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**McGrane Haulage Limited UK Occupational  
Pension Scheme 2 SSAS**  
Tax Details for Period  
6 April 2014 to 5 April 2015

181552

A/c Mgr: LON - JAMES WARD  
A/c No: 184202

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DUPLICATE

## **INTRODUCTION**

These taxation papers have been designed, and are presented, taking into account the position of a UK taxpayer completing a return to HM Revenue and Customs. As such, we recommend non-UK taxpayers seek additional tax advice relevant to their individual circumstances.

This report may include income such as UK Gilt and Eurobond interest that has been received gross. This will be highlighted within the Consolidated Tax Certificate of this report 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.

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).

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 would recommend you seek guidance from a tax advisor.

We also enclose a portfolio valuation. Prices for quoted securities are mid-market closing prices provided by the London Stock exchange (or any other equivalent investment exchanges where relevant). Unit Trusts and Collective Investments 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 as £0.01 has been used.

If you have any queries or questions with regards to this report please contact your Investment Manager who will be pleased to help.

The Rathbone Unitised Portfolio Service is a trading name of Rathbone Investment Management which is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority.

The Rathbones Group has offices in London, Liverpool, Aberdeen, Birmingham, Bristol, Cambridge, Chichester, Edinburgh, Exeter, Jersey, Kendal, Lymington, Newcastle and Winchester.  
Switchboard Number 020 7399 0000 Web site [www.rathbones.com](http://www.rathbones.com)

## McGrane Haulage Limited UK Occupational Pension Scheme 2 SSAS

### Consolidated Tax Certificate - UK Securities credited in £ from 6 April 2014 to 5 April 2015

This certificate with the attached schedule(s) should be retained and produced in support of any claim to tax relief.

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:

#### McGrane Haulage Limited UK Occupational Pension Scheme 2 SSAS

Who was one of the persons for whom the investments were held at the date on which the dividends and/or interest were payable. The original tax certificate(s) will, when required, be lodged with HMRC.

|   | Tax Credit | Dividends Paid | Gross Amount | Tax Deducted | Expenses | Net  |
|---|------------|----------------|--------------|--------------|----------|------|
| <b>Equities</b>                           | 0.00       | 0.00           | 0.00         | 0.00         | 0.00     | 0.00 |
| <b>Fixed Interest</b>                     | 0.00       | 0.00           | 0.00         | 0.00         | 0.00     | 0.00 |
| <b>Unit Trust - Attracting tax credit</b> | 155.88     | 1,402.90       | 0.00         | 0.00         | 0.00     | 0.00 |
| <b>Unit Trust - Interest</b>              | 0.00       | 0.00           | 0.00         | 0.00         | 0.00     | 0.00 |
| <b>Other Income</b>                       | 0.00       | 0.00           | 0.00         | 0.00         | 0.00     | 0.00 |

To be signed by the claimant :

I/we declare that I was/we were the beneficial owner(s) of the shares/securities forming the relevant holdings mentioned on the attached schedule(s) and that I was/we were beneficially entitled to the said dividends/interest.

## McGrane Haulage Limited UK Occupational Pension Scheme 2 SSAS

Consolidated Tax Certificate - UK Unit Trust Attracting Tax Credit credited in £ from 6 April 2014 to 5 April 2015

| Security Description                                | Distribution Pay Date | Distribution Type    | Nominal Holding | Declared Rate | UK Tax Rate | Tax Credit    | Amount Payable  |
|---|-----------------------|----------------------|-----------------|---------------|-------------|---------------|-----------------|
| RATHBONE MULTI ASSET Strategic Growth P/folio S Inc | 31/05/2014            | Group 1 Distribution | 110,000         | £0.0026       | 10%         | 31.78         | 286.00          |
| RATHBONE MULTI ASSET Strategic Growth P/folio S Inc | 31/08/2014            | Group 1 Distribution | 86,000          | £0.0026       | 10%         | 24.84         | 223.60          |
| RATHBONE MULTI ASSET Strategic Growth P/folio S Inc | 31/08/2014            | Group 2 Distribution | 25,000          | £0.0011       | 10%         | 3.06          | 27.50           |
| RATHBONE MULTI ASSET Strategic Growth P/folio S Inc | 30/11/2014            | Group 1 Distribution | 111,000         | £0.0042       | 10%         | 51.80         | 466.20          |
| RATHBONE MULTI ASSET Strategic Growth P/folio S Inc | 28/02/2015            | Group 1 Distribution | 111,000         | £0.0036       | 10%         | 44.40         | 399.60          |
|   |                       |                      |                 |               |             | <b>155.88</b> | <b>1,402.90</b> |

