

St Mary's Catholic Primary School, Churchdown

Corporation Tax Computation

Year ended 31 August 2025

Client reference: STM024

Tax reference: 623 95620 22722

St Mary's Catholic Primary School, Churchdown

Year ended 31 August 2025

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Corporation tax computation

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Trading income

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C1 Profit and loss account

St Mary's Catholic Primary School, Churchdown

Year ended 31 August 2025

A1 Corporation tax

	<u>Tax</u>
	£
Corporation tax payable	<u>nil</u>

St Mary's Catholic Primary School, Churchdown

Year ended 31 August 2025

B1 Accounts adjustments

		£
Profit per accounts	C1	61,399
Add		
Non-deductible expenditure	1 C1	1,416,029
Deduct		
Non-taxable income	2 C1	(1,477,428)
Adjusted profit		nil

1 £(16,000) [C1] + £(1,400,029) [C1] = £(1,416,029)

2 £77,715 [C1] + £1,238,082 [C1] + £161,531 [C1] + £100 [C1] = £1,477,428

St Mary's Catholic Primary School, Churchdown

Year ended 31 August 2025

C1 Profit and loss account

	£	£
Turnover		-
Income		
Donations		77,715
Charitable activities		1,238,082
Other activities		161,531
Investment income		100
		1,477,428
Expenditure		
Charitable activities	1,400,029	
Defined benefit pension scheme	16,000	
		(1,416,029)
Net income before taxation	B1	61,399



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	St Mary's Catholic Primary School, Churchdown											
2	Company registration number	0 7 6 9 6 4 9 8											
3	Tax reference	9 5 6 2 0 2 2 7 2 2											
4	Type of company	8											

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below					
5	NI trading activity	☐	6	SME	☐
7	NI employer	☐	8	Special circumstances	☐

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 9 2 0 2 4		3 1 0 8 2 0 2 5	
Put an 'X' in the appropriate boxes below			
40	A repayment is due for this return period	☐	
45	Claim or relief affecting an earlier period	☐	
50	Making more than one return for this company now	☐	
55	This return contains estimated figures	☐	
60	Company part of a group that is not small	☐	
65	Notice of disclosable avoidance schemes	☐	
Transfer pricing			
70	Compensating adjustment claimed	☐	
75	Company qualifies for SME exemption	☒	

St Mary's Catholic Primary School, Churchdown

Tax calculation - Turnover

IncomeCT600(2025) Version 3

Income - continued

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

Chargeable gains

210	Gross chargeable gains	£												•			
215	Allowable losses including losses brought forward	£												•			
220	Net chargeable gains - box 210 minus box 215	£												•			

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	£												•				
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	£												•				
235	Profits before other deductions and reliefs - net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230	£												0	•			

Deductions and reliefs

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

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

£

0

•

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

£

0

•

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		335	£	340		345	£ p
		350	£	355		360	£ p
		365	£	370		375	£ p
380		385	£	390		395	£ 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	£																0	•	0	0
Marginal relief	435	£																	•		
Corporation Tax chargeable - box 430 minus box 435	440	£																0	•	0	0

Reliefs and deductions in terms of tax

445	Community Investment Tax Relief	£																	•		
450	Double Taxation Relief	£																	•		
455	Put an 'X' in box 455 if box 450 includes an underlying rate relief claim																				
460	Put an 'X' in box 460 if box 450 includes an amount carried back from a later period																				
465	Advance Corporation Tax	£																	•		
470	Total reliefs and deduction in terms of tax - total of boxes 445, 450 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 levies

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	£																	•	0	0
987	Electricity Generator Levy (EGL) exceptional generation receipts	£																	•	0	0

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability - box 440 minus box 470	£																	•	0	0
480	Tax payable on loans and arrangements to participants	£																	•		
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A																				
490	Controlled Foreign Companies (CFC) tax payable	£																	•		
495	Bank levy payable	£																	•		
496	Bank surcharge payable	£																	•		
497	Residential Property Developer Tax (RPDT) payable	£																	•		

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Research and Development (R&D) or creatives enhanced expenditure and tax reliefs

Land remediation enhanced expenditure

Information about capital allowances and balancing charges/disposal values

CT600(2025) Version 3

Allowances and charges in the calculation of trading profits and losses - continued

	Capital allowances										Disposal value									
Electric vehicle charge-points	713	£									714	£								
Enterprise zones	721	£									722	£								
Zero-emission goods vehicles	723	£									724	£								
Zero-emission cars	726	£									727	£								

