Registered number: 8649

FOODLOOSE LIMITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

RD Accounting Limited
Chartered Certified Accountants
12c Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

FoodLoose Limited
Contents

FoodLoose Limited
Company Information
For The Year Ended 31 May 2025

Directors	Cathy McBride Cat Elton Hannah Dwyer Sarah Quekett Kim Tribley
Company Number	8649
Registered Office	Unit 1 15 Grosvenor Terrace Cheltenham GL52 2SA
Accountants	RD Accounting Limited Chartered Certified Accountants 12c Two Locks Hurst Business Park Brierley Hill DY5 1UU

FoodLoose Limited
Company No. 8649
Directors' Report For The Year Ended 31 May 2025

The directors present their report and the financial statements for the year ended 31 May 2025.

Directors

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

Cathy McBride		
Cat Elton		
Daniel Wilson	Resigned	29/11/2024
Hannah Dwyer		
Sarah Quekett		
Kim Tribley	Appointed	29/11/2024

Foodloose directors were very grateful to those shareholders, who kindly donated the value of their shares, which has helped enormously in securing FL's future.

Statement of Directors' Responsibilities

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

Company 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 company 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 company and of the profit or loss of the company 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 company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with Co-operative and Community Benefit Societies Act 2014 and the FCA Finalised guidence 15/12.

On behalf of the board

Cat Elton

Director
Date
14 / 10 / 2025

FoodLoose Limited
Accountant's Report
For The Year Ended 31 May 2025

We report on the financial statements of the society for the year ended 31 May 2025 31 May 2025 which comprise Profit and Loss Account, Balance Sheet, Accounting Policies and the related notes.

This report is made solely to the members as a body. Our reporting work has been undertaken so that we might state to the members those matters we are required to state to them in an independent accountant’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the society and the members as a body, for our work, for this report, or for the opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF MANAGEMENT COMMITTEE AND THE INDEPENDENT ACCOUNTANT

The directors are responsible for the preparation of the accounts and they consider that an audit is not required for this year and that an independent accountant's report is required.

It is our responsibility to carry out procedures designed to enable us to report our opinion.

BASIS OF THE INDEPENDENT ACCOUNTANTS OPINION

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants. Our procedures included a review of the accounting records kept by the society and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, and consequently we do not express an audit opinion on the view given by the accounts.

INDEPENDENT ACCOUNTANT’S OPINION

In our opinion:

- the accounts are in agreement with those accounting records 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 those accounting records, the accounts have been drawn up in a manner consistent with the accounting requirements of the applicable legislation, and,
- the society satisfied the conditions for exemption from an audit of the accounts for the year specified in section 84 of the Co-operative and Community Benefit Societies Act 2014 and did not at any time within that year fall within any of the categories of societies not entitled to the exemptions specified in section 84(3) of the Co-operative and Community Benefit Societies Act 2014.

Signed

RD Accounting Ltd

Date 14 / 10 / 2025

RD Accounting Limited
Chartered Certified Accountants
12c Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

FoodLoose Limited
Profit and Loss Account
For The Year Ended 31 May 2025

	Notes	2025	2024
		£	£
TURNOVER		130,156	115,417
Cost of sales		(71,433)	(64,057)
GROSS PROFIT		58,723	51,360
Administrative expenses		(56,538)	(53,355)
OPERATING PROFIT/(LOSS)		2,185	(1,995)
Other interest receivable and similar income		311	118
Interest payable and similar charges		-	(4)
PROFIT/(LOSS) BEFORE TAXATION		2,496	(1,881)
Tax on Profit/(loss)		(452)	-
PROFIT/(LOSS) AFTER TAXATION BEING PROFIT/(LOSS) FOR THE FINANCIAL YEAR		2,044	(1,881)

The notes on pages 6 to 8 form part of these financial statements.

FoodLoose Limited
Balance Sheet
As At 31 May 2025

		2025		2024	
	Notes	**£**	**£**	**£**	**£**
FIXED ASSETS					
Tangible Assets	**4**		9,801		13,071
			9,801		13,071
CURRENT ASSETS					
Stocks	**5**	12,786		10,889	
Debtors	**6**	3,382		2,463	
Cash at bank and in hand		47,055		44,444	
		63,223		57,796	
Creditors: Amounts Falling Due Within One Year	**7**	(10,396)		(5,033)	
NET CURRENT ASSETS (LIABILITIES)			52,827		52,763
TOTAL ASSETS LESS CURRENT LIABILITIES			62,628		65,834
NET ASSETS			62,628		65,834
CAPITAL AND RESERVES					
Called up share capital	**8**		56,500		61,750
Profit and Loss Account			6,128		4,084
SHAREHOLDERS' FUNDS			62,628		65,834

For the year ending 31 May 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Cat Elton

Director

Date 14 / 10 / 2025

The notes on pages 6 to 8 form part of these financial statements.

