

Charity registration number 1159948

Company registration number 09335452 (England and Wales)

**HOME-START KERNOW**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# HOME-START KERNOW

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	M Gould	
	P J Thornton	
	W D Trotter	
	J Law	
	A Cairns	(Appointed 27 May 2022)
	P Hastings	(Appointed 22 July 2022)
<b>Charity number</b>	1159948	
<b>Company number</b>	09335452	
<b>Registered office</b>	Bodmin Family Hub 83 Fore Street Bodmin Cornwall United Kingdom PL31 2JB	
<b>Independent examiner</b>	Matthew Webb Azets Audit Services Unit A, Woodlands Court Truro Business Park Truro Cornwall United Kingdom TR4 9NH	
<b>Bankers</b>	HSBC 17 Boscawen Street Truro Cornwall United Kingdom TR1 2QZ	
	Barclays Bank 14 King St Truro United Kingdom TR1 2RB	

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# HOME-START KERNOW

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 18

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# HOME-START KERNOW

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2022*

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

Home-Start believes that children need a happy and secure childhood and that parents play the key role in giving their children a good start in life and helping them achieve full potential.

We also believe that the best people to help parents are other parents, who have themselves experience of bringing up children and are able to provide the kind of support that only another parent who has 'been there' can.

Our service is provided by trained and supported volunteers who give flexible, confidential support to families in their own homes specific to their individual needs. Volunteers help by:

- Visiting families at home once a week for as long as the family needs them
- Working with groups to provide safe, non-judgemental support
- Offering emotional support to help parents find ways of coping
- Playing with children, listening, reading, having fun together
- Providing practical help, with budgeting, shopping, cooking, getting to appointments
- Encouraging parents to get out and about
- Helping parents access advice and local resources

### **Public Benefit**

The Trustees confirm that they have complied with their duties to have due regard to the Charity Commission's general guidance on public benefit. References have been made in this report as to how public benefit has been promoted through the support provided to families.

# HOME-START KERNOW

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Achievements and performance

#### Introduction

In this, Homestart Kernow's 20th year of supporting families in Cornwall, we faced the continuing challenges of working with covid-19. The restrictions in the early part of 2022 meant that we had to continually review our Health and Safety and Risk Assessments to ensure we were operating within government guidelines whilst continuing to meet the needs of our families.

We continued to support families across Cornwall throughout the pandemic, virtually and face to face where safe through our social media, individual meet ups and in groups. We supported families with our fantastic peer support volunteers and we adapted our volunteer preparation course so that we could continue to train volunteers and match them with families.

Our staff team worked so hard to support families and develop different ways of working to ensure effective support and training were delivered. Our funders were very understanding and allowed great flexibility in the delivery of our services. There were times when we had to adapt the delivery and extend funding time periods due to the ever-changing world that was covid.

We streamlined our office accommodation, as with staff working from home, less office space was needed and we were able to access free space for some meetings and staff get-togethers.

#### Partnerships and funding

Our Chief Executive Debbie worked hard to generate funding from more diverse sources and developed a range of partnerships with organisations in order for us to access partnership funding.

We were successful in a joint bid to the Government's Contain Outbreak Management Fund as a partner in Future: Hope, a not-for-profit alliance of small voluntary sector organisations working with children and families across Cornwall. Alongside this we were able to secure significant funding from Cornwall Councils Supporting Families Transformation Grant that funded a pilot project to develop and deliver place-based peer support within Family Hubs across Cornwall.

Along with other grants from; Henry Smith, Garfield Weston, Children in Need, The Postcode Lottery, Persimmons Homes, Cornwall Community Foundation, Cornwall Women's Fund, The Big Lottery and the Royal Naval Fund, this timely funding enabled us to review, re-design and develop the services we deliver and to extend our reach to the whole of Cornwall and the Isles of Scilly.

The service re-design included a new Single Point of Contact to help families access our services more easily, increased web-based information, support and advice, focused early support while families waited for a volunteer to be matched, on-going home visiting support and a range of groups offered to meet local identified need.

