



# MURRAY SMITH

CHARTERED ACCOUNTANTS

Darland House 44 Winnington Hill Northwich Cheshire CW8 1AU  
Tel 01606 79411 Fax 01606 782878 email@murraysmith.com

Mr C Chapman  
Odiyana Kadampa Meditation Centre Ltd  
The Heysoms  
163 Chester Road  
Northwich  
Cheshire  
CW8 4AG

23 June 2025  
NT/O077/EF

Dear Chris

## YEAR END ACCOUNTS AND COMPANY TAX RETURN

I am pleased to attach the following for approval and signature.

1. The full accounts for the year ended 31 December 2024
2. The abridged accounts for the year ended 31 December 2024
3. The CT600 company tax return for the year ended 31 December 2024

Please follow the instructions on the DocuSign screen and once everything is complete a final signed PDF copy will be returned to you for your records.

Please let me know if you have any queries.

Yours sincerely

Emma Fowler

---

Michael G Benson BSc PhD ACA Steve A Williams BSc FCA MS Partners Limited

Murray Smith is the trading name of Murray Smith LLP, a limited liability partnership,  
which is registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.  
Registered office: Darland House, 44 Winnington Hill, Northwich, Cheshire, CW8 1AU  
Registered in England and Wales under number OC 315607

**REGISTERED COMPANY NUMBER: 03784804 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1080512**

**ODIYANA KADAMPA MEDITATION CENTRE LTD**

**REPORT OF THE TRUSTEES AND**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

## **ODIYANA KADAMPA MEDITATION CENTRE LTD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity is overseen by the 3 trustees but the day to day running and decisions are made by the 3 primary managers - the resident teacher, Education Programme Coordinator and the Administrative Director. We have an AGM each year where all the managers, trustees, treasurer and charity members (which include all the resident teachers of all the other UK Kadampa Centres) meet to discuss the year and check the accounts. Trustees are appointed by being proposed by a manager or current trustee and then seconded by another. Each trustee can only serve on a 3 year basis other than Tracey Oliver-Walsh who is appointed by the New Kadampa Tradition (the Buddhist tradition we are associated with). The treasurer provides the manager and the trustees with a monthly report giving an overview of the finances.

Our objectives are to provide affordable, practical and qualified meditation classes, courses and retreats to anyone within the Cheshire area both at our premises in Northwich and also to branch classes throughout the county. These events are offered to anyone, not just Buddhists.

Although we struggled a little for income as a result of the Covid pandemic we are now starting to see a return to financial growth and have begun to invest once again in our property and in our aims to provide the people of Cheshire with affordable and accessible meditation courses and classes.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**ODIYANA KADAMPA MEDITATION CENTRE LTD**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03784804 (England and Wales)

**Registered Charity number**

1080512

**Registered office**

The Heysoms  
163 Chester Road  
Northwich  
Cheshire  
CW8 4AG

**Trustees**

J J Andrews (resigned 20/03/2024)  
M Christopherson  
B Johnson  
T Oliver - Walsh (appointed 20/03/2024)

**Company Secretary**

C J Chapman

**Independent Examiner**

Murray Smith LLP  
Chartered Accountants  
Darland House  
44 Winnington Hill  
Northwich  
Cheshire  
CW8 1AU

Approved by order of the board of trustees on 23 June 2025 and signed on its behalf by:

Signed by:

  
2FD181B054E34BD...

