

THE HYAMS GROUP LTD: TAX & ACCOUNTING

LICENSED ACCOUNTANT & TAX AGENT

Mr Pavels KUZNECOVS
60 Gold Street
Northampton
NN1 1RS
FRIENDSHIP ZONE LIMITED

29 January 2025

Dear Pavels,

Accounts for Period ended 30/04/2024

Please find attached final accounts for FRIENDSHIP ZONE LIMITED for the period ended 30/04/2024 [including abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,



Julia Hyams

FRIENDSHIP ZONE LIMITED

Company No. 06556556

Unaudited Accounts

30 April 2024

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FRIENDSHIP ZONE LIMITED

Company Information

Directors

D. GUROV

P. KUZNECOVS

J. Zarinova

Company Secretary

P. KUZNECOVS

Registered Office

60 Gold Street

Northampton

NN1 1RS

Accountants

The Hyams Group LTD

46 St. Leonard Road

Far Cotton

Northampton

NN4 8DP

FRIENDSHIP ZONE LIMITED

Accountants Report

Accountant's Report to the Board of Directors of FRIENDSHIP ZONE LIMITED on the preparation of the unaudited statutory accounts for the year ended 30 April 2024

In order to assist you to fulfil your duties under the Companies Act 2006 and in accordance with your instructions, we have prepared for your approval the accounts of FRIENDSHIP ZONE LIMITED for the year ended 30 April 2024 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

You consider that the company is exempt from an audit for the year ended 30 April 2024. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its surplus for the year then ended.

We have not carried out an audit or a review of the accounts of FRIENDSHIP ZONE LIMITED. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

The Hyams Group LTD
Accountants
46 St. Leonard Road
Far Cotton
Northampton
NN4 8DP
29 January 2025

FRIENDSHIP ZONE LIMITED
Income and Expenditure Account
for the year ended 30 April 2024

	2024	2023
	£	£
Turnover	96,892	62,911
Cost of raw materials and consumables	(76,889)	(62,033)
Depreciation and other amounts written off assets	378	(881)
Other charges	(3,881)	(19,438)
Surplus/(Deficit) before tax for the financial year	16,500	(19,441)
Tax	-	-
Surplus/(Deficit) for the financial year	16,500	(19,441)

FRIENDSHIP ZONE LIMITED**Balance Sheet****at 30 April 2024****Company No. 06556556**

	2024	2023
	£	£
Fixed assets	-	4,622
Current assets	25,029	1,989
Creditors: Amounts falling due within one year	(8,961)	(4,448)
Net current liabilities	16,068	(2,459)
Total assets less current liabilities	16,068	2,163
Creditors: Amounts falling due after more than one year	(8,505)	(11,100)
	7,563	(8,937)
Reserves	7,563	(8,937)

NOTES TO THE ACCOUNTS**1 Basis of preparation**

These accounts have been prepared in accordance with the micro-entity provisions of the small companies regime.

2 Employees

	2024	2023
	Number	Number
The average monthly number of employees (including directors) during the year was:	0	0

3 Additional information

FRIENDSHIP ZONE LIMITED is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 06556556

Its registered office is:

60 Gold Street

Northampton

NN1 1RS

Related Party Transactions

A company controlled by a director charged the charity rent of £27,700 (excluding VAT) for premises at 60 Gold Street, of which £1,700 related to the previous financial year. Additional rent of £2,000 was charged to the director personally for other premises. The same related company provided internet and telephony services totalling £4,300 (excluding VAT), which included services for both the previous and next financial year. The related company paid the charity £5,700 (excluding VAT) for equipment and furniture, and made donations to the charity of £4,000 during the year. All transactions were conducted at market value.

