

Company Registration No. 0030373R (England and Wales)

TOTNES RENEWABLE ENERGY SOCIETY LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

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TOTNES RENEWABLE ENERGY SOCIETY LIMITED

COMPANY INFORMATION

Directors	Mr Ian Bright Mr Alastair Gets Dr Sally Murrall-Smith Mr Raymond Seager Ms Hannah Evans Mr Oliver Frankland	(Appointed 11 October 2022)
Secretary	Ms Hannah Evans	
Company number	0030373R	
Registered office	107 High Street Totnes Devon TQ9 5SN	
Accountants	Darnells Chartered Accountants 30 Fore Street Totnes Devon TQ9 5RP	

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The directors present their annual report and financial statements for the year ended 31 March 2023.

Principal activities

The Society is registered with the Financial Conduct Authority under the Co-operative and Community Benefit Societies Act 2014. The liability of its members is limited under that Act.

The stated objects of the Society are to:

- Develop the profitable supply of energy from renewable energy resources for the benefit of the community centred in Totnes and the surrounding area.
- Ensure the democratic control of the renewable energy resources by the local community through the establishment of a large membership of the Society.
- Ensure that the maximum value from development of these resources shall be retained within the local economy.
- Provide an opportunity for public-spirited people and organisations to contribute financially to the community, with the expectation of a social dividend, rather than personal financial reward.

To this purpose the Society has a portfolio of solar PV assets.

During the year the Society worked on the development of several new renewable energy projects, continued to maintain and operate existing projects and delivered the REEL programme (TRESOC's renewable energy education programme for primary schools) to 3 local schools. The Society continued to work on the RCEF grant funded Clay Park Community Solar and Microgrid project. The project was being developed in partnership with Transition Homes Community Land Trust (THCLT). The project ended on 31st March 2023 when THCLT were forced to lease the site to another developer, due to the financial crisis.

In April 2022, TRESOC were awarded a grant of £25,000 from Devon County Council (Team Devon's COVID -19 Economic Recovery and Business Prospectus Funding) to develop five new community-owned roof top solar PV installations in Totnes and to establish an Energy Local Club to buy the electricity generated, effectively establishing Totnes' own renewable energy marketplace. The grant established Energy Local Totnes as an incorporated body and paid for the ground work to install 5 new systems. However, due to a variety of reasons, the share-offer to fund the installations will launch in 2024.

The portfolio of energy producing assets remained unchanged over the period. The Society continued to provide free electricity to South Devon Rural Housing Association tenants through the Shine (Fuel Poverty) Project worth between £13,000 and £20,000 a year.

The Society's Renewable Energy Experiential Learning (REEL) programme was delivered at Park School, St Christopher's Prep School, Staverton and a shorten programme was delivered to St John's Primary.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mr Ian Bright

Mr Alastair Gets

Ms Stephanie Burns

(Resigned 29 June 2022)

Dr Sally Murrall-Smith

Mr Raymond Seager

Ms Hannah Evans

Mr Oliver Frankland

(Appointed 11 October 2022)

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

Hannah Evans

Hannah Evans (Oct 25, 2023 15:06 GMT+1).....

Ms Hannah Evans

Secretary

Date: Oct 25, 2023
.....

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF TOTNES RENEWABLE ENERGY SOCIETY LIMITED FOR THE YEAR ENDED 31 MARCH 2023

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Co-operative and Community Benefit Societies Act 2014, we have compiled the financial statements of Totnes Renewable Energy Society Limited for the year ended 31 March 2023, set out on pages 5 to 12 from the Society's accounting records and information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](https://www.icaew.com/membershandbook).

The financial statements have been compiled on the accounting basis set out in Note 1 to the financial statements. The financial statements have been prepared so as to comply with the provisions of UK Generally Accepted Accounting Principles insofar as they are applicable to the Society.

