



Yellow Scarf CIO

Charity Number. 1190615

Mob.: 07340 634 326

E-mail: [info@yellowscarf.org](mailto: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](http://www.yellowscarf.org) | [info@yellowscarf.org](mailto: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**  
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#### **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.





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- 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.





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### **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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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	<u>56,304</u>	<u>14,120</u>
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>

Yellow Scarf CIO

Notes to the Accounts

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.

Yellow Scarf CIO

Notes to the Accounts

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	132,593	9,852	142,445
Expenditure on:			
Charitable activities	126,470	9,560	136,030
Other	2,511	-	2,511
Total	128,981	9,560	138,541
Net income	3,612	292	3,904
Net income before other gains/(losses)	3,612	292	3,904
Other gains and losses:			
Net movement in funds	3,612	292	3,904
Reconciliation of funds:			
Total funds brought forward	10,216	-	10,216
Total funds carried forward	13,828	292	14,120

3 Income from donations and legacies

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

4 Income from charitable activities

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

Yellow Scarf CIO

Notes to the Accounts

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
<b>Total funds</b>	<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	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	<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	-	-	-	-	-	
Sub-totals			-	-	-	-	-	
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	-	-	-		-	
Sub-totals			-	-	-	-	-	
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	Amount	Rate of tax	
	Year	of Profit	%	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]		N							
Carried Forward Losses After Reliefs Taken		-	-	-	-	-	-	-	-
Company in a group? [Y/N]		N							

Marginal Relief Calculation											
Financial years beginning 1 April		Associated Companies									
2023		-	n/a	-	n/a	x	<div>n/an/a</div>	x	n/a	=	n/a
2024		-	n/a	-	n/a	x	<div>n/an/a</div>	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 (2024) Version 3  
for accounting periods starting on or after 1 April 2015

Your Company Tax Return

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

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

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

Company information

1	Company name	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	35	to DD/MM/YYYY
	01/08/2023		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	
<b>PDF accounts attached with explanation</b>		
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"/> -
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"/> -
160	Trading losses brought forward set against trading profits	<input type="text"/> -
165	Net trading profits – box 155 minus box 160	<input type="text"/> -
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text"/> -
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	<input type="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 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	<input type="text"/>	-
Marginal relief	435	<input type="text"/>	-
Corporation Tax chargeable - <i>box 430 minus box 435</i>	440	<input type="text"/>	

## Reliefs and deductions in terms of tax

445	Community Investment Relief	<input type="text"/>	-
450	Double Taxation Relief	<input type="text"/>	-
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	<input type="text"/>	-
470	Total reliefs and deduction in terms of tax - <i>total of boxes 445, 450 &amp; 465</i>	<input type="text"/>	-

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

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

## Energy levies

986	Energy (Oil and Gas) profits levy (EOGPL) amounts liable	<input type="text"/>	-
987	Electricity Generator Levy (EGL) exceptional generation receipts	<input type="text"/>	-

## Calculation of tax outstanding or overpaid

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

## 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 - <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"/> -
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	<input type="text"/>	617	Yes – services	<input type="text"/>	618	No – neither	<input type="text"/>
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## 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="text"/>
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input type="text"/>
635	is within a group payments arrangement for the period	<input type="text"/>
640	has written down or sold intangible assets	<input type="text"/>
645	has made cross-border royalty payments	<input type="text"/>
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 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="-"/>
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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 <input type="text" value="-"/>	714 <input type="text" value="-"/>
Enterprise zones	721 <input type="text" value="-"/>	722 <input type="text" value="-"/>
Zero emissions goods vehicles	723 <input type="text" value="-"/>	724 <input type="text" value="-"/>
Zero emissions cars	726 <input type="text" value="-"/>	727 <input type="text" value="-"/>

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

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



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	-
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 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.) <div></div>
950	of ( <i>enter company name</i> ) <div></div>
955	authorise ( <i>enter name</i> ) <div></div>
960	of address ( <i>enter address</i> ) <div><div></div><div style="text-align: right;"><b>Postcode</b></div></div>
965	Nominee reference <div></div> to receive payment on company's behalf
970	Name <div></div>

## 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	<b>Name</b>	<b>Signed by:</b>  835147C3B7BE4BD...
980	<b>Date DD/MM/YYYY</b>	
	<b>08/04/2025</b>	
985	<b>Status</b>	
	<b>Trustee</b>	

## 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:

*Ian Charles*

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	-
Investment income - exclude any amounts included on form CT600	E55	-
UK land and building - exclude any amounts included on form CT600	E60	-
Gift Aid - exclude any amounts included on form CT600	E65	-
From other charities - exclude any amounts included on form CT600	E70	-
Gifts of shares or securities received	E75	-
Gifts of real property received	E80	-
Other sources (not included above)	E85	220,309
Total of boxes E50 to E85	E90	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	-
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100	-
All general administration/governance costs	E105	6,348
All grants and donations made within the UK	E110	171,777
All grants and donations made outside the UK	E115	-
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120	-
Total of boxes E95 to E120	E125	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 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="-"/>