



**FREEDOM STUDIOS**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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## **FREEDOM STUDIOS**

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## FREEDOM STUDIOS

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

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<b>Trustees</b>	Anju Handa, Chair (Acting) Rodolfo Barradas Matthew Owen Ingram Yasmin Hussein Bobsie Robinson
<b>Company registered number</b>	06278119
<b>Charity registered number</b>	1121488
<b>Registered office</b>	St Peter's House Forster Square Bradford BD1 4TY
<b>Company secretary</b>	Alexandra Chisholm
<b>Accountants</b>	BHP LLP New Chartford House Centurion Way Cleckheaton BD19 3QB
<b>Bankers</b>	The Co-operative Bank plc 1 Balloon Street PO Box 101 Manchester M60 4EP
<b>Senior Management</b>	Alexandra Chisholm - Co-Director Aisha Khan-Catley - Co-Director Stephen McCabe - General Manager

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## FREEDOM STUDIOS

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

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The Trustees present their annual report together with the financial statements of the Charitable company for the year 1 April 2021 to 31 March 2022. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charitable company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### ***Structure, governance and management***

##### **● Governing Document**

Freedom Studios was established in 2007 and registered as a charity and incorporated as a company limited by guarantee in 2007. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Article of Association. Freedom Studios operates in Bradford and has a regional and national profile.

Company No: 06278119

Charity No: 1121488

##### **● Recruitment and Appointment of Trustees**

The Directors of the company are also charity trustees for the purpose of charity law and, under the company's Articles, are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

The Board of Trustees of the company seeks to ensure that its members possess the range of skills and expertise required to benefit the diverse range of work the company undertakes.

In the event of particular skills or expertise being lost due to retirement, appropriate individuals are identified and approached to offer themselves for election to the Board of Trustees.

##### **● Trustee Induction and Training**

Trustee appointment, induction and training - Trustees are identified through contacts within the arts and education fields, advertising through social media, Freedom Studios website and wider professional networks. The Charity has a thorough induction policy which outlines how a potential trustee is approached and introduced to the charity and the formal procedure for appointing them as a trustee. Once they are appointed an induction pack is sent to them and they are offered the opportunity to attend one of the Board training programmes run by the Company to inform trustees of their roles and responsibilities. Trustees are also invited to come to the offices and spend time with staff understanding the systems and details of the operations of the Charity. Additionally, trustees are made aware of external trustee development opportunities and a budget is made available for this.

The board also undertakes periodic skills and characteristics audit to support existing trustees' training and development needs and to support trustee succession planning.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Structure, governance and management (continued)****● Risk Management**

The Board of Trustees and the Management Committee periodically undertake a review of the major risks to which the charity is or may be exposed. Where appropriate, systems and procedures have been established to mitigate the risks that the charity is facing or may face.

Appropriate policies and procedures are in place to ensure compliance with legislative requirements, which include employment laws, health and safety of staff, volunteers, clients and visitors.

**● Organisational Structure**

Freedom Studios has a board of trustees, who are also directors for the purpose of company law, that oversee the Charity's activities and employs a management team – 2 co-Artistic Directors (operating as a job share half a week each) and part-time General Manager to develop and carry out the vision of the Charity and its activities. All other people working for the Charity are employed either on a freelance basis or on short term contracts to fulfil the diverse projects undertaken.

The Board of Trustees meets quarterly and is responsible for the strategic direction and policy of the charity. The Co-Artistic Directors and General Manager attend the board meetings. Each meeting has a full agenda. Discussions take place about particular issues of concern or of strategic significance to the company. Decisions are reached through discussion and are minuted at the meetings with action points attached to each decision. These action points and minutes are reviewed at every subsequent meeting.

The Co-Artistic Directors are responsible for the artistic vision and direction of the Charity. The General Manager is responsible for all aspects of financial control and management and for ensuring that services are delivered in accordance with contract specifications. The management team has responsibility for day-to-day operational and project management.

The present Co-Artistic Directors are due to leave the company at the end of May 2022. The company is in the process of succession planning and hopes to have a new leadership in place by the Autumn of 2022.

The Charity is a member of ITC, the Independent Theatre Council, which is the management association and industry lead body for performing arts organisations and individuals working in the field of drama, dance, opera and music theatre, mime and physical theatre, circus, puppetry, street arts and mixed media..

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Structure, governance and management (continued)*****Objectives and activities*****● Objectives**

The objectives of Freedom Studios are:

- To advance education for the public benefit by the promotion of the arts, in particular but not exclusively the art of drama inspired by the voice of the British born Asian Community.

The activities employed to meet these objectives include the following:-

- Creating quality theatrical events for audiences in traditional and non-traditional settings
- Delivering performing arts workshops to support young people to tell their own stories
- Working with people as active participants in our work to reflect contemporary experiences
- Offering opportunities to people who wouldn't normally engage in theatre
- Making work with and about Bradford and its vibrant communities for those communities and to tour regionally and nationally
- Initiating projects that develop professional artistic practice for emerging artists, particularly young people
- Developing and working in partnership with other artists and venues to develop artistic work that pushes boundaries and enhances creative practice to explore new ideas, new forms and new contexts for dramatic work
- Providing a platform and creative opportunities for BAME artists.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

***Achievements and performance*****● Summary**

Once again lockdown caused through the Covid-19 virus has sharply curtailed the ability of Freedom Studios to perform its normal tasks i.e. produce theatre shows and conduct youth theatre projects.