This report is made solely to the Board of Directors of Totnes Renewable Energy Society Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Totnes Renewable Energy Society Limited and state those matters that we have agreed to state to the Board of Directors of Totnes Renewable Energy Society Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Totnes Renewable Energy Society Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Totnes Renewable Energy Society Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Totnes Renewable Energy Society Limited. You consider that Totnes Renewable Energy Society Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements.

In our opinion under Section 85 of the Co-operative and Community Benefit Societies Act 2014:

- (i) The revenue account or accounts and the balance sheet are in agreement with the books of account kept by the Society under Section 75 of the Act.
- (ii) On the basis of the information contained in the books of account, the revenue account and balance sheet comply with the requirements of this Act.
- (iii) The financial criteria allowing the production of an Accountants' Report instead of a full audit conferred by Section 84 of the Act have been met.

Darnells Chartered Accountants
30 Fore Street
Totnes
Devon
TQ9 5RP

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Turnover		116,923	66,822
Cost of sales		(46,791)	(18,535)
		<hr/>	<hr/>
Gross profit		70,132	48,287
Administrative expenses		(65,136)	(44,152)
		<hr/>	<hr/>
Operating profit		4,996	4,135
Interest receivable and similar income		298	533
Interest payable and similar expenses		(8,815)	(6,973)
		<hr/>	<hr/>
Loss before taxation		(3,521)	(2,305)
Tax on loss	2	-	-
		<hr/>	<hr/>
Loss for the financial year		(3,521)	(2,305)
		<hr/> <hr/>	<hr/> <hr/>

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	3		319,851		337,139
Investments	4		17,105		17,105
			<u>336,956</u>		<u>354,244</u>
Current assets					
Debtors	5	33,985		13,483	
Cash at bank and in hand		33,413		47,972	
		<u>67,398</u>		<u>61,455</u>	
Creditors: amounts falling due within one year	6	(11,967)		(11,237)	
Net current assets			<u>55,431</u>		<u>50,218</u>
Total assets less current liabilities			392,387		404,462
Creditors: amounts falling due after more than one year	7		(113,585)		(121,489)
Net assets			<u>278,802</u>		<u>282,973</u>
Capital and reserves					
Called up share capital	8		451,531		452,181
Capital redemption reserve			22,741		22,091
Profit and loss reserves			(195,470)		(191,299)
Total equity			<u>278,802</u>		<u>282,973</u>

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The Directors of the Society acknowledge their responsibilities for:

- (i) Ensuring that the Society keeps proper accounting records that comply with the Co-Operative and Community Benefit Societies Act 2014 (the Act), Section 76;
- (ii) establishing and maintaining a satisfactory system of control of its books of accounts, its cash holdings and all its receipts and remittances in order to comply with Sections 75 and 76 of the Act; and
- (iii) preparing financial statements which give a true and fair view of the state of affairs of the Society as at the end of the financial year and of its profit for the financial year in accordance with the requirements of Section 80, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the Society.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The financial statements were approved by the board of directors and authorised for issue on and are signed on its behalf by:

S Murrall-S
S Murrall-S (Oct 25, 2023 12:50 GMT+1)

Dr Sally Murrall-Smith
Director



.....
Mr Raymond Seager
Director

Hannah Evans
Hannah Evans (Oct 25, 2023 15:05 GMT+1)

Ms Hannah Evans
Secretary

Company Registration No. 0030373R

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Share capital £	Capital redemption reserve £	Profit and loss reserves £	Total £
Balance at 1 April 2021		453,038	21,051	(187,954)	286,135
Year ended 31 March 2022:					
Loss and total comprehensive income for the year		-	-	(2,305)	(2,305)
Issue of share capital	8	183	-	-	183
Redemption of shares	8	(1,040)	1,040	(1,040)	(1,040)
Balance at 31 March 2022		452,181	22,091	(191,299)	282,973
Year ended 31 March 2023:					
Loss and total comprehensive income for the year		-	-	(3,521)	(3,521)
Redemption of shares	8	-	650	(650)	-
Reduction of shares	8	(650)	-	-	(650)
Balance at 31 March 2023		451,531	22,741	(195,470)	278,802