We consulted with the staff team and developed new roles to enable us to deliver our new service model. This led to the recruitment of a variety of new roles including a full-time Business Support Administrator, Communication & Engagement Lead role, a Peer support development lead worker, three Peer Support Development Workers and three Group Engagement/ Family Liaison Workers. We recruited three of our peer support volunteers into paid roles within Home-start Kernow during this process.

Jayne, Helen and Julie moved on during the re-design process and we wish them well in their new endeavours and thank them sincerely for their hard work during the years they were with us.

The new team of ten have worked well together to plan, develop and deliver the services to meet the new range of funding expectations and continue to be excited about future opportunities to develop the support we offer further.

As well as the Team, the Trustees worked hard during the year to build the trustee board with specific skills needed within the governance of the charity. Developing effective governance within our work and focusing on what we needed to achieve from our previous strategic plan. Through meetings and workshops we were able to work with staff to develop a new look service that has the core principles of Home-Start at its heart and will be able to take us into the future to support as many families as we can across Cornwall.

# HOME-START KERNOW

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Volunteers

Our volunteers have been amazing during this difficult year and whilst some of them took the opportunity to move onto new challenges we have continued to recruit new volunteers and currently have 64 trained volunteers supporting families at home, supporting delivery of our group work and supporting health workers at baby clinics.

As we were not able to hold face to face volunteer events for volunteer week in June the trustees made 'Thank you' calls to all volunteers. These calls seemed to be well received and were important in the absence of face to face get togethers.

We did manage to hold our annual Christmas lunch for volunteers which was held at the Penhale Round at Fraddon just as the covid guidance changed again. The lunch was very much enjoyed and a great opportunity for new staff, volunteers and trustees to get to know each other.

### Funders

During this year we were funded by: The Big lottery, Garfield Weston, Henry Smith, Persimmons homes, The Postcode lottery, Children in Need, Comic Relief, The Contain Outbreak Management Fund, Cornwall Council Supporting Families Transformation Fund, Elm grant trust, Liza and Becca's VIP prizes, Tesco Community Fund, Argos-Sainsburys, Persimmons homes, Barratt Homes, Cornwall Women's Fund, Cornwall Community Build Back Better Fund, Trisha Hewitt Marketing and Communications, Arnold Clarke and the Royal Naval Fund.

We also had the following items donated for our families,

- Nappies donated by Waitrose,
- BBC Tiny Happy People goody bags,
- BT OPEN REACH staff donated wonderful gifts for families for Christmas again in this year
- Toy boxes for outdoor play

Its always wonderful to receive such items and the families are delighted with the items they are given. They really make a difference to families.

### Thanks

We have so many people who support our work both with funding, gifts and time they give to the charity. I want to thank all our funders, supporters, donors, volunteers, staff and trustees. The work we do in Cornwall is made possible by the financial donations and gifts you give to us. The time donated and the commitment and hard work of all the staff team. Thank you to all of you for supporting Home- start Kernow.

# HOME-START KERNOW

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Financial review

#### Financial position

The following funds were brought forward from the previous year:

Unrestricted Funds	£66,649
Restricted Funds	£47,481
<b>Total</b>	<b>£114,130</b>

The main sources of income (restricted funds) for 2021/22 were:

Big Lottery Fund	£49,352
Cornwall Council - COMF	£102,000
Cornwall Council - supporting families	£146,938
Trust and foundations	£69,184
<b>Total</b>	<b>£367,474</b>

Additional unrestricted income for the year received was:

Donations - HSK Vols/Trustees	£7,192
Trust and foundations	£15,357
Bank Interest	£7
<b>Total</b>	<b>£22,556</b>

Total Income and Expenditure within the financial year was:

Total Income	£390,030
Expenditure	£240,727
Depreciation of Assets	£2,409
<b>TOTAL EXPENDITURE</b>	<b>£243,136</b>

### Balance of funds at 31 March 2022 £261,024

Funds carried forward at the end of the year were:

Unrestricted Funds	£70,784
Restricted Funds	£190,240

### Balance of funds at 31 March 2022 £261,024

### Reserves Policy

The trustees have set a reserves policy which requires:

- a) reserves are maintained at a level which ensures that Home-Start's core activity could continue during a period of unforeseen difficulty
- b) a proportion of reserves are maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of the scheme's planning, budget and forecast cycle and takes into account:

- risks associated with each stream of income and expenditure being different from that budgeted
- planned activity level
- organisation's commitments.

