

YELLOW SCARF CIO

England & Wales · Charity number 1190615

Details

Other names	YELLOW SCARF CIC
Status	Registered
Legal form	CIO
Registered	2020-07-28
Register	View on the Charity Commission register

Contact

Address	Church House Market Place Evesham WR11 4RW
Phone	01905570235
Email	info@yellowscarf.org
Website	www.yellowscarf.org

Activities

Objects: THE RELIEF OF THE PHYSICAL AND MENTAL SICKNESS OF PERSONS IN NEED BY REASON OF ADDICTION TO SUBSTANCES AND GAMBLING, IN PARTICULAR BY THE PROVISION OF COUNSELLING AND SUPPORT. TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY AND ECONOMICALLY DISADVANTAGED MIGRANT COMMUNITIES OF THE WEST MIDLANDS IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY. THE PROMOTION OF EQUALITY AND DIVERSITY FOR THE PUBLIC BENEFIT BY: (A) THE ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF RACE, GENDER, DISABILITY, SEXUAL ORIENTATION OR RELIGION; (B) PROMOTING ACTIVITIES TO FOSTER UNDERSTANDING BETWEEN PEOPLE FROM DIVERSE BACKGROUNDS; (C) CULTIVATING A SENTIMENT IN FAVOUR OF EQUALITY AND DIVERSITY. TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS; CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY).

Activities: Categories of support given:- Substances abuses- Behaviour abuses - Mental health awareness- Social, economical, cultural, exclusion- Promoting social, economical, cultural, integration- Homelessness guidance- Promotion healthy lifestyle

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- Gloucestershire
- Herefordshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£269,717	£298,829	-	-
2024-07-31	£220,309	£178,125	-	-
2023-07-31	£142,445	£138,541	-	-
2022-07-31	£93,476	£92,629	-	-
2021-07-31	£67,644	£58,275	-	-

Trustees

Name	Role	Appointed
Ian Christopher Charles	Chair	2020-07-28
Anna Marzena Majewska		2020-07-28
Igor Zyskiewicz		2022-02-07
Rafal Gregorz Piekarczyk		2020-07-28
Yellow Scarf Support CIC		2020-07-28

YELLOW SCARF CIO

England & Wales - Charity number 1190615

Accounts



Yellow Scarf CIO
Charity Number. 1190615
Mob.: 07340 634 326
E-mail: info@yellowscarf.org

Yellow Scarf CIO: Trustees Annual Report for period ended 31 July 2025

Charity Details

Charity Name: Yellow Scarf CIO

Charity Number: 1190615

Principal Office:

Church House, Market Place, Evesham, WR11 4RW

Email: info@yellowscarf.org

Website: www.yellowscarf.org

Key Management Personnel:

TRUSTEES

Name: Mr. Ian. C. Charles

Name: Mrs. Anna Majewska

Name: Igor Zyszkiewicz

Name: Rafal Gregorz Piekarczyk

Name: Yellow Scarf Support CIC





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Objectives And Activities:

Yellow Scarf CIO continues to be guided by its mission to promote mental health, social inclusion, and recovery from addiction. Our objectives remain rooted in creating opportunities for people to live healthy, safe, and meaningful lives.

The charity's primary areas of focus include:

- Support for individuals affected by substance and behavioral addictions.
- Promoting mental health awareness and early intervention.
- Combating social and cultural exclusion.
- Supporting integration and well-being among migrant communities.
- Preventing homelessness and promoting sustainable lifestyles.

These objectives are pursued through direct services, educational initiatives, and partnerships with local and national organisations. Trustees confirm that all activities have been carried out with regard to the Charity Commission's public benefit guidance.





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Review of Activities 2024–2025

The past year has been both demanding and transformative. Despite growing challenges in the fundraising landscape, we successfully maintained and expanded our core activities.

Key achievements include:

- **Mutual Support Groups:** Continuing weekly support for people recovering from alcohol and drug dependency, as well as groups for families affected by addiction. These sessions—conducted in Polish—remain the foundation of our therapeutic community.
- **Therapy and Counselling through Yellow Scarf Support CIC:** The ongoing collaboration with Yellow Scarf Support has enabled the expansion of affordable, high-quality therapy delivered by accredited professionals. This partnership provides a unique bridge between charity-based and clinical support models.
- **Workshops and Training:** Building on last year's success, our therapist and facilitator training program grew in scope and participation, helping to ensure professional standards in addiction and mental health work across the Polish community in the UK.
- **Community Engagement Events:** Our traditional events—Christmas Supper, Easter Brunch, family picnics, and cycling trips—brought together hundreds of participants. These moments of connection continue to strengthen community resilience and belonging.
- **EU Settlement Support and Refugee Assistance:** We sustained free assistance for EU citizens and expanded our help to include Ukrainian nationals settling in the UK.





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Partnership and Strategic Development

2025 marked a significant deepening of collaboration with Yellow Scarf Support CIC, our professional therapy arm. This partnership allows us to combine charitable outreach with structured therapeutic services—creating a holistic model that addresses both social and psychological dimensions of recovery.

Through shared expertise, digital infrastructure, and coordinated communication, we can better respond to complex community needs while maintaining high ethical and professional standards.





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Financial Review

Despite the tightening fundraising climate, Yellow Scarf CIO remained financially stable through effective cost control and continued access to grant funding.

Income and Expenditure Summary (FY 2024–2025):

- **Total Income:** £269,716
of which: Grants £217,284; Donations £52,423; Other income £9.90
- **Total Expenditure:** £298,828
of which: Charitable Activities £277,346; Fundraising & Admin £21,482
- **Net Result:** Deficit of £29,112
- **Funds Carried Forward:** Totalled £27,192, of which unrestricted reserves are £6,612 and restricted reserves are £20,580.

While income levels remained strong, the rise in professional fees, maintenance, and training costs contributed to the modest year-end deficit. Nonetheless, the organisation retains sufficient reserves to sustain operations into the next financial year.





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Plans for the Coming Year

In the face of a more competitive funding environment, our focus will be on consolidation, partnership, and innovation.

Key goals include:

- Deepening collaboration with Yellow Scarf Support CIC to integrate fundraising, therapy, and research initiatives.
- Developing co-funded programs that combine community engagement with professional psychological support.
- Strengthening links with local authorities, NHS trusts, and educational partners to ensure continuity of our work.
- Expanding training provision for bilingual therapists and facilitators to meet growing demand.
- Introducing more sustainable fundraising strategies, including corporate partnerships and digital campaigns.





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Structure, Governance, and Management

The Board of Trustees meets quarterly to review operations and financial performance. Weekly coordination meetings ensure that projects remain responsive and transparent.

Trustee recruitment follows formal procedures including submission of CVs, reference checks, and interviews aligned with Charity Commission standards and HR best practices.

Acknowledgements

We extend heartfelt thanks to our volunteers, therapists, and community partners who made this year's work possible. Special recognition goes to Yellow Scarf Support CIC for its invaluable contribution in extending access to mental health services for Polish-speaking communities across the UK.

Together, we continue to build bridges—between charity and therapy, between community and individual growth.





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Current Trustees:

Name: Mr. Ian. C. Charles
Name: Mrs. Anna Majewska
Name: Igor Zyszkiewicz
Name: Rafal Gregorz Piekarczyk
Name: Yellow Scarf Support CIC

Appointment of Trustees

The procedure for appointing a new Trustee requires candidates to submit a formal letter and CV for review by the Board of Trustees. Appropriate due diligence is undertaken, including reference checks with the candidate's prior consent. A structured interview process is conducted to assess the candidate's skills, experience, and suitability for the role, in line with Charity Commission guidance and good governance practice.

Signed on behalf of the board

Signed by:

Ian Charles

835147C3B7BE4BD...

I.C. Charles

Trustee

03 March 2026



Yellow Scarf CIO

Charity No. 1190615

Trustees' Report and Unaudited Accounts

31 July 2025

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Yellow Scarf CIO

Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1190615

Trustees

The following trustees served during the year:

I.C. Charles

A.M. Majewska

R.G. Piekarczyk

I. Zyszkiewicz

Yellow Scarf Support CIC

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

Objectives and Activities, Achievements and Performance and Plans For Future Periods.

Refer to the Trustee's Annual Report.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Signed by:



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I.C. Charles

Trustee

03 March 2026

Yellow Scarf CIO

Independent Examiners Report

Independent Examiner's Report to the trustees of Yellow Scarf CIO

I report to the trustees on my examination of the financial statements of Yellow Scarf CIO for the year ended 31 July 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of CPAA.

I have completed my examination. I can 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:

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

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



Vicky Newham CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

03 March 2026

Yellow Scarf CIO

Statement of Financial Activities

for the year ended 31 July 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	3	52,488	60,000	112,488	35,802
Charitable activities	4	2,500	154,729	157,229	184,507
Total		54,988	214,729	269,717	220,309
Expenditure on:					
Charitable activities	5	53,295	224,501	277,796	171,777
Other	6	21,033	-	21,033	6,348
Total		74,328	224,501	298,829	178,125
Net gains on investments		-	-	-	-
Net (expenditure)/income	7	(19,340)	(9,772)	(29,112)	42,184
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(19,340)	(9,772)	(29,112)	42,184
Other gains and losses					
Net movement in funds		(19,340)	(9,772)	(29,112)	42,184
Reconciliation of funds:					
Total funds brought forward		25,952	30,352	56,304	14,120
Total funds carried forward		6,612	20,580	27,192	56,304

Yellow Scarf CIO

Balance Sheet

at 31 July 2025

Charity No. 1190615

	2025	2024
	£	£
Fixed assets		
Tangible assets	9 679	-
	<u>679</u>	<u>-</u>
Current assets		
Cash at bank and in hand	29,141	58,788
	<u>29,141</u>	<u>58,788</u>
Creditors: Amount falling due within one year	10 (2,628)	(2,484)
Net current assets	<u>26,513</u>	<u>56,304</u>
Total assets less current liabilities	<u>27,192</u>	<u>56,304</u>
Net assets excluding pension asset or liability	<u>27,192</u>	<u>56,304</u>
Total net assets	<u><u>27,192</u></u>	<u><u>56,304</u></u>
 The funds of the charity		
Restricted funds	11	
Restricted income funds	20,580	30,352
	<u>20,580</u>	<u>30,352</u>
Unrestricted funds	11	
General funds	6,612	25,952
	<u>6,612</u>	<u>25,952</u>
Reserves	11	
Total funds	<u><u>27,192</u></u>	<u><u>56,304</u></u>

Approved by the trustees on 03 March 2026

And signed on their behalf by:

Signed by:

835147C3B7BE4BD...
 I.C. Charles

Trustee
 03 March 2026

Yellow Scarf CIO

Statement of Cash flows

for the year ended 31 July 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(29,112)	42,184
Adjustments for:		
Depreciation of property, plant and equipment	340	-
Increase/(Decrease) in trade and other payables	144	(5,682)
Net cash (used in)/provided by operating activities	<u>(28,628)</u>	<u>36,502</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(1,019)	-
Net cash used in investing activities	<u>(1,019)</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(29,647)	36,502
Cash and cash equivalents at the beginning of the year	58,788	22,286
Cash and cash equivalents at the end of the year	<u>29,141</u>	<u>58,788</u>
Components of cash and cash equivalents		
Cash and bank balances	29,141	58,788
	<u>29,141</u>	<u>58,788</u>

for the year ended 31 July 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Yellow Scarf CIO

Notes to the Accounts

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Yellow Scarf CIO

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	2,802	33,000	35,802
Charitable activities	57,346	127,161	184,507
Total	<u>60,148</u>	<u>160,161</u>	<u>220,309</u>
Expenditure on:			
Charitable activities	41,676	130,101	171,777
Other	6,348	-	6,348
Total	<u>48,024</u>	<u>130,101</u>	<u>178,125</u>
Net income	<u>12,124</u>	<u>30,060</u>	<u>42,184</u>
Net income before other gains/(losses)	12,124	30,060	42,184
Other gains and losses:			
Net movement in funds	<u>12,124</u>	<u>30,060</u>	<u>42,184</u>
Reconciliation of funds:			
Total funds brought forward	13,828	292	14,120
Total funds carried forward	<u><u>25,952</u></u>	<u><u>30,352</u></u>	<u><u>56,304</u></u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Donations Received	52,488	60,000	112,488	35,802
	<u>52,488</u>	<u>60,000</u>	<u>112,488</u>	<u>35,802</u>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Grants	2,500	154,729	157,229	184,507
	<u>2,500</u>	<u>154,729</u>	<u>157,229</u>	<u>184,507</u>

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
			2025	2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Grants	52,845	224,501	277,346	171,777
Donation Paid	450	-	450	-
<i>Governance costs</i>				
	<u>53,295</u>	<u>224,501</u>	<u>277,796</u>	<u>171,777</u>

6 Other expenditure

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Bank loan and overdraft interest payable	1,600	1,600	168
Employee costs	10,497	10,497	668
Motor and travel costs	1,873	1,873	1,809
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	340	340	-
General administrative costs	4,426	4,426	1,631
Legal and professional costs	2,297	2,297	2,072
	<u>21,033</u>	<u>21,033</u>	<u>6,348</u>