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

Totnes Renewable Energy Society Limited is a Society registered in England and Wales under the Co-Operative and Community Benefits Societies Act. The registered office is 107 High Street, Totnes, Devon, TQ9 5SN.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover represents monies received (excluding value added tax) from feed in tariffs and other services.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	5% straight line basis
Fixtures, fittings & equipment	15% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Fixed asset investments

Fixed asset investments are stated at cost less provision for diminution in value.

Fair value measurement of financial instruments

The Society only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares. Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 Taxation

On the basis of the losses brought forward no provision has been made for taxation.

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 April 2022	511,453
Additions	8,447
Disposals	(569)
	<hr/>
At 31 March 2023	519,331
	<hr/>
Depreciation and impairment	
At 1 April 2022	174,314
Depreciation charged in the year	25,681
Eliminated in respect of disposals	(515)
	<hr/>
At 31 March 2023	199,480
	<hr/>
Carrying amount	
At 31 March 2023	319,851
	<hr/>
At 31 March 2022	337,139
	<hr/>

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

(Continued)

4 Fixed asset investments

	2023 £	2022 £
Other investments other than loans	17,105	17,105

Fixed asset investments are held in South Brent Community Energy Society and Dart Renewables Ltd.

5 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	26,717	6,344
Other debtors	7,268	7,139
	33,985	13,483

6 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans	8,222	8,540
Other creditors	3,745	2,697
	11,967	11,237

7 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank loans and overdrafts	113,585	121,489

The bank loan is secured by a charge over all the Society's assets and is repayable by instalments over a period of sixteen years commencing 12 April 2017, and has a rate of interest of 5% above the Bank of England base rate.

Included in creditors falling due after more than one year is an amount of £72,335 (2022 £89,229) in respect of liabilities which fall due for payment after more than five years from the balance sheet date.

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Called up share capital

	2023 £	2022 £
Ordinary share capital		
Issued and fully paid		
Ordinary shares of £1 each	480,318	480,968
Cost of issuing equity		
Publicity and prospectus costs	(28,787)	(28,787)
	<u>451,531</u>	<u>452,181</u>

No Ordinary shares were issued at par in the period and 650 Ordinary £1 shares were redeemed at par.

The shares cannot be sold or traded. They may on 180 days notice at the discretion of the Directors and after three years of subscription be withdrawn. The full price paid for the shares is not withdrawable if the Society does not have sufficient funds available at the time. In some circumstances the Directors may write down the value of the shares and in these circumstances only the written down value will be received.

9 Operating lease commitments

At 31 March 2023, the Society was committed to making the following payments under non-cancellable operating leases as set out below:

	2023 £	2022 £
In over five years	21,546	23,085
	<u>21,546</u>	<u>23,085</u>

10 Related party transactions

Although there is no payroll scheme in place for this Society, there are in total six (2022: five) directors.

During the year Mr Ian Bright and Mr Alastair Gets, both Directors, were paid £nil (2022: £1,000) and £490 (2022: £690) respectively for their services as Directors.

Additionally during the year various directors were paid a total of £18,830 for services in respect of consultancy work (2022: £1,087).

