

Charity registration number 1162867 (England and Wales)

Company registration number 09355345

THE THOMAS SCANLAN TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE THOMAS SCANLAN TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs T L Mander	
	Mrs I A Nicholls	
	Mr C W House	
	Dr M J Davies	
	Mr R L Thompson	
	Miss S D Critchley	
	Mr C Critchley	
	Mr K Barrett	
	Mr C W Cooper	
	Mr S J Nolan	(Appointed 26 March 2025)
Charity number (England and Wales)	1162867	
Company number	09355345	
Registered office	19 Church Street	
	Uckfield	
	East Sussex	
	England	
	TN22 1BJ	
Independent examiner	James Todd and Co Limited	
	Drayton House	
	Drayton Lane	
	Chichester	
	West Sussex	
	England	
	PO20 2EW	

THE THOMAS SCANLAN TRUST

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THE THOMAS SCANLAN TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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 Trust'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

The Trust Deed, dated April 1979, allows the Trustees to provide housing for the retired. The Trustees are empowered to provide and maintain homes upon such terms as they agree are fitting and in consideration of the leases. The Trust's properties can be purchased on a leasehold basis at a price determined by an independent surveyor or with a discount calculated using the potential purchasers age and life expectancy (the discount scheme).

As a housing provider for the over 55s (over 60s at Hailsham and Lower Willingdon), we are committed to meeting the growing needs and altering demands of our 'niche' market. We aim to accommodate the requirements of our discerning applicants that join our waiting lists and work to achieve high levels of satisfaction with the housing we provide.

One of our discount lease bungalows was vacated in March 2024. It was subsequently refurbished, with a new bathroom installed and added to our rental portfolio, increasing our number to seven. We will continue to review our own housing stock as properties become available, whilst assessing the needs of those on our waiting lists. We offer our rental properties at a 'less than market' rent, based on local authority housing allowances. Our aim is to regularly monitor the need for rental properties, based on our waiting lists and increase that part of our portfolio as funds allow.

We have continued with works recommended in the maintenance plan provided by a firm of Chartered Surveyors in 2022. This covered redecoration of exteriors at two of our sites and new fencing. There have been occasions where works have been required at, or in conjunction with, neighbouring properties where we have shared costs to ensure standards are met and dealt with swiftly for our residents.

A number of new boilers had to be installed this year, providing a more efficient and economic heat and water source for those residents.

We are registered for the next solar panel scheme with a view to installing panels at 6 bungalows at our Willingdon site which will benefit the residents for their own electricity supply.

As properties return to us we are continuing our programme of refurbishment, with particular attention being paid to the updating of bathrooms and kitchens.

We continue to look for any suitable development opportunities to build/convert new homes.

THE THOMAS SCANLAN TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and are aware that it is their duty to administer the charity to further its purposes. They are aware that the Public Benefit must be identifiable and proven. They are also aware that whilst our charity does benefit individuals of a particular section of the public our beneficiaries are deemed to be a sufficient section of the public.

We provide access to contractors and our office staff when maintenance/adaptation issues occur.

Each property is provided with a 'lifeline' system, providing 24hr access to care and emergency services. Some residents choose not to access this. They are able to review this option at any time during their tenure.

We are a 'niche' provider but fulfil a need in a market where 'retirement' housing and associated services are being offered at huge costs by the larger retirement housing companies.

The Thomas Scanlan Trust is a charity and a limited company. We provide affordable housing for the over 55s (over 60s at Hailsham and Lower Willingdon) across 4 locations in East Sussex. Our aim is to provide worry free living.

Financial review

This report is to be viewed in collaboration with our prepared accounts for the year to 31st March 2025.

The Trust's Treasurer in liaison with the Trustees and Accountant monitor the level of reserves held by the Trust.

The Reserves Policy of the charity outlines the monies that the Trustees would wish to have in reserve for the charity to be able to expand without financial constraints. The Trustees continue to monitor these reserves and to build on them for future developments and/or to pursue their aim to provide rental properties.

Future reserves can be accumulated from the sale of properties on the death of residents. Those sold using our Discount Scheme, automatically revert to the Trust for re-sale.

