

HM Revenue & Customs

Company - short tax return form CT600 (Short) (2005) Version 2 for accounting periods ending on or after 1 July 1999

Your Company Tax Return

If we send the company a *Notice* to deliver a company tax return (form CT603) 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.

Is this the right form for the company? Read the advice on pages 3 to 6 of the Company tax return guide (2005) (the *Guide*) before you start.

The forms in the CT600 series set out the information we need and provide a standard format for calculations. Use the *Guide* which contains general information you may need and box by box advice to help you complete the return form.

Company information

Company name

COLLESTON & SLAINS COMMUNITY TRUST LIMITED

Company registration number

SC279911

Tax Reference as shown on the CT603

795 11698 05600

Type of Company

8

Registered office address

About this return

This is the above company's return for the period

from (dd/mm/yyyy)

09/06/2005

to (dd/mm/yyyy)

28/02/2006

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

A repayment is due for this return period

A repayment is due for an earlier period

Making more than one return for this company now

This return contains estimated figures

Disclosure of tax avoidance schemes

Notice of disclosable avoidance schemes

Transfer pricing

Compensating adjustment claimed

Company qualifies for SME exemption

Accounts

I attach accounts and computations

for the period to which this return relates

for a different period

If you are not attaching accounts and computations, say why not

Supplementary Pages

If you are enclosing any Supplementary Pages put an 'X' in the appropriate box(es)

Loans to participators by close companies, form CT600A

Charities and Community Amateur Sports Clubs (CASCs), form CT600E

Disclosure of tax avoidance schemes, form CT600J

Company Tax Calculation

Turnover

1 Total turnover from trade or profession 1 £

Income

3 Trading and professional profits 3 £

4 Trading losses brought forward claimed against profits 4 £

5 Net trading and professional profits 5 £
box 3 minus box 4

6 Bank, building society or other interest, and profits and gains from non-trading loan relationships 6 £

11 Income from UK land and buildings 11 £

14 Annual profits and gains not falling under any other heading 14 £

Chargeable gains

16 Gross chargeable gains 16 £

17 Allowable losses including losses brought forward 17 £

18 Net chargeable gains 18 £
box 16 minus box 17

21 Profits before other deductions and reliefs 21 £
sum of the boxes 5, 6, 11, 14 & 18

Deductions and Reliefs

24 Management expenses under S75 ICTA 1988 24 £

30 Trading losses of this or a later accounting period under S393A ICTA 1988 30 £

31 Put an 'X' in box 31 if amounts carried back from later accounting periods are included in box 30 31

32 Non-trade capital allowances 32 £

35 Charges paid 35 £

37 Profits chargeable to corporation tax 37 £
box 21 minus boxes 24, 30, 32 & 35

Tax calculation

38 Franked investment income 38 £

39 Number of associated companies in this period or 39

40 Associated companies in the first financial year 40

41 Associated companies in the second financial year 41

42 Put an 'X' in box 42 if the company claims to be charged at the starting rate or the small companies' rate on any part of its profits, or is claiming marginal rate relief 42

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

Financial year (yyyy)	Amount of profit	Rate of tax	Tax
43	44 £	45	46 £ 0 00
53	54 £	55	56 £ 0 00

63 Corporation tax 63 £ 0 00
total of boxes 46 and 56

64 Marginal rate relief 64 £

65 Corporation tax net of marginal rate relief 65 £

66 Underlying rate of corporation tax 66

67 Profits matched with non-corporate distributions 67 £

68 Tax at non-corporate distributions rate 68 £

69 Tax at underlying rate on remaining profits 69 £

70 Corporation tax chargeable 70 £ 0 00
enter value of box 63 or 65, or the total of boxes 68 and 69 if greater

79 Tax payable under S419 ICTA 1988

79 £

80 Put an 'X' in box 80 if you completed box A11 in the Supplementary Pages CT600A

80

84 Income tax deducted from gross income included in profits

84 £

85 Income tax repayable to the company

85 £

86 Tax payable - this is your self-assessment of tax payable

Total of boxes 70 and 79 minus box 64

86 £ **Tax reconciliation**

91 Tax already paid (and not already repaid)

91 £

92 Tax outstanding

box 86 minus box 91

92 £

93 Tax overpaid

box 91 minus box 86

93 £ **Information about capital allowances and balancing charges****Charges and allowances included in calculation of trading profits or losses**