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 MARCH 2023

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		2023		2022
	£	£	£	£
Turnover				
Electricity sales		53,628		47,080
Grant income		61,352		16,863
Other income		1,943		2,879
		<hr/>		<hr/>
		116,923		66,822
Cost of sales				
Meter and monitoring costs	1,528		1,472	
Consultancy fees	45,263		17,063	
	<hr/>		<hr/>	
		(46,791)		(18,535)
Gross profit	59.98%	70,132	72.26%	48,287
Administrative expenses		(65,136)		(44,152)
		<hr/>		<hr/>
Operating profit		4,996		4,135
Investment revenues				
Bank interest received	286		33	
Other interest received on financial instruments	12		-	
Other dividends - receivable	-		500	
	<hr/>		<hr/>	
		298		533
Interest payable and similar expenses				
Bank interest on loans and overdrafts		(8,815)		(6,973)
		<hr/>		<hr/>
Loss before taxation		(3,521)	3.45%	(2,305)
		<hr/>		<hr/>

TOTNES RENEWABLE ENERGY SOCIETY LIMITED

SCHEDULE OF ADMINISTRATIVE EXPENSES FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Administrative expenses		
Administrative fees	2,815	1,495
Directors' fees	490	1,690
Rent	2,162	1,858
Cleaning	2,267	2,255
Repairs and maintenance	2,870	1,542
Insurance	3,753	3,804
Computer running costs	734	456
Travelling expenses	287	100
Professional subscriptions	177	350
Legal and professional fees	18,949	-
Accountancy	1,440	1,730
Charitable donations	234	-
Bank charges	840	819
Printing, postage and stationery	309	369
Education, conference costs and publicity	1,954	1,764
Telecommunications	120	120
Depreciation	25,681	25,800
Profit or loss on sale of tangible assets	54	-
	<hr/>	<hr/>
	65,136	44,152
	<hr/>	<hr/>



Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Totnes Renewable Energy Society Limited									
2	Company registration number	0	0	3	0	3	7	3	R		
3	Tax reference	6	6	9	5	9	1	6	8	7	0
4	Type of company	<input type="checkbox"/> <input type="checkbox"/>									

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below					
5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below											
30	from	DD	MM	YYYY	35	to	DD	MM	YYYY		
		0	1	0	4	2	0	2	2		
Put an 'X' in the appropriate boxes below											
40	A repayment is due for this return period									<input type="checkbox"/>	
45	Claim or relief affecting an earlier period									<input type="checkbox"/>	
50	Making more than one return for this company now									<input type="checkbox"/>	
55	This return contains estimated figures									<input type="checkbox"/>	
60	Company part of a group that is not small									<input type="checkbox"/>	
65	Notice of disclosable avoidance schemes									<input type="checkbox"/>	
Transfer pricing											
70	Compensating adjustment claimed									<input type="checkbox"/>	
75	Company qualifies for SME exemption									<input type="checkbox"/>	

About this return – continued

Accounts and computations

80 I attach accounts and computations for the period to which this return relates

X

85 I attach accounts and computations for a different period

☐

90 If you are not attaching the accounts and computations, explain why

Supplementary pages enclosed

95 Loans and arrangements to participators by close companies – form CT600A

☐

100 Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches – form CT600B

☐

105 Group and consortium – form CT600C

☐

110 Insurance – form CT600D

☐

115 Charities and Community Amateur Sports Clubs (CASCs) – form CT600E

☐

120 Tonnage tax – form CT600F

☐

125 Northern Ireland – form CT600G

☐

130 Cross-border royalties – form CT600H

☐

135 Supplementary charge in respect of ring fence trades – form CT600I

☐

140 Disclosure of Tax Avoidance Schemes – form CT600J

☐

141 Restitution tax – form CT600K

☐

142 Research and Development – form CT600L

☐

143 Freeports – form CT600M

☐

144 Residential Property Developer Tax (RPDT) – form CT600N

☐

Tax calculation – Turnover

145 Total turnover from trade

£ 1 1 6 9 2 3 • 0 0

150 Banks, building societies, insurance companies and other financial concerns

– put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145

☐

Income

155 Trading profits

£ 5 5 8 1 • 0 0

160 Trading losses brought forward set against trading profits

£ 5 5 8 1 • 0 0

165 Net trading profits – box 155 minus box 160

£ 0 • 0 0

170 Bank, building society or other interest, and profits from non-trading loan relationships

£ 2 8 6 • 0 0

172 Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period

☐

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
180	Non-exempt dividends or distributions from non-UK resident companies	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
185	Income from which Income Tax has been deducted	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
190	Income from a property business	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
195	Non-trading gains on intangible fixed assets	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
200	Tonnage tax profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
205	Income not falling under any other heading	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

