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REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS

Armstrongs
Chartered Accountants and Tax Advisers
1 & 2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

**THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The prevention or relief of poverty for the public benefit in Coventry and the surrounding area through the provision of donated food and shelter to individuals in need.

Public benefit

Trustees have continuously had regard to the guidance issued by the Charity Commission on public benefit.

Volunteers

The Grub and Gab Club is grateful for the work done by volunteers, and none of the projects would be possible now without our volunteers. When we survey volunteers, they talk about being part of the team, and we want to build on that in future years.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Grub and Gab Club Incorporating Coventry Open Christmas has delivered a free food bank and hot meal service to well over 100 people each week on a Saturday. This is run purely by volunteers each week for which we are truly thankful. We have now had more and more families coming each week and have been supporting with Summer Holiday packs and also back to school packs. We also provided a free Trip to Drayton Manor in March for families who would not have been able to go otherwise.

Coventry Open Christmas 2023 was well attended by many people who needed help and support over Christmas. We had 21 men sleeping overnight each day and 2 women.

We have also now added more services by providing toys to children who would otherwise not get a gift on Christmas Day.

We have helped many people over the 2023/2024 year to ensure that food poverty was prevented. As much as possible we have had great support from the people of Coventry in terms of food donations and their time.

We have constantly gained the views of the people who attend the food bank each week to ensure we are providing the correct help for them. We also have volunteers with lived experience who have been homeless themselves.

Fundraising activities

Grant funding in the year has been successful, however we are working to expand the facility for one-off public donations.

FINANCIAL REVIEW

Financial position

At the end of the accounting year the charity held a total of £50,429 in unrestricted funds.

The surplus of income over expenditure for the year was £19,784.

Principal funding sources

The charity's principal source of funding is grants and donations from institutions. The trustees are constantly seeking new sources of funding to maintain the charities operations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The charity's constitution is that of a CIO. It was registered as a CIO on 21st November 2019.

Recruitment and appointment of new trustees

Potential Trustees are invited to review the constitution, visit the charity and submit an application. Applications are then discussed and elected by trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1186500

Principal address

72 Ivybridge Road
Coventry
CV3 5PH

Trustees

T Helliwell
Mrs S Wildman
M Scott
Mrs N Leese
W Davies

Independent Examiner

Armstrongs
Chartered Accountants and Tax Advisers
1 & 2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

Approved by order of the board of trustees on 6 January 2025 and signed on its behalf by:

T Helliwell - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS

Independent examiner's report to the trustees of The Grub and Gab Club Incorporating Coventry Open Christmas

I report to the charity trustees on my examination of the accounts of The Grub and Gab Club Incorporating Coventry Open Christmas (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Muhammed Shabbir FCA FCCA

Armstrongs
Chartered Accountants and Tax Advisers
1 & 2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

6 January 2025

THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		28,656	-	28,656	6,586
Charitable activities					
Provision of food bank services		34,250	20,000	54,250	38,638
Total		<u>62,906</u>	<u>20,000</u>	<u>82,906</u>	<u>45,224</u>
EXPENDITURE ON					
Charitable activities					
Provision of food bank services		43,122	20,000	63,122	31,801
NET INCOME		19,784	-	19,784	13,423
RECONCILIATION OF FUNDS					
Total funds brought forward		30,645	-	30,645	17,222
TOTAL FUNDS CARRIED FORWARD		<u>50,429</u>	<u>-</u>	<u>50,429</u>	<u>30,645</u>

The notes form part of these financial statements

THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Cash at bank		50,429	-	50,429	30,645
NET CURRENT ASSETS		<u>50,429</u>	<u>-</u>	<u>50,429</u>	<u>30,645</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		50,429	-	50,429	30,645
NET ASSETS		<u>50,429</u>	<u>-</u>	<u>50,429</u>	<u>30,645</u>
FUNDS	4				
Unrestricted funds				50,429	30,645
TOTAL FUNDS				<u>50,429</u>	<u>30,645</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 January 2025 and were signed on its behalf by:

T Helliwell - Trustee

The notes form part of these financial statements

THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Income of the charity is recognised in the accounts on receipt.

