

1 July 2023

Gabriele Nicolo
U 609
51 Ferry Road
West End QLD 4101

Dear Gabriele,

CARSELDINE GARDENS TRUST – 2023 TAXATION & ACCOUNTING SUMMARY

INVESTOR NAME:

GABRIELE AND GUERRINA MARIA ROSA NICOLO ATF NICOLO FAMILY SUPER FUND

ENTITY NUMBER: 1146

We write in our capacity as Chartered Accountants for Alceon Group No. 33 Pty Ltd as trustee for Carseldine Gardens Trust ("**the Trust**").

We refer to your investment in the Trust and provide the following information which will assist in the preparation of your Income Tax Return and any Financial Report for the year ended 30 June 2023.

We confirm that the Trust was terminated in accordance with the Trust Deed effective 30 June 2023.

The Australian Business Number of the Trust is 54 925 956 606.

Please email Alceon.Client@alceon.com.au should you have any queries.

Yours sincerely,



Thomas Tulley
Partner

CARSELDINE GARDENS TRUST
REPORT 1: INVESTOR DISTRIBUTION DETAILS

Investor Details

Investor Name: Gabriele and Guerrina Maria Rosa Nicolo ATF Nicolo Family Super Fund
Entity Number: 1146

Investment Summary

Total Unitholding as at 30 June 2023 (A Class Units)	-
Capital Value of Unitholding as at 1 July 2022	\$ 82,747.26
Less: Return of Capital*	\$ (82,747.26)
Capital Value of Unitholding as at 30 June 2023	\$ -

**Refer to tax deferred payments disclosed in prior year tax statements in conjunction with this statement to assist with calculating the capital gain on the disposal of units.*

Accounting and Cash Distribution Summary

2023 Accounting Income Reconciliation	
Total Cash Payment	\$ 132,905.06
Less: Return of Capital	\$ (82,747.26)
2023 Accounting Income	\$ 50,157.80

Taxation Summary

2023 Taxable Income Reconciliation	
2023 Accounting Income	\$ 50,157.80
Add: Tax Adjustments	\$ 16,806.52
Less: CGT Concession**	\$ (33,899.36)
2023 Taxable Income	\$ 33,064.96

*** The CGT Concession amount relates to the sale of the investment in the trust and is not assessable for tax purposes.*

2023 Taxable Income Components	
Attributable Gain***	\$ 33,064.96
2023 Taxable Income	\$ 33,064.96

**** The attributable gain has been calculated under the 50% discount method. We recommend that you seek independent advice as to the correct treatment of this amount taking into consideration your specific circumstances.*

CARSELDINE GARDENS TRUST
REPORT 2: TRUST ACCOUNTING AND TAX POSITION

Accounting Summary

Profit and Loss Statement

The Accounting Income of the Trust was derived as follows:

Income	\$ 14,002,505
Less: Cost of Sales	\$ (10,017,222)
Less: Expenses	\$ (225,579)
Accounting Income of the Trust	\$ 3,759,704

Balance Sheet

Summary of the Balance Sheet of the Trust as at 30 June 2023:

Assets	
Total Assets	\$ -
Liabilities	
Total Liabilities	\$ -
NET ASSETS	\$ -
Equity	
Issued Units (A Class)	\$ 12,350,000
Less: Return of Capital (A Class)	\$ (12,350,000)
Issued Units (B Class)	\$ 1
Less: Return of Capital (B Class)	\$ (1)
TOTAL EQUITY	\$ -

Taxation Summary

The 2023 Taxable Income of the Trust was derived as follows:

2023 Accounting Income	\$ 3,759,704
Add: Tax Adjustments	\$ 1,259,775
Less: CGT Concessions	\$ (2,541,012)
2023 Taxable Income	\$ 2,478,467