C J Chapman - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ODIYANA KADAMPA MEDITATION CENTRE LTD**

**Independent examiner's report to the trustees of Odiyana Kadampa Meditation Centre Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Tucker

Murray Smith LLP  
Chartered Accountants  
Darland House  
44 Winnington Hill  
Northwich  
Cheshire  
CW8 1AU

23 June 2025

**ODIYANA KADAMPA MEDITATION CENTRE LTD****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	1,747	1,862
Other trading activities	3	27,134	27,595
Investment income	4	39,555	43,678
<b>Total</b>		<u>68,436</u>	<u>73,135</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Other costs		23,574	20,865
Office costs		25,145	55,052
Projects & activities		18,266	24,426
<b>Total</b>		<u>66,985</u>	<u>100,343</u>
<b>NET INCOME/(EXPENDITURE)</b>		1,451	(27,208)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		515,810	543,018
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>517,261</u>	<u>515,810</u>

The notes form part of these financial statements

**ODIYANA KADAMPA MEDITATION CENTRE LTD****BALANCE SHEET  
31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	372,804	378,307
<b>CURRENT ASSETS</b>			
Debtors	11	1,800	-
Cash at bank and in hand		146,097	138,757
		<u>147,897</u>	<u>138,757</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(3,440)	(1,254)
<b>NET CURRENT ASSETS</b>		<u>144,457</u>	<u>137,503</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		517,261	515,810
<b>NET ASSETS</b>		<u>517,261</u>	<u>515,810</u>
<b>FUNDS</b>	13		
Unrestricted funds		517,261	515,810
<b>TOTAL FUNDS</b>		<u>517,261</u>	<u>515,810</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2025 and were signed on its behalf by:

T Oliver-Walsh - Trustee

The notes form part of these financial statements



**ODIYANA KADAMPA MEDITATION CENTRE LTD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the Statement of Financial Activities.

Donations and legacies

Voluntary income by way of grants, donations and gifts is included in the Statement of Financial Activities when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the Statement of Financial Activities at the same time as the gift/donation to which it relates.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment income

This is included in the accounts when receivable.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objectives, including the making of grants and governance costs.

Grants payable

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other costs

These are support costs not allocated to a particular activity

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 33% on cost

**ODIYANA KADAMPA MEDITATION CENTRE LTD****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024****1. ACCOUNTING POLICIES - continued****Tangible fixed assets**

Fixtures and fittings - 33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	1,747	1,862

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Shop income	452	585
Study programmes	11,529	11,493
Courses	7,970	7,196
Centre card	985	1,070
Fundraising	4,575	4,880
School visits	137	390
Laundry income	756	735
Tsog shop	730	1,246
	<u>27,134</u>	<u>27,595</u>

**ODIYANA KADAMPA MEDITATION CENTRE LTD****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024****4. INVESTMENT INCOME**

	2024	2023
	£	£
Rents received	35,450	41,890
Deposit account interest	4,105	1,788
	<u>39,555</u>	<u>43,678</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Other costs	23,574
Office costs	25,145
Projects & activities	18,266
	<u>66,985</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>5,881</u>	<u>7,085</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**8. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	<u>6,440</u>	<u>7,800</u>
	<u>6,440</u>	<u>7,800</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Teaching	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**ODIYANA KADAMPA MEDITATION CENTRE LTD****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024****9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,862
Other trading activities	27,595
Investment income	43,678
<b>Total</b>	<u>73,135</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Other costs	20,865
Office costs	55,052
Projects & activities	24,426
<b>Total</b>	<u>100,343</u>
<b>NET INCOME/(EXPENDITURE)</b>	(27,208)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	543,018
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>515,810</u></u>

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2024	389,903	1,721	9,731	401,355
Additions	-	378	-	378
At 31 December 2024	<u>389,903</u>	<u>2,099</u>	<u>9,731</u>	<u>401,733</u>
<b>DEPRECIATION</b>				
At 1 January 2024	11,596	1,721	9,731	23,048
Charge for year	5,798	83	-	5,881
At 31 December 2024	<u>17,394</u>	<u>1,804</u>	<u>9,731</u>	<u>28,929</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>372,509</u>	<u>295</u>	<u>-</u>	<u>372,804</u>
At 31 December 2023	<u>378,307</u>	<u>-</u>	<u>-</u>	<u>378,307</u>

