

BRISTOL  
**FOLK HOUSE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 AUGUST 2023**

**Company Registration Number 11752084**  
**Charity Number 1184395**

# **BRISTOL FOLK HOUSE**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2023**

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# BRISTOL FOLK HOUSE

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

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The Trustees present their report and financial statements for the year ended 31 August 2023.

This year has been one whereby the charity has started to recover from the impact of the pandemic. The government furlough scheme finished at the end of September while a truncated programme of courses ran for the autumn term. The charity has undergone change at the turn of the calendar year with most of the staff returning from furlough opting to seek alternative directions, including our Head of Operations. The incoming post holder built a new delivery team while at the same time five new trustees were recruited to the Board, replacing those who had departed either before, during or after the pandemic. Thus there was a significant reset of those responsible for delivery of the charitable purposes which remain the same.

### Objectives and activities

In October 2022, we published our first formal strategy which builds on the objectives of the charity laid out in the Articles of Incorporation dated 7th January 2019:

Our charitable objective	The charitable purposes of the Charity are to improve the conditions of life of the inhabitants of Bristol and surrounding districts by the provision and maintenance of a centre for adult education, recreation and other leisure time occupations.
Our vision	Engaging Bristol: to learn, make, create, appreciate
Our mission	To be stimulating, engaging and inclusive through: <ul style="list-style-type: none"><li>● Inspiring Ideas</li><li>● Creating Crafts</li><li>● Celebrating Arts</li><li>● Sparking Spirit</li><li>● Connecting Community</li><li>● Providing Opportunities</li><li>● Involving You</li></ul>
Our strategic themes	<ul style="list-style-type: none"><li>● We want to set out an ambitious, visible and sustainable role today and into the future</li><li>● We want to support our existing participants and increase the diversity of our audience</li><li>● We want to connect with communities and partners</li><li>● We want to evolve our offer</li></ul>

# **BRISTOL FOLK HOUSE**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 AUGUST 2023**

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To deliver this, the charity designs and facilitates educational courses and workshops, provides other leisure activities, sources and deploys appropriately qualified tutors and manages paid staff and volunteers.

The leisure activities which the Folk House hosts includes a programme of music and entertainment events, festivals, concerts, poetry readings, lectures, comedy nights, art and craft fairs, exhibitions etc. Music events include collaboration with both the Bristol Beacon and St George's.

The environment is further enhanced by the Folk House Cafe which provides food and drink for our students, tutors and passers-by. This is operated by the Folk House Trading Company which is wholly owned by the charity.

In delivering its services to the public, the charity has regard to the Commission's public benefit guidance and intends no detriment or harm from its purpose to people, property or the environment. The freehold of the Folk House site was originally purchased in 1965 for the same purposes as today. Situated in the centre of the city, the freehold is a valuable asset of the charity and a convenient location for its patrons.

#### **Achievements, performance and financial review**

It is difficult to separate performance and finance as our business model is based on the fees paid by our students being the primary source of income. Therefore, in general terms, the more beneficial adult education delivered, the greater the income. From Autumn 22 we were able to run courses at full capacity as all covid restrictions were removed. This has resulted in a much-improved position in terms of student enrolments and hence, income.

This year total income was £679k, within this figure the income from charitable activities was £670k which is a 147% increase on 21-22, up from £455k. Expenditure of £593k reflected the increasing staff costs and other overheads. At year end, a cash balance of £359.6k was held within which the Trustees hold a designated reserves fund of £75k to cover themselves in the face of unforeseen events and provide funding for planned commitments. The improved financial position also allows the charity to contribute £100k to the next phase of the accessibility project.

Neither during the reporting period nor at the time of approval were there any uncertainties about the charity's ability to continue as a going concern. During the period of reporting, no fund or subsidiary undertaking is materially in deficit.

#### **Reserves Policy**

The trustees reserve policy is to hold a reserve of £30k to cover any major urgent building maintenance requirement. The trustees plan to review this policy in the coming year. At the year end the charity held free reserves (total funds less any restricted, less illiquid fixed assets but including the designated Contingency fund) of £91,285. The trustees acknowledge that free reserves are well above the policy amount and expect these to reduce with an anticipated building project.

Neither during the reporting period nor at the time of approval were there any uncertainties about the charity's ability to continue as a going concern.

