

SSAS SPM
SPECIAL PIPING MATERIALS LTD
GLOBE LANE INDUSTRIAL ESTATE
BROADWAY
DUKINFIELD
CHESHIRE
SK16 4UU

SSAS SPM
Annual Taxation Schedule as at 5th April 2023

Reference: BISP0048 D
Executive: Deconversion to TS&W
Address: TILNEY
ROYAL LIVER BUILDING
PIER HEAD
LIVERPOOL
L3 1NY

TAX REPORTING NOTIFICATION

IMPORTANT PLEASE READ

Following the successful migration of the assets custodied with Pershing securities to our in house custody, you will note a different format to your tax reports. For this year where applicable we have included two income reports and one CGT report.

One income report relates to the income received whilst the assets were held within Pershing custody and the other for the time when the assets were held within our internal custody. You will need to combine the value of these reports when making any income declaration.

The Documents included are:

- Pershing Consolidated Tax Voucher (If income was received before migration)
- Client Income report (if income was received post migration)
- Capital Gains report for the full period

If you have any concerns or wish to discuss please contact your usual Relationship Manager.

Reference: BISP0048 D

Name: SSAS SPM

Executive: Deconversion to TS&W

Account: BISP0048 D

Consolidated Tax Voucher

6th April 2022 to 5th April 2023

UK - SSAS SPM

CERT NO: 0000000003

Income credited in the period from 6th April 2022 to 5th April 2023

We hereby certify that the dividends or interest summarised below and specified on the attached schedule(s) were received by us or our nominees on behalf of the above who was one of the persons for whom the investments were held on the dates on which the dividends or interest were payable. The original tax credit certificates or certificate of deduction of income tax will, when required, be lodged with HM Revenue & Customs.

	Gross	Overseas Tax	Income Tax	Tax Credit	Net	Equalisation
Interest Received						
Bank Interest	0.43	--	--	--	0.43	--
UK Unit Trusts and OEIC	--	--	--	--	--	--
UK Government and Corporate	--	--	--	--	--	--
Overseas Bank	--	--	--	--	--	--
Overseas Unit Trusts and OEIC	--	--	--	--	--	--
Overseas Companies	--	--	--	--	--	--
Dividends Received						
UK Companies	--	--	--	--	94.90	--
UK Venture Capital Trusts	--	--	--	--	--	--
UK Unit Trusts and OEIC	--	--	--	--	377.99	10.18
Overseas Unit Trusts and OEIC	--	--	--	--	--	--
Overseas Companies	290.01	--	--	--	290.01	--
Other UK Income Received						
UK Property and Rental Income Distributions	--	--	--	--	--	--
Trail Commission	--	--	--	--	--	--
Stock Dividends Received						
UK Co, Unit Trusts and OEIC	--	--	--	--	--	--
Overseas Co, Unit Trusts and OEIC	--	--	--	--	--	--
UK Property and Rental Income Distributions	--	--	--	--	--	--

For and on behalf of PERSHING NOMINEES LIMITED

Date: 30th May 2023

* Please speak to your tax advisers to determine potential tax liabilities relating to investments in Venture Capital Trusts.

To be signed by the claimant

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

Signature: _____

Date: _____

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

This certificate has been approved by HM Revenue & Customs.

BV671-BI

Reference: BISP0048 D
Name: SSAS SPM
Executive: Deconversion to TS&W
Account: BISP0048 D

Schedule of Income
6th April 2022 to 5th April 2023

BANK INTEREST				CREDITED IN STERLING	
Pay Date	Transaction Reference	Description	Gross Interest	Tax Deducted	Net Interest
01 OCT 2022	A000366O5A	GROSS FREE MONEY INTEREST BISP0048 D FOR PERIOD 01APR22 TO 30SEP22	0.43	0.00	0.43
TOTAL			0.43	0.00	0.43

Reference: BISP0048 D
Name: SSAS SPM
Executive: Deconversion to TS&W
Account: BISP0048 D

Schedule of Income
6th April 2022 to 5th April 2023

UK COMPANIES DIVIDENDS				CREDITED IN STERLING	
Pay Date	Stock Description	Holding	Dividend Rate	Tax Credit	Net Dividend
29 APR 2022	RIT CAP PARTNERS ORD GBP1	513	0.185000	--	94.90
TOTAL				0.00	94.90