Reserves for each of the Service Charge Accounts are accrued in separate accounts for each site and used towards items of annual expenditure.

The Discount Property Settlement Reserve Fund is currently £400,000

The Emergency Reserve Fund is set at £100,000

Reserve funds are held in separate accounts with seven financial institutions in order to mitigate the risk of losing funds due to financial collapse. This year, we closed 2 of the notice accounts due to a fall in interest rates, and opened fixed rate accounts with 2 new financial institutions.

As properties become vacant consideration is given to whether properties should be sold or used as rental properties, depending on demand from our waiting lists.

Reserves policy

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

THE THOMAS SCANLAN TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Major risks

All major decisions are taken following consultation with all Trustees and where necessary with the participation of professionals.

Trustees meet approximately every two months, where bank balances and financial matters are reviewed and discussed along with the running of the Trust. The Trustees are able to meet via video conferencing if and when necessary. In this past year we have been able to hold meetings in person with the flexibility of Trustees joining by Zoom when appropriate.

Prior to each meeting Trustees are provided with a summary of the movements in the bank accounts and balances.

The General Manager is able to consult with Trustees on a daily basis when necessary. Policies are in place regarding the verification of invoices and payments, and we have a weekly system in place for the approval of invoices by email which is sent to all the Trustees. The Treasurer and Chairman have access to the online banking. Spot checking of invoices is regularly carried out at the office by one Trustee, agreed at each meeting.

Matters requiring consultation are posted or e-mailed to Trustees and decisions made according to the majority. We have commissioned the setting up of a secure 'email' to share pertinent information with the Trustees.

All Trustees are involved/consulted at regular meetings regarding the movement and use of funds. The Treasurer is able to consult with the Trust's Accountant and bankers whenever necessary.

All financial transactions require two signatures. Policies regarding the use of cheques and procedures for making on line payments are detailed in the Trust's Policies File.

The Trust's Risk map is reviewed by a subcommittee of Trustees annually with reference to the Charity Governance Code. The review is then submitted at a meeting of all Trustees and matters requiring attention are then dealt with.

We hold a Related Parties Register, updated annually. Trustees are required to declare any personal interest relating to any agenda item prior to each meeting.

We hold a Related Parties Register, updated annually. Trustees are required to declare any personal interest relating to any agenda item prior to each meeting.

Plans for future periods

In the coming year the Trust would like to continue to focus on its rental portfolio, funds permitting, in addition with continuing to update and modernise our properties as they become vacant and funds dictate. We will consider any request from current residents to help with the cost of updating bathroom, kitchen, garden and fencing improvements.

We are recognising the need to adapt to the changing landscape of retirement and the requirements of existing and future customers. To this end we will continue to prioritise our existing properties and our rental portfolio in the coming year.

Structure, governance and management

Our governing documents are the Trust Deed, formulated as a result of the last will and testament of the late Thomas Arthur Scanlan in which he left the bulk of his estate "to be used in creating a Trust for the purpose of erecting homes for the benefit of retired people"

Following the incorporation of the Trust on 15th December 2014 the Trust is now also governed by Company Law and its Memorandum and Articles of association.

THE THOMAS SCANLAN TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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:

Mrs T L Mander

Mrs I A Nicholls

Mr C W House

Dr M J Davies

Mr R L Thompson

Miss S D Critchley

Mr C Critchley

Mr K Barrett

Mr C W Cooper

Mr S J Nolan

(Appointed 26 March 2025)

Recruitment and appointment of trustees

Trustees/Directors come to the Trust via personal recommendation or application. Such persons are invited to attend a meeting of the Trustees and are then guided through what is required of them by one other Trustee. They are provided with information from the Charity Commission as to their role and duties. Following attendance at a meeting and subsequent Q and A, individuals deemed suitable are asked, in writing, to join the board. Following this a formal Deed of Appointment is prepared by the Trust's accountant and all necessary 'legal' checks undertaken. We have now produced a Trustee Induction pack which provides guidance on the role and has links to websites and online training courses to support new Trustees.

Specific Trustee roles are agreed at the AGM, where all officers and Trustees re-affirm their willingness to continue on the board.

