

THE NORWEGIAN KINDERGARTEN IN LONDON
(A company limited by guarantee)

UNAUDITED

GOVERNORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THE NORWEGIAN KINDERGARTEN IN LONDON
(A company limited by guarantee)

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THE NORWEGIAN KINDERGARTEN IN LONDON
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS GOVERNORS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Governors

E Austvoll, Chair
E Jones (resigned 1 May 2024)
T Bakken
F Ellekjaer (resigned 1 December 2024)
M S Norbraathen (appointed 1 May 2024)

Company registered number

09031159

Charity registered number

1157145

Registered office

28 Arterberry Road
Wimbledon
London
SW20 8AH

Chief executive officer

A K Johansen

Accountants

James Cowper Kreston
Chartered Accountants
George Street
Reading
Berkshire
RG1 8LS

THE NORWEGIAN KINDERGARTEN IN LONDON
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GOVERNORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Governors (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of The Norwegian Kindergarten in London ('the Kindergarten' or 'NK') for the year ended 31 December 2024. The Governors confirm that the annual report and financial statements of the company comply with the Charities Act 2011, the Companies Act 2006, the requirements of the governing documents and Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2015).

CONSTITUTION AND OBJECTS

The Norwegian Kindergarten in London was established on 8 May 2014 as a private company limited by guarantee (Company Number: 9031159) and registered as a charity (Registered Number: 1157145). It is governed by its Memorandum and Articles of Association. The Kindergarten opened on 1 August 2014.

The principal object of the charity is to promote the education of Norwegian/Scandinavian children aged between 2-5 years in the United Kingdom.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Norwegian Kindergarten in London is an English Independent School for children aged 2-5.

Since September 2015 the board has 4 Governors who are also Directors of The Norwegian Kindergarten in London. The Board had five meetings this year. The Kindergarten is financed solely from fees. Policy is determined by the Governors and is carried out by the Head Teacher. The Deputy Head Teacher assists the Head Teacher in the day to day management of the Kindergarten's academic and non academic matters.

BOARD OF GOVERNORS

None of the Governors received any remuneration or reimbursement during the year.

The Governors are charity trustees, as well as directors and members of the company. Nominations are made following discussions between existing Governors and the Head Teacher and take into account the individual's connections with the Kindergarten, competence, specialist skills and local availability. The Governing Board requires breadth and depth of experience to carry out its duties effectively and efficiently.

REVIEW OF ACTIVITIES

The Norwegian authorities ruled that the Kindergarten could no longer be part of The Norwegian School in London Limited and so on 1 August 2014 The Norwegian Kindergarten in London was set up as a separate legal entity. Existing pupils and staff were transferred to the new entity from 1 August 2014.

The Norwegian Kindergarten in London provides Nursery School Education for Norwegian/Scandinavian speaking children aged 2 to 5 at its premises in Wimbledon, following the Norwegian curriculum.

The Kindergarten aims to be "The natural choice for Norwegian/Scandinavian families in London". For the Kindergarten year starting August 2023, the Kindergarten had 4 full or part time employees and for the Kindergarten year starting August 2024, the Kindergarten had 5 full or part time employees.

In January 2024 18 children attended the Kindergarten and in August 2024 21 children attended the Kindergarten.

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GOVERNORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

The Kindergarten provides 34 hours per week including break time and lunch. Opening core hours are: Mondays Thursdays from 8:30 until 15:30 and Fridays 8:30 until 14:30. The kindergarten also offer early drop off from 8am and late pick to 4pm (except Fridays) to an additional cost. The Kindergarten has the same holidays as The Norwegian School. At the start of each academic year the Head Teacher sends information about the plans for the Kindergarten's main activities to the parents, and this is followed up by weekly newsletters. The parents also receive information during the year about changes in the curriculum and other policy related matters. The teachers follow agreements set out in the Employee Handbook. The kindergarten staff have regular planning and strategy meetings. Usually there are also five Inset Days per year, during which staff training takes place.

RISK ASSESSMENT

The Norwegian Kindergarten in London regularly assesses and reviews risks to its operations and has introduced a formal programme of risk identification, prioritisation and mitigation. The physical representation to the Governors is in the form of a risk register which is updated regularly.

