

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
HALTON LUNE HYDRO LIMITED**

RFM Audit Services LLP
120-124 Towngate
Leyland
Lancashire
PR25 2LQ

HALTON LUNE HYDRO LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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HALTON LUNE HYDRO LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

DIRECTORS: Mr J Blowes MBE
Mr B Jefferson CBE
Mr N Mannion
Dr M A Solera Garcia

SECRETARY: Mr B Jefferson CBE

REGISTERED OFFICE: Rectory Cottages
Foundry Lane
Halton
Lancaster
Lancashire
LA2 6LT

REGISTERED NUMBER: 32233R (England and Wales)

ACCOUNTANTS: RFM Audit Services LLP
120-124 Towngate
Leyland
Lancashire
PR25 2LQ

HALTON LUNE HYDRO LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2022

The directors present their report with the financial statements of the company for the year ended 31 December 2022.

PRINCIPAL ACTIVITY

The principal activity of the society is the development and management of renewable energy sources.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2022 to the date of this report.

Mr J Blowes MBE
Mr B Jefferson CBE
Mr N Mannion
Dr M A Solera Garcia

DONATIONS

During the year donations of £15,000 were made to the Halton Lune Trust.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

Mr J Blowes MBE - Director

31 March 2023

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
HALTON LUNE HYDRO LIMITED**

We report on the accounts for the period ended 31 December 2022 set out on pages 4 to 11.

Respective responsibilities of the directors and the independent reporting accountant

The society's directors are responsible for the preparation of the accounts, and they consider that the society is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

Basis of opinion

Our procedures consisted of comparing the accounts with the books of account kept by the society and making such limited enquiries of the officers of the society as we considered necessary for the purpose of this report.

These procedures provide the only assurance expressed in our opinion.

Opinion

In our opinion:

- the revenue account and balance sheet for the period ended 31 December 2022 are in agreement with the books of account kept by the society under section 75 of the Co-operative and Community Benefit Societies Act 2014;
- having regard only to, and on the basis of the information contained in the books of account, the revenue account and balance sheet for the period ended 31 December 2022 comply with requirements of the Co-operative and Community Benefit Societies Act 2014; and
- the society met the financial criteria enabling it to disapply the requirement to have an audit of the accounts for the period specified in section 84 of the Co-operative and Community Benefit Societies Act 2014.

RFM Audit Services LLP
120-124 Towngate
Leyland
Lancashire
PR25 2LQ

31 March 2023

HALTON LUNE HYDRO LIMITED
PROFIT AND LOSS ACCOUNT
(REVENUE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
TURNOVER		233,227	160,222
Administrative expenses		<u>90,191</u>	<u>94,041</u>
OPERATING PROFIT	3	143,036	66,181
Interest receivable and similar income		<u>491</u>	<u>408</u>
		143,527	66,589
Interest payable and similar expenses		<u>21,356</u>	<u>44,727</u>
PROFIT BEFORE TAXATION		122,171	21,862
Tax on profit	4	<u>52,738</u>	<u>7,530</u>
PROFIT FOR THE FINANCIAL YEAR		<u><u>69,433</u></u>	<u><u>14,332</u></u>

The notes form part of these financial statements

HALTON LUNE HYDRO LIMITED (REGISTERED NUMBER: 32233R)

BALANCE SHEET
31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	5		1,116,892		1,140,001
CURRENT ASSETS					
Debtors	6	62,659		51,786	
Investments	7	40,750		750	
Cash at bank		<u>151,266</u>		<u>116,152</u>	
		254,675		168,688	
CREDITORS					
Amounts falling due within one year	8	<u>23,061</u>		<u>812</u>	
NET CURRENT ASSETS			<u>231,614</u>		<u>167,876</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,348,506		1,307,877
PROVISIONS FOR LIABILITIES	9		<u>97,279</u>		<u>67,183</u>
NET ASSETS			<u>1,251,227</u>		<u>1,240,694</u>
CAPITAL AND RESERVES					
Called up share capital	10		1,016,541		1,075,441
Retained earnings	11		<u>234,686</u>		<u>165,253</u>
SHAREHOLDERS' FUNDS			<u>1,251,227</u>		<u>1,240,694</u>

The notes form part of these financial statements

**BALANCE SHEET - continued
31 DECEMBER 2022**

The directors acknowledge their responsibilities for:

- (i) ensuring that the society keeps proper accounting records which comply with section 75 of the Co-operative and Community Benefit Societies Act 2014,
- (ii) establishing and maintaining a satisfactory system of its books of accounts, its cash holdings and all its receipts and remittances in order to comply with section 75(3) of the Act, and
- (iii) preparing financial statements which give a true and fair view of the state of affairs of the society as at the end of the financial year and of its profit for the financial year in accordance with the requirements of section 80, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the society.