Reference: BISP0048 D
Name: SSAS SPM
Executive: Deconversion to TS&W
Account: BISP0048 D

Schedule of Income

6th April 2022 to 5th April 2023

UK UNIT TRUSTS & OEIC DIVIDENDS						CREDITED IN STERLING	
Pay Date	Stock Description	Group One Holding	Group Two Holding	Dividend Rate	Tax Credit	Net Dividend	Equalisation
29 APR 2022	TB EVENLODE INV FD TB EVENLODE INCOME D ACC Accumulation Units	2,398.0810	--	0.029798	--	71.45	--
06 MAY 2022	COLUMBIA THR IN FD CT UK EQTY INCOME L GBP ACC Accumulation Units	4,945.7549	2,531.0765	0.018340	--	126.93	10.18
31 MAY 2022	JUPITER UT MNGRS JUPITER UK SPL SITS I GBP A Accumulation Units	3,993.29	--	0.037012	--	147.79	--
31 MAY 2022	AXA FRAM UK MID AXA FRAM UK MID CAP Z ACC Accumulation Units	2,596.9550	--	0.012256	--	31.82	--
TOTAL					0.00	377.99	10.18
<p>*** Income on accumulation units is re-invested, you will receive no payment. The Open Ended Investment Company (OEIC) is an investment with variable capital.</p>							

Reference: BISP0048 D
Name: SSAS SPM
Executive: Deconversion to TS&W
Account: BISP0048 D

Schedule of Income
6th April 2022 to 5th April 2023

OVERSEAS COMPANIES DIVIDENDS							CREDITED IN STERLING	
Pay Date	Stock Description Country Of Incorporation	Holding	Dividend Rate	Gross Amount	Overseas Tax	Tax Credit	Amount Received	Net Dividend Exch Rate
13 MAY 2022	SCHRODER ORIENTAL ORD GBP0.01 GUERNSEY	4,553	0.019000	86.51	--	--	86.51	86.51 1.000000
07 JUN 2022	INT PUBLIC PARTNER ORD GBP0.0001 GUERNSEY	5,398	0.037700	203.50	--	--	203.50	203.50 1.000000
TOTAL				290.01	0.00	0.00	290.01	290.01

Reference: BISP0048 D

Name: SSAS SPM

Executive: Deconversion to TS&W

Additional Information

TAX INFORMATION

Notice to investors who hold US Mutual Funds

Investors who hold US mutual funds should be aware that the income reported on the CTV may be reclassified into different constituent types of income that may result in some, or all of your US Non Resident Tax being refunded. Reclassification is at the discretion of the mutual fund, and any refunds after reclassification will be at the discretion of Pershing's sub-custodian. If the sub-custodian repays income after reclassification, Pershing will send you an additional schedule that details the new splits. You will need to be aware of this when completing your tax returns. If you are unsure, and haven't received a notification or payment by the time you need to file a tax return, the mutual fund provider for your investment should be able to confirm if they have or are planning to reclassify your income. You may need to speak to a tax adviser to understand any implications for your tax return. If you have any questions regarding your investments, please contact your financial adviser or wealth manager.

Excess Reportable Income (ERI) on Offshore Reporting Funds

If you receive an enhanced annual tax report then your Consolidated Tax Voucher may contain details of any dividend/interest distributions which have been deemed excess reportable income. Excess Reportable Income (or ERI as it is commonly known) is the amount of profit an offshore fund earns beyond the income declared as distributions – whether that be dividends or interest.

For UK tax purposes any ERI is treated as a distribution by HMRC and so must be declared on your tax return. Please note ERI is only applicable on funds which have gained 'reporting status' with HMRC.

ERI reporting is available to those who are in receipt of the Capital Gains Tax service and for the tax year 2019/2020 onwards. If your Consolidated Tax Voucher does not contain any details of ERI distributions you should still review your fund holdings within the reporting period for any potential ERI distributions which need to be declared and consult with your tax adviser.

Funds with 'reporting status' must publish their ERI information to allow UK investors to complete their tax returns. Fund managers must make the report available to Investors within six months of the day immediately following the final day of the reporting period in question.

