

**THE FAIR TRADERS CO-OPERATIVE LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023**

The Fair Traders Co-operative Limited
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 January 2023

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The Fair Traders Co-operative Limited
Society Information
For The Year Ended 31 January 2023

Directors

Gerard Hetherington
Margaret Dale
Mark Lewis
Scott Montgomery
Paul Brennan
Suzanne Baxter

Society Number

30710R

Registered Office

32 - 34 Huddersfield Road
Holmfirth
West Yorkshire
HD9 2JS

Accountants

Third Sector Accountancy Limited
Chartered Accountants and Registered Auditors
Holyoake House
Hanover Street
Manchester
M60 0AS

The Fair Traders Co-operative Limited
Society No. 30710R
Directors' Report For The Year Ended 31 January 2023

The directors present their report and the financial statements for the year ended 31 January 2023.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Society law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under society law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the society and of the profit or loss of the society for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the society will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the society's transactions and disclose with reasonable accuracy at any time the financial position of the society and enable them to ensure that the financial statements comply with the Co-operative and Community Benefit Societies Act 2014. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Fair Traders Co-operative Limited
Society No. 30710R
Directors' Report For The Year Ended 31 January 2023

Review of Business

INTRODUCTION

1. This report covers the financial year for the Fair Traders Co-operative from 1 February 2022 to 31 January 2023.
2. As with reports for previous years, the report also comments on developments following the end of the financial year up to the preparation for the Annual General Meeting (AGM).

CONTEXT

3. Trading in 2022-3 has been buoyant, and we are still open seven days a week. Two important developments in the year have been the conversion of the upstairs room at The Toll House to accommodate **featured@fairtrader** room for local artists and makers where demand for space has been strong, and the relaunch of the business's web shop (further details about both developments below).
4. The business has gone from strength to strength thanks to the dedication of our staff and volunteers, and the support of our customer base and the generous understanding of our landlords at The Toll House.

SALES

5. Sales for the year to 31 January 2023 were £217,339 compared with £186,599 for the previous financial year (1 February 2021 to 31 January 2022).
6. The gross profit margin for 2021-22 was 42% compared to 44% in the previous financial year (2021-22).
7. The business is continuing to recover from the impact of the coronavirus pandemic. Sales for the four-month period from 1 February 2022 to 31 May 2022 were £46,290, where sales for the same period in 2021 were £23,043. The substantial difference between these two figures is accounted for by the closure of the shop between January and April 2021 because of coronavirus restrictions.
8. In the following four-month period between 1 June and 30 September sales were £57,815, almost matching the figure of £58,770 for the same period in 2021.
9. For the fourth quarter (November – January) which includes the crucial two months leading up to Christmas, sales for 2022-23 were £113,234 compared with £102,968 in the same period in 2021-22.
10. This growth in sales represents significant progress for the business.
11. The best-selling categories of goods during the year were homewares which contributed 28% of sales, followed by fashion accessories (24%) and stationery (10%).
12. The development of the **featured @ fairtrader** room has been very successful. The upstairs room at The Toll House, which has in the past been used for food and drink, toys, men's clothing, is now devoted to displaying the work of local craftspeople and makers for sale for limited seasons. Fair trader takes a commission on all pieces sold. During the year **featured @ fairtrader** generated income of £16,000 for the business. This represents a very worthwhile direct contribution to the revenue of the business approximately 5.5% of the total surplus as well as generating enhanced footfall for the rest of the shop.
13. We have recently decided to run displays for a four-week period as this allows more artists and makers to display their work and tends to maximise profit for both parties.

The Fair Traders Co-operative Limited
Society No. 30710R
Directors' Report For The Year Ended 31 January 2023

FINANCIAL INDICATORS

14. Cash reserves at the end of the 2022-23 trading year (31 January 2023) were £96,090, a decrease of £20,649 compared with January 2022 which reflects the higher year end stock level.
15. Total creditors at the end of 2022-3 were £21,348 versus £28,951 the previous year.
16. The net assets of the business at the end of January 2023 were £122,131 compared with £111,311 in January 2022.

