

Rathbone Investment Management

# Tax report

06 April 2021 - 05 April 2022

A B and A Pension Fund



**Rathbones**  
Look forward

Changes to your annual Tax report	3
Introduction	4
Explanatory notes	5
Totals summary	7
Consolidated tax certificate	8
Valuation	22
Market transactions	26
Non-market transactions	28
Cash movements	29

As part of our ongoing commitment to client service, we are pleased to introduce our enhanced Tax report, which better aligns to the HMRC online tax return.

Our aim is to provide you with high quality information, whilst making all our client reporting easier to read. This report has been designed to be clear to understand and fulfils tax return requirements.

The main changes to your Tax report are:

- Alignment with the following sections of the HMRC self-assessment form, with each page including each HMRC form's box numbers, to assist in completing your tax return:
  - SA100 Page TR3 (UK Income Summary)
  - SA101 Ai1 (other UK Income Summary)
  - SA106 Pages F2, F3 & F6 (Overseas Interest and Dividends Summary)
  - SA108 Pages CG1, CG2 & CG3 (Capital Gains Tax Report)

- Inclusion of SEDOL numbers to assist you or your accountant with the correct identification of shares and securities
- Excess Reported Income (ERI) schedules including historic ERI, which is now clearly separated from current tax year ERI
- Where there is Capital Gains Tax (CGT), the CGT disposal report includes CGT history and, where possible, backup to the workings for the calculations
- An explanation of the 'suspect' flag in the CGT report
- Where applicable, income gains are now calculated and displayed on the CGT disposal report
- Information regarding Venture Capital Trusts (VCTs) and Investment Trusts have been split out into separate schedules for greater clarity; and
- Country codes have been added for overseas securities, to allow the information to be added to tax return forms without additional effort (country code is required on form SA106).

We continue to provide you with:

- Separate consolidated tax certificates for UK, Overseas and ERI
- Income from offshore funds, split between dividends and interest
- Overseas schedules that include country subtotals
- ERI, with base cost adjustments (including any relevant historic adjustments), is included for offshore reporting funds
- Accrued income relevant to the current tax return
- Schedules for market and non-market transactions for the full tax year, and
- A valuation report which includes exchange rates when used for converting into sterling.

We are also enhancing your quarterly valuation and will provide you with an update in your 30 June 2022 valuation.

We trust you will find these changes helpful. Should you have any queries, please contact your investment manager.

## Scope and Purpose

This summary contains the information and entries required to complete a tax return in a format designed to mirror UK self-assessment forms and UK HMRC guidance for individuals as closely as possible. The supporting schedules in each section provide the detailed breakdown and the additional totals required for some trusts.

This pack may include income such as UK gilt interest, Eurobond interest and UK dividends that has been received gross. This will be highlighted within the Consolidated Tax Certificate of this pack with further details on the accompanying pages. It is likely that if you have received gross income that you will need to declare it in a tax return but this will depend on your individual tax circumstances.

Rathbone Investment Management Limited is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority.

## Rathbone Investment Management does not provide tax advice

In line with industry wide trends, the instruments we invest in on your behalf and the income they distribute are becoming increasingly complex. We have tried to give guidance on each page where relevant but if you are unsure we recommend you seek guidance from a tax adviser.

## How to use this tax report

Please note that the valuation included in this tax pack is provided to show the holdings position at the end of the report period. Please refer to your periodic valuations for details of what your valuations show.

For further guidance please refer to the Guide to Rathbones' UK Client Tax Packs and HMRC's Online Self-Assessment Submission.

The Rathbones Group has offices in London, Liverpool, Aberdeen, Birmingham, Bristol, Cambridge, Chichester, Edinburgh, Exeter, Glasgow, Jersey, Kendal, Lymington, Newcastle and Winchester.

## Non-UK taxpayers

We recommend non-UK taxpayers seek additional advice relevant to their individual circumstances. This pack is presented in a format designed to mirror UK self-assessment forms and UK HMRC guidance for individuals as closely as possible.

## Regulatory information

In April 2019 legislation was introduced applying to non UK residents disposing of UK property funds which are more than 75% invested in UK property.

The rules defining who is captured are complex so we would recommend all non-resident clients obtain tax advice on this matter as the book costs can be rebased to the value as at 5th April 2019 and any gain calculated from that point. Clients can use the higher of the original book cost or the rebased cost as at 5th April 2019.

Where we have deemed this to be more favourable for you the book costs have been adjusted with a transaction ref of "REBASE+".

Switchboard  
+44 (0) 20 7399 0000

Website  
[www.rathbones.com](http://www.rathbones.com)

## Errors and omissions

Every effort has been made to ensure this pack is accurate per information available at the time of production. These reports are based on automated systems and therefore dependent on the information available. Rathbone Investment Management cannot accept liability for any errors or omissions, and the details should be verified by your accountant or tax adviser.

## Investments and Returns Excluded from the Tax report

This pack does not contain details of investments in the following assets:

- Foreign Exchange (FX) Options and Forward Transactions. Reference should be made to the original purchase and sale notification that would have been issued at the time the deals were placed.

Registered office  
Port of Liverpool Building  
Pier Head, Liverpool L3 1NW

Registered in England  
01448919

VAT registration number  
GB 241 6893 49

## Venture capital trusts

If your consolidated tax certificate includes distributions from Venture Capital Trusts then we recommend you seek advice before entering any figures in a tax return since, under some circumstances, it is permissible to exclude such distributions from a tax return.

## Transaction summary

This report shows activity on the included assets and accounts within the date range on the page header. Please note the FX conversion to your preferred currency uses the close of business exchange rate based on the bargain date shown in the report unless a specific intra-day rate was applied to convert the income when posted.

## UK Property Fund Disposals (Non-UK Residents)

If you have sold a holding during the tax year you should have received a letter from our Operations team at the time.

Please note that there may be exemptions available for certain forms of pension funds and charities. We strongly recommend that you contact your tax advisor or accountant for further independent tax advice to determine your individual position, if you haven't done so already.

Unfortunately, Rathbone Investment Management (RIM) does not provide this service.

## Accrued income

This pack may also include an Accrued income report which will detail interest calculations that should be reported in your tax return. As these are not direct income payments they are not included within the Consolidated Tax Certificate(s).

## Interest and Other Income

Any AMC (Annual Management Charge) rebate noted above are not reportable as investment income and are, therefore, not included in our tax voucher but they should be included under the other taxable income section of a Self Assessment form.

Where rebates are credited to a non-tax paying fund e.g. a SIPP or a Company they will be paid gross. All other funds will have basic rate tax deducted at source so any additional tax payable will be dependent on personal circumstances.

## Portfolio valuation

We also enclose a portfolio valuation. Prices for quoted securities are usually mid-market closing prices provided by the London Stock Exchange (or any other equivalent investment exchanges where relevant). Unit trusts and collective investments usually show mid-market prices at the last valuation point prior to the period end.

Please be advised that this valuation shows holdings up to a maximum of four decimal places. However, the market value is based on the exact number of units held. Prices for unquoted and illiquid securities have been obtained from sources we believe to be independent; however, we cannot guarantee their accuracy. Where we have been unable to obtain a fair market price or there is no market, fair or otherwise, a nominal price of £0.0001 has been used.

## Excess reportable income

Where you have been invested in an offshore fund registered with HMRC as a reporting fund during this tax reporting period, this taxation pack may include a schedule of Excess Reportable Income (ERI) arising in respect of those funds. ERI arises when income earned in an offshore reporting fund is retained within the fund rather than being distributed to investors.

Investors become liable to tax on ERI by holding an investment in the fund on the last day of the fund's accounting period. ERI is subject to UK income tax and must be declared by UK investors in their UK tax returns as overseas dividends or interest income. ERI values are to be reported by the fund on the fund distribution date which is 6 months after the accounting period end date for each fund. However, the 6 month timing lag and the inconsistent timing of reporting by individual funds makes it difficult to acquire and report information from all the relevant funds in line with the publication of this taxation pack.