The Trustees are always on the lookout for suitable Trustees/ Directors and are mindful of the skills and diversity required.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The day to day running of the Trust is undertaken by the General Manager; in her absence there are two part time administration assistants. In April one of our part time assistants resigned, and we employed a replacement in May.

The General Manager has delegated powers to deal with the running of the office and the Trusts business with access to the Trustees at all times. Policies are in place and adhered to as well as a guide detailing the daily needs of the office.

All staff are monthly paid, the payroll being managed by the Trust's accountant. Salary/hourly rates are reviewed in February each year, with any amendments effective 1st April. Any staff eligible for pension benefits are enrolled unless they decline membership.

The Trustee's report was approved by the Board of Trustees.



.....
Mrs I A Nicholls

Trustee

29 / 07 / 2025

Date:

THE THOMAS SCANLAN TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE THOMAS SCANLAN TRUST

I report to the Trustees on my examination of the financial statements of The Thomas Scanlan Trust (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Trust (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.

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Trust as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.



Oliver Read FCCA ACA

James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England

29 / 07 / 2025

Dated:

THE THOMAS SCANLAN TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Total 2024 £
	Notes						
Income from:							
Charitable activities	3	204,622	-	204,622	404,615	-	404,615
Investments	4	43,854	-	43,854	19,308	-	19,308
Total income		<u>248,476</u>	<u>-</u>	<u>248,476</u>	<u>423,923</u>	<u>-</u>	<u>423,923</u>
Expenditure on:							
Charitable activities	5	141,721	10,966	152,687	160,789	10,966	171,755
Other expenditure	10	-	-	-	322,000	-	322,000
Total expenditure		<u>141,721</u>	<u>10,966</u>	<u>152,687</u>	<u>482,789</u>	<u>10,966</u>	<u>493,755</u>
Net gains/(losses) on investments	11	-	1,457	1,457	-	(2,060)	(2,060)
Net income/(expenditure)		<u>106,755</u>	<u>(9,509)</u>	<u>97,246</u>	<u>(58,866)</u>	<u>(13,026)</u>	<u>(71,892)</u>
Transfers between funds		-	-	-	(300,218)	300,218	-
Net movement in funds	7	<u>106,755</u>	<u>(9,509)</u>	<u>97,246</u>	<u>(359,084)</u>	<u>287,192</u>	<u>(71,892)</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>328,417</u>	<u>5,928,592</u>	<u>6,257,009</u>	<u>687,501</u>	<u>5,641,400</u>	<u>6,328,901</u>
Fund balances at 31 March 2025		<u>435,172</u>	<u>5,919,083</u>	<u>6,354,255</u>	<u>328,417</u>	<u>5,928,592</u>	<u>6,257,009</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE THOMAS SCANLAN TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		280,414		291,380
Investment property	14		5,638,669		5,637,212
			<u>5,919,083</u>		<u>5,928,592</u>
Current assets					
Debtors	15	864		1,494	
Cash at bank and in hand		1,357,238		1,371,186	
		<u>1,358,102</u>		<u>1,372,680</u>	
Creditors: amounts falling due within one year	16	(87,975)		(127,276)	
Net current assets			<u>1,270,127</u>		<u>1,245,404</u>
Total assets less current liabilities			<u>7,189,210</u>		<u>7,173,996</u>
Creditors: amounts falling due after more than one year	17		(834,955)		(916,987)
Net assets			<u><u>6,354,255</u></u>		<u><u>6,257,009</u></u>
The funds of the Trust					
Unrestricted funds - general	21		435,172		328,417
Unrestricted funds - Designated	20		5,919,083		5,928,592
			<u>6,354,255</u>		<u>6,257,009</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 2025.

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.

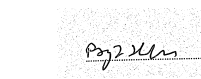
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 29 / 07 / 2025



Mr C W House
Trustee



Mr R L Thompson
Trustee

Company registration number 09355345 (England and Wales)

THE THOMAS SCANLAN TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	25		(57,802)		(130,564)
Investing activities					
Purchase of investment property		-		(301,546)	
Proceeds from disposal of investment property		-		1,326	
Investment income received		43,854		19,308	
Net cash generated from/(used in) investing activities			43,854		(280,912)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(13,948)		(411,476)
Cash and cash equivalents at beginning of year			1,371,186		1,782,662
Cash and cash equivalents at end of year			1,357,238		1,371,186

THE THOMAS SCANLAN TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Thomas Scanlan Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 19 Church Street, Uckfield, East Sussex, TN22 1BJ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Trust. 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 Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors 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 Trust 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.