	Capital Allowances		Balancing Charges	
105 - 106 Machinery and plant - long-life assets	105	£ <input type="text"/>	106	£ <input type="text"/>
107 - 108 Machinery and plant - other (general pool)	107	£ <input type="text"/>	108	£ <input type="text"/>
109 - 110 Cars outside general pool	109	£ <input type="text"/>	110	£ <input type="text"/>
111 - 112 Industrial buildings and structures	111	£ <input type="text"/>	112	£ <input type="text"/>
113 - 114 Other charges and allowances	113	£ <input type="text"/>	114	£ <input type="text"/>

Charges and allowances not included in calculation of trading profits or losses

	Capital Allowances		Balancing Charges	
115 - 116 Non-trading charges and allowances	115	£ <input type="text"/>	116	£ <input type="text"/>
117 Put an 'X' in box 117 if box 115 includes flat conversion allowances	117	<input type="checkbox"/>		

Expenditure

118 Expenditure on machinery and plant on which first year allowance is claimed	118	£ <input type="text"/>
119 Put an 'X' in box 119 if claim includes enhanced capital allowances for designated energy-saving investments	119	<input type="checkbox"/>
120 Qualifying expenditure on machinery and plant on long-life assets	120	£ <input type="text"/>
121 Qualifying expenditure on machinery and plant on other assets	121	£ <input type="text"/>

Losses, deficits and excess amounts

122 Trading losses Case I	calculated under S393 ICTA 1988	122	£ <input type="text"/>	124 Trading losses Case V	calculated under S393 ICTA 1988	124	£ <input type="text"/>
125 Non-trade deficits on loan relationships and derivative contracts	calculated under S82 FA 1996	125	£ <input type="text"/>	127 Schedule A losses	calculated under S392A ICTA 1988	127	£ <input type="text"/>
129 Overseas property business losses Case V	calculated under S392B ICTA 1988	129	£ <input type="text"/>	130 Losses Case VI	calculated under S396 ICTA 1988	130	£ <input type="text"/>
131 Capital losses	calculated under S16 TCGA 1992	131	£ <input type="text"/>	136 Excess management expenses	calculated under S75 ICTA 1988	136	£ <input type="text"/>

Overpayments and repayments

Small repayments

If you do not want us to make small repayments please either put an 'X' in box 139 or complete box 140 below. 'Repayments' here include tax, interest, and late-filing penalties or any combination of them.

Do not repay £20 or less 139 Do not repay sums of 140 £ or less. Enter whole figure only

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

Repayment is made quickly and safely by direct credit to a bank or building society account. Please complete the following details:

Name of bank or building society

Branch sort code

149

150

Account number

151

Name of account

Building society reference

152

153

Payments to a person other than the company

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.)

154

of (enter name of company)

155

authorise (enter name)

156

(enter address)

157

Nominee reference

158

to receive on the company's behalf.

Signature

159

Name (in capitals)

160

Declaration

Warning - 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 yourself being prosecuted.

Declaration

The information I have given in this company tax return is correct and complete to the best of my knowledge and belief.

Signature

X Stephen Rainey

Name (in capitals)

Date (dd/mm/yyyy)

DR STEPHEN C.R. RAINSEY

23/02/2007

Status

DIRECTOR

HM Revenue & Customs

Company Tax Return form - Supplementary Pages Charities and Community Amateur Sports Clubs (CASCs)

CT600E (2005) Version 2

for accounting periods ending on or after 1 July 1999

Company information

Company name

COLLESTON & SAINES COMMUNITY TRUST (LIMITED)

Tax Reference as shown on the CT603

11698 05000

Period Covered by these Supplementary Pages (cannot exceed 12 months)

from (dd/mm/yyyy)

to (dd/mm/yyyy)

09/06/2005

28/02/2006

You need to complete these Supplementary Pages if

the charity/CASC claims exemption from tax on all or any part of its income and gains.