## McGrane Haulage Limited UK Occupational Pension Scheme 2 SSAS

### Consolidated Tax Certificate - Overseas Securities credited in £ from 6 April 2014 to 5 April 2015

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:

#### McGrane Haulage Limited UK Occupational Pension Scheme 2 SSAS

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

|                           | Gross Declared | Received in U.K. | Overseas Tax Deducted | U.K. Expenses | Overseas Expenses | Net Payment |
|---------------------------|----------------|------------------|-----------------------|---------------|-------------------|-------------|
| Overseas - Equities       | 0.00 *         | 0.00             | 0.00                  | 0.00          | 0.00              | 0.00        |
| Overseas - Fixed Interest | 0.00 *         | 0.00             | 0.00                  | 0.00          | 0.00              | 0.00        |

To be signed by the claimant :

I/we declare that I was/we were the beneficial owner(s) of the shares/securities forming the relevant holdings mentioned on the attached schedule(s) and that I was/we were beneficially entitled to the said dividends/interest.

\* This is the gross amount in sterling, to be included in a return of income for the purposes of Income Tax.

# McGrane Haulage Limited UK Occupational Pension Scheme 2 SSAS

Valuation as at 5 April 2015

Sterling

| Holding                                       | Security Description                               | Middle Price | Market Value   | Book Cost      | Estimated Income | Estimated Yield % |
|---|--|--------------|----------------|----------------|------------------|-------------------|
| <b>Actively Managed Strategies</b>            |  |              |                |                |                  |                   |
| 120,500                                       | RATHBONE MULTI ASSET<br>Total Return P/folio S Inc | £1.1274      | 135,852        | 132,345        | 2,157            | 1.6               |
| <b>Total for Actively Managed Strategies:</b> |  |              | <b>135,852</b> | <b>132,345</b> | <b>2,157</b>     | <b>1.6</b>        |
| <b>Cash</b>                                   |  |              |                |                |                  |                   |
| 627   | £ Capital  |              | 627            | 627            | 0                | 0.0               |
| 2,364   | EUR Capital  |              | 1,735          | 1,735          | 0                | 0.0               |
| <b>Total for Cash:</b>                        |  |              | <b>2,362</b>   | <b>2,362</b>   | <b>0</b>         | <b>0.0</b>        |
| <b>Total for Portfolio:</b>                   |  |              | <b>138,214</b> | <b>134,707</b> | <b>2,157</b>     | <b>1.6</b>        |

## McGrane Haulage Limited UK Occupational Pension Scheme 2 SSAS

Market Transactions Contracted during the period from 06 April 2014 to 05 April 2015

### Purchases

| Trade Date/ Time  | Order/Type | Quantity | Stock Description                                      | Price/ FX Rate | Our Charges | * Other Charges | Cost       |
|-------------------|------------|----------|--|----------------|-------------|-----------------|------------|
| 05/06/14<br>12:00 | PURCHASE   | 25,000   | RATHBONE MULTI ASSET<br>Strategic Growth P/folio S Inc | £1.1539        | 0.00        | 0.00            | 28,847.50  |
| 06/01/15<br>12:00 | PURCHASE   | 122,500  | RATHBONE MULTI ASSET<br>Total Return P/folio S Inc     | £1.0983        | 0.00        | 0.00            | 134,541.75 |