Income is derived from 3 main sources; grants of 125 year leases, grants of a life interest lease or rental of property.

Where a life interest lease is granted, the income is spread over the remaining life expectancy of the purchaser. In previous years, the original amount received was spread over the remaining life expectancy. The life expectancy is based on the Life Tables released by the Office of National Statistics. When the estimates are revised, this change in life expectancy is applied prospectively to the income deferral calculations.

Where a 125 year lease is granted, the income is recognised in the year of grant. The trust is also entitled to 5% of the proceeds of any subsequent lease assigned by the original tenant and this income is also recognised in the year of assignment.

Where a property is rented, income is recognised on an accruals basis.

THE THOMAS SCANLAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 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.

Costs are included within the Trust's accounts relate either to the direct provision of residential accommodation or to the support and governance costs associated with the trust's activities.

Included within activities undertaken, directly are general expenses and the costs of subsidising the running of the estates which the Trust owns. The main costs within this section relate to the provision for possible settlement of life interest leases if the resident dies or leaves within 10 years of signing the lease. This is covered in more detail in the provisions note below.

Support costs include office and staff costs relating to overseeing the trust's activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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:

Freehold land and buildings	4% straight line
Fixtures and fittings	25% straight line

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 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the Trust 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).

1.9 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.

THE THOMAS SCANLAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The Trust 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 Trust's balance sheet when the Trust 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 and bank loans 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 Trust's contractual obligations expire or are discharged or cancelled.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

The Trust offers a 'Money Back Guarantee' on the life interest leases. The conditions of the guarantee have changed for leases entered into during the current and subsequent years. Existing leases entered into in previous years still have the old conditions attached to them.

Previously, the conditions were that if the tenant dies or leaves within the first 10 years of the grant of the lease, then an amount is paid back to the tenant (or executors) based on the original amount paid which reduces on a straight line basis over the 10 years. This has now been changed so that if an applicant has more than 5 years, but less than 10 years life expectancy, the amount paid back reduces on a straight line basis over 5 years. Applicants with less than 5 years life expectancy will not receive any amount back. Applicants with more than 10 years will have the same conditions as in previous years.

THE THOMAS SCANLAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

For existing leases, if at the end of the financial year the life expectancy of a tenant with a life interest lease granted less than 10 years ago is less than 10 years, a provision is calculated to reflect the payment that is anticipated following the death of the tenant within the following 10 years. For new leases, as the tenant's life expectancy will be greater than the term the guarantee payback period runs over, no provision will be recognised.

For existing leases, if at the end of the financial year the life expectancy of a tenant with a life interest lease granted less than 10 years ago is greater than 10 years, a contingent liability is disclosed to reflect the payment that would be required if the tenant were to die within the initial 10 years period. For new leases, all amounts potentially due under the guarantee will be disclosed as a contingent liability.

The provision and contingencies included are updated at each year end to account for the changes in probabilities on the life expectancies of the residents.

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 Trust 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.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Provision of housing		
Sale of goods	130,417	353,589
Charitable rental income	51,159	30,076
Other income	23,046	20,950
	<u>204,622</u>	<u>404,615</u>

THE THOMAS SCANLAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	43,854	19,308

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Gardening	1,538	114
Insurance	4,707	3,242
Repairs and renewals	56,327	76,941
Legal and professional	1,388	3,663
Service charges	9,369	568
Light and heat	2,153	1,602
Rates	4,238	1,708
Bank charges	60	60
	79,780	87,898
Share of support and governance costs (see note 6)		
Support	68,378	61,698
Governance	4,529	22,159
	152,687	171,755
Analysis by fund		
Unrestricted funds - general	141,721	160,789
Unrestricted funds - Designated	10,966	10,966
	152,687	171,755

