.15)	0.00
	<hr/>	<hr/>
Real Estate Properties (Australian - Residential)		
3 Bonton Avenue, Deception Bay QLD 4508	106,029.14	327.74
	<hr/>	<hr/>
	106,029.14	327.74
	<hr/>	<hr/>
Total Unrealised Movement	98,482.99	327.74
	<hr/>	<hr/>

Realised Movements in Market Value

	2022 \$	2021 \$
Total Realised Movement	0.00	0.00
	<hr/>	<hr/>
Changes in Market Values	98,482.99	327.74
	<hr/>	<hr/>

Note 10: Income Tax Expense

	2022 \$	2021 \$
The components of tax expense comprise		
Current Tax	0.00	111.30
	<hr/>	<hr/>
Income Tax Expense	0.00	111.30
	<hr/>	<hr/>

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	24,531.90	74,208.00
Less:		
Tax effect of:		
Non Taxable Transfer In	11,025.00	75,600.00
Increase in MV of Investments	14,772.45	49.20
Tax Adjustment - Management/Admin Expenses (J1)	0.00	1,462.50
Add:		
Tax effect of:		
SMSF Non-Deductible Expenses	102.45	0.00
Tax Adjustment - Other	0.00	90.00

DocuSigned by:

 8EDF476C2F06433...

DocuSigned by:
 Asiale Dibi
 D51643CDDF3D412...

Refer to compilation report

DocuSigned by:

 D04E4A2A83E94F2...

DocuSigned by:

 B96D80F144AA454...

Yarden SMSF

Notes to the Financial Statements

For the year ended 30 June 2022



Tax Losses	1,163.25	0.00
Rounding	(0.15)	2,925.00
Income Tax on Taxable Income or Loss	0.00	111.30
Less credits:		
Current Tax or Refund	<u>0.00</u>	<u>111.30</u>

DocuSigned by:

8EDF476C2F06433... D51643CDDF3D412...

Refer to compilation report

DocuSigned by:

D04E4A2A83E94F2...

DocuSigned by:

B96D80F144AA454...

Yarden SMSF

Trustees Declaration

Yarden Smsf Investments Pty. Ltd. ACN: 641759560



The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of the trustee company by:

DocuSigned by:

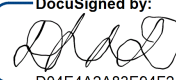
8EDF476C2F06433...

.....
Anila Dilo
Yarden Smsf Investments Pty. Ltd.
Director


DocuSigned by:

D51643CDDF3D412...

.....
Asiah Quila Jiutatia Dilo
Yarden Smsf Investments Pty. Ltd.
Director

DocuSigned by:

D04E4A2A83E94F2...

.....
Daphne Leba Kalo Dilo
Yarden Smsf Investments Pty. Ltd.
Director

DocuSigned by:

B96D80F144AA454...

.....
James Robert Norman
Yarden Smsf Investments Pty. Ltd.
Director

25 October 2023

Yarden SMSF

Statement of Taxable Income

For the year ended 30 June 2022



	2022
	\$
Benefits accrued as a result of operations	163,545.97
Less	
Non Taxable Transfer In	73,500.00
Increase in MV of investments	98,482.99
	<u>171,982.99</u>
Add	
SMSF non deductible expenses	683.00
	<u>683.00</u>
SMSF Annual Return Rounding	(0.98)
Taxable Income or Loss	<u>(7,755.00)</u>
Income Tax on Taxable Income or Loss	0.00
 CURRENT TAX OR REFUND	 <u>0.00</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>259.00</u>

Yarden SMSF Members Statement



Anila Dilo
106 Bailey Road
Deception Bay, Queensland, 4508, Australia

Your Details

Date of Birth : 08/07/1965
Age: 56
Tax File Number: 364325662
Date Joined Fund: 16/06/2020
Service Period Start Date: 30/09/2002
Date Left Fund:
Member Code: DILANI00001A
Account Start Date: 16/06/2020
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: Kolinio Dilo
Asiah Quila Jiutatia Dilo
Daphne Leba Kalo Dilo
Kolinio Jnr Dilo
Others Dilo
Nomination Type: N/A
Vested Benefits: 244,972.22
Total Death Benefit: 244,972.22
Disability Benefit: 0.00