Therefore ERI information is provided on a best endeavours basis and is the latest information we have for the funds concerned but there may be holding where information has not been made available to us at the time of production.

## **Excess reportable income**

We cannot be held liable for the consequences of these omissions. Where we subsequently become aware of ERI not included within this taxation pack that relates to this reporting period, then this will be reported in the Tax report for the next reporting period. You may wish to consult your tax adviser in this regard.

For each accounting period, offshore funds registered with HMRC as reporting funds, are required to publish details of income earned that is retained within the fund rather than distributed to investors. This retained income is reported to investors as Excess Reportable Income (ERI) and whilst not distributed to investors, ERI is subject to UK income tax and must be declared by investors in their UK tax returns. The value of this ERI should be reported as overseas dividend or interest income in your UK tax return alongside any actual distributed income.

Investors become liable to tax on ERI by holding the investment on the last day of the fund's accounting period. ERI values are to be reported as income earned on the fund distribution date which is 6 months after the accounting period end date for each fund. The 6-month timing discrepancy and the inconsistent timing of reporting by individual funds makes it difficult to acquire and report information from all the relevant funds in line with the publication of your Tax report. Information is provided here under our best endeavours.

Income shown with a distribution date of 6 April 2019 relates to historic ERI recently notified to us, which for UK clients is reportable in a previous tax year. You may therefore wish to consult with your tax adviser on how best to report this to HMRC in your annual tax return.

# Totals summary

As at 05 April 2022

A B and A Pension Fund

		<b>Sterling</b>
		£
<b>Income from UK securities</b>	Equities	1,921.83
	Fixed interest	114.72
	Unit trust - dividends	131.74
	Unit trust - interest	305.78
	Investment trusts	2,157.35
	Other income	380.00
	VCT - dividends	0.00
<b>Income from UK securities total</b>		<b>5,011.42</b>
<b>Income from overseas securities</b>	Overseas - equities	1,229.42
	Overseas - fixed interest	0.00
	Excess reportable income	0.24
<b>Income from overseas securities total</b>		<b>1,229.66</b>
<b>Valuation as at 5 April 2022</b>	Holdings	391,791
	Cash	3,057
<b>Valuation total as at 5 April 2022</b>		<b>394,848</b>

Please note that figures displayed in this summary are gross unless otherwise stated and should be used for reference only purposes.

For a full breakdown, please refer to each individual section.

For VCT we recommend you seek independent tax advice. For further information please refer to the VCT dividend credited section of this tax report.

**Sterling**

## Interest and dividends from UK banks and building societies

1	Taxed UK interest	£0.00	5	Other dividends	£2,289.09
2	Untaxed UK interest	£305.78	6	Foreign dividends	£0.00
3	Untaxed foreign interest	£0.00	7	Tax taken off foreign dividends	£0.00
4	Dividends from UK companies	£1,921.83			

## Other UK income not included on supplementary pages

17	Other taxable income	£380.00	21	Description of income in box 17
18	Total amount of allowable expenses	£0.00		PROP INC
19	Any tax taken off box 17	£76.00		

Box 2, Untaxed UK interest, consists of unit trust interest credited and Rathbone Investment Management gross interest.

Box 5, Other dividends, consists of unit trust and investment trust dividends.

This certificate with the schedule(s) should be sent with any claim submitted to your Tax Inspector. Relief may be due in respect of overseas tax deducted from certain dividends/interest.

Rathbone Investment Management Limited certify that the dividends and/or interest paid on blocks of shares or stock specified on the attached schedule(s), less tax if shown, were received by us or our nominees on behalf of sundry parties and further, that part of these dividends and/or interest as specified on the attached schedule(s), was paid or credited by us to:

### A B and A Pension Fund

Who was one of the persons for whom the investments were held at the date on which the dividends and/or interest were payable.

Tax return  
SA100 Page TR3

# UK unit trust interest credited

As at 05 April 2022

A B and A Pension Fund

								<b>Sterling</b>
Distribution pay date	Security description	Distribution type	Nominal holding	Declared rate	Gross amount £	UK tax rate %	Tax amount £	Amount payable £
28/05/2021	JANUS HENDERSON INVESTMENTS Strategic Bond I Inc SEDOL: 0750208	Group 1 Distribution	8,000	£0.012309	98.47	0	0.00	98.47
31/08/2021	JANUS HENDERSON INVESTMENTS Strategic Bond I Inc SEDOL: 0750208	Group 1 Distribution	8,000	£0.010683	85.46	0	0.00	85.46
30/11/2021	JANUS HENDERSON INVESTMENTS Strategic Bond I Inc SEDOL: 0750208	Group 1 Distribution	6,000	£0.00977	58.62	0	0.00	58.62
28/02/2022	JANUS HENDERSON INVESTMENTS Strategic Bond I Inc SEDOL: 0750208	Group 1 Distribution	6,000	£0.010538	63.23	0	0.00	63.23
<b>Total</b>					<b>305.78</b>		<b>0.00</b>	<b>305.78</b>

						<b>Sterling</b>
Dividend pay date	Security description	Dividend type	Nominal holding	Declared rate	Tax credit £	Amount payable £
15/10/2021	CLIPPER LOGISTICS PLC 0.05p Ordinary Shares (WI) SEDOL: BMMV6B7	Ordinary- Final	1,000	£0.071	0.00	71.00
07/01/2022	CLIPPER LOGISTICS PLC 0.05p Ordinary Shares (WI) SEDOL: BMMV6B7	Ordinary- Interim	1,000	£0.045	0.00	45.00
23/07/2021	EXPERIAN PLC USD0.10 Ordinary Shares SEDOL: B19NLV4	Ordinary- Final	300	£0.23577	0.00	70.73
04/02/2022	EXPERIAN PLC USD0.10 Ordinary Shares SEDOL: B19NLV4	Ordinary- Interim	300	£0.116929	0.00	35.08
09/04/2021	GORE STREET ENERGY STORAGE PLC 1p Ordinary Shares SEDOL: BG0P0V7	Ordinary- Interim	5,000	£0.02	0.00	100.00
13/08/2021	GORE STREET ENERGY STORAGE PLC 1p Ordinary Shares SEDOL: BG0P0V7	Ordinary- Final	5,000	£0.01	0.00	50.00
08/10/2021	GORE STREET ENERGY STORAGE PLC 1p Ordinary Shares SEDOL: BG0P0V7	Ordinary- Interim	5,000	£0.02	0.00	100.00
14/01/2022	GORE STREET ENERGY STORAGE PLC 1p Ordinary Shares SEDOL: BG0P0V7	Ordinary- Interim	5,000	£0.02	0.00	100.00
25/05/2021	LLOYDS BANKING GROUP PLC 10p Ordinary Shares SEDOL: 0870612	Ordinary- Final	10,000	£0.0057	0.00	57.00
13/09/2021	LLOYDS BANKING GROUP PLC 10p Ordinary Shares SEDOL: 0870612	Ordinary- Interim	10,000	£0.0067	0.00	67.00
07/06/2021	OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares SEDOL: BJM0293	Ordinary- Interim	7,498	£0.007187	0.00	53.89
27/08/2021	OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares SEDOL: BJM0293	Ordinary- Interim	7,498	£0.00925	0.00	69.36
26/11/2021	OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares SEDOL: BJM0293	Ordinary- Interim	7,498	£0.009475	0.00	71.04

Income received on American Depository Receipts may be less than the declared rate owing to charges deducted at source by the paying agent.