Staff carried on working through the period.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Achievements and performance (continued)****● Aaliyah (after Antigone) Research and Development**

Directed by Freedom Studios co-artistic director Alex Chisholm and Dermot Daly, the new adaptation was simultaneously premiered as a live and digital online experience at Impact Hub Bradford between 8-16 October 2021.

Set in the Local Authority offices in Bradford, Aaliyah: After Antigone uses the ancient Greek play Antigone, written by Sophocles, as a framework to show the plight of British Bangladeshi sisters Aaliyah and Imani as they try and save their brother Syeed who has been deported by the Home Office. In the play Aaliyah rises up and face the might of the Home Secretary - Parveen Parvaiz (Jocasta in the original play), but Aaliyah's political activism puts her own life in danger.

Since 2016 Freedom Studios been exploring digital spaces as a new medium and material for performance; a place where artists and audiences can meet in new ways and collaborate in the creation and exploration of storytelling. In 2016 we appointed a technologist-in-residence, Imran Ali of CARBON:imagineering. Aalyah (after Antigone) is the latest iteration of Freedom Studios' quest to bring together digital and live performance.

Rather than developing for high-end immersive technologies Freedom Studios focussed on those everyday devices (iPhones) with which audiences are most digitally literate and crafting a more democratised form of immersive storytelling.

Freedom Studios is leading the way in making live stream based dramatic content, with interactive features. The tools to create this content are not expensive or high end but have yet to be used in this way. Freedom Studios anticipates that by showing the impact of storycasting-based content, they will also be highlighting the low cost of production for stories which can reach many.

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Achievements and performance (continued)****● Youth Theatre****Vision:**

To create a youth theatre for 10 to 18 year olds from diverse ethnic and social backgrounds around Bradford to integrate to tell their own stories as powerful theatre productions. To train the next generation of diverse theatregoers and theatre-makers.

The company members will devise their own productions for the community, acting as catalysts for thought provoking and entertaining theatre alongside celebrating and offering new perspectives of their city, and their lives.

**Aims:**

To reach out to the young people from communities in Bradford who are excluded from theatre.

To provide a space and a process for members of diverse communities to work together, celebrating both their different perspectives and skills and their common ground as citizens of Bradford.

To enable young people to express themselves by providing them with the opportunities and skills to tell their own stories and the stories of their communities.

To improve young people's social skills, self-expression and confidence which will support their overall well-being and employability.

To support young people to initiate and develop their own work, from individual projects, to ensemble companies.

To create a sustainable youth-led organisation which is not reliant on the sustained support of any one artist.

Freedom Studios has been funded by Bradford Council to help facilitate the Youth Theatre groups.

Natalie Quatermass left the company in April 2021 and because of Covid the company decided not to replace her immediately. Youth Theatre sessions were revived at Kala Sangam in the Autumn of 2021 led by Leah Francis in the autumn and Alex Dunlop in the spring of 2022..

**● Street Voices 8 and Introduction to Playwriting**

Freedom Studios ran Introduction to Playwriting (led by Mwewa Sumbwanyambe) and Street Voices 8 (led by Zodwa Nyoni) as online courses via Zoom. We had 10 participants in Introduction to Playwriting and 8 in Street Voices.

**● Spirits**

Spirits is a play by Gemma Bedeau who first came to the attention of Freedom Studios when she attended Street Voices 7. Unfortunately it has not been possible because of Covid to go ahead with this play and the project will be reviewed later in the spring.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Achievements and performance (continued)****● BD Stories**

In 2020 Freedom Studios commissioned 2 young female writers, Kat Rose Martin and Suhaiymah Manzoor-Khan, to write short plays (Pick 'n' Mix and Magar Tera Pyar) which were to be performed in and around Bradford in various community centres. This didn't happen because of Covid. When the project was reviewed at the end of spring it was decided that Freedom Studios would no longer produce Pick and Mix which was quickly picked up by another producer to be staged in the Autumn 2023

Freedom Studios is committed to producing Magar Tera Pyar in the new financial year.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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***Financial review*****● Financial review**

The Charitable company reports an in-year deficit of £11,289 (2021 - surplus of £22,884) across the Charitable company's funds during the year ending 31st March 2022. This deficit can be analysed as follows:

a. Operational Fund (unrestricted).

i. Surplus in core activities £12,116 (2021 - surplus of £252)

ii. A net transfer of £53,280 of expenditure was required to support Restricted Fund projects.

b. Designated Fund (Unrestricted) - £26,220 (2021 - surplus of £16,020) used to pay for an associate artist programme in 2021-22.

c. Restricted Fund - in-year surplus of £2,815 (2021 - surplus of £6,612).

Restricted Funds carried forward have increased to (£4,266) as projects were completed or continued, and new projects started.

All of the activity above has been supported by Arts Council England to whom the Charity offers its greatest thanks. The company also acknowledges and offers thanks to other funders, who have supported the programme of activity for the year, itemized below.