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

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

Qualifying expenditure

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

Losses, deficits and excess amounts

Amount arising

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

Excess amounts

	Amount		Maximum available for surrender as group relief
Non-trade capital allowances			840 £
Qualifying donations			845 £
Management expenses	850 £		855 £

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£														•			
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£														•			
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£														•			

Overpayments and repayments

Small repayments

860	Do not repay sums of	£														•				or less.
Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.																				

Repayments for the period covered by this return

865	Repayment of Corporation Tax	£														•			
870	Repayment of Income Tax	£														•			
875	Payable Research and Development tax credit	£														•			
880	Payable Research and Development expenditure credit	£														•			
885	Payable creatives tax credit	£														•			
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	£														•			
890	Payable land remediation or life assurance company tax credit	£														•			
895	Payable capital allowances first-year tax credit	£														•			

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations																			
900	The following amount is to be surrendered	£														•			
Put an 'X' in the appropriate boxes below																			
the joint Notice is attached																			
905 ☐																			
or																			
will follow																			
910 ☐																			
915	Please stop repayment of the following amount until we send you the Notice	£														•			

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

920

Name of bank or building society

925

Branch sort code

930

Account number

935

Name of account

940

Building society reference

Payments to a person other than the company

943

Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable

☐

945

Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)

950

of (enter company name)

955

authorise (enter name)

960

of address (enter address)

965

Nominee reference

to receive payment on company's behalf

970

Name

Declaration

Declaration

I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975

Name

L JORDAN

980

Date DD MM YYYY

985

Status

ACCOUNTING OFFICER



Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name (name of charity or CASC)	St Mary's Catholic Primary School, Churchdown
E2	Tax reference	9 5 6 2 0 2 2 7 2 2
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 0 9 2 0 2 4
E4	to DD MM YYYY	3 1 0 8 2 0 2 5

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or OSCR number (if applicable)	E10	
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	L JORDAN
Status	E35	ACCOUNTING OFFICER
Date DD MM YYYY	E40	

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax.

E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 £ 1 4 7 7 3 2 8 . 0 0
Investment income - exclude any amounts included on form CT600	E55 £ 1 0 0 . 0 0
UK land and buildings - exclude any amounts included on form CT600	E60 £ . 0 0
Gift Aid - exclude any amounts included on form CT600	E65 £ . 0 0
From other charities - exclude any amounts included on form CT600	E70 £ . 0 0
Gifts of shares or securities received	E75 £ . 0 0
Gifts of real property received	E80 £ . 0 0
Other sources (not included above)	E85 £ . 0 0
Total of boxes E50 to E85	E90 £ 1 4 7 7 4 2 8 . 0 0

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 £ 1 3 9 8 4 8 7 . 0 0
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 £ . 0 0
All general administration/governance costs	E105 £ 1 5 4 2 . 0 0
All grants and donations made within the UK	E110 £ . 0 0
All grants and donations made outside the UK	E115 £ . 0 0
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 £ . 0 0
Total of boxes E95 to E120	E125 £ 1 4 0 0 0 2 9 . 0 0

Information required

Charity/CASC assets

Disposals in period
(total consideration received)

Held at the end of the period
(use accounts figures)

Tangible fixed
assets

E130 £

E135 £ 3 6 4 4 3 4

UK investments
(excluding
controlled companies)

E140 £

E145 £

Shares in,
and loans to,
controlled companies

E150 £

E155 £

Overseas
investments

E160 £

E165 £

Loans and non-trade debtors

E170 £

Other current assets

E175 £ 1 9 2 4 6 4

Qualifying investments and loans
Applies to charities only. See CT600 Guide

E180

Value of any non-qualifying investments and loans
Applies to charities only. See CT600 Guide

E185 £

Number of subsidiary or associated companies the charity
controls at the end of the period. Exclude companies that
were dormant throughout the period

E190

Virtual Cabinet Portal Digital Signatures

Digital Signature Verification

You can verify that this is a genuine Virtual Cabinet Document Portal signed document by uploading it to the following secure web page:

<https://www.virtualcabinetportal.com/VerifySignedDocument>

Signature Dates and Times

All dates and times shown in the signatures below are expressed in Coordinated Universal Time (UTC), which is generally equivalent to GMT.

You can find out more about UTC at the following web page:

<http://www.virtualcabinetportal.com/WhatIsUTC>

Signature 1

Signed by Liam Jordan using authentication code Q0ppbnx8QIJWLlx2 at IP address 82.219.7.87, on 2026/03/27 14:33:54 Z.

Liam Jordan's e-mail address is: head@st-marys-churchdown.gloucs.sch.uk.