Your Balance

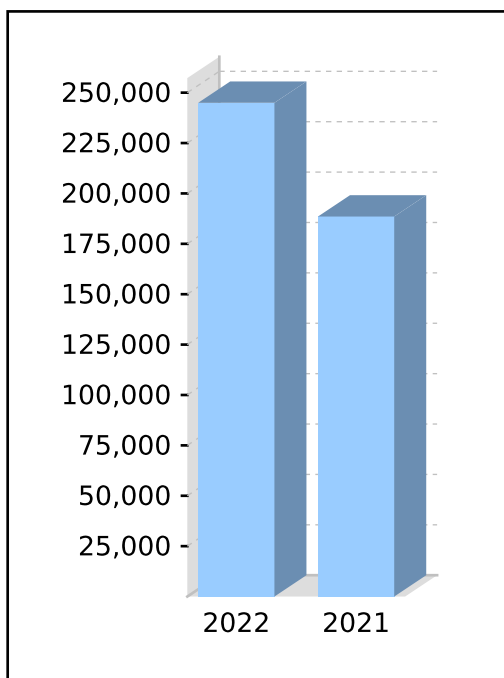
Total Benefits 244,972.22

Preservation Components

Preserved 244,972.22
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free
Taxable 244,972.22
Investment Earnings Rate 17.27%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	188,530.13	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	21,000.00	225,000.00
Net Earnings	35,442.09	(3,866.49)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		46.38
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		32,557.00
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	244,972.22	188,530.13

DocuSigned by:

8EDF476C2F06433...

DocuSigned by:
Asiah Dilo
D51643CDDF3D412...

DocuSigned by:

D04E4A2A83E94F2...

DocuSigned by:

B96D80F144AA454...

Yarden SMSF Members Statement



Asiah Quila Jiutatia Diloi
106 Bailey Road
Deception Bay, Queensland, 4508, Australia

Your Details

Date of Birth : 04/06/1988
Age: 34
Tax File Number: 845854581
Date Joined Fund: 16/06/2020
Service Period Start Date: 15/12/2008
Date Left Fund:
Member Code: DILASI00001A
Account Start Date: 16/06/2020
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 210,686.59
Total Death Benefit: 210,686.59
Disability Benefit: 0.00

Your Balance

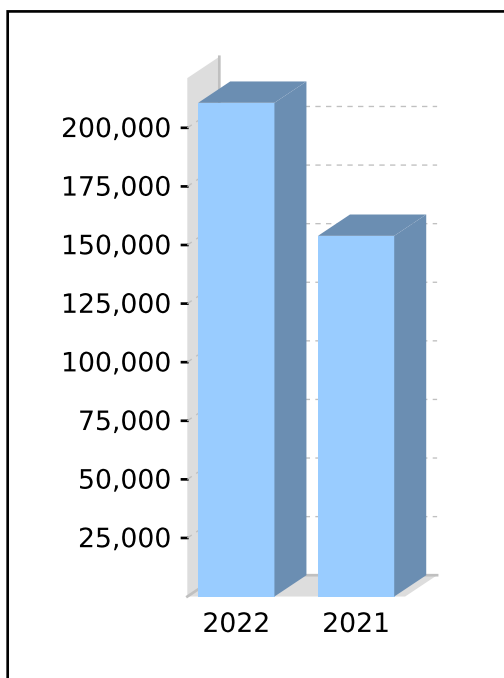
Total Benefits 210,686.59

Preservation Components

Preserved 210,686.59
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free 4,894.01
Taxable 205,792.58
Investment Earnings Rate 17.27%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	153,904.13	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	26,500.00	157,000.00
Net Earnings	30,282.46	(3,059.18)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		36.69
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	210,686.59	153,904.13

DocuSigned by:

8EDF476C2F06433...

DocuSigned by:

D51643CDDF3D412...

DocuSigned by:

D04E4A2A83E94F2...

DocuSigned by:

B96D80F144AA454...