The major risk highlighted on the risk register is a drop in pupil numbers this is particularly relevant due to the impact of Brexit. The governors are constantly reviewing the situation and costs will be cut where ever possible.

The governors and leaders of the Kindergarten have put in place procedures to try to reduce this risk:

- Improvements to marketing; The Kindergarten built a new webpage and has a new logo.
- Lower the minimum pupil age to 2 years.
- Promote a hybrid group for local children with an outdoor approach, following the Norwegian framework.

PLANS FOR THE FUTURE

The future priorities are set out as follows:

1) Teaching;

NK aims to ensure a high quality teaching by employing excellent teachers and assistants and raising the level of their competency.

2) Personal Development and Social Skills;

NK aims to ensure a safe and supportive learning environment caring for all children, including children with individual abilities and needs.

NK will ensure that staff have the appropriate qualifications and training to cater for the academic and social welfare and development of all children, whether they are resident in London for a shorter or longer period.

3) Organisation;

NK shall be managed so that staff, facilities and resources are used optimally and in accordance with applicable laws and regulations. Health and Safety standards shall be observed at all times.

NK will emphasise the development and implementation of Health and Safety policies and procedures.

NK will improve branding and marketing to ensure future recruitment of pupils.

NK will adjust the number of classes accordingly to the number of pupils.

THE NORWEGIAN KINDERGARTEN IN LONDON
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GOVERNORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

GOING CONCERN

We conclude that should our enrolment level continue as expected, we should have enough resources to continue in operational existence. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

ACHIEVEMENTS AND PERFORMANCE

The Kindergarten has not had any new Ofsted inspections since 2022 and remains identified as a good school.

The results from using observations are used in further planning and setting goals for the pupils. We facilitate learning through play and social interaction.

During the year we have focused on attending regulatory meetings arranged by the council, SENCo meetings and Manager Networking meetings for the management team. The Head Teacher has attended courses relating to the Visa process for the sponsorship license regulations. Two staff members have attended courses relating to FGM and Prevent training.

We have welcomed several new families throughout the year and strive to fill the spaces through marketing outreach in the local community. We have held additional Open Days and connected with social media experts to help us in the process of providing the local community and Scandinavians in London with the information regarding the kindergartens offer. We have employed full time English speaking staff members to ensure the use of the English language on a regular basis, both for the English speaking children and for the Scandinavian children's English language development.

The kindergarten appreciates its responsibility to minimise its impact on the environment and implements schemes such as walking to school, to reduce the Kindergarten's negative footprint on the environment. We also have good routines implemented in the classrooms with both staff and the children to recycle the excess materials we use.

PUBLIC BENEFIT

The Governors have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee charging. The provision of public benefit mainly caters for Norwegian/Scandinavian citizens in the local area. As a main rule all children take part in school trips, excursions, visits to theatres at no extra charge. Milk is provided free of charge for lunch.

The Norwegian Kindergarten welcomes pupils from all backgrounds and nationalities.

Additional public benefits include:

- Providing facilities for families for birthday parties and other occasions and celebrations.
- Providing access for children and families to the School grounds- playground and tennis court outside school hours at no charge.
- The Kindergarten participate in fundraising for Comic Relief, Children in Need and Christmas Jumper day (Save the Children Fund) and other charity events.
- The Kindergarten visits neighbouring institution for senior citizens.

REMUNERATION OF KEY PERSONNEL

The Governors are responsible for setting the pay and remuneration of key management personnel. Remuneration is set once certain factors are considered. These factors include market rates of pay and benchmarks against salaries in Norway.

FINANCIAL REVIEW

Finances have been closely monitored this year which has led to a surplus in funds of £81,394 (2023: £21,456) which will be added to the reserves. The amount of reserves at the end of 2024 was £122,909 (2023: £41,515).

THE NORWEGIAN KINDERGARTEN IN LONDON
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GOVERNORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

RESERVES POLICY

The Governors understand the need for cash reserves so the Kindergarten can continue to operate for the foreseeable future.

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

.....
E Austvoll
Chair of Trustees
Date:

THE NORWEGIAN KINDERGARTEN IN LONDON
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Governors of The Norwegian Kindergarten in London ('the company')

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

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

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

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

This report is made solely to the company's Governors, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Governors those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Governors as a body, for my work or for this report.