7 Net (expenditure)/income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	340	-
Independent Examiner's fee	675	684

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£
Cost or revaluation		
Additions	1,019	1,019
At 31 July 2025	<u>1,019</u>	<u>1,019</u>
Depreciation and impairment		
Depreciation charge for the year	340	340
At 31 July 2025	<u>340</u>	<u>340</u>
Net book values		
At 31 July 2025	<u>679</u>	<u>679</u>

Yellow Scarf CIO

Notes to the Accounts

10 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Loans from trustees	1,953	1,809
Accruals	675	675
	<u>2,628</u>	<u>2,484</u>

11 Movement in funds

	At 1 August 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 July 2025 £
Restricted funds:				
Restricted income funds:				
John Martin	(616)	8,280	(7,664)	-
Gambling	11,953	60,000	(71,453)	500
Main Grant	19,015	71,869	(90,634)	250
MIG-S-GA	-	50,000	(49,750)	250
EWACIC	-	6,000	(5,000)	1,000
CCI	-	18,580	-	18,580
<i>Total</i>	<u>30,352</u>	<u>214,729</u>	<u>(224,501)</u>	<u>20,580</u>
Unrestricted funds:				
General funds	25,952	54,988	(74,328)	6,612
<i>Total funds</i>	<u>56,304</u>	<u>269,717</u>	<u>(298,829)</u>	<u>27,192</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

John Martin	Help for Eastern European Citizens Living in Evesham
Gambling	
Main Grant	
MIG-S-GA	
EWACIC	
CCI	

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	679	679
Net current assets	(55,771)	82,284	26,513
	<u>(55,771)</u>	<u>82,963</u>	<u>27,192</u>

13 Reconciliation of net debt

	At 1 August 2024	Cash flows	At 31 July 2025
	£	£	£
Cash and cash equivalents	58,788	(29,647)	29,141
	<u>58,788</u>	<u>(29,647)</u>	<u>29,141</u>
Net debt	<u>58,788</u>	<u>(29,647)</u>	<u>29,141</u>

Yellow Scarf CIO

Detailed Statement of Financial Activities

for the year ended 31 July 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations Received	52,488	60,000	112,488	35,802
	<u>52,488</u>	<u>60,000</u>	<u>112,488</u>	<u>35,802</u>
Charitable activities				
Grants	2,500	154,729	157,229	184,507
	<u>2,500</u>	<u>154,729</u>	<u>157,229</u>	<u>184,507</u>
Total income and endowments	54,988	214,729	269,717	220,309
Expenditure on:				
Charitable activities				
Grants	52,845	224,501	277,346	171,777
Donation Paid	450	-	450	-
	<u>53,295</u>	<u>224,501</u>	<u>277,796</u>	<u>171,777</u>
Total of expenditure on charitable activities	53,295	224,501	277,796	171,777
Other expenditure				
Bank loan and overdraft interest payable	1,600	-	1,600	168
	<u>1,600</u>	<u>-</u>	<u>1,600</u>	<u>168</u>
Employee costs				
Staff entertainment	1,762	-	1,762	668
Staff training	8,735	-	8,735	-
	<u>10,497</u>	<u>-</u>	<u>10,497</u>	<u>668</u>
Motor and travel costs				
Travel and subsistence	1,873	-	1,873	1,809
	<u>1,873</u>	<u>-</u>	<u>1,873</u>	<u>1,809</u>
General administrative costs, including depreciation and amortisation				
Depreciation of	340	-	340	-
Equipment expensed	1,302	-	1,302	-
General insurances	528	-	528	515
Information and publications	1,060	-	1,060	-
Software, IT support and related costs	1,536	-	1,536	1,082
Stationery and printing	-	-	-	34
	<u>4,766</u>	<u>-</u>	<u>4,766</u>	<u>1,631</u>
Legal and professional costs				
Audit/Independent examination fees	675	-	675	684

Yellow Scarf CIO

Detailed Statement of Financial Activities

Accountancy and bookkeeping	1,220	-	1,220	1,188
Other legal and professional costs	402	-	402	200
	<u>2,297</u>	<u>-</u>	<u>2,297</u>	<u>2,072</u>
Total of expenditure of other costs	<u>21,033</u>	<u>-</u>	<u>21,033</u>	<u>6,348</u>
Total expenditure	74,328	224,501	298,829	178,125
Net gains on investments	-	-	-	-
Net (expenditure)/income	<u>(19,340)</u>	<u>(9,772)</u>	<u>(29,112)</u>	<u>42,184</u>
Net (expenditure)/income before other gains/(losses)	<u>(19,340)</u>	<u>(9,772)</u>	<u>(29,112)</u>	<u>42,184</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(19,340)</u>	<u>(9,772)</u>	<u>(29,112)</u>	<u>42,184</u>
Reconciliation of funds:				
Total funds brought forward	25,952	30,352	56,304	14,120
Total funds carried forward	<u>6,612</u>	<u>20,580</u>	<u>27,192</u>	<u>56,304</u>

Adjustment of Profits Computation	
Turnover from Trade or Profession	-
Profit Per Accounts	-
Adjusted Trading Profits	-

Corporation Tax Calculation			Adjusted Trading Profits	Bank, etc. Interest & NTLR Profits	Property Business Profits	Non-trading Gains on IFAs	Chargeable Gains	Total Profits
Current Period Profits			-	-	-	-	-	-
Brought Forward Losses/Deficits used in this Computation	Pre 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
	Post 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
<i>Sub-totals</i>			-	-	-	-	-	
Trading Losses carried back from later period			-	-	-	-	-	
Current Period Losses/Deficits used in this Computation against General Profits	Pre 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
	Post 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
<i>Sub-totals</i>			-	-	-	-	-	
							Qualifying Donations	-
							Used Against Total Profits	-
							Charges Surrendered as Group Relief	-
							Group Relief	-
							Group Relief for Carried Forward Losses	-
							Profits Chargeable to Corporation Tax	-

Corporation Tax Payable	Financial Year	Amount of Profit	Rate of tax %	Tax
	2024	-		-
	2025	-		-
			Corporation Tax	-
			Marginal relief	-
			<u>Corporation Tax Chargeable</u>	<u>-</u>

Losses Memorandum	Pre 1 April 2017				Post 1 April 2017			
	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs
Brought Forward	-	-	-	-	-	-	-	-
Used in this Computation	-	-	-	-	-	-	-	-
Surrendered for Group Relief					-	-	-	-
Current Period	-	-	-	-	-	-	-	-
Surrendered for Group Relief	-	-	-	-	-	-	-	-
Carried back to Earlier Period	-	-			-	-		
Terminal loss/April 2020 - March 2022 loss carry back claim? [Y/N]								
Carried Forward Losses After Reliefs Taken	-	-	-	-	-	-	-	-
Company in a group? [Y/N]								

Marginal Relief Calculation

Financial years beginning 1 April	Associated Companies									
2024	-	n/a	-	n/a	x	$\frac{n/a}{n/a}$	x	n/a	=	n/a
2025	-	n/a	-	n/a	x	$\frac{n/a}{n/a}$	x	n/a	=	n/a
Exempt dividends or distributions per accounts				-						
Exempt dividends from group companies				-					Total Marginal Relief =	n/a

Calculation of Brought Forward Losses Restriction			
	Trading profit	Non Trading Profit	Total
Qualifying profits: Post 1 April 2017 profits chargeable to corporation tax	-	-	-
Deductions allowance	(5,000,000)	-	(5,000,000)
Relevant profits	<u>-</u>	<u>-</u>	<u>-</u>
50% of relevant profits [if relevant profits > 0]	-	-	-
Deductions allowance	5,000,000	-	5,000,000
Relevant maximum post 1 April 2017 brought forward losses available	<u>5,000,000</u>	<u>-</u>	<u>5,000,000</u>
Total profits in the period	-	-	-
Deductions allowance: Post 1 April 2017 brought forward losses claimed	-	-	-

HM Revenue & Customs

Company Tax Return

CT600 (2025) 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	Yellow Scarf CIO
2	Company registration number	CE022689
3	Tax reference	5900511337
4	Type of company	8

Northern Ireland

Put an 'X' in the appropriate box(es) 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	01/08/2024	35	to DD/MM/YYYY	31/07/2025
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Put an 'X' in the appropriate box(es) 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	
PDF accounts attached with explanation		
Supplementary pages enclosed		
95	Loans and arrangements to participators by close companies - <i>form CT600A</i>	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - <i>form CT600B</i>	<input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i>	<input type="checkbox"/>
110	Insurance - <i>form CT600D</i>	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	<input checked="" type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i>	<input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i>	<input type="checkbox"/>
130	Cross-border royalties – <i>form CT600H</i>	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	<input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i>	<input type="checkbox"/>
142	Research and Development - <i>form CT600L</i>	<input type="checkbox"/>
143	Freeports and Investment Zones - <i>form CT600M</i>	<input type="checkbox"/>
144	Residential Property Developer Tax (RPDT) – <i>form CT600N</i>	<input type="checkbox"/>
96	Creative industries – <i>form CT600P</i>	<input type="checkbox"/>

Tax calculation - Turnover

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

Income

155	Trading profits	<input type="text" value="-"/>
160	Trading losses brought forward set against trading profits	<input type="text" value="-"/>
165	Net trading profits – <i>box 155 minus box 160</i>	<input type="text" value="-"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text" value="-"/>
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="checkbox"/>

Income - continued

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

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

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

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and Reliefs - continued

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

Tax calculation

326	Number of associated companies in this period	<input type="text" value="-"/>
327	Number of associated companies in the first financial year	<input type="text" value="-"/>
328	Number of associated companies in the second financial year	<input type="text" value="-"/>
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	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-

Tax calculation - continued

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

Reliefs and deductions in terms of tax

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

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

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

Energy levies

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

Calculation of tax outstanding or overpaid

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

Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy, bank surcharge and RPDT payable – <i>total of boxes 490, 495, 496 and 497</i>	-
501	EOGPL payable	-
502	EGL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable - <i>total of boxes 475, 480, 500, 501, 502 and 505</i>	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	-
526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – <i>total of boxes 525, 526 and 527</i>	-

Tax reconciliation

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

Tax reconciliation - continued

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

Exporter information

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

616 Yes - goods 617 Yes – services 618 No – neither

Indicators and information

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

Information about enhanced expenditure and tax reliefs

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

650	Put an 'X' in box 650 if a R&D claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company and/or for all creatives claims	<input type="checkbox"/>
653	Put an 'X' in box 653 if the claim is made by a R&D intensive SME	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	<input type="checkbox"/>
657	Put an 'X' in box 657 to confirm that a R&D additional information form has been submitted	<input type="checkbox"/>
658	Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted	<input type="checkbox"/>
659	R&D expenditure qualifying for SME/R&D intensive SME relief	<input type="text" value="-"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
663	Creatives core expenditure	<input type="text" value="-"/>
665	Creatives additional deduction	<input type="text" value="-"/>
670	R&D enhanced expenditure and creatives additional deduction total box 660 and box 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	<input type="text" value="-"/>
-----	--------------------------------------	--------------------------------

Information about capital allowances and balancing charges/disposal values

Allowances and charges in calculation of trading profits and losses

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

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Disposal value
Electric vehicle charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero-emission goods vehicles	723 -	724 -
Zero-emission cars	726 -	727 -

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

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

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	-
765	Designated environmentally friendly machinery and plant	-
770	Machinery and plant on long-life assets and integral features	-
771	Structures and buildings	-
772	Machinery and plant - super-deduction	-
773	Machinery and plant - special rate allowance	-
775	Other machinery and plant	-

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-trading 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-trading capital allowances		840 -
Qualifying donations		845 -
Management expenses	850 -	855 -

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	-
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	-
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	-

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	-
870	Repayment of Income Tax	-
875	Payable Research and Development tax credit	-
880	Payable Research and Development expenditure credit	-
885	Payable creatives tax credit	-
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	-
890	Payable land remediation or life assurance company tax credit	-
895	Payable capital allowances first-year tax credit	-

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900 The following amount is to be surrendered

Put an 'X' in the appropriate boxes below

the joint Notice is attached **905**

or **910**

will follow

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

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"/>
930	Account number	<input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/>


Payments to a person other than the company

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

Declaration

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975	Name	I.C. Charles	Signed by: 
980	Date DD/MM/YYYY	03/03/2026	<small>836147C3B7BE4BD...</small>
985	Status	Trustee	

Company Tax Return – supplementary page

**HM Revenue
& Customs**

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	Yellow Scarf CIO
E2	Tax reference	5900511337
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD/MM/YYYY	01/08/2024
E4	to DD/MM/YYYY	31/07/2025

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

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	1190615
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	<input checked="" type="checkbox"/>
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	<input checked="" type="checkbox"/>
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	<input type="checkbox"/>
I claim exemption from tax		
Name	E30	I.C. Charles
Status	E35	Trustee
Date DD/MM/YYYY	E40	03/03/2026

Signed by:

835147C3B7BE4BD...

