

**GREEN MOON HOLDINGS PTY LTD**  
**631 714 488**  
**MINUTES OF MEETING OF DIRECTORS**

**Held at:** Registered Office

**On:** 15 February 2024 12pm

**Present:** Mr LINDSAY RAYMOND CARTER  
Mrs LEONIE GAYE CARTER

**Apology:** None Received

**Minutes:** The Chairperson reported that the minutes of the previous meeting had been signed as a true record.

**Dividend:** The directors do not recommend the payment of a dividend.

**Financial Statements and Notes to the Financial Statements:** The Chairperson tabled the financial statements and notes to the financial statements of the entity in respect of the year ended 30 June 2023 and it was resolved that they be and are hereby adopted as tabled.

**Company's Solvency** It was resolved after reviewing the profit and cash flow budgets and considering the ability of the company to realise assets that the company would be able to pay its debts as and when they become due and payable.

**Directors' Report and Declaration:** The Chairperson tabled the Report of the Director and Directors' Declaration in respect of the year ended 30 June 2023 and it was resolved that such Directors' Report and Directors' Declaration be approved and signed by one director on behalf of the board.

**Annual Statement:** It was resolved that the contents of the Annual Statement be adopted and that one director sign the declaration certifying that:

- the information contained in the Statement is correct;
- there are reasonable grounds to believe that the entity will be able to pay its debts when they become due and payable; and
- the annual fee will be paid.

**Compilation Report:** It was noted that the Compilation Report would be signed following the signing of the Directors' Declaration.

There being no further business the meeting then closed.

**Signed as a true record:**

  
\_\_\_\_\_  
Mr LINDSAY RAYMOND CARTER (Chairperson)

These notes should be read in conjunction with the attached compilation report of Carter Woodgate Pty Ltd.

**GREEN MOON HOLDINGS PTY LTD**  
**631 714 488**  
**MINUTES OF ANNUAL GENERAL MEETING**

**Held at:** Registered Office

**On:** 15 February 2024

**Present:** Mr LINDSAY RAYMOND CARTER  
Mrs LEONIE GAYE CARTER

**Other Shareholders:**

**Apology:** None Received

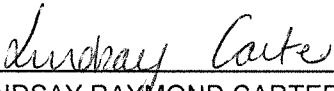
**Minutes:** The Chairperson reported that the minutes of the previous meeting had been signed as a true record.

**Dividend:** The directors do not recommend the payment of a dividend.

**Financial Report and Directors' Report:** The Chairperson tabled the Financial Report and Compilation Report of the entity in respect of the year ended 30 June 2023 and read a Report of the Directors' in relation thereto.

It was resolved that the Directors' Report be received and the Financial Report be and are hereby adopted as tabled.

There being no further business the meeting then closed.

**Signed as a true record:**   
Mr LINDSAY RAYMOND CARTER (Chairperson)

**THE CARTER SUPERANNUATION FUND**

**Trustees Declaration**

Green Moon Holdings Pty Ltd ACN: 631714488

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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

**THE CARTER SUPERANNUATION FUND**

**Minutes of a meeting of the Director(s)**

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

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<b>PRESENT:</b>	Leonie Gaye Carter and Lindsay Raymond Carter
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<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>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	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.
<b>TRUST DEED:</b>	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.
<b>INVESTMENT STRATEGY:</b>	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.
<b>INSURANCE COVER:</b>	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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
<b>AUDITORS:</b>	<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>
<b>TAX AGENTS:</b>	<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

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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

**GREEN MOON HOLDINGS PTY LTD**  
**631 714 488**

**DIRECTORS' DECLARATION**

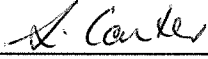
The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes present fairly the company's financial position as at 30 June 2023 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director:   
Mr LINDSAY RAYMOND CARTER

