
Financial statements and reports for the year ended
30 June 2023

THE CARTER SUPERANNUATION FUND

Prepared for: Green Moon Holdings Pty Ltd

THE CARTER SUPERANNUATION FUND

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THE CARTER SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the THE CARTER SUPERANNUATION FUND which comprise the statement of financial position as at 30 June 2023, 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 THE CARTER SUPERANNUATION 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 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.

of

Signed:

Dated: 09/02/2024

THE CARTER SUPERANNUATION FUND
Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Fixed Interest Securities (Australian)	2	0	200,000
Managed Investments (Australian)	3	32,217	33,365
Real Estate Properties (Australian - Non Residential)	4	200,000	220,000
Shares in Listed Companies (Australian)	5	287,308	232,802
Units in Listed Unit Trusts (Australian)	6	841,989	682,551
Total Investments		<u>1,361,514</u>	<u>1,368,718</u>
Other Assets			
Cash at Bank/Bank Overdraft		1,116	684
Macquarie Cash Account		71,655	43,239
Commonwealth Netbank Account		137,148	99,170
Distributions Receivable		22,030	21,872
ANZ TERM DEPOSIT		100,000	0
Income Tax Refundable		0	1,166
Total Other Assets		<u>331,949</u>	<u>166,131</u>
Total Assets		<u>1,693,463</u>	<u>1,534,849</u>
Less:			
Liabilities			
GST Payable		495	495
Income Tax Payable		1,134	0
Instalment Payable		1,870	4,082
Trade Creditors		2,805	0
Total Liabilities		<u>6,304</u>	<u>4,577</u>
Net assets available to pay benefits		<u>1,687,159</u>	<u>1,530,272</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	8, 9		
Carter, Lindsay Raymond - Accumulation		738,009	663,492
Carter, Leonie Gaye - Accumulation		949,150	866,780
Total Liability for accrued benefits allocated to members' accounts		<u>1,687,159</u>	<u>1,530,272</u>

THE CARTER SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Investment Income			
Trust Distributions	12	30,172	25,880
Dividends Received	11	8,699	7,359
Interest Received		7,025	14
Property Income	13	19,800	19,800
Investment Gains			
Changes in Market Values	14	84,339	(97,650)
Contribution Income			
Employer Contributions		7,540	9,828
Personal Concessional		27,500	45,127
Personal Non Concessional		100	262,373
Total Income		<u>185,175</u>	<u>272,731</u>
Expenses			
Accountancy Fees		2,530	2,530
ATO Supervisory Levy		259	259
Auditor's Remuneration		275	275
ASIC Fees		0	276
Advisor Fees		7,827	6,868
Legal Expenses		0	330
		<u>10,891</u>	<u>10,538</u>
Member Payments			
Life Insurance Premiums		8,784	7,111
Total Expenses		<u>19,675</u>	<u>17,649</u>
Benefits accrued as a result of operations before income tax			
		<u>165,500</u>	<u>255,082</u>
Income Tax Expense	15	8,614	7,335
Benefits accrued as a result of operations		<u>156,887</u>	<u>247,747</u>

THE CARTER SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	165,500.00
Less	
Increase in MV of investments	64,075.00
Realised Accounting Capital Gains	20,264.00
Accounting Trust Distributions	30,172.00
Non Taxable Contributions	100.00
	<hr/> 114,611.00
Add	
Franking Credits	5,854.00
Foreign Credits	504.00
Net Capital Gains	32,636.00
Taxable Trust Distributions	7,170.00
Distributed Foreign income	2,762.00
	<hr/> 48,926.00
SMSF Annual Return Rounding	(3.00)
	<hr/> 99,812.00
Taxable Income or Loss	<hr/> 99,812.00
Income Tax on Taxable Income or Loss	14,971.80
Less	
Franking Credits	5,854.33
Foreign Credits	504.12
	<hr/>
CURRENT TAX OR REFUND	<hr/> 8,613.35
Supervisory Levy	259.00
Income Tax Instalments Raised	(5,709.00)
	<hr/>
AMOUNT DUE OR REFUNDABLE	<hr/> 3,163.35

* Distribution tax components review process has not been completed for the financial year.