# HOME-START KERNOW

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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Having considered the risk, activity and commitments of the organisation, the trustees have agreed that the scheme needs to retain a level of reserves of between 3 and 6 months running costs, this does not include restricted fund expenditure which is supported by the allocated funds received.

At 31 March 2022 the charity had unrestricted reserves of £70,784, which falls within the target level. Continuing efforts are being made to maintain this level through new sources of funding, as well as seeking efficiencies to reduce the ongoing running costs in the charity.

### Structure, governance and management

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

M Gould

J M Scrimgeour

(Resigned 27 April 2022)

P J Thornton

W D Trotter

J Law

R W Clarke

(Resigned 18 February 2022)

A Cairns

(Appointed 27 May 2022)

P Hastings

(Appointed 22 July 2022)

### Recruitment and appointment of new trustees

In addition to all the volunteer family visitors Home-Start Kernow also needs to recruit volunteer trustees. A passion for supporting families and an ability to think strategically are important. The trustees' role is to steer the organisation and maintain good governance. Our appointment process follows the advice from the Charity Commission and Home-Start UK (to whom we are affiliated). Home-Start Kernow has its own independent management board as a registered charity and company limited by guarantee but we are supported by the national organisation who provide policies and guidance. New trustees receive induction from the chair and have access to a wide range of information from the Home-Start UK intranet. We advertise vacancies in the local media and more information can be found on our website.

The trustees' report was approved by the Board of Trustees.



M.A.Gould (Jan 23, 2023 10:32 GMT)

.....  
M Gould

Trustee

Jan 23, 2023

Date: .....



# HOME-START KERNOW

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 MARCH 2022*

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The trustees, who are also the directors of Home-Start Kernow for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# HOME-START KERNOW

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOME-START KERNOW

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I report to the trustees on my examination of the financial statements of Home-Start Kernow (the charity) for the year ended 31 March 2022.

### Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the charity'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 the Institute of Chartered Accountants in England and Wales, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

### Matthew Webb BA (Hons) BFP FCA

Azets Audit Services  
Unit A, Woodlands Court  
Truro Business Park  
Truro  
Cornwall  
TR4 9NH  
United Kingdom

Dated: .....

# HOME-START KERNOW

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	2	7,192	-	7,192	3,982	-	3,982
Charitable activities	3	15,357	367,474	382,831	41,538	154,223	195,761
Investments	4	7	-	7	9	-	9
<b>Total income</b>		<u>22,556</u>	<u>367,474</u>	<u>390,030</u>	<u>45,529</u>	<u>154,223</u>	<u>199,752</u>
<b>Expenditure on:</b>							
Charitable activities	5	<u>18,421</u>	<u>224,715</u>	<u>243,136</u>	<u>9,184</u>	<u>163,029</u>	<u>172,213</u>
<b>Net income for the year/ Net movement in funds</b>		4,135	142,759	146,894	36,345	(8,806)	27,539
Fund balances at 1 April 2021		<u>66,649</u>	<u>47,481</u>	<u>114,130</u>	<u>30,304</u>	<u>56,287</u>	<u>86,591</u>
<b>Fund balances at 31 March 2022</b>		<u><u>70,784</u></u>	<u><u>190,240</u></u>	<u><u>261,024</u></u>	<u><u>66,649</u></u>	<u><u>47,481</u></u>	<u><u>114,130</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HOME-START KERNOW

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		4,154		4,222
<b>Current assets</b>					
Debtors	10	2,313		180	
Cash at bank and in hand		267,379		126,656	
		<u>269,692</u>		<u>126,836</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(12,822)</u>		<u>(16,928)</u>	
Net current assets			256,870		109,908
<b>Total assets less current liabilities</b>			<u>261,024</u>		<u>114,130</u>
<b>Income funds</b>					
Restricted funds	12	190,240		47,481	
Unrestricted funds		70,784		66,649	
		<u>261,024</u>		<u>114,130</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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

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

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

The financial statements were approved by the Trustees on Jan 23, 2023

*M.A. Gould*

M.A.Gould (Jan 23, 2023 10:32 GMT)