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 the form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 <input type="text" value="-"/>
Investment income - exclude any amounts included on form CT600	E55 <input type="text" value="-"/>
UK land and building - exclude any amounts included on form CT600	E60 <input type="text" value="-"/>
Gift Aid - exclude any amounts included on form CT600	E65 <input type="text" value="7,995"/>
From other charities - exclude any amounts included on form CT600	E70 <input type="text" value="-"/>
Gifts of shares or securities received	E75 <input type="text" value="-"/>
Gifts of real property received	E80 <input type="text" value="-"/>
Other sources (not included above)	E85 <input type="text" value="261,721"/>
Total of boxes E50 to E85	E90 <input type="text" value="269,716"/>

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 <input type="text" value="-"/>
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 <input type="text" value="-"/>
All general administration/governance costs	E105 <input type="text" value="1,895"/>
All grants and donations made within the UK	E110 <input type="text" value="277,796"/>
All grants and donations made outside the UK	E115 <input type="text" value="-"/>
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 <input type="text" value="19,137"/>
Total of boxes E95 to E120	E125 <input type="text" value="298,828"/>

Information required

Charity/CASC assets	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 <input type="text" value=""/>	E135 <input type="text" value="679"/>
UK investments (excluding controlled companies)	E140 <input type="text" value=""/>	E145 <input type="text" value=""/>
Shares in, and loans to, controlled companies	E150 <input type="text" value=""/>	E155 <input type="text" value=""/>
Overseas investments	E160 <input type="text" value=""/>	E165 <input type="text" value=""/>
Loans and non-trade debtors		E170 <input type="text" value=""/>
Other current assets		E175 <input type="text" value="29,141"/>
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180 <input type="text" value=""/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 <input type="text" value=""/>
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text" value=""/>

YELLOW SCARF CIO

England & Wales - Charity number 1190615

Accounts



Yellow Scarf CIO
Charity Number. 1190615
Mob.: 07340 634 326
E-mail: info@yellowscarf.org

Yellow Scarf CIO: Trustees Annual Report for period ended 31 July 2024

Principal Office:

Yellow Scarf CIO
Church House
Market Place
Evesham
WR11 4RW

Key Management Personnel:

TRUSTEES

Name: Mr. Ian C. Charles

Name: Mrs. Anna Majewska

Name: Igor Zyszkiewicz

Name: Rafal Gregorz Piekarczyk

Name: Yellow Scarf Support CIC

www.yellowscarf.org | info@yellowscarf.org | 07340 634 326

Objectives And Activities:

Yellow Scarf CIO trustees are dedicated to leading a charity that achieves its charitable purpose and believes everyone should have the opportunity to live a healthy, safe, and happy life. The objects of the charity are:

- To help with substance and behavior abuse
- Mental health awareness
- Social, economic, cultural exclusion
- Promoting social, economic, cultural integration
- Homelessness guidance
- Promoting a healthy lifestyle

The trustees, with due regard to the public benefit guidance issued by the Charity Commission, consider Yellow Scarf CIO activities to be of public benefit as they empower and support people to make positive changes and contribute positively to their local community and society.





Yellow Scarf CIO

Charity Number. 1190615

Mob.: 07340 634 326

E-mail: info@yellowscarf.org

The trustees, with due regard to the public benefit guidance issued by the Charity Commission, consider Yellow Scarf CIO activities to be of public benefit as they empower and support people to make positive changes and contribute positively to their local community and society.

About us:

Yellow Scarf CIO is a charity organization that helps various ethnic groups live in the UK. We pride ourselves on our partnerships and the relationships we have developed to deliver effective solutions. We have built a strong reputation for delivering on our promises and consistently achieving our goals.

Activities:

- Mutual Support Groups: Our support groups cater to individuals struggling with substance abuse (e.g., alcohol, drugs) and behavioral addictions, such as gambling. We also run a group for women who have been affected by addiction in their relationships or lives. All groups are run in Polish.
- Psychological Counselling and Development Centre: The Yellow Scarf Support project provides high-quality, reasonably priced services, delivered by qualified and experienced professionals.
- Events: We organize activities such as bicycle trips, family picnics, and mountain excursions. In collaboration with local organizations, we co-organize events like Doughnuts Day and Talk to My Worcester, promoting an addiction-free lifestyle.
- Support the Hobbies: Through the "People with Passion" project, we help individuals discover and cultivate their hobbies, which plays a crucial role in improving mental well-being.
- Training, Workshops, and Courses: We expanded our services to include professional workshops and courses in 2020. These are conducted with a high level of professionalism, helping participants develop their skills and knowledge.
- Christmas Supper: Since 2011, we have organized an annual Christmas Supper and Easter Brunch with the support of All Saints Parish Church, providing a welcoming community event each year.
- Free Assistance with EUSS Support: In 2019, we began assisting EU residents in applying for Settlement Status, thanks to a Home Office license obtained for our volunteers.





Yellow Scarf CIO

Charity Number. 1190615

Mob.: 07340 634 326

E-mail: info@yellowscarf.org

- Therapist and Facilitator Training: A new initiative introduced this year focuses on professional development for therapists and facilitators. We provide specialized training programs designed to enhance their skills in working with addiction and mental health issues. These training sessions are tailored to both new and experienced professionals, ensuring high standards in therapeutic practices.

Achievements And Performance:

In response to the COVID-19 pandemic, we adapted our charity's operations to include online and telephone-based activities. This enabled us to continue supporting our participants while safeguarding their health. We also took steps to address new mental health challenges arising from global changes, including the pandemic and Brexit.

Financial Review:

This year, we have focused on strengthening our financial position despite challenges from the pandemic and Brexit-related costs. We closely monitored expenses to ensure continued delivery of our charitable objectives while fortifying our financial standing for future growth.

For the year ended 31/07/2024, we had an income over expenditure surplus of £42,184 which will be carried forward to next year to fund our projects and meet our goals.

Plans For Future Periods:

Our plan is to further develop our services, increasing the number of participants and expanding settlement assistance to Ukrainian refugees. We are also exploring new fundraising opportunities to support these objectives.

We aim to continue offering our Therapist and Facilitator Training programs to ensure the highest standards of care and support in the community.





Yellow Scarf CIO
Charity Number. 1190615
Mob.: 07340 634 326
E-mail: info@yellowscarf.org

Structure, Governance, and Management:

Yellow Scarf CIO's management and trustee board meet quarterly to review all services and future projects. Weekly meetings are also held to discuss any pressing matters. Trustees are responsible for preparing financial statements and ensuring the charity's ongoing viability.

Current Trustees:

Name: Mr. Ian C. Charles

Name: Mrs. Anna Majewska

Name: Igor Zyszkiewicz

Name: Rafal Gregorz Piekarczyk

Name: Yellow Scarf Support CIC

Trustee Recruitment:

Potential trustees submit a formal letter and CV, which are reviewed by the current board. The selection process follows legal volunteer law and includes HR best practices, reference checks, and an interview process to assess the candidate's skills, knowledge, and suitability for the role.

Signed on behalf of the board

Ian Christopher Charles

I.C. Charles

Trustee

08 April 2025



Yellow Scarf CIO

Charity No. 1190615

Trustees' Report and Unaudited Accounts

31 July 2024

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Statement of Financial Activities	4
Balance Sheet	5
Statement of Cash flows	6
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Yellow Scarf CIO

Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1190615

Trustees

The following trustees served during the year:

I.C. Charles

A.M. Majewska

R.G. Piekarczyk

I. Zyszkiewicz

Yellow Scarf Support CIC

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

Objectives and Activities, Achievements and Performance and Plans For Future Periods.

Refer to the Trustee's Annual Report.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Signed by:

835147C3B7BE4BD...

I.C. Charles

Trustee

08 April 2025

Yellow Scarf CIO

Independent Examiners Report

Independent Examiner's Report to the trustees of Yellow Scarf CIO

I report to the trustees on my examination of the financial statements of Yellow Scarf CIO for the year ended 31 July 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

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

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



Vicky Neham CPAA
Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield

HD1 5JL
08 April 2025

Yellow Scarf CIO

Statement of Financial Activities

for the year ended 31 July 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	2,802	33,000	35,802	6,019
Charitable activities	4	57,346	127,161	184,507	136,426
Total		60,148	160,161	220,309	142,445
Expenditure on:					
Charitable activities	5	41,676	130,101	171,777	136,030
Other	6	6,348	-	6,348	2,511
Total		48,024	130,101	178,125	138,541
Net gains on investments		-	-	-	-
Net income	7	12,124	30,060	42,184	3,904
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		12,124	30,060	42,184	3,904
Other gains and losses					
Net movement in funds		12,124	30,060	42,184	3,904
Reconciliation of funds:					
Total funds brought forward		13,828	292	14,120	10,216
Total funds carried forward		25,952	30,352	56,304	14,120

Yellow Scarf CIO

Balance Sheet

at 31 July 2024

Charity No. 1190615	2024	2023
	£	£
Current assets		
Cash at bank and in hand	58,788	22,286
	<u>58,788</u>	<u>22,286</u>
Creditors: Amount falling due within one year	9 (2,484)	(8,166)
Net current assets	<u>56,304</u>	<u>14,120</u>
Total assets less current liabilities	56,304	14,120
Net assets excluding pension asset or liability	<u>56,304</u>	<u>14,120</u>
Total net assets	<u><u>56,304</u></u>	<u><u>14,120</u></u>
The funds of the charity		
Restricted funds	10	
Restricted income funds	30,352	292
	<u>30,352</u>	<u>292</u>
Unrestricted funds	10	
General funds	25,952	13,828
	<u>25,952</u>	<u>13,828</u>
Reserves	10	
Total funds	<u><u>56,304</u></u>	<u><u>14,120</u></u>

Approved by the trustees on 08 April 2025

And signed on their behalf by:

Signed by:


I.C. Charles 835147C3B7BE4BD...

Trustee

08 April 2025

Yellow Scarf CIO

Statement of Cash flows

for the year ended 31 July 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	42,184	3,904
Adjustments for:		
Other gains/losses	-	-
(Decrease)/Increase in trade and other payables	(5,682)	7,500
Net cash provided by operating activities	<u>36,502</u>	<u>11,404</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	36,502	11,404
Cash and cash equivalents at the beginning of the year	22,286	10,882
Cash and cash equivalents at the end of the year	<u>58,788</u>	<u>22,286</u>
Components of cash and cash equivalents		
Cash and bank balances	58,788	22,286
	<u>58,788</u>	<u>22,286</u>

for the year ended 31 July 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when received.

Yellow Scarf CIO

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and demand deposits with banks. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	2,189	3,830	6,019
Charitable activities	130,404	6,022	136,426
Total	<u>132,593</u>	<u>9,852</u>	<u>142,445</u>
Expenditure on:			
Charitable activities	126,470	9,560	136,030
Other	2,511	-	2,511
Total	<u>128,981</u>	<u>9,560</u>	<u>138,541</u>
Net income	<u>3,612</u>	<u>292</u>	<u>3,904</u>
Net income before other gains/(losses)	3,612	292	3,904
Other gains and losses:			
Net movement in funds	<u>3,612</u>	<u>292</u>	<u>3,904</u>
Reconciliation of funds:			
Total funds brought forward	10,216	-	10,216
Total funds carried forward	<u><u>13,828</u></u>	<u><u>292</u></u>	<u><u>14,120</u></u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Donations Received	<u>2,802</u>	<u>33,000</u>	<u>35,802</u>	<u>6,019</u>
	<u><u>2,802</u></u>	<u><u>33,000</u></u>	<u><u>35,802</u></u>	<u><u>6,019</u></u>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Grants	<u>57,346</u>	<u>127,161</u>	<u>184,507</u>	<u>136,426</u>
	<u><u>57,346</u></u>	<u><u>127,161</u></u>	<u><u>184,507</u></u>	<u><u>136,426</u></u>

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Grants	41,676	130,101	171,777	135,680
	-	-	-	350
<i>Governance costs</i>				
	<u>41,676</u>	<u>130,101</u>	<u>171,777</u>	<u>136,030</u>

6 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank loan and overdraft interest payable	168	168	-
Employee costs	668	668	-
Motor and travel costs	1,809	1,809	300
General administrative costs	1,631	1,631	670
Legal and professional costs	2,072	2,072	1,541
	<u>6,348</u>	<u>6,348</u>	<u>2,511</u>

7 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Independent Examiner's fee	675	666

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	7,500
Loans from trustees	1,809	-
Accruals	675	666
	<u>2,484</u>	<u>8,166</u>

Yellow Scarf CIO

Notes to the Accounts

10 Movement in funds

	At 1 August 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 July 2024 £
Restricted funds:				
Restricted income funds:				
John Martin	292	6,376	(7,284)	(616)
Gambling	-	58,000	(46,047)	11,953
Main grant	-	95,785	(76,770)	19,015
<i>Total</i>	<u>292</u>	<u>160,161</u>	<u>(130,101)</u>	<u>30,352</u>
Unrestricted funds:				
General funds	13,828	60,148	(48,024)	25,952
Total funds	<u><u>14,120</u></u>	<u><u>220,309</u></u>	<u><u>(178,125)</u></u>	<u><u>56,304</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

John Martin	Help for Eastern European Citizens Living in Evesham
Gambling	
Main grant	