# UK equities credited

As at 05 April 2022

A B and A Pension Fund

						<b>Sterling</b>
Dividend pay date	Security description	Dividend type	Nominal holding	Declared rate	Tax credit £	Amount payable £
04/03/2022	OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares SEDOL: BJM0293	Ordinary- Interim	7,498	£0.008787	0.00	65.89
13/08/2021	PERSIMMON PLC 10p Ordinary Shares SEDOL: 0682538	Ordinary- Interim	200	£1.1	0.00	220.00
01/04/2022	PERSIMMON PLC 10p Ordinary Shares SEDOL: 0682538	Ordinary- Interim	200	£1.25	0.00	250.00
14/05/2021	PRUDENTIAL PLC 5p Ordinary Shares SEDOL: 0709954	Ordinary- Interim	500	£0.0771	0.00	38.55
23/09/2021	RIO TINTO PLC 10p Ordinary Shares SEDOL: 0718875	Ordinary- Interim	80	£2.7084	0.00	216.67
23/09/2021	RIO TINTO PLC 10p Ordinary Shares SEDOL: 0718875	Special Payment	80	£1.3326	0.00	106.61
10/06/2021	UNILEVER PLC 3 1/9p Ordinary Shares SEDOL: B10RZP7	Ordinary- Interim	100	£0.371	0.00	37.10
08/09/2021	UNILEVER PLC 3 1/9p Ordinary Shares SEDOL: B10RZP7	Ordinary- Interim	100	£0.3693	0.00	36.93
01/12/2021	UNILEVER PLC 3 1/9p Ordinary Shares SEDOL: B10RZP7	Ordinary- Interim	100	£0.3598	0.00	35.98
13/12/2021	YOUGOV PLC 0.2p Ordinary Shares SEDOL: B1VQ6H2	Other dividend	400	£0.06	0.00	24.00
<b>Total</b>					<b>0.00</b>	<b>1,921.83</b>

Income received on American Depository Receipts may be less than the declared rate owing to charges deducted at source by the paying agent.

# UK unit trust dividends credited

As at 05 April 2022

A B and A Pension Fund

						<b>Sterling</b>
Distribution pay date	Security description	Distribution type	Nominal holding	Declared rate	UK tax rate %	Amount payable £
31/03/2022	LINK FUND SOLUTIONS Trojan X Inc SEDOL: BZ6CQ06	Group 1 Distribution	7,000	£0.001274	0	8.92
28/02/2022	MAITLAND INSTL SERVICES LTD Chelverton UK Eqty Grwth B Inc SEDOL: BP85595	Group 1 Distribution	3,000	£0.019599	0	58.80
31/03/2022	RATHBONE UNIT TRUST MGMT Global Opps S Acc SEDOL: BHOP2M9	Group 1 Distribution	10,000	£0.0018	0	18.00
30/09/2021	STEWART INVESTORS Asia Pac Leaders Sustain B Acc SEDOL: 3387476	Group 1 Distribution	2,000	£0.023012	0	46.02
<b>Total</b>						<b>131.74</b>

# Investment trust dividends credited

As at 05 April 2022

A B and A Pension Fund

					<b>Sterling</b>
Dividend pay date	Security description	Dividend type	Nominal holding	Declared rate	Amount payable £
11/02/2022	BAILLIE GIFFORD EURP GWTH TST 2.5p Ordinary Shares SEDOL: BMC7T38	Ordinary- Final	10,000	£0.0035	35.00
09/07/2021	JP MORGAN GBL GROWTH & INCOME 5p Ordinary Shares SEDOL: BYMKY69	Ordinary. 1 of 4 p.a.	3,500	£0.0329	115.15
08/10/2021	JP MORGAN GBL GROWTH & INCOME 5p Ordinary Shares SEDOL: BYMKY69	Ordinary. 1 of 4 p.a.	3,500	£0.0424	148.40
07/01/2022	JP MORGAN GBL GROWTH & INCOME 5p Ordinary Shares SEDOL: BYMKY69	Ordinary. 1 of 4 p.a.	3,500	£0.0424	148.40
30/04/2021	LOWLAND INVESTMENT CO PLC 25p Ordinary Shares SEDOL: 0536806	Ordinary- Interim	800	£0.15	120.00
30/07/2021	LOWLAND INVESTMENT CO PLC 25p Ordinary Shares SEDOL: 0536806	Ordinary- Interim	800	£0.15	120.00
29/10/2021	LOWLAND INVESTMENT CO PLC 25p Ordinary Shares SEDOL: 0536806	Ordinary- Interim	800	£0.15	120.00
31/01/2022	LOWLAND INVESTMENT CO PLC 25p Ordinary Shares SEDOL: 0536806	Ordinary- Final	800	£0.1525	122.00
30/04/2021	MERCANTILE INVESTMENT TST PLC 2 1/2p Ordinary Shares SEDOL: BF4JDH5	Ordinary- Final	6,000	£0.0265	159.00
02/08/2021	MERCANTILE INVESTMENT TST PLC 2 1/2p Ordinary Shares SEDOL: BF4JDH5	Ordinary- Interim	6,000	£0.0135	81.00
01/11/2021	MERCANTILE INVESTMENT TST PLC 2 1/2p Ordinary Shares SEDOL: BF4JDH5	Ordinary- Interim	6,000	£0.0135	81.00
01/02/2022	MERCANTILE INVESTMENT TST PLC 2 1/2p Ordinary Shares SEDOL: BF4JDH5	Ordinary- Interim	6,000	£0.0135	81.00
28/02/2022	POLAR CAP GBL HEALTHCARE TST 25p Ordinary Shares SEDOL: B6832P1	Ordinary- Final	5,000	£0.01	50.00
13/08/2021	PREMIER MITON GROUP PLC 0.02p Ordinary Shares SEDOL: BZB2KR6	Ordinary- Interim	2,000	£0.037	74.00
11/02/2022	PREMIER MITON GROUP PLC 0.02p Ordinary Shares SEDOL: BZB2KR6	Ordinary- Final	2,000	£0.063	126.00

# Investment trust dividends credited

As at 05 April 2022

A B and A Pension Fund

					<b>Sterling</b>
Dividend pay date	Security description	Dividend type	Nominal holding	Declared rate	Amount payable £
01/07/2021	SCOTTISH MORTGAGE INV TRUST 5p Ordinary Shares SEDOL: BLDYK61	Ordinary- Final	1,000	£0.0197	19.70
03/12/2021	SCOTTISH MORTGAGE INV TRUST 5p Ordinary Shares SEDOL: BLDYK61	Ordinary- Interim	1,000	£0.0152	15.20
31/03/2022	TEMPLE BAR INVESTMENT TRUST 25p Ordinary Shares SEDOL: 0882532	Ordinary- Final	700	£0.1025	71.75
23/06/2021	UTILICO EMERGING MARKETS LTD 1p Ordinary Shares SEDOL: BD45S96	Ordinary- Final	5,000	£0.02	100.00
24/09/2021	UTILICO EMERGING MARKETS LTD 1p Ordinary Shares SEDOL: BD45S96	Ordinary- Interim	5,000	£0.02	100.00
17/12/2021	UTILICO EMERGING MARKETS LTD 1p Ordinary Shares SEDOL: BD45S96	Ordinary- Interim	5,000	£0.02	100.00
25/03/2022	UTILICO EMERGING MARKETS LTD 1p Ordinary Shares SEDOL: BD45S96	Ordinary- Interim	5,000	£0.02	100.00
13/07/2021	WORLDWIDE HEALTHCARE TRUST PLC 25p Ordinary Shares SEDOL: 0338530	Ordinary- Final	450	£0.155	69.75
<b>Total</b>					<b>2,157.35</b>

# Other income credited

As at 05 April 2022

A B and A Pension Fund

									<b>Sterling</b>
Dividend pay date	Security description	Dividend type	Nominal holding	Declared rate	UK tax rate %	Gross amount £	Tax deducted £	Expenses £	Amount payable £
02/07/2021	URBAN LOGISTICS REIT PLC 1p Ordinary Shares SEDOL: BYV8MN7	PROP INC	5,000	£0.0435	20	217.50	43.50	0.00	174.00
17/12/2021	URBAN LOGISTICS REIT PLC 1p Ordinary Shares SEDOL: BYV8MN7	PROP INC	5,000	£0.0325	20	162.50	32.50	0.00	130.00
<b>Total</b>						<b>380.00</b>	<b>76.00</b>	<b>0.00</b>	<b>304.00</b>

**Sterling**

**Other UK income**

Interest from gilt-edged and other UK securities, deeply discounted securities and accrued income profits.