THE CARTER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

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

THE CARTER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

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. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. 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.

g. 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: Fixed Interest Securities (Australian)

	2023	2022
	\$	\$
MacQuarie Bank IBD	0	100,000

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Notes to the Financial Statements

For the year ended 30 June 2023

NAB TERM DEPOSIT	0	100,000
	0	200,000

Note 3: Managed Investments (Australian)

	2023 \$	2022 \$
Bennelong Concentrated Australian Equities Fund	32,217	33,365
	32,217	33,365

Note 4: Real Estate Properties (Australian - Non Residential)

	2023 \$	2022 \$
Unit 4, 4/10 Farrall Road Midvale (1/2 Sh.)	200,000	220,000
	200,000	220,000

Note 5: Shares in Listed Companies (Australian)

	2023 \$	2022 \$
AGL Energy Limited	27,879	0
ALS Limited	25,110	24,030
BHP Group Limited	25,509	0
Commonwealth Bank Of Australia	21,458	19,341
ETF Metal Securities Australian Limited	0	24,500
IGO Limited	29,336	36,778
MFF Capital Investments Limited	33,250	27,625
MFF Capital Investments - Options 31-10-22	0	2
Newcrest Mining Limited	30,515	24,128
Santos Limited	20,688	0
TabCorp Holdings Limited	0	4,648
The Lottery Corporation Limited	0	19,725
Westpac Banking Corporation	36,065	32,955
Wesfarmers Limited	37,498	19,069
	287,308	232,801

Note 6: Units in Listed Unit Trusts (Australian)

2023 \$	2022 \$
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THE CARTER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Allan Gray Australian Equity Fund	39,218	36,547
Betashares ASIA Technology Tigers Etf	20,306	0
MFS Fully Hedged Glob Equ Trust	52,290	0
Tribeca Alpha Plus Class A	32,967	31,980
T. Rowe Price Glob Equity Fd	0	48,205
Janus Henderson Global Multi-Strat Fund	39,778	41,147
Kapstream Absolute Return Income Fund	77,101	77,579
Macquarie Dynamic Bond Fund	65,086	45,244
Airlie Australian Share Fund	49,307	43,427
Magellan Global Fund Closed Class	114,330	65,258
Magellan Global Fund - Options 01-03-2024	398	166
Munro Global Growth fund	43,326	39,849
Ophir Global Opportunities Fund	18,834	16,023
J P Morgan Global Macro Opportunities Fund	37,764	38,095
Pimco Global Bond Fund	64,153	45,172
Perpetual WS Share Plus	55,776	57,106
Betashares Global Uranium Etf	17,491	0
Winton Global Alpha Fund	27,903	26,261
Walter Scott Global Equity Fund	85,960	70,491
	841,988	682,550

Note 7: Banks and Term Deposits

	2023	2022
	\$	\$
Banks		
Cash at Bank/Bank Overdraft	1,116	684
Commonwealth Netbank Account	137,148	99,170
Macquarie Cash Account	71,655	43,239
	209,919	143,093
	2023	2022
	\$	\$
Term Deposits		
ANZ TERM DEPOSIT	100,000	0

Notes to the Financial Statements

For the year ended 30 June 2023

	100,000	0
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Note 8: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	1,530,272	1,282,525
Benefits accrued as a result of operations	156,887	247,747
Current year member movements	0	0
Liability for accrued benefits at end of year	1,687,159	1,530,272

Note 9: 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.