THE THOMAS SCANLAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities

	2025 £	2024 £
Staff costs	49,875	42,554
Depreciation	10,966	10,966
Postage, stationery and telephone	2,295	1,513
Rates	287	515
Computer costs	1,677	1,630
Travelling expenses	110	111
Legal and professional	2,404	2,801
Bad debts	-	8,000
Sundry expenses	764	1,325
Governance costs	4,529	14,442
	<u>72,907</u>	<u>83,857</u>
Analysed between:		
Charitable activities	<u>72,907</u>	<u>83,857</u>

	2025 £	2024 £
Governance costs comprise:		
Audit fees	240	9,414
Accountancy	4,289	5,028
	<u>4,529</u>	<u>14,442</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	240	9,414
Depreciation of owned tangible fixed assets	<u>10,966</u>	<u>10,966</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year, except for 3 trustees who were reimbursed a total of £110 for travel expenses (2024 - 3 were reimbursed £111 for travel expenses).

THE THOMAS SCANLAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Support staff	3	3

Employment costs

	2025 £	2024 £
Wages and salaries	49,072	41,052
Other pension costs	803	1,502
	49,875	42,554

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

10 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Long term and lifetime leases surrendered	-	322,000

11 Gains and losses on investments

	Unrestricted funds Designated 2025 £	Unrestricted funds Designated 2024 £
Gains/(losses) arising on:		
Revaluation of investments	1,457	(2,060)

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE THOMAS SCANLAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2024	360,668	9,696	370,364
At 31 March 2025	360,668	9,696	370,364
Depreciation and impairment			
At 1 April 2024	72,383	6,601	78,984
Depreciation charged in the year	9,618	1,348	10,966
At 31 March 2025	82,001	7,949	89,950
Carrying amount			
At 31 March 2025	278,667	1,747	280,414
At 31 March 2024	288,285	3,095	291,380

The buildings and other assets owned by the trust are necessary for its day to day charitable activities. For this reason, the assets have been ring-fenced into a separate designated fund to show that these monies are not realisable without having an impact on the trust's activities.

14 Investment property

	2025
	£
Fair value	
At 1 April 2024	5,637,212
Net gains or losses through fair value adjustments	1,457
At 31 March 2025	5,638,669

Investment property comprises the full open market value of properties leased to residents under a life interest lease or under a rental agreement, and the value of the reversionary interest of properties leased to residents under 125 year leases. The fair value of the investment property as at 31 March 2025 has been arrived at on the basis of a valuation carried out in October 2022 by Appleby Petfield Chartered Surveyors, who are not connected with the Trust. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	864	1,494

THE THOMAS SCANLAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	18	81,817	114,323
Other creditors		150	120
Accruals		6,008	12,833
		<u>87,975</u>	<u>127,276</u>

17 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Deferred income	18	<u>834,955</u>	<u>916,987</u>

18 Deferred income

	2025 £	2024 £
Other deferred income	<u>916,772</u>	<u>1,031,310</u>

Deferred income relates to the amounts received for the grant of life interest leases by the Trust. As the lease term is for the length of a resident's life, income is spread over the life expectancy of the resident at the year end date. 1 year's worth of income out of the total life expectancy is released to the SoFA in the financial year, with the balance relating to the life expectancy after the year end included in deferred income.

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	81,817	114,323
Non-current liabilities	<u>834,955</u>	<u>916,987</u>
	<u>916,772</u>	<u>1,031,310</u>
Movements in the year:		
Deferred income at 1 April 2024	1,031,310	1,090,882
Released from previous periods	<u>(114,538)</u>	<u>(59,572)</u>
Deferred income at 31 March 2025	<u>916,772</u>	<u>1,031,310</u>

THE THOMAS SCANLAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	803	1,502

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

The charge to the Statement of Financial Activities in respect of defined contribution schemes was £803 (2024: £1,502).

20 Unrestricted funds - Designated

These are unrestricted funds which are material to the Trust's activities.

	At 1 April 2024	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£
Property Fund	5,928,592	(10,966)	-	1,457	5,919,083
Previous year:	At 1 April 2023	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£
Property Fund	5,641,400	(10,966)	300,218	(2,060)	5,928,592

The designated fund represents the net book value of the Trust's fixed assets, which have been set aside in a separate fund to demonstrate the true "free" unrestricted funds of the Trust. The Trust's fixed assets are considered to be integral to its activities, and the sale or disposal of these to provide funds for day to day running is not preferred as this will limit the amount of housing that can be provided.