The financial statements have been prepared in accordance with the Co-operative and Community Benefit Society Act 2014 and with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The financial statements were approved by the Board of Directors on 30 March 2023 and were signed on its behalf by:

Mr J Blowes MBE - Director

Dr M A Solera Garcia - Director

Mr B Jefferson CBE - Director

HALTON LUNE HYDRO LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2022

	Called up share capital £	Retained earnings £	Total equity £
Balance at 1 January 2021	1,125,191	150,921	1,276,112
Changes in equity			
Issue of share capital	(49,750)	-	(49,750)
Total comprehensive income	<u>-</u>	<u>14,332</u>	<u>14,332</u>
Balance at 31 December 2021	<u>1,075,441</u>	<u>165,253</u>	<u>1,240,694</u>
Changes in equity			
Issue of share capital	(58,900)	-	(58,900)
Total comprehensive income	<u>-</u>	<u>69,433</u>	<u>69,433</u>
Balance at 31 December 2022	<u>1,016,541</u>	<u>234,686</u>	<u>1,251,227</u>

The notes form part of these financial statements

HALTON LUNE HYDRO LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. STATUTORY INFORMATION

Halton Lune Hydro Limited is a private company, limited by shares, registered under the Co-operative and Community Benefit Societies Act 2014 in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The company is a Public Benefit Entity.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The financial statements have been prepared under the historical cost convention.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Hydro-electric Power-station	- Straight line over 50 years
Plant and machinery	- Straight line over 20 years
Tools and equipment	- 15% on reducing balance

TAXATION

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account (Revenue account), except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

DEFERRED TAX

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

HALTON LUNE HYDRO LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

3. OPERATING PROFIT

The operating profit is stated after charging:

	2022 £	2021 £
Depreciation - owned assets	<u>47,215</u>	<u>46,114</u>

4. TAXATION

Analysis of the tax charge

The tax charge on the profit for the year was as follows:

	2022 £	2021 £
Current tax:		
UK corporation tax	22,642	78
Deferred tax:		
Origination and reversal of timing differences	<u>30,096</u>	<u>7,452</u>
Tax on profit	<u>52,738</u>	<u>7,530</u>

UK corporation tax has been charged at 19% (2021 - 19%).

5. TANGIBLE FIXED ASSETS

	Hydro-electric Power-station £	Plant and machinery £	Tools and equipment £	Totals £
COST				
At 1 January 2022	888,531	549,155	13,273	1,450,959
Additions	-	23,812	444	24,256
Disposals	<u>-</u>	<u>-</u>	<u>(415)</u>	<u>(415)</u>
At 31 December 2022	<u>888,531</u>	<u>572,967</u>	<u>13,302</u>	<u>1,474,800</u>
DEPRECIATION				
At 1 January 2022	124,387	178,316	8,255	310,958
Charge for year	17,771	28,648	796	47,215
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(265)</u>	<u>(265)</u>
At 31 December 2022	<u>142,158</u>	<u>206,964</u>	<u>8,786</u>	<u>357,908</u>
NET BOOK VALUE				
At 31 December 2022	<u>746,373</u>	<u>366,003</u>	<u>4,516</u>	<u>1,116,892</u>
At 31 December 2021	<u>764,144</u>	<u>370,839</u>	<u>5,018</u>	<u>1,140,001</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	57,851	48,419
Prepayments	<u>4,808</u>	<u>3,367</u>
	<u>62,659</u>	<u>51,786</u>

HALTON LUNE HYDRO LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. CURRENT ASSET INVESTMENTS

	2022	2021
	£	£
Unlisted investments	<u>40,750</u>	<u>750</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	637	455
Corporation tax	22,880	316
Social security and other taxes	(1,381)	(759)
Accrued expenses	<u>925</u>	<u>800</u>
	<u>23,061</u>	<u>812</u>

9. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Deferred tax		
Accelerated capital allowances	97,279	70,619
Tax losses carried forward	<u>-</u>	<u>(3,436)</u>
	<u>97,279</u>	<u>67,183</u>

	Deferred tax £
Balance at 1 January 2022	67,183
Provided during year	<u>30,096</u>
Balance at 31 December 2022	<u>97,279</u>

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022	2021
			£	£
1,016,535	Ordinary	1	1,016,535	1,075,435
6	Retention shares	1	<u>6</u>	<u>6</u>
			<u>1,016,541</u>	<u>1,075,441</u>

HALTON LUNE HYDRO LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

10. CALLED UP SHARE CAPITAL - continued

During the year the society had the following number of members:

	2022	2021
Members at beginning of year	278	293
Members ceased during year	(14)	(15)
Members admitted during year	<u>0</u>	<u>0</u>
Members at end of year	<u>264</u>	<u>278</u>

11. RESERVES

	Retained earnings £
At 1 January 2022	165,253
Profit for the year	<u>69,433</u>
At 31 December 2022	<u>234,686</u>

HALTON LUNE HYDRO LIMITED

DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022		2021	
	£	£	£	£
Turnover				
Energy income	87,027		30,069	
Feed in Tariffs	146,200		129,903	
Work done	<u>-</u>		<u>250</u>	
		233,227		160,222
Other income				
Bank interest receivable		<u>491</u>		<u>408</u>
		233,718		160,630
Expenditure				
Hire of plant and machinery	219		218	
Rent	2,500		2,500	
Rates	9,376		13,388	
Insurance	2,255		2,165	
Analyst costs	2,763		3,166	
Telephone	290		287	
Travelling and room hire	-		54	
Repairs and maintenance	4,723		7,074	
Operation and maintenance fees	4,250		4,200	
Sundry expenses	446		540	
Accountancy fees	965		800	
Donations	15,000		13,497	
Depreciation of tangible fixed assets				
Freehold property	17,771		17,771	
Plant and machinery	28,648		27,458	
Tools and equipment	797		886	
Profit/loss on sale of tangible fixed assets	<u>150</u>		<u>-</u>	
		<u>90,153</u>		<u>94,004</u>
		143,565		66,626
Finance costs				
Bank charges	38		37	
Members dividends	<u>21,356</u>		<u>44,727</u>	
		<u>21,394</u>		<u>44,764</u>
NET PROFIT		<u><u>122,171</u></u>		<u><u>21,862</u></u>

This page does not form part of the statutory financial statements



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	Halton Lune Hydro Limited											
2	Company registration number	3 2 2 3 3 R <input type="text"/> <input type="text"/>											
3	Tax reference	4 0 5 3 5 2 0 1 0 0											
4	Type of company	<input type="text"/> 0											

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below			
5	NI trading activity	<input type="checkbox"/>	6 SME <input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8 Special circumstances <input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below	
30 from DD MM YYYY	35 to DD MM YYYY
0 1 0 1 2 0 2 2	3 1 1 2 2 0 2 2
Put an 'X' in the appropriate boxes below	
40 A repayment is due for this return period	<input type="checkbox"/>
45 Claim or relief affecting an earlier period	<input type="checkbox"/>
50 Making more than one return for this company now	<input type="checkbox"/>
55 This return contains estimated figures	<input type="checkbox"/>
60 Company part of a group that is not small	<input type="checkbox"/>
65 Notice of disclosable avoidance schemes	<input type="checkbox"/>
Transfer pricing	
70 Compensating adjustment claimed	<input type="checkbox"/>
75 Company qualifies for SME exemption	<input type="checkbox"/>

Income – continued

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

Chargeable gains

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

Profits before deductions and reliefs

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

Deductions and reliefs

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

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	£														•	0	0
265	Non-trading losses on intangible fixed assets	£														•	0	0
275	Total trading losses of this or a later accounting period	£														•	0	0
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275																	
285	Trading losses carried forward and claimed against total profits	£														•	0	0
290	Non-trade capital allowances	£														•	0	0
295	Total of deductions and reliefs - total of boxes 240 to 275, 285 and 290	£												0		•	0	0
300	Profits before qualifying donations and group relief - box 235 minus box 295	£							1	1	9	1	6	9		•	0	0
305	Qualifying donations	£														•	0	0
310	Group relief	£														•	0	0
312	Group relief for carried forward losses	£														•	0	0
315	Profits chargeable to Corporation Tax - box 300 minus boxes 305, 310 and 312	£							1	1	9	1	6	9		•	0	0
320	Ring fence profits included	£														•	0	0
325	Northern Ireland profits included	£														•	0	0