11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	54,728	1,576	56,304
	<u>54,728</u>	<u>1,576</u>	<u>56,304</u>

12 Reconciliation of net debt

	At 1 August 2023 £	Cash flows £	At 31 July 2024 £
Cash and cash equivalents	22,286	36,502	58,788
	<u>22,286</u>	<u>36,502</u>	<u>58,788</u>
Net debt	<u>22,286</u>	<u>36,502</u>	<u>58,788</u>

Yellow Scarf CIO

Detailed Statement of Financial Activities

for the year ended 31 July 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations Received	2,802	33,000	35,802	6,019
	<u>2,802</u>	<u>33,000</u>	<u>35,802</u>	<u>6,019</u>
Charitable activities				
Grants	57,346	127,161	184,507	136,426
	<u>57,346</u>	<u>127,161</u>	<u>184,507</u>	<u>136,426</u>
Total income and endowments	60,148	160,161	220,309	142,445
Expenditure on:				
Charitable activities				
Grants	41,676	130,101	171,777	135,680
	-	-	-	350
	<u>41,676</u>	<u>130,101</u>	<u>171,777</u>	<u>136,030</u>
Total of expenditure on charitable activities	41,676	130,101	171,777	136,030
Other expenditure				
Bank loan and overdraft interest payable	168	-	168	-
	<u>168</u>	<u>-</u>	<u>168</u>	<u>-</u>
Employee costs				
Staff entertainment	668	-	668	-
	<u>668</u>	<u>-</u>	<u>668</u>	<u>-</u>
Motor and travel costs				
Travel and subsistence	1,809	-	1,809	300
	<u>1,809</u>	<u>-</u>	<u>1,809</u>	<u>300</u>
General administrative costs, including depreciation and amortisation				
Bank charges	-	-	-	50
General insurances	515	-	515	494
Software, IT support and related costs	1,082	-	1,082	126
Stationery and printing	34	-	34	-
	<u>1,631</u>	<u>-</u>	<u>1,631</u>	<u>670</u>
Legal and professional costs				
Audit/Independent examination fees	684	-	684	666
Accountancy and bookkeeping	1,188	-	1,188	875
Other legal and professional costs	200	-	200	-

Yellow Scarf CIO

Detailed Statement of Financial Activities

	<u>2,072</u>	<u>-</u>	<u>2,072</u>	<u>1,541</u>
Total of expenditure of other costs	<u>6,348</u>	<u>-</u>	<u>6,348</u>	<u>2,511</u>
Total expenditure	48,024	130,101	178,125	138,541
Net gains on investments	-	-	-	-
Net income	12,124	30,060	42,184	3,904
Net income before other gains/(losses)	12,124	30,060	42,184	3,904
Other Gains	-	-	-	-
Net movement in funds	<u>12,124</u>	<u>30,060</u>	<u>42,184</u>	<u>3,904</u>
Reconciliation of funds:				
Total funds brought forward	13,828	292	14,120	10,216
Total funds carried forward	<u>25,952</u>	<u>30,352</u>	<u>56,304</u>	<u>14,120</u>

Adjustment of Profits Computation	
Turnover from Trade or Profession	-
Profit Per Accounts	-
Adjusted Trading Profits	-

Corporation Tax Calculation			Adjusted Trading Profits	Bank, etc. Interest & NTLR Profits	Property Business Profits	Non-trading Gains on IFAs	Chargeable Gains	Total Profits
Current Period Profits			-	-	-	-	-	-
Brought Forward Losses/Deficits used in this Computation	Pre 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
	Post 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
<i>Sub-totals</i>			-	-	-	-	-	-
Trading Losses carried back from later period			-	-	-	-	-	-
Current Period Losses/Deficits used in this Computation against General Profits	Pre 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
	Post 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
<i>Sub-totals</i>			-	-	-	-	-	-
							Qualifying Donations	-
							Used Against Total Profits	-
							Charges Surrendered as Group Relief	-
							Group Relief	-
							Group Relief for Carried Forward Losses	-
							Profits Chargeable to Corporation Tax	-

Corporation Tax Payable	Financial Year	Amount of Profit	Rate of tax %	Tax
	2023	-		-
	2024	-		-
			Corporation Tax	-
			Marginal relief	-
			Corporation Tax Chargeable	-

Losses Memorandum	Pre 1 April 2017				Post 1 April 2017			
	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs
Brought Forward	-	-	-	-	-	-	-	-
Used in this Computation	-	-	-	-	-	-	-	-
Surrendered for Group Relief					-	-	-	-
Current Period	-	-	-	-	-	-	-	-
Surrendered for Group Relief	-	-	-	-	-	-	-	-
Carried back to Earlier Period	-	-			-	-		
Terminal loss/April 2020 - March 2022 loss carry back claim? [Y/N]								
Carried Forward Losses After Reliefs Taken	-	-	-	-	-	-	-	-
Company in a group? [Y/N]								

Marginal Relief Calculation										
Financial years beginning 1 April	Associated Companies									
2023	-	n/a	-	n/a	x	$\frac{n/a}{n/a}$	x	n/a	=	n/a
2024	-	n/a	-	n/a	x	$\frac{n/a}{n/a}$	x	n/a	=	n/a
Exempt dividends or distributions per accounts				-						
Exempt dividends from group companies				-					Total Marginal Relief =	n/a

Calculation of Brought Forward Losses Restriction			
	Trading profit	Non Trading Profit	Total
Qualifying profits: Post 1 April 2017 profits chargeable to corporation tax	-	-	-
Deductions allowance	(5,000,000)	-	(5,000,000)
Relevant profits	<u>-</u>	<u>-</u>	<u>-</u>
50% of relevant profits [if relevant profits > 0]	-	-	-
Deductions allowance	5,000,000	-	5,000,000
Relevant maximum post 1 April 2017 brought forward losses available	<u>5,000,000</u>	<u>-</u>	<u>5,000,000</u>
Total profits in the period	-	-	-
Deductions allowance: Post 1 April 2017 brought forward losses claimed	-	-	-

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	<input type="text" value="Yellow Scarf CIO"/>
2	Company registration number	<input type="text" value="CE022689"/>
3	Tax reference	<input type="text" value="5900511337"/>
4	Type of company	<input type="text" value="8"/>

Northern Ireland

Put an 'X' in the appropriate box(es) 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	<input type="text" value="01/08/2023"/>	35	to DD/MM/YYYY	<input type="text" value="31/07/2024"/>
----	-----------------	---	----	---------------	---

Put an 'X' in the appropriate box(es) 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	
PDF accounts attached with explanation		
Supplementary pages enclosed		
95	Loans and arrangements to participators by close companies - <i>form CT600A</i>	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - <i>form CT600B</i>	<input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i>	<input type="checkbox"/>
110	Insurance - <i>form CT600D</i>	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	<input checked="" type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i>	<input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i>	<input type="checkbox"/>
130	Cross-border Royalties - <i>form CT600H</i>	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	<input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i>	<input type="checkbox"/>
142	Research and Development - <i>form CT600L</i>	<input type="checkbox"/>
143	Freeports and Investment Zones - <i>form CT600M</i>	<input type="checkbox"/>
144	Residential property developer tax - <i>form CT600N</i>	<input type="checkbox"/>

Tax calculation

Turnover

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

Income

155	Trading profits	<input type="text" value="-"/>
160	Trading losses brought forward set against trading profits	<input type="text" value="-"/>
165	Net trading profits – box 155 minus box 160	<input type="text" value="-"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text" value="-"/>
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="checkbox"/>

Income - continued

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

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

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

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and reliefs - continued

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

Tax calculation

326	Number of associated companies in this period	<input type="text" value="-"/>
327	Number of associated companies in the first financial year	<input type="text" value="-"/>
328	Number of associated companies in the second financial year	<input type="text" value="-"/>
329	Put an 'X' in box 329 if the company claims to be charged at the small companies' rate on any part of its profits or is claiming marginal rate 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	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-

Tax calculation - continued

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

Reliefs and deductions in terms of tax

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

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

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

Energy levies

986	Energy (Oil and Gas) profits levy (EOGPL) amounts liable	-
987	Electricity Generator Levy (EGL) exceptional generation receipts	-

Calculation of tax outstanding or overpaid

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

Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy and bank surcharge payable - <i>total of box 490, 495, 496 and 497</i>	-
501	EOGPL payable	-
502	EGL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable - <i>total of boxes 475, 480, 500, 501, 502 and 505</i>	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	-
526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – <i>total of boxes 525, 526 and 527</i>	-

Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creatives tax credit	-
545	Total of Research and Development credit, and creative tax credit – <i>total box 530 to 540</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-
575	Land remediation or life assurance company tax credit payable – <i>total of boxes 545 and 560 minus boxes 525 and 570</i>	-

Tax reconciliation - continued

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

Exporter information

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

616 Yes - goods 617 Yes – services 618 No – neither

Indicators and information

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

Information about enhanced expenditure and tax reliefs

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

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	<input type="checkbox"/>
657	Put an 'X' in box 657 to confirm that an additional information form has been submitted	<input type="checkbox"/>
659	R&D expenditure qualifying for SME R&D relief	<input type="text" value="-"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
665	Creatives qualifying expenditure and/or additional deduction	<input type="text" value="-"/>
670	R&D and creative enhanced expenditure - total box 660 and 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of an SME on work subcontracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	<input type="text" value="-"/>
-----	--------------------------------------	--------------------------------

Information about capital allowances and balancing charges/disposal values

Allowances and charges in calculation of trading profits and losses

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

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Disposal value
Electric charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero emissions goods vehicles	723 -	724 -
Zero emissions cars	726 -	727 -

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

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

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	-
765	Designated environmentally friendly machinery and plant	-
770	Machinery and plant on long-life assets and integral features	-
771	Structures and buildings	-
772	Machinery and plant - super-deduction	-
773	Machinery and plant - special rate allowance	-
775	Other machinery and plant	-

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-trading 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-trading capital allowances		840 -
Qualifying donations		845 -
Management expenses	850 -	855 -

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

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

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900 The following amount is to be surrendered

Put an 'X' in the appropriate box(es) below

the joint Notice is attached 905

or

will follow 910

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

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"/>
930	Account number	<input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/>

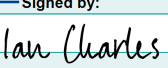
Payments to a person other than the company

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)	<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"/> <p style="text-align: right;">Postcode</p>
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="I.C. Charles"/>	Signed by:  <small>835147C3B7BE4BD...</small>
980	Date DD/MM/YYYY	<input type="text" value="08/04/2025"/>	
985	Status	<input type="text" value="Trustee"/>	

Company Tax Return – supplementary page

**HM Revenue
& Customs**

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	Yellow Scarf CIO
E2	Tax reference	5900511337
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD/MM/YYYY	01/08/2023
E4	to DD/MM/YYYY	31/07/2024

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

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	1190615
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, 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	I.C. Charles
Status	E35	Trustee
Date DD/MM/YYYY	E40	08/04/2025
		Signed by: <i>Ian Charles</i> 835147C3B7BE4BD...

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 the form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 <input type="text" value="-"/>
Investment income - exclude any amounts included on form CT600	E55 <input type="text" value="-"/>
UK land and building - exclude any amounts included on form CT600	E60 <input type="text" value="-"/>
Gift Aid - exclude any amounts included on form CT600	E65 <input type="text" value="-"/>
From other charities - exclude any amounts included on form CT600	E70 <input type="text" value="-"/>
Gifts of shares or securities received	E75 <input type="text" value="-"/>
Gifts of real property received	E80 <input type="text" value="-"/>
Other sources (not included above)	E85 <input type="text" value="220,309"/>
Total of boxes E50 to E85	E90 <input type="text" value="220,309"/>

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 <input type="text" value="-"/>
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 <input type="text" value="-"/>
All general administration/governance costs	E105 <input type="text" value="6,348"/>
All grants and donations made within the UK	E110 <input type="text" value="171,777"/>
All grants and donations made outside the UK	E115 <input type="text" value="-"/>
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 <input type="text" value="-"/>
Total of boxes E95 to E120	E125 <input type="text" value="178,125"/>

Information required

Charity/CASC assets	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 <input type="text" value=""/> -	E135 <input type="text" value=""/> -
UK investments (excluding controlled companies)	E140 <input type="text" value=""/> -	E145 <input type="text" value=""/> -
Shares in, and loans to, controlled companies	E150 <input type="text" value=""/> -	E155 <input type="text" value=""/> -
Overseas investments	E160 <input type="text" value=""/> -	E165 <input type="text" value=""/> -
Loans and non-trade debtors		E170 <input type="text" value=""/> -
Other current assets		E175 <input type="text" value=""/> 58,788
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180 <input type="text" value=""/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 <input type="text" value=""/> -
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text" value=""/> -

YELLOW SCARF CIO

England & Wales - Charity number 1190615

Accounts

Yellow Scarf CIO: Trustees Annual Report for the period ended 31 July 2023

Principal Office:

Yellow Scarf CIO.
Church House
Market Place
Evesham
WR11 4RW

Key Management Personnel:

TRUSTEES

Name: Mr. Ian. C. Charles
Name: Mrs Anna Majewska
Name: Igor Zyszkiewicz
Name: Yellow Scarf Support CIC

Introduction

This report aims to highlight the evolution of our organisation and the expansion of our activities throughout 2023. It serves as a testament to our commitment to growing and adapting to the needs of the Eastern European community in the Midlands, England.