ONLINE TRADING

17. The last AGM in July 2022 considered a proposal to revitalise fair trader's online presence. The proposal involved employing a digital marketing agency and a separate member of staff on a part time basis to look after the website business. The intention is that the two businesses – the Toll House and the web shop – should be financially independent, so that the financial profitability of running a website can be monitored separately. Our expectations are that the on-line business should be profitable within three years.
18. It was agreed at the last AGM adopted a resolution to implement the proposal including the possibility of devoting up to £40,000 of the reserves of the business to the development of the web shop.
19. The general manager has worked closely with a small group of directors to implement the plan agreed at the AGM to develop the web shop.
20. Following extensive research, a digital company was employed in October 2022, a local firm DTF based in Shelley.
21. The plan endorsed at the AGM also involved employing a dedicated member of staff to oversee the web shop. After a couple of short-lived appointments, we have recently appointed a new member of staff to this role.
22. The process was valuable as we learned that much of the work to develop the site in WordPress could be developed in house and we could make a saving on the budget originally allocated to have this work done by a contractor.
23. The plan for the web shop presented at the AGM envisaged renting separate premises for the online business, but we have managed to convert the "community room" in The Toll House into a workable room, this has been due to the kind help of one of our most dedicated volunteers Richard Lord who spent the best part of four days shelving out the room.

ETHICAL TRADING

24. Fair trader has continued to support a range of suppliers who produce fairly traded, ethically sourced goods with a sound record of sustainability, in the developing world and the UK. During the year, the business spent broadly in excess of £120,000 with over 150 suppliers in twenty-five different countries.
25. The business does however continue to encounter issues with the increasing costs of supply and shipping duties because of the impact of EU legislation following the UK's departure from the European Union.

The Fair Traders Co-operative Limited
Society No. 30710R
Directors' Report For The Year Ended 31 January 2023

PARTNERSHIPS

26. We have been working closely with other retailers and businesses in the local community and helped with the launch the new Holmfirth Business Group early in 2022. We work in partnership with other retailers as part of the Holmfirth Businesses Together Group.
27. During February half-term we organised the Family Bird Trail Quiz with River Holme Connections, our fourth year running and it was as successful as usual.
28. We also hold a community stitch social where local stitchers socially meet on the second Wednesday of every month.
29. We also hold supplier events throughout the year. This year we have hosted Bewleys Coffee, Delicieux chocolate and the Holmfirth Gin maker (Nailmaker). We regularly participate in Art Week and are supporters of the Holmfirth Arts Festival.

MEMBERSHIP

30. During the year we had thirty-one new members join the Fair Traders Co-operative investing a total of £850 in shares. And a generous donation of £250 from Mr Simon Cork.

STAFFING

31. Our small and flexible team is ably led by our manager Karen Jones supported by our buyer Lucy Cartledge. The third member of the team marketing manager Bryony Salmon left to pursue other interests. We were joined in October 2022 by Becky Pinder to work a part time and flexible contract for up to twenty hours per week focusing on the web shop. Becky also moved on at the beginning of the year.
32. We have recently recruited two new part time members of staff one to work as an assistant to Karen and the other to oversee the web shop.

KICKSTART

33. Fair Trader participated in the government's Kickstart scheme where we offered training places to young people whose employment prospects were detrimentally affected by the pandemic. The participants worked 25 hours per week for six months and received an allowance from the Department of Work and Pensions (DWP). We had mixed experience of the scheme. Two of the young people we hosted worked with us for the full six months developing skills which prepared them to take up permanent jobs elsewhere after they left us. Our last participant stayed with us for less than two months. However, we still received the full £750 from Kickstart.

VOLUNTEERS

34. The business has continued to benefit from the support of a highly dedicated team of volunteers with a broad range of skills and experience. We have sixteen regular volunteers, who manage a variety of jobs. The volunteers organise a monthly social activity, where we get together outside of work for activities including walks and theatre visits.

The Fair Traders Co-operative Limited
Society No. 30710R
Directors' Report For The Year Ended 31 January 2023

BOARD MEMBERS

35. After three years attending board meeting as an observer, Joanne Higginson decided not to pursue the option of becoming a director in favour of pursuing other interests. We are grateful to Jo for her input and insights from her business training.
36. Paul Brennan joined the board early in 2022 and Adrian Gamble and Suzanne Baxter joined the board at the beginning of 2023. Louise Bell joined the board in April 2023. These appointments have brought new skills from business including the retail sector, central government, consultancy, education and the voluntary sector. Despite these very welcome additions to our board, we continue to look for prospective board members to broaden the range of skills and backgrounds among the directors.
37. With this welcome infusion of new blood two of the longest serving directors have indicated that they wish to stand down from the board and will not be seeking re-election at the AGM. Mark Lewis has been the Secretary of fair trader since the Society was established in 2009. Gerard Hetherington joined the board in 2010 and has served as Chair since 2014.