Director:   
Mrs LEONIE GAYE CARTER

**Dated: 01/05/2024**

9<sup>th</sup> February 2024

Super Audits  
Attn: Anthony W Boys (Auditor)  
PO Box 3376  
RUNDLE MALL SA 5000

### **Management Representation Letter**

This representation letter is provided in connection with your audit of the financial statements and compliance of **The Carter Superannuation Fund** for the year ended **30<sup>th</sup> June 2023**. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial statements in all material respects, are presented fairly, in accordance with Australian Standards, other mandatory financial reporting requirements in Australia and relevant statutory requirements and whether we have complied with certain sections of the Superannuation Industry (Supervision) Act 1993 and Regulations.

We acknowledge our responsibility for ensuring that the financial statements are in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and confirm that the financial report is free of material misstatements, including omissions. We also acknowledge our responsibility to maintain the fund in accordance with the Superannuation Industry (Supervision) Act 1993 and regulations and confirm that there were no contraventions of SIS and the regulations.

We confirm, to the best of our knowledge and belief, the following representations made to you during the audit.

- 1) We have made available to you:
  - a) All financial records and related data , other information, explanations and assistance necessary for the conduct of the audit
  - b) Minutes of the meetings of trustees

- c) The significant accounting policies adopted in the preparation of the financial statements are appropriately described in the notes to the financial statements
- 2) There:
    - a) Has been no fraud, error or non compliance with SIS or other laws and regulations involving management or employees who have a significant role in internal control
    - b) Has been no fraud, error or non compliance with SIS or other laws and regulations that could have a material effect on the financial report; and
    - c) Have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
  - 3) We acknowledge our responsibility for the design and implementation of internal control to prevent & detect error. We have established and maintained adequate internal control to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.
  - 4) We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities in the financial statements.
  - 5) The following have been properly recorded and/or disclosed in the financial report:
    - a) Related party transactions and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing agreements and guarantees (written or oral)
    - b) Agreements to repurchase assets previously sold
    - c) Material liabilities or contingent liabilities or assets including those arising under derivative financial instruments; and
    - d) Unasserted claims or assessments that our lawyer has advised us are probable of assertion.
  - 6) There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense, nor that should cause the directors of the trustee company to become disqualified persons.
  - 7) The fund has satisfactory title to all assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
  - 8) The fund has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.
  - 9) There were no material commitments for construction or acquisition of property, plant & equipment or to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
  - 10) The assets of the fund are being held in a form suitable for the benefit of the members and in accordance with our investment strategy, and this is reviewed annually.



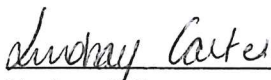
- 11) No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial report.
- 12) We confirm we have no knowledge of any events or conditions that would cast significant doubt on the fund's ability to continue as a going concern.
- 13) We are not aware of any act or omission on the part of the entity that does or may impact your ability to comply with your independence obligations as auditor of the entity. We have brought to your attention any items that we consider may affect your ability to remain independent of the entity and we will continue to work with you to maintain the independence of the audit relationship.


We understand that your examination was made in accordance with Australian Accounting Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the entity taken as a whole, and specific compliance matters, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

We declare that:

- a) We are not (a) disqualified person(s) as defined in section 120(1) of the Superannuation Industry (Supervision) Act 1993, or if we are aware that we are a disqualified person, we believe we are eligible under subsection 126B(1) to apply to the Regulator for a declaration waiving our status as 9a) disqualified person(s) and we will make an application under Subsection 126B(3) within the allowed period: or
- b) A receiver, or a receiver & manager, has not been appointed in respect of property beneficially owned by us, the Trustees; or
- c) An official manager, deputy official manager or administrator has not been appointed in respect of us, the Trustees: or
- d) A provisional liquidator has not been appointed in respect of us, the Trustee(s): or
- e) We the Trustee(s) have not been commenced to be wound up.

Yours sincerely,

  
\_\_\_\_\_  
Lindsay R Carter  
Director

  
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Leonie G Carter  
Director