M Gould  
Trustee

Company registration number 09335452

# HOME-START KERNOW

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

Home-Start Kernow is a private company limited by guarantee incorporated in England and Wales. The registered office is Bodmin Family Hub, 83 Fore Street, Bodmin, Cornwall, PL31 2JB, United Kingdom.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In making their assessment, the directors have considered the impact the COVID-19 pandemic on the charity's ability to continue as a going concern. There are no material uncertainties which may create significant doubt over the charity's ability to continue as a going concern.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

# HOME-START KERNOW

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

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### 1 Accounting policies

(Continued)

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

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

Plant and equipment	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

The recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# HOME-START KERNOW

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

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

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

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# HOME-START KERNOW

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

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Donations and gifts	7,192	3,982

### 3 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Performance related grants	382,831	195,761
Analysis by fund		
Unrestricted funds	15,357	41,538
Restricted funds	367,474	154,223
	382,831	195,761

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	7	9



# HOME-START KERNOW

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

### 5 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Staff costs	189,207	112,175
Depreciation and impairment	2,409	2,214
Insurance	948	908
Telephone	5,181	6,693
Postage and stationery	2,850	600
Advertising	444	3,767
Outsourced resources	7,878	8,367
Co-ordinator expenses	10,048	2,003
Volunteer expenses	4,778	956
Training	4,341	5,377
Affiliation fee	3,236	3,138
Office costs	3,600	9,604
Group activities	320	616
Evaluation	-	2,504
Building capabilities	1,092	4,014
Other charitable expenditure	958	829
	<u>237,290</u>	<u>163,765</u>
Share of governance costs (see note 6)	5,846	8,448
	<u>243,136</u>	<u>172,213</u>
<b>Analysis by fund</b>		
Unrestricted funds	18,421	9,184
Restricted funds	224,715	163,029
	<u>243,136</u>	<u>172,213</u>

# HOME-START KERNOW

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

### 6 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Independent Examination	-	1,500	1,500	-	1,540
Preparation of accounts	-	1,500	1,500	-	1,528
Legal and professional	-	36	36	-	888
Bookkeeping fees	-	2,810	2,810	-	4,492
	-	5,846	5,846	-	8,448
Analysed between Charitable activities	-	5,846	5,846	-	8,448

### 7 Trustees

During the year, the following expenses were reimbursed or paid on behalf of Trustees:

M Gould - £345 (2021: £1,051)

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Employees	8	5
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	175,861	105,292
Social security costs	8,658	3,796
Other pension costs	4,688	3,087
	189,207	112,175

There were no employees whose annual remuneration was more than £60,000.

# HOME-START KERNOW

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

### 9 Tangible fixed assets

	Plant and equipment £
<b>Cost</b>	
At 1 April 2021	10,651
Additions	2,341
	<hr/>
At 31 March 2022	12,992
	<hr/>
<b>Depreciation and impairment</b>	
At 1 April 2021	6,429
Depreciation charged in the year	2,409
	<hr/>
At 31 March 2022	8,838
	<hr/>
<b>Carrying amount</b>	
At 31 March 2022	4,154
	<hr/> <hr/>
At 31 March 2021	4,222
	<hr/> <hr/>

### 10 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	2,313	180
	<hr/> <hr/>	<hr/> <hr/>

### 11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,824	2,524
Trade creditors	4,478	11,167
Other creditors	1,190	745
Accruals and deferred income	3,330	2,492
	<hr/>	<hr/>
	12,822	16,928
	<hr/> <hr/>	<hr/> <hr/>

# HOME-START KERNOW

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

### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Big Lottery Fund	45,211	120,049	(128,094)	37,166	49,352	(62,018)	24,500
Trusts & Foundations	1,076	34,174	(34,935)	315	-	(315)	-
Garfield Weston	10,000	-	-	10,000	10,000	(18,278)	1,722
BHFB	-	-	-	-	1,750	(1,750)	-
Henry Smith 2021/22	-	-	-	-	30,000	(19,832)	10,168
Groundworks/ Comic Relief	-	-	-	-	3,888	(3,888)	-
Postcode Lottery	-	-	-	-	20,000	(16,634)	3,366
COMF	-	-	-	-	102,000	(102,000)	-
Supporting families	-	-	-	-	146,938	-	146,938
Mellow Mums - Royal Navy Families	-	-	-	-	1,046	-	1,046
RN & RM Charity	-	-	-	-	2,500	-	2,500
	<u>56,287</u>	<u>154,223</u>	<u>(163,029)</u>	<u>47,481</u>	<u>367,474</u>	<u>(224,715)</u>	<u>190,240</u>