Chargeable gains

210	Gross chargeable gains	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
215	Allowable losses including losses brought forward	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
220	Net chargeable gains - box 210 minus box 215	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
235	Profits before other deductions and reliefs - net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

Deductions and reliefs

240	Losses on unquoted shares	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
245	Management expenses	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
250	UK property business losses for this or previous accounting period	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
255	Capital allowances for the purposes of management of the business	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
260	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>			
265	Non-trading losses on intangible fixed assets	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>			
275	Total trading losses of this or a later accounting period	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>			
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275															<input type="checkbox"/>			
285	Trading losses carried forward and claimed against total profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2	8	6	•	<input type="text"/>	<input type="text"/>
290	Non-trade capital allowances	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>			
295	Total of deductions and reliefs – total of boxes 240 to 275, 285 and 290	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2	8	6	•	<input type="text"/>	<input type="text"/>
300	Profits before qualifying donations and group relief – box 235 minus box 295	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	•	<input type="text"/>	<input type="text"/>		
305	Qualifying donations	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>			
310	Group relief	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>			
312	Group relief for carried forward losses	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>			
315	Profits chargeable to Corporation Tax – box 300 minus boxes 305, 310 and 312	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	•	<input type="text"/>	<input type="text"/>		
320	Ring fence profits included	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>			
325	Northern Ireland profits included	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>			

Tax calculation

326	Number of associated companies in this period	<input type="text"/>
327	Number of associated companies in the first financial year	<input type="text"/>
328	Number of associated companies in the second financial year	<input type="text"/>
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	<input type="checkbox"/>

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330	2 0 2 2	335	£	340	19%	345	£ p
		350	£	355		360	£ p
		365	£	370		375	£ p
380		385	£	390		395	£ p
		400	£	405		410	£ p
		415	£	420		425	£ p

Tax calculation - continued

Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425	430	£																0	•	0	0
Marginal relief	435	£																	•		
Corporation Tax chargeable - box 430 minus box 435	440	£																0	•	0	0

Reliefs and deductions in terms of tax

445	Community Investment Tax Relief	£																	•		
450	Double Taxation Relief	£																	•		
455	Put an 'X' in box 455 if box 450 includes an underlying rate relief claim																				
460	Put an 'X' in box 460 if box 450 includes an amount carried back from a later period																				
465	Advance Corporation Tax	£																	•		
470	Total reliefs and deduction in terms of tax - total of boxes 445, 450 and 465	£																	•		

Coronavirus support schemes and overpayments (see CT600 Guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	£																	•		
472	CJRS entitlement	£																	•		
473	CJRS overpayment already assessed or voluntary disclosed	£																	•		
474	Other coronavirus overpayments	£																	•		

Energy profits levy

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	£																	•	0	0
-----	--	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
480	Tax payable on loans and arrangements to participators	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A																						<input type="text"/>
490	Controlled Foreign Companies (CFC) tax payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
495	Bank levy payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
496	Bank surcharge payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

Calculation of tax outstanding or overpaid - continued

497	Residential Property Developer Tax (RPDT) payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
500	CFC tax, bank levy, bank surcharge and RPDT payable – total of boxes 490, 495, 496 and 497	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
501	EOGPL payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
505	Supplementary charge (ring fence trades) payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
510	Tax chargeable – total of boxes 475, 480, 500, 501 and 505	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	.	0	0
515	Income Tax deducted from gross income included in profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
520	Income Tax repayable to the company	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – box 510 minus box 515	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	.	0	0
526	Coronavirus support schemes overpayment now due – total of boxes 471 and 474 minus boxes 472 and 473	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	.	0	0
527	Restitution tax	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	.	0	0