Transfers take place to ensure the value of the designated fund equals the book value of fixed assets at the year end.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	328,417	248,476	(141,721)	-	435,172

THE THOMAS SCANLAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21	Unrestricted funds					(Continued)
	Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
		£	£	£	£	£
	General funds	687,501	423,923	(482,789)	(300,218)	328,417
22	Analysis of net assets between funds					
		Unrestricted funds general 2025	Unrestricted funds Designated 2025	Total 2025		
		£	£	£		
	At 31 March 2025:					
	Tangible assets	-	280,414	280,414		
	Investment properties	-	5,638,669	5,638,669		
	Current assets/(liabilities)	435,172	834,955	1,270,127		
	Long term liabilities	-	(834,955)	(834,955)		
		435,172	5,919,083	6,354,255		
		Unrestricted funds general 2024	Unrestricted funds Designated 2024	Total 2024		
		£	£	£		
	At 31 March 2024:					
	Tangible assets	-	291,380	291,380		
	Investment properties	-	5,637,212	5,637,212		
	Current assets/(liabilities)	260,252	985,152	1,245,404		
	Long term liabilities	-	(916,987)	(916,987)		
	Provisions	68,165	(68,165)	-		
		328,417	5,928,592	6,257,009		

THE THOMAS SCANLAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23 Financial commitments, guarantees and contingent liabilities

Under the 'old' Money Back Guarantee conditions, if the life expectancy of a tenant on a discounted lease is less than 10 years at the year end and is within the first 10 years of the lease, a provision is calculated to reflect the payment that is anticipated if the resident dies within the first 10 years. If the life expectancy of the tenant is more than 10 years at the year end and is within the first 10 years of the lease, a contingent liability is included to recognise the amounts that would potentially fall due if the tenant were to die within the first 10 years.

Under the 'new' conditions, the life expectancy of a tenant will be greater than the term of the guarantee and so a contingent liability will be disclosed for potential amounts due for all life interest leases.

At 31 March 2025, the total contingent liability is calculated to be £506,003 (2024: £621,855).

24 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

25 Cash absorbed by operations	2025 £	2024 £
Surplus/(deficit) for the year	97,246	(71,890)
Adjustments for:		
Investment income recognised in statement of financial activities	(43,854)	(19,308)
Fair value gains and losses on investments	(1,457)	2,060
Depreciation and impairment of tangible fixed assets	10,966	10,966
Movements in working capital:		
Decrease in debtors	630	6,573
(Decrease)/increase in creditors	(6,795)	607
(Decrease) in deferred income	(114,538)	(59,572)
Cash absorbed by operations	(57,802)	(130,564)

26 Analysis of changes in net funds

The Trust had no material debt during the year.

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 Thomas Scanlan Trust											
2	Company registration number	0 9 3 5 5 3 4 5											
3	Tax reference	1 8 2 7 3 2 5 1 3 8											
4	Type of company	<input type="text"/> <input type="text"/>											

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 4		3 1 0 3 2 0 2 5	
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	X
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 participators 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	X
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	
96	Creative industries - form CT600P	

Tax calculation - Turnover

145	Total turnover from trade	£ .
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	

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"/>	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

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

Deductions and Reliefs – continued

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

Tax calculation

326	Number of associated companies in this period		0
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		X

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

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330	2 0 2 4	335	£	340	19%	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

Corporation Tax – total of boxes 345, 360, 375, 395, 410 and 425	430	£															0	•	0	0
Marginal relief	435	£																•		
Corporation Tax chargeable – box 430 minus box 435	440	£															0	•	0	0

Reliefs and deductions in terms of tax

445	Community Investment Tax Relief	£																•		
450	Double Taxation Relief	£																•		
455	Put an 'X' in box 455 if box 450 includes an underlying rate relief claim																			
460	Put an 'X' in box 460 if box 450 includes an amount carried back from a later period																			
465	Advance Corporation Tax	£																•		
470	Total reliefs and deduction in terms of tax – total of boxes 445, 450 and 465	£																•		