THE TOLL HOUSE

38. Fair trader continues to benefit from being located in the historic Toll House building. The Toll House is much-loved by local people and is greatly admired by visitors to Holmfirth. We have benefitted greatly from the generous and unwavering support of our landlords in the Toll House Chris and Elaine Beardsall, particularly during the coronavirus epidemic.
39. In the period since the end of the financial year we have carried out an extensive programme of modernisation of the Toll House.

SUMMMARY AND OUTLOOK

40. We expected 2022-23 to be a challenging year and so it has proved to be. However, we consider that we have responded well to that challenge and can face the future with renewed confidence.
41. The prospects for fair trader seem better than at any time since the business was founded some thirteen years ago.
42. The shop at The Toll House is on a stable footing, and we believe that prospects for the new-style web shop are much better than for any of the previous efforts at developing the online side of the business. We are aware that growing the online side of the business may reduce the overall level of profitability of the business over the next two to three years.
43. We believe that the business will continue to benefit from the substantial interest in ethical and sustainable consumerism and shopping local.
44. With the introduction of our online offer fair trader will have a "clicks-and-mortar" business otherwise known as omnichannel selling. This will mean we can introduce more people to shopping in a fair and ethical way.
45. We are aware of growing public interest in and concern about climate change and environmental issues and we will look to reduce the carbon imprint of our activities including the energy efficiency of our activities at The Toll House.

**The Fair Traders Co-operative Limited
Directors' Report (continued)
For The Year Ended 31 January 2023**

Directors

The directors who held office during the year were as follows:

Gerard Hetherington

Margaret Dale

Mark Lewis

Scott Montgomery

Paul Brennan

Appointed 09/03/2022

Suzanne Baxter

Appointed 01/01/2023

On behalf of the board

GERARD HETHERINGTON

Gerard Hetherington

Director

Date 22 / 06 / 2023

**The Fair Traders Co-operative Limited
Accountant's Report
For The Year Ended 31 January 2023**

Independent reporting accountant's report to the directors on the unaudited accounts of The Fair Traders Co-operative Limited for the year ended 31 January 2023

We report on the accounts for the year ended 31 January 2023 set out on pages 10 to 15.

Respective responsibilities of the committee of management and the independent reporting accountant

The society's committee of management is 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 year ended 31 January 2023 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 year ended 31 January 2023 comply with the 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 year specified in section 84 of the Co-operative and Community Benefit Societies Act 2014.

Signed

Third Sector Accountancy Limited

Date 22 / 06 / 2023

Third Sector Accountancy Limited
Chartered Accountants and Registered Auditors
Holyoake House
Hanover Street
Manchester
M60 0AS

The Fair Traders Co-operative Limited
Revenue Account
For The Year Ended 31 January 2023

	Notes	2023 £	2022 £
TURNOVER		217,339	186,599
Cost of sales		(113,833)	(96,999)
GROSS PROFIT		103,506	89,600
Distribution costs		(397)	(198)
Administrative expenses		(100,469)	(88,360)
Other operating income		8,844	25,730
OPERATING PROFIT AND PROFIT BEFORE TAXATION		11,484	26,772
Tax on Profit		(1,154)	(5,441)
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL YEAR		10,330	21,331

The notes on pages 13 to 15 form part of these financial statements.

The Fair Traders Co-operative Limited
Balance Sheet
As at 31 January 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		4,193		277
			4,193		277
CURRENT ASSETS					
Stocks	4	42,563		22,712	
Debtors	5	512		174	
Cash at bank and in hand		96,139		116,739	
		139,214		139,625	
Creditors: Amounts Falling Due Within One Year	6	(21,276)		(28,591)	
NET CURRENT ASSETS (LIABILITIES)			117,938		111,034
TOTAL ASSETS LESS CURRENT LIABILITIES			122,131		111,311
NET ASSETS			122,131		111,311
CAPITAL AND RESERVES					
Members' shares	7		118,750		118,260
Revenue account			3,381		(6,949)
SHAREHOLDERS' FUNDS			122,131		111,311

The notes on pages 13 to 15 form part of these financial statements.