Signed:

Dated:

Darren O'Connor BCs (Hons) FCCA ACA

James Cowper Kreston
Chartered Accountants
George Street
Reading
Berkshire
RG1 8LS

THE NORWEGIAN KINDERGARTEN IN LONDON
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Fees receivable		343,452	343,452	244,579
Investments	3	525	525	-
Total income		<u>343,977</u>	<u>343,977</u>	<u>244,579</u>
Expenditure on:				
Charitable activities:				
Staff costs		202,943	202,943	179,147
Educational supplies		3,142	3,142	2,038
Establishment costs		28,261	28,261	21,094
Other operating costs		23,918	23,918	16,884
Finance costs		237	237	180
Governance		4,082	4,082	3,780
Total expenditure		<u>262,583</u>	<u>262,583</u>	<u>223,123</u>
Net income		<u>81,394</u>	<u>81,394</u>	<u>21,456</u>
Net movement in funds		<u>81,394</u>	<u>81,394</u>	<u>21,456</u>
Reconciliation of funds:				
Total funds brought forward		41,515	41,515	20,059
Net movement in funds		81,394	81,394	21,456
Total funds carried forward		<u>122,909</u>	<u>122,909</u>	<u>41,515</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 18 form part of these financial statements.

THE NORWEGIAN KINDERGARTEN IN LONDON

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REGISTERED NUMBER: 09031159

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	828	837
		<u>828</u>	<u>837</u>
Current assets			
Debtors	9	1,868	1,061
Cash at bank and in hand		154,523	101,385
		<u>156,391</u>	<u>102,446</u>
Current liabilities	10	(34,310)	(61,768)
		<u>122,081</u>	<u>40,678</u>
Net current assets			
		<u>122,081</u>	<u>40,678</u>
Total net assets		<u>122,909</u>	<u>41,515</u>
Charity funds			
Unrestricted funds	11	122,909	41,515
		<u>122,909</u>	<u>41,515</u>
Total funds		<u>122,909</u>	<u>41,515</u>

The 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 Governors 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 Governors and signed on their behalf by:

.....
E Austvoll
 Trustee
 Date:

The notes on pages 10 to 18 form part of these financial statements.

THE NORWEGIAN KINDERGARTEN IN LONDON
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	13	53,138	43,765
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		53,138	43,765
Cash and cash equivalents at the beginning of the year		101,385	57,620
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	14	154,523	101,385
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 10 to 18 form part of these financial statements

THE NORWEGIAN KINDERGARTEN IN LONDON
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

The entity is a charitable company limited by guarantee, incorporated in the United Kingdom and registered in England and Wales. Its registered address can be found on page 1. The members of the company are the Governors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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.

The Norwegian Kindergarten in London 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.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Fees relating to the next financial year are carried forward as deferred income.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure has been allocated between direct charitable and management and administration costs according to the nature of the work performed. Direct charitable expenditure comprises all costs directly attributable to the provision of services in pursuance of the charitable objectives and policies.

All expenditure is accounted for under the accruals concept.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

THE NORWEGIAN KINDERGARTEN IN LONDON
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Fixtures and fittings	- 20% and 33% reducing balance
Computer equipment	- 33% reducing balance

2.5 Debtors

Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of financial activities incorporating income and expenditure account.

2.9 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Governors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

2.11 Termination payments

Termination payments are recognised once the obligation arises which is usually at the date of communication.

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

2. Accounting policies (continued)

2.12 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

3. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income - bank	525	525	-

4. Governance costs

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Independent examiner's fees	3,244	3,244	2,090
Independent examiner's fees - non-examination	838	838	1,690
Total 2024	4,082	4,082	3,780

5. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	3,244	2,090
Fees payable to the company's independent examiner in respect of: All other services not included above	6,250	7,536

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

6. Staff costs

	2024	2023
	£	£
Wages and salaries	175,956	154,672
Social security costs	11,774	9,867
Contribution to defined contribution pension schemes	15,213	12,818
	202,943	177,357

During the year termination payments of £nil (2023: £4,000) were made. Wages of £2,057 (2023: £2,057) were outstanding at the balance sheet date.