1. **General Information**

FoodLoose Limited is a private company, limited by shares, incorporated in England & Wales, registered number 8649. The registered office is Unit 1, 15 Grosvenor Terrace, Cheltenham, GL52 2SA.

2. **Accounting Policies**

2.1. **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 Companies Act 2006.

2.2. **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. This is usually at the point that the customer has signed for the delivery of the goods.

Donations

Donations are recognised upon receipt.

2.3. **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:

Fixtures & Fittings	25% on cost

2.4. **Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.5. **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 company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is not currently recognised as it is not considered material.

3. **Average Number of Employees**

Average number of employees, including directors, during the year was: 5 (2024: 6)

4. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 June 2024	23,726
As at 31 May 2025	23,726
Depreciation	
As at 1 June 2024	10,655
Provided during the period	3,270
As at 31 May 2025	13,925
Net Book Value	
As at 31 May 2025	9,801
As at 1 June 2024	13,071

5. Stocks

	2025	2024
	£	£
Finished goods	12,786	10,889

6. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	1,382	463
Rent Deposit	2,000	2,000
	3,382	2,463

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	2,973	1,753
Corporation tax	452	74
Other taxes and social security	572	73
VAT	846	633
Net wages	3,831	-
Pension Creditor	167	-
Accruals and deferred income	1,555	1,500
Directors' loan accounts	-	1,000
	10,396	5,033

Inlcuded with amounts owed to related parties are the following creditors:-

- £1,000 from Lorraine Du Feu (Directors Loan)

8. **Share Capital**

	2025	2024
	£	£
Allotted, Called up and fully paid	56,500	61,750

A community share offer too place between 1st December 2021 and 31st January 2022 and raised £61,750 to fund a move to larger premises and related expansion plans.

Each shareholder (member) is entitled to one vote at the AGM and also have access to shop discounts via the Community Membership Scheme.

FoodLoose Limited
Trading Profit and Loss Account
For The Year Ended 31 May 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Sales		127,656		115,417
Donations		2,500		-
		130,156		115,417
COST OF SALES				
Opening stock - finished goods	10,889		15,495	
Purchases	73,330		61,451	
Bad debts written off	-		(2,000)	
Closing stock - finished goods	(12,786)		(10,889)	
		(71,433)		(64,057)
GROSS PROFIT		58,723		51,360
GROSS PROFIT MARGIN		45.12%		44.50%
Administrative Expenses				
Wages and salaries	25,416		25,044	
Employers pensions - defined benefits scheme	151		-	
Staff training	12		229	
Rent	12,703		13,409	
Utilities	3,195		2,424	
Repairs and maintenance	1,044		823	
Computer software, consumables and maintenance	402		549	
Insurance	959		813	
Printing, postage and stationery	231		416	
Advertising and marketing costs	1,091		919	
Telecommunications and data costs	680		1,917	
Accountancy fees	1,687		1,598	
Professional fees	170		139	
Subscriptions	110		-	
Payroll fees	334		-	
Bank charges	184		166	
Credit card charges	4,111		40	
Depreciation of fixtures and fittings	3,270		4,360	
Sundry expenses	788		509	
		(56,538)		(53,355)
OPERATING PROFIT/(LOSS)		2,185		(1,995)
Other interest receivable and similar income				
Bank interest receivable	311		118	
		311		118
Interest payable and similar charges				
Other interest payable	-		4	
		-		(4)
PROFIT/(LOSS) BEFORE TAXATION		2,496		(1,881)

...CONTINUED

Tax on Profit/(loss)				
Corporation tax charge	452		-	
		(452)		-
PROFIT/(LOSS) AFTER TAXATION BEING PROFIT/(LOSS) FOR THE FINANCIAL YEAR		2,044		(1,881)

HM Revenue & Customs

Corporation Tax Return for the accounting period ended 31 May 2025.

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:
HIZWJRGPEAKFHKAY5HUJZBIUGUARYGON
This number appears on each page of this copy, which is consecutively numbered from 1 to 18
The following details comprise the information to be sent electronically.