For the year ending 31 January 2023 the society was entitled to disapply the requirement to have its financial statements for the financial year audited. The members passed a resolution in general meeting to disapply the audit requirement, as required by S84(2) Co-operative and Community Benefit Societies Act 2014.

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

Approved by the management committee on 22 / 06 / 2023 and signed on their behalf by:

GERARD HETHERINGTON

(Gerard Hetherington, Chair)

Margaret Dale

(Margaret Dale, Treasurer)

Mark Lewis

(Mark Lewis, Secretary)

The Fair Traders Co-operative Limited
Statement of Changes in Equity
For The Year Ended 31 January 2023

	Share Capital	Revenue Account	Total
	£	£	£
As at 1 February 2021	123,580	(28,280)	95,300
Profit for the year and total comprehensive income	-	21,331	21,331
New shares issued to members	340	-	340
Members' shares cancelled	(5,660)	-	(5,660)
As at 31 January 2022 and 1 February 2022	118,260	(6,949)	111,311
Profit for the year and total comprehensive income	-	10,330	10,330
New shares issued to members	1,590	-	1,590
Members' shares cancelled	(1,100)	-	(1,100)
As at 31 January 2023	118,750	3,381	122,131

The Fair Traders Co-operative Limited
Notes to the Financial Statements
For The Year Ended 31 January 2023

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Co-operative and Community Benefit Societies Act 2014

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	10% straight line
Fixtures & Fittings	20% straight line
Website	20% straight line

1.4. Stocks and Work in Progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The society's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

The Fair Traders Co-operative Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2023

1.6. Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 4 (2022: 4)

3. Tangible Assets

	Land & Property Leasehold improvements	Fixtures & Fittings	Website	Total
	£	£	£	£
Cost				
As at 1 February 2022	27,577	26,976	8,822	63,375
Additions	-	337	4,644	4,981
As at 31 January 2023	<u>27,577</u>	<u>27,313</u>	<u>13,466</u>	<u>68,356</u>
Depreciation				
As at 1 February 2022	27,577	26,699	8,822	63,098
Provided during the period	-	136	929	1,065
As at 31 January 2023	<u>27,577</u>	<u>26,835</u>	<u>9,751</u>	<u>64,163</u>
Net Book Value				
As at 31 January 2023	<u>-</u>	<u>478</u>	<u>3,715</u>	<u>4,193</u>
As at 1 February 2022	<u>-</u>	<u>277</u>	<u>-</u>	<u>277</u>

4. Stocks

	2023	2022
	£	£
Stock - finished goods	42,563	22,712
	<u>42,563</u>	<u>22,712</u>

5. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	-	174
Prepayments and accrued income	512	-
	<u>512</u>	<u>174</u>

The Fair Traders Co-operative Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2023

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	5,511	8,396
Corporation tax	1,154	5,441
Other taxes and social security	13,232	13,561
Accruals and deferred income	1,379	1,193
	<u>21,276</u>	<u>28,591</u>

7. Share Capital

	2023	2022
Members' shares	<u>118,750</u>	<u>118,260</u>

8. General Information

The Fair Traders Co-operative Limited is a co-operative society, incorporated in England & Wales, registered number 30710R. The registered office is 32 - 34 Huddersfield Road, Holmfirth, West Yorkshire, HD9 2JS.

The Fair Traders Co-operative Limited
Detailed Revenue Account
For The Year Ended 31 January 2023

	2023		2022	
	£	£	£	£
TURNOVER				
Sales		217,339		186,599
COST OF SALES				
Opening stock - finished goods	22,712		24,451	
Purchases	133,684		95,260	
Closing stock - finished goods	(42,563)		(22,712)	
		(113,833)		(96,999)
GROSS PROFIT		103,506		89,600
Distribution Costs				
Carriage and freight	397		198	
		(397)		(198)
Administrative Expenses				
Wages and salaries	57,658		46,310	
Employers pensions - defined contributions scheme	1,241		1,020	
Travel and subsistence expenses	859		658	
Rent	14,500		11,306	
Light and heat	2,099		2,214	
Water rates	207		156	
Repairs and maintenance	2,252		1,178	
Cleaning	545		491	
Premises insurance	299		492	
Computer software costs	1,938		2,653	
Printing, postage and stationery	761		763	
Advertising and marketing costs	4,222		7,164	
Telecommunications and data costs	378		436	
Accountancy fees	7,139		4,259	
Consultancy fees	-		3,150	
Subscriptions	139		216	
Royalties and licence fees payable	180		180	
Bank charges	3,189		3,206	