# **BRISTOL FOLK HOUSE**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2023**

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

The governing document under which the charity exists is the Articles of Association Bristol Folk House, Incorporated on 7 January 2019. The charity is constituted as a Private Limited Company by guarantee without share capital.

The principal source of funds comes from the fees paid by students for courses and workshops as well as other fundraising events in line with the charity's primary purpose. There is no corporate funding from government sources, national or local. Thus the charity is totally financially independent.

The Board of Trustees meets bimonthly and there is a monthly Operations Management Group meeting comprising the Chair, the Secretary, the Head of Operations and the Financial Controller. The purpose of this group is to ensure delivery of the charitable purpose and to address matters arising from that delivery.

Trustees are recruited by advertising. No other external body or person is entitled to appoint a trustee.

# BRISTOL FOLK HOUSE

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

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### Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Bristol Folk House for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

### Approval of Accounts

The accounts were approved on behalf of the Trustees on 16 May 2024.....by:

*Robert Pepper*

Bob Pepper  
Chair of Trustees

# BRISTOL FOLK HOUSE

## REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2023

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### Company number

11752084

### Charity number

1184395

### Trustees

The Trustees (who are directors for the purpose of company law) who have served during the year and since the year end were as follows:

Robert Pepper	Chair
Marguerite Knight	Vice-chair
Graham Knight	Minute Secretary
Matthew Bazeley-Bell	
Richard Bretton	
Isabelle Ryan	
Julie Williams	
Rachel Williams	
Ariana Ahmadi	(appointed 20 August 2023)
Marlis Mulder	(resigned 9 December 2022)

### Registered Office

40A Park Street  
Bristol.  
BS1 5JG

### Independent Examiner

Joshua Kingston BSc ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

# BRISTOL FOLK HOUSE

## INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2023

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

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

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

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

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

*Joshua Kingston*

Joshua Kingston BSc ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date 16 May 2024 .....

# BRISTOL FOLK HOUSE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME & EXPENDITURE ACCOUNT

YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from:</b>					
Donations and legacies	2	6,342	2,800	9,142	152,280
Charitable activities	3	669,814	-	669,814	455,412
Investments		579	-	579	15
<b>Total income</b>		<u>676,735</u>	<u>2,800</u>	<u>679,535</u>	<u>607,707</u>
<b>Expenditure on:</b>					
Raising funds		498	-	498	-
Charitable activities	4	589,852	2,748	592,600	460,698
<b>Total expenditure</b>		<u>590,350</u>	<u>2,748</u>	<u>593,098</u>	<u>460,698</u>
<b>Net income/(expenditure) and net movement in funds</b>		86,385	52	86,437	147,009
<b>Total funds at start of year</b>	15	213,572	-	213,572	66,563
<b>Total funds at end of year</b>	15	<u>299,957</u>	<u>52</u>	<u>300,009</u>	<u>213,572</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The comparative Statement of Financial Activities can be found in note 8

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

# BRISTOL FOLK HOUSE

## BALANCE SHEET

AS AT 31 AUGUST 2023

Company number: 11752084

	Note	2023	2022 £
<b>Fixed assets</b>			
Tangible assets	9	133,671	59,338
Investments	10	1	1
		<u>133,672</u>	<u>59,339</u>
<b>Current assets</b>			
Debtors	11	22,175	12,511
Cash at bank and in hand		359,671	335,590
		<u>381,846</u>	<u>348,101</u>
<b>Liabilities</b>			
Creditors : Amounts falling due within one year	12	(215,509)	(193,868)
<b>Net current assets</b>		<u>166,337</u>	<u>154,233</u>
<b>Total assets less current liabilities</b>		<u>300,009</u>	<u>213,572</u>
<b>Net assets</b>		<u>300,009</u>	<u>213,572</u>
<b>Funds</b>			
Unrestricted funds	16	299,957	213,572
Restricted funds	16	52	-
<b>Total funds</b>		<u>300,009</u>	<u>213,572</u>

For the year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 144(2) of the Charities Act 2011.
- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the Trustees on...16 May 2024..... and are signed on their behalf by:

*Robert Pepper*

Robert Pepper  
Chair of Trustees

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

**BRISTOL FOLK HOUSE**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED 31 AUGUST 2023**

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	<b>Note</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Net cash inflow from operating activities</b>	<b>13</b>	105,942	213,952
<b>Non-operational cash flows:</b>			
<b>Investing activities</b>			
Payments for tangible fixed assets		(82,440)	(58,968)
Interest received on investments		579	15
		<u>(81,861)</u>	<u>(58,953)</u>
<b>Net cash inflow/(outflow) for the year</b>	<b>14</b>	<u><u>24,081</u></u>	<u><u>154,999</u></u>

**Cashflow Restrictions**

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

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

**BRISTOL FOLK HOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

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**1 Accounting policies**

**Accounting convention**

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern. The Trustees' have considered the national cost of living crisis and their effect on the charity and the wider economy when assessing going concern.

**Income**

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

**Expenditure**

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

**Raising funds**

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

**Charitable Activities**

Charitable activity costs have been reported on a functional basis as allowed by the SORP for smaller charities.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked to the strategic management of the charity. Governance costs are included within charitable activity costs.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

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

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

**BRISTOL FOLK HOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

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**1 Accounting policies (continued)**

**Investments**

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year. Investments in subsidiaries are valued at cost less provision for impairment.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation, which is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	· 5 years straight line
Office equipment	· 5 years straight line
Building improvements	· 20 years straight line

**Cash at bank and in hand**

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

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 Income from: Donations and legacies**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Donations	6,316	-	6,316	146,227
Grants received	-	2,800	2,800	6,011
Other income	26	-	26	42
	<u>6,342</u>	<u>2,800</u>	<u>9,142</u>	<u>152,280</u>

All income from donations and legacies in the prior year was for unrestricted funds.

Included in the above for the prior year are £6,011 grants received from government. The charity received no such grants in 2023.

**BRISTOL FOLK HOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

**3 Income from: Charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Course fees and cancellation fees	581,046	-	581,046	408,248
Events	34,230	-	34,230	17,667
Room hire	49,038	-	49,038	23,122
Membership	5,223	-	5,223	6,324
Miscellaneous sales	277	-	277	51
	<u>669,814</u>	<u>-</u>	<u>669,814</u>	<u>455,412</u>

All income from charitable activities in the prior year was for unrestricted funds.

**4 Expenditure on: Charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<i>Direct costs</i>				
Materials for classes	36,299	-	36,299	23,793
Class tutors' fees	199,666	-	199,666	168,941
Choir	4,703	-	4,703	2,712
Events costs	22,073	-	22,073	20,496
Outdoor space expenditure	-	2,748	2,748	-
Prospectus	6,147	-	6,147	3,290
Licences	2,287	-	2,287	1,957
Direct salary costs	87,914	-	87,914	74,433
<i>Support costs</i>				
Premises costs	18,754	-	18,754	15,290
Computer and software	14,621	-	14,621	14,975
Cleaning & repairs	42,553	-	42,553	39,223
Admin salaries	56,660	-	56,660	44,291
Office costs	14,668	-	14,668	7,591
Office equipment rental	6,726	-	6,726	7,040
Heat & light	49,822	-	49,822	15,631
Bank charges	12,191	-	12,191	9,173
Depreciation	8,107	-	8,107	1,487
Sundry expenditure	1,113	-	1,113	1,229
Professional fees	263	-	263	4,362
Accounting fees	3,299	-	3,299	2,984
<i>Governance costs</i>				
Independent examiner's fees	1,986	-	1,986	1,800
	<u>589,852</u>	<u>2,748</u>	<u>592,600</u>	<u>460,698</u>

All expenditure on charitable activities in the prior year was from unrestricted funds.

**BRISTOL FOLK HOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

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**5 Taxation**

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

**6 Net income/(expenditure) for the year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Independent examiner's fees: Independent examination	894	810
Accounts preparation	1,092	990
Prior year	180	-
Depreciation	<u>8,107</u>	<u>1,488</u>

**7 Staff costs and numbers**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The aggregate payroll costs were:		
Wages & salaries	179,489	157,915
Social security costs	12,025	9,622
Pension contributions	3,229	2,569
	<u>194,743</u>	<u>170,106</u>

No employee earned over £60,000 either in the current, or preceding year.

The average weekly number of employees during the year was 14 (2022: 16), calculated on the basis of average headcount.

