

28468

Allied Tooling Ltd Pension Plan
Daws House
33-35 Daws Lane
London
NW7 4SD

77215

Dear Allied Tooling Ltd Pension Plan,


Your Consolidated Tax Summary

I have enclosed a consolidated tax summary covering all your investments held through Cofunds. This includes your tax voucher and/or certificate of deduction of tax which details all interest and dividend payments made to you during the 2010/2011 tax year.

You may need this information to help you to complete a tax return for HM Revenue & Customs.

If you have queries about the contents of this letter, please contact your adviser whose details are shown above.

Yours sincerely



Stephen Mohan
Managing Director, Operational Services
Cofunds Limited



Client reference
603776

Adviser details

Mr Simon Edgar
Carter & Coley Financial
Solutions Ltd
3 Durrant Road
Bournemouth
Dorset
BH2 6NE



Income/Interest credited in the period 6 April 2010 to 5 April 2011.

We certify that the dividend(s) or interest summarised below and specified on any attached schedule(s) was/were received by us or our nominees on behalf of:

This summary has been designed with the intention of assisting those customers who are required to complete a tax return. The sections included in this summary directly relate to the relevant sections of a tax return.

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Client Reference: 603776
Designation: 014260
Additional Holders:
Mr S Viney
Mr M Viney

1. Tax voucher (UK & overseas securities)

Dividend distributions (10% tax rate)

Details	Dividend / distribution	Tax credit	Dividend / distribution plus credit
Authorised unit trusts and OEICS	£2.19	£0.24	£2.43



Tax Period from
6 Apr 2010 to 5 Apr 2011

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 Designation: 014260
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Schedule of dividend distributions (10% tax rate)

Fund name	ISIN	Dist No*	Date payable	Net distribution rate (pence per unit/share)	Group	No of units /shares	(£) Tax credit	(£) Net dividend	(£) Equalisation	(£) Total distributions
Newton Higher Income	GB0006779218	23	28/05/2010	0.961400	1	0.00	0.00	0.00	0.00	0.00
R Fund Inc					2	490.83	0.24	2.19	2.53	4.72
Totals							0.24	2.19	2.53	4.72

* The Distribution number refers to the number of distributions paid out by the fund since it launched

PLEASE KEEP THIS SUMMARY

It will be accepted by HM Revenue & Customs as evidence of tax deducted if you are entitled to make a claim for repayment of tax. This summary has been approved by the HM Revenue & Customs reference BV910.

1. Certificate of deduction of tax (Cash Accounts) notes:

Where the tax deducted exceeds your total tax liability (if any) you can claim tax back from the HM Revenue & Customs.

2. Tax voucher (UK & overseas securities) notes:

- If you have any enquiries or require any information about your holding please contact your adviser.
- We certify that the dividends (interest) specified in the attached schedule were received by us or our nominees on behalf of the above-named, who was one of the persons for whom the investments were held on the date(s) the dividends or interest were payable. The original certificates of tax credit will, when required, be lodged with the HM Revenue & Customs. This consolidated voucher should be retained as evidence to support your tax return.
- For Dividend Distributions only - The amounts shown in the Dividend/Distribution boxes should be shown without inclusion of tax credit in your tax return. The tax credit is available to be offset against any income tax chargeable on your total income. If you are UK resident no part of the tax credit is payable to you. If you are liable to pay income tax at rates in excess of the basic rate, the amount upon which you pay tax is the total of the amounts shown in the 'Net Dividend' and 'Tax Credit' boxes.
- For Interest Distributions received Gross only - Your income tax return should include the amount in the 'Taxable Amount' box.
- For Interest Distributions received Net only - Your income tax return should include the amount in the 'Amount after tax deducted' box. The UK tax deducted is available to be offset against any income tax chargeable on your total income. If the income tax deducted at the lower rate exceeds your income tax liability, you are entitled to have the excess repaid to you by the HM Revenue & Customs.
- Group 2 units are the units purchased during the accounting period and which are held at close of business on the period end date. They may constitute all or part of your holding.
- On a first distribution any units bought in the initial launch period are categorised as group 1 units.
- Equalisation is accrued income included in the price of units purchased during the period. For taxation purposes this item is treated as a return of capital. It should be deducted from the cost of units for capital gains tax purposes and is not subject to income tax. This is not required for your tax return.

* The Distribution number refers to the number of distributions paid out by the fund since it launched.

Overseas funds:

European Collective Investment Vehicles (ECIV):

- Distributions for such funds are paid gross, without deduction of any tax. The combined Foreign Tax fields for both Group 1 & Group 2 units will, therefore, both read £0.00. UK investors should declare the distribution on their annual tax return.

Corporate investors:

- For Interest Distributions - Investors who are chargeable to UK Corporation tax receive this distribution as yearly interest. Where income tax at the lower rate has been deducted at source this is also shown.
- An Investor within the charge to UK Corporation tax receives the dividend distribution excluding any equalisation as unfranked income to the extent that the gross income less tax from which the dividend distribution is made is not franked investment income.
- The unfranked part of the distribution is received as an annual payment from which income tax at the lower rate has been deducted.

Please keep this summary in a safe place as:

(a) it will help you complete your income tax return (if you are sent one under Self Assessment),

And

(b) it will be accepted by the HM Revenue & Customs as evidence of tax deducted if you claim tax back.

You do not need to send this summary to the HM Revenue & Customs unless the HM Revenue & Customs ask you to do so.

A duplicate notice will not normally be issued, and the HM Revenue & Customs will not necessarily accept statements or passbooks as conclusive evidence of tax deducted.

Remember that you have a legal obligation to keep records for tax purposes.