### Sales

| Trade Date/ Time  | Order/Type | Quantity | Stock Description                                      | Price/ FX Rate | Our Charges | * Other Charges | Proceeds   | Profit / Loss |
|-------------------|------------|----------|--|----------------|-------------|-----------------|------------|---------------|
| 04/04/14<br>12:00 | SALE       | 15,000   | RATHBONE MULTI ASSET<br>Strategic Growth P/folio S Inc | £1.1538        | 0.00        | 0.00            | 17,307.00  | 401.59        |
| 14/04/14<br>12:00 | SALE       | 9,000    | RATHBONE MULTI ASSET<br>Strategic Growth P/folio S Inc | £1.1314        | 0.00        | 0.00            | 10,182.60  | 39.35         |
| 06/01/15<br>12:00 | SALE       | 111,000  | RATHBONE MULTI ASSET<br>Strategic Growth P/folio S Inc | £1.1955        | 0.00        | 0.00            | 132,700.50 | 6,966.16      |

\* 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.

## McGrane Haulage Limited UK Occupational Pension Scheme 2 SSAS

Market Transactions Contracted during the period from 06 April 2014 to 05 April 2015

### Sales

| Trade Date/<br>Time | Order/Type | Quantity | Stock Description                                  | Price/<br>FX Rate | Our<br>Charges | * Other<br>Charges | Proceeds | Profit / Loss |
|---------------------|------------|----------|--|-------------------|----------------|--------------------|----------|---------------|
| 19/01/15<br>12:00   | SALE       | 2,000    | RATHBONE MULTI ASSET<br>Total Return P/folio S Inc | £1.1028           | 0.00           | 0.00               | 2,205.60 | 9.00          |

\* 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.

## McGrane Haulage Limited UK Occupational Pension Scheme 2 SSAS

Non Market Transactions Contracted during the period from 06 April 2014 to 05 April 2015

| Trade Date | Transaction Type | Security Description                                   | Amount In Price | Amount Out Price | Book Cost Adjustment Increase/ (Decrease) | Cash Movement Increase/ (Decrease) | Profit / Loss |
|------------|------------------|--|-----------------|------------------|---|------------------------------------|---------------|
| 31/08/14   | EQULN INC        | RATHBONE MULTI ASSET<br>Strategic Growth P/folio S Inc |                 | 0<br>0.0015      |   | 37.50                              |               |

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

## McGrane Haulage Limited UK Occupational Pension Scheme 2 SSAS

Statement of Cash Movements for Account: £ Capital No: 18420210

| Value Date | Narrative  | Debit     | Credit    | Balance    |
|------------|--|-----------|-----------|------------|
| 06/04/2014 | Opening balance  |           |           | 4,095.35   |
| 06/04/2014 | RATHBONE MANAGEMENT FEE-FUND 184202<br>01 JAN 2014 - 05 APR 2014                                   | 416.35    |           | 3,679.00   |
| 10/04/2014 | Settle SALE 15000.0000 @ £1.1538 XD<br>RATHBONE MULTI ASSET Strategic Growth P/folio S Inc         |           | 17,307.00 | 20,986.00  |
| 15/04/2014 | CHAPS TO ~~~~1904,~~-41-41<br>AS REQUESTED   | 750.00    |           | 20,236.00  |
| 15/04/2014 | EXCH EURO @ 1.210487 RE PAYT TO DANSKE<br>BKS  | 15,312.91 |           | 4,923.09   |
| 15/04/2014 | INTL TT CHG RE PAYT TO DANSKE BANKS  | 20.00     |           | 4,903.09   |
| 15/04/2014 | CHARGE RE: CHAPS TO ~~~~1904,~~-41-41<br>REF. CH2014041500063                                      | 20.00     |           | 4,883.09   |
| 22/04/2014 | Settle SALE 9000.0000 @ £1.1314 XD<br>RATHBONE MULTI ASSET Strategic Growth P/folio S Inc          |           | 10,182.60 | 15,065.69  |
| 31/05/2014 | DIVIDEND on 110000 @ £.0026<br>RATHBONE MULTI ASSET Strategic Growth P/folio S Inc                 |           | 286.00    | 15,351.69  |
| 11/06/2014 | Settle PURCHASE 25000.0000 @ £1.1539<br>RATHBONE MULTI ASSET Strategic Growth P/folio S Inc        | 28,847.50 |           | -13,495.81 |
| 18/06/2014 | FX COVER<br>EX EUR @ 1.25959241  |           | 13,495.81 | 0.00       |
| 01/07/2014 | RATHBONE MANAGEMENT FEE-FUND 184202<br>06 APR 2014 - 30 JUN 2014                                   | 292.20    |           | -292.20    |
| 31/08/2014 | DIVIDEND on 86000 @ £.0026 & 25000 @ £.0011<br>RATHBONE MULTI ASSET Strategic Growth P/folio S Inc |           | 251.10    | -41.10     |
| 31/08/2014 | Settle EQUIN INC @ £.0015<br>RATHBONE MULTI ASSET Strategic Growth P/folio S Inc                   |           | 37.50     | -3.60      |
| 01/10/2014 | RATHBONE MANAGEMENT FEE-FUND 184202<br>01 JUL 2014 - 30 SEP 2014                                   | 295.92    |           | -299.52    |