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

471	Coronavirus Job Retention Scheme (CJRS) received	£																•		
472	CJRS entitlement	£																•		
473	CJRS overpayment already assessed or voluntary disclosed	£																•		
474	Other coronavirus overpayments	£																•		

Energy levies

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	£																•	0	0
987	Electricity Generator Levy (EGL) exceptional generation receipts	£																•	0	0

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	£															0	•	0	0
480	Tax payable on loans and arrangements to participators	£																•		
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A																			
490	Controlled Foreign Companies (CFC) tax payable	£																•		
495	Bank levy payable	£																•		
496	Bank surcharge payable	£																•		
497	Residential Property Developer Tax (RPDT) payable	£																•		

Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy, bank surcharge and RPDT 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"/>	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"/>	0	.	0	0
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"/>	0	.	0	0
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"/>	0	.	0	0

Tax reconciliation

530	Research and Development credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
535	(Not currently used)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
540	Creatives tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
541	Audio-Visual expenditure credit (AVEC) and Video Games expenditure credit (VGEC)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
545	Total of Research and Development credit, creatives tax credit and AVEC/VGEC – total box 530 to 541	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
550	Land remediation tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
555	Life assurance company tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
560	Total land remediation and life assurance company tax credit – total box 550 and 555	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
565	Capital allowances first-year tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
570	Surplus Research and Development credits and creatives tax credit payable – box 545 minus box 525	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Tax reconciliation - continued

575	Land remediation or life assurance company tax credit payable – total of boxes 545 and 560 minus boxes 525 and 570	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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"/>
614	Audio-Visual expenditure credit and Video Games expenditure credit 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"/>
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"/>

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

Land remediation enhanced expenditure

Information about capital allowances and balancing charges/disposal values

Allowances and charges in the calculation of trading profits and losses

CT600(2025) Version 3

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

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

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

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

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	<div style="display: flex; align-items: center;"> £ <div style="display: flex; gap: 5px;"> <input type="text"/> <input type="text"/> <input type="text"/> <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> • <div style="display: flex; gap: 5px;"> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> </div> </div>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	<div style="display: flex; align-items: center;"> £ <div style="display: flex; gap: 5px;"> <input type="text"/> <input type="text"/> <input type="text"/> <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> • <div style="display: flex; gap: 5px;"> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> </div> </div>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	<div style="display: flex; align-items: center;"> £ <div style="display: flex; gap: 5px;"> <input type="text"/> <input type="text"/> <input type="text"/> <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> • <div style="display: flex; gap: 5px;"> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> </div> </div>

Overpayments and repayments

Small repayments

860 Do not repay sums of £ [] [] [] [] [] [] [] [] [] [] . [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"/>
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 creatives tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
886	Payable Audio-Visual expenditure credit and Video Games 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"/>
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"/>

Payments to a person other than the company

943	Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable	<input type="checkbox"/>
945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/>
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

Declaration

	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 <i>Alice Nicholls</i> Mrs I A Nicholls
980	Date DD MM YYYY 29 / 07 / 2025 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
985	Status Trustee



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

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	1162867
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	Mrs I A Nicholls
Status	E35	Trustee
Date DD MM YYYY	E40	29 / 07 / 2025

Repayments

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

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

E45

Information required

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

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

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 £ 2 0 4 6 2 2 • 0 0
Investment income – exclude any amounts included on form CT600	E55 £ 4 3 8 5 4 • 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 £ 2 4 8 4 7 6 • 0 0

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

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 £ 1 4 8 1 5 8 • 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 £ 4 5 2 9 • 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 £ 1 5 2 6 8 7 • 0 0

Information required

Charity/CASC assets	
Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets E130 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E135 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
UK investments (excluding controlled companies) E140 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E145 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Shares in, and loans to, controlled companies E150 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E155 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Overseas investments E160 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E165 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Loans and non-trade debtors E170 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 current assets E175 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 investments and loans <i>Applies to charities only. See CT600 Guide</i> E180 <input type="text"/> <input type="text"/>	
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 Guide</i> E185 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period E190 <input type="text"/> <input type="text"/>	

Title	The Thomas Scanlan Trust - Year ended 31 March 2025 -...
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Document History



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