In the current year the trustees considered themselves and the Head of Operations, Programme Manager and Finance Officer to be the key management personnel. Total employment benefits received by key management personnel were £94,058 (2022: £84,770).

**BRISTOL FOLK HOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

**8 Statement of Financial Activities comparative figures**

For the year ended 31 August 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Income from:</b>			
Donations and legacies	161,154	-	161,154
Charitable activities	446,538	-	446,538
Investments	15	-	15
<b>Total income</b>	<b>607,707</b>	<b>-</b>	<b>607,707</b>
<b>Expenditure on:</b>			
Charitable activities	460,698	-	460,698
<b>Total expenditure</b>	<b>460,698</b>	<b>-</b>	<b>460,698</b>
<b>Net income/(expenditure)</b>	<b>147,009</b>	<b>-</b>	<b>147,009</b>
<b>Transfers between funds</b>	<b>50,000</b>	<b>(50,000)</b>	<b>-</b>
<b>Net movement in funds</b>	<b>197,009</b>	<b>(50,000)</b>	<b>147,009</b>
<b>Total funds at start of year</b>	<b>16,563</b>	<b>50,000</b>	<b>66,563</b>
<b>Total funds at end of year</b>	<b>213,572</b>	<b>-</b>	<b>213,572</b>

**9 Tangible fixed assets**

	Plant and Machinery £	Property Improvements £	Fixtures and fittings £	Office equipment £	Total £
<b>Cost or valuation</b>					
At 1 September 2022	2,066	53,488	2,533	2,831	60,918
Additions	-	81,842	598	-	82,440
At 31 August 2023	<b>2,066</b>	<b>135,330</b>	<b>3,131</b>	<b>2,831</b>	<b>143,358</b>
<b>Depreciation</b>					
At 1 September 2022	413	-	507	660	1,580
Charge for the year	413	6,610	626	458	8,107
At 31 August 2023	<b>826</b>	<b>6,610</b>	<b>1,133</b>	<b>1,118</b>	<b>9,687</b>
<b>Net book value</b>					
At 31 August 2023	<b>1,240</b>	<b>128,720</b>	<b>1,998</b>	<b>1,713</b>	<b>133,671</b>
At 31 August 2022	<b>1,653</b>	<b>53,488</b>	<b>2,026</b>	<b>2,171</b>	<b>59,338</b>

**BRISTOL FOLK HOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

**10 Fixed asset investments**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Investment in Bristol Folk House Trading Ltd	<u>1</u>	<u>1</u>

Bristol Folk House Trading Limited (Company No. 12513734) is a wholly owned subsidiary of Bristol Folk House, a company limited by guarantee (Company No. 11752084). A summary of the trading results for the subsidiary for the current year is shown below. The subsidiary company provides catering services.

	<b>31 August</b> <b>2023</b> <b>£</b>	<b>31 August</b> <b>2022</b> <b>£</b>
Turnover	189,944	138,326
Cost of sales	(150,605)	(113,329)
Gross profit	<u>39,339</u>	<u>24,997</u>
Administrative expenses	(44,034)	(24,315)
Profit on ordinary activities before taxation	<u>(4,695)</u>	<u>682</u>
Shareholder's funds brought forward	682	3,052
Profit for the period	(4,695)	682
Dividends paid	(96)	(3,052)
Shareholder's funds carried forward	<u>(4,109)</u>	<u>682</u>

**11 Debtors**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Due in less than one year:</b>		
Trade debtors	5,295	278
Amounts owed by Bristol Folk House Trading Ltd	4,963	4,963
Prepayments and accrued income	11,917	7,270
	<u>22,175</u>	<u>12,511</u>

**12 Creditors: amounts falling due within one year**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Trade creditors	6,987	7,580
Social security and other taxes	2,603	2,954
Accruals and deferred income	182,626	164,908
Other creditors	23,293	18,426
	<u>215,509</u>	<u>193,868</u>

**BRISTOL FOLK HOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

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**12 Creditors: amounts falling due within one year (continued)**

**Movement in deferred income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deferred income balance at 1 September	159,055	95,124
Income released	(159,055)	(95,246)
Course fees for autumn term	172,930	159,177
Total amount deferred as at 31 August	<u>172,930</u>	<u>159,055</u>