Name	UTR
FoodLoose Limited	2361817368

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 14 / 10 / 2025

HM Revenue & Customs

Company Tax Return
CT600 (2025) Version 3
for accounting periods starting on or after 1 April 2015

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**	FoodLoose Limited
2	**Company registration number**	8649
3	**Tax reference**	2361817368
4	**Type of company**	6

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	01 06 2024
35	**to** DD MM YYYY	31 05 2025

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**	

About this return - continued

Accounts and computations

80	**I attach accounts and computations for the period to which this return relates**	X
85	**I attach accounts and computations for a different period**	
90	**If you're not attaching the accounts and computations, explain why**	

Supplementary pages enclosed

95	**Loans and arrangements to participators by close companies** - form CT600A	
100	**Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches** - form CT600B	
105	**Group and consortium** - form CT600C	
110	**Insurance** - form CT600D	
115	**Charities and Community Amateur Sports Clubs (CASCs)** - form CT600E	
120	**Tonnage tax** - form CT600F	
125	**Northern Ireland** - form CT600G	
130	**Cross-border royalties** - form CT600H	
135	**Supplementary charge in respect of ring fence trades** - form CT600I	
140	**Disclosure of Tax Avoidance Schemes** - form CT600J	
141	**Restitution tax** - form CT600K	
142	**Research and Development** - form CT600L	
143	**Freeports and Investment Zones** - form CT600M	
144	**Residential Property Developer Tax (RPDT)** - form CT600N	
96	**Creative industries** - form CT600P	

Tax calculation - Turnover

145	**Total turnover from trade**	£ 130156.00
150	**Banks, building societies, insurance companies and other financial concerns** - put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	

Income

155	**Trading profits**	£ 5273.00
160	**Trading losses brought forward set against trading profits**	£ .00
165	**Net trading profits** - box 155 minus box 160	£ 5273.00
170	**Bank, building society or other interest, and profits from non-trading loan relationships**	£ 311.00
172	**Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period**	

Income - continued

175	**Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted**	£ .00
180	**Non-exempt dividends or distributions from non-UK resident companies**	£ .00
185	**Income from which Income Tax has been deducted**	£ .00
190	**Income from a property business**	£ .00
195	**Non-trading gains on intangible fixed assets**	£ .00
200	**Tonnage tax profits**	£ .00
205	**Income not falling under any other heading**	£ .00

Chargeable gains

210	**Gross chargeable gains**	£ .00
215	**Allowable losses including losses brought forward**	£ .00
220	**Net chargeable gains** - box 210 minus box 215	£ .00

Profits before deductions and reliefs

225	**Losses brought forward against certain investment income**	£ .00
230	**Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits**	£ .00
235	**Profits before other deductions and reliefs** – net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230	£ 5584.00

Deductions and reliefs

240	**Losses on unquoted shares**	£ .00
245	**Management expenses**	£ .00
250	**UK property business losses for this or previous accounting period**	£ .00
255	**Capital allowances for the purposes of management of the business**	£ .00
260	**Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)**	£ .00

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	£ .00
265	Non-trading losses on intangible fixed assets	£ .00
275	Total trading losses of this or a later accounting period	£ .00
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	£ 3205.00
290	Non-trade capital allowances	£ .00
295	Total of deductions and reliefs – total of boxes 240 to 275, 285 and 290	£ 3205.00
300	Profits before qualifying donations and group relief – box 235 minus box 295	£ 2379.00
305	Qualifying donations	£ .00
310	Group relief	£ .00
312	Group relief for carried forward losses	£ .00
315	Profits chargeable to Corporation Tax – box 300 minus boxes 305, 310 and 312	£ 2379.00
320	Ring fence profits included	£ .00
325	Northern Ireland profits included	£ .00

Tax calculation

326	Number of associated companies in this period	0
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	X

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

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330	2024	335	£ 1,981.00	340	19	345	£ 376.39 p
		350	£	355		360	£ p
		365	£	370		375	£ p
380	2025	385	£ 398.00	390	19	395	£ 75.62 p
		400	£	405		410	£ p
		415	£	420		425	£ p

Tax calculation - continued

		£
430	**Corporation Tax** - total of boxes 345, 360, 375, 395, 410 and 425	452.01
435	**Marginal relief**	
440	**Corporation Tax chargeable** - box 430 minus box 435	452.01

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**	.00
987	**Electricity Generator Levy (EGL) exceptional generation receipts**	.00

Calculation of tax outstanding or overpaid

		£
475	**Net Corporation Tax liability** - box 440 minus box 470	452.01
480	**Tax payable on loans and arrangements to participators**	
485	**Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A**	
490	**Controlled Foreign Companies (CFC) tax payable**	
495	**Bank levy payable**	
496	**Bank surcharge payable**	
497	**Residential Property Developer Tax (RPDT) payable**	