For the year ended 30 April 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

FRIENDSHIP ZONE LIMITED

Balance Sheet

The accounts were approved by the board of directors on 29 January 2025 and signed on its behalf by:

P. KUZNECOVS - Director

FRIENDSHIP ZONE LIMITED
Detailed Balance Sheet Notes
for the year ended 30 April 2024

1 Fixed assets

	2024	2023
	£	£
Tangible fixed assets	-	4,622
	<u>-</u>	<u>4,622</u>

2 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 May 2023	10,262	10,262
Disposals	(10,262)	(10,262)
At 30 April 2024	<u>-</u>	<u>-</u>
Depreciation		
At 1 May 2023	5,640	5,640
Disposals	(5,640)	(5,640)
At 30 April 2024	<u>-</u>	<u>-</u>
Net book values		
At 30 April 2024	<u>-</u>	<u>-</u>
At 30 April 2023	<u>4,622</u>	<u>4,622</u>

3 Current assets

	2024	2023
	£	£
Cash at bank and in hand	10,078	798
Trade debtors	14,951	1,191
	<u>25,029</u>	<u>1,989</u>

4 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	4,000	4,000
Trade creditors	-	84
Taxes and social security	4,760	364
Other creditors	201	-
	<u>8,961</u>	<u>4,448</u>

5 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	8,505	11,100
	<u>8,505</u>	<u>11,100</u>

6 Reserves

	Income and Expenditure account £
At 1 May 2023	(8,937)
Surplus for the period	16,500
At 30 April 2024	<u>7,563</u>

FRIENDSHIP ZONE LIMITED
Detailed Income and Expenditure Account
for the year ended 30 April 2024

	2024	2023
	£	£
Turnover	96,892	62,911
Cost of raw materials and consumables		
Direct premises costs	76,639	40,277
Sub-contractor costs	250	21,756
	<u>76,889</u>	<u>62,033</u>
Depreciation and other amounts written off assets		
Depreciation of fixtures, fittings and equipment	-	881
Profit on disposal of fixed assets	(378)	-
	<u>(378)</u>	<u>881</u>
Other charges		
Motor and travel costs		
Travel and subsistence	55	1,127
	<u>55</u>	<u>1,127</u>
Premises costs		
Rates	-	714
	<u>-</u>	<u>714</u>
General administrative costs		
Bad debts	48	14,069
Software, IT support and related costs	14	167
Subscriptions	35	66
Sundry expenses	1,346	815
Telephone, fax and broadband	-	547
	<u>1,443</u>	<u>15,664</u>
Legal and professional costs		
Accountancy and bookkeeping	2,383	1,933
	<u>2,383</u>	<u>1,933</u>
Total Other charges	<u>3,881</u>	<u>19,438</u>
Surplus/(Deficit) before tax for the financial year	<u>16,500</u>	<u>(19,441)</u>

FRIENDSHIP ZONE LIMITED

Company No. 06556556

Unaudited Accounts

30 April 2024

FRIENDSHIP ZONE LIMITED**Balance Sheet Registrar****at 30 April 2024****Company No. 06556556**

	2024	2023
	£	£
Fixed assets	-	4,622
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Reserves	7,563	(8,937)

NOTES TO THE ACCOUNTS**1 Basis of preparation**

These accounts have been prepared in accordance with the micro-entity provisions of the small companies regime.

2 Employees

	2024	2023
	Number	Number
The average monthly number of employees (including directors) during the year was:	0	0

3 Additional information

FRIENDSHIP ZONE LIMITED is a private company limited by guarantee and incorporated in England and Wales.

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Its registered office is:

60 Gold Street

Northampton

NN1 1RS

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For the year ended 30 April 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

FRIENDSHIP ZONE LIMITED**Balance Sheet Registrar**

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's income and expenditure account.

The accounts were approved by the board of directors on 29 January 2025 and signed on its behalf by:

P. KUZNECOVS - Director

THE HYAMS GROUP LTD: TAX & ACCOUNTING

LICENSED ACCOUNTANT • TAX ADVISER

Mr Pavels KUZNECOVS
FRIENDSHIP ZONE LIMITED
60 Gold Street
Northampton
NN1 1RS

29 January 2025

Dear Pavels,

Re: Corporation Tax Return for Period ending 30/04/2024

We enclose a summary of your tax return entries, covering income for the year ended 30/04/2024, that has been prepared from information you have supplied.

HM Revenue & Customs regard the completion of the tax return as your personal responsibility. Therefore please ensure that we have been provided with all of the necessary information and carefully check that this has been accurately represented on your tax return.

Once you are also satisfied that the information on the tax return is complete, please sign the declaration enclosed and return to us as soon as possible. We are obliged to hold a copy of your approval before we can file the return with HMRC.