**13 Reconciliation of net movement in funds to net cash inflow from operating activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Statement of Financial Activities: Net movement in funds	86,437	147,009
Depreciation	8,107	1,488
Investment income	(579)	(15)
(Decrease)/increase in creditors: current liabilities	21,641	58,474
Decrease / (increase) in debtors	(9,664)	6,996
<b>Net cash inflow/(outflow) from operating activities</b>	<u>105,942</u>	<u>213,952</u>

**14 Analysis of changes in cash during the year**

	<b>2023</b>	<b>2022</b>	<b>Change</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>359,671</u>	<u>335,590</u>	<u>24,081</u>
	<b>2022</b>	<b>2021</b>	<b>Change</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>335,590</u>	<u>180,591</u>	<u>154,999</u>

**BRISTOL FOLK HOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

**15 Movement in funds**

**For the year ended 31 August 2023**

	<b>At 1 Sep 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 31 Aug 2023 £</b>
<b>Restricted funds</b>					
Community Outdoor Space fun	-	2,800	(2,748)	-	52
	<u>-</u>	<u>2,800</u>	<u>(2,748)</u>	<u>-</u>	<u>52</u>
<b>Unrestricted funds</b>					
General funds	213,572	676,735	(590,350)	(75,000)	224,957
Designated funds					
Contingency fund	-	-	-	75,000	75,000
	<u>213,572</u>	<u>676,735</u>	<u>(590,350)</u>	<u>-</u>	<u>299,957</u>
<b>Total funds</b>	<u>213,572</u>	<u>679,535</u>	<u>(593,098)</u>	<u>-</u>	<u>300,009</u>

**Designated fund**

Contingency fund - the trustees set aside funds towards closedown expenses if required

**Restricted funds**

Community Outdoor space fund - funds received to promote biodiversity. The funds were used to build a pond in the charity's garden.

Accessibility project - The Van Neste Foundation was applied to for funding in regard to the Accessibility project that aims to make the premises from which Bristol Folk House operate more accessible to those with a disability. The project entails the formation of good accessible toilets and baby changing facilities, the installation of four small lifts and adjustments to the premises layout.

The transfer of £50,000 in the prior year represents capital expenditure on the accessibility project which is included on the balance sheet as property improvements within fixed assets.

**For the year ended 31 August 2022**

	<b>At 1 Sep 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 31 Aug 2022 £</b>
<b>Restricted funds</b>					
Accessibility project	50,000	-	-	(50,000)	-
	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>
<b>Unrestricted funds</b>					
General funds	16,563	607,707	(460,698)	50,000	213,572
	<u>16,563</u>	<u>607,707</u>	<u>(460,698)</u>	<u>50,000</u>	<u>213,572</u>
<b>Total funds</b>	<u>66,563</u>	<u>607,707</u>	<u>(460,698)</u>	<u>-</u>	<u>213,572</u>

**BRISTOL FOLK HOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

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**16 Analysis of net assets between funds**

	<b>Unrestricted funds</b>		<b>Restricted funds</b>	<b>Total</b>
	<b>Designated funds</b>	<b>General funds</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>As at 31 August 2023</b>				
Fixed assets	-	133,672	-	133,672
Other net assets	75,000	91,285	52	166,337
	<u>75,000</u>	<u>224,957</u>	<u>52</u>	<u>300,009</u>
	<b>Unrestricted funds</b>		<b>Restricted funds</b>	<b>Total</b>
	<b>Designated funds</b>	<b>General funds</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>As at 31 August 2022</b>				
Fixed assets	-	59,339	-	59,339
Other net assets	-	154,233	-	154,233
	<u>-</u>	<u>213,572</u>	<u>-</u>	<u>213,572</u>

**17 Trustee remuneration & expenses**

No remuneration or other benefits from employment were received by the Trustees or other related parties. No expenses were claimed in the year by Trustees.

**18 Related party transactions**

**Bristol Folk House Trading Ltd**

The balance of £4,963 in debtors for 2022 and 2023 relates to a balance owed by the Bristol Folk House Trading Company Ltd. This balance consists of income received in the company on behalf of the charity.

There are no other transactions with trustees or other related parties other than those disclosed above and as required by the SORP elsewhere in the financial statements.