	2023 \$	2022 \$
Vested Benefits	1,687,159	1,530,272

Note 10: Guaranteed Benefits

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

Note 11: Dividends

	2023 \$	2022 \$
AGL Energy Limited	464	0
ALS Limited	839	684
BGP HOLDINGS PLC	61	0
Commonwealth Bank Of Australia	899	802
IGO Limited	415	555
MFF Capital Investments Limited	1,062	875
Newcrest Mining Limited	939	518
Santos Limited	615	0
TabCorp Holdings Limited	284	589
Wesfarmers Limited	855	774
Westpac Banking Corporation	2,265	2,045
Woodside Petroleum Ltd	0	517
	8,698	7,359

THE CARTER SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

Note 12: Trust Distributions

	2023	2022
	\$	\$
Tribeca Alpha Plus Class A	1,948	2,771
Kapstream Absolute Return Income Fund	2,257	1,343
Perpetual WS Share Plus	6,956	8,857
Bennelong Concentrated Australian Equities Fund	587	1,715
Macquarie Dynamic Bond Fund	120	148
Walter Scott Global Equity Fund	8,032	2,499
Airlie Australian Share Fund	1,869	857
Magellan Global Fund Closed Class	4,339	3,565
Betashares Global Uranium Etf	11	0
Pimco Global Bond Fund	653	208
Allan Gray Australian Equity Fund	3,307	3,057
Betashares ASIA Technology Tigers Etf	95	0
Magellan High Conviction Trust	0	406
J P Morgan Global Macro Opportunities Fund	0	33
T. Rowe Price Glob Equity Fd	0	422
	30,174	25,881

Note 13: Rental Income

	2023	2022
	\$	\$
Unit 4, 4/10 Farrall Road Midvale (1/2 Sh.)	19,800	19,800
	19,800	19,800

Note 14: Changes in Market Values

Unrealised Movements in Market Value

	2023	2022
	\$	\$
Managed Investments (Australian)		
Bennelong Concentrated Australian Equities Fund	(1,148)	(3,002)
	(1,148)	(3,002)
Real Estate Properties (Australian - Non Residential)		
Unit 4, 4/10 Farrall Road Midvale (1/2 Sh.)	(20,000)	15,000
	(20,000)	15,000

THE CARTER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Shares in Listed Companies (Australian)

AGL Energy Limited	7,896	0
ALS Limited	1,080	(5,310)
BHP Group Limited	564	0
Commonwealth Bank Of Australia	2,116	(2,031)
ETF Metal Securities Australian Limited	583	2,627
IGO Limited	602	8,547
MFF Capital Investments - Options 31-10-22	(2)	(698)
MFF Capital Investments Limited	5,625	(8,375)
Newcrest Mining Limited	6,387	(4,006)
Santos Limited	700	0
TabCorp Holdings Limited	(1,324)	(2,565)
The Lottery Corporation Limited	(4,333)	4,333
Wesfarmers Limited	3,479	(6,911)
Westpac Banking Corporation	3,110	(10,664)
Woodside Petroleum Ltd	0	8,441
	26,484	(16,613)

Units in Listed Unit Trusts (Australian)

Airlie Australian Share Fund	5,880	(6,573)
Allan Gray Australian Equity Fund	2,671	137
Betashares ASIA Technology Tigers Etf	323	0
Betashares Global Uranium Etf	(2,494)	0
Ellerton Aust. Market Neutral fund	0	(2,235)
J P Morgan Global Macro Opportunities Fund	(332)	(3,937)
Janus Henderson Global Multi-Strat Fund	(1,368)	1,147
Kapstream Absolute Return Income Fund	(478)	(2,221)
MFS Fully Hedged Glob Equ Trust	1,542	0
Macquarie Dynamic Bond Fund	(158)	(4,879)
Magellan Global Fund - Options 01-03-2024	232	(830)
Magellan Global Fund Closed Class	19,089	(22,889)
Magellan High Conviction Trust	0	(5,900)
Munro Global Growth fund	3,476	(8,971)
Ophir Global Opportunities Fund	2,812	(17,824)