1	Gilt etc. interest after tax taken off	£114.72			
2	Tax taken off	£0.00	3	Gross amount before tax	£114.72

Tax return  
SA101 Ai1

# UK fixed interest credited

As at 05 April 2022

A B and A Pension Fund

							<b>Sterling</b>
Dividend pay date	Security description	Dividend type	Nominal holding	Declared rate	Gross amount £	Tax amount £	Amount payable £
07/06/2021	OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares SEDOL: BJM0293	Interest	7,498	£0.005312	39.83	0.00	39.83
27/08/2021	OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares SEDOL: BJM0293	Interest	7,498	£0.00325	24.37	0.00	24.37
26/11/2021	OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares SEDOL: BJM0293	Interest	7,498	£0.003025	22.68	0.00	22.68
04/03/2022	OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares SEDOL: BJM0293	Interest	7,498	£0.003712	27.84	0.00	27.84
<b>Total</b>					<b>114.72</b>	<b>0.00</b>	<b>114.72</b>

Following the abolition of HMRC paying agent rules, interest payments on UK fixed interest stocks have, where possible, been paid gross and should be included in your tax return.

# Overseas interest & dividend summary

As at 05 April 2022

A B and A Pension Fund

**Sterling**

	Country (Code)	Amount of income	Foreign tax amount	UK tax taken off	Foreign tax credit relief	Taxable amount
<b>Interest</b>				<b>£0.00</b>		<b>£0.00</b>
<b>Dividend</b>	CI - Guernsey (CGY)	£473.20	£0.00	£0.00	£ 0.00	£473.20
	Denmark (DNK)	£48.97	£13.22	£0.00	£ 0.00	£35.75
	Republic of Ireland (IRL)	£707.25	£0.00	£0.00	£ 0.00	£707.25
				<b>£0.00</b>		<b>£1,216.20</b>
<b>ERI - Interest</b>				<b>£ 0.00</b>		<b>£0.00</b>
<b>ERI - Dividend</b>	Republic of Ireland (IRL)	£0.24	£ 0.00	£ 0.00	£ 0.00	£0.24
				<b>£ 0.00</b>		<b>£0.24</b>

Tax return  
SA106 Pages  
F2, F3 & F6

								Sterling
Posting date	Security description	Nominal holding	Declared rate	Gross amount £	Foreign tax rate % Amount £	Received in UK £	UK/overseas expenses £	UK net amount £
<b>CI - Guernsey (CGY)</b>								
09/04/2021	RENEWABLES INFRASTRUCTURE GRP NPV Ordinary Shares SEDOL: BBHX2H9	7,000	£0.0169	118.30	0 0.00	118.30	0.00	118.30
06/07/2021	RENEWABLES INFRASTRUCTURE GRP NPV Ordinary Shares SEDOL: BBHX2H9	7,000	£0.0169	118.30	0 0.00	118.30	0.00	118.30
05/10/2021	RENEWABLES INFRASTRUCTURE GRP NPV Ordinary Shares SEDOL: BBHX2H9	7,000	£0.0169	118.30	0 0.00	118.30	0.00	118.30
04/01/2022	RENEWABLES INFRASTRUCTURE GRP NPV Ordinary Shares SEDOL: BBHX2H9	7,000	£0.0169	118.30	0 0.00	118.30	0.00	118.30
<b>CI - Guernsey total</b>				<b>473.20</b>	<b>0.00</b>	<b>473.20</b>	<b>0.00</b>	<b>473.20</b>
<b>Denmark (DNK)</b>								
14/04/2021	VESTAS WIND SYSTEMS DKK1 Shares SEDOL: 5964651	50	DKK8.45	48.97	27 13.22	35.75	0.00	35.75
<b>Denmark total</b>				<b>48.97</b>	<b>13.22</b>	<b>35.75</b>	<b>0.00</b>	<b>35.75</b>
<b>Republic of Ireland (IRL)</b>								
01/07/2021	ISHARES PLC MSCI North American SEDOL: B14X4M1	300	USD0.1692	36.45	0 0.00	36.45	0.00	36.45
29/09/2021	ISHARES PLC MSCI North American SEDOL: B14X4M1	300	USD0.1673	36.85	0 0.00	36.85	0.00	36.85
04/01/2022	ISHARES PLC MSCI North American SEDOL: B14X4M1	300	USD0.1711	37.79	0 0.00	37.79	0.00	37.79
30/03/2022	ISHARES PLC MSCI North American SEDOL: B14X4M1	300	USD0.1767	40.03	0 0.00	40.03	0.00	40.03

Relief on overseas withholding tax varies depending on the distribution type and on your personal circumstances.

We therefore recommend you seek advice from HMRC or your tax adviser.

This does not affect the gross income to be declared in a Tax return.

								<b>Sterling</b>
Posting date	Security description	Nominal holding	Declared rate	Gross amount £	Foreign tax rate % Amount £	Received in UK £	UK/overseas expenses £	UK net amount £
<b>Republic of Ireland (IRL)</b>								
09/04/2021	SPDR SERIES TRUST S&P US Div Aristocrats (GBP) SEDOL: B3VFBK1	500	USD0.3921	141.92	0 0.00	141.92	0.00	141.92
29/06/2021	SPDR SERIES TRUST S&P US Div Aristocrats (GBP) SEDOL: B3VFBK1	500	USD0.3602	129.28	0 0.00	129.28	0.00	129.28
04/10/2021	SPDR SERIES TRUST S&P US Div Aristocrats (GBP) SEDOL: B3VFBK1	500	USD0.3435	125.19	0 0.00	125.19	0.00	125.19
04/01/2022	SPDR SERIES TRUST S&P US Div Aristocrats (GBP) SEDOL: B3VFBK1	500	USD0.434	159.74	0 0.00	159.74	0.00	159.74
<b>Republic of Ireland total</b>				<b>707.25</b>	<b>0.00</b>	<b>707.25</b>	<b>0.00</b>	<b>707.25</b>
<b>Total</b>				<b>1,229.42</b>	<b>13.22</b>	<b>1,216.20</b>	<b>0.00</b>	<b>1,216.20</b>

Relief on overseas withholding tax varies depending on the distribution type and on your personal circumstances.

We therefore recommend you seek advice from HMRC or your tax adviser.

This does not affect the gross income to be declared in a Tax return.

# Excess reportable income on holdings in offshore reporting funds

As at 05 April 2022

A B and A Pension Fund

	Distribution date	Security description	Nominal holding	Distribution rate	Interest/dividend	Gross distribution £	Equalisation £	Net distribution £
<b>Dividend</b>								
<b>Republic of Ireland (IRL)</b>	31/08/2021	ISHARES PLC MSCI North American	300	USD0.0011	Dividend	0.24	0.00	0.24
<b>Republic of Ireland total</b>						<b>0.24</b>	<b>0.00</b>	<b>0.24</b>
<b>Dividend total</b>						<b>0.24</b>	<b>0.00</b>	<b>0.24</b>

Income shown with a distribution date of 6th April relates to historic ERI recently notified to us, which for UK clients is reportable in a previous tax year.

You may therefore wish to consult with your tax adviser on how best to report this to HMRC in your annual tax return.