Funds can do this in a number of ways as detailed below. Please contact the fund manager to determine how they report excess income:

- It can be sent to UK investors by post
- It can be sent to UK investors by means of an electronic communications service (for example as a PDF document attached to an email)
- It can be made available on a website accessible to UK investors and to HMRC
- It can be published in a newspaper which is in English, in the UK, and is readily available in all parts of the UK.

Annual Client Income Report

Tax Year: 01/05/2022 to 05/04/2023

Client ID: AS.6853.DIM.001

Consolidated Tax Certificate (UK)

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

Name: AS.6853.DIM.001 SPM SSAS - BISP0048 D

Address: Special Piping Materials Ltd, Globe Lane Industrial Estate, Broadway, SK16 4UU, United Kingdom

Who was one of the persons for whom the investments were held on the dates on which the income was payable. The original tax credit certificate(s) and/or certificate(s) of deduction of income tax will, when required, be sent to HM Revenue and Customs.

	Gross Amount (GBP)	Income Tax Deducted (GBP)	Tax Credit (GBP)	Amount Received (GBP)	Equalisation (GBP)
UK Interest					
UK Bank / Building Society Account Interest Received	5.46			5.46	
UK Unit Trusts and OEICs Interest	15.83			15.83	
UK Dividends					
UK Unit Trusts and OEICs Dividends	2,632.64			2,632.64	
UK Investment Fund Dividends	1,404.36			1,404.36	

For and on behalf of Evelyn Partners Investment Management Services Ltd

Signature

Evelyn Partners Investment Management Services Ltd

Date 07/06/2023

Annual Client Income Report

Tax Year: 01/05/2022 to 05/04/2023

Client ID: AS.6853.DIM.001

Consolidated Tax Certificate (Overseas)

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

Name: AS.6853.DIM.001 SPM SSAS - BISP0048 D

Address: Special Piping Materials Ltd, Globe Lane Industrial Estate, Broadway, SK16 4UU, United Kingdom

Who was one of the persons for whom the investments were held on the dates on which the income was payable. The original tax credit certificate(s) and/or certificate(s) of deduction of income tax will, when required, be sent to HM Revenue and Customs.

	Gross Amount (GBP)	Income Tax Deducted (GBP)	Withholding Tax (GBP)	Amount Received (GBP)	Equalisation (GBP)
Guernsey					
Overseas Dividend					
Overseas Company Dividends	283.96			283.96	
Overseas Investment Fund Dividends	969.25			969.25	
Luxembourg					
Overseas Dividend					
Overseas Unit Trusts and OEICs Dividends	238.24			238.24	

For and on behalf of Evelyn Partners Investment Management Services Ltd

Signature

Evelyn Partners Investment Management Services Ltd

Date 07/06/2023

Annual Client Income Report

Tax Year: 01/05/2022 to 05/04/2023

Client ID: AS.6853.DIM.001

Supporting Schedule

UK Interest for the tax year 2022 - 2023

UK Bank / Building Society Account Interest Received										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Income Tax Deducted (GBP)	Amount Received (GBP)	Equalisation (GBP)
Pound Sterling £	1100000	Cash interest	15 Jun 2022				0.83	0.00	0.83	0.00
Pound Sterling £	1100000	Cash interest	15 Sep 2022				0.85	0.00	0.85	0.00
Pound Sterling £	1100000	Cash interest	15 Dec 2022				1.02	0.00	1.02	0.00
Pound Sterling £	1100000	Cash interest	15 Mar 2023				2.76	0.00	2.76	0.00
Total UK Bank / Building Society Account Interest Received							5.46	0.00	5.46	0.00

UK Interest for the tax year 2022 - 2023

UK Unit Trusts and OEICs Interest										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Income Tax Deducted (GBP)	Amount Received (GBP)	Equalisation (GBP)
M&G Investment Funds (10) UK Inflation Linked Corporate Bond Fund - Accumulation Shs -PP-GBP	BG08715	Income retention (group 1)	30 Nov 2022	10,982.3900	0.001441	GBP 15.83	15.83	0.00	15.83	0.00
Total UK Unit Trusts and OEICs Interest							15.83	0.00	15.83	0.00