Tax reconciliation

530	Research and Development credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
535	(Not currently used)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
540	Creative tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
545	Total of Research and Development credit and creative tax credit – total box 530 to 540	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
550	Land remediation tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
555	Life assurance company tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
560	Total land remediation and life assurance company tax credit – total box 550 and 555	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
565	Capital allowances first-year tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
570	Surplus Research and Development credits or creative tax credit payable – box 545 minus box 525	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
575	Land remediation or life assurance company tax credit payable – total of boxes 545 and 560 minus boxes 525 and 570	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Tax reconciliation - continued

580	Capital allowances first-year tax credit payable – boxes 545, 560 and 565 minus boxes 525, 570 and 575	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
585	Ring fence Corporation Tax included	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
586	NI Corporation Tax included	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
590	Ring fence supplementary charge included	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
595	Tax already paid (and not already repaid)	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
600	Tax outstanding – box 525 minus boxes 545, 560, 565 and 595	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
605	Tax overpaid including surplus or payable credits – total sum of boxes 545, 560, 565 and 595 minus 525	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
610	Group tax refunds surrendered to this company	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
615	Research and Development expenditure credits surrendered to this company	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616 Yes – goods ☐

617 Yes – services ☐

618 No – neither ☐

Indicators and information

620	Franked investment income/Exempt ABGH distributions	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
625	Number of 51% group companies	<input type="text"/>																				
Put an 'X' in the relevant boxes, if in the period, the company:																						
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>																				
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>																				
635	is within a group payments arrangement for the period	<input type="checkbox"/>																				
640	has written down or sold intangible assets	<input type="checkbox"/>																				
645	has made cross-border royalty payments	<input type="checkbox"/>																				
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Information about enhanced expenditure

Research and Development (R&D) or creative enhanced expenditure

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	
655	Put an 'X' in box 655 if the claim is made by a large company	
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	
657	Put an 'X' in box 657 to confirm that an additional information form has been submitted	
659	R&D expenditure qualifying for SME R&D relief	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> 0 <input type="text"/> 0
660	R&D enhanced expenditure	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> 0 <input type="text"/> 0
665	Creative enhanced expenditure	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> 0 <input type="text"/> 0
670	R&D and creative enhanced expenditure total box 660 and box 665	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> 0 <input type="text"/> 0
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> 0 <input type="text"/> 0
680	Vaccine research expenditure	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> 0 <input type="text"/> 0

Land remediation enhanced expenditure

685 Enter the total enhanced expenditure £ .

Information about capital allowances and balancing charges

Allowances and charges in the calculation of trading profits and losses

	Capital allowances										Balancing charges										
Annual investment allowance	690	£																			
Machinery and plant – super-deduction	691	£							1	0	9	8	3	692	£						
Machinery and plant – special rate allowance	693	£												694	£						
Machinery and plant – special rate pool	695	£								5	8	6	4	700	£						
Machinery and plant – main pool	705	£												710	£						
Structures and buildings	711	£																			
Business premises renovation	715	£												720	£						
Other allowances and charges	725	£												730	£						
	Capital allowances										Disposal value										
Electric charge-points	713	£												714	£						
Enterprise zones	721	£												722	£						
Zero emissions goods vehicles	723	£												724	£						
Zero emissions cars	726	£												727	£						

Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances										Balancing charges									
Annual investment allowance	735	£																		
Structures and buildings	736	£																		
Business premises renovation	740	£												745	£					
Machinery and plant – super-deduction	741	£												742	£					
Machinery and plant – special rate allowance	743	£												744	£					
Other allowances and charges	750	£												755	£					
	Capital allowances										Disposal value									
Electric charge-points	737	£												738	£					
Enterprise zones	746	£												747	£					
Zero emissions goods vehicles	748	£												749	£					
Zero emissions cars	751	£												752	£					