Important points

- These Supplementary Pages will form the charity's/CASC's claim to exemption from tax on the basis that its income and gains have been applied for charitable or qualifying purposes only.
- Please use the notes on page 2 to help you complete this form.
- Please enter whole figures or '0' where appropriate.
- How often you are asked to make a return will depend on the extent and nature of your activities.
- These Pages, when completed, form part of the company's return.
- These Pages set out the information we need and provide a standard format.
- These Pages are covered by the Declaration you sign on the back page of form CT600.
- The warning shown on form CT600 about prosecution, and the advice about late and incorrect returns and late payment of tax, also apply to these Pages.

Claim to exemption

This section should be completed in all cases

Charity/CASC repayment reference

CR 57839

Charity Commission Registration number, or Scottish Charity number (if applicable)

SC 037307

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

- all income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only

If the company was a charity/CASC but had no income or gains in the period, then put an 'X' in the first box 'claiming exemption from all tax' above.

- or
- 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 the form CT600.
- See the note on Restriction of relief for non-qualifying expenditure on page 2.

I claim exemption from tax

Signature

X Stephen Rainey

Date (dd/mm/yyyy)

23/02/2007

Name (in capitals)

DR STEPHEN C R. RAINY

Status

DIRECTOR

Except where a liquidator has been appointed, any person who is authorised to do so may sign on behalf of the company. For CASCs the treasurer should sign. A photocopy of a signature is not acceptable.

Notes**Repayments boxes E1/E1a, E2/E2b and E1a - E4d**

In boxes E1/E1a:

- Enter the amount of income tax and transitional relief claimed on forms *R68(2000)* or *R68(CASC)* for the period covered by these Pages.
- This should relate only to income arising in the period.
- Do not include amounts claimed for earlier periods.

In Box E2/E2b enter the total amount due for income received in the period on which the charity/CASC can claim.

CASCs should leave boxes E1a to E4d blank.

Trading income box E5

Enter details of the turnover of trades, the profits of which will be exempted by

- a) S505(1)(e) ICTA 1988, S46 FA 2000 or ESC C4 (for charities), or
- b) Schedule 18, Paragraph 4, FA 2002 (for CASCs).

If the charity/CASC has carried on a trade during the return period which falls outside the exemption, complete the *Company Tax Calculation* on form *CT600*. Do not include in the calculation sources of income which are otherwise exempt from tax. Also, complete the *About this return* section on page 1 and *Declaration* on the back page of form *CT600*.

Gifts boxes E11 and E12

Include in box E11 the value of any gifts of shares or securities received under S587B ICTA 1988.

Include in box E12 the value of any gifts of real property received under S587B/S587C ICTA 1988.

Other sources box E13

Enter details in Box E13 of income received from sources other than those included in the boxes above where the income is exempt from tax in the hands of a charity/CASC. This will include Case VI income exempted by S505(1)(c)(iic) ICTA 1988.

Investments and loans within Sch 20 ICTA 1988 box E26 charities only

Qualifying investments for the purposes of S506 ICTA 1988 are specified in Part I, Sch 20 ICTA 1988.

Qualifying loans for the purposes of S506 ICTA 1988 are specified in Part II, Sch 20 ICTA 1988.

Charities can make claims to HM Revenue & Customs for any loan or other investment not specified to be accepted as qualifying. To be accepted as qualifying the loan or investment must be made for the benefit of the charity and not for the avoidance of tax (whether by the charity or any other person). Claims should be made in writing to HM Revenue & Customs, Charities.

If such a claim has been accepted, or is included with the return, complete box E26.

Investments and loans made outside Sch 20 ICTA 1988 box E27 charities only

If the charity has made any investments or loans which do not fall within Schedule 20 ICTA 1988, and no claim is being made with this return, enter the total of such loans or investments in Box E27.

