

Claire Middleton Superannuation Fund					
RECONCILIATION STATEMENT					
=====					
			30-Jun-22	30-Jun-21	VAR
NET PROFIT /(LOSS) AS PER ACCOUNTS			366,109	10,103	356,006
ADD BACKS					
Distribution from Trusts - tax			2,950	10,709	7,759
Imputation Credits			0	0	0
CGT on Sale Bricktop			0	0	0
Decrease in market value of shares			0	4,483	(4,483)
Total Add Backs			2,950	15,192	12,242
SUBTRACT					
Distribution from Trusts - Accounts			2,950	10,709	7,759
Member contributions			330,000	0	(330,000)
Profit on sale of assets			0	0	0
Increase in market value of trusts			3,077	0	(3,077)
Exempt Income for Pensioners	71.175%		3,811	14,586	(10,775)
Total Subtractions			339,838	25,295	314,543
Net Difference			(336,888)	(10,103)	326,785
TAXABLE INCOME			29,221	0	29,221
=====					
ALLOCATION:					
=====					
Earnings - Tax Contributions			1,721	0	1,721
Claire Middleton - Pension			0	0	0
Claire Middleton - Accumulation			27,500	0	27,500
TAXABLE INCOME			29,221	0	29,221
=====					
CGT Loss Carried Forward			0	0	
TAX PAYABLE BY SUPER FUND					
=====					
Tax Payable	15.00%		4,383.15	0.00	4,383
Less Tax Paid					
Imputation Credits			0.00	0.00	0
PAYG Instalments			3,426.00	4,568.00	(1,142)
TOTAL TAX PAYABLE			3325. 957.15 ✓	(4,568.00)	5,525.15
=====					
Members share:					
Contributions		Account Code			
Claire Middleton - Pension		1,999.01	0.00	0.00	0
Claire Middleton - Accumulation		1,999.02	4,125.00	0.00	4,125
			4,125.00	0.00	4,125.00
Earnings			-3,167.85	-4,568.00	
Claire Middleton - Pension		1,998.01	0.00	0.00	0
Claire Middleton - Accumulation		1,998.02	258.15	0.00	258
			258.15	0.00	258.15
TOTAL TAX PAYABLE BY FUND			4,383.15	0.00	4,383.15
=====					

Share of Profits by each beneficiary:			Tax		
Claire Middleton - Pension		Notes	1,721.00	0.00	1,721
Claire Middleton - Accumulation		Notes	27,500.00	0.00	27,500
			29,221.00	0.00	29,221.00
Opening Beneficiaries balances		Percentage			
Claire Middleton - Pension		100.00%	821,809.39	935,844.90	(114,036)
Claire Middleton - Accumulation		0.00%	0.00	0.00	0
		100.00%	821,809.39	935,844.90	(114,035.51)
Summary:					
Beneficiaries Total Tax Payable:					
Claire Middleton - Pension			0.00	0.00	0
Claire Middleton - Accumulation			4,383.15	0.00	4,383
			4,383.15	0.00	4,383.15
ALLOCATION ACCOUNTING					
=====					
Earnings			13,791.29	10,911.14	2,880
Contributions					0
Claire Middleton - Pension			0.00	0.00	0
Claire Middleton - Accumulation			27,500.00	0.00	27,500
Expenses:					
All			5,182.04	808.00	4,374
Expenses of Beneficiaries					
Claire Middleton - Pension			0.00	0.00	0
Claire Middleton - Accumulation			0.00	0.00	0
TAXABLE INCOME					
			36109.25	10103.14	26,006
=====					
Gross Distribution to Beneficiaries Accounting					
Claire Middleton - Pension			8,609.25	10,103.14	(1,494)
Claire Middleton - Accumulation			27,500.00	0.00	27,500
			36,109.25	10,103.14	26,006.11
Member contributions / Rollovers In					
Claire Middleton - Pension			0.00	0.00	0
Claire Middleton - Accumulation			330,000.00	0.00	330,000
			330,000.00	0.00	330,000.00
Pension Paid / Lump Sums					
Claire Middleton - Pension			(20,791.73)	(124,138.65)	103,347
Claire Middleton - Accumulation			0.00	0.00	0
			(20,791.73)	(124,138.65)	103,346.92
Net Distribution to Beneficiaries Accounting					
Claire Middleton - Pension			(12,182.48)	(114,035.51)	101,853
Claire Middleton - Accumulation			353,116.85	0.00	353,117
			340,934.37	(114,035.51)	454,969.88



Bricktop No.15 Pty Ltd (ACN 628 564 518) ATF
Bricktop Meadows 2 Unit Trust (the 'Trust')
ABN 69 632 575 861

Suite 1003, Level 10
6 O'Connell Street
Sydney NSW 2000
(02) 8332 2606
accounts@bricktop.com.au

BRICKTOP MEADOWS 2 UNIT TRUST
Claire Bear Pty Ltd ATF Claire Middleton Superannuation Fund

Annual Tax Statement for the year ending 30 June 2022

This statement has been prepared to assist in the preparation of your 2022 income tax return. It has been prepared for general information only and should not be relied upon as tax advice. The tax label references in Part A are applicable if you are an Australian resident individual for tax purposes.