This statement has been included for information only. Transactions or dividends at the beginning or end of the reporting period may not be shown.

## McGrane Haulage Limited UK Occupational Pension Scheme 2 SSAS

Statement of Cash Movements for Account: £ Capital No: 18420210

| Value Date | Narrative   | Debit      | Credit     | Balance     |
|------------|---|------------|------------|-------------|
| 01/12/2014 | DIVIDEND on 111000 @ £.0042<br>RATHBONE MULTI ASSET Strategic Growth P/folio S Inc          |            | 466.20     | 166.68      |
| 01/01/2015 | RATHBONE MANAGEMENT FEE-FUND 184202<br>01 OCT 2014 - 31 DEC 2014                            | 303.80     |            | -137.12     |
| 12/01/2015 | Settle PURCHASE 122500.0000 @ £1.0983 XD<br>RATHBONE MULTI ASSET Total Return P/folio S Inc | 134,541.75 |            | -134,678.87 |
| 12/01/2015 | Settle SALE 111000.0000 @ £1.1955 XD<br>RATHBONE MULTI ASSET Strategic Growth P/folio S Inc |            | 132,700.50 | -1,978.37   |
| 23/01/2015 | Settle SALE 2000.0000 @ £1.1028 XD<br>RATHBONE MULTI ASSET Total Return P/folio S Inc       |            | 2,205.60   | 227.23      |
| 28/02/2015 | DIVIDEND on 111000 @ £.0036<br>RATHBONE MULTI ASSET Strategic Growth P/folio S Inc          |            | 399.60     | 626.83      |

This statement has been included for information only. Transactions or dividends at the beginning or end of the reporting period may not be shown.

## McGrane Haulage Limited UK Occupational Pension Scheme 2 SSAS

Statement of Cash Movements for Account: EUR Capital No: 518420210

| Value Date | Narrative                                    | Debit     | Credit    | Balance   |
|------------|--|-----------|-----------|-----------|
| 06/04/2014 | Opening balance                              |           |           | 65,463.92 |
| 16/04/2014 | EX GBP @ 1.210487 FOR PAYT TO DANSKE BANKS   |           | 18,536.08 | 84,000.00 |
| 16/04/2014 | INTL PAYT TO MCGRANE HAULAGE AT DANSKE BANKS | 84,000.00 |           | 0.00      |
| 25/04/2014 | FUNDS DIRECT INTO A/C                        |           | 19,363.61 | 19,363.61 |
| 18/06/2014 | FX COVER<br>EX GBP @ 1.25959241              | 16,999.21 |           | 2,364.40  |

This statement has been included for information only. Transactions or dividends at the beginning or end of the reporting period may not be shown.