Strong financial management and strategic planning has ensured costs have been contained within budgets and Freedom Studios will continue to work towards building reserves through prudent financial management and the generation of earned income.

The principal sources of funding during the year were as follows:

Arts Council England – NPO funding

Bradford Council

**● Reserves policy**

The Board of Trustees has established a policy whereby Freedom Studios aims to have a level of reserves that amounts to three to six months operating costs. At 31st March 2022, Freedom Studios has unrestricted reserves of £66,892 (2021: £80,996).

The company aspires to have six months operating costs (£50k) which will be achieved through sound financial management and the generation of earned income.

**● Accountant**

A resolution will be proposed at the Annual General Meeting that BHP LLP be re-appointed as accountants to the Charitable company for the ensuing year.

**● Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis for preparing the financial statements.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Anju Handa**  
(Chair of trustees)

Date: Dec 16, 2022

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## **FREEDOM STUDIOS**

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### **INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Independent examiner's report to the Trustees of Freedom Studios ('the Charitable company')**

I report to the charity Trustees on my examination of the accounts of the Charitable company for the year ended 31 March 2022.

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

As the Trustees of the Charitable 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 Charitable 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 the Charitable company's accounts 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 Charitable 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.

Signed: 

Dated: Dec 16, 2022

Lesley Kendrew BSc FCA  
BHP LLP, Chartered Accountants  
New Chartford House  
Centurion Way  
Cleckheaton  
BD19 3QB

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**FREEDOM STUDIOS**

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

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	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	2	13,000	-	13,000	15,350
Charitable activities	3	-	150,328	150,328	146,853
<b>Total income</b>		<b>13,000</b>	<b>150,328</b>	<b>163,328</b>	<b>162,203</b>
<b>Expenditure on:</b>					
Charitable activities	4	63,465	111,152	174,617	139,319
<b>Total expenditure</b>		<b>63,465</b>	<b>111,152</b>	<b>174,617</b>	<b>139,319</b>
<b>Net (expenditure)/income</b>		<b>(50,465)</b>	<b>39,176</b>	<b>(11,289)</b>	<b>22,884</b>
Transfers between funds	14	53,280	(53,280)	-	-
<b>Net movement in funds</b>		<b>2,815</b>	<b>(14,104)</b>	<b>(11,289)</b>	<b>22,884</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		(7,081)	80,996	73,915	51,031
Net movement in funds		2,815	(14,104)	(11,289)	22,884
<b>Total funds carried forward</b>		<b>(4,266)</b>	<b>66,892</b>	<b>62,626</b>	<b>73,915</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 23 form part of these financial statements.

**BALANCE SHEET  
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	7	-	-
		<u>-</u>	<u>-</u>
<b>Current assets</b>			
Debtors	8	7,473	7,577
Cash at bank and in hand		65,780	77,113
		<u>73,253</u>	<u>84,690</u>
Creditors: amounts falling due within one year	9	(10,627)	(10,775)
<b>Net current assets</b>		<u>62,626</u>	<u>73,915</u>
<b>Total assets less current liabilities</b>		<u>62,626</u>	<u>73,915</u>
<b>Net assets excluding pension asset</b>		<u>62,626</u>	<u>73,915</u>
<b>Total net assets</b>		<u><u>62,626</u></u>	<u><u>73,915</u></u>
<b>Charity funds</b>			
Restricted funds	14	(4,266)	(7,081)
Unrestricted funds	14	66,892	80,996
<b>Total funds</b>		<u><u>62,626</u></u>	<u><u>73,915</u></u>

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2022**

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The Charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Anju Handa**  
(Chair of Trustees)  
Date: Dec 16, 2022

The notes on pages 14 to 23 form part of these financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1. Accounting policies****1.1 Basis of Accounting**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Freedom Studios meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Freedom Studios is a charitable company registered in England and Wales. The registered office is St Peter's House, Forster Square, Bradford, BD1 4TY.

**1.2 Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis for preparing the financial statements.

**1.3 Incoming Resources**

All incoming resources are included in the statement of financial activities when the Charitable company is entitled to the income and the amount can be quantified with reasonable accuracy: The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charitable company, are recognised when the Charitable company becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the Charitable company where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is recognised on a receivable basis.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the Charitable company earns the right to consideration by its performance.

**1.4 Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable company's objectives, as well as any associated support costs.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1. Accounting policies (continued)**

**1.5 Taxation**

The Charitable company is registered with the Charities Commission and is not subject to taxation on its normal activities.

**1.6 Cost Apportionment**

Expenses are apportioned between the projects based on the percentage of income generated from each project for expense items which cannot easily be separately identifiable between the projects. All other expense items are allocated to the appropriate project as they are incurred.

**1.7 Capital Expenditure**

All expenditure of a capital nature is capitalised in the balance sheet.

Fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated value of each asset over its expected useful life, as follows:

Theatrical equipment: 15% reducing balance basis but in 2017 depreciated to a £nil net book value

Office fixtures and fittings: 15% reducing balance basis but in 2017 depreciated to a £nil net book value

**1.8 Funds Structure**

The Charitable company has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted income funds and are available for use at the discretion of the trustees in furtherance of the general objectives of the Charitable company.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

2. Incoming resources analysed between projects

	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Grants</b>			
Youth Theatre	9,000	9,000	9,000
Antigone	4,000	4,000	-
BD Stories	-	-	3,750
Bradford Producing Hub	-	-	1,600
Makefilm	-	-	1,000
Donations	-	-	(1,000)
<b>Total 2022</b>	<b>13,000</b>	<b>13,000</b>	<b>15,350</b>
Total 2021	15,350	15,350	

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Arts Council	143,720	143,720	146,853
Box Office	1,354	1,354	-
Other income	5,254	5,254	-
<b>Total 2022</b>	<b>150,328</b>	<b>150,328</b>	<b>146,853</b>
Total 2021	146,853	146,853	

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

4. Analysis of expenditure on charitable activities

*Summary by fund type*

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Governance costs	-	5,307	5,307	5,479
Insurance	-	874	874	896
Rent and rates	-	7,200	7,200	7,200
Printing, postage and stationery	-	47	47	220
Internet and computer costs	-	3,112	3,112	2,823
Telephone & subscriptions	-	1,211	1,211	1,157
Wages, salaries and national insurance	-	61,603	61,603	74,397
General expenses	-	20,734	20,734	16,676
Marketing	-	7,200	7,200	7,200
Theatre costs	63,465	3,864	67,329	23,271
<b>Total 2022</b>	<b>63,465</b>	<b>111,152</b>	<b>174,617</b>	<b>139,319</b>
Total 2021	10,885	128,434	139,319	

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

5. Governance costs

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Consultancy fees	-	650	650	2,575
Accountancy fees	-	4,113	4,113	2,000
Legal and professional fees	-	544	544	904
<b>Total 2022</b>	<b>-</b>	<b>5,307</b>	<b>5,307</b>	<b>5,479</b>
Total 2021	2,575	2,904	5,479	

6. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charitable company's independent examiner for the independent examination of the Charitable company's annual accounts	<b>2,200</b>	2,000

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## FREEDOM STUDIOS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 7. Tangible fixed assets

	Theatrical Equipment £	Office equipment £	Total £
<b><i>Cost or valuation</i></b>			
At 1 April 2021	5,631	5,329	10,960
At 31 March 2022	5,631	5,329	10,960
<b><i>Depreciation</i></b>			
At 1 April 2021	5,631	5,329	10,960
At 31 March 2022	5,631	5,329	10,960
<b><i>Net book value</i></b>			
At 31 March 2022	-	-	-

#### 8. Debtors

	2022 £	2021 £
<b><i>Due within one year</i></b>		
Trade debtors	800	-
Other debtors	5,915	6,613
Prepayments and accrued income	758	964
	7,473	7,577

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

9. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,844	2,217
Other creditors	585	895
Accruals and deferred income	5,198	7,663
	<u>10,627</u>	<u>10,775</u>

10. Net Incoming Resources For The Year

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<i>This is stated after charging:</i>			
Accountancy fees	4,113	4,113	2,353
Operating lease - rent	7,200	7,200	7,200
<b>Total 2022</b>	<u>11,313</u>	<u>11,313</u>	<u>9,553</u>
Total 2021	<u>9,553</u>	<u>9,553</u>	

11. Taxation

The Charitable company is exempt from taxation on income and gains to the extent that these are applied for charitable purposes only.

12. Remuneration/Expenses Paid to Trustees

During the year, there was no remuneration or expenses paid to any of the Trustees of the Charitable company (2021 - £nil).

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**13. Staff costs**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Wages and salaries	<b>60,599</b>	73,001
Social security costs	-	370
Contribution to defined contribution pension schemes	<b>1,004</b>	1,026
	<b>61,603</b>	<b>74,397</b>

The average number of persons employed by the Charitable company during the year was as follows:

	<b>2022</b>	2021
	<b>No.</b>	<b>No.</b>
Core	<b>4</b>	4

The average headcount expressed as full-time equivalents was:

	<b>2022</b>	2021
	<b>No.</b>	<b>No.</b>
Core	<b>2</b>	2

No employee received remuneration amounting to more than £60,000 in either year.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Funds	26,220	-	-	(26,220)	-
<b>General funds</b>					
Core	54,776	150,328	(111,152)	(27,060)	66,892
<b>Total Unrestricted funds</b>	<b>80,996</b>	<b>150,328</b>	<b>(111,152)</b>	<b>(53,280)</b>	<b>66,892</b>
<b>Restricted funds</b>					
Youth Theatre	1,695	9,000	(6,825)	-	3,870
BD Stories	-	-	(9,220)	4,610	(4,610)
Spirits	(3,526)	-	-	-	(3,526)
Antigone	(5,250)	4,000	(47,420)	48,670	-
	(7,081)	13,000	(63,465)	53,280	(4,266)
<b>Total of funds</b>	<b>73,915</b>	<b>163,328</b>	<b>(174,617)</b>	<b>-</b>	<b>62,626</b>

Descriptions of all restricted funds can be found within the Trustees' Report.