UK Dividends for the tax year 2022 - 2023

UK Unit Trusts and OEICs Dividends										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Tax Credit (GBP)	Amount Received (GBP)	Equalisation (GBP)
Artemis UK Select Fund Accumulation Units -G-GBP	BMTP742	Income retention (group 1)	28 Feb 2023	13,944.3140	0.030249	GBP 421.80	421.80	0.00	421.80	0.00

Evelyn Partners Investment Management Services Ltd

Annual Client Income Report

Tax Year: 01/05/2022 to 05/04/2023

Client ID: AS.6853.DIM.001

UK Dividends for the tax year 2022 - 2023

UK Unit Trusts and OEICs Dividends										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Tax Credit (GBP)	Amount Received (GBP)	Equalisation (GBP)
Artemis UK Select Fund Accumulation Units -G- GBP	BMTP742	Income retention (group 2)	28 Feb 2023	6,121.2840	0.018135	GBP 111.01	111.01	0.00	111.01	0.00
AXA Framlington Unit Management UK Mid Cap Z Accumulation	B64W4Q7	Income retention (group 1)	30 Nov 2022	2,596.9550	0.024024	GBP 62.39	62.39	0.00	62.39	0.00
CF Lindsell Train UK Equity Fund Accumulation Ptg.Shs Class -D- GBP	BJFLM15	Income retention (group 1)	30 Sep 2022	7,894.9600	0.021546	GBP 170.10	170.10	0.00	170.10	0.00
CF Lindsell Train UK Equity Fund Accumulation Ptg.Shs Class -D- GBP	BJFLM15	Income retention (group 1)	31 Jan 2023	7,894.9600	0.020043	GBP 158.24	158.24	0.00	158.24	0.00
First State Investments (UK) Global Emerging Markets Sustainability `B` Accumulation	B64TS99	Income retention (group 1)	30 Sep 2022	2,465.9700	0.014123	GBP 34.83	34.83	0.00	34.83	0.00
First State Investments (UK) Global Emerging Markets Sustainability `B` Accumulation	B64TS99	Income retention (group 1)	31 Mar 2023	2,465.9700	0.004553	GBP 11.23	11.23	0.00	11.23	0.00
Liontrust Sustainable Future ICVC UK Ethical Fund Accumulation Class -2- Net GBP	B8HCSD3	Income retention (group 1)	30 Sep 2022	5,437.8120	0.031542	GBP 171.52	171.52	0.00	171.52	0.00
Liontrust Sustainable Future ICVC UK Ethical Fund Accumulation Class -2- Net GBP	B8HCSD3	Income retention (group 1)	31 Mar 2023	5,437.8120	0.018134	GBP 98.61	98.61	0.00	98.61	0.00
TB Evenlode Investment Funds ICVC Income Accumulation Shs -D- Unhedged GBP	BJK1168	Income retention (group 1)	29 Jul 2022	2,398.0810	0.024708	GBP 59.26	59.25	0.00	59.25	0.00
TB Evenlode Investment Funds ICVC Income Accumulation Shs -D- Unhedged GBP	BJK1168	Income retention (group 1)	31 Oct 2022	2,398.0810	0.024761	GBP 59.38	59.38	0.00	59.38	0.00

Evelyn Partners Investment Management Services Ltd

Annual Client Income Report

Tax Year: 01/05/2022 to 05/04/2023

Client ID: AS.6853.DIM.001

UK Dividends for the tax year 2022 - 2023

UK Unit Trusts and OEICs Dividends										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Tax Credit (GBP)	Amount Received (GBP)	Equalisation (GBP)
TB Evenlode Investment Funds ICVC Income Accumulation Shs -D- Unhedged GBP	BJK1168	Income retention (group 1)	31 Jan 2023	2,398.0810	0.024961	GBP 59.87	59.86	0.00	59.86	0.00
Threadneedle Investment Funds ICVC UK Equity Income Fund Accumulation Shs -L- GBP	BDZYJT9	Income retention (group 1)	05 Aug 2022	7,476.8314	0.038384	GBP 286.99	286.99	0.00	286.99	0.00
Threadneedle Investment Funds ICVC UK Equity Income Fund Accumulation Shs -L- GBP	BDZYJT9	Income retention (group 1)	07 Nov 2022	7,476.8314	0.036078	GBP 269.75	269.75	0.00	269.75	0.00
Threadneedle Investment Funds ICVC UK Equity Income Fund Accumulation Shs -L- GBP	BDZYJT9	Income retention (group 1)	07 Feb 2023	7,476.8314	0.034388		257.11	0.00	257.11	0.00
Trojan Investment Funds Ethical Income Fund Accumulation -X- Unhedged GBP	BKTW4T3	Income retention (group 1)	30 Sep 2022	14,784.3970	0.01138	GBP 168.25	168.25	0.00	168.25	0.00
Trojan Investment Funds Ethical Income Fund Accumulation -X- Unhedged GBP	BKTW4T3	Income retention (group 1)	31 Mar 2023	14,784.3970	0.015714	GBP 232.32	232.32	0.00	232.32	0.00
Total UK Unit Trusts and OEICs Dividends							2,632.64	0.00	2,632.64	0.00