Expenditure

Expenditure is accounted for when paid.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives 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.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,586
Charitable activities	
Provision of food bank services	38,638
Total	<u>45,224</u>
EXPENDITURE ON	
Charitable activities	
Provision of food bank services	31,801

THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
	<hr/>
NET INCOME	13,423
 RECONCILIATION OF FUNDS	
Total funds brought forward	17,222
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>30,645</u>

4. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	30,645	19,784	50,429
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>30,645</u>	<u>19,784</u>	<u>50,429</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,906	(43,122)	19,784
 Restricted funds			
National Lottery Community Fund	20,000	(20,000)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>82,906</u>	<u>(63,122)</u>	<u>19,784</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	17,222	13,423	30,645
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>17,222</u>	<u>13,423</u>	<u>30,645</u>

THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

4. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,224	(31,801)	13,423
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>45,224</u>	<u>(31,801)</u>	<u>13,423</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	17,222	33,207	50,429
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>17,222</u>	<u>33,207</u>	<u>50,429</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,130	(74,923)	33,207
Restricted funds			
National Lottery Community Fund	20,000	(20,000)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>128,130</u>	<u>(94,923)</u>	<u>33,207</u>

THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	28,656	6,586
Charitable activities		
Grants	54,250	38,638
Total incoming resources	82,906	45,224
EXPENDITURE		
Charitable activities		
Other operating leases	6,566	-
Insurance	280	-
Postage and stationery	316	-
Sundries	765	-
Charitable expenditure	-	31,801
Food and other supplies	30,330	-
Equipment	4,518	-
Travel and fuel costs	2,352	-
Costs of charitable events	4,424	-
Cleaning	1,204	-
Repairs to premises	10,426	-
Security costs	1,650	-
	62,831	31,801
Support costs		
Governance costs		
Admin assistance	291	-
Total resources expended	63,122	31,801
Net income	19,784	13,423

This page does not form part of the statutory financial statements

The Grub and Gab Club Incorporating
Coventry Open Christmas
Tax Reference: 4983314234

Corporation Tax Computation
For The Corporation Tax Accounting Period
from 1 April 2023 to 31 March 2024

Armstrongs Chartered Accountants
1 & 2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS

TAX REFERENCE: 4983314234

CORPORATION TAX COMPUTATION
FOR THE CORPORATION TAX ACCOUNTING PERIOD
FROM 1 APRIL 2023 TO 31 MARCH 2024

Contents

Corporation Tax Summary	Page 3
Note 1 - Corporation Tax Chargeable	Page 4
Note 2 - Trading Profit (Loss)	Page 4

THE GRUB AND GAB CLUB INCORPORATING
COVENTRY OPEN CHRISTMAS

TAX REFERENCE: 4983314234

CORPORATION TAX COMPUTATION
FOR THE CORPORATION TAX ACCOUNTING PERIOD
FROM 1 APRIL 2023 TO 31 MARCH 2024
(continued...)

CORPORATION TAX SUMMARY

	Note	£	£
INCOME			
Net Trading profit	2	0	
PROFITS CHARGEABLE TO CORPORATION TAX			0
CORPORATION TAX CHARGEABLE	1	0.00	
NET CORPORATION TAX CHARGEABLE			0.00
CORPORATION TAX OUTSTANDING			NIL
due by 1 January 2025			



HM Revenue
& Customs

Company Tax Return

CT600 (2024) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	The Grub and Gab Club															
2	Company registration 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"/>															
3	Tax reference	<input type="text"/> 4 <input type="text"/> 9 <input type="text"/> 8 <input type="text"/> 3 <input type="text"/> 3 <input type="text"/> 1 <input type="text"/> 4 <input type="text"/> 2 <input type="text"/> 3 <input type="text"/> 4															
4	Type of company	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>															

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

Income – continued

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

Chargeable gains

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

Profits before deductions and reliefs

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

Deductions and reliefs

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

Deductions and Reliefs - continued

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

Tax calculation

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

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

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

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

	Capital allowances	Disposal value
Electric charge-points	713 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/>	
Full expensing	733 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	734 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/>

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

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

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

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

**HM Revenue
& Customs**

Company Tax Return – supplementary page

Charities and Community Amateur Sports Clubs (CASCs)

CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name (name of charity or CASC)	The Grub and Gab Club											
E2	Tax reference	4 9 8 3 3 1 4 2 3 4											
Period covered by this supplementary page (cannot exceed 12 months)													
E3	from DD MM YYYY	0 1 0 4 2 0 2 3											
E4	to DD MM YYYY	3 1 0 3 2 0 2 4											

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	1186500											
Put an 'X' in the relevant box if during the period covered by these supplementary pages:													
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X											
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	X											
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25												
I claim exemption from tax													
Name	E30												
Status	E35												
Date DD MM YYYY	E40												

Information required

Charity/CASC assets

Disposals in period
(total consideration received)Held at the end of the period
(use accounts figures)Tangible fixed
assetsE130 £ E135 £ UK investments
(excluding
controlled companies)E140 £ E145 £ Shares in,
and loans to,
controlled companiesE150 £ E155 £ Overseas
investmentsE160 £ E165 £

Loans and non-trade debtors

E170 £

Other current assets

E175 £ 5 0 4 2 9

Qualifying investments and loans

*Applies to charities only. See CT600 Guide*E180

Value of any non-qualifying investments and loans

*Applies to charities only. See CT600 Guide*E185 £ Number of subsidiary or associated companies the charity
controls at the end of the period. Exclude companies that
were dormant throughout the periodE190