**ODIYANA KADAMPA MEDITATION CENTRE LTD****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024****11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other debtors	1,800	-
	<u>1,800</u>	<u>-</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors	1,800	-
Accruals and deferred income	1,640	1,254
	<u>3,440</u>	<u>1,254</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	515,810	1,451	517,261
	<u>515,810</u>	<u>1,451</u>	<u>517,261</u>
<b>TOTAL FUNDS</b>	<u>515,810</u>	<u>1,451</u>	<u>517,261</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	68,436	(66,985)	1,451
	<u>68,436</u>	<u>(66,985)</u>	<u>1,451</u>
<b>TOTAL FUNDS</b>	<u>68,436</u>	<u>(66,985)</u>	<u>1,451</u>

**Comparatives for movement in funds**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	543,018	(27,208)	515,810
	<u>543,018</u>	<u>(27,208)</u>	<u>515,810</u>
<b>TOTAL FUNDS</b>	<u>543,018</u>	<u>(27,208)</u>	<u>515,810</u>

**ODIYANA KADAMPA MEDITATION CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	73,135	(100,343)	(27,208)
<b>TOTAL FUNDS</b>	<u>73,135</u>	<u>(100,343)</u>	<u>(27,208)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**15. LEGAL STATUS OF ODIYANA KADAMPA MEDITATION CENTRE LTD**

Odiyana Kadampa Meditation Centre Ltd is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**ODIYANA KADAMPA MEDITATION CENTRE LTD****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,747	1,862
<b>Other trading activities</b>		
Shop income	452	585
Study programmes	11,529	11,493
Courses	7,970	7,196
Centre card	985	1,070
Fundraising	4,575	4,880
School visits	137	390
Laundry income	756	735
Tsog shop	730	1,246
	<hr/>	<hr/>
	27,134	27,595
<b>Investment income</b>		
Rents received	35,450	41,890
Deposit account interest	4,105	1,788
	<hr/>	<hr/>
	39,555	43,678
<b>Total incoming resources</b>	<hr/>	<hr/>
	68,436	73,135
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	6,440	7,800
Rates and water	12,353	9,701
Insurance	1,509	1,645
Advertising	1,683	1,110
Books	1,142	1,250
Tsog shop	498	651
Accountancy	1,330	1,962
Teachers expenses	4,346	5,830
Travel	279	242
Sponsorship	3,053	3,254
Course expenses	1,427	2,554
Offerings	4,134	6,099
Donations	9,340	5,066
Repairs and maintenance	12,792	45,351
Bank interest and charges	66	52
Printing, postage & stationary	712	691
Freehold property	5,798	5,798
Plant and machinery	83	123
Fixtures and fittings	-	1,164
	<hr/>	<hr/>
	66,985	100,343
<b>Total resources expended</b>	<hr/>	<hr/>
	66,985	100,343
<b>Net income/(expenditure)</b>	<hr/>	<hr/>
	1,451	(27,208)

This page does not form part of the statutory financial statements

**REGISTERED COMPANY NUMBER: 03784804 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1080512**

**ODIYANA KADAMPA MEDITATION CENTRE LTD**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**



**ODIYANA KADAMPA MEDITATION CENTRE LTD**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 11

**ODIYANA KADAMPA MEDITATION CENTRE LTD (REGISTERED NUMBER: 03784804)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity is overseen by the 3 trustees but the day to day running and decisions are made by the 3 primary managers - the resident teacher, Education Programme Coordinator and the Administrative Director. We have an AGM each year where all the managers, trustees, treasurer and charity members (which include all the resident teachers of all the other UK Kadampa Centres) meet to discuss the year and check the accounts. Trustees are appointed by being proposed by a manager or current trustee and then seconded by another. Each trustee can only serve on a 3 year basis other than Tracey Oliver-Walsh who is appointed by the New Kadampa Tradition (the Buddhist tradition we are associated with). The treasurer provides the manager and the trustees with a monthly report giving an overview of the finances.