## 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)	Bristol Folk House
E2	Tax reference	3 6 7 6 3 1 1 4 1 6
E3	Period covered by this supplementary page (cannot exceed 12 months) from DD MM YYYY	0 1 0 9 2 0 2 2
E4	to DD MM YYYY	3 1 0 8 2 0 2 3

## 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	1184395
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	
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	Robert Pepper May 19 2024	
Name	E30	R Pepper
Status	E35	Trustee
Date DD MM YYYY	E40	

## 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 £ 6 6 9 8 1 4 • 0 0

Investment income - exclude any amounts included on form CT600

E55 £ 5 7 9 • 0 0

UK land and buildings - exclude any amounts included on form CT600

E60 £ • 0 0

Gift Aid - exclude any amounts included on form CT600

E65 £ • 0 0

From other charities - exclude any amounts included on form CT600

E70 £ 2 8 0 0 • 0 0

Gifts of shares or securities received

E75 £ • 0 0

Gifts of real property received

E80 £ • 0 0

Other sources (not included above)

E85 £ 6 3 4 2 • 0 0

Total of boxes E50 to E85

E90 £ 6 7 9 5 3 5 • 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 £ 3 6 1 8 3 7 • 0 0

UK land and building costs in relation to exempt charitable activities (in box E60)

E100 £ 6 1 3 0 7 • 0 0

All general administration/governance costs

E105 £ 1 6 9 4 5 6 • 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 £ 4 9 8 • 0 0

Total of boxes E95 to E120

E125 £ 5 9 3 0 9 8 • 0 0

## Information required

### Charity/CASC assets

	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
<b>Tangible fixed assets</b>	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"/>	E135 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 3 9 6 7 1 • <input type="text"/> <input type="text"/> <input type="text"/>
<b>UK investments (excluding controlled companies)</b>	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"/>	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"/>
<b>Shares in, and loans to, controlled companies</b>	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"/>	E155 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 4 9 6 4 • <input type="text"/> <input type="text"/> <input type="text"/>
<b>Overseas investments</b>	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"/>	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"/>
<b>Loans and non-trade debtors</b>		E170 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 1 9 1 7 • <input type="text"/> <input type="text"/> <input type="text"/>
<b>Other current assets</b>		E175 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 3 6 4 9 6 6 • <input type="text"/> <input type="text"/> <input type="text"/>
<b>Qualifying investments and loans</b> <i>Applies to charities only. See CT600 Guide</i>		E180 <input type="text"/>
<b>Value of any non-qualifying investments and loans</b> <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"/>
<b>Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period</b>		E190 <sup>1</sup> <input type="text"/>



## 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	Bristol Folk House									
2	Company registration number	1	1	7	5	2	0	8	4		
3	Tax reference	3	6	7	6	3	1	1	4	1	6
4	Type of company	8									

## Northern Ireland (NI)

Put an 'X' in the appropriate boxes below

5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

## About this return

This is the tax return for the company named above, for the period below

30	from	DD	MM	YYYY	35	to	DD	MM	YYYY										
		0	1	0	9	2	0	2	2			3	1	0	8	2	0	2	3

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	<input checked="" type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>
90	If you are not attaching the accounts and computations, explain why	
Accounts not attached: PDF accounts attached with explanation		
Supplementary pages enclosed		
95	Loans and arrangements to participators by close companies - form CT600A	<input type="checkbox"/>
100	Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches - form CT600B	<input type="checkbox"/>
105	Group and consortium - form CT600C	<input type="checkbox"/>
110	Insurance - form CT600D	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - form CT600E	<input checked="" type="checkbox"/>
120	Tonnage tax - form CT600F	<input type="checkbox"/>
125	Northern Ireland - form CT600G	<input type="checkbox"/>
130	Cross-border royalties - form CT600H	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - form CT600I	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - form CT600J	<input type="checkbox"/>
141	Restitution tax - form CT600K	<input type="checkbox"/>
142	Research and Development - form CT600L	<input type="checkbox"/>
143	Freeports - form CT600M	<input type="checkbox"/>
144	Residential Property Developer Tax (RPDT) - form CT600N	<input type="checkbox"/>

## Tax calculation - Turnover

<b>145</b>	Total turnover from trade	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	• <input type="text"/> <input type="text"/>	
<b>150</b>	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"/>	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"/>
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"/>	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"/>
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period														<input type="text"/>	