...CONTINUED

The Fair Traders Co-operative Limited
Detailed Revenue Account (continued)
For The Year Ended 31 January 2023

Charitable donations	102	-
Other office costs	1,696	193
Depreciation	1,065	2,315
	(100,469)	(88,360)
Other Operating Income		
Rental and other income from property	1,200	1,200
Grants and subsidies received	7,644	24,530
	8,844	25,730
OPERATING PROFIT	11,484	26,772
PROFIT BEFORE TAXATION	11,484	26,772
Tax on Profit		
Corporation tax charge	1,154	5,441
	(1,154)	(5,441)
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL YEAR	10,330	21,331

HM Revenue & Customs

Corporation Tax Return for the accounting period ended 31 January 2023.

This is a copy of the information that will be transmitted to HM Revenue & Customs once authorised by you. The copy includes all completed supplementary pages and attachments. Before transmitting the return (or amendment) information to HM Revenue & Customs using the Corporation Tax online filing system, would you please check that the information is correct to the best of your knowledge and belief. If you give false information or conceal any income or chargeable gains you may be liable to financial penalties.

The HM Revenue & Customs IRmark number assigned to the Corporation Tax Return information is:

PMHRYEY5BETN4MIEP3U7EKWQSAOEONVH

This number appears on each page of this copy, which is consecutively numbered from 1 to 13

The following details comprise the information to be sent electronically.

Name

The Fair Traders Co-operative Limited

UTR

8275618771

Where the Corporation Tax Return (or amended Return) contains a claim for repayment, your signature confirms that you have authorised HM Revenue & Customs to make any repayment arising from this return to the nominee as detailed on the form.

Signature



Date

22 / 06 / 2023

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	The Fair Traders Co-operative Limited											
2	Company registration number	3 0 7 1 0 R <input type="text"/> <input type="text"/>											
3	Tax reference	8 2 7 5 6 1 8 7 7 1											
4	Type of company	0 <input type="text"/>											

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 2 2 0 2 2	3 1 0 1 2 0 2 3
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
300	Profits before qualifying donations and group relief – box 235 minus box 295	£										6	0	7	3	•	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	£										6	0	7	3	•	0	0
320	Ring fence profits included	£														•	0	0
325	Northern Ireland profits included	£														•	0	0

Tax calculation

326	Number of associated companies in this period	
327	Number of associated companies in the first financial year	
328	Number of associated companies in the second financial year	
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	

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

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330	2 0 2 1	335	£ 982.00	340	19	345	£ 186.58 _p
		350	£	355		360	£ _p
		365	£	370		375	£ _p
380	2 0 2 2	385	£ 5,091.00	390	19	395	£ 967.29 _p
		400	£	405		410	£ _p
		415	£	420		425	£ _p

Tax calculation - continued

Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425	430	£										1	1	5	3	.	8	7
Marginal relief	435	£														.		
Corporation Tax chargeable - box 430 minus box 435	440	£										1	1	5	3	.	8	7

Reliefs and deductions in terms of tax

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

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	£														.	0	0
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Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability - box 440 minus box 470	£										1	1	5	3	.	8	7
480	Tax payable on loans and arrangements to participators	£														.		
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A																	<input type="checkbox"/>
490	Controlled Foreign Companies (CFC) tax payable	£														.		
495	Bank levy payable	£														.		
496	Bank surcharge payable	£														.		

Calculation of tax outstanding or overpaid - continued

497	Residential Property Developer Tax (RPDT) payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
500	CFC tax, bank levy, bank surcharge and RPDT payable – total of boxes 490, 495, 496 and 497	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
501	EOGPL payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
505	Supplementary charge (ring fence trades) payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
510	Tax chargeable – total of boxes 475, 480, 500, 501 and 505	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
515	Income Tax deducted from gross income included in 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"/>
520	Income Tax repayable to the company	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – box 510 minus box 515	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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"/>	.	<input type="text"/>	<input type="text"/>
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"/>	.	<input type="text"/>	<input type="text"/>