Yarden SMSF Members Statement



Daphne Leba Kalo Diloi
106 Bailey Road
Deception Bay, Queensland, 4508, Australia

Your Details

Date of Birth : 01/10/1994
Age: 27
Tax File Number: 892046469
Date Joined Fund: 16/06/2020
Service Period Start Date: 05/08/2013
Date Left Fund:
Member Code: DILDAP00001A
Account Start Date: 16/06/2020
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 97,468.29
Total Death Benefit: 97,468.29
Disability Benefit: 0.00

Your Balance

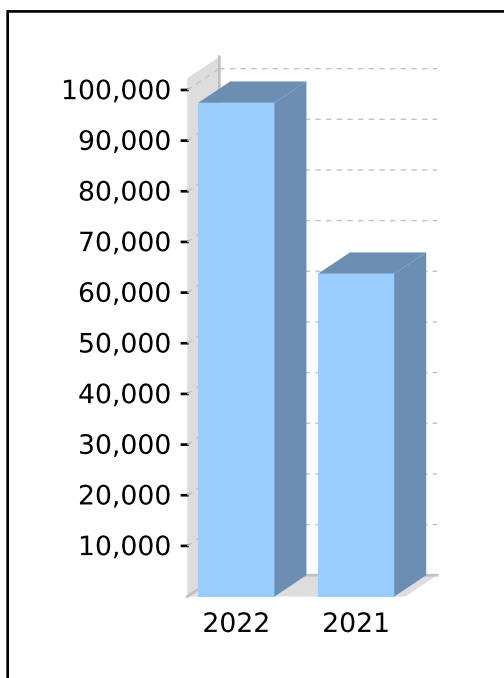
Total Benefits 97,468.29

Preservation Components

Preserved 97,468.29
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free 4,131.52
Taxable 93,336.77
Investment Earnings Rate 17.26%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	63,718.27	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	20,000.00	65,000.00
Net Earnings	13,750.02	(1,266.54)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		15.19
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	97,468.29	63,718.27

DocuSigned by:

8EDF476C2F06433...

DocuSigned by:

D51643CDDF3D412...

DocuSigned by:

D04E4A2A83E94F2...

DocuSigned by:

B96D80F144AA454...

Yarden SMSF Members Statement



James Robert Norman
101 Kowald Road
Landsborough, Queensland, 4550, Australia

Your Details

Date of Birth :	17/09/1979	Nominated Beneficiaries:	Salote Norman
Age:	42	Nomination Type:	N/A
Tax File Number:	858874783	Vested Benefits:	72,470.77
Date Joined Fund:	16/06/2020	Total Death Benefit:	72,470.77
Service Period Start Date:	01/01/2007	Disability Benefit:	0.00
Date Left Fund:			
Member Code:	NORJAM00001A		
Account Start Date:	16/06/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

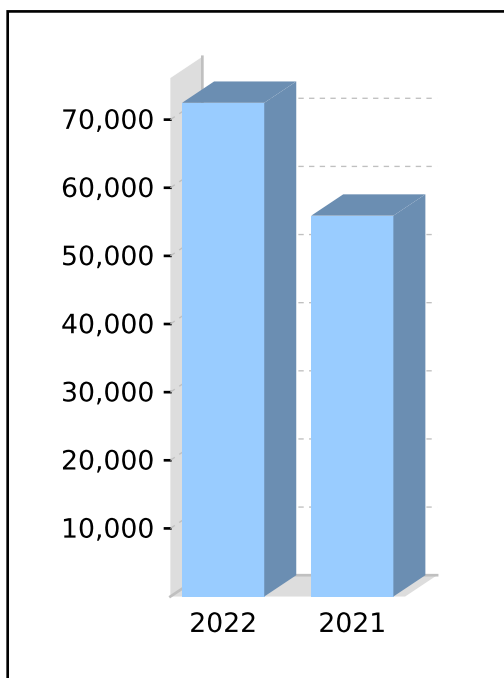
Total Benefits 72,470.77

Preservation Components

Preserved 72,470.77
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free 3,314.72
Taxable 69,156.05
Investment Earnings Rate 17.27%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	55,899.37	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	6,000.00	57,000.00
Net Earnings	10,571.40	(1,087.59)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		13.04
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	72,470.77	55,899.37

DocuSigned by:

8EDF476C2F06433... D51643CDDF3D412...

DocuSigned by:

D04E4A2A83E94F2...

DocuSigned by:

B96D80F144AA454...