Calculation of tax outstanding or overpaid - continued

500	**CFC tax, bank levy, bank surcharge and RPDT payable** – total of boxes 490, 495, 496 and 497	£
501	**EOGPL payable**	£
502	**EGL payable**	£
505	**Supplementary charge (ring fence trades) payable**	£
510	**Tax chargeable** – total of boxes 475, 480, 500, 501, 502 and 505	£ 452.01
515	**Income Tax deducted from gross income included in profits**	£
520	**Income Tax repayable to the company**	£
525	**Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments** – box 510 minus box 515	£ 452.01
526	**Coronavirus support schemes overpayment now due** – total of boxes 471 and 474 minus boxes 472 and 473	£
527	**Restitution tax**	£
528	**Self-assessment of tax payable** – total of boxes 525, 526 and 527	£ 452.01

Tax reconciliation

530	**Research and Development credit**	£
535	**(Not currently used)**	£
540	**Creatives tax credit**	£
541	**Audio-Visual expenditure credit (AVEC) and Video Games expenditure credit (VGEC)**	£
545	**Total of Research and Development credit, creatives tax credit and AVEC/VGEC** – total box 530 to 541	£
550	**Land remediation tax credit**	£
555	**Life assurance company tax credit**	£
560	**Total land remediation and life assurance company tax credit** – total box 550 and 555	£
565	**Capital allowances first-year tax credit**	£
570	**Surplus Research and Development credits and creatives tax credit payable** – box 545 minus box 525	£

Tax reconciliation - continued

575	**Land remediation or life assurance company tax credit payable** – total of boxes 545 and 560 minus boxes 525 and 570	£ .
580	**Capital allowances first-year tax credit payable** – boxes 545, 560 and 565 minus boxes 525, 570 and 575	£ .
585	**Ring fence Corporation Tax included**	£ .
586	**NI Corporation Tax included**	£ .
590	**Ring fence supplementary charge included**	£ .
595	**Tax already paid (and not already repaid)**	£ .
600	**Tax outstanding** – box 525 minus boxes 545, 560, 565 and 595	£ 452.01
605	**Tax overpaid including surplus or payable credits** – total sum of boxes 545, 560, 565 and 595 minus 525	£ .
610	**Group tax refunds surrendered to this company**	£ .
614	**Audio-Visual expenditure credit and Video Games expenditure credit surrendered to this company**	£ .
615	**Research and Development expenditure credits surrendered to this company**	£ .

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**		617	**Yes – services**		618	**No – neither**	

Indicators and information

620	**Franked investment income/Exempt ABGH distributions**	£ .00
625	**Number of 51% group companies**	
	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**	
631	**should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations**	
635	**is within a group payments arrangement for the period**	
640	**has written down or sold intangible assets**	
645	**has made cross-border royalty payments**	
647	**Eat Out to Help Out Scheme: reimbursed discounts included as taxable income**	£ .00

Information about enhanced expenditure and tax reliefs

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

650	Put an 'X' in box 650 if a R&D claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company and/or for all creatives claims	
653	Put an 'X' in box 653 if the claim is made by a R&D intensive SME	
655	Put an 'X' in box 655 if the claim is made by a large company	
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	
657	Put an 'X' in box 657 to confirm that a R&D additional information form has been submitted	
658	Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted	
659	R&D expenditure qualifying for SME/R&D intensive SME relief	£ .00
660	R&D enhanced expenditure	£ .00
663	Creatives core expenditure	£ .00
665	Creatives additional deduction	£ .00
670	R&D enhanced expenditure and creatives additional deduction total box 660 and box 665	£ .00
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	£ .00
680	Vaccine research expenditure	£ .00

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	£ .00

Information about capital allowances and balancing charges/disposal values

Allowances and charges in the calculation of trading profits and losses

		Capital allowances		Balancing charges
Annual investment allowance	690	£		
Full expensing	688	£	689	£
Machinery and plant – super-deduction	691	£	692	£
Machinery and plant – special rate allowance	693	£	694	£
Machinery and plant – special rate pool	695	£	700	£
Machinery and plant – main pool	705	£	710	£
Structures and buildings	711	£ 182		
Business premises renovation	715	£	720	£
Other allowances and charges	725	£	730	£

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	£ . 0 0
765	Designated environmentally friendly machinery and plant	£ . 0 0
770	Machinery and plant on long-life assets and integral features	£ . 0 0
771	Structures and buildings	£ . 0 0
772	Machinery and plant – super-deduction	£ . 0 0
773	Machinery and plant – special rate allowance	£ . 0 0
775	Other machinery and plant	£ . 0 0