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"/>

Tax reconciliation - continued

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"/> 1 1 5 3 . 8 7
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"/>
610	Group tax refunds surrendered to this company	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
615	Research and Development expenditure credits surrendered to this company	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <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="checkbox"/>	617	Yes – services	<input type="checkbox"/>	618	No – neither	<input type="checkbox"/>
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Indicators and information

620	Franked investment income/Exempt ABGH distributions	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
625	Number of 51% group companies	<input type="text"/>																
Put an 'X' in the relevant boxes, if in the period, the company:																		
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>																
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>																
635	is within a group payments arrangement for the period	<input type="checkbox"/>																
640	has written down or sold intangible assets	<input type="checkbox"/>																
645	has made cross-border royalty payments	<input type="checkbox"/>																
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Machinery and plant – super-deduction	691 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 6 4 7 6	692 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Machinery and plant – special rate allowance	693 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	694 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Machinery and plant – special rate pool	695 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	700 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Machinery and plant – main pool	705 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	710 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Structures and buildings	711 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Business premises renovation	715 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	720 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Other allowances and charges	725 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	730 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Capital allowances	Disposal value
Electric charge-points	713 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	714 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Enterprise zones	721 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	722 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero emissions goods vehicles	723 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	724 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero emissions cars	726 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	727 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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

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

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"/>
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"/>
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"/>
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"/>
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"/>
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"/>
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"/>

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"/>

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" value="MARK LEWIS"/>
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" value="Director"/>

Scott Lockwood
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Dear Scott

This representation letter is provided in connection with your preparation of the financial statements of The Fair Traders Co-operative Limited for the year ending 31 January 2023.

Audit exemption

We confirm that the society was entitled to disapply the requirement to have its financial statements for the financial year audited. We also confirm that the members passed a resolution in general meeting to disapply the audit requirement, as required by S84(2) Co-operative and Community Benefit Societies Act 2014.

Financial statements

1. We have fulfilled our responsibilities as directors, as set out in the terms of your engagement dated 31 May 2022 for preparing financial statements in accordance with the Co-operative and Community Benefit Societies Act 2014 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). You have drafted these financial statements on our behalf. The financial statements give a true and fair view of the financial position of The Fair Traders Co-operative Limited as of 31 January 2023 and of the results of its operations for the year then ended. We have fulfilled our responsibilities for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
4. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.
6. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.
7. We confirm the financial statements are free of material misstatements, including omissions.

8. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the society is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.

Information provided

1. All accounting records and relevant information have been made available to you for the purpose of your preparation of the financial statements. We have provided to you all other information requested and given unrestricted access to persons within the society from whom you have deemed it necessary to request information. All other records and related information including minutes of all management and shareholders meetings have been made available to you.
2. We confirm that we have disclosed all bank accounts and cash holdings in our control to you, and that all transactions through those accounts and balances on them at the balance sheet date are adequately reflected in the accounting records and the financial statements. We have no loan or overdraft facilities with any bank.
3. All transactions undertaken by the society have been properly reflected in the accounting records and are reflected in the financial statements.
4. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
5. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the society's financial statements communicated by employees, former employees, analysts, regulators or others.
6. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the society conducts its business and which could affect the financial statements. The society has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
7. We confirm that we have disclosed to you the identity of the society's related parties and all related party relationships and transactions relevant to the society that we are aware of.
8. The society has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
9. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours sincerely

Signed on behalf of the board of directors by:



.....
Mark Lewis

Director

The Fair Traders Co-operative Limited

22 / 06 / 2023
Date

Title	F31 Fair Traders - Final Accounts 2023
File name	F31 Fair Traders - Accounts 2023.pdf and 2 others
Document ID	7bac53d73bf8ae3e13df30ad813f1aad869f3c22
Audit trail date format	DD / MM / YYYY
Status	● Signed

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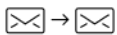


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11:07:19 UTC+1

Sent for signature to Margaret Dale (margdale@btinternet.com), Mark Lewis (mlewisftc@gmail.com), Gerard Hetherington (gjhetherington@btinternet.com) and Patrick Morrello (patrick@thirdsectoraccountancy.coop) from info@manchesteraccountancy.org
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EMAIL
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The document has been reassigned by Third Sector Accountancy (info@manchesteraccountancy.org) from Patrick Morrello (patrick@thirdsectoraccountancy.coop) to Scott Lockwood (scott@thirdsectoraccountancy.coop).
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IP: 86.145.173.59



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The document has been completed.