Our objectives are to provide affordable, practical and qualified meditation classes, courses and retreats to anyone within the Cheshire area both at our premises in Northwich and also to branch classes throughout the county. These events are offered to anyone, not just Buddhists.

Although we struggled a little for income as a result of the Covid pandemic we are now starting to see a return to financial growth and have begun to invest once again in our property and in our aims to provide the people of Cheshire with affordable and accessible meditation courses and classes.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**ODIYANA KADAMPA MEDITATION CENTRE LTD (REGISTERED NUMBER: 03784804)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
03784804 (England and Wales)

**Registered Charity number**  
1080512

**Registered office**  
The Heysoms  
163 Chester Road  
Northwich  
Cheshire  
CW8 4AG

**Trustees**  
J J Andrews (resigned 20/03/2024)  
M Christopherson  
B Johnson  
T Oliver - Walsh (appointed 20/03/2024)

**Company Secretary**  
C J Chapman

**Independent Examiner**  
Murray Smith LLP  
Chartered Accountants  
Darland House  
44 Winnington Hill  
Northwich  
Cheshire  
CW8 1AU

Approved by order of the board of trustees on 23 June 2025 and signed on its behalf by:

Signed by:

  
2FD181B054E34BD...

C J Chapman - Secretary

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ODIYANA KADAMPA MEDITATION CENTRE LTD**

### **Independent examiner's report to the trustees of Odiyana Kadampa Meditation Centre Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Tucker

Murray Smith LLP  
Chartered Accountants  
Darland House  
44 Winnington Hill  
Northwich  
Cheshire  
CW8 1AU

23 June 2025

**ODIYANA KADAMPA MEDITATION CENTRE LTD****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	1,747	1,862
Other trading activities	3	27,134	27,595
Investment income	4	39,555	43,678
<b>Total</b>		<u>68,436</u>	<u>73,135</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Other costs		23,574	20,865
Office costs		25,145	55,052
Projects & activities		18,266	24,426
<b>Total</b>		<u>66,985</u>	<u>100,343</u>
<b>NET INCOME/(EXPENDITURE)</b>		1,451	(27,208)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		515,810	543,018
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>517,261</u></u>	<u><u>515,810</u></u>

The notes form part of these financial statements

**ODIYANA KADAMPA MEDITATION CENTRE LTD (REGISTERED NUMBER: 03784804)****BALANCE SHEET  
31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	372,804	378,307
<b>CURRENT ASSETS</b>			
Debtors	11	1,800	-
Cash at bank and in hand		146,097	138,757
		<u>147,897</u>	<u>138,757</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(3,440)	(1,254)
<b>NET CURRENT ASSETS</b>		<u>144,457</u>	<u>137,503</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		517,261	515,810
<b>NET ASSETS</b>		<u>517,261</u>	<u>515,810</u>
<b>FUNDS</b>	13		
Unrestricted funds		517,261	515,810
<b>TOTAL FUNDS</b>		<u>517,261</u>	<u>515,810</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2025 and were signed on its behalf by:

T Oliver-Walsh - Trustee

The notes form part of these financial statements

# ODIYANA KADAMPA MEDITATION CENTRE LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the Statement of Financial Activities.

#### Donations and legacies

Voluntary income by way of grants, donations and gifts is included in the Statement of Financial Activities when receivable and only when the Charity has unconditional entitlement to the income.

#### Tax reclaims on donations and gifts

Income from tax reclaims is included in the Statement of Financial Activities at the same time as the gift/donation to which it relates.

#### Volunteer help

The value of any volunteer help received is not included in the accounts.

#### Investment income

This is included in the accounts when receivable.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

#### Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objectives, including the making of grants and governance costs.