Restricted funds have been carried forward in deficit only where there is a realistic expectation that future income will be received to cover the shortfall.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 14. Statement of funds (continued)

#### Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Funds	10,200	-	(7,200)	23,220	26,220
<b>General funds</b>					
Core	54,524	146,853	(121,234)	(25,367)	54,776
<b>Total Unrestricted funds</b>	64,724	146,853	(128,434)	(2,147)	80,996
<b>Restricted funds</b>					
Youth Theatre	-	9,000	(7,305)	-	1,695
BD Stories	(5,757)	3,750	(300)	2,307	-
Bradford Producing Hub	(910)	1,600	-	(690)	-
Spirits	(3,526)	-	-	-	(3,526)
Antigone	(3,500)	-	(1,750)	-	(5,250)
Makefilm	-	1,000	(1,530)	530	-
	(13,693)	15,350	(10,885)	2,147	(7,081)
<b>Total of funds</b>	51,031	162,203	(139,319)	-	73,915

### 15. Related party transactions

The Charitable company has not entered into any related party transaction during this year or the prior year, nor are there any outstanding balances owing between related parties and the Charitable company at 31 March 2022.

BHP LLP  
New Chartford House  
Centurion Way  
Cleckheaton  
BD19 3QB

Dear BHP,

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 March 2022. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

**General**

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
- 3 We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 March 2022 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
- 4 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 14 February 2020, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 5 All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
- 6 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 7 The financial statements are free of material misstatements, including omissions.
- 8 The effects of uncorrected misstatements are immaterial both individually and in total.

- 9 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- 13 The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.
- 14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.
- 15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- 16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.
- 17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.
- 18 We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.
- 19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully on behalf of the Board of Trustees



.....  
Trustee

Dec 16, 2022

.....  
Date

**Freedom Studios**  
**Corporation Tax Computation**  
**Year ended 31 March 2022**

Client reference: I23075

Tax reference: 71270 20785

## **Freedom Studios**

Year ended 31 March 2022

### **Contents**

#### **Corporation tax computation**

A1      Corporation tax

#### **Trading income**

B1      Theatre tax  
B2      Losses  
B3      Theatre tax profit/(loss)  
B4      Summary of income and expenditure  
B5      Theatre tax credit

#### **Accounts analysis**

C1      Profit and loss account reconciliation  
C2      Profit and loss account  
C3      Income  
C4      Expenditure

#### **Additional e-filing disclosures**

D1      Detailed profit and loss account  
D2      CT600 return values

## Freedom Studios

Year ended 31 March 2022

### A1 Corporation tax

	<u>Tax</u>
	£
Corporation tax payable	<u>nil</u>
Theatre tax credits	B5 3,665.40
Total tax credits	<u>3,665.40</u>
Corporation tax repayable	<u>(3,665.40)</u>

## Freedom Studios

Year ended 31 March 2022

### B1 Theatre tax

	£
Loss per accounts	C1 (42,039)
<b>Deduct</b>	
Theatrical production tax profit adjustment	(18,327)
Adjusted loss	<u>(60,366)</u>
	B2

### B2 Losses

	£
Trading loss for the period	B1 <u>60,366</u>
Unrelieved trading loss	60,366
Surrendered for theatre tax credit	B5 (18,327)
Loss eliminated	<u>(42,039)</u>
Trading loss carried forward	<u>nil</u>

## Freedom Studios

Year ended 31 March 2022

### B3 Theatre tax profit/(loss)

	£	£
<b>Theatrical production profit (Part 15C CTA 2009)</b>		
<b><i>Credits</i></b>		
Estimated total income (I)	B4 5,354	
Estimated total cost (T)	B4 47,393	
Total income to be brought into account (C/T) x I	5,354	
Income accounted for in current period		5,354
<b><i>Debits</i></b>		
Total costs incurred to date (and reflected in work done) (C)	B4 47,393	
Total costs accounted for in current accounting period		(47,393)
Profit/(loss) calculated in accordance with Part 15C CTA 2009		(42,039)
<b>Theatre tax relief</b>		
<b><i>Additional deduction</i></b>		
<b><i>Core expenditure</i></b>		
European costs incurred to date	B4 22,909	
Enhanceable expenditure	18,327	
Additional deduction available to date	18,327	
Enhanced theatre relief deduction claimed to date	18,327	
Enhanced deduction claimed in the current period		(18,327)
Profit/(loss) arising in the period		(60,366)
<b>Enhanced expenditure claim (CT600 box 665)</b>		
Enhanced deduction claimed in the current period		18,327



# Freedom Studios

Year ended 31 March 2022

## B4 Summary of income and expenditure

		<b>Total</b>	<b>Current period</b>
Income	B3	5,354	5,354
Expenditure	B3	47,393	47,393
Loss		(42,039)	(42,039)
Enhanced deduction @ 80% of production costs		(18,327)	(18,327)
Total loss of the production		(60,366)	(60,366)

Production costs, including rehearsals:

