

# **Yoga Super Fund**

**ABN 48 925 379 006**

**Financial Statements  
For the year ended 30 June 2023**

**Yoga Super Fund**  
**ABN 48 925 379 006**

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**Yoga Super Fund**

ABN 48 925 379 006

**Detailed Statement of Financial Position as at 30 June 2023**

	2023	2022
	\$	\$
<b>Investments</b>		
Shares in listed companies	158,992.05	156,993.58
Revaluation of shares	(8,275.99)	(18,659.25)
Units in managed funds INES	19,915.98	19,915.98
Revaluation of units in INES	4,324.02	3,684.02
Units in InvestSMART managed funds	52,354.81	38,601.34
Revaluation of units in InvestSMART	9,550.82	(1,321.33)
Other investments - ClearSky Solar	12,500.00	3,750.00
Revaluation of ClearSky	(2,500.00)	
<b>Total Investments</b>	<u>246,861.69</u>	<u>202,964.34</u>
<b>Other Assets</b>		
Westpac DIY Super Savings Account 2477	200,675.72	270,834.51
Westpac DIY Super Working Account 2485	568.24	14,379.41
Macquarie bank Term Deposit	100,000.00	
InvestSMART Managed Acct	762.71	1,300.54
Other receivables	944.70	3,459.82
<b>Total other assets</b>	<u>302,951.37</u>	<u>289,974.28</u>
<b>Total assets</b>	<u>549,813.06</u>	<u>492,938.62</u>
<b>Liabilities</b>		
Other creditors	3,003.00	3,798.00
Taxation	3,010.61	2,178.55
<b>Total liabilities</b>	<u>6,013.61</u>	<u>5,976.55</u>
<b>Net Assets Available to Pay Benefits</b>	<u><u>543,799.45</u></u>	<u><u>486,962.07</u></u>
<b>Represented by:</b>		
<b>Liability for Accrued Members' Benefits</b>		
Allocated to members' accounts	543,799.45	486,962.07
	<u><u>543,799.45</u></u>	<u><u>486,962.07</u></u>

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The accompanying notes form part of these financial statements.

**Yoga Super Fund**  
**ABN 48 925 379 006**  
**Detailed Operating Statement**  
**For the year ended 30 June 2023**

	Note	2023 \$	2022 \$
<b>Revenue</b>			
Members taxable contributions		25,000.00	10,000.00
Members taxable contributions		25,000.00	20,000.00
Shares in listed companies		10,383.26	(64,805.46)
Other fixed interest securities		(2,500.00)	
Units in managed funds		10,190.82	(3,420.59)
Units in InvestSMART managed funds		1,321.33	(2,764.12)
Dividends - Franked		3,529.57	4,342.47
Dividends - Unfranked		639.57	679.27
Distributions from INES		470.62	2,964.01
Distributions from InvestSmart		1,463.02	895.21
Interest received		2,070.76	144.42
Other income		299.18	751.18
Profit on sale of assets		(9,470.80)	4,808.56
<b>Total revenue</b>		<b>68,397.33</b>	<b>(26,405.05)</b>
<b>Expenses</b>			
Accountancy		2,684.00	2,574.00
Audit fees		330.00	440.00
Filing fees		318.00	315.00
<b>Total expenses</b>		<b>3,332.00</b>	<b>3,329.00</b>
<b>Benefits Accrued as a Result of Operations Before Income Tax</b>		<b>65,065.33</b>	<b>(29,734.05)</b>
Income tax expense		8,227.95	5,034.00
<b>Benefits Accrued as a Result of Operations</b>		<b>56,837.38</b>	<b>(34,768.05)</b>

The accompanying notes form part of these financial statements.