For further information regarding Excess Reportable Income, please refer to the explanatory notes section on page 5 of this tax pack.

				<b>Sterling</b>
Holding	Security description	Middle price	Market value £	Book cost £
3,057	£ Capital		3,057	3,057
100	DIAGEO PLC 28 101/108p Ordinary Shares SEDOL: 0237400	£39.795	3,980	3,956
1,000	POLAR CAPITAL TECHNOLOGY TRUST 25p Ordinary Shares SEDOL: 0422002	£22.60	22,600	2,004
450	NORTH ATLANTIC SMLR COS IT 5p Ordinary Shares SEDOL: 0643900	£40.90	18,405	4,448
200	PERSIMMON PLC 10p Ordinary Shares SEDOL: 0682538	£22.12	4,424	6,622
80	RIO TINTO PLC 10p Ordinary Shares SEDOL: 0718875	£61.20	4,896	4,566
6,000	JANUS HENDERSON INVESTMENTS Strategic Bond I Inc SEDOL: 0750208	£1.332	7,992	7,693
8,000	SIG PLC 10p Ordinary Shares SEDOL: 0802541	£0.424	3,392	4,300
10,000	LLOYDS BANKING GROUP PLC 10p Ordinary Shares SEDOL: 0870612	£0.46305	4,631	3,871
700	TEMPLE BAR INVESTMENT TRUST 25p Ordinary Shares SEDOL: 0882532	£11.50	8,050	8,484
1,500	SAINSBURY (J) PLC 28 4/7p Ordinary Shares SEDOL: B019KW7	£2.466	3,699	4,400

Please note that this valuation is a cut down version for tax pack purposes. If you require any additional valuation information, please refer to the quarterly valuation packs.

				<b>Sterling</b>
Holding	Security description	Middle price	Market value £	Book cost £
1,000	SERICA ENERGY PLC USD0.10 Ordinary Shares SEDOL: B0CY5V5	£4.105	4,105	2,043
4,000	ABRDN ASIAN INC NPV Ordinary Shares SEDOL: B0P6J83	£2.305	9,220	9,091
300	ISHARES PLC MSCI North American SEDOL: B14X4M1	£65.17	19,551	3,859
300	EXPERIAN PLC USD0.10 Ordinary Shares SEDOL: B19NLV4	£29.57	8,871	3,880
150	WHITBREAD PLC 76.797385p Ordinary Shares SEDOL: B1KJJ40	£28.70	4,305	3,775
400	YOUGOV PLC 0.2p Ordinary Shares SEDOL: B1VQ6H2	£13.10	5,240	4,148
500	SPDR SERIES TRUST S&P US Div Aristocrats (GBP) SEDOL: B3VFBK1	£54.445	27,223	11,776
300	LIONTRUST FUND PARTNERS UK Smlr Cos I Inc SEDOL: B57TMD1	£20.89025	6,267	7,230
5,000	POLAR CAP GBL HEALTHCARE TST 25p Ordinary Shares SEDOL: B6832P1	£2.98	14,900	14,531
7,000	RENEWABLES INFRASTRUCTURE GRP NPV Ordinary Shares SEDOL: BBHX2H9	£1.368	9,576	8,540
50	PRUSIK INV MGMT UCITS Asian Eq Inc Unhgd U Inc (GBP) SEDOL: BBP6LK6	£163.0397	8,152	7,873

Please note that this valuation is a cut down version for tax pack purposes. If you require any additional valuation information, please refer to the quarterly valuation packs.

				<b>Sterling</b>
Holding	Security description	Middle price	Market value £	Book cost £
5,000	UTILICO EMERGING MARKETS LTD 1p Ordinary Shares SEDOL: BD45S96	£2.23	11,150	8,501
2,500	BAILLIE GIFFORD US GROWTH TST 1p Ordinary Shares SEDOL: BDFGHW4	£2.45	6,125	9,923
6,000	MERCANTILE INVESTMENT TST PLC 2 1/2p Ordinary Shares SEDOL: BF4JDH5	£2.20	13,200	4,647
1,223	S4 CAPITAL PLC 25p Ordinary Shares SEDOL: BFZZM64	£3.466	4,239	3,852
5,000	GORE STREET ENERGY STORAGE PLC 1p Ordinary Shares SEDOL: BG0POV7	£1.123	5,615	5,226
10,000	RATHBONE UNIT TRUST MGMT Global Opps S Acc SEDOL: BHOP2M9	£1.7663	17,663	13,616
7,498	OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares SEDOL: BJM0293	£1.124	8,428	7,498
1,000	SCOTTISH MORTGAGE INV TRUST 5p Ordinary Shares SEDOL: BLDYK61	£10.32	10,320	12,693
10,000	BAILLIE GIFFORD EURP GWTH TST 2.5p Ordinary Shares SEDOL: BMC7T38	£1.082	10,820	9,338
1,000	CLIPPER LOGISTICS PLC 0.05p Ordinary Shares (WI) SEDOL: BMMV6B7	£8.69	8,690	8,085
250	VESTAS WIND SYSTEMS DKK0.20 Shares (Post Split) SEDOL: BN4MYF5	DKK217.50	6,090	4,148

Please note that this valuation is a cut down version for tax pack purposes. If you require any additional valuation information, please refer to the quarterly valuation packs.

				<b>Sterling</b>
Holding	Security description	Middle price	Market value £	Book cost £
200	SHELL PLC EUR0.07 Ord Shs (UK Quote) SEDOL: BP6MXD8	£21.21	4,242	3,834
3,000	MAITLAND INSTL SERVICES LTD Chelverton UK Eqty Grwth B Inc SEDOL: BP85595	£3.342536	10,028	7,687
275	FINDLAY PARK FUNDS American Fund Unhedged (GBP) SEDOL: BWY58M2	£137.16	37,719	3,919
3,500	JP MORGAN GBL GROWTH & INCOME 5p Ordinary Shares SEDOL: BYMKY69	£4.625	16,188	10,535
5,000	URBAN LOGISTICS REIT PLC 1p Ordinary Shares SEDOL: BYV8MN7	£1.96	9,800	6,875
7,000	LINK FUND SOLUTIONS Trojan X Inc SEDOL: BZ6CQ06	£1.2896	9,027	6,763
2,000	PREMIER MITON GROUP PLC 0.02p Ordinary Shares SEDOL: BZB2KR6	£1.485	2,970	2,180
<b>Total</b>			<b>394,848</b>	<b>259,466</b>

**FX rates in Sterling**

Currency	5 Apr 2022 value
Danish Krone	8.9283

Please note that this valuation is a cut down version for tax pack purposes. If you require any additional valuation information, please refer to the quarterly valuation packs.