	Total expenditure	Expenditure qualifying for enhanced deduction	Producing phase	Performance phase	Closing phase
Writer (including travel expenses)	1,900	1,050	1,050	850	0
Actors (including travel expenses)	7,294	5,064	5,064	2,230	0
Designer (including travel expenses)	4,060	3,780	3,780	280	0
Director	7,397	5,352	5,352	2,045	0
Design/development of app	2,500	0	2,500	0	0
Livestreaming	2,500	0	962	1,538	0
Props and costumes	1,360	1,360	1,360	0	0
Stage Manager	2,564	1,683	1,683	880	0
Front of House	270	0	0	270	0
PR and advertising	3,212	0	2,612	600	0
Lighting costs	360	360	360	0	0
Actor accomodation	4,025	2,787	2,787	1,239	0
Filming	1,550	0	500	1,050	0
Travel expenses	746	582	582	165	0
Set expenses	38	38	38	0	0
Glasses for press night	27	0	0	27	0
BSL interpreter	700	0	0	700	0
Temporary events notice licence	42	42	42	0	0
Sound design	4,352	94	94	4,258	0
Wellbeing session	200	0	200	0	0
Rehearsal expenses	51	51	51	0	0
Gifts/thank you cards	111	0	0	111	0
Schools workshop	136	0	0	0	136
Venue hire for show	2,000	667	667	1,333	0
	47,393	22,909	29,682	17,576	136

## Freedom Studios

Year ended 31 March 2022

### B4 Summary of income and expenditure (continued)

### B5 Theatre tax credit

		£
Relevant unused losses		-
Trading loss for the period	B3	60,366
		<hr/>
Available loss for the period		60,366
Enhanceable expenditure	B3	18,327
		<hr/>
Surrenderable loss for the period		18,327
Losses surrendered in return for theatre tax credit	A1	18,327
		<hr/>
Theatre tax credit claimed at 20%	A1	3,665.40
		<hr/>
Total losses surrendered to date		18,327
		<hr/>

## Freedom Studios

Year ended 31 March 2022

### C1 Profit and loss account reconciliation

		£
Loss per accounts - Trade	B1	(42,039)
Amounts outside of creative industry trade		31,679
		<hr/>
Loss per accounts		(10,360)
		<hr/> <hr/>
Accounts analysis: Loss per Profit and loss account	C2	(10,360)
		<hr/> <hr/>

### C2 Profit and loss account

		£	£
Turnover	C1		-
<b>Income</b>			
Non-taxable / exempt charitable income			164,257
			<hr/>
			164,257
<b>Expenditure</b>			
Charitable activities		174,617	
		<hr/>	
			(174,617)
			<hr/>
Net expenditure before taxation	C1		(10,360)
			<hr/> <hr/>

# Freedom Studios

Year ended 31 March 2022

## C3 Income

	Income per accounts £	Exempt trading income £	Investment income £	From other charities £	Other income £
Donations:					
- Bradford Council - Youth theatre	9,000				9,000
- Antigone	4,000				4,000
Income from charitable activities:					
- Arts council (grant)	143,720			143,720	
- Box office sales - donations	1,354	1,354			
- Misc income	800	800			
- CJRS grant received	570				570
- Bank interest received	219		219		
- Corporation tax repayment	4,594				4,594
Income per accounts	<b>164,257</b>	<b>2,154</b>	<b>219</b>	<b>143,720</b>	<b>18,164</b>
	E90	E50	E55	E70	E85

## Freedom Studios

Year ended 31 March 2022

### C4 Expenditure

	Expenditure per accounts	General admin costs	Other expenditure
Charitable activities	169,310		169,310
Governance costs	5,307	5,307	
<b>Expenditure per accounts</b>	<b>174,617</b>	<b>5,307</b>	<b>169,310</b>
	E125	E105	E120

## Freedom Studios

Year ended 31 March 2022

### D1 Detailed profit and loss account

	£
<b><i>Other operating income and net items</i></b>	
Other operating income	164,257
	<hr/>
	164,257
	<hr/>
<b><i>Less: Costs</i></b>	
Other costs	174,617
	<hr/>
	174,617
	<hr/>
<b>PROFIT/(LOSS) BEFORE TAX</b>	(10,360)
Income tax (expense)/credit	-
	<hr/>
<b>PROFIT/(LOSS)</b>	(10,360)
	<hr/>

## Freedom Studios

Year ended 31 March 2022

### D2 CT600 return values

	CT600 box	£
<b><i>Profits before deductions and reliefs</i></b>		
Profits before other deductions and reliefs	235	-
Profits chargeable to corporation tax	315	nil
<b><i>Tax calculation</i></b>		
Corporation tax	430	-
Corporation tax chargeable	440	-
<b><i>Coronavirus support schemes and overpayments</i></b>		
Coronavirus Job Retention Scheme (CJRS) received	471	570.00
CJRS entitlement	472	570.00
<b><i>Calculation of tax outstanding or overpaid</i></b>		
Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments	525	-
Coronavirus support schemes overpayment now due	526	-
Self-assessment of tax payable	528	nil
<b><i>Tax reconciliation</i></b>		
Theatre tax credit		3,665.40
Creative tax credit	540	3,665.40
Total of Research and Development credit and creative tax credit	545	3,665.40
Surplus Research and Development credits or creative tax credit payable	570	3,665.40
Tax overpaid including surplus or payable credits	605	3,665.40
<b><i>Information about enhanced expenditure</i></b>		
<b><i>Research and Development (R&amp;D) or creative enhanced expenditure</i></b>		
Creative enhanced expenditure	665	18,327
R&D and creative enhanced expenditure	670	18,327
<b><i>Losses, deficits and excess amounts</i></b>		
<b><i>Amount arising</i></b>		
Trading losses - amount	780	60,366
Trading losses - maximum available for surrender as group relief	785	42,039