Yours sincerely,



Julia Hyams

Adjustment of Profits Computation

	Turnover from Trade or Profession	96,892
	Profit Per Accounts	16,500
Deduct: Non-trade income, allowances and other deductions		
Profit on sale	378	
		(378)
	Adjusted Trading Profits	16,122

Corporation Tax Calculation		Adjusted Trading Profits	Bank, etc. Interest & NTLR Profits	Property Business Profits	Non-trading Gains on IFAs	Chargeable Gains	Total Profits
Brought Forward Losses/Deficits used in this Computation	Current Period Profits	16,122	-	-	-	-	16,122
	Pre 1st April 2017	-	-	-	-	-	-
	Trading Losses	-	-	-	-	-	-
	NTLR Deficits	-	-	-	-	-	-
	Property Business Losses	-	-	-	-	-	-
	Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
	Trading Losses	(16,122)	-	-	-	-	-
	NTLR Deficits	-	-	-	-	-	-
	Property Business Losses	-	-	-	-	-	-
	Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
Sub-totals		-	-	-	-	-	-
Trading Losses carried back from later period		-	-	-	-	-	-
Current Period Losses/Deficits used in this Computation	Trading Losses	-	-	-	-	-	-
	Pre 1st April 2017	-	-	-	-	-	-
	NTLR Deficits	-	-	-	-	-	-
	Property Business Losses	-	-	-	-	-	-
	Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
	Trading Losses	-	-	-	-	-	-
	NTLR Deficits	-	-	-	-	-	-
	Property Business Losses	-	-	-	-	-	-
	Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
	Sub-totals	-	-	-	-	-	-
Qualifying Donations		-	-	-	-	-	-
Used Against Total Profits		-	-	-	-	-	-
Charges Surrendered as Group Relief		-	-	-	-	-	-
Group Relief		-	-	-	-	-	-
Group Relief for Carried Forward Losses		-	-	-	-	-	-
Profits Chargeable to Corporation Tax		-	-	-	-	-	-

Corporation Tax Payable					
	Financial Year	Amount of Profit	Rate of tax %	Tax	
	2023	-	-	-	
	2024	-	-	-	
		Corporation Tax		-	
		Marginal relief		-	
		Corporation Tax Chargeable		-	

Losses Memorandum								
	Pre 1 April 2017				Post 1 April 2017			
	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs
Brought Forward	-	-	-	-	18,560	-	-	-
Used in this Computation	-	-	-	-	(16,122)	-	-	-
Surrendered for Group Relief					-	-	-	-
Brought Forward Losses After Reliefs Taken	-	-	-	-	2,438	-	-	-
Current Period	-	-	-	-	-	-	-	-
Surrendered for Group Relief	-	-	-	-	-	-	-	-
Carried back to Earlier Period	-	-			-			
Terminal loss/April 2020 - March 2022 loss carry back claim ? [Y/N]	N							
Carried Forward Losses After Reliefs Taken	-	-	-	-	2,438	-	-	-
Company in a group? [Y/N]	N							
Trading profits deduction allowance:								
The company is claiming its deduction allowance against its trading profits for the period - as calculated in the Calculation of Brought Forward Losses Restriction section.								

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Marginal Relief Calculation										
Financial years beginning 1 April		Associated Companies								
2023		-	n/a	-	n/a	x	<div>n/a n/a</div>	x	n/a	= n/a
2024		-	n/a	-	n/a	x	<div>n/a n/a</div>	x	n/a	= n/a
Distributions Received to be Included with Profits			-							
Total Marginal Relief									=	n/a

Calculation of Brought Forward Losses Restriction			
	Trading profit	Non Trading Profit	Total
Qualifying profits: Post 1 April 2017 profits chargeable to corporation tax	16,122	-	16,122
Deductions allowance	(5,000,000)	-	(5,000,000)
Relevant profits	-	-	-
50% of relevant profits [if relevant profits > 0]	-	-	-
Deductions allowance	5,000,000	-	5,000,000
Relevant maximum post 1 April 2017 brought forward losses available	5,000,000	-	5,000,000
Total profits in the period	16,122	-	16,122
Split of profits pre-and post-1 April 2017			
Profits post 1 April 2017	16,122	-	16,122
Deductions allowance: Post 1 April 2017 brought forward losses claimed	16,122	-	16,122

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	FRIENDSHIP ZONE LIMITED	
2	Company registration number	06556556	
3	Tax reference	2499921988	
4	Type of company		