Since its inception in 2011, registration as a CIC in 2013 and formal establishment as a charity in 2022, Yellow Scarf CIO has steadfastly pursued its mission of creating a safe and supportive environment. Our organisation provides crucial assistance to those grappling with mental health challenges, particularly addictions, helping over 8000 individuals to date. We pride ourselves on our ability to offer a range of support services, including counselling, therapeutic groups, and access to support networks. Our trained volunteers and staff are the backbone of our operation, enabling us to reach out and make a significant difference in the lives of many.

Evolution of Mission and Objectives

Mission Development:

Our mission remains steadfast: to foster a safe and supportive environment for those needing assistance. In 2023, we continued to uphold our mission while expanding our range of activities. We introduced new initiatives, such as training our facilitators in the latest skills and knowledge. We can ensure they are fully prepared and deliver optimal support by providing the necessary tools and training.

Comparative Overview with Previous Year:

Comparing our accomplishments in 2023 with the previous year, the scope and depth of our activities have significantly broadened. We have continued our previous programs and introduced new support groups tailored to specific needs, provided supervisory support for our facilitators, and engaged in pilot projects to assess new approaches to support, especially for the youth.

Detailed Activities Overview Outreach and Impact

Our diverse group sessions support an average of **143** individuals each week, highlighting our services' broad impact and reach. The majority of our groups last for 6 months, so our total support number for therapy work is a little under 300 people annually.

Youth Therapy Group (Ages 14-20): This group offers a supportive and understanding environment for young people facing the challenges of adolescence, promoting mutual support among peers.

Support Groups for Substance Dependency: Dedicated to providing professional help in overcoming addiction to psychoactive substances and encouraging a healthier lifestyle.

Gambling Dependency Support Group: These groups are Available in person in Worcester and Evesham and online. They are a resource for individuals battling gambling addiction, offering support and practical tools.

Support Groups for Relatives of Substance Dependents: Conducts in-person meetings in Worcester and Evesham, with an online option. These groups provide a supportive environment for those helping loved ones combat substance addiction.

Support Group for Relatives of Individuals with Gambling Dependency:

Sessions are held in person in Evesham or online, offering support and understanding for those close to individuals struggling with gambling issues.

Women's Development Group: This group, Aimed at women seeking to enhance their personal and professional lives, offers in-person sessions in Evesham and online participation.

Body-Centric Therapy Group (Chronotherapy): This group, Conducted in person in Redditch and Evesham, combines therapy with movement and dance to help participants achieve bodily and mental harmony.

Walk and Talk Group: This is a unique approach to therapy that combines the benefits of gentle physical activity with the therapeutic process. This group involves walking sessions in a natural, serene setting, promoting mental well-being through physical movement and open conversation.

Individual Sessions: Individual Sessions at the Psychological Counselling and Development Centre - Yellow Scarf Support Our mission at the Psychological Counselling and Development Centre - Yellow Scarf Support is to foster valuable social enterprises, and this Centre is a prime example of our commitment. We pride ourselves on delivering top-quality services at reasonable prices. Our team, comprised of highly qualified and educated advisors, operates to the highest standards, ensuring effective and personalised support. In the past year alone, we have successfully conducted **7** sessions per week. This remarkable number is a testament to our dedication to offering customised support tailored to each client's unique needs. Our therapy sessions address immediate concerns and facilitate long-term development and growth, ensuring a holistic approach to mental health and well-being.

Facilitator Training: **Four** facilitators are undergoing training to ensure that our team is well-equipped to meet the diverse needs of those we serve.

Workshop groups for teachers and parents: In our educational initiative, we conducted workshops targeted at teachers and parents of children attending Polish schools in the UK. These workshops aimed to support and enhance educational skills and to strengthen collaboration between teachers and parents. **One hundred forty-six** individuals participated in these workshops, demonstrating significant interest and engagement in Polish education in the UK.

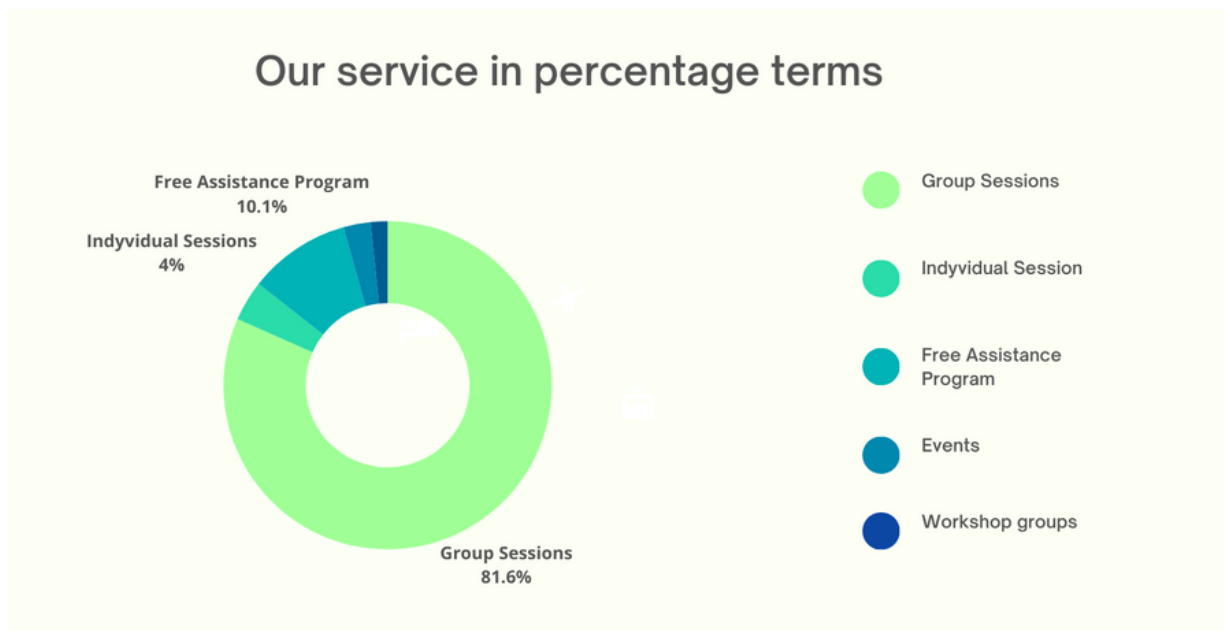
Polish School Group: Our targeted program for Polish schools consists of **8** adolescents, and we provide them with tailored support that addresses their unique challenges.

Events: Yellow Scarf CIO organises bicycle and family picnics and mountain trips. We also co-organise events such as Doughnuts Day and Sailing Club Day Off and film screenings about recovery. All our activities aim to promote an addiction-free life. In 2023, we had **156** participants.

Christmas Supper: Easter and Christmas are special times for us all. Every year since 2011, we have been organising Christmas Supper and Easter Brunch in Evesham. Every year, more and more people. **78**, participate in our celebration. Thanks to the help of All Saints Parish Church, Evesham can use the Church House and the church itself.

Free assistance with application for EUSS Support: In 2019, we started to help residents from the European Union to apply for Settlement Status. This service is not our primary service, but we cannot ignore the people who are in difficult situations and need help. That is why we obtained a license from the Home Office for our volunteers and started to help the most vulnerable people. We believe an uncertain legal situation can have unimaginable consequences in life, so we try to counteract this. We are helping **47** people yearly.

Evesham Free Assistance Program: We have successfully conducted 12 free assistance every week in Evesham. This initiative is specifically tailored for individuals who face linguistic barriers, primarily those who do not speak English, helping them navigate social, health, and community challenges. The program's focus on inclusivity has allowed us to reach an underserved population segment, providing impactful and culturally sensitive support.



Our services are delivered in person at various locations and online, ensuring maximum participant accessibility. This hybrid model has allowed us to extend our reach and cater to the convenience of our service users, reflecting our adaptability and dedication to meet community needs wherever they are.

Hybrid Accessibility: Our organisation prides itself on a flexible service delivery model. By offering both in-person and online sessions, we ensure that our support is accessible to all, regardless of their location or circumstances. This hybrid approach not only expands our reach but also caters to the individual preferences of our service users, allowing them to engage with our services in the way that suits them best.

Extensive Individual Support: The 350 sessions conducted over the past year reflect our unwavering commitment to providing personalised care. Each session allows our clients to work through their challenges in a supportive, one-on-one setting with a trained professional.

Future Strategy and Implications

The data and feedback from this year will inform our strategies in the future. The successful integration of our hybrid model showcases our organisation's adaptability and sets the stage for further innovation in service delivery.

The coming years will likely see a continued expansion of our digital offerings, leveraging technology to enhance our reach and impact. We will explore new ways to extend our services to underserved areas, ensuring everyone who needs support can access it.

Conclusion. As we close the chapter on 2023, we reflect on the profound impact of our work and express our heartfelt gratitude to our staff, volunteers, donors, and partners. Their dedication and support have been the cornerstone of our success. We invite our community to continue this journey into 2024 and beyond.

Financial Statement

The financial year ended on **31 July 2023**, showing a surplus of **£3,904.00**. This positive financial outcome results from strategic planning and effective budget management. The surplus indicates a higher level of income over expenditure, which is a testament to the organisation's sustainability and prudent financial practices. Our expenditures and investments analysis reveals a conscientious allocation of resources towards charitable activities that align with our mission.

Our organisation's financial progress is demonstrated by comparing this year's figures with the previous year's figures. The surplus represents an increase from the prior year, highlighting our ability to generate and manage more funds. This financial progression allows us to expand our services and invest in developing new programs that will further our reach and impact on the community.

Future Plans

- We are committed to our existing programs' sustained growth and improvement, ensuring they remain effective and responsive to our community's needs.
- As we look to the future, we remain open and adaptable to new challenges that may arise. We aim to identify these potential obstacles early and proactively develop strategies to address them.
- Our mission drives us to respond to current demands and anticipate and prepare for future needs. This strategic foresight aims to maintain the relevance and impact of our services in the years to come.
- Planned Projects:
 - In the following year, we plan to extend the reach of our successful initiatives, potentially introducing new support groups and training programs.
 - We will explore innovative service delivery approaches, including using digital tools and platforms to enhance accessibility and engagement.
 - It will be crucial to increase our engagement with the community to understand their evolving needs better. We must engage in outreach efforts, establish feedback mechanisms, and form partnerships with other organisations to achieve our goals.

Structure, Governance and Management

Board Meetings and Oversight

The management and trustees' board of Yellow Scarf CIO convene quarterly to hold board meetings. These sessions are crucial for providing updates on all services, reviewing the progress of ongoing projects, and planning new ventures of interest. Such regular and structured meetings ensure that the organisation's strategic direction is consistent with its mission and responsive to the community's needs.

Responsive Governance

Additionally, the trustees meet weekly to deliberate on urgent matters that may arise and to implement necessary actions promptly. This agile approach to governance allows the charity to adapt to changing circumstances effectively and to maintain the continuity of its services without disruption.

Financial Stewardship

The trustees are responsible for the integrity of the financial statements. They must be satisfied that the statements represent a fair view of the organisation's financial activities. This responsibility encompasses establishing adequate internal controls that prevent and detect fraud and errors, ensuring the reliability of the financial reporting.

Sustainability and Compliance

In fulfilling their role, the trustees are also tasked with assessing the charity's viability as a going concern. This involves disclosing relevant matters, affirming that the organisation is well-positioned to continue its operations into the foreseeable future, and adopting the going concern basis of accounting in preparing financial statements.

Conclusion

As we reflect on the year that has been, we extend our deepest gratitude to our dedicated team and the generous support we have received. Through the tireless efforts of our staff and volunteers and the invaluable contributions of our donors and partners, we have significantly impacted the lives of those we serve. We acknowledge that every achievement documented in this report directly results from this collaborative spirit and commitment to our mission.

We invite our readers, supporters, and the wider community to join us as we progress forward. Your support is the foundation of our success, and your continued engagement is essential for our future. Whether through volunteering, donations, or simply spreading the word about our work, every action you take has a significant impact. Together, we can continue to provide essential services and expand our reach to those in need.

Current Trustees:

Name: Mr. Ian. C. Charles

Name: Mrs Anna Majewska

Name: Igor Zyszkiewicz

Name: Yellow Scarf Support CIC

The set procedure for recruiting a New Trustee for Yellow Scarf CIO. is for the potential candidate to send a formal letter and CV for review by the current Board of Trustees. Set measures of HR practice are. Undertaken as per Legal Volunteer law. References are taken up with prior authorisation from the candidate to be considered. Set interview. Practice stages are implemented to assess the candidates' skills, knowledge, aptitude, and characteristics.

