



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.





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:** Totaled £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.





Yellow Scarf CIO
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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:

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:


835147C3B7BE4BD...

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> |

Yellow Scarf CIO

Notes to the Accounts

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 | 60,148 | 160,161 | 220,309 |
| Expenditure on: | | | |
| Charitable activities | 41,676 | 130,101 | 171,777 |
| Other | 6,348 | - | 6,348 |
| Total | 48,024 | 130,101 | 178,125 |
| Net income | 12,124 | 30,060 | 42,184 |
| Net income before other gains/(losses) | 12,124 | 30,060 | 42,184 |
| Other gains and losses: | | | |
| Net movement in funds | 12,124 | 30,060 | 42,184 |
| Reconciliation of funds: | | | |
| Total funds brought forward | 13,828 | 292 | 14,120 |
| Total funds carried forward | 25,952 | 30,352 | 56,304 |

3 Income from donations and legacies

| | Unrestricted | Restricted | Total 2025 | Total 2024 |
|--------------------|--------------|------------|---------------|---------------|
| | £ | £ | £ | £ |
| Donations Received | 52,488 | 60,000 | 112,488 | 35,802 |
| | 52,488 | 60,000 | 112,488 | 35,802 |

4 Income from charitable activities

| | Unrestricted | Restricted | Total 2025 | Total 2024 |
|--------|--------------|------------|---------------|---------------|
| | £ | £ | £ | £ |
| Grants | 2,500 | 154,729 | 157,229 | 184,507 |
| | 2,500 | 154,729 | 157,229 | 184,507 |

Yellow Scarf CIO

Notes to the Accounts

5 Expenditure on charitable activities

| | Unrestricted | Restricted | Total 2025 | Total 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 2025 | Total 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 |
| Total funds | <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> |

Yellow Scarf CIO

Notes to the Accounts

13 Reconciliation of net debt

| | At 1 August | Cash flows | At 31 July |
|---------------------------|---------------|-----------------|---------------|
| | 2024 | | 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 | - | - | - | - |
| | <u>(19,340)</u> | <u>(9,772)</u> | <u>(29,112)</u> | <u>42,184</u> |
| Net (expenditure)/income | | | | |
| 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 | - | - | - | - |
| | <u>(19,340)</u> | <u>(9,772)</u> | <u>(29,112)</u> | <u>42,184</u> |
| Net movement in funds | | | | |
| 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 | - | - | - | - | - | |
| 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 |
| | 2024 | - | | - |
| | 2025 | - | | - |
| | | | 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 | | | | | | | | | |
| 2024 | | - | n/a | - | n/a | x | <div>n/a n/a</div> | x | n/a | = | n/a |
| 2025 | | - | n/a | - | n/a | x | <div>n/a n/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 | - | - | - |

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 |
| | 01/08/2024 | | 31/07/2025 |
| 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 | <input type="checkbox"/> | |
| 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"/> - |
| 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 – <i>box 155 minus box 160</i> | <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 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 - *total of boxes 345, 360, 375, 395, 410 and 425*

430

-

Marginal relief

435

-

Corporation Tax chargeable - *box 430 minus box 435*

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

460 Put an 'X' in box 460 if box 450 includes any amount carried back from a later period

465 Advance Corporation Tax

-

470 Total reliefs and deduction in terms of tax - *total of boxes 445, 450 & 465*

-

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

471 Coronavirus Job Retention Scheme (CJRS) received

-

472 CJRS entitlement

-

473 CJRS overpayment already assessed or voluntary disclosed

-

474 Other coronavirus overpayments

-

Energy levies

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

-

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

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 | <input type="text"/> | 617 | Yes – services | <input type="text"/> | 618 | No – neither | <input type="text"/> |
|-----|-------------|----------------------|-----|----------------|----------------------|-----|--------------|----------------------|

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 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 <input type="text" value="-"/> | 714 <input type="text" value="-"/> |
| Enterprise zones | 721 <input type="text" value="-"/> | 722 <input type="text" value="-"/> |
| Zero-emission goods vehicles | 723 <input type="text" value="-"/> | 724 <input type="text" value="-"/> |
| Zero-emission 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 vehicle 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-emission goods vehicles | 748 <input type="text" value="-"/> | 749 <input type="text" value="-"/> |
| Zero-emission 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 | <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 creatives tax credit | <input type="text" value="-"/> |
| 886 | Payable Audio-Visual expenditure credit and Video Games expenditure 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 boxes 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"/> |

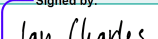
Payments to a person other than the company

| | | |
|-----|---|-----------------|
| 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 | |
| 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.) | |
| 950 | of (enter company name) | |
| 955 | authorise (enter name) | |
| 960 | of address (enter address) | |
| | | Postcode |
| 965 | Nominee reference | |
| | to receive payment on company's behalf | |
| 970 | Name | |

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 | <div><div>Signed by:</div><div>I.C. Charles</div><div></div><div>835147C3B7BE4BD...</div></div> |
| 980 | Date DD/MM/YYYY | <div>03/03/2026</div> |
| 985 | Status | <div>Trustee</div> |

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 | 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 | 03/03/2026 |

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 7,995 |
| 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 261,721 |
| Total of boxes E50 to E85 | E90 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 - |
| UK land and buildings costs in relation to exempt charitable activities (in box E60) | E100 - |
| All general administration/governance costs | E105 1,895 |
| All grants and donations made within the UK | E110 277,796 |
| 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 19,137 |
| Total of boxes E95 to E120 | E125 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 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="-"/> |