### Overpayments and repayments

#### ***Repayments for the period covered by this return***

## Freedom Studios

Year ended 31 March 2022

### D2 CT600 return values (continued)

	CT600 box	£
Payable creative tax credit	885	3,665.40
<b>Additional information</b>		
Theatre tax credit - main rate		3,665.40





## 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	Freedom Studios									
2	Company registration number	0	6	2	7	8	1	1	9		
3	Tax reference	7	1	2	7	0	2	0	7	8	5
4	Type of company		8								

## Northern Ireland (NI)

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

## About this return

This is the tax return for the company named above, for the period below	
30 from DD MM YYYY	35 to DD MM YYYY
0 1 0 4 2 0 2 1	3 1 0 3 2 0 2 2
Put an 'X' in the appropriate boxes below	
40 A repayment is due for this return period	<input checked="" type="checkbox"/>
45 Claim or relief affecting an earlier period	<input type="checkbox"/>
50 Making more than one return for this company now	<input type="checkbox"/>
55 This return contains estimated figures	<input type="checkbox"/>
60 Company part of a group that is not small	<input type="checkbox"/>
65 Notice of disclosable avoidance schemes	<input type="checkbox"/>
Transfer pricing	
70 Compensating adjustment claimed	<input type="checkbox"/>
75 Company qualifies for SME exemption	<input type="checkbox"/>

## About this return - continued

Accounts and computations		
80	I attach accounts and computations for the period to which this return relates	<input checked="" type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>
90	If you are not attaching the accounts and computations, explain why	<div></div>
Supplementary pages enclosed		
95	Loans and arrangements to participators by close companies - form CT600A	<input type="checkbox"/>
100	Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches - form CT600B	<input type="checkbox"/>
105	Group and consortium - form CT600C	<input type="checkbox"/>
110	Insurance - form CT600D	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - form CT600E	<input checked="" type="checkbox"/>
120	Tonnage tax - form CT600F	<input type="checkbox"/>
125	Northern Ireland - form CT600G	<input type="checkbox"/>
130	Cross-border royalties - form CT600H	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - form CT600I	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - form CT600J	<input type="checkbox"/>
141	Restitution tax - form CT600K	<input type="checkbox"/>
142	Research and Development - form CT600L	<input type="checkbox"/>
143	Freeports - form CT600M	<input type="checkbox"/>

## Tax calculation

## Turnover

145	Total turnover from trade	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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"/>
150	Banks, building societies, insurance companies and other financial concerns																					<input type="text"/>	
- put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145																							

## Income

155	Trading profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
160	Trading losses brought forward set against 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"/>
165	Net trading profits – box 155 minus box 160	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period														<input type="text"/>	

## Income - continued

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

## Chargeable gains

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

## Profits before deductions and reliefs

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

## Deductions and reliefs

<b>240</b>	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"/>
<b>245</b>	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"/>
<b>250</b>	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"/>
<b>255</b>	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"/>
<b>260</b>	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Deductions and Reliefs - continued

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

## Tax calculation

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

	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

Corporation Tax – total of boxes 345, 360, 375, 395, 410 and 425	430	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	•	0	0
Marginal relief for ring fence trades	435	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	
Corporation Tax chargeable – box 430 minus box 435	440	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	•	0	0

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

471	Coronavirus Job Retention Scheme (CJRS) received	£	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	5	7	0	.	0	0
472	CJRS entitlement	£	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	5	7	0	.	0	0
473	CJRS overpayment already assessed or voluntary disclosed	£	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>				.		
474	Other coronavirus overpayments	£	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>				.		

475	Net Corporation Tax liability – box 440 minus box 470	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	.	<input type="text"/>	0	<input type="text"/>
480	Tax payable on loans and arrangements to participators	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>		
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A																<input type="text"/>	
490	Controlled Foreign Companies (CFC) tax payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>		
495	Bank levy payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>		
496	Bank surcharge payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>		
500	CFC tax, bank levy and bank surcharge payable – total of boxes 490, 495 and 496	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>		
505	Supplementary charge (ring fence trades) payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>		
510	Tax chargeable – total of boxes 475, 480, 500 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"/>	0	.	0	0	
515	Income Tax deducted from gross income included in profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>		
520	Income Tax repayable to the company	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>		
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – box 510 minus box 515	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	.	0	0	

## Calculation of tax outstanding or overpaid - continued

<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"/>	0	•	0	0
<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"/>	
<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"/>	0	•	0	0