Signed on behalf of the Board

Ian Christopher Charles

I.C. Charles

Trustee

22 February 2024

Yellow Scarf CIO

Charity No. 1190615

Trustees' Report and Unaudited Accounts

31 July 2023

Yellow Scarf CIO
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1190615

Trustees

The following trustees served during the year:

I.C. Charles

A.M. Majewska

I. Zyszkiewicz

Yellow Scarf Support CIC

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

OBJECTIVES AND ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE AND PLANS FOR FUTURE PERIODS

Refer to the Trustee's Annual Report.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Ian C Charles

Ian C Charles (Feb 27, 2024 18:21 GMT)

I.C. Charles

Trustee

22 February 2024

I report to the trustees on my examination of the financial statements of Yellow Scarf CIO for the year ended 31 July 2023.

Responsibilities and basis of report

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

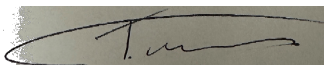
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can 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:

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

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



CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

22 February 2024

Yellow Scarf CIO
Statement of Financial Activities
for the year ended 31 July 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	2,189	3,830	6,019	2,526
Charitable activities	4	130,404	6,022	136,426	90,950
Total		132,593	9,852	142,445	93,476
Expenditure on:					
Charitable activities	5	126,470	9,560	136,030	90,001
Other	6	2,511	-	2,511	2,628
Total		128,981	9,560	138,541	92,629
Net gains on investments		-	-	-	-
Net income		3,612	292	3,904	847
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		3,612	292	3,904	847
Other gains and losses					
Net movement in funds		3,612	292	3,904	847
Reconciliation of funds:					
Total funds brought forward		10,216	-	10,216	9,369
Total funds carried forward		13,828	292	14,120	10,216

Yellow Scarf CIO

Balance Sheet

at 31 July 2023

Charity No. 1190615	2023	2022
	£	£
Current assets		
Cash at bank and in hand	22,286	10,882
	<u>22,286</u>	<u>10,882</u>
Creditors: Amount falling due within one year	8 (8,166)	(666)
Net current assets	<u>14,120</u>	<u>10,216</u>
Total assets less current liabilities	<u>14,120</u>	<u>10,216</u>
Net assets excluding pension asset or liability	<u>14,120</u>	<u>10,216</u>
Total net assets	<u><u>14,120</u></u>	<u><u>10,216</u></u>
The funds of the charity		
Restricted funds	9	
Restricted income funds	292	-
	<u>292</u>	<u>-</u>
Unrestricted funds	9	
General funds	13,828	10,216
	<u>13,828</u>	<u>10,216</u>
Reserves	9	
Total funds	<u><u>14,120</u></u>	<u><u>10,216</u></u>

Approved by the trustees on 22 February 2024

And signed on their behalf by:

Ian C Charles
Ian C Charles (Feb 27, 2024 18:21 GMT)

I.C. Charles

Trustee

22 February 2024

for the year ended 31 July 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	671	1,855	2,526
Charitable activities	90,950	-	90,950
Total	<u>91,621</u>	<u>1,855</u>	<u>93,476</u>
Expenditure on:			
Charitable activities	83,001	7,000	90,001
Other	2,628	-	2,628
Total	<u>85,629</u>	<u>7,000</u>	<u>92,629</u>
Net income	<u>5,992</u>	<u>(5,145)</u>	<u>847</u>
Net income before other gains/(losses)	5,992	(5,145)	847
Other gains and losses:			
Net movement in funds	<u>5,992</u>	<u>(5,145)</u>	<u>847</u>
Reconciliation of funds:			
Total funds brought forward	4,224	5,145	9,369
Total funds carried forward	<u>10,216</u>	<u>-</u>	<u>10,216</u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Donations Received	<u>2,189</u>	<u>3,830</u>	<u>6,019</u>	<u>2,526</u>
	<u>2,189</u>	<u>3,830</u>	<u>6,019</u>	<u>2,526</u>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Grants	<u>130,404</u>	<u>6,022</u>	<u>136,426</u>	<u>90,950</u>
	<u>130,404</u>	<u>6,022</u>	<u>136,426</u>	<u>90,950</u>

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Grants	126,120	9,560	135,680	89,151
	350	-	350	850
<i>Governance costs</i>				
	<u>126,470</u>	<u>9,560</u>	<u>136,030</u>	<u>90,001</u>

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Motor and travel costs	300	300	1,200
General administrative costs	670	670	42
Legal and professional costs	1,541	1,541	1,386
	<u>2,511</u>	<u>2,511</u>	<u>2,628</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	7,500	-
Accruals	666	666
	<u>8,166</u>	<u>666</u>

Yellow Scarf CIO
Detailed Statement of Financial Activities
for the year ended 31 July 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donations Received	2,189	3,830	6,019	2,526
	<u>2,189</u>	<u>3,830</u>	<u>6,019</u>	<u>2,526</u>
Charitable activities				
Grants	130,404	6,022	136,426	90,950
	<u>130,404</u>	<u>6,022</u>	<u>136,426</u>	<u>90,950</u>
Total income and endowments	132,593	9,852	142,445	93,476
Expenditure on:				
Charitable activities				
Grants	126,120	9,560	135,680	89,151
	350	-	350	850
	<u>126,470</u>	<u>9,560</u>	<u>136,030</u>	<u>90,001</u>
Total of expenditure on charitable activities	126,470	9,560	136,030	90,001
Motor and travel costs				
Travel and subsistence	300	-	300	1,200
	<u>300</u>	<u>-</u>	<u>300</u>	<u>1,200</u>
General administrative costs, including depreciation and amortisation				
Bank charges	50	-	50	42
General insurances	494	-	494	-
Software, IT support and related costs	126	-	126	-
	<u>670</u>	<u>-</u>	<u>670</u>	<u>42</u>
Legal and professional costs				
Audit/Independent examination fees	666	-	666	666
Accountancy and bookkeeping	875	-	875	520
Other legal and professional costs	-	-	-	200
	<u>1,541</u>	<u>-</u>	<u>1,541</u>	<u>1,386</u>
Total of expenditure of other costs	2,511	-	2,511	2,628
Total expenditure	128,981	9,560	138,541	92,629
Net gains on investments	-	-	-	-
Net income	3,612	292	3,904	847

Yellow Scarf CIO
Detailed Statement of Financial Activities

Net income before other gains/(losses)	3,612	292	3,904	847
Other Gains	-	-	-	-
Net movement in funds	3,612	292	3,904	847
Reconciliation of funds:				
Total funds brought forward	10,216	-	10,216	9,369
Total funds carried forward	13,828	292	14,120	10,216

Adjustment of Profits Computation

Turnover from Trade or Profession	-
Profit Per Accounts	-
Adjusted Trading Profits	-

Corporation Tax Calculation			Adjusted Trading Profits	Bank, etc. Interest & NTLR Profits	Property Business Profits	Non-trading Gains on IFAs	Chargeable Gains	Total Profits
Current Period Profits			-	-	-	-	-	-
Brought Forward Losses/Deficits used in this Computation	Pre 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
	Post 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
<i>Sub-totals</i>			-	-	-	-	-	-
Trading Losses carried back from later period			-	-	-	-	-	-
Current Period Losses/Deficits used in this Computation against General Profits	Pre 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
	Post 1st April 2017	Trading Losses	-	-	-	-	-	-
		NTLR Deficits	-	-	-	-	-	-
		Property Business Losses	-	-	-	-	-	-
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	-
<i>Sub-totals</i>			-	-	-	-	-	-
							Qualifying Donations	-
							Used Against Total Profits	-
							Charges Surrendered as Group Relief	-
							Group Relief	-
							Group Relief for Carried Forward Losses	-
							Profits Chargeable to Corporation Tax	-

Corporation Tax Payable	Financial Year	Amount of Profit	Rate of tax %	Tax
	2022	-		-
	2023	-		-
			Corporation Tax	-
			Marginal relief	-
			Corporation Tax Chargeable	-

	Pre 1 April 2017				Post 1 April 2017			
	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs
Brought Forward	-	-	-	-	-	-	-	-
Used in this Computation	-	-	-	-	-	-	-	-
Surrendered for Group Relief					-	-	-	-
Current Period	-	-	-	-	-	-	-	-
Surrendered for Group Relief	-	-	-	-	-	-	-	-
Carried back to Earlier Period	-	-			-	-		
Terminal loss/April 2020 - March 2022 loss carry back claim? [Y/N]	N							
Carried Forward Losses After Reliefs Taken	-	-	-	-	-	-	-	-
Company in a group? [Y/N]	N							

Marginal Relief Calculation										
Financial years beginning 1 April	Associated Companies									
2022	-	n/a	-	n/a	x	$\frac{n/a}{n/a}$	x	n/a	=	n/a
2023	-	n/a	-	n/a	x	$\frac{n/a}{n/a}$	x	n/a	=	n/a
Distributions Received to be Included with Profits		-							Total Marginal Relief =	n/a

Calculation of Brought Forward Losses Restriction

	Trading profit	Non Trading Profit	Total
Qualifying profits: Post 1 April 2017 profits chargeable to corporation tax	-	-	-
Deductions allowance	(5,000,000)	-	(5,000,000)
Relevant profits	<u>-</u>	<u>-</u>	<u>-</u>
50% of relevant profits [if relevant profits > 0]	-	-	-
Deductions allowance	5,000,000	-	5,000,000
Relevant maximum post 1 April 2017 brought forward losses available	<u>5,000,000</u>	<u>-</u>	<u>5,000,000</u>
Total profits in the period	-	-	-
Deductions allowance: Post 1 April 2017 brought forward losses claimed	-	-	-

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	<input type="text" value="Yellow Scarf CIO"/>
2	Company registration number	<input type="text" value="CE022689"/>
3	Tax reference	<input type="text" value="5900511337"/>
4	Type of company	<input type="text" value="8"/>

Northern Ireland

Put an 'X' in the appropriate box(es) 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	<input type="text" value="01/08/2022"/>	35	to DD/MM/YYYY	<input type="text" value="31/07/2023"/>
----	-----------------	---	----	---------------	---

Put an 'X' in the appropriate box(es) 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
PDF accounts attached with explanation	
Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies - <i>form CT600A</i> <input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - <i>form CT600B</i> <input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i> <input type="checkbox"/>
110	Insurance - <i>form CT600D</i> <input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i> <input checked="" type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i> <input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i> <input type="checkbox"/>
130	Cross-border Royalties - <i>form CT600H</i> <input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i> <input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i> <input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i> <input type="checkbox"/>
142	Research and Development - <i>form CT600L</i> <input type="checkbox"/>
143	Freeports – <i>form CT600M</i> <input type="checkbox"/>
144	Residential property developer tax - <i>form CT600N</i> <input type="checkbox"/>

Tax calculation

Turnover

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

Income

155	Trading profits	<input type="text" value="-"/>
160	Trading losses brought forward set against trading profits	<input type="text" value="-"/>
165	Net trading profits – <i>box 155 minus box 160</i>	<input type="text" value="-"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text" value="-"/>
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="checkbox"/>

Income - continued

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

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

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

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and reliefs - continued

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

Tax calculation

326	Number of associated companies in this period	<input type="text" value="-"/>
327	Associated companies in the first financial year	<input type="text" value="-"/>
328	Associated companies in the second financial year	<input type="text" value="-"/>
329	Put an 'X' in box 329 if the company claims to be charged at the small companies' rate on any part of its profits or is claiming marginal rate 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	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-

Tax calculation - continued

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

Reliefs and deductions in terms of tax

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

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

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

Energy profits levy

986	Energy (Oil and Gas) profits levy (EOGPL) amounts liable	-
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Calculation of tax outstanding or overpaid

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

Calculation of tax outstanding or overpaid - continued

497	Residential property developer tax (RPDT) payable	-
500	CFC tax, bank levy and bank surcharge payable - <i>total of box 490, 495, 496 and 497</i>	-
501	EOGPL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable - <i>total of boxes 475, 480, 500, 501 and 505</i>	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	-
526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – <i>total of boxes 525, 526 and 527</i>	-

Tax reconciliation

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

Tax reconciliation - continued

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

Exporter information

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

616 Yes - goods 617 Yes – services 618 No – neither

Indicators and information

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

Information about enhanced expenditure

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

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	<input type="checkbox"/>
657	Put an 'X' in box 657 to confirm that an additional information form has been submitted	<input type="checkbox"/>
659	R&D expenditure qualifying for SME R&D relief	<input type="text" value="-"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
665	Creative enhanced expenditure	<input type="text" value="-"/>
670	R&D and creative enhanced expenditure - total box 660 and 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of an SME on work subcontracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

Land remediation enhanced expenditure

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

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

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

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	-
765	Designated environmentally friendly machinery and plant	-
770	Machinery and plant on long-life assets and integral features	-
771	Structures and buildings	-
772	Machinery and plant - super-deduction	-
773	Machinery and plant - special rate allowance	-
775	Other machinery and plant	-

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-trading 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-trading capital allowances		840 -
Qualifying donations		845 -
Management expenses	850 -	855 -

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

Overpayments and repayments

Small repayments

860	Do not repay sums of <input type="text" value="-"/> 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" value="-"/>
870	Repayment of Income Tax	<input type="text" value="-"/>
875	Payable Research and Development tax credit	<input type="text" value="-"/>
880	Payable Research and Development expenditure credit	<input type="text" value="-"/>
885	Payable creative tax credit	<input type="text" value="-"/>
890	Payable land remediation or life assurance company tax credit	<input type="text" value="-"/>
895	Payable capital allowances first-year tax credit	<input type="text" value="-"/>