THE CARTER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Perpetual WS Share Plus	(1,329)	(1,123)
Pimco Global Bond Fund	(1,019)	(4,759)
T. Rowe Price Glob Equity Fd	11,795	(11,795)
Tribeca Alpha Plus Class A	987	(1,737)
Walter Scott Global Equity Fund	15,469	(7,933)
Winton Global Alpha Fund	1,642	5,426
	58,739	(96,896)
Total Unrealised Movement	64,075	(101,512)
Realised Movements in Market Value		
	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
ETF Metal Securities Australian Limited	1,471	0
IGO Limited	17,719	0
Magellan Financial Group Limited	0	(15,075)
TabCorp Holdings Limited	1,288	0
The Lottery Corporation Limited	5,177	0
Woodside Petroleum Ltd	0	(11,979)
	25,655	(27,054)
Units in Listed Unit Trusts (Australian)		
Allan Gray Australian Equity Fund	0	1,950
Betashares Crude Oil Index Etf-currency Hedged (synthetic)	0	15,919
Ellerton Aust. Market Neutral fund	0	1,367
Magellan High Conviction Trust	0	11,679
T. Rowe Price Glob Equity Fd	(5,391)	0
	(5,391)	30,915
Total Realised Movement	20,264	3,861
Changes in Market Values	84,339	(97,651)

Note 15: Income Tax Expense

The components of tax expense comprise	2023	2022
	\$	\$

THE CARTER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Current Tax	8,613	7,335
Income Tax Expense	8,613	7,335

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%	24,825	38,262
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Less:

Tax effect of:

Non Taxable Contributions	15	39,356
Increase in MV of Investments	9,611	0
Realised Accounting Capital Gains	3,040	579
Accounting Trust Distributions	4,526	3,882

Add:

Tax effect of:

Decrease in MV of Investments	0	15,227
Franking Credits	878	900
Foreign Credits	76	60
Net Capital Gains	4,895	1,723
Taxable Trust Distributions	1,076	1,152
Distributed Foreign Income	414	224
Rounding	0	(2)

Income Tax on Taxable Income or Loss	14,972	13,729
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Less credits:

Franking Credits	5,854	5,997
Foreign Credits	504	397

Current Tax or Refund	8,614	7,335
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THE CARTER SUPERANNUATION FUND

Members Statement

Lindsay Raymond Carter
 38A Coogee Road
 Ardross, Western Australia, 6153, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Estate Lindsay R Carter
Age:	60	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	738,009
Date Joined Fund:	16/05/1997	Total Death Benefit:	738,009
Service Period Start Date:	16/05/1997	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	CARLIN00001A	Disability Benefit:	0
Account Start Date:	16/05/1997		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	738,009
<u>Preservation Components</u>	
Preserved	738,009
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	15,076
Taxable	722,933

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	663,493
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	27,500
Personal Contributions (Non Concessional)	100
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	63,308
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	4,125
Income Tax	3,483
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	8,784
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	738,009

THE CARTER SUPERANNUATION FUND

Members Statement

Leonie Gaye Carter
 Unit 1303 63-65 Kishorn Road
 Mount Pleasant, Western Australia, 6153, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Estate Leonie Carter
Age:	57	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	949,150
Date Joined Fund:	16/05/1997	Total Death Benefit:	949,150
Service Period Start Date:		Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	CARLEO00001A	Disability Benefit:	0
Account Start Date:	16/05/1997		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	949,150
<u>Preservation Components</u>	
Preserved	949,150
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	262,949
Taxable	686,201

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	866,780
<u>Increases to Member account during the period</u>	
Employer Contributions	7,540
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	82,194
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,131
Income Tax	6,233
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 30/06/2023	949,150

THE CARTER SUPERANNUATION FUND

Members Statement

Lindsay Raymond Carter
 38A Coogee Road
 Ardross, Western Australia, 6153, Australia