**Yoga Super Fund**  
**ABN 48 925 379 006**  
**Trustee's Declaration**

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The directors of Yoga Nominees Pty Ltd have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the directors of the trustee company:

- (i) **the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and**
- (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 2023.**

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

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**Debbie Simpson , (Director)**

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**Denice Finnegan , (Director)**

Date

**Yoga Super Fund**  
**ABN 48 925 379 006**  
**Member's Information Statement**  
**For the year ended 30 June 2023**

	2023	2022
	\$	\$
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<b>Denice Maree Finnegan</b>		
<b>Opening balance - Members fund, Denice</b>	80,886.34	81,840.17
<b>Allocated earnings</b>	2,502.41	(9,370.07)
<b>Members taxable contributions</b>	25,000.00	10,000.00
<b>Income tax expense - Earnings</b>	(120.92)	(83.76)
<b>Income tax expense - Contribution</b>	(3,750.00)	(1,500.00)
<b>Balance as at 30 June 2023</b>	104,517.83	80,886.34
<b>Withdrawal benefits at the beginning of the year</b>	80,886.34	81,840.17
<b>Withdrawal benefits at 30 June 2023</b>	104,517.83	80,886.34

**Withdrawal Benefit**

**Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:**

- member contributions
  - superannuation guarantee contributions
  - award contributions
  - other employer contributions made on your behalf
- and earnings (after income tax) associated with the above contributions.**

**The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.**

**Contact Details**

If you require further information on your withdrawal benefit please contact Debbie Simpson or write to The Trustee, Yoga Super Fund.

**Yoga Super Fund**  
**ABN 48 925 379 006**  
**Member's Information Statement**  
**For the year ended 30 June 2023**

	2023	2022
	\$	\$
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<b>Debbie Ann Simpson</b>		
<b>Opening balance - Members fund, Debbie</b>	406,075.73	439,889.95
<b>Allocated earnings</b>	12,562.92	(50,363.98)
<b>Members taxable contributions</b>	25,000.00	20,000.00
<b>Income tax expense - Earnings</b>	(607.03)	(450.24)
<b>Income tax expense - Contribution</b>	(3,750.00)	(3,000.00)
<b>Balance as at 30 June 2023</b>	439,281.62	406,075.73
<b>Withdrawal benefits at the beginning of the year</b>	406,075.73	439,889.95
<b>Withdrawal benefits at 30 June 2023</b>	439,281.62	406,075.73

**Withdrawal Benefit**

**Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:**

- member contributions
  - superannuation guarantee contributions
  - award contributions
  - other employer contributions made on your behalf
- and earnings (after income tax) associated with the above contributions.**

**The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.**

**Contact Details**

If you require further information on your withdrawal benefit please contact Debbie Simpson or write to The Trustee, Yoga Super Fund.

**Yoga Super Fund**  
**ABN 48 925 379 006**  
**Member's Information Statement**  
**For the year ended 30 June 2023**

	2023	2022
	\$	\$
<b>Amounts Allocatable to Members</b>		
Yet to be allocated at the beginning of the year		
Benefits accrued as a result of operations as per the operating statement	56,837.38	(34,768.05)
<b>Amount allocatable to members</b>	56,837.38	(34,768.05)
<b>Allocation to members</b>		
Denice Maree Finnegan	23,631.49	(953.83)
Debbie Ann Simpson	33,205.89	(33,814.22)
<b>Total allocation</b>	56,837.38	(34,768.05)
<b>Yet to be allocated</b>	56,837.38	(34,768.05)
<b>Members Balances</b>		
Denice Maree Finnegan	104,517.83	80,886.34
Debbie Ann Simpson	439,281.62	406,075.73
<b>Allocated to members accounts</b>	543,799.45	486,962.07
<b>Yet to be allocated</b>	543,799.45	486,962.07
<b>Liability for accrued members benefits</b>	543,799.45	486,962.07

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The accompanying notes form part of these financial statements.



**Yoga Super Fund**  
**ABN 48 925 379 006**  
**Compilation Report to Yoga Super Fund**

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We have compiled the accompanying special purpose financial statements of Yoga Super Fund, which comprise the balance sheet as at 30 June 2023, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies, notes to the financial statements and trustee's declaration. 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 Directors of the Trustee Company*

The directors of the trustee company of Yoga Super Fund 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 directors of the trustee company, 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 (including Independence Standards).

*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. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

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**GoodmanTaylor**  
**Suite 426, 14 Lexington Drive**  
**Bella Vista NSW**

17 October, 2023