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900	The following amount is to be surrendered	<input type="text" value="-"/>
-----	---	--------------------------------

Put an 'X' in the appropriate box(es) below

the joint Notice is attached	905	<input type="checkbox"/>
or		
will follow	910	<input type="checkbox"/>

915	Please stop repayment of the following amount until we send you the Notice	<input type="text" value="-"/>
-----	--	--------------------------------

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"/>
930	Account number	<input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/>

Payments to a person other than the company

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

Declaration

	Declaration I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.
	I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.
975	Name I.C. Charles <u><i>Ian C Charles</i></u> <small>Ian C Charles (Feb 27, 2024 18:21 GMT)</small>
980	Date DD/MM/YYYY 22/02/2024
985	Status Trustee

Company Tax Return – supplementary page

**HM Revenue
& Customs**

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	Yellow Scarf CIO
E2	Tax reference	5900511337
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD/MM/YYYY	01/08/2022
E4	to DD/MM/YYYY	31/07/2023

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

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	1190615
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, 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	<u>Ian C Charles</u> <small>Ian C Charles (Feb 27, 2024 18:21 GMT)</small>	
Name	E30	I.C. Charles
Status	E35	Trustee
Date DD/MM/YYYY	E40	22/02/2024

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 the form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 <input type="text" value="-"/>
Investment income - exclude any amounts included on form CT600	E55 <input type="text" value="-"/>
UK land and building - exclude any amounts included on form CT600	E60 <input type="text" value="-"/>
Gift Aid - exclude any amounts included on form CT600	E65 <input type="text" value="-"/>
From other charities - exclude any amounts included on form CT600	E70 <input type="text" value="-"/>
Gifts of shares or securities received	E75 <input type="text" value="-"/>
Gifts of real property received	E80 <input type="text" value="-"/>
Other sources (not included above)	E85 <input type="text" value="142,445"/>
Total of boxes E50 to E85	E90 <input type="text" value="142,445"/>

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 <input type="text" value="-"/>
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 <input type="text" value="-"/>
All general administration/governance costs	E105 <input type="text" value="2,861"/>
All grants and donations made within the UK	E110 <input type="text" value="135,680"/>
All grants and donations made outside the UK	E115 <input type="text" value="-"/>
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 <input type="text" value="-"/>
Total of boxes E95 to E120	E125 <input type="text" value="138,541"/>

Information required

Charity/CASC assets	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 <input type="text" value=""/> -	E135 <input type="text" value=""/> -
UK investments (excluding controlled companies)	E140 <input type="text" value=""/> -	E145 <input type="text" value=""/> -
Shares in, and loans to, controlled companies	E150 <input type="text" value=""/> -	E155 <input type="text" value=""/> -
Overseas investments	E160 <input type="text" value=""/> -	E165 <input type="text" value=""/> -
Loans and non-trade debtors		E170 <input type="text" value=""/> -
Other current assets		E175 <input type="text" value=""/> 22,286
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180 <input type="text" value=""/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 <input type="text" value=""/> -
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text" value=""/> -

YELLOW SCARF CIO

England & Wales - Charity number 1190615

Accounts

Yellow Scarf CIO: Trustees Annual Report for period ended 31 July 2022

Principal Office:

Yellow Scarf CIO.
Church House
Market Place
Evesham
WR11 4RW

Key Management Personnel:

TRUSTEES

Name: Mr. Ian. C. Charles
Name: Mrs Anna Majewska
Name: Igor Zyszkiewicz
Name: Yellow Scarf Support CIC

Objectives And Activities:

Yellow Scarf CIO trustees are dedicated to leading a charity that achieves its charitable purpose and believes everyone should have the opportunity to live a healthy, safe, and happy life. The objects of the charity are:

- To help with Substances abuses and Behaviour abuses
- Mental health awareness
- Social, economic, cultural, exclusion
- Promoting social, economic, cultural, integration
- Homelessness guidance
- Promotion healthy lifestyle

The trustees, with due regard to the public benefit guidance issued by the Charity Commission, consider Yellow Scarf CIO activities to be of public benefit as they empower and support people to make positive changes and contribute positively to their local community and society.

About us:

Yellow Scarf CIO is a charity organization that helps various ethnic groups live in the UK.

At Yellow Scarf CIO, we are good at what we do and are proud of the partnerships and relationships we have developed to deliver effective solutions. We have an enviable reputation for delivering what we promise and consistently achieving results at or above our targets.

Activities:

To promote and run Mutual Support Groups

Our support groups are designed for people who suffer from substance abuse such as alcohol, drugs, etc. Additionally, we invite people who have problems with gambling and other behavioural addictions. We also run a group for women. This is a support group with a broad spectrum. Some women live or have lived in a relationship with a person suffering from an addiction or their lives have become complicated for some reason now or in the past. All our groups are run in Polish.

Psychological Counselling and Development Centre

One of our missions is to support the creation of valuable social enterprises. The Psychological Counselling and Development Centre - Yellow Scarf Support (Ośrodek Terapii i Rozwoju - Yellow Scarf Support) is one project that we support. It operates based on providing top-quality services at a reasonable price. The team consists of advisors who are properly educated with high qualifications and who work to the highest standards.



Yellow Scarf CIO
Charity Number. 1190615
Mob.: 07340 634 326
E-mail: info@yellowscarf.org

Events

Yellow Scarf CIO organizes various activities such as bicycle trips, family picnics, mountain trips, etc. We also participate in co-organizing events such as Doughnuts Day, Talk to My Worcester. We also organize film screenings about recovery. All our activities are aimed at promoting an addiction-free life.

Support the hobbies

Discovering, cultivating, and developing hobbies are very important for our health and life. That is why the project "People with passion" was created. They were started by people who have discovered and are discovering their passions. Passions that allow them to develop and discover happiness around them. Passions that they want to share to give joy to others.



Organize trainings, workshops and courses

For many years, our support has consisted of running Mutual Support Groups and One to one meetings, but the increasing number of enquiries about extending the assistance offered made us think about extending our service. In 2020 we decided to extend our service to include courses and workshops. We take great care to ensure that our workshops are provided professionally.

Christmas Supper

Easter and Christmas are special times for us all. Every year since 2011 we have been organizing Christmas Supper and Easter Brunch in Evesham. Every year, more and more people participate in our celebration. Thanks to the help of All Saints Parish Church, Evesham can use the Church House and the church itself.

Free assistance with application for EUSS Support

In 2019, together with the European Connections Forum. We started to help residents from the European Union to apply for Settlement Status. This is not our mainstream service but seeing that many people have been in a difficult situation and deprived of any help, we could not pass by indifferently. That's why we obtained a license from the Home Office for our volunteers and started to help the most vulnerable people. We believe that an uncertain legal situation can have unimaginable consequences in life, so we try to counteract this.

Achievements And Performance:

Due to the Covid -19 pandemic, we have had to adapt our charity work to the new conditions. Our actions consisted of introducing online activities and telephone meetings.

Our activities are aimed at protecting participants from the dangers of the pandemic.

We have also taken new steps to help protect mental health in response to new threats from changes in the UK and around the world.

Financial Review:

Our focus this year has been to strengthen and consolidate our financial position. Despite the pandemic and additional costs, this and Brexit attracted, we further strengthened our position. We have monitored our costs closely to ensure that we continued to meet our charitable objective as well as strengthen our position for the future.

For the year ended 31/07/2022 we had an income over expenditure surplus of £ 847.00, which will be carried forward to next year to further fund our projects and achieve our objectives.

Plans For Future Periods:

The plan for the future is to further develop our services by increasing the number of participants in our services. We are expanding our services to include settlement assistance for refugees from Ukraine and advice for people settled in the UK.

Our team is developing fundraising opportunities to meet these future objectives.

Structure, Governance And Management:

Yellow Scarf CIO management and trustee's board, meet quarterly for a board meeting and updates on all services and planned projects of interest.

The Trustees also meet weekly to discuss any circumstantial matters of importance and provide actions to be taken. The Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting.

Current Trustee's:

Name: Mr. Ian. C. Charles

Name: Mrs Anna Majewska

Name: Igor Zyszkiewicz

Name: Yellow Scarf Support CIC

The set procedure for recruiting a New Trustee for Yellow Scarf CIO. is for the potential candidate to send a formal letter and CV for review by the current board of Trustees. Set measurers of HR practise are undertaken as per Legal Volunteer law. References are taken up with prior authorisation from candidate to be considered. Set interview practise stages are put in place to assess the candidates' skills, knowledge, aptitude, and characteristics.

Signed on behalf of the board

Ian Christopher Charles

Ian Christopher Charles (Mar 1, 2023 14:25 GMT)

I.C. Charles

Trustee

28 February 2023

Yellow Scarf CIO

Charity No. 1190615

Trustees' Report and Unaudited Accounts

31 July 2022

Yellow Scarf CIO
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Balance Sheet	5
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1190615

Trustees

The following trustees served during the year:

I.C. Charles

A.M. Majewska

I. Zyskiewicz

Yellow Scarf Support CIC

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees


[Ian Christopher Charles \(Mar 1, 2023 14:25 GMT\)](#)

I.C. Charles

Trustee

28 February 2023

I report to the trustees on my examination of the financial statements of Yellow Scarf CIO for the year ended 31 July 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

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

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



CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

28 February 2023

Yellow Scarf CIO
Statement of Financial Activities
for the year ended 31 July 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	3	671	1,855	2,526	7,466
Charitable activities	4	90,950	-	90,950	60,138
Other trading activities	5	-	-	-	40
Total		91,621	1,855	93,476	67,644
Expenditure on:					
Charitable activities	6	83,001	7,000	90,001	56,199
Other	7	2,628	-	2,628	2,076
Total		85,629	7,000	92,629	58,275
Net gains on investments		-	-	-	-
Net income	8	5,992	(5,145)	847	9,369
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		5,992	(5,145)	847	9,369
Other gains and losses					
Net movement in funds		5,992	(5,145)	847	9,369
Reconciliation of funds:					
Total funds brought forward		4,224	5,145	9,369	-
Total funds carried forward		10,216	-	10,216	9,369

Yellow Scarf CIO

Balance Sheet

at 31 July 2022

Charity No. 1190615		2022 £	2021 £
Current assets			
Cash at bank and in hand		10,882	10,395
		<u>10,882</u>	<u>10,395</u>
Creditors: Amount falling due within one year	10	(666)	(1,026)
Net current assets		<u>10,216</u>	<u>9,369</u>
Total assets less current liabilities		<u>10,216</u>	<u>9,369</u>
Net assets excluding pension asset or liability		<u>10,216</u>	<u>9,369</u>
Total net assets		<u><u>10,216</u></u>	<u><u>9,369</u></u>
The funds of the charity			
Restricted funds	11		
Restricted income funds		-	5,145
		<u>-</u>	<u>5,145</u>
Unrestricted funds	11		
General funds		10,216	4,224
		<u>10,216</u>	<u>4,224</u>
Reserves	11		
Total funds		<u><u>10,216</u></u>	<u><u>9,369</u></u>

Approved by the trustees on 28 February 2023

And signed on their behalf by:

Ian Christopher Charles

Ian Christopher Charles (Mar 1, 2023 14:25 GMT)

I.C. Charles

Trustee

28 February 2023

for the year ended 31 July 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	584	6,883	7,466
Charitable activities	60,138	-	60,138
Other trading activities	40	-	40
Total	<u>60,762</u>	<u>6,883</u>	<u>67,644</u>
Expenditure on:			
Charitable activities	54,462	1,738	56,199
Other	2,076	-	2,076
Total	<u>56,538</u>	<u>1,738</u>	<u>58,275</u>
Net income	<u>4,224</u>	<u>5,145</u>	<u>9,369</u>
Net income before other gains/(losses)	4,224	5,145	9,369
Other gains and losses:			
Net movement in funds	<u>4,224</u>	<u>5,145</u>	<u>9,369</u>
Reconciliation of funds:			
Total funds carried forward	<u><u>4,224</u></u>	<u><u>5,145</u></u>	<u><u>9,369</u></u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Donations Received	<u>671</u>	<u>1,855</u>	<u>2,526</u>	<u>7,466</u>
	<u><u>671</u></u>	<u><u>1,855</u></u>	<u><u>2,526</u></u>	<u><u>7,466</u></u>

4 Income from charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
Grants	<u>90,950</u>	<u>90,950</u>	<u>60,138</u>
	<u><u>90,950</u></u>	<u><u>90,950</u></u>	<u><u>60,138</u></u>

5 Income from other trading activities

	Total 2022 £	Total 2021 £
Other Income	<u>-</u>	<u>40</u>
	<u><u>-</u></u>	<u><u>40</u></u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Grants	82,151	7,000	89,151	56,199
Advertising	850	-	850	-
<i>Governance costs</i>				
	<u>83,001</u>	<u>7,000</u>	<u>90,001</u>	<u>56,199</u>