## Tax reconciliation

<b>530</b>	<b>Research and Development credit</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>535</b>	<b>(Not currently used)</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>540</b>	<b>Creative tax credit</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"/>	3	6	6	5	•	4	0
<b>545</b>	<b>Total of Research and Development credit and creative tax credit</b> – total box 530 to 540	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	3	6	6	5	•	4	0
<b>550</b>	<b>Land remediation tax credit</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>555</b>	<b>Life assurance company tax credit</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>560</b>	<b>Total land remediation and life assurance company tax credit</b> – 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"/>				
<b>565</b>	<b>Capital allowances first-year tax credit</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>570</b>	<b>Surplus Research and Development credits or creative tax credit payable</b> – 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"/>	3	6	6	5	•	4	0
<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"/>	3	6	6	5	•	4	0

## Tax reconciliation - continued

610	Group tax refunds surrendered to this company	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
615	Research and Development expenditure credits surrendered to this company	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

## Exporter information

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

616	Yes - goods	<input type="checkbox"/>	617	Yes - services	<input type="checkbox"/>	618	No - neither	<input type="checkbox"/>
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## Indicators and information

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

## Information about enhanced expenditure

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

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	<input type="checkbox"/>																	
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>																	
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"/>
665	Creative enhanced expenditure	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
670	R&D and creative enhanced expenditure total box 660 and box 665	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<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"/>
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"/>

## Land remediation enhanced expenditure

685	Enter the total 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"/>
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## Information about capital allowances and balancing charges

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

	Capital allowances	Balancing charges
Annual investment allowance	690 £	
Machinery and plant – super-deduction	691 £	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 £
	Capital allowances	Disposal value
Electric charge-points	713 £	714 £
Enterprise zones	721 £	722 £
Zero emissions goods vehicles	723 £	724 £
Zero emissions cars	726 £	727 £

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

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



## Qualifying expenditure

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

## Losses, deficits and excess amounts

## Amount arising

	Amount		Maximum available for surrender as group relief	
Losses of trades carried on wholly or partly in the UK	<b>780</b> £	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 6 <input type="text"/> 0 <input type="text"/> 3 <input type="text"/> 6 <input type="text"/> 6	<b>785</b> £	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 4 <input type="text"/> 2 <input type="text"/> 0 <input type="text"/> 3 <input type="text"/> 9
Losses of trades carried on wholly outside the UK	<b>790</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"/>		
Non-trade deficits on loan relationships and derivative contracts	<b>795</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"/>	<b>800</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"/>
UK property business losses	<b>805</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"/>	<b>810</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"/>
Overseas property business losses	<b>815</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"/>		
Losses from miscellaneous transactions	<b>820</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"/>		
Capital losses	<b>825</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"/>		
Non-trading losses on intangible fixed assets	<b>830</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"/>	<b>835</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"/>

## Excess amounts

Amount	Maximum available for surrender as group relief
Non-trade capital allowances	840 £
Qualifying donations	845 £
Management expenses	850 £
	855 £

## Northern Ireland information

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

## Overpayments and repayments

### Small repayments

860	Do not repay sums of	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	or less.
Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.																					

### Repayments for the period covered by this return

865	Repayment of Corporation Tax	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
870	Repayment of Income Tax	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
875	Payable Research and Development tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
880	Payable Research and Development expenditure credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
885	Payable creative tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	3	6	6	5	•	4	0
890	Payable land remediation or life assurance company tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
895	Payable capital allowances first-year tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		

### Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations																					
900	The following amount is to be surrendered	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Put an 'X' in the appropriate boxes below																					
the joint Notice is attached																					
905 <input type="text"/>																					
or																					
will follow																					
910 <input type="text"/>																					
915	Please stop repayment of the following amount until we send you the Notice	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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	The Co-Operative Bank															
925	Branch sort code	0 8 9 2 9 9															
930	Account number	6 5 2 6 4 1 5 3															
935	Name of account	Freedom Studios															
940	Building society reference																

## Payments to a person other than the company

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

## Declaration

<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
STEPHEN MCCABE 	
980	Date DD MM YYYY
Dec 19, 2022	
985	Status
General Manager	



## 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)	Freedom Studios
E2	Tax reference	7 1 2 7 0 2 0 7 8 5
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 0 4 2 0 2 1
E4	to DD MM YYYY	3 1 0 3 2 0 2 2

## 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	1121488
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	STEPHEN MCCABE
Status	E35	General Manager
Date DD MM YYYY	E40	Dec 19, 2022

## 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 1 5 4 . 0 0
Investment income - exclude any amounts included on form CT600	E55 £ 2 1 9 . 0 0
UK land and buildings - exclude any amounts included on form CT600	E60 £ . 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 £ 1 4 3 7 2 0 . 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 £ 1 8 1 6 4 . 0 0
Total of boxes E50 to E85	E90 £ 1 6 4 2 5 7 . 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 £ . 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 £ 5 3 0 7 . 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 £ 1 6 9 3 1 0 . 0 0
Total of boxes E95 to E120	E125 £ 1 7 4 6 1 7 . 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  
assets

E130 £

E135 £

UK investments  
(excluding  
controlled companies)

E140 £

E145 £

Shares in,  
and loans to,  
controlled companies

E150 £

E155 £

Overseas  
investments

E160 £

E165 £

Loans and non-trade debtors

E170 £         8 4 0 2

Other current assets

E175 £        6 5 7 8 0

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 period

E190