#### Grants payable

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

#### Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

#### Other costs

These are support costs not allocated to a particular activity

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 33% on cost

**ODIYANA KADAMPA MEDITATION CENTRE LTD****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024****1. ACCOUNTING POLICIES - continued****Tangible fixed assets**

Fixtures and fittings - 33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	1,747	1,862

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Shop income	452	585
Study programmes	11,529	11,493
Courses	7,970	7,196
Centre card	985	1,070
Fundraising	4,575	4,880
School visits	137	390
Laundry income	756	735
Tsog shop	730	1,246
	<u>27,134</u>	<u>27,595</u>



**ODIYANA KADAMPA MEDITATION CENTRE LTD****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024****4. INVESTMENT INCOME**

	2024	2023
	£	£
Rents received	35,450	41,890
Deposit account interest	4,105	1,788
	<u>39,555</u>	<u>43,678</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Other costs	23,574
Office costs	25,145
Projects & activities	18,266
	<u>66,985</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>5,881</u>	<u>7,085</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**8. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	<u>6,440</u>	<u>7,800</u>
	<u>6,440</u>	<u>7,800</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	1	1
Teaching	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**ODIYANA KADAMPA MEDITATION CENTRE LTD****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024****9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,862
Other trading activities	27,595
Investment income	43,678
<b>Total</b>	<u>73,135</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Other costs	20,865
Office costs	55,052
Projects & activities	24,426
<b>Total</b>	<u>100,343</u>
<b>NET INCOME/(EXPENDITURE)</b>	(27,208)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	543,018
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>515,810</u></u>

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2024	389,903	1,721	9,731	401,355
Additions	-	378	-	378
At 31 December 2024	<u>389,903</u>	<u>2,099</u>	<u>9,731</u>	<u>401,733</u>
<b>DEPRECIATION</b>				
At 1 January 2024	11,596	1,721	9,731	23,048
Charge for year	5,798	83	-	5,881
At 31 December 2024	<u>17,394</u>	<u>1,804</u>	<u>9,731</u>	<u>28,929</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>372,509</u>	<u>295</u>	<u>-</u>	<u>372,804</u>
At 31 December 2023	<u>378,307</u>	<u>-</u>	<u>-</u>	<u>378,307</u>

**ODIYANA KADAMPA MEDITATION CENTRE LTD****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024****11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other debtors	1,800	-
	<u>1,800</u>	<u>-</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors	1,800	-
Accruals and deferred income	1,640	1,254
	<u>3,440</u>	<u>1,254</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	515,810	1,451	517,261
	<u>515,810</u>	<u>1,451</u>	<u>517,261</u>
<b>TOTAL FUNDS</b>	<u>515,810</u>	<u>1,451</u>	<u>517,261</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	68,436	(66,985)	1,451
	<u>68,436</u>	<u>(66,985)</u>	<u>1,451</u>
<b>TOTAL FUNDS</b>	<u>68,436</u>	<u>(66,985)</u>	<u>1,451</u>

**Comparatives for movement in funds**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	543,018	(27,208)	515,810
	<u>543,018</u>	<u>(27,208)</u>	<u>515,810</u>
<b>TOTAL FUNDS</b>	<u>543,018</u>	<u>(27,208)</u>	<u>515,810</u>

**ODIYANA KADAMPA MEDITATION CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	73,135	(100,343)	(27,208)
<b>TOTAL FUNDS</b>	<u>73,135</u>	<u>(100,343)</u>	<u>(27,208)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**15. LEGAL STATUS OF ODIYANA KADAMPA MEDITATION CENTRE LTD**

Odiyana Kadampa Meditation Centre Ltd is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

# Company Tax Return

## CT600 (2025) Version 3

for accounting periods starting on or after 1 April 2015

### 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	Odiyana Kadampa Meditation Centre Ltd											
2	Company registration number	03784804											
3	Tax reference	4003901804											
4	Type of company	0											

### 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
01012024		31122024	
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"/>	