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

2024	2023
No.	No.
5	4

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

The key management personnel of The Norwegian Kindergarten in London comprise governors, the head teacher and the deputy head teacher. The total employee benefits of the key management personnel was £108,679 (2023: £96,482).

7. Governors' remuneration and expenses

The members of the Board of Governors are regarded as directors for the purposes of the Companies Act 2006.

During the year, no Governors received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Governor expenses have been incurred (2023 - £NIL).

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

8. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2024	1,749	3,178	4,927
Additions	280	-	280
At 31 December 2024	<u>2,029</u>	<u>3,178</u>	<u>5,207</u>
Depreciation			
At 1 January 2024	1,507	2,583	4,090
Charge for the year	91	198	289
At 31 December 2024	<u>1,598</u>	<u>2,781</u>	<u>4,379</u>
Net book value			
At 31 December 2024	<u>431</u>	<u>397</u>	<u>828</u>
At 31 December 2023	<u>242</u>	<u>595</u>	<u>837</u>

9. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	679	-
Prepayments and accrued income	1,189	1,061
	<u>1,868</u>	<u>1,061</u>

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

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	414	354
Other taxation and social security	3,528	2,804
Other creditors	3,844	3,439
Accruals and deferred income	26,524	55,171
	<u>34,310</u>	<u>61,768</u>
	2024 £	2023 £
Deferred income at 1 January 2024	50,865	31,412
Resources deferred during the year	21,866	50,865
Amounts released from previous periods	(50,865)	(31,412)
Deferred income at 31 December 2024	<u>21,866</u>	<u>50,865</u>

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General Funds - all funds	<u>41,515</u>	<u>343,977</u>	<u>(262,583)</u>	<u>122,909</u>

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds - all funds	<u>20,059</u>	<u>244,579</u>	<u>(223,123)</u>	<u>41,515</u>

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

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	828	828
Current assets	156,391	156,391
Creditors due within one year	(34,310)	(34,310)
Total	122,909	122,909

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	837	837
Current assets	102,446	102,446
Creditors due within one year	(61,768)	(61,768)
Total	41,515	41,515

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	81,394	21,456
Adjustments for:		
Depreciation charges	289	360
Increase in debtors	(807)	(35)
Increase/(decrease) in creditors	(27,458)	21,984
Purchase of fixed assets	(280)	-
Net cash provided by operating activities	53,138	43,765

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

14. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	154,523	101,385
Total cash and cash equivalents	154,523	101,385

15. Analysis of changes in net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	101,385	53,138	154,523
	101,385	53,138	154,523

16. Pension commitments

The charity operates a defined contributions pension scheme for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £15,213 (2023: £12,818). Contributions totalling £1,787 (2023: £1,382) were payable at the balance sheet date.

17. Operating lease commitments

At 31 December 2024 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	20,085	20,085
Later than 1 year and not later than 5 years	80,340	80,340
Later than 5 years	292,906	312,991
	393,331	413,416

18. Related party transactions

A number of Governors have children who attend the Norwegian Kindergarten in London and nursery fees are charged in accordance with the nursery charging policy.

There were no other related party transactions in the year.

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

19. Controlling party

In the opinion of the Governors, there is no controlling party.

The Norwegian Kindergarten in London

Corporation tax computation
For the accounting period
From 1 Jan 2024 to 31 Dec 2024

Tax reference: 9181725210
Client reference: 520022

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C	Adjusted trading profits	2
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A	Corporation tax computation		
A1	Corporation tax payable/(repayable)	Ref	£
	Profits chargeable to corporation tax	A2	<div>0</div>
A2	Profits chargeable to corporation tax		Accounting period ended 31 Dec 24 £
		Ref.	
	Profits chargeable to tax	A1	<div>0</div>

B		Profit and loss account		Accounting period ended 31 Dec 24		£
		Gross profit				-
		Operating profit				-
		Profit before tax				-
C		Adjusted trading profits		Accounting period ended 31 Dec 24		£
		Profit per accounts		B		-
		Adjusted trading loss		A2		-