Tax calculation

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

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330	2021	335	£ 29384	340	19.00	345	£ 5582.96 p
		350	£	355		360	£ p
		365	£	370		375	£ p
380	2022	385	£ 89785	390	19.00	395	£ 17059.15 p
		400	£	405		410	£ p
		415	£	420		425	£ p
Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425							
430	£					2	2 6 4 2 • 1 1
Marginal relief for ring fence trades							
435	£						•
Corporation Tax chargeable - box 430 minus box 435							
440	£					2	2 6 4 2 • 1 1

Calculation of tax outstanding or overpaid - continued

526	Coronavirus support schemes overpayment now due – total of boxes 471 and 474 minus boxes 472 and 473	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	•	0	0				
527	Restitution tax	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2	2	6	4	2	•	1	1

Tax reconciliation

530	Research and Development credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
535	(Not currently used)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
540	Creative tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
545	Total of Research and Development credit and creative tax credit – total box 530 to 540	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
550	Land remediation tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
555	Life assurance company tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
560	Total land remediation and life assurance company tax credit – total box 550 and 555	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
565	Capital allowances first-year tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
570	Surplus Research and Development credits or creative tax credit payable – box 545 minus box 525	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
575	Land remediation or life assurance company tax credit payable – total of boxes 545 and 560 minus boxes 525 and 570	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
580	Capital allowances first-year tax credit payable – boxes 545, 560 and 565 minus boxes 525, 570 and 575	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
585	Ring fence Corporation Tax included	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
586	NI Corporation Tax included	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
590	Ring fence supplementary charge included	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
595	Tax already paid (and not already repaid)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					
600	Tax outstanding – box 525 minus boxes 545, 560, 565 and 595	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2	2	6	4	2	•	1	1
605	Tax overpaid including surplus or payable credits – total sum of boxes 545, 560, 565 and 595 minus 525	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>					

Information about capital allowances and balancing charges

Allowances and charges in the calculation of trading profits and losses

	Capital allowances										Balancing charges									
Annual investment allowance	690	£																		
Machinery and plant – super-deduction	691	£							3	1	5	3	3	692	£					
Machinery and plant – special rate allowance	693	£												694	£					
Machinery and plant – special rate pool	695	£												700	£					
Machinery and plant – main pool	705	£								7	5	2		710	£					
Structures and buildings	711	£																		
Business premises renovation	715	£												720	£					
Other allowances and charges	725	£												730	£					
	Capital allowances										Disposal value									
Electric charge-points	713	£												714	£					
Enterprise zones	721	£												722	£					
Zero emissions goods vehicles	723	£												724	£					
Zero emissions cars	726	£												727	£					

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

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

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
765	Designated environmentally friendly machinery and plant	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
770	Machinery and plant on long-life assets and integral features	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
771	Structures and buildings	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
772	Machinery and plant – super-deduction	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
773	Machinery and plant – special rate allowance	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
775	Other machinery and plant	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

Losses, deficits and excess amounts

Amount arising

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

Excess amounts

	Amount		Maximum available for surrender as group relief
Non-trade capital allowances			840 £ <input type="text"/>
Qualifying donations			845 £ <input type="text"/>
Management expenses	850 £ <input type="text"/>		855 £ <input type="text"/>

Northern Ireland information

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

Overpayments and repayments

Small repayments

860 Do not repay sums of £ . or less.

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

Repayments for the period covered by this return

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

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations

900 The following amount is to be surrendered

£													.		
---	--	--	--	--	--	--	--	--	--	--	--	--	---	--	--

Put an 'X' in the appropriate boxes below
the joint Notice is attached

905	
-----	--

or

will follow

910	
-----	--

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

£													.		
---	--	--	--	--	--	--	--	--	--	--	--	--	---	--	--

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

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

Payments to a person other than the company

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

Declaration

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