## Accounts and computations

## Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	•	<div><div>0</div><div>0</div></div>
180	Non-exempt dividends or distributions from non-UK resident companies	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	•	<div><div>0</div><div>0</div></div>
185	Income from which Income Tax has been deducted	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	•	<div><div>0</div><div>0</div></div>
190	Income from a property business	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	•	<div><div>0</div><div>0</div></div>
195	Non-trading gains on intangible fixed assets	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	•	<div><div>0</div><div>0</div></div>
200	Tonnage tax profits	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	•	<div><div>0</div><div>0</div></div>
205	Income not falling under any other heading	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	•	<div><div>0</div><div>0</div></div>

## 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"/>
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"/>
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"/>

## 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"/>
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"/>
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"/>

## 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"/>

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"/>	<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"/>	<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"/>	<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="text"/>	<input type="text"/>	<input type="text"/>
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"/>	.	<input type="text"/>	<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"/>	<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"/>	.	<input type="text"/>	<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"/>	.	<input type="text"/>	<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"/>	<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"/>	<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"/>	<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"/>	.	<input type="text"/>	<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"/>	<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"/>	<input type="text"/>	

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="text"/>

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





### Calculation of tax outstanding or overpaid - continued

<b>500</b>	<b>CFC tax, bank levy, bank surcharge and RPDPT payable</b> – 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"/> <input type="text"/> . <input type="text"/> <input type="text"/>
<b>501</b>	<b>EOGPL payable</b>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
<b>502</b>	<b>EGL payable</b>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
<b>505</b>	<b>Supplementary charge (ring fence trades) payable</b>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
<b>510</b>	<b>Tax chargeable</b> – total of boxes 475, 480, 500, 501, 502 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"/> <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"/>
<b>515</b>	<b>Income Tax deducted from gross income included in profits</b>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
<b>520</b>	<b>Income Tax repayable to the company</b>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
<b>525</b>	<b>Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments</b> – 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"/> <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"/>
<b>526</b>	<b>Coronavirus support schemes overpayment now due</b> – 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"/> <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"/>
<b>527</b>	<b>Restitution tax</b>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
<b>528</b>	<b>Self-assessment of tax payable</b> – 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"/> <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"/>

## 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"/>	<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"/>	<input type="text"/>
540	Creatives 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"/>	<input type="text"/>
541	Audio-Visual expenditure credit (AVEC) and Video Games expenditure credit (VGEC)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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, creatives tax credit and AVEC/VGEC – total box 530 to 541	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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"/>	<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"/>	<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"/>	<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"/>	<input type="text"/>
570	Surplus Research and Development credits and creatives 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"/>	<input type="text"/>

<b>575</b>	<b>Land remediation or life assurance company tax credit payable</b> – 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"/>
<b>580</b>	<b>Capital allowances first-year tax credit payable</b> – 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"/>
<b>585</b>	<b>Ring fence Corporation Tax included</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>586</b>	<b>NI Corporation Tax included</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>590</b>	<b>Ring fence supplementary charge included</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>595</b>	<b>Tax already paid (and not already repaid)</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>600</b>	<b>Tax outstanding</b> – 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"/>
<b>605</b>	<b>Tax overpaid including surplus or payable credits</b> – 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"/>
<b>610</b>	<b>Group tax refunds surrendered to this company</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>614</b>	<b>Audio-Visual expenditure credit and Video Games expenditure credit surrendered to this company</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>615</b>	<b>Research and Development expenditure credits surrendered to this company</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

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 ☐

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"/>
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"/>

650	Put an 'X' in box 650 if a R&D claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company and/or for all creatives claims	
653	Put an 'X' in box 653 if the claim is made by a R&D intensive SME	
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 a R&D additional information form has been submitted	
658	Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted	
659	R&D expenditure qualifying for SME/R&D intensive SME 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"/> • <input type="text"/> <input type="text"/> <input type="text"/>
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"/> • <input type="text"/> <input type="text"/> <input type="text"/>
663	Creatives core 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"/> • <input type="text"/> <input type="text"/> <input type="text"/>
665	Creatives additional 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"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
670	R&D enhanced expenditure and creatives additional deduction 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"/> • <input type="text"/> <input type="text"/> <input type="text"/>
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"/> • <input type="text"/> <input type="text"/> <input type="text"/>
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"/> • <input type="text"/> <input type="text"/> <input type="text"/>