Restriction of relief for non-qualifying expenditure

Relief under S505(1) ICTA 1988 and S256 TCGA 1992 may not be available to some charities.

The Charity should attach a calculation of restriction of relief under S505(3) ICTA 1988 and send it with this return. If you need help with this calculation please telephone **0151 472 6051/6062** or email **charities@inlandrevenue.gov.uk** For other advice please continue to use our Helpline number **08453 020203**.

Where a CASC has incurred non-qualifying expenditure its exemptions from tax may need to be restricted. The CASC should include a calculation of the restriction of relief under Schedule 18, Paragraph 8 FA 2002 with this return. If you need help with this calculation please telephone **0151 472 6048/6062** or email **charities@inlandrevenue.gov.uk** For other advice on CASCs please continue to use our Helpline number **08453 020203**.

Further guidance

Further guidance on the reliefs available to charities and CASCs is available on our website at **www.hmrc.gov.uk/charities**

Repayments

Enter details of repayments of Income Tax/payments of Transitional Relief for income arising during the period covered by these Supplementary Pages

	Income Tax	Transitional Relief Charities only
E1/E1a Amount already claimed for period using form R68(2000) or R68(CASC)	E1 £	E1a £
E2/E2b Total repayment/payment due	E2 £	E2b £
and either		
E3/E3c Further repayment/payment due Where E2/E2b is more than E1/E1a	E3 £	E3c £
or		
E4/E4d Amounts overclaimed for period Where E1/E1a is more than E2/E2b	E4 £	E4d £

If any of the amounts in boxes E3/E3c have been included in any repayment/payment claim on form R68(2000) or R68(CASC) put an 'X' in this box.

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

Do not include amounts which are not taxable. Non-exempt amounts should be entered on form CT600 in the appropriate boxes.

Type of income

Type of income	Amount
E5 Enter total turnover from exempt trading activities	E5 £ 16471
E6 Investment income - exclude any amounts included on form CT600	E6 £
E7 UK land and buildings - exclude any amounts included on form CT600	E7 £
E8 Deed of covenant - exclude any amounts included on form CT600	E8 £
E9 Gift Aid or Millennium Gift Aid - exclude any amounts included on form CT600	E9 £
E10 Other charities - exclude any amounts included on form CT600	E10 £
E11 Gifts of shares or securities received	E11 £
E12 Gifts of real property received	E12 £
E13 Other sources	E13 £ 11786

Enter details of expenditure as shown in the Charity's/CASC's accounts for the period covered by these Supplementary Pages

Type of expenditure

Type of expenditure	Amount
E14 Trading costs in relation to exempt activities (in box E5)	E14 £ 9392
E15 UK land and buildings in relation to exempt activities (in box E7)	E15 £
E16 All general administration costs	E16 £
E17 All grants and donations made within the UK	E17 £
E18 All grants and donations made outside the UK	E18 £
E19 Other expenditure not included above, or not used in calculating figures entered on the form CT600	E19 £

continued on page 4

continued from page 3

Charity/CASC Assets	Disposals in period (total consideration received)		Held at the end of the period (use accounts figures)	
E20/E20a Tangible fixed assets	E20	£	E20a	£
E21/E21b UK investments (excluding controlled companies)	E21	£	E21b	£
E22/E22c Shares in, and loans to, controlled companies	E22	£	E22c	£
E23/E23d Overseas investments	E23	£	E23d	£
E24e Loans and non-trade debtors			E24e	£
E25f Other current assets			E25f	£
E26 Applies to charities only. <i>Put an 'X' in this box if all investments and loans made by the Charity in the accounting period were qualifying investments or loans within Part I or II of Sch 20 ICTA 1988</i>			E26	<input type="checkbox"/>
E27 Value of any non-qualifying investments and loans. <i>Applies to charities only</i>			E27	£
E28 Number of subsidiary or associated companies the charity controls at the end of the period. <i>Exclude companies that were dormant throughout the period</i>			E28	<input type="text"/>

What to do when you have completed these Supplementary Pages

Follow the advice shown under 'What to do when you have completed the return' on page 23 of the *Guide*.