## Income - continued

<b>175</b>	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>180</b>	Non-exempt dividends or distributions from non-UK resident companies	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>185</b>	Income from which Income Tax has been deducted	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>190</b>	Income from a property business	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>195</b>	Non-trading gains on intangible fixed assets	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>200</b>	Tonnage tax profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>205</b>	Income not falling under any other heading	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Chargeable gains

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

## Profits before deductions and reliefs

<b>225</b>	Losses brought forward against certain investment income	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>230</b>	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>235</b>	Profits before other deductions and reliefs - net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Deductions and reliefs

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

## Deductions and Reliefs - continued

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

## Tax calculation

<b>326</b>	Number of associated companies in this period	0	<input type="text"/>
<b>327</b>	Number of associated companies in the first financial year	<input type="text"/>	
<b>328</b>	Number of associated companies in the second financial year	<input type="text"/>	
<b>329</b>	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	<input checked="" type="checkbox"/>	

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

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax	
<b>330</b>	2022	<b>335</b>	£ 0	<b>340</b>	19.00	<b>345</b>	£ 0.00	p
		<b>350</b>	£	<b>355</b>		<b>360</b>	£	p
		<b>365</b>	£	<b>370</b>		<b>375</b>	£	p
<b>380</b>	2023	<b>385</b>	£	<b>390</b>		<b>395</b>	£	p
		<b>400</b>	£	<b>405</b>		<b>410</b>	£	p
		<b>415</b>	£	<b>420</b>		<b>425</b>	£	p

## Tax calculation - continued

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

## Reliefs and deductions in terms of tax

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

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

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

## Energy profits levy

**986** Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable £             •

### Calculation of tax outstanding or overpaid

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

## Calculation of tax outstanding or overpaid - continued

<b>497</b>	<b>Residential Property Developer Tax (RPDT) payable</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	
<b>500</b>	<b>CFC tax, bank levy and bank surcharge payable</b> - 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"/>	
<b>501</b>	<b>EOGPL payable</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	
<b>505</b>	<b>Supplementary charge (ring fence trades) payable</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	
<b>510</b>	<b>Tax chargeable</b> - total of boxes 475, 480, 500, 501 and 505	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	
<b>515</b>	<b>Income Tax deducted from gross income included in profits</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	
<b>520</b>	<b>Income Tax repayable to the company</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	
<b>525</b>	<b>Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments</b> - box 510 minus box 515	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	•	<input type="text"/>	<input type="text"/>
<b>526</b>	<b>Coronavirus support schemes overpayment now due</b> - total of boxes 471 and 474 minus boxes 472 and 473	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	
<b>527</b>	<b>Restitution tax</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	
<b>528</b>	<b>Self-assessment of tax payable</b> - total of boxes 525, 526 and 527	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	

## Tax reconciliation

<b>530</b>	<b>Research and Development credit</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>535</b>	<b>(Not currently used)</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>540</b>	<b>Creative tax credit</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>545</b>	<b>Total of Research and Development credit and creative tax credit</b> - total box 530 to 540	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>550</b>	<b>Land remediation tax credit</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>555</b>	<b>Life assurance company tax credit</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>560</b>	<b>Total land remediation and life assurance company tax credit</b> - total box 550 and 555	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>565</b>	<b>Capital allowances first-year tax credit</b>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>570</b>	<b>Surplus Research and Development credits or creative tax credit payable</b> - box 545 minus box 525	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>575</b>	<b>Land remediation or life assurance company tax credit payable</b> - total of boxes 545 and 560 minus boxes 525 and 570	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

## Tax reconciliation - continued

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

## Exporter information

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

**616** Yes - goods ☐ **617** Yes - services ☐ **618** No - neither ☒

## Indicators and information

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

## Land remediation enhanced expenditure

CT600 (2023) Version 3

## Information about capital allowances and balancing charges

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

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

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

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

## Losses, deficits and excess amounts

## Amount arising

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

## Excess amounts

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

## Northern Ireland information

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

## Overpayments and repayments

## Small repayments

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

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

## Repayments for the period covered by this return

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

## Surrender of tax refund within group

[illegible]

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

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

## Payments to a person other than the company

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

## Declaration

<b>Declaration</b>	
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.	
I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.	
975	Name ROBERT PEPPER
980	Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <i>Robert Pepper</i> May 19 2024
985	Status Chairman