# Market transactions contracted

6 April 2021 - 5 April 2022

As at 05 April 2022

A B and A Pension Fund

## A B and A Pension Fund

Transaction date/time	Order/ type	Quantity	Stock description	Price/FX rate	Our charges	Other charges*	Proceeds/ costs	Profit/ Loss
07/05/21 14:29	Purchase	8,000	SIG PLC 10p Ordinary Shares SEDOL: 0802541	£0.5348	£0.00	£21.39	-£4,299.79	£0.00
19/07/21 11:02	Purchase	1,000	CLIPPER LOGISTICS PLC 0.05p Ordinary Shares (WI) SEDOL: BMMV6B7	£8.045	£0.00	£40.23	-£8,085.23	£0.00
19/07/21 15:07	Sale	500	PRUDENTIAL PLC 5p Ordinary Shares SEDOL: 0709954	£13.06998	£0.00	£0.00	£6,534.99	£121.54
22/07/21 12:00	Sale	2,000	JANUS HENDERSON INVESTMENTS Strategic Bond I Inc SEDOL: 0750208	£1.46	£0.00	£0.00	£2,920.00	£355.60
22/09/21 11:25	Purchase	1,000	SERICA ENERGY PLC USD0.10 Ordinary Shares SEDOL: B0CY5V5	£2.04345	£0.00	£0.00	-£2,043.45	£0.00
22/09/21 13:46	Purchase	5,000	POLAR CAP GBL HEALTHCARE TST 25p Ordinary Shares SEDOL: B6832P1	£2.891819	£0.00	£72.30	-£14,531.40	£0.00
22/09/21 13:46	Sale	450	WORLDWIDE HEALTHCARE TRUST PLC 25p Ordinary Shares SEDOL: 0338530	£36.922001	£0.00	£0.00	£16,614.90	£8,734.90
30/12/21 10:02	Sale	800	LOWLAND INVESTMENT CO PLC 25p Ordinary Shares SEDOL: 0536806	£13.3682	£0.00	£0.00	£10,694.56	£1,972.56
30/12/21 12:00	Purchase	300	LIONTRUST FUND PARTNERS UK Smlr Cos I Inc SEDOL: B57TMD1	£24.1002	£0.00	£0.00	-£7,230.06	£0.00
07/01/22 08:05	Purchase	100	DIAGEO PLC 28 101/108p Ordinary Shares SEDOL: 0237400	£39.358375	£0.00	£19.68	-£3,955.52	£0.00
07/01/22 13:45	Sale	100	UNILEVER PLC 3 1/9p Ordinary Shares SEDOL: B10RZP7	£39.040885	£0.00	£0.00	£3,904.09	£2,382.09

\* Other charges may include stamp duty and overseas broker commission as appropriate. Full details are available on request.

Order type is a Market order unless marked 'C' which indicates a Client Limit order.

Please note the decimal places for the price and Foreign Exchange rates are limited so you may experience rounding differences when making calculations.

# Market transactions contracted

6 April 2021 - 5 April 2022

As at 05 April 2022

A B and A Pension Fund

## A B and A Pension Fund

Transaction date/time	Order/ type	Quantity	Stock description	Price/FX rate	Our charges	Other charges*	Proceeds/ costs	Profit/ Loss
28/01/22 11:09	Purchase	4,000	ABRDN ASIAN INC NPV Ordinary Shares SEDOL: B0P6J83	£2.272728	£0.00	£0.00	-£9,090.91	£0.00
28/01/22 12:00	Sale	1,000	STEWART INVESTORS Asia Pac Leaders Sustain B Acc SEDOL: 3387476	£9.8485	£0.00	£0.00	£9,848.50	£6,197.29
28/01/22 12:31	Sale	500	POLAR CAPITAL TECHNOLOGY TRUST 25p Ordinary Shares SEDOL: 0422002	£21.916726	£0.00	£0.00	£10,958.36	£9,956.16
28/01/22 12:32	Purchase	700	TEMPLE BAR INVESTMENT TRUST 25p Ordinary Shares SEDOL: 0882532	£12.06	£0.00	£42.21	-£8,484.21	£0.00
02/02/22 10:44	Purchase	1,500	SAINSBURY (J) PLC 28 4/7p Ordinary Shares SEDOL: B019KW7	£2.918596	£0.00	£21.89	-£4,399.78	£0.00
04/02/22 12:00	Sale	1,000	STEWART INVESTORS Asia Pac Leaders Sustain B Acc SEDOL: 3387476	£9.9449	£0.00	£0.00	£9,944.90	£6,293.70
07/02/22 00:00	Purchase	50	PRUSIK INV MGMT UCITS Asian Eq Inc Unhgd U Inc (GBP) SEDOL: BBP6LK6	£157.45070	£0.00	£0.00	-£7,872.54	£0.00
16/03/22 12:45	Purchase	200	SHELL PLC EUR0.07 Ord Shs (UK Quote) SEDOL: BP6MXD8	£19.074268	£0.00	£19.07	-£3,833.92	£0.00

\* Other charges may include stamp duty and overseas broker commission as appropriate. Full details are available on request.

Order type is a Market order unless marked 'C' which indicates a Client Limit order.

Please note the decimal places for the price and Foreign Exchange rates are limited so you may experience rounding differences when making calculations.

# Non-market transactions

6 April 2021 - 5 April 2022

As at 05 April 2022

A B and A Pension Fund

## A B and A Pension Fund

Transaction date	Transaction type	Stock description	Amount in price	Amount out price	Book cost adjustment increase/decrease	Cash movement increase/(decrease)	Profit/loss
28/02/21	Excess Rep Incme adj 1	ISHARES PLC MSCI North American SEDOL: B14X4M1	0		0.24		
27/04/21	Stock Split -	VESTAS WIND SYSTEMS DKK1 Shares SEDOL: 5964651		50	-4,147.53		
27/04/21	Stock Split +	VESTAS WIND SYSTEMS DKK0.20 Shares (Post Split) SEDOL: BN4MYF5	250		4,147.53		
30/09/21	Accumulation Group 1	STEWART INVESTORS Asia Pac Leaders Sustain B Acc SEDOL: 3387476	0		46.02		
31/03/22	Accumulation Group 1	RATHBONE UNIT TRUST MGMT Global Opps S Acc SEDOL: BH0P2M9	0		18.00		

Note: Prices are only shown where there is a cash movement.

# Statement of cash movements - Capital

6 April 2021 - 5 April 2022

As at 05 April 2022

A B and A Pension Fund

## A B and A Pension Fund

Account No: 21367910

### £ CAPITAL

**Sterling**

Value date	Narrative	Debit £	Credit £	Balance £
06/04/21	Opening balance			4,892.11
06/04/21	DIVIDEND on 9961.599 @ £.001415 LINK FUND SOLUTIONS Trojan X Inc		14.10	4,906.21
06/04/21	RATHBONE MANAGEMENT FEE-FUND 213679 01 JAN 2021 - 05 APR 2021	1,300.96		3,605.25
09/04/21	DIVIDEND on 5000 @ £.02 GORE STREET ENERGY STORAGE PLC 1p Ordinary Shares		100.00	3,705.25
09/04/21	DIVIDEND on 500 @ USD.3921 SPDR SERIES TRUST S&P US Div Aristocrats (GBP)		141.92	3,847.17
09/04/21	DIVIDEND on 7000 @ £.0169 RENEWABLES INFRASTRUCTURE GRP NPV Ordinary Shares		118.30	3,965.47
14/04/21	DIVIDEND on 50 @ DKK8.45 VESTAS WIND SYSTEMS DKK1 Shares		35.75	4,001.22
30/04/21	DIVIDEND on 800 @ £.15 LOWLAND INVESTMENT CO PLC 25p Ordinary Shares		120.00	4,121.22
30/04/21	DIVIDEND on 6000 @ £.0265 MERCANTILE INVESTMENT TST PLC 2 1/2p Ordinary Shares		159.00	4,280.22
11/05/21	Settle PURCHASE 8000 @ £0.5348 SIG PLC 10p Ordinary Shares	4,299.79		-19.57
14/05/21	DIVIDEND on 500 @ £.0771 PRUDENTIAL PLC 5p Ordinary Shares		38.55	18.98

This statement has been included for information only.

Transactions or dividends at the beginning or end of the reporting period may not be shown.