Northern Ireland

Put an 'X' in the appropriate box(es) 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
	01/05/2023		30/04/2024
Put an 'X' in the appropriate box(es) below			
40	A repayment is due for this return period	<input type="checkbox"/>	
45	Claim or relief affecting an earlier period	<input type="checkbox"/>	
50	Making more than one return for this company now	<input type="checkbox"/>	
55	This return contains estimated figures	<input type="checkbox"/>	
60	Company part of a group that is not small	<input type="checkbox"/>	
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>	
	Transfer Pricing		
70	Compensating adjustment claimed	<input type="checkbox"/>	
75	Company qualifies for SME exemption	<input type="checkbox"/>	

About this return - continued

	Accounts and computations	
80	I attach accounts and computations for the period to which this return relates	<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	<input type="text"/>
	Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies - <i>form CT600A</i>	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - <i>form CT600B</i>	<input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i>	<input type="checkbox"/>
110	Insurance - <i>form CT600D</i>	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	<input type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i>	<input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i>	<input type="checkbox"/>
130	Cross-border Royalties - <i>form CT600H</i>	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	<input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i>	<input type="checkbox"/>
142	Research and Development - <i>form CT600L</i>	<input type="checkbox"/>
143	Freeports and Investment Zones - <i>form CT600M</i>	<input type="checkbox"/>
144	Residential property developer tax - <i>form CT600N</i>	<input type="checkbox"/>

Tax calculation

Turnover

145	Total turnover from trade	<input type="text" value="96,892"/>
150	Banks, building societies, insurance companies and other financial concerns – put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	<input type="checkbox"/>

Income

155	Trading profits	<input type="text" value="16,122"/>
160	Trading losses brought forward set against trading profits	<input type="text" value="16,122"/>
165	Net trading profits – box 155 minus box 160	<input type="text" value="-"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text" value="-"/>
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="checkbox"/>

Income - continued

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

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

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

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and reliefs - continued

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

Tax calculation

326	Number of associated companies in this period	<input type="text" value="-"/>
327	Number of associated companies in the first financial year	<input type="text" value="-"/>
328	Number of associated companies in the second financial year	<input type="text" value="-"/>
329	Put an 'X' in box 329 if the company claims to be charged at the small companies' rate on any part of its profits or is claiming marginal rate relief	<input type="checkbox"/>

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

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

Tax calculation - continued

Corporation Tax - <i>total of boxes 345, 360, 375, 395, 410 and 425</i>	430	<input type="text" value="-"/>
Marginal relief	435	<input type="text" value="-"/>
Corporation Tax chargeable - <i>box 430 minus box 435</i>	440	<input type="text"/>

Reliefs and deductions in terms of tax

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

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

471	Coronavirus Job Retention Scheme (CJRS) received	<input type="text" value="-"/>
472	CJRS entitlement	<input type="text" value="-"/>
473	CJRS overpayment already assessed or voluntary disclosed	<input type="text" value="-"/>
474	Other coronavirus overpayments	<input type="text" value="-"/>

Energy levies

986	Energy (Oil and Gas) profits levy (EOGPL) amounts liable	<input type="text" value="-"/>
987	Electricity Generator Levy (EGL) exceptional generation receipts	<input type="text" value="-"/>

Calculation of tax outstanding or overpaid

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

Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy and bank surcharge payable - <i>total of box 490, 495, 496 and 497</i>	-
501	EOGPL payable	-
502	EGL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable - <i>total of boxes 475, 480, 500, 501, 502 and 505</i>	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	-
526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	-

Tax reconciliation

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

Tax reconciliation - continued

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

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="text"/>	617	Yes – services	<input type="text"/>	618	No – neither	<input type="text"/>
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Indicators and information

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

Information about enhanced expenditure and tax reliefs

Research and Development (R&D) or creatives enhanced expenditure and tax reliefs

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"/>
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	<input type="checkbox"/>
657	Put an 'X' in box 657 to confirm that an additional information form has been submitted	<input type="checkbox"/>
659	R&D expenditure qualifying for SME R&D relief	<input type="text" value="-"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
665	Creatives qualifying expenditure and/or additional deduction	<input type="text" value="-"/>
670	R&D and creative enhanced expenditure - total box 660 and 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of an SME on work subcontracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	<input type="text" value="-"/>
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Information about capital allowances and balancing charges/disposal values