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	£ . 0 0
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£ . 0 0
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£ . 0 0

Overpayments and repayments

Small repayments

860 Do not repay sums of £ . 0 0 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	Lloyds Bank
925	Branch sort code	3 0 9 9 5 0
930	Account number	5 9 3 4 0 6 6 0
935	Name of account	Foodloose
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**
CAT ELTON

980 **Date** DD MM YYYY

985 **Status**
Director

Tax Reference: 2361817368

FOODLOOSE LIMITED
CORPORATION TAX COMPUTATION
FOR THE CORPORATION TAX ACCOUNTING PERIOD
1 JUNE 2024 TO 31 MAY 2025

FoodLoose Limited
Corporation Tax Computation
For the Corporation Tax Accounting Period 1 June 2024 to 31 May 2025

Contents **Page**

FoodLoose Limited
Corporation Tax Computation
For the Corporation Tax Accounting Period 1 June 2024 to 31 May 2025

1 Adjusted Profit / (Loss)

	£	£
Profit / (Loss) per financial statements		**2,496**
Add back:		
Depreciation	3,270	
		3,270
		5,766
Deduct:		
Bank, building society or other interest and profit and gains from non-trading loan relationships	311	
Net capital allowances	182	
		(493)
Trade and Professional Profit / (Loss)		**5,273**

2 Profits Chargeable to Corporation Tax

	£	£
Trading profits		5,273
Bank, building society or other interest, and profits and from non-trading loan relationships	311	
		311
		5,584
Trading losses carried forward and claimed against total profits	3,205	
		(3,205)
Profits before qualifying donations and reliefs		**2,379**
Profits chargeable to corporation tax after deductions and reliefs		**2,379**

3 Corporation Tax Calculation

	£
Profits chargeable to corporation tax	2,379

	Profit (£)	**Rate of Tax (%)**	**Tax (£)**
Financial year			
2024	1,981.00	19	376.39
2025	398.00	19	75.62
Corporation tax chargeable			452.01
Net corporation tax chargeable			**452.01**
Self assessment of tax payable			**452.01**

FoodLoose Limited
Corporation Tax Computation
For the Corporation Tax Accounting Period 1 June 2024 to 31 May 2025

4 Tax Reconciliation

	£
Total self assessment of tax payable	**452.01**
Corporation Tax outstanding	**452.01**

Payment due date: **1 March 2026**

5 Loss Restriction Calculation

	Total Profits	Trading Profits	Non-Trading Profits
	£	£	£
Total Profits	5,584	5,273	311
Adjustments to total profits	-	-	-
Modified profits	5,584	5,273	311
In year reliefs	-	-	-
Qualifying profits	5,584	5,273	311
Deductions allowance	5,000,000	2,500,000	2,500,000
Relevant profits	-	-	-
Relevant maximum		2,500,000	2,500,000
Total relevant maximum	**5,000,000**		

6 Trading Losses Summary

Trading Losses carried forward from the previous period

	Post 1st April Losses	Total
	£	£
Carried forward from the previous period	3,205	3,205
Used against total profits	(3,205)	(3,205)
Losses carried forward from the previous period remaining available	-	-

FoodLoose Limited
Corporation Tax Computation
For the Corporation Tax Accounting Period 1 June 2024 to 31 May 2025

7 Capital Allowances Pool

	General Pool inc. Cars	Structures and Buildings Allowance	Structures and Buildings Allowance	Total
		BF - BF - Painting new premises	BF - BF - Building Work	
	£	£	£	£
Initial Cost	-	1,697	4,340	
WDV @ 01/06/2024	-	1,619	4,146	**5,765**
Additions in year	-	-	-	**-**
Additions qualifying for AIA	-	-	-	**-**
AIA Claimed	-	-	-	**-**
Balance to WDA	-	-	-	**-**
Disposals	-	-	-	**-**
Balancing Charge	-	-	-	**-**
Balancing Allowance	-	-	-	**-**
Net Qualifying Expenditure	**-**	**1,619**	**4,146**	**5,765**
Balance @ WDA	**-**	**1,619**	**4,146**	**5,765**
WDA @ 18%	-	-	-	**-**
SBAs @ 3%	-	(51)	(131)	**(182)**
£1,000 or less, write off	-	-	-	**-**
WDA not claimed	-	-	-	**-**
Total WDA	**-**	**51**	**131**	**182**
WDV C/F	**-**	**1,568**	**4,015**	**5,583**
Total FYA & WDA Allowances	0	51	131	182
Net Capital Allowances	**0**	**51**	**131**	**182**

Dropbox Sign

Audit trail

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