Part A

Tax Return (supplementary section)	Amount	Tax Return Label
Non Primary Production Income	\$2,950	13U
Franked Distribution		13C
Share of franking credit from franked dividends		13Q
Total Current Year Capital Gains		18H
Net Capital Gain		18A

Part B

Components of Distribution	Cash Distribution	Tax Paid/Offset	Taxable Income
Non Primary Production Income	\$2,950		\$2,950
Franked Distribution			
Capital Gains			
Discounted capital gains			
Other capital gains			
Net Capital Gain			
Other Non-Assessable Amounts			
Capital Return [^]	\$48,125		
Tax-deferred amount			
Net Cash Distribution	\$51,075		\$2,950

[^] The capital return is made by the Trust and is Non-Assessable for income tax purposes. Each unit holder's cost base for capital gains tax purposes is reduced by the Capital Return amount.

DISCLAIMER

The information contained in the Annual Tax Statement has been prepared on the basis of Australian taxation laws. It is intended to assist investors in meeting their tax obligations and preparing their tax returns. It is not intended to constitute tax advice or the opinion of Bricktop Management Pty Ltd. Investors must seek their own independent tax advice in relation to the tax implications of their investment. Bricktop Management Pty Ltd does not warrant or represent that the information is free from errors or omissions. To the extent permitted by law, Bricktop Management Pty Ltd accepts no liability.

Bricktop.

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BRICKTOP MEADOWS 2 UNIT TRUST
 Claire Bear Pty Ltd ATF Claire Middleton Superannuation Fund

Cash Summary for the year ending 30 June 2022

Total Cash paid in 2022 year	\$51,075
Add: Distribution receivable for the 2022 year	
Less: Distribution received for the 2021 year	
Total Cash Allocation to Investor for the year ended 30 June 2022	\$51,075
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Taxable Distribution	\$2,950
Add: Tax Free Amount	
Add: Tax Deferred Amount	
Less: Franking Credits	
Less: Assessable Interest Income	
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Accounting Distribution	\$2,950
Add: Return of Capital Distribution	\$48,125
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Total Cash for Year Ended 30 June 2022	\$51,075

~ A return of capital distribution represents the non-taxable component of the distribution received by the investors. Items that may make up a return of capital distribution include excess cash distributions and returns of paid up capital to unit holders.

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INVESTOR CASHFLOW

Bricktop Meadows 2 Unit Trust Stage 8 Loan

Claire Bear Pty Ltd ATF Claire Middleton Superannuation Fund

30 April 2021	-\$103,165.40 ~ equity invested
3 June 2021	\$13,870.28
10 June 2021	\$10,402.71
2 July 2021	\$16,644.34
23 December 2021	\$11,585.76
13 May 2022	\$11,830.53
28 June 2022	\$11,014.63
14 July 2022	\$14,686.18
22 July 2022	\$5,711.29
12 August 2022	\$5,874.47
24 August 2022	\$5,833.68
31 August 2022	\$1,892.89

\$51075.26

↳ Roc \$48125
 Taxable \$2950.26
\$51075

IRR 8.36%

~ Stage 7 Loan balance rolled over (refer email 20 April 2021)



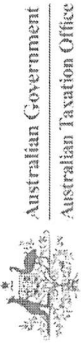
Australian Government
Australian Taxation Office

PAYG Instalments report 2022

Tax Agent 74400004
Last Updated 25/03/2023

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
962274767	THE TRUSTEE FOR CLAIRE MIDDLETON SUPERANNUATION FUND	1,142.00	1,142.00	1,142.00	Not Applicable	3,426.00