### 13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	4,154	-	4,154	4,222	-	4,222
Current assets/(liabilities)	66,630	190,240	256,870	62,427	47,481	109,908
	<u>70,784</u>	<u>190,240</u>	<u>261,024</u>	<u>66,649</u>	<u>47,481</u>	<u>114,130</u>

# HOME-START KERNOW

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

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### 14 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	33,165	16,675

There were no other disclosable related party transactions during the year (2021 - none).

*Board of Trustees  
Home-Start Kernow  
Bodmin Family Hub  
Chestnuts Centre  
83 Fore Street  
Bodmin  
Cornwall PL31 2JB*

**PRIVATE AND CONFIDENTIAL**

Azets Audit Services  
FAO Matt Webb  
Woodlands Court  
Truro Business Park  
TRURO  
Cornwall TR4 9NH

Dear Sirs

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

**GENERAL**

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK and Ireland) 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 477 of the Companies Act 2006 from the requirement to have its financial statements for the financial year ended 31 March 2022 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as directors / trustees, as set out in the terms of your engagement letter dated 8 March 2021 under the Companies Act 2006, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK 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 and related financial information, including minutes of all management and trustees' meetings and correspondence with The Charity Commission, have been made available to you for the purpose of your work.
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 as applicable 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 applicable.

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. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

#### **LOANS AND ARRANGEMENTS**

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

#### **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 as applicable 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 as applicable 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 the requirements of company law or accounting standards.

#### **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 as applicable.

#### **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,

*M.A. Gould*

M.A. Gould (Jan 23, 2023 10:32 GMT)

On behalf of the Board of Trustees  
Home-Start Kernow

Jan 23, 2023

Date

Michelle Gould - Chairperson

Name and Position

**MINUTES OF MEETING OF THE BOARD OF DIRECTORS  
OF  
HOME-START KERNOW**

**HELD ON:** 9th January 2023  
**AT:** Online  
**PRESENT:** MG/DT/PT/JL/PH/JSc

There were produced at the meeting, the accounts for the year ended 31 March 2022.

IT WAS RESOLVED:-

To approve the accounts and adopt them as final accounts suitable for distribution to the members.

Following approval being sought and received from all members the company being so entitled will file accounts with the Registrar of Companies and the Charity Commission.

Signed: M.A. Gould  
M.A.Gould (Jan 23, 2023 10:32 GMT)

Date: Jan 23, 2023





## 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	Home-Start Kernow									
2	Company registration number	0	9	3	3	5	4	5	2		
3	Tax reference	5	2	1	0	5	2	5	2	3	6
4	Type of company	8									

## Northern Ireland (NI)

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

## About this return

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

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

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

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"/>	0	.	<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"/>	0	.	<input type="text"/>	<input type="text"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period														<input type="text"/>		

## Income – continued

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

## Chargeable gains

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

## Profits before deductions and reliefs

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

## Deductions and reliefs

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

## Deductions and Reliefs - continued

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

## Tax calculation

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

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
<b>330</b>	<b>2 0 2 1</b>	<b>335</b>	£	<b>340</b>	<b>19%</b>	<b>345</b>	£ p
		<b>350</b>	£	<b>355</b>		<b>360</b>	£ p
		<b>365</b>	£	<b>370</b>		<b>375</b>	£ p
<b>380</b>		<b>385</b>	£	<b>390</b>		<b>395</b>	£ p
		<b>400</b>	£	<b>405</b>		<b>410</b>	£ p
		<b>415</b>	£	<b>420</b>		<b>425</b>	£ p

  

Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425	<b>430</b>	£														0	•	0	0
Marginal relief for ring fence trades	<b>435</b>	£														•			
Corporation Tax chargeable - box 430 minus box 435	<b>440</b>	£														•	0	0	0