Your Details		Vested Benefits:	738,009
Date of Birth :	Provided	Total Death Benefit:	738,009
Age:	60	Current Salary:	0
Tax File Number:	Provided	Previous Salary:	0
Date Joined Fund:	16/05/1997	Disability Benefit:	0
Service Period Start Date:	16/05/1997		
Date Left Fund:			
Member Code:	Consolidated		
Account Start Date:	16/05/1997		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance	
Total Benefits	738,009
<u>Preservation Components</u>	
Preserved	738,009
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	15,076
Taxable	722,933

Your Detailed Account Summary		
		This Year
Opening balance at	01/07/2022	663,493
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		27,500
Personal Contributions (Non Concessional)		100
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		63,308
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		4,125
Income Tax		3,483
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		8,784
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2023	738,009

THE CARTER SUPERANNUATION FUND

Members Statement

Leonie Gaye Carter
 Unit 1303 63-65 Kishorn Road
 Mount Pleasant, Western Australia, 6153, Australia

Your Details		Vested Benefits:	949,150
Date of Birth :	Provided	Total Death Benefit:	949,150
Age:	57	Current Salary:	0
Tax File Number:	Provided	Previous Salary:	0
Date Joined Fund:	16/05/1997	Disability Benefit:	0
Service Period Start Date:			
Date Left Fund:			
Member Code:	Consolidated		
Account Start Date:	16/05/1997		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance	
Total Benefits	949,150
<u>Preservation Components</u>	
Preserved	949,150
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	262,949
Taxable	686,201

Your Detailed Account Summary		This Year
Opening balance at 01/07/2022		866,780
<u>Increases to Member account during the period</u>		
Employer Contributions		7,540
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		82,194
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		1,131
Income Tax		6,233
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 30/06/2023		949,150

THE CARTER SUPERANNUATION FUND

Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
Cash at Bank/Bank Overdraft		683.99		94,443.76		(94,011.40)			1,116.35	1,116.35
Commonwealth Netbank Account		99,170.15		74,840.88		(36,862.99)			137,148.04	137,148.04
Macquarie Cash Account		43,239.42		78,725.76		(50,309.78)			71,655.40	71,655.40
		143,093.56		248,010.40		(181,184.17)			209,919.79	209,919.79
Term Deposits										
ANZ TERM DEPOSIT				200,000.00		(100,000.00)			100,000.00	100,000.00
				200,000.00		(100,000.00)			100,000.00	100,000.00
Fixed Interest Securities (Australian)										
CARTERLR_MACQUARIEBA - MacQuarie Bank IBD		100,000.00		100,000.00		(200,000.00)			0.00	0.00
NAB06MTHZ - NAB TERM DEPOSIT		100,000.00				(100,000.00)			0.00	0.00
		200,000.00		100,000.00		(300,000.00)			0.00	0.00
Managed Investments (Australian)										
BAE02.AX - Bennelong Concentrated Australian Equities Fund	15,244.86	36,367.31						15,244.86	36,367.31	32,216.96
		36,367.31							36,367.31	32,216.96

THE CARTER SUPERANNUATION FUND

Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Real Estate Properties (Australian - Non Residential)										
FARRALL - Unit 4, 4/10 Farrall Road Midvale (1/2 Sh.)	1.00	205,000.00						1.00	205,000.00	200,000.00
		205,000.00							205,000.00	200,000.00
Shares in Listed Companies (Australian)										
AGL.AX - AGL Energy Limited			2,579.00	19,982.84				2,579.00	19,982.84	27,878.99
ALQ(ALS) - ALS Limited	2,250.00	11,895.63						2,250.00	11,895.63	25,110.00
BHP.AX - BHP Group Limited			567.00	24,945.52				567.00	24,945.52	25,509.33
CBA.AX - Commonwealth Bank Of Australia	214.00	9,459.69						214.00	9,459.69	21,457.78
GOD.AX - ETF Metal Securities Australian Limited	1,000.00	25,083.34			(1,000.00)	(25,083.34)	1,470.94		0.00	
IGO.AX - IGO Limited	3,700.00	16,784.03			(1,770.00)	(8,043.62)	17,718.84	1,930.00	8,740.41	29,336.00
MFFOA.AX - MFF Capital Investments - Options 31-10-22	2,500.00	0.00			(2,500.00)	0.00	0.00		0.00	
MFF.AX - MFF Capital Investments Limited	12,500.00	29,474.86						12,500.00	29,474.86	33,250.00
NCM.AX - Newcrest Mining Limited	1,155.00	29,906.75						1,155.00	29,906.75	30,515.10
STO.AX - Santos Limited										