# Statement of cash movements - Capital

6 April 2021 - 5 April 2022

As at 05 April 2022

A B and A Pension Fund

## A B and A Pension Fund

Account No: 21367910

### £ CAPITAL

**Sterling**

Value date	Narrative	Debit £	Credit £	Balance £
25/05/21	DIVIDEND on 10000 @ £.0057 LLOYDS BANKING GROUP PLC 10p Ordinary Shares		57.00	75.98
28/05/21	DIVIDEND on 8000 @ £.012309 JANUS HENDERSON INVESTMENTS Strategic Bond I Inc		98.47	174.45
07/06/21	DIVIDEND on 7498 @ £.0053125 OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares		39.83	214.28
07/06/21	DIVIDEND on 7498 @ £.0071875 OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares		53.89	268.17
10/06/21	DIVIDEND on 100 @ £.371 UNILEVER PLC 3 1/9p Ordinary Shares		37.10	305.27
23/06/21	DIVIDEND on 5000 @ £.02 UTILICO EMERGING MARKETS LTD 1p Ordinary Shares		100.00	405.27
29/06/21	DIVIDEND on 500 @ USD.3602 SPDR SERIES TRUST S&P US Div Aristocrats (GBP)		129.28	534.55
01/07/21	DIVIDEND on 1000 @ £.0197 SCOTTISH MORTGAGE INV TRUST 5p Ordinary Shares		19.70	554.25
01/07/21	DIVIDEND on 300 @ USD.1692 ISHARES PLC MSCI North American		36.45	590.70
01/07/21	RATHBONE MANAGEMENT FEE-FUND 213679 06 APR 2021 - 30 JUN 2021	1,374.17		-783.47
02/07/21	DIVIDEND on 5000 @ £.0435 URBAN LOGISTICS REIT PLC 1p Ordinary Shares		174.00	-609.47

This statement has been included for information only.

Transactions or dividends at the beginning or end of the reporting period may not be shown.

# Statement of cash movements - Capital

6 April 2021 - 5 April 2022

As at 05 April 2022

A B and A Pension Fund

**A B and A Pension Fund**  
**Account No: 21367910**  
**£ CAPITAL**

Value date	Narrative	Debit £	Credit £	Balance £
06/07/21	DIVIDEND on 7000 @ £.0169 RENEWABLES INFRASTRUCTURE GRP NPV Ordinary Shares		118.30	-491.17
09/07/21	DIVIDEND on 3500 @ £.0329 JP MORGAN GBL GROWTH & INCOME 5p Ordinary Shares		115.15	-376.02
13/07/21	DIVIDEND on 450 @ £.155 WORLDWIDE HEALTHCARE TRUST PLC 25p Ordinary Shares		69.75	-306.27
21/07/21	Settle PURCHASE 1000 @ £8.045 CLIPPER LOGISTICS PLC 0.05p Ordinary Shares (WI)	8,085.23		-8,391.50
21/07/21	Settle SALE 500 @ £13.06998 PRUDENTIAL PLC 5p Ordinary Shares		6,534.99	-1,856.51
23/07/21	DIVIDEND on 300 @ £.23577 EXPERIAN PLC USD0.10 Ordinary Shares		70.73	-1,785.78
28/07/21	Settle SALE 2000.0000 @ £1.46 JANUS HENDERSON INVESTMENTS Strategic Bond I Inc		2,920.00	1,134.22
30/07/21	DIVIDEND on 800 @ £.15 LOWLAND INVESTMENT CO PLC 25p Ordinary Shares		120.00	1,254.22
02/08/21	DIVIDEND on 6000 @ £.0135 MERCANTILE INVESTMENT TST PLC 2 1/2p Ordinary Shares		81.00	1,335.22
13/08/21	DIVIDEND on 5000 @ £.01 GORE STREET ENERGY STORAGE PLC 1p Ordinary Shares		50.00	1,385.22
13/08/21	DIVIDEND on 2000 @ £.037 PREMIER MITON GROUP PLC 0.02p Ordinary Shares		74.00	1,459.22

This statement has been included for information only.

Transactions or dividends at the beginning or end of the reporting period may not be shown.

# Statement of cash movements - Capital

6 April 2021 - 5 April 2022

As at 05 April 2022

A B and A Pension Fund

## A B and A Pension Fund

Account No: 21367910

### £ CAPITAL

**Sterling**

Value date	Narrative	Debit £	Credit £	Balance £
16/08/21	DIVIDEND on 200 @ £1.1 PERSIMMON PLC 10p Ordinary Shares		220.00	1,679.22
27/08/21	DIVIDEND on 7498 @ £.00925 OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares		69.36	1,748.58
27/08/21	DIVIDEND on 7498 @ £.00325 OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares		24.37	1,772.95
31/08/21	DIVIDEND on 8000 @ £.010683 JANUS HENDERSON INVESTMENTS Strategic Bond I Inc		85.46	1,858.41
08/09/21	DIVIDEND on 100 @ £.3693 UNILEVER PLC 3 1/9p Ordinary Shares		36.93	1,895.34
13/09/21	DIVIDEND on 10000 @ £.0067 LLOYDS BANKING GROUP PLC 10p Ordinary Shares		67.00	1,962.34
23/09/21	DIVIDEND on 80 @ £1.3326 RIO TINTO PLC 10p Ordinary Shares		106.61	2,068.95
23/09/21	DIVIDEND on 80 @ £2.7084 RIO TINTO PLC 10p Ordinary Shares		216.67	2,285.62
24/09/21	Settle PURCHASE 1000 @ £2.04345 SERICA ENERGY PLC USD0.10 Ordinary Shares	2,043.45		242.17
24/09/21	Settle PURCHASE 5000 @ £2.891819 POLAR CAP GBL HEALTHCARE TST 25p Ordinary Shares	14,531.40		-14,289.23
24/09/21	Settle SALE 450 @ £36.922001 WORLDWIDE HEALTHCARE TRUST PLC 25p Ordinary Shares		16,614.90	2,325.67

This statement has been included for information only.

Transactions or dividends at the beginning or end of the reporting period may not be shown.

# Statement of cash movements - Capital

6 April 2021 - 5 April 2022

As at 05 April 2022

A B and A Pension Fund

## A B and A Pension Fund

Account No: 21367910

### £ CAPITAL

**Sterling**

Value date	Narrative	Debit £	Credit £	Balance £
24/09/21	DIVIDEND on 5000 @ £.02 UTILICO EMERGING MARKETS LTD 1p Ordinary Shares		100.00	2,425.67
29/09/21	DIVIDEND on 300 @ USD.1673 ISHARES PLC MSCI North American		36.85	2,462.52
01/10/21	RATHBONE MANAGEMENT FEE-FUND 213679 01 JUL 2021 - 30 SEP 2021	1,403.78		1,058.74
04/10/21	DIVIDEND on 500 @ USD.3435 SPDR SERIES TRUST S&P US Div Aristocrats (GBP)		125.19	1,183.93
05/10/21	DIVIDEND on 7000 @ £.0169 RENEWABLES INFRASTRUCTURE GRP NPV Ordinary Shares		118.30	1,302.23
08/10/21	DIVIDEND on 3500 @ £.0424 JP MORGAN GBL GROWTH & INCOME 5p Ordinary Shares		148.40	1,450.63
08/10/21	DIVIDEND on 5000 @ £.02 GORE STREET ENERGY STORAGE PLC 1p Ordinary Shares		100.00	1,550.63
15/10/21	DIVIDEND on 1000 @ £.071 CLIPPER LOGISTICS PLC 0.05p Ordinary Shares (WI)		71.00	1,621.63
29/10/21	DIVIDEND on 800 @ £.15 LOWLAND INVESTMENT CO PLC 25p Ordinary Shares		120.00	1,741.63
01/11/21	DIVIDEND on 6000 @ £.0135 MERCANTILE INVESTMENT TST PLC 2 1/2p Ordinary Shares		81.00	1,822.63
26/11/21	DIVIDEND on 7498 @ £.003025 OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares		22.68	1,845.31

This statement has been included for information only.

Transactions or dividends at the beginning or end of the reporting period may not be shown.