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
765	Designated environmentally friendly machinery and plant	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
770	Machinery and plant on long-life assets and integral features	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
771	Structures and buildings	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
772	Machinery and plant – super-deduction	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
773	Machinery and plant – special rate allowance	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
775	Other machinery and plant	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

Losses, deficits and excess amounts

Amount arising

Amount	Maximum available for surrender as group relief
780 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	785 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
790 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
795 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	800 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
805 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	810 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
815 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
820 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
825 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
830 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	835 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Excess amounts

Amount	Maximum available for surrender as group relief
840 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
845 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
850 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	855 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>

Overpayments and repayments

Small repayments

860 Do not repay sums of £ . or less.

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
870	Repayment of Income Tax	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
875	Payable Research and Development tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
880	Payable Research and Development expenditure credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
885	Payable creative tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
890	Payable land remediation or life assurance company tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
895	Payable capital allowances first-year tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations

900

The following amount is to be surrendered

£

.

Put an 'X' in the appropriate boxes below
the joint Notice is attached

905

or

will follow

910

915

Please stop repayment of the following amount until we send you the Notice

£

.


Bank details (for a person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Payments to a person other than the company

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status – for example, company secretary, treasurer, liquidator or authorised agent)	
	<input type="text"/>	
950	of (enter company name)	
	<input type="text"/>	
955	authorise (enter name)	
	<input type="text"/>	
960	of address (enter address)	
	<input type="text"/>	
965	Nominee reference	
	<input type="text"/>	
	to receive payment on company's behalf	
970	Name	
	<input type="text"/>	

Declaration

Declaration	
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.	
I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.	
975	Name
	<input type="text" value="Raymond Seager"/>  <input type="text" value="Oct 26, 2023"/>
980	Date DD MM YYYY
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
985	Status
	<input type="text" value="Director"/>












TRESOC - Accounts for signature

Final Audit Report

2023-10-26

Created:	2023-10-25
By:	Megan Newton-White (megan.newton-white@darnells.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAQi24BeuPiAND3OEqDxzGleHdiJLoTTj

"TRESOC - Accounts for signature" History

-  Document created by Megan Newton-White (megan.newton-white@darnells.co.uk)
2023-10-25 - 10:51:12 AM GMT
-  Document emailed to hannah.evans@footanstey.com for signature
2023-10-25 - 10:52:32 AM GMT
-  Document emailed to raymond seager (raymondseager@yahoo.co.uk) for signature
2023-10-25 - 10:52:32 AM GMT
-  Document emailed to sally.murrall-smith@tresoc.co.uk for signature
2023-10-25 - 10:52:32 AM GMT
-  Email viewed by sally.murrall-smith@tresoc.co.uk
2023-10-25 - 11:50:15 AM GMT
-  Signer sally.murrall-smith@tresoc.co.uk entered name at signing as S Murrall-S
2023-10-25 - 11:50:54 AM GMT
-  Document e-signed by S Murrall-S (sally.murrall-smith@tresoc.co.uk)
Signature Date: 2023-10-25 - 11:50:56 AM GMT - Time Source: server
-  Email viewed by hannah.evans@footanstey.com
2023-10-25 - 2:04:08 PM GMT
-  Signer hannah.evans@footanstey.com entered name at signing as Hannah Evans
2023-10-25 - 2:06:31 PM GMT
-  Document e-signed by Hannah Evans (hannah.evans@footanstey.com)
Signature Date: 2023-10-25 - 2:06:33 PM GMT - Time Source: server
-  Email viewed by raymond seager (raymondseager@yahoo.co.uk)
2023-10-26 - 6:27:54 AM GMT



Document e-signed by raymond seager (raymondseager@yahoo.co.uk)

Signature Date: 2023-10-26 - 6:28:35 AM GMT - Time Source: server



Agreement completed.

2023-10-26 - 6:28:35 AM GMT



Adobe Acrobat Sign