## Reliefs and deductions in terms of tax

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

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

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

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

### Calculation of tax outstanding or overpaid - continued

**526 Coronavirus support schemes overpayment now due**  
– total of boxes 471 and 474 minus boxes 472 and 473

**527 Restitution tax**

**528 Self-assessment of tax payable**  
– total of boxes 525, 526 and 527

## Tax reconciliation

530	Research and Development credit	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
535	(Not currently used)	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
540	Creative tax credit	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
545	Total of Research and Development credit and creative tax credit – total box 530 to 540	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
550	Land remediation tax credit	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
555	Life assurance company tax credit	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
560	Total land remediation and life assurance company tax credit – total box 550 and 555	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
565	Capital allowances first-year tax credit	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
570	Surplus Research and Development credits or creative tax credit payable – box 545 minus box 525	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
575	Land remediation or life assurance company tax credit payable – total of boxes 545 and 560 minus boxes 525 and 570	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
580	Capital allowances first-year tax credit payable – boxes 545, 560 and 565 minus boxes 525, 570 and 575	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
585	Ring fence Corporation Tax included	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
586	NI Corporation Tax included	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
590	Ring fence supplementary charge included	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
595	Tax already paid (and not already repaid)	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
600	Tax outstanding – box 525 minus boxes 545, 560, 565 and 595	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>
605	Tax overpaid including surplus or payable credits – total sum of boxes 545, 560, 565 and 595 minus 525	£	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	.	<div><div></div><div></div></div>

## Tax reconciliation - continued

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

## Exporter information

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

616 Yes – goods ☐

617 Yes – services ☐

618 No – neither ☐

## Indicators and information

620	Franked investment income/Exempt ABGH distributions	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> 0 <input type="text"/> 0
625	Number of 51% group companies	<input style="width: 100px;" type="text"/> 0
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 style="width: 40px;" type="text"/>
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input style="width: 40px;" type="text"/>
635	is within a group payments arrangement for the period	<input style="width: 40px;" type="text"/>
640	has written down or sold intangible assets	<input style="width: 40px;" type="text"/>
645	has made cross-border royalty payments	<input style="width: 40px;" type="text"/>
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"/> 0 <input type="text"/> 0

## Information about enhanced expenditure

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

<b>650</b>	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	<div style="border: 1px solid black; width: 30px; height: 30px; margin-left: auto;"></div>
<b>655</b>	Put an 'X' in box 655 if the claim is made by a large company	<div style="border: 1px solid black; width: 30px; height: 30px; margin-left: auto;"></div>
<b>660</b>	R&D enhanced expenditure	<div style="display: flex; align-items: center;"> <span style="font-size: 1.2em; margin-right: 5px;">£</span> <div style="display: flex; gap: 2px;"> <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> </div> <span style="margin: 0 5px;">•</span> <div style="display: flex; gap: 2px;"> <input type="text" value="0"/><input type="text" value="0"/> </div> </div>
<b>665</b>	Creative enhanced expenditure	<div style="display: flex; align-items: center;"> <span style="font-size: 1.2em; margin-right: 5px;">£</span> <div style="display: flex; gap: 2px;"> <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> </div> <span style="margin: 0 5px;">•</span> <div style="display: flex; gap: 2px;"> <input type="text" value="0"/><input type="text" value="0"/> </div> </div>
<b>670</b>	R&D and creative enhanced expenditure total box 660 and box 665	<div style="display: flex; align-items: center;"> <span style="font-size: 1.2em; margin-right: 5px;">£</span> <div style="display: flex; gap: 2px;"> <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> </div> <span style="margin: 0 5px;">•</span> <div style="display: flex; gap: 2px;"> <input type="text" value="0"/><input type="text" value="0"/> </div> </div>
<b>675</b>	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	<div style="display: flex; align-items: center;"> <span style="font-size: 1.2em; margin-right: 5px;">£</span> <div style="display: flex; gap: 2px;"> <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> </div> <span style="margin: 0 5px;">•</span> <div style="display: flex; gap: 2px;"> <input type="text" value="0"/><input type="text" value="0"/> </div> </div>
<b>680</b>	Vaccine research expenditure	<div style="display: flex; align-items: center;"> <span style="font-size: 1.2em; margin-right: 5px;">£</span> <div style="display: flex; gap: 2px;"> <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> </div> <span style="margin: 0 5px;">•</span> <div style="display: flex; gap: 2px;"> <input type="text" value="0"/><input type="text" value="0"/> </div> </div>