D

Additional information required for E-filing	
Dates of chargeable periods	Full chargeable period
From:	1 Jan 24
To:	31 Dec 24
Computation and CT600	CT600 Box No:
Other items	
March 1982 election	Yes
Company is a partner in a firm	No
Name of production software	CaseWare
Version of production software (latest ePack installed)	epCT3.17.01

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	The Norwegian Kindergarten in London									
2	Company registration number	0 9 0 3 1 1 5 9									
3	Tax reference	9 1 8 1 7 2 5 2 1 0									
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 1 2 0 2 4		3 1 1 2 2 0 2 4	
Put an 'X' in the appropriate boxes below			
40	A repayment is due for this return period	<input type="checkbox"/>	
45	Claim or relief affecting an earlier period	<input type="checkbox"/>	
50	Making more than one return for this company now	<input type="checkbox"/>	
55	This return contains estimated figures	<input type="checkbox"/>	
60	Company part of a group that is not small	<input type="checkbox"/>	
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>	
Transfer Pricing			
70	Compensating adjustment claimed	<input type="checkbox"/>	
75	Company qualifies for SME exemption	<input type="checkbox"/>	

About this return - continued

Accounts and computations

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

85 I attach accounts and computations for a different period ☐

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

Supplementary pages enclosed

95	Loans and arrangements to participants by close companies - form CT600A
100	Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches - form CT600B
105	Group and consortium - form CT600C
110	Insurance - form CT600D
115	Charities and Community Amateur Sports Clubs (CASCs) - form CT600E
120	Tonnage tax - form CT600F
125	Northern Ireland - form CT600G
130	Cross-border royalties - form CT600H
135	Supplementary charge in respect of ring fence trades - form CT600I
140	Disclosure of Tax Avoidance Schemes - form CT600J
141	Restitution tax - form CT600K
142	Research and Development - form CT600L
143	Freeports and Investment Zones - form CT600M
144	Residential Property Developer Tax (RPDT) - form CT600N

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

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

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

Chargeable gains

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

Profits before deductions and reliefs

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

Deductions and reliefs

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

Deductions and Reliefs - continued

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

Tax calculation

326 Number of associated companies in this period

327 Number of associated companies in the first financial year

328 Number of associated companies in the second financial year

329 Put an 'X' in box 329 if the company is chargeable at the small profit rate
or is entitled to marginal relief

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

Tax calculation – continued

[illegible]

Reliefs and deductions in terms of tax

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"/>	<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"/>	<input type="text"/>
455	Put an 'X' in box 455 if box 450 includes an underlying rate relief claim																<input type="text"/>
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period																<input type="text"/>
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"/>	<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"/>	<input type="text"/>

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

[illegible]

Energy levies

[illegible]

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability - box 440 minus box 470	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
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"/>
497	Residential Property Developer Tax (RPDT) payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy and bank surcharge payable - total of boxes 490, 495, 496 and 497	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
501	EOGPL payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
502	EGL payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
505	Supplementary charge (ring fence trades) payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
510	Tax chargeable - total of boxes 475, 480, 500, 501, 502 and 505	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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"/>	.	<input type="text"/>	<input type="text"/>
526	Coronavirus support schemes overpayment now due – total of boxes 471 and 474 minus boxes 472 and 473	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
527	Restitution tax	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Tax reconciliation

[illegible]

Tax reconciliation - continued

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

Exporter information

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

616	Yes – goods	<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"/>
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"/>

Information about enhanced expenditure and tax reliefs

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

Land remediation enhanced expenditure

685 Enter the total enhanced expenditure £ •

Information about capital allowances & balancing charges/disposal value

Allowances and charges in the calculation of trading profits and losses

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

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

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

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

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

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

Losses, deficits and excess amounts

Amount arising

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

Excess amounts

	Amount		Maximum available for surrender as group relief
Non-trade capital allowances			840 £ <input type="text"/>
Qualifying donations			845 £ <input type="text"/>
Management expenses	850 £ <input type="text"/>		855 £ <input type="text"/>

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	0	0
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"/>	0	0
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"/>	0	0

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"/>	0	0	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"/>
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"/>
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"/>
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"/>
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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
890	Payable land remediation or life assurance company tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<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"/>

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"/>
	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"/>