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 <input type="text" value="-"/>	
Full expensing	688 <input type="text" value="-"/>	689 <input type="text" value="-"/>
Machinery and plant - super-deduction	691 <input type="text" value="-"/>	692 <input type="text" value="-"/>
Machinery and plant - special rate allowance	693 <input type="text" value="-"/>	694 <input type="text" value="-"/>
Machinery and plant - special rate pool	695 <input type="text" value="-"/>	700 <input type="text" value="-"/>
Machinery and plant - main pool	705 <input type="text" value="-"/>	710 <input type="text" value="-"/>
Structures and buildings	711 <input type="text" value="-"/>	
Business premises renovation	715 <input type="text" value="-"/>	720 <input type="text" value="-"/>
Other allowances and charges	725 <input type="text" value="-"/>	730 <input type="text" value="-"/>

Allowances and charges in calculation of trading profits and losses

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

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

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

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	-
765	Designated environmentally friendly machinery and plant	-
770	Machinery and plant on long-life assets and integral features	-
771	Structures and buildings	-
772	Machinery and plant - super-deduction	-
773	Machinery and plant - special rate allowance	-
775	Other machinery and plant	-

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 -	785 -
Losses of trades carried on wholly outside the UK	790 -	
Non-trading deficits on loan relationships and derivative contracts	795 -	800 -
UK property business losses	805 -	810 -
Overseas property business losses	815 -	
Losses from miscellaneous transactions	820 -	
Capital losses	825 -	
Non-trading losses on intangible fixed assets	830 -	835 -

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trading 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" value="-"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	<input type="text" value="-"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	<input type="text" value="-"/>

Overpayments and repayments

Small repayments

860	Do not repay sums of <input type="text" value="-"/> 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" value="-"/>
870	Repayment of Income Tax	<input type="text" value="-"/>
875	Payable Research and Development tax credit	<input type="text" value="-"/>
880	Payable Research and Development expenditure credit	<input type="text" value="-"/>
885	Payable creatives tax credit	<input type="text" value="-"/>
890	Payable land remediation or life assurance company tax credit	<input type="text" value="-"/>
895	Payable capital allowances first-year tax credit	<input type="text" value="-"/>

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.	
900	The following amount is to be surrendered <input type="text" value="-"/>
Put an 'X' in the appropriate box(es) below	
the joint Notice is attached	905 <input type="checkbox"/>
or	
will follow	910 <input type="checkbox"/>
915	Please stop repayment of the following amount until we send you the Notice <input type="text" value="-"/>

920	Name of bank or building society	
925	Branch sort code	<div></div> <div></div> <div></div>
930	Account number	<div></div>
935	Name of account	
940	Building society reference	

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.) <div></div>
950	of (<i>enter company name</i>) <div></div>
955	authorise (<i>enter name</i>) <div></div>
960	of address (<i>enter address</i>) <div><div></div><div style="text-align: right;">Postcode</div></div>
965	Nominee reference <div></div> to receive payment on company's behalf
970	Name <div></div>

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975	Name	P. KUZNECOVS
980	Date DD/MM/YYYY	29/01/2025
985	Status	Director

Corporation Tax Return for Period 01/05/2023 to 30/04/2024 for FRIENDSHIP ZONE LIMITED

Corporation Tax Payment Schedule

Corporation Tax Payment Schedule

Corporation tax due after deduction of any income tax	0.00
Tax credits	0.00
Tax already paid	0.00
Tax outstanding	0.00

Normal payment date (non-quarterly payer)

Balancing payment	01 February 2025
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60 Gold Street
Northampton
NN1 1RS
Registered Charity No:
1124724
Company Number:
6556556

31.12.2024

Trustees Report (2023 – 2024)

1. Objectives and Activities

Friendship Zone main objectives are promotion of equality and diversity for the public benefit by advancing education and raising awareness in equality and diversity.

Our main activity is running and managing a community and training centre in town centre of Northampton.

As always, we are continuing to enjoy the patronage of AEP UK Ltd, enabling us to develop our services and low-cost rent of premises to like minded organisations at 60 Gold Street, Northampton.

Friendship Zone had demonstrated and still demonstrates to the world that hard work and an innovative approach can be the basis for unparalleled success. Friendship Zone has proven that an innovative business model based upon a firm belief in its services can outperform bigger competitors.