## Land remediation enhanced expenditure

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

## Information about capital allowances and balancing charges

Allowances and charges in the calculation of trading profits and losses

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

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

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



## Qualifying expenditure

<b>760</b>	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"/>
<b>765</b>	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"/>
<b>770</b>	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"/>
<b>771</b>	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"/>
<b>772</b>	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"/>
<b>773</b>	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"/>
<b>775</b>	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"/>

## Losses, deficits and excess amounts

### Amount arising

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

### Excess amounts

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

## Northern Ireland information

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

## Overpayments and repayments

## Small repayments

**860** Do not repay sums of £             .   or less.

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

## Repayments for the period covered by this return

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

## Surrender of tax refund within group

**Including surrenders under the Instalment Payments Regulations**

**900 The following amount is to be surrendered** £            .

**Put an 'X' in the appropriate boxes below**

**the joint Notice is attached** ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

**or** ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

**will follow** ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

**915 Please stop repayment of the following amount until we send you the Notice** £            .

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

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

## Payments to a person other than the company

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

## Declaration

<b>Declaration</b>	
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.	
I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.	
975	Name
	<input type="text" value="M GOULD"/> <i>M.A. Gould</i> <small>M.A. Gould (Jan 23, 2023 10:32 GMT)</small>
980	Date DD MM YYYY
	<input type="text" value="Jan 23, 2023"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
985	Status
	<input type="text" value="DIRECTOR"/>



## 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)	Home-Start Kernow
E2	Tax reference	5 2 1 0 5 2 5 2 3 6
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 0 4 2 0 2 1
E4	to DD MM YYYY	3 1 0 3 2 0 2 2

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

Charity/CASC repayment reference	E5	
Charity Commission registration number, or OSCR number (if applicable)	E10	1159948
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	M GOULD <i>M.A. Gould</i> <small>M.A.Gould (Jan 23, 2023 10:32 GMT)</small>
Status	E35	DIRECTOR
Date DD MM YYYY	E40	Jan 23, 2023

## 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 £ 3 9 0 0 3 0 • 0 0
Investment income - exclude any amounts included on form CT600	E55 £ • 0 0
UK land and buildings - exclude any amounts included on form CT600	E60 £ • 0 0
Gift Aid - exclude any amounts included on form CT600	E65 £ • 0 0
From other charities - exclude any amounts included on form CT600	E70 £ • 0 0
Gifts of shares or securities received	E75 £ • 0 0
Gifts of real property received	E80 £ • 0 0
Other sources (not included above)	E85 £ • 0 0
Total of boxes E50 to E85	E90 £ 3 9 0 0 3 0 • 0 0

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

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 £ 2 4 3 1 3 6 • 0 0
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 £ • 0 0
All general administration/governance costs	E105 £ • 0 0
All grants and donations made within the UK	E110 £ • 0 0
All grants and donations made outside the UK	E115 £ • 0 0
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 £ • 0 0
Total of boxes E95 to E120	E125 £ 2 4 3 1 3 6 • 0 0

## Information required

### Charity/CASC assets

Disposals in period  
(total consideration received)

Held at the end of the period  
(use accounts figures)

Tangible fixed  
assets

E130 £

E135 £

UK investments  
(excluding  
controlled companies)

E140 £

E145 £

Shares in,  
and loans to,  
controlled companies

E150 £

E155 £

Overseas  
investments

E160 £

E165 £

Loans and non-trade debtors

E170 £

Other current assets

E175 £

Qualifying investments and loans

*Applies to charities only. See CT600 Guide*

E180

Value of any non-qualifying investments and loans

*Applies to charities only. See CT600 Guide*

E185 £

Number of subsidiary or associated companies the charity  
controls at the end of the period. Exclude companies that  
were dormant throughout the period

E190