## Land remediation enhanced expenditure

**685** Enter the total enhanced expenditure      £           .

## Information about capital allowances and balancing charges/disposal values

### Allowances and charges in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 £	
Full expensing	688 £	689 £
Machinery and plant – super-deduction	691 £	692 £
Machinery and plant – special rate allowance	693 £	694 £
Machinery and plant – special rate pool	695 £	700 £
Machinery and plant – main pool	705 £	710 £
Structures and buildings	711 £	
Business premises renovation	715 £	720 £
Other allowances and charges	725 £	730 £

## Allowances and charges in the calculation of trading profits and losses - continued

	Capital allowances	Disposal value
Electric vehicle charge-points	713 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	714 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Enterprise zones	721 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	722 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero-emission goods vehicles	723 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	724 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero-emission cars	726 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	727 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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

	Capital allowances	Balancing charges
Annual investment allowance	735 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Structures and buildings	736 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Full expensing	733 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	734 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Business premises renovation	740 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	745 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Machinery and plant – super-deduction	741 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	742 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Machinery and plant – special rate allowance	743 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	744 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Other allowances and charges	750 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	755 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Capital allowances	Disposal value
Electric vehicle charge-points	737 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	738 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Enterprise zones	746 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	747 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero-emission goods vehicles	748 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	749 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero-emission cars	751 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	752 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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
Losses of trades carried on wholly or partly in the UK 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"/> <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"/> <input type="text"/> <input type="text"/>
Losses of trades carried on wholly outside the UK 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"/> <input type="text"/> <input type="text"/>	
Non-trade deficits on loan relationships and derivative contracts 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"/> <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"/> <input type="text"/> <input type="text"/>
UK property business losses 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"/> <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"/> <input type="text"/> <input type="text"/>
Overseas property business losses 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"/> <input type="text"/> <input type="text"/>	
Losses from miscellaneous transactions 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"/> <input type="text"/> <input type="text"/>	
Capital losses 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"/> <input type="text"/> <input type="text"/>	
Non-trading losses on intangible fixed assets 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"/> <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"/> <input type="text"/> <input type="text"/>

Excess amounts

Amount	Maximum available for surrender as group relief
Non-trade capital allowances	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"/> <input type="text"/> <input type="text"/>
Qualifying donations	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"/> <input type="text"/> <input type="text"/>
Management expenses	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"/> <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"/> <input type="text"/> <input type="text"/>




## 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"/>

## Payments to a person other than the company

943	Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable	<input type="checkbox"/>
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

<b>Declaration</b>	
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
	<div><div>Signed by:</div><div> 2FD181B054E34BD...</div></div> <input type="text" value="C CHAPMAN"/>
980	Date DD MM YYYY
	<input type="text" value="24-06-2025"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
985	Status
	<input type="text" value="COMPANY SECRETARY"/>



**HM Revenue  
& Customs**

# Company Tax Return – supplementary page

Charities and Community Amateur Sports Clubs (CASCs)  
CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

## Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

## Company information

E1	Company name (name of charity or CASC)	Odiyana Kadampa Meditation Centre Ltd
E2	Tax reference	4 0 0 3 9 0 1 8 0 4
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 0 1 2 0 2 4
E4	to DD MM YYYY	3 1 1 2 2 0 2 4

## Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or OSCR number (if applicable)	E10	1080512
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	
Status	E35	
Date DD MM YYYY	E40	

## Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax.

E45

## Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC's accounts for the period covered by this return.