# Statement of cash movements - Capital

6 April 2021 - 5 April 2022

As at 05 April 2022

A B and A Pension Fund

**A B and A Pension Fund**  
**Account No: 21367910**  
**£ CAPITAL**

Value date	Narrative	Debit £	Credit £	Balance £
26/11/21	DIVIDEND on 7498 @ £.009475 OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares		71.04	1,916.35
30/11/21	DIVIDEND on 6000 @ £.00977 JANUS HENDERSON INVESTMENTS Strategic Bond I Inc		58.62	1,974.97
01/12/21	DIVIDEND on 100 @ £.3598 UNILEVER PLC 3 1/9p Ordinary Shares		35.98	2,010.95
03/12/21	DIVIDEND on 1000 @ £.0152 SCOTTISH MORTGAGE INV TRUST 5p Ordinary Shares		15.20	2,026.15
13/12/21	DIVIDEND on 400 @ £.06 YOUGOV PLC 0.2p Ordinary Shares		24.00	2,050.15
17/12/21	DIVIDEND on 5000 @ £.02 UTILICO EMERGING MARKETS LTD 1p Ordinary Shares		100.00	2,150.15
21/12/21	DIVIDEND on 5000 @ £.0325 URBAN LOGISTICS REIT PLC 1p Ordinary Shares		130.00	2,280.15
01/01/22	RATHBONE MANAGEMENT FEE-FUND 213679 01 OCT 2021 - 31 DEC 2021	1,442.34		837.81
04/01/22	Settle SALE 800 @ £13.3682 LOWLAND INVESTMENT CO PLC 25p Ordinary Shares		10,694.56	11,532.37
04/01/22	DIVIDEND on 300 @ USD.1711 ISHARES PLC MSCI North American		37.79	11,570.16
04/01/22	DIVIDEND on 500 @ USD.434 SPDR SERIES TRUST S&P US Div Aristocrats (GBP)		159.74	11,729.90

This statement has been included for information only.

Transactions or dividends at the beginning or end of the reporting period may not be shown.

# Statement of cash movements - Capital

6 April 2021 - 5 April 2022

As at 05 April 2022

A B and A Pension Fund

## A B and A Pension Fund

Account No: 21367910

### £ CAPITAL

**Sterling**

Value date	Narrative	Debit £	Credit £	Balance £
04/01/22	DIVIDEND on 7000 @ £.0169 RENEWABLES INFRASTRUCTURE GRP NPV Ordinary Shares		118.30	11,848.20
06/01/22	Settle PURCHASE 300.0000 @ £24.1002 LIONTRUST FUND PARTNERS UK Smlr Cos I Inc	7,230.06		4,618.14
07/01/22	DIVIDEND on 3500 @ £.0424 JP MORGAN GBL GROWTH & INCOME 5p Ordinary Shares		148.40	4,766.54
07/01/22	DIVIDEND on 1000 @ £.045 CLIPPER LOGISTICS PLC 0.05p Ordinary Shares (WI)		45.00	4,811.54
11/01/22	Settle PURCHASE 100 @ £39.358375 DIAGEO PLC 28 101/108p Ordinary Shares	3,955.52		856.02
11/01/22	Settle SALE 100 @ £39.040885 UNILEVER PLC 3 1/9p Ordinary Shares		3,904.09	4,760.11
14/01/22	DIVIDEND on 5000 @ £.02 GORE STREET ENERGY STORAGE PLC 1p Ordinary Shares		100.00	4,860.11
31/01/22	DIVIDEND on 800 @ £.1525 LOWLAND INVESTMENT CO PLC 25p Ordinary Shares		122.00	4,982.11
01/02/22	Settle PURCHASE 4000 @ £2.272728 ABRDN ASIAN INC NPV Ordinary Shares	9,090.91		-4,108.80
01/02/22	Settle SALE 500 @ £21.916726 POLAR CAPITAL TECHNOLOGY TRUST 25p Ordinary Shares		10,958.36	6,849.56
01/02/22	Settle PURCHASE 700 @ £12.06 TEMPLE BAR INVESTMENT TRUST 25p Ordinary Shares	8,484.21		-1,634.65

This statement has been included for information only.

Transactions or dividends at the beginning or end of the reporting period may not be shown.

# Statement of cash movements - Capital

6 April 2021 - 5 April 2022

As at 05 April 2022

A B and A Pension Fund

**A B and A Pension Fund**  
**Account No: 21367910**  
**£ CAPITAL**

Value date	Narrative	Debit £	Credit £	Balance £
01/02/22	DIVIDEND on 6000 @ £.0135 MERCANTILE INVESTMENT TST PLC 2 1/2p Ordinary Shares		81.00	-1,553.65
03/02/22	Settle SALE 1000.0000 @ £9.8485 STEWART INVESTORS Asia Pac Leaders Sustain B Acc		9,848.50	8,294.85
04/02/22	Settle PURCHASE 1500 @ £2.918596 SAINSBURY (J) PLC 28 4/7p Ordinary Shares	4,399.78		3,895.07
04/02/22	DIVIDEND on 300 @ £.1169291 EXPERIAN PLC USD0.10 Ordinary Shares		35.08	3,930.15
10/02/22	Settle PURCHASE 50.0000 @ £157.45070588 PRUSIK INV MGMT UCITS Asian Eq Inc Unhgd U Inc (GBP)	7,872.54		-3,942.39
10/02/22	Settle SALE 1000.0000 @ £9.9448996 STEWART INVESTORS Asia Pac Leaders Sustain B Acc		9,944.90	6,002.51
11/02/22	DIVIDEND on 10000 @ £.0035 BAILLIE GIFFORD EURP GWTH TST 2.5p Ordinary Shares		35.00	6,037.51
11/02/22	DIVIDEND on 2000 @ £.063 PREMIER MITON GROUP PLC 0.02p Ordinary Shares		126.00	6,163.51
28/02/22	DIVIDEND on 3000 @ £.019599 MAITLAND INSTL SERVICES LTD Chelverton UK Eqty Grwth B Inc		58.80	6,222.31
28/02/22	DIVIDEND on 6000 @ £.010538 JANUS HENDERSON INVESTMENTS Strategic Bond I Inc		63.23	6,285.54
28/02/22	DIVIDEND on 5000 @ £.01 POLAR CAP GBL HEALTHCARE TST 25p Ordinary Shares		50.00	6,335.54

This statement has been included for information only.

Transactions or dividends at the beginning or end of the reporting period may not be shown.

# Statement of cash movements - Capital

6 April 2021 - 5 April 2022

As at 05 April 2022

A B and A Pension Fund

## A B and A Pension Fund

Account No: 21367910

### £ CAPITAL

**Sterling**

Value date	Narrative	Debit £	Credit £	Balance £
04/03/22	DIVIDEND on 7498 @ £.0087875 OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares		65.89	6,401.43
04/03/22	DIVIDEND on 7498 @ £.0037125 OCTOPUS RENEW INFRA TRUST PLC 1p Ordinary Shares		27.84	6,429.27
18/03/22	Settle PURCHASE 200 @ £19.07426849 SHELL PLC EURO.07 Ord Shs (UK Quote)	3,833.92		2,595.35
25/03/22	DIVIDEND on 5000 @ £.02 UTILICO EMERGING MARKETS LTD 1p Ordinary Shares		100.00	2,695.35
30/03/22	DIVIDEND on 300 @ USD.1767 ISHARES PLC MSCI North American		40.03	2,735.38
31/03/22	DIVIDEND on 700 @ £.1025 TEMPLE BAR INVESTMENT TRUST 25p Ordinary Shares		71.75	2,807.13
01/04/22	DIVIDEND on 200 @ £1.25 PERSIMMON PLC 10p Ordinary Shares		250.00	3,057.13

This statement has been included for information only.

Transactions or dividends at the beginning or end of the reporting period may not be shown.



It is important to us that all materials used in the production of this document are environmentally sustainable.

The forest-based material in this report is recycled.

Both the printer and paper manufacturer are certified to the ISO 14001 environmental standard.

**Rathbones**  
Look forward