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

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

Payments to a person other than the company

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)	<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 to receive payment on company's behalf	<input type="text"/>
970	Name	<input type="text"/>

Declaration

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

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)	<input type="text" value="The Norwegian Kindergarten in London"/>										
E2	Tax reference	<table><tr><td>9</td><td>1</td><td>8</td><td>1</td><td>7</td><td>2</td><td>5</td><td>2</td><td>1</td><td>0</td></tr></table>	9	1	8	1	7	2	5	2	1	0
9	1	8	1	7	2	5	2	1	0			
Period covered by this supplementary page (cannot exceed 12 months)												
E3	from DD MM YYYY	<table><tr><td>0</td><td>1</td><td>0</td><td>1</td><td>2</td><td>0</td><td>2</td><td>4</td></tr></table>	0	1	0	1	2	0	2	4		
0	1	0	1	2	0	2	4					
E4	to DD MM YYYY	<table><tr><td>3</td><td>1</td><td>1</td><td>2</td><td>2</td><td>0</td><td>2</td><td>4</td></tr></table>	3	1	1	2	2	0	2	4		
3	1	1	2	2	0	2	4					

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

Charity/CASC repayment reference	E5	<input type="text"/>
Charity Commission registration number, or OSCR number (if applicable)	E10	<input type="text" value="1157145"/>
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	<input checked="" type="checkbox"/>
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>
I claim exemption from tax		
Name	E30	<input type="text" value="Erling Austvoll"/>
Status	E35	<input type="text" value="Chair of Governors"/>
Date DD MM YYYY	E40	<input type="text"/>

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 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 3 4 3 , 4 5 2 • <input type="text"/> 0 <input type="text"/> 0
Investment income - exclude any amounts included on form CT600	E55 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 5 2 5 • <input type="text"/> 0 <input type="text"/> 0
UK land and buildings - exclude any amounts included on form CT600	E60 £ <input type="text"/> <input type="text"/> <input type="text"/> <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
Gift Aid - exclude any amounts included on form CT600	E65 £ <input type="text"/> <input type="text"/> <input type="text"/> <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
From other charities - exclude any amounts included on form CT600	E70 £ <input type="text"/> <input type="text"/> <input type="text"/> <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
Gifts of shares or securities received	E75 £ <input type="text"/> <input type="text"/> <input type="text"/> <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
Gifts of real property received	E80 £ <input type="text"/> <input type="text"/> <input type="text"/> <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
Other sources (not included above)	E85 £ <input type="text"/> <input type="text"/> <input type="text"/> <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
Total of boxes E50 to E85	E90 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 3 4 3 , 9 7 7 • <input type="text"/> 0 <input type="text"/> 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 activities (in box E50)	E95 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 0 6 , 3 2 2 • <input type="text"/> 0 <input type="text"/> 0
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 £ <input type="text"/> <input type="text"/> <input type="text"/> <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
All general administration/governance costs	E105 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 4 , 0 8 2 • <input type="text"/> 0 <input type="text"/> 0
All grants and donations made within the UK	E110 £ <input type="text"/> <input type="text"/> <input type="text"/> <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
All grants and donations made outside the UK	E115 £ <input type="text"/> <input type="text"/> <input type="text"/> <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
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 5 2 , 1 7 9 • <input type="text"/> 0 <input type="text"/> 0
Total of boxes E95 to E120	E125 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 6 2 , 5 8 3 • <input type="text"/> 0 <input type="text"/> 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	£											8	2	7
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	£													
Other current assets														E175	£							1	5	6	3	9	1	
Qualifying investments and loans. <i>Applies to charities only. See CT600 Guide</i>	E180													E180														
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 Guide</i>	E185	£												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													E190		0												

Dear James Cowper Kreston

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 December 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. 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 December 2024 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 directors as set out in the terms of your engagement letter dated 10 May 2024, 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.

Assets and liabilities

- 8 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.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 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.

Accounting estimates

- 11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

- 12 The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than any disclosed in the financial statements.

Legal claims

- 13 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.

Laws and regulations

- 14 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.

Related parties

- 15 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.

Subsequent events

- 16 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 17 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.

Grants and donations

- 18 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

.....
Signed on behalf of the board of directors

[Date]