2. Achievements and Performance

In overall during last financial year income generated by the rental revenues continued to improve to secure our charity self-sufficient future.

The number of people benefiting from our superbly located community and training centre, which houses like minded organisations providing various types of community beneficial services reached thousands. It is an excellent example of how a registered charity can survive without asking for money, but earning it by providing cost effective services for the benefit of the community.

We continue to enjoy the tenancy of Diversiti Training in our training centre. Diversiti Training sees hundreds of people to take part in or enquire about the training programs and support they offer. Other tenants residing at our community and training centre offer community beneficial services of the following kind: music therapy, helping disabled people into employment and training, improving personal health, employment and recruitment services, support of people in third countries through trade, variety of medical and aesthetic improvement services, variety of health educational services/trainings and children presents supply.

Other significant contributors to our main charitable objectives were Mentor Merlin, Ever Insight and Roial Nurture – with all the organisations mainly providing training services to the general public to help people and closely linked to NHS and other health provision providers.

One of the strategic avenues taken by Friendship Zone during last financial year was to apply for a planning permission to accommodate refugees from Ukraine on the ground floor of The Black Horse (WND/2022/0437). Unfortunately, this Nobel endeavour has failed, including on appeal.

After analysing the objections, it was concluded that it would be feasible to apply to rejuvenate The Black Horse as a community shop + post office, with planning application 2024/2784/FULL submitted on 31.05.2024.

3. Financial Review

General

The trustees have agreed and as described above last financial year achievements and performance were moderately successful, however the unsucccess of the planning application, as well as appeal, to house refugees from Ukraine have come as disappointment. The board hopes that the outcome of the analyse of the objections will help to rejuvenate The Black Horse existence in the future.

Reserves

While Friendship Zone prefers to have financial reserves, the current financial situation does not allow us to do so. One of the main reasons for that is the cost of life crisis, namely high energy resources and other ongoing property maintenance costs.

Going Concern

The trustees believe that there's no going concern risk and as always, we are extremely proud of our achievements over the last year and were excited to see our projects continue to grow over the past twelve months. We sincerely hope to be able to build on achievements and expand our services in the next financial year.

Related Party Disclosures

The following related party transactions are as below:

- AEP Ltd is a company that owns 60 Gold Street & The Black Horse and is wholly owned by Pavels Kuznecovs.

The following of the transactions and the amounts involved:

1. AEP UK Ltd Charged £27.7k excl VAT for annual rent for 60 Gold Street to Friendship Zone. This was including 1.7 k excl VAT for previous financial year.
2. Pavels Kuznecovs was charged £2k for remaining part of the annual rent of part of The Black Horse to Friendship Zone.
3. AEP UK Ltd Charged £4.3 k excl VAT for internet and telephony services at 60 Gold Street to Friendship Zone. This was including 1 month for previous financial year and 2 months for the next financial year.
4. AEP UK Ltd paid to Friendship Zone 5.7 k excl VAT for other expenses i.e. equipment, furniture, tangible assets etc.



60 Gold Street
Northampton
NN1 1RS
Registered Charity No:
1124724
Company Number:
6556556

5. AEP UK Ltd donated to Friendship Zone 4 k mainly to deal with cashflow requirements.

4. Structure, Governance and Management

Friendship Zone is incorporated charitable organisation governed by its constitution dated 2008.

5. Reference and Administrative Details

There are currently 3 trustees/directors:

Pavels Kuznecovs

Jelena Zarinova

Dmitrij Gurov

() () ()



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees **Friendship Zone Limited**

On accounts for the year ended **30th April 2024** **Charity no** **1124724**

Set out on pages **Accounts pages 1 to 8**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/04/2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Independent examiner's notes

The charitable company is preparing financial statements in accordance with FRS102 and the Charities SORP, following previous preparation under FRS105. The trustees have informed me that replacement accounts will be filed with Companies House as soon as practicable. The effective change will be to include certain notes which are also publicly disclosed in the trustee report filed at the Charity Commission.

Signed:

Date: **24/01/2025**

Name: **Paul Connolly, FCCA.**

Relevant professional qualification(s) or body

The Association of Chartered Certified Accountants

Address:

**Moulton Park Business Centre,
Redhouse Road,
Northampton,
NN3 6AQ.**