THE CARTER SUPERANNUATION FUND

Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
			2,751.00	19,987.19				2,751.00	19,987.19	20,687.52
TAH.AX - TabCorp Holdings Limited	4,364.00	3,324.10			(4,364.00)	(3,324.10)	1,287.83		0.00	
TLC.AX - The Lottery Corporation Limited	4,364.00	15,392.66			(4,364.00)	(15,392.66)	5,176.98		0.00	
WES.AX - Wesfarmers Limited	455.00	13,030.71	305.00	14,950.29				760.00	27,981.00	37,498.40
WBC.AX - Westpac Banking Corporation	1,690.00	34,582.03						1,690.00	34,582.03	36,064.60
		188,933.80		79,865.84		(51,843.72)	25,654.59		216,955.92	287,307.72

Units in Listed Unit Trusts (Australian)

MGE9705AU - Airlie Australian Share Fund	14,285.31	50,000.00						14,285.31	50,000.00	49,307.18
AGAET.AX - Allan Gray Australian Equity Fund	22,053.52	31,950.33						22,053.52	31,950.33	39,217.77
ASIA.AX - Betashares ASIA Technology Tigers Etf			2,797.00	19,983.18				2,797.00	19,983.18	20,306.22
URNM.AX - Betashares Global Uranium Etf			2,891.00	19,984.72				2,891.00	19,984.72	17,490.55
PER0758AU.AX - J P Morgan Global Macro Opportunities Fund	34,905.03	42,032.70						34,905.03	42,032.70	37,763.75
HGI4648AU.AX - Janus Henderson Global Multi-Strat Fund	38,649.90	40,000.00						38,649.90	40,000.00	39,778.48
KAPSTREAM - Kapstream Absolute Return Income Fund										

THE CARTER SUPERANNUATION FUND

Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
	67,348.92	80,000.00						67,348.92	80,000.00	77,101.04
MAQDB.AX - Macquarie Dynamic Bond Fund	49,183.55	50,000.00	21,385.80	20,000.00				70,569.35	70,000.00	65,086.11
MGFO.AX - Magellan Global Fund - Options 01-03-2024	33,182.00	0.00						33,182.00	0.00	398.18
MGFCLOSED - Magellan Global Fund Closed Class	48,700.00	62,744.71	20,591.00	29,982.72				69,291.00	92,727.43	114,330.15
ETL0041AU1 - MFS Fully Hedged Glob Equ Trust			55,883.19	50,747.53				55,883.19	50,747.53	52,289.90
MUN01.AX - Munro Global Growth fund	27,414.27	49,332.71						27,414.27	49,332.71	43,325.51
OPH2093AU - Ophir Global Opportunities Fund	13,912.20	20,436.88						13,912.20	20,436.88	18,834.34
PWSP.AX - Perpetual WS Share Plus	18,857.41	50,000.00						18,857.41	50,000.00	55,776.45
PIMCO.AX - Pimco Global Bond Fund	50,635.90	50,000.00	22,698.90	20,000.00				73,334.80	70,000.00	64,153.29
ETL0071AU - T. Rowe Price Glob Equity Fd	34,822.98	60,000.00			(34,822.98)	(60,000.00)	(5,390.60)		0.00	
ETL0069AU - Tribeca Alpha Plus Class A	24,197.73	33,716.73						24,197.73	33,716.73	32,966.99
WSGEF.AX - Walter Scott Global Equity Fund	22,282.70	47,572.72						22,282.70	47,572.72	85,959.97
WGAF.AX - Winton Global Alpha Fund										