7 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Motor and travel costs	1,200	1,200	1,050
General administrative costs	42	42	-
Legal and professional costs	1,386	1,386	1,026
	<u>2,628</u>	<u>2,628</u>	<u>2,076</u>

8 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Independent Examiner's fee	666	666

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Accruals	666	1,026
	<u>666</u>	<u>1,026</u>

Yellow Scarf CIO
Detailed Statement of Financial Activities
for the year ended 31 July 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Donations Received	671	1,855	2,526	7,466
	<u>671</u>	<u>1,855</u>	<u>2,526</u>	<u>7,466</u>
Charitable activities				
Grants	90,950	-	90,950	60,138
	<u>90,950</u>	<u>-</u>	<u>90,950</u>	<u>60,138</u>
Other trading activities				
Other Income	-	-	-	40
	<u>-</u>	<u>-</u>	<u>-</u>	<u>40</u>
Total income and endowments	91,621	1,855	93,476	67,644
Expenditure on:				
Charitable activities				
Grants	82,151	7,000	89,151	56,199
Advertising	850	-	850	-
	<u>83,001</u>	<u>7,000</u>	<u>90,001</u>	<u>56,199</u>
Total of expenditure on charitable activities	83,001	7,000	90,001	56,199
Motor and travel costs				
Travel and subsistence	1,200	-	1,200	1,050
	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,050</u>
General administrative costs, including depreciation and amortisation				
Bank charges	42	-	42	-
	<u>42</u>	<u>-</u>	<u>42</u>	<u>-</u>
Legal and professional costs				
Audit/Independent examination fees	666	-	666	666
Accountancy and bookkeeping	520	-	520	360
Other legal and professional costs	200	-	200	-
	<u>1,386</u>	<u>-</u>	<u>1,386</u>	<u>1,026</u>
Total of expenditure of other costs	2,628	-	2,628	2,076
Total expenditure	85,629	7,000	92,629	58,275
Net gains on investments	-	-	-	-
Net income	5,992	(5,145)	847	9,369

Yellow Scarf CIO
Detailed Statement of Financial Activities

Net income before other gains/(losses)	5,992	(5,145)	847	9,369
Other Gains	-	-	-	-
Net movement in funds	5,992	(5,145)	847	9,369
Reconciliation of funds:				
Total funds brought forward	4,224	5,145	9,369	-
Total funds carried forward	10,216	-	10,216	9,369

YELLOW SCARF CIO

England & Wales - Charity number 1190615

Accounts

Yellow Scarf CIO: Trustees Annual Report for period ended 31 July 2021

Principal Office:

Yellow Scarf CIO.
Church House
Market Place
Evesham
WR11 4RW

Key Management Personnel:

TRUSTEES

Name: Mr. Ian. C. Charles

Name: Mrs Anna Majewska

Name: Yellow Scarf Support CIC

Objectives And Activities:

Yellow Scarf CIO trustees are dedicated to leading a charity that achieves its charitable purpose and believes everyone should have the opportunity to live a healthy, safe, and happy life. The objects of the charity are:

- To help with Substances abuses and Behaviour abuses
- Mental health awareness
- Social, economic, cultural, exclusion
- Promoting social, economic, cultural, integration
- Homelessness guidance
- Promotion healthy lifestyle

The trustees, with due regard to the public benefit guidance issued by the Charity Commission, consider Yellow Scarf CIO activities to be of public benefit as they empower and support people to make positive changes and contribute positively to their local community and society.

About us:

Yellow Scarf CIO is a charity organization that helps various ethnic groups live in the UK.

At Yellow Scarf CIO, we are good at what we do and are proud of the partnerships and relationships we have developed to deliver effective solutions. We have an enviable reputation for delivering what we promise and consistently achieving results at or above our targets.

Activities:

To promote and run Mutual Support Groups

Our support groups are designed for people who suffer from substance abuse such as alcohol, drugs, etc. Additionally, we invite people who have problems with gambling and other behavioural addictions. We also run a group for women. This is a support group with a broad spectrum. Some women live or have lived in a relationship with a person suffering from an addiction or their lives have become complicated for some reason now or in the past. All our groups are run in Polish.

Psychological Counselling and Development Centre

One of our missions is to support the creation of valuable social enterprises. The Psychological Counselling and Development Centre - Yellow Scarf Support (Ośrodek Terapii i Rozwoju - Yellow Scarf Support) is one project that we support. It operates based on providing top-quality services at a reasonable price. The team consists of advisors who are properly educated with high qualifications and who work to the highest standards.



Yellow Scarf CIO

Charity Number. 1190615

Mob.: 07340 634 326

E-mail: info@yellowscarf.org

Events

Yellow Scarf CIO organizes various activities such as bicycle trips, family picnics, mountain trips, etc. We also participate in co-organizing events such as Doughnuts Day, Talk to My Worcester. We also organize film screenings about recovery. All our activities are aimed at promoting an addiction-free life.

Support the hobbies

Discovering, cultivating, and developing hobbies are very important for our health and life. That is why the project "People with passion" was created. They were started by people who have discovered and are discovering their passions. Passions that allow them to develop and discover happiness around them. Passions that they want to share to give joy to others.



Organize trainings, workshops and courses

For many years, our support has consisted of running Mutual Support Groups and One to one meetings, but the increasing number of enquiries about extending the assistance offered made us think about extending our service. In 2020 we decided to extend our service to include courses and workshops. We take great care to ensure that our workshops are provided professionally.

Christmas Supper

Easter and Christmas are special times for us all. Every year since 2011 we have been organizing Christmas Supper and Easter Brunch in Evesham. Every year, more and more people participate in our celebration. Thanks to the help of All Saints Parish Church, Evesham can use the Church House and the church itself.

Free assistance with application for EUSS Support

In 2019, together with the European Connections Forum. We started to help residents from the European Union to apply for Settlement Status. This is not our mainstream service but seeing that many people have been in a difficult situation and deprived of any help, we could not pass by indifferently. That's why we obtained a license from the Home Office for our volunteers and started to help the most vulnerable people. We believe that an uncertain legal situation can have unimaginable consequences in life, so we try to counteract this.

Achievements And Performance:

Due to the Covid -19 pandemic, we have had to adapt our charity work to the new conditions. Our actions consisted of introducing online activities and telephone meetings.

Our activities are aimed at protecting participants from the dangers of the pandemic.

We have also taken new steps to help protect mental health in response to new threats from changes in the UK and around the world.

Financial Review:

Our focus this year has been to strengthen and consolidate our financial position. Despite the pandemic and additional costs, this and Brexit attracted, we further strengthened our position. We have monitored our costs closely to ensure that we continued to meet our charitable objective as well as strengthen our position for the future.

For the year ended 31/07/2021 we had an income over expenditure surplus of £9,369.00, which will be carried forward to next year to further fund our projects and achieve our objectives.

Plans For Future Periods:

The plan for the future is to further develop our services by increasing the number of participants in our services. We are expanding our services to include settlement assistance for refugees from Ukraine and advice for people settled in the UK.

Our team is developing fundraising opportunities to meet these future objectives.

Structure, Governance And Management:

Yellow Scarf CIO management and trustee's board, meet quarterly for a board meeting and updates on all services and planned projects of interest.

The Trustees also meet weekly to discuss any circumstantial matters of importance and provide actions to be taken. The Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting.

Current Trustee's:

Name: Mr. Ian. C. Charles

Name: Mrs Anna Majewska

Name: Yellow Scarf Support CIC

The set procedure for recruiting a New Trustee for Yellow Scarf CIO. is for the potential candidate to send a formal letter and CV for review by the current board of Trustees. Set measures of HR practise are undertaken as per Legal Volunteer law. References are taken up with prior authorisation from candidate to be considered. Set interview practise stages are put in place to assess the candidates' skills, knowledge, aptitude, and characteristics.

Signed on behalf of the board

Ian Christopher Charles

Ian Christopher Charles (Apr 13, 2022 12:10 GMT+1)

I.C. Charles

Trustee

13 April 2022

Yellow Scarf CIO

Charity No. 1190615

Company No. CE022689

Trustees' Report and Unaudited Accounts

31 July 2021

Yellow Scarf CIO
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the period ended 31 July 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE022689

Charity No. 1190615

Registered Office

Church House

Market Place

Evesham

WR11 4RW

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

I.C. Charles

A.M. Majewska

Yellow Scarf Support CIC

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

I.C. Charles 
Ian Christopher Charles (Apr 13, 2022 12:10 GMT+1)

Trustee

13 April 2022

I report to the charity trustees on my examination of the financial statements of Yellow Scarf CIO for the period ended 31 July 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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



Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

13 April 2022

Yellow Scarf CIO
Statement of Financial Activities
for the period ended 31 July 2021

	Notes	Unrestriced funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3	584	6,883	7,466
Charitable activities	4	60,138	-	60,138
Other trading activities	5	40	-	40
Total		60,762	6,883	67,644
Expenditure on:				
Charitable activities	6	54,462	1,738	56,199
Other	7	2,076	-	2,076
Total		56,538	1,738	58,275
Net gains on investments		-	-	-
Net income	8	4,224	5,145	9,369
Transfers between funds		-	-	-
Net income before other gains/(losses)		4,224	5,145	9,369
Other gains and losses				
Net movement in funds		4,224	5,145	9,369
Reconciliation of funds:				
Total funds carried forward		4,224	5,145	9,369

Yellow Scarf CIO
Summary Income and Expenditure Account
for the period ended 31 July 2021

	2021 £
Income	67,644
Gross income for the period	<u>67,644</u>
Expenditure	58,275
Total expenditure for the period	<u>58,275</u>
Net income before tax for the period	9,369
Net income for the period	<u><u>9,369</u></u>

Yellow Scarf CIO

Balance Sheet

at 31 July 2021

Company No.	CE022689	Notes	2021 £
Current assets			
Cash at bank and in hand			10,395
			<u>10,395</u>
Creditors: Amount falling due within one year	10		(1,026)
Net current assets			<u>9,369</u>
Total assets less current liabilities			9,369
Net assets excluding pension asset or liability			<u>9,369</u>
Total net assets			<u><u>9,369</u></u>
The funds of the charity			
Restricted funds	11		
Restricted income funds			5,145
			<u>5,145</u>
Unrestricted funds	11		
General funds			4,224
			<u>4,224</u>
Reserves	11		
Total funds			<u><u>9,369</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the period ended 31 July 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 13 April 2022

And signed on its behalf by:

Ian Christopher Charles

Ian Christopher Charles (Apr 13, 2022 12:10 GMT+1)

I.C. Charles

Trustee

13 April 2022

for the period ended 31 July 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2021
	£	£	£
Donations Received	584	6,883	7,466
	<u>584</u>	<u>6,883</u>	<u>7,466</u>

4 Income from charitable activities

	Unrestricted	Total 2021
	£	£
Grants	60,138	60,138
	<u>60,138</u>	<u>60,138</u>

5 Income from other trading activities

	Unrestricted	Total 2021
	£	£
Other Income	40	40
	<u>40</u>	<u>40</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Grants	54,462	1,738	56,199
<i>Governance costs</i>			
	<u>54,462</u>	<u>1,738</u>	<u>56,199</u>

7 Other expenditure

	Unrestricted	Total 2021
	£	£
Motor and travel costs	1,050	1,050
Legal and professional costs	1,026	1,026
	<u>2,076</u>	<u>2,076</u>

8 Net income before transfers

2021

This is stated after charging:
Independent Examiner's fee

£
666

9 Staff costs

No employee received emoluments in excess of £60,000.

14 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Yellow Scarf CIO
Detailed Statement of Financial Activities
for the period ended 31 July 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Donations Received	584	6,883	7,466
	<u>584</u>	<u>6,883</u>	<u>7,466</u>
Charitable activities			
Grants	60,138	-	60,138
	<u>60,138</u>	<u>-</u>	<u>60,138</u>
Other trading activities			
Other Income	40	-	40
	<u>40</u>	<u>-</u>	<u>40</u>
Total income and endowments	60,762	6,883	67,644
Expenditure on:			
Charitable activities			
Grants	54,462	1,738	56,199
	<u>54,462</u>	<u>1,738</u>	<u>56,199</u>
Total of expenditure on charitable activities	54,462	1,738	56,199
Motor and travel costs			
Travel and subsistence	1,050	-	1,050
	<u>1,050</u>	<u>-</u>	<u>1,050</u>
Legal and professional costs			
Audit/Independent examination fees	666	-	666
Accountancy and bookkeeping	360	-	360
	<u>1,026</u>	<u>-</u>	<u>1,026</u>
Total of expenditure of other costs	<u>2,076</u>	<u>-</u>	<u>2,076</u>
Total expenditure	56,538	1,738	58,275
Net gains on investments	-	-	-
Net income	4,224	5,145	9,369
Net income before other gains/(losses)	4,224	5,145	9,369
Other Gains	-	-	-

Yellow Scarf CIO
Detailed Statement of Financial Activities

Net movement in funds	<u>4,224</u>	<u>5,145</u>	<u>9,369</u>
Reconciliation of funds:			
Total funds brought forward	-	-	-
Total funds carried forward	<u>4,224</u>	<u>5,145</u>	<u>9,369</u>