Yarden SMSF

Minutes of a meeting of the Director(s)

held on 25 October 2023 at C/- Simmons Livingstone & Associates 30/340 Hope Island Road, Hope Island, Queensland 4212



PRESENT:	Anila Diloj, Asiah Quila Jiutatia Diloj, Daphne Leba Kalo Diloj and James Robert Norman
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
AUDITORS:	<p>It was resolved that</p> <p>Super Audits</p> <p>of</p> <p>Box 3376, RUNDLE MALL, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Simmons Livingstone & Associates</p> <p>act as tax agents of the Fund for the next financial year.</p>

Yarden SMSF

Minutes of a meeting of the Director(s)

held on 25 October 2023 at C/- Simmons Livingstone & Associates 30/340 Hope Island Road, Hope Island, Queensland 4212



TRUSTEE STATUS: Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED: It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS: The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

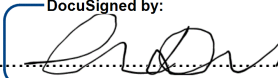
1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

CLOSURE: All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

DocuSigned by:

8EDF476C2F06433...
Anila Dilo

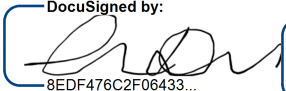
Chairperson

Yarden SMSF Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Macquarie ***8147		38,908.240000	38,908.24	38,908.24	38,908.24			6.24 %
			38,908.24		38,908.24			6.24 %
Cryptocurrency								
DILOAS1_Cr Crypto currency ypto.COIN	1.00	7,462.940000	7,462.94	15,009.09	15,009.09	(7,546.15)	(50.28) %	1.20 %
			7,462.94		15,009.09	(7,546.15)	(50.28) %	1.20 %
Real Estate Properties (Australian - Residential)								
3BONTON 3 Bonton Avenue, Deception Bay QLD 4508	1.00	577,426.690000	577,426.69	471,069.81	471,069.81	106,356.88	22.58 %	92.57 %
			577,426.69		471,069.81	106,356.88	22.58 %	92.57 %
			623,797.87		524,987.14	98,810.73	18.82 %	100.00 %

DocuSigned by:



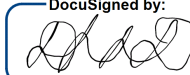
8EDF476C2F06433...

DocuSigned by:

Asiale Dilo

D51643CDDF3D412...

DocuSigned by:



D04E4A2A83E94F2...

DocuSigned by:



B96D80F144AA454...

Yarden SMSF Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
Coinspot				15,000.00		(15,000.00)			0.00	0.00
Macquarie ***8147		66,925.20		73,503.78		(101,520.74)			38,908.24	38,908.24
		66,925.20		88,503.78		(116,520.74)			38,908.24	38,908.24
Cryptocurrency										
DILOAS1_Crypto.COIN - Crypto currency			1.00	15,009.09				1.00	15,009.09	7,462.94
				15,009.09					15,009.09	7,462.94
Real Estate Properties (Australian - Residential)										
3BONTON - 3 Bonton Avenue, Deception Bay QLD 4508	1.00	399,672.26		71,397.55				1.00	471,069.81	577,426.69
		399,672.26		71,397.55					471,069.81	577,426.69
		466,597.46		174,910.42		(116,520.74)			524,987.14	623,797.87

Yarden SMSF Investment Performance

As at 30 June 2022

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Bank Accounts									
Macquarie ***8147	66,925.20	0.00	0.00	38,908.24	0.00	0.00	3.78	3.78	0.01 %
	66,925.20	0.00	0.00	38,908.24	0.00	0.00	3.78	3.78	0.01 %
Cryptocurrency									
DILOAS1_C Crypto currency	0.00	15,009.09	0.00	7,462.94	0.00	(7,546.15)	(124.80)	(7,670.95)	(51.11) %
	0.00	15,009.09	0.00	7,462.94	0.00	(7,546.15)	(124.80)	(7,670.95)	(51.11) %
Real Estate Properties (Australian - Residential)									
3BONTON 3 Bonton Avenue, Deception Bay QLD 4508	400,000.00	71,397.55	0.00	577,426.69	0.00	106,029.14	0.00	106,029.14	22.49 %
	400,000.00	71,397.55	0.00	577,426.69	0.00	106,029.14	0.00	106,029.14	22.49 %
	466,925.20	86,406.64	0.00	623,797.87	0.00	98,482.99	(121.02)	98,361.97	17.78 %