THE CARTER SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
	19,830.25	25,000.00						19,830.25	25,000.00	27,903.15
		692,786.78		160,698.15		(60,000.00)	(5,390.60)		793,484.93	841,989.03
		1,466,181.45		788,574.39		(693,027.89)	20,263.99		1,561,727.95	1,671,433.50

THE CARTER SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
ANZ TERM DEPOSIT		100,000.000000	100,000.00	100,000.00	100,000.00			5.98 %
Cash at Bank/Bank Overdraft		1,116.350000	1,116.35	1,116.35	1,116.35			0.07 %
Commonwealth Netbank Account		137,148.040000	137,148.04	137,148.04	137,148.04			8.21 %
Macquarie Cash Account		71,655.400000	71,655.40	71,655.40	71,655.40			4.29 %
			309,919.79		309,919.79			18.54 %
Managed Investments (Australian)								
BAE02.AX Benelong Concentrated Australian Equities Fund	15,244.86	2.113300	32,216.96	2.39	36,367.31	(4,150.35)	(11.41) %	1.93 %
			32,216.96		36,367.31	(4,150.35)	(11.41) %	1.93 %
Real Estate Properties (Australian - Non Residential)								
FARRALL Unit 4, 4/10 Farrall Road Midvale (1/2 Sh.)	1.00	200,000.000000	200,000.00	205,000.00	205,000.00	(5,000.00)	(2.44) %	11.97 %
			200,000.00		205,000.00	(5,000.00)	(2.44) %	11.97 %
Shares in Listed Companies (Australian)								
AGL.AX AGL Energy Limited	2,579.00	10.810000	27,878.99	7.75	19,982.84	7,896.15	39.51 %	1.67 %
ALQ(ALS) ALS Limited	2,250.00	11.160000	25,110.00	5.29	11,895.63	13,214.37	111.09 %	1.50 %
BHP.AX BHP Group Limited	567.00	44.990000	25,509.33	44.00	24,945.52	563.81	2.26 %	1.53 %
CBA.AX Commonwealth Bank Of Australia	214.00	100.270000	21,457.78	44.20	9,459.69	11,998.09	126.83 %	1.28 %
IGO.AX IGO Limited	1,930.00	15.200000	29,336.00	4.53	8,740.41	20,595.59	235.64 %	1.76 %
MFF.AX MFF Capital Investments Limited	12,500.00	2.660000	33,250.00	2.36	29,474.86	3,775.14	12.81 %	1.99 %
NCM.AX Newcrest Mining Limited	1,155.00	26.420000	30,515.10	25.89	29,906.75	608.35	2.03 %	1.83 %
STO.AX Santos Limited	2,751.00	7.520000	20,687.52	7.27	19,987.19	700.33	3.50 %	1.24 %
WES.AX Wesfarmers Limited	760.00	49.340000	37,498.40	36.82	27,981.00	9,517.40	34.01 %	2.24 %
WBC.AX Westpac Banking Corporation	1,690.00	21.340000	36,064.60	20.46	34,582.03	1,482.57	4.29 %	2.16 %
			287,307.72		216,955.92	70,351.80	32.43 %	17.19 %
Units in Listed Unit Trusts (Australian)								
MGE9705A Airlie Australian Share Fund	14,285.31	3.451600	49,307.18	3.50	50,000.00	(692.82)	(1.39) %	2.95 %