Annual Client Income Report

Tax Year: 01/05/2022 to 05/04/2023

Client ID: AS.6853.DIM.001

UK Dividends for the tax year 2022 - 2023

UK Investment Fund Dividends										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Tax Credit (GBP)	Amount Received (GBP)	Equalisation (GBP)
Baillie Gifford Japan Trust PLC Ord. 5p	0048583	Dividend payment	21 Dec 2022	2,193	0.09	GBP 197.37	197.37	0.00	197.37	0.00
European Opportunities Trust PLC Shs GBP GBP	0019772	Dividend payment	28 Nov 2022	1,073	0.025	GBP 26.83	26.83	0.00	26.83	0.00
Fidelity Special Values PLC Shares GBP 0.05	BWXC7Y9	Dividend payment	22 Jun 2022	7,496	0.023	GBP 172.41	172.41	0.00	172.41	0.00
Fidelity Special Values PLC Shares GBP 0.05	BWXC7Y9	Dividend payment	11 Jan 2023	7,496	0.0545	GBP 408.53	408.53	0.00	408.53	0.00
Greencoat UK Wind PLC Shares GBP0.01	B8SC6K5	Dividend payment	27 May 2022	5,787	0.0193	GBP 111.69	111.69	0.00	111.69	0.00
Greencoat UK Wind PLC Shares GBP0.01	B8SC6K5	Dividend payment	26 Aug 2022	5,787	0.0193	GBP 111.69	111.69	0.00	111.69	0.00
Greencoat UK Wind PLC Shares GBP0.01	B8SC6K5	Dividend payment	25 Nov 2022	5,787	0.0193	GBP 111.69	111.69	0.00	111.69	0.00
Greencoat UK Wind PLC Shares GBP0.01	B8SC6K5	Dividend payment	24 Feb 2023	5,787	0.0193	GBP 111.69	111.69	0.00	111.69	0.00
RIT Capital Partners PLC Ord. £1	0736639	Dividend payment	28 Oct 2022	513	0.185	GBP 94.91	94.91	0.00	94.91	0.00
Scottish Mortgage Investment Trust PLC Shares GBP0.05	BLDYK61	Dividend payment	01 Jul 2022	1,568	0.0207	GBP 32.46	32.46	0.00	32.46	0.00
Scottish Mortgage Investment Trust PLC Shares GBP0.05	BLDYK61	Dividend payment	16 Dec 2022	1,568	0.016	GBP 25.09	25.09	0.00	25.09	0.00
Total UK Investment Fund Dividends							1,404.36	0.00	1,404.36	0.00

Annual Client Income Report

Tax Year: 01/05/2022 to 05/04/2023

Client ID: AS.6853.DIM.001

Supporting Schedule

Overseas Dividend for the tax year 2022 - 2023

Overseas Company Dividends										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Withholding Tax (GBP)	Amount Received (GBP)	Equalisation (GBP)
Cordiant Digital Infrastructure Limited Shs GBP (Guernsey)	BMC7TM7	Dividend payment	21 Jul 2022	8,113	0.015	GBP 121.70	121.70	0.00	121.70	0.00
Cordiant Digital Infrastructure Limited Shs GBP (Guernsey)	BMC7TM7	Dividend payment	23 Dec 2022	8,113	0.02	GBP 162.26	162.26	0.00	162.26	0.00
Total Overseas Company Dividends							283.96	0.00	283.96	0.00