Non-exempt amounts should be entered on form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 £ 2 8 8 8 1 • 0 0
Investment income - exclude any amounts included on form CT600	E55 £ 4 1 0 5 • 0 0
UK land and buildings - exclude any amounts included on form CT600	E60 £ 3 5 4 5 0 • 0 0
Gift Aid - exclude any amounts included on form CT600	E65 £ • 0 0
From other charities - exclude any amounts included on form CT600	E70 £ • 0 0
Gifts of shares or securities received	E75 £ • 0 0
Gifts of real property received	E80 £ • 0 0
Other sources (not included above)	E85 £ • 0 0
Total of boxes E50 to E85	E90 £ 6 8 4 3 6 • 0 0

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 £ 6 6 9 8 5 • 0 0
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 £ • 0 0
All general administration/governance costs	E105 £ • 0 0
All grants and donations made within the UK	E110 £ • 0 0
All grants and donations made outside the UK	E115 £ • 0 0
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 £ • 0 0
Total of boxes E95 to E120	E125 £ 6 6 9 8 5 • 0 0

## Information required

## Charity/CASC assets

Disposals in period  
(total consideration received)Held at the end of the period  
(use accounts figures)Tangible fixed  
assetsE130 £            E135 £       3 7 2 8 0 4UK investments  
(excluding  
controlled companies)E140 £            E145 £            Shares in,  
and loans to,  
controlled companiesE150 £            E155 £            Overseas  
investmentsE160 £            E165 £            

Loans and non-trade debtors

E170 £         1 8 0 0

Other current assets

E175 £       1 4 6 0 9 7

Qualifying investments and loans

*Applies to charities only. See CT600 Guide*E180 

Value of any non-qualifying investments and loans

*Applies to charities only. See CT600 Guide*E185 £            Number of subsidiary or associated companies the charity  
controls at the end of the period. Exclude companies that  
were dormant throughout the periodE190

**Odiyana Kadampa Meditation Centre Ltd**  
**Tax District: 922 FICO**  
**Tax Reference: 4003901804**

**Corporation Tax Computation**  
**For The Corporation Tax Accounting Period**  
**from 1 January 2024 to 31 December 2024**

Murray Smith LLP  
Darland House  
44 Winnington Hill  
Northwich  
Cheshire  
CW8 1AU

**ODIYANA KADAMPA MEDITATION CENTRE LTD**

**TAX DISTRICT: 922 FICO**  
**TAX REFERENCE: 4003901804**

**CORPORATION TAX COMPUTATION**  
**FOR THE CORPORATION TAX ACCOUNTING PERIOD**  
**FROM 1 JANUARY 2024 TO 31 DECEMBER 2024**

**Contents**

Corporation Tax Summary	Page 3
Note 1 - Corporation Tax Chargeable	Page 4
Note 2 - Trading Profit (Loss)	Page 4

ODIYANA KADAMPA MEDITATION CENTRE LTD

TAX DISTRICT: 922 FICO  
TAX REFERENCE: 4003901804

CORPORATION TAX COMPUTATION  
FOR THE CORPORATION TAX ACCOUNTING PERIOD  
FROM 1 JANUARY 2024 TO 31 DECEMBER 2024  
(continued...)

CORPORATION TAX SUMMARY

	Note	£	£
INCOME			
Net Trading profit	2	0	
PROFITS CHARGEABLE TO CORPORATION TAX			0
CORPORATION TAX CHARGEABLE	1	0.00	
NET CORPORATION TAX CHARGEABLE			0.00
CORPORATION TAX OUTSTANDING			NIL
due by 1 October 2025			

ODIYANA KADAMPA MEDITATION CENTRE LTD

TAX DISTRICT: 922 FICO  
TAX REFERENCE: 4003901804

CORPORATION TAX COMPUTATION  
FOR THE CORPORATION TAX ACCOUNTING PERIOD  
FROM 1 JANUARY 2024 TO 31 DECEMBER 2024  
(continued...)

1 CORPORATION TAX CHARGEABLE  
MEMO: THERE ARE NO ASSOCIATED COMPANIES

		£
		0.00
2 TRADE PROFIT (LOSS)		
	£	£
Profit per financial statements	-	
Net trading profit		0