THE CARTER SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
U									
AGAET.AX	Allan Gray Australian Equity Fund	22,053.52	1.778300	39,217.77	1.45	31,950.33	7,267.44	22.75 %	2.35 %
ASIA.AX	Betashares ASIA Technology Tigers Etf	2,797.00	7.260000	20,306.22	7.14	19,983.18	323.04	1.62 %	1.21 %
URNM.AX	Betashares Global Uranium Etf	2,891.00	6.050000	17,490.55	6.91	19,984.72	(2,494.17)	(12.48) %	1.05 %
PER0758AU.AX	J P Morgan Global Macro Opportunities Fund	34,905.03	1.081900	37,763.75	1.20	42,032.70	(4,268.95)	(10.16) %	2.26 %
HGI4648AU.AX	Janus Henderson Global Multi-Strat Fund	38,649.90	1.029200	39,778.48	1.03	40,000.00	(221.52)	(0.55) %	2.38 %
KAPSTREA	Kapstream Absolute Return Income Fund	67,348.92	1.144800	77,101.04	1.19	80,000.00	(2,898.96)	(3.62) %	4.61 %
MAQDB.AX	Macquarie Dynamic Bond Fund	70,569.35	0.922300	65,086.11	0.99	70,000.00	(4,913.89)	(7.02) %	3.89 %
MGFO.AX	Magellan Global Fund - Options 01-03-2024	33,182.00	0.012000	398.18	0.00	0.00	398.18	0.00 %	0.02 %
MGFCLOSE D	Magellan Global Fund Closed Class	69,291.00	1.650000	114,330.15	1.34	92,727.43	21,602.72	23.30 %	6.84 %
ETL0041AU	MFS Fully Hedged Glob Equ Trust	55,883.19	0.935700	52,289.90	0.91	50,747.53	1,542.37	3.04 %	3.13 %
MUN01.AX	Munro Global Growth fund	27,414.27	1.580400	43,325.51	1.80	49,332.71	(6,007.20)	(12.18) %	2.59 %
OPH2093AU	Ophir Global Opportunities Fund	13,912.20	1.353800	18,834.34	1.47	20,436.88	(1,602.54)	(7.84) %	1.13 %
PWSP.AX	Perpetual WS Share Plus	18,857.41	2.957800	55,776.45	2.65	50,000.00	5,776.45	11.55 %	3.34 %
PIMCO.AX	Pimco Global Bond Fund	73,334.80	0.874800	64,153.29	0.95	70,000.00	(5,846.71)	(8.35) %	3.84 %
ETL0069AU	Tribeca Alpha Plus Class A	24,197.73	1.362400	32,966.99	1.39	33,716.73	(749.74)	(2.22) %	1.97 %
WSGEF.AX	Walter Scott Global Equity Fund	22,282.70	3.857700	85,959.97	2.13	47,572.72	38,387.25	80.69 %	5.14 %
WGAF.AX	Winton Global Alpha Fund	19,830.25	1.407100	27,903.15	1.26	25,000.00	2,903.15	11.61 %	1.67 %
					841,989.03	793,484.93	48,504.10	6.11 %	50.38 %
					1,671,433.50	1,561,727.95	109,705.55	7.02 %	100.00 %

THE CARTER SUPERANNUATION FUND

Trustees Declaration

Green Moon Holdings Pty Ltd ACN: 631714488

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 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 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 2023.

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

.....
Leonie Gaye Carter
Green Moon Holdings Pty Ltd
Director

.....
Lindsay Raymond Carter
Green Moon Holdings Pty Ltd
Director

09 February 2024

Minutes of a meeting of the Director(s)

held on 09 February 2024 at 38a Coogee Road, Ardross, Western Australia 6153

PRESENT:	Leonie Gaye Carter and Lindsay Raymond Carter
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 2023 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 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
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 2023.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
AUDITORS:	<p>It was resolved that</p> <p>Anthony William Boys Super Audits</p> <p>of</p> <p>PO 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>Carter Woodgate Pty Ltd</p>

Minutes of a meeting of the Director(s)

held on 09 February 2024 at 38a Coogee Road, Ardross, Western Australia 6153

act as tax agents of the Fund for the next financial year.

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.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits 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 –

.....

Leonie Gaye Carter

Chairperson