Overseas Dividend for the tax year 2022 - 2023

Overseas Unit Trusts and OEICs Dividends										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Withholding Tax (GBP)	Amount Received (GBP)	Equalisation (GBP)
Allianz Global Investors Fund SICAV All China Equity Shs -WT (GBP)- Capitalisation Accumulation (Luxembourg)	BG5Q015	Excess Reported Income (Dividend)	31 Mar 2023	5.3550	9.9514		53.29	0.00	53.29	0.00
Schroder International Select Fund Asian Total Return GBP Class 'C' Distribution (Luxembourg)	B3BTVJ2	Dividend payment	28 Dec 2022	15.9400	11.602707	GBP 184.95	184.95	0.00	184.95	0.00
Total Overseas Unit Trusts and OEICs Dividends							238.24	0.00	238.24	0.00

Annual Client Income Report

Tax Year: 01/05/2022 to 05/04/2023

Client ID: AS.6853.DIM.001

Overseas Dividend for the tax year 2022 - 2023

Overseas Investment Fund Dividends										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Withholding Tax (GBP)	Amount Received (GBP)	Equalisation (GBP)
International Public Partnership Ord 0.01p (Guernsey)	B188SR5	Dividend payment	18 Nov 2022	5,847	0.0387	GBP 226.28	226.28	0.00	226.28	0.00
Renewables Infrastructure Group Limited Rd Shares GBP Income (Guernsey)	BBHX2H9	Dividend payment	30 Jun 2022	4,472	0.0171	GBP 76.47	76.47	0.00	76.47	0.00
Renewables Infrastructure Group Limited Rd Shares GBP Income (Guernsey)	BBHX2H9	Dividend payment	30 Sep 2022	4,472	0.0171	GBP 76.47	76.47	0.00	76.47	0.00
Renewables Infrastructure Group Limited Rd Shares GBP Income (Guernsey)	BBHX2H9	Dividend payment	30 Dec 2022	4,472	0.0171	GBP 76.47	76.47	0.00	76.47	0.00
Renewables Infrastructure Group Limited Rd Shares GBP Income (Guernsey)	BBHX2H9	Dividend payment	31 Mar 2023	4,472	0.0171	GBP 76.47	76.47	0.00	76.47	0.00
Schroder Oriental Income Fund Ord. 1p (London Listed) (Guernsey)	B0CRWN5	Dividend payment	26 Aug 2022	4,553	0.02	GBP 91.06	91.06	0.00	91.06	0.00
Schroder Oriental Income Fund Ord. 1p (London Listed) (Guernsey)	B0CRWN5	Dividend payment	30 Nov 2022	4,553	0.056	GBP 254.97	254.97	0.00	254.97	0.00
Schroder Oriental Income Fund Ord. 1p (London Listed) (Guernsey)	B0CRWN5	Dividend payment	10 Feb 2023	4,553	0.02	GBP 91.06	91.06	0.00	91.06	0.00
Total Overseas Investment Fund Dividends							969.25	0.00	969.25	0.00

Annual Client Income Report

Tax Year: 01/05/2022 to 05/04/2023

Client ID: AS.6853.DIM.001

Disclaimer

Excess Reportable Income (ERI) on Offshore Reporting Funds

Your Consolidated Tax Certificate may contain details of any dividend/interest distributions which have been deemed excess reportable income. Excess Reportable Income (or ERI as it is commonly known) is the amount of profit an offshore fund earns beyond the income declared as distributions - whether that be dividends or interest.

For UK tax purposes any ERI is treated as a distribution by HMRC and so must be declared on your tax return. Please note ERI is only applicable on funds which have gained 'reporting status' with HMRC.

ERI reporting is available to those who are in receipt of the Capital Gains Tax service and for the tax year 2019/2020 onwards. If your Consolidated Tax Certificate does not contain any details of ERI distributions you should still review your fund holdings within the reporting period for any potential ERI distributions which need to be declared, for example where an offshore reporting fund is subject to daily equalisation. We recommend that you consult with your tax adviser to give tax advice specific to your personal circumstances.

This report has been prepared by Evelyn Partners Investment Management Services Limited. Registered Office: 45 Gresham Street, London, EC2V 7BG. Registered in England and Wales. Registered No. 02830297. Authorised and regulated by the Financial Conduct Authority, FRN: 165169. VAT Registration Number 918 5550 07.