



Building a better  
working world

Ernst & Young  
111 Eagle Street  
Brisbane QLD 4000 Australia  
GPO Box 7878 Brisbane QLD 4001

Tel: +61 7 3011 3333  
Fax: +61 7 3011 3100  
ey.com/au

5 September 2022

Nick Valente  
Unit 2504  
12 Cunningham Street  
Newstead QLD 4006

Dear Nick,

**CARSELDINE GARDENS LIMITED  
DIVIDEND STATEMENT  
FOR THE TAX YEAR ENDED 30 JUNE 2022**

We are pleased to provide the following information which will assist in the preparation of your Income Tax Return for the year ended 30 June 2022.

**Investor Details**

Shareholder Name: Mariva Investments Pty Ltd ATF the Mariva Property Trust  
Entity Number: 1210

**Investment Summary**

Shareholding as at 30 June 2022 (Ordinary Shares)	700,000
Capital Value of Shareholding as at 30 June 2022*	\$ -

\* Valuation Confirmation for Superannuation Funds

In the opinion of the Directors: (1) The value of the shares as at 30 June 2022 is \$0.00 per share; and (2) It is appropriate that this value be included in the financial report of the superannuation fund.

**Dividend Summary**

Date Paid	No. Of Shares	Total Dividend	Franking %	Unfranked Amount	Franked Amount	Franking Credits
26 April 2022	700,000	\$ 5,600.00	100.00	\$ -	\$ 5,600.00	\$ 1,866.67

The Australian Business Number of the Company is 17 606 191 271.

Please email [Alceon.Client@alceon.com.au](mailto:Alceon.Client@alceon.com.au) should you have any queries.

Yours sincerely,

Thomas Tulley  
Partner



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5 September 2022

Nick Valente  
Unit 2504  
12 Cunningham Street  
Newstead QLD 4006

Dear Nick,

**CARSELDINE GARDENS TRUST – 2022 TAXATION & ACCOUNTING SUMMARY**

**INVESTOR NAME:  
MARIVA INVESTMENTS PTY LTD ATF THE MARIVA PROPERTY TRUST  
ENTITY NUMBER: 1210**

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 2022.

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

Please email [Alceon.Client@alceon.com.au](mailto: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: Mariva Investments Pty Ltd ATF the Mariva Property Trust  
 Entity Number: 1210

**Investment Summary**

<b>Total Unitholding as at 30 June 2022 (A Class Units)</b>		<b>700,000</b>
Capital Value of Unitholding as at 1 July 2021	\$	315,557.09
Less: Return of Capital	\$	(25,941.64)
<b>Capital Value of Unitholding as at 30 June 2022*</b>	<b>\$</b>	<b>289,615.45</b>

\* Valuation Confirmation for Superannuation Funds  
 In the opinion of the Trustee: (1) The value of the units as at 30 June 2022 is \$0.62 per unit; and (2) It is appropriate that this value be included in the financial report of the superannuation fund.

**Accounting and Cash Distribution Summary**

<b>2022 Accounting Income Reconciliation</b>		
Total Cash Payment	\$	80,500.00
Less: Return of Capital	\$	(25,941.64)
<b>2022 Accounting Income</b>	<b>\$</b>	<b>54,558.36</b>

**Taxation Summary**

<b>2022 Taxable Income Reconciliation</b>		
2022 Accounting Income	\$	54,558.36
Add: Tax Adjustments	\$	18,847.73
Less: CGT Concession*	\$	(34,527.44)
<b>2022 Taxable Income</b>	<b>\$</b>	<b>38,878.65</b>

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

<b>2022 Taxable Income Components</b>		
Non-Primary Production Income	\$	4,351.21
Net Capital Gain – Discount Method**	\$	34,527.44
<b>Net Non-Primary Production Income</b>	<b>\$</b>	<b>38,878.65</b>

\*\* The net capital 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	\$	5,143,521
Less: Cost of Sales	\$	(3,647,624)
Less: Expenses	\$	(482,670)
<b>Accounting Income of the Trust</b>	<b>\$</b>	<b>1,013,227</b>

Balance Sheet

Summary of the Balance Sheet of the Trust as at 30 June 2022:

<b>Assets</b>		
Cash and Cash Equivalents	\$	521,131
Other Assets	\$	56,724
Investments	\$	8,578,952
<b>Total Assets</b>	<b>\$</b>	<b>9,156,807</b>
<b>Liabilities</b>		
Other Liabilities	\$	589
Long Term Liabilities	\$	3,777,645
<b>Total Liabilities</b>	<b>\$</b>	<b>3,778,234</b>
<b>NET ASSETS</b>	<b>\$</b>	<b>5,378,573</b>
<b>Equity</b>		
Issued Units (A Class)*	\$	12,350,000
Less: Return of Capital (A Class)	\$	(6,971,428)
Issued Units (B Class)	\$	1
<b>TOTAL EQUITY</b>	<b>\$</b>	<b>5,378,573</b>

\* There are 13,000,000 A Class units on issue at \$0.95 per unit.

**Taxation Summary**

The 2022 Taxable Income of the Trust was derived as follows:

2022 Accounting Income	\$	1,013,227
Add: Tax Adjustments	\$	350,029
Less: CGT Concessions	\$	(641,224)
<b>2022 Taxable Income</b>	<b>\$</b>	<b>722,032</b>