Total No of Clients: 1



Agent SHARON ELLIOTT
 Client THE TRUSTEE FOR CLAIRE
 MIDDLETON SUPERANNUATION
 FUND
 ABN 94 478 761 882
 TFN 962 274 767

Activity statement 004

Date generated 03 April 2023
 Overdue \$0.00
 Not yet due \$0.00
 Balance \$0.00

Transactions

17 results found - from 01 July 2021 to 30 June 2022 sorted by processed date ordered newest to oldest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
17 May 2022	17 May 2022	General interest charge			\$0.00
17 May 2022	16 May 2022	Payment received	\$1,142.00		\$0.00
2 May 2022	2 May 2022	General interest charge			\$1,142.00 DR
1 May 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22 - PAYG Instalments	\$1,142.00		\$1,142.00 DR
8 Apr 2022	8 Apr 2022	General interest charge			\$0.00
8 Apr 2022	7 Apr 2022	Payment received	\$1,142.00		\$0.00
1 Apr 2022	1 Apr 2022	General interest charge			\$1,142.00 DR
7 Mar 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21 - PAYG Instalments	\$1,142.00		\$1,142.00 DR
23 Nov 2021	23 Nov 2021	General interest charge			\$0.00
23 Nov 2021	22 Nov 2021	Payment received	\$1,142.00		\$0.00
1 Nov 2021	1 Nov 2021	General interest charge			\$1,142.00 DR
31 Oct 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21 - PAYG Instalments	\$1,142.00		\$1,142.00 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
20 Aug 2021	20 Aug 2021	General interest charge			\$0.00
20 Aug 2021	19 Aug 2021	Payment received	\$2,424.00		\$0.00
1 Aug 2021	1 Aug 2021	General interest charge			\$2,424.00 DR
1 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments	\$2,960.00		\$2,424.00 DR
12 Jul 2021	9 Jul 2021	Payment received	\$536.00		\$536.00 CR



Australian Government
Australian Taxation Office

Agent SHANE ELLIOTT
Client THE TRUSTEE FOR CLAIRE
 MIDDLETON SUPERANNUATION
 FUND
ABN 94 478 761 882
TFN 962 274 767

Income tax 002

Date generated	03 April 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

2 results found - from **01 July 2021** to **30 June 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Jun 2022	6 Jun 2022	EFT refund for Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$4,309.00		\$0.00
1 Jun 2022	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21		\$4,309.00	\$4,309.00 CR

Claire Middleton Superannuation Fund

Calculation of exempt pension income

2021/2022

Only complete the sections in blue. All other cells contain formulae.

ATO Reference NAT 93/17

<http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9317/NAT/ATO/00001>

Exempt income rate, per actuaries certificate	71.1750%
Taxable Contributions, per tax ret	27,500.00
TOTAL ASSESSABLE INCOME, per Tax Return	38,214.00
Non Capital Investment Exps	3,423.00
General Admin Expenses	1,500.00
Expenses deductible in full	259.00
Step 1 - Calculate Investment Income	
TOTAL ASSESSABLE INCOME, per Tax Return	38,214.00
Taxable Contributions, per tax ret	27,500.00
TOTAL INVESTMENT INCOME	10,714.00
Step 2 - Calculate Exempt Pension Income deduction	
TOTAL INVESTMENT INCOME	10,714.00
Exempt income rate, per actuaries certificate	71.175%
Exempt Pension Income	7,625.69
Step 3 - Apportion Non Capital Investment Expenditure	
Formula, per TR 93/17, para 8 (a)	

Expenditure * (Assessable investment income / Total investment income)	
Non Capital Investment Exps	3,423.00
Assessable Investment Income (Investment Income less Exempt pension income)	3,088.31
Total Investment Income	10,714.00
Deductible Non Capital Expenditure	986.68
Step 4 - Apportion General Admin Expenses	
Formula, per TR 93/17, para 8 (b)	
General administrative expenses * (Assessable income / Total income)	
General administrative expenses	1,500.00
Assessable Income (Total income less exempt pension income)	3,088.31
Total Income	38,214.00
Deductible General Admin Expenses	121.22
Step 5 - Calculate tax Payable	
TOTAL ASSESSABLE INCOME, per Tax Return	38,214.00
Less Deductions	
Exempt Pension Income	7,625.69
Deductible Non Capital Expenditure	986.68
Deductible General Admin Expenses	121.22
Expenses deductible in full	259.00
Allowable Deductions	8,992.59
TAXABLE INCOME	29,221.41
Tax expense (x 15%)	4,383.21

INSTRUCTIONS

Only complete the sections in blue. All other cells contain formulae.

Non Capital Investment Exps

Rental Expenses	3,423.00
	3,423.00

General Admin Expenses

Acct costs	1,430.00
actuarlia fee	
audit	-
admin	55.00
bk chgs	15.00
	1,500.00

Expenses deductible in full

levy	259.00
	259.00