Bishop Fleming
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People Group Operations Limited & Subs

Year ended 31 March 2025

Tax Key Information Discussion Document

16 March 2026

Table of contents

1. Tax liabilities

On the basis of the enclosed Returns, we calculate that the following companies' have nil trading liabilities:

- People CIS Limited
- People MDSC Limited (formerly People Compliance Limited)
- People Group Operations Limited
- People Group Services Limited
- People PAYE Limited
- People PSC Limited
- People Umbrella Limited
- People Payments Limited

Please note section 3.3 below for People Group Services Limited's s.455 tax liability.

2. Approving the returns

The Returns have been prepared from the information contained in the companies' Financial Statements for this period and any other information that you have provided.

Additionally, please approve the L2P and group relief schedules.

As an officer of the companies', it is your responsibility to ensure that, to the best of your knowledge, the Return forms and additional documents are complete and correct. You should also be aware that penalties may be charged in cases where an incorrect Return is submitted.

If you are satisfied that the Returns are complete and correct, please electronically sign the documents and return them to me via the Portal for onward submission to HM Revenue and Customs

If any amendments are required to the enclosed documents, please let me know, as revised documents will need to be prepared and forwarded to you.

The deadline for submitting the returns is **31 March 2026**.

There is a £100 penalty per return if it is not submitted by the deadline. An additional £100 penalty is issued if the return is still outstanding 3 months after the submission deadline. If the return is still outstanding 6 months after the submission deadline HMRC will estimate the corporation tax due and the penalty will be 10% of the estimate. If this is the 3rd time in a row that the returns are late the £100 penalty will increase to £500.

3. Issues impacting returns

To help your understanding of the Returns, we wish to draw your attention to the following matters:

3.1 Group relief

Of the tax losses arising in the group in the year, £8,476 has been surrendered to People Payments Limited and £266,654 has been surrendered to People PAYE Limited.

The group has then benefitted from carried forward group relief where £103,973 of carried forward losses have been group relieved from People Group Services Limited to various group companies.

No payment has been made for these losses by the receiving companies.

3.2 Trade losses

People CIS Limited has £159,770 of pre-1 April 2017 trading losses brought forward that are continuing to be carried forward due to the entity having no taxable profits in the year.

People Group Services Limited has £112,495 of trading losses brought forward. £103,973 of these have been used in the current year as group relief, leaving £8,522 carried forward.

People Umbrella Limited has £256,940 of brought forward trading losses that are carried forward to be used in future claims.

3.3 Loans to participators (shareholder in a close company)

In People Group Services the shareholder loan account is overdrawn at the year-end by £62,554. As discussed, you have confirmed that this loan account balance will have £17,554 outstanding 9 months and 1 day after the company year-end (i.e. on 1 January 2026), therefore participator loan tax of 33.75% has been charged on this amount.

Please confirm that this is correct based on your understanding and we will submit the return to HMRC on this basis.

Please note that if the loan is cleared by virtue of a ‘simple’ repayment to the company, then there are anti-avoidance bed and breakfast rules which can apply. If those rules do apply, which can be the case if further loans are made to the same shareholder, or there are arrangements for further loans to be made to the same shareholder, then any repayment may not be treated as a repayment of the debt and so the 33.75% tax charge would remain payable.

3.4 Capital allowances

The maximum available Annual Investment Allowance (AIA) has been claimed on £53,034 of the group's (specifically People Group Services Limited) qualifying fixed asset additions during the year, giving 100% tax relief in the year of acquisition.

3.5 Associated companies

From 1 April 2023, associated company rules replaced the 51% group companies' rules, which can impact on a company's tax rate, tax payment dates and the allowances available.

Associated companies' rules focus more on overall control rather than being part of a 51% group. This change in definition takes into account control by individuals and could, therefore, bring in companies which were previously ignored as being outside of the corporate group. Companies are deemed to be associated with one another if they are under common control.

Common examples of control are as follows:

- **Voting rights attached to shares** - this is the most common source of control within a company, whereby an entity holds the majority of voting shares and therefore has control over a company.
- **Financial control** - this would be applicable in circumstances where entity loans money to the company and if the withdrawal of this loan would threaten the going concern of the company. Therefore, by virtue of this loan relationship the entity making the loan could control the company.
- **Ability to appoint or remove board members** - this form of control would exist where an entity can appoint or remove over 50% of the board members and therefore would be able to control the company.

It should also be noted that when assessing control, it is necessary to look at the shares held by a person as well as their associates. An associate would include the individual's spouse or civil partner, children, parents, and siblings. i.e. spouses owning 30% of the voting shares each in a trading company would control it as they would control 60% of the voting rights for that company.

The following companies do not need to be treated as associated companies:

- Dormant companies
- Passive holding companies (where there is no activity other than receiving and distribution of dividends which are distributed in full and has no assets other than the investment in 51% companies)
- Companies owned by associates of a person, provided the relationship between the companies is not one of 'substantial commercial interdependence'.

Examples of instances where there may be 'substantial commercial interdependence' include:

- **Financial interdependence** – including where one company has made a loan to the other or both companies have a financial interest in the same business.
- **Economic interdependence** – such as both companies having common customers or the activities of one company benefitting the other.
- **Organisational interdependence** – which could include the two companies employing the same people, having the same management team or sharing premises/equipment.

Tax residence status of the company is not relevant when determining whether it is an associated company. Therefore, all worldwide companies are included, unless they meet one of the exclusions above.

We have initially identified 9 associated companies (listed below). However, if there are anymore that need including, please let us know.

- People Group Operations Ltd
- People Umbrella Ltd
- People PSC Ltd
- People Payments Ltd
- People PAYE Ltd
- People Group Services Ltd
- People Compliance Ltd
- People CIS Ltd
- TWH Holdings Ltd

3.6 Wages/bonus accrual

The Returns have been prepared on the basis that all accrued wages and bonuses were paid in full within 9 months and 1 day of each company's year-end (i.e. by 1 January 2026), as advised by you. If this is not the case, please let me know and we will amend the return or returns accordingly.

3.7 Pension accrual

Corporation tax relief for employer pension contributions is only available when contributions are actually paid, not when they are accrued. Corporation tax relief for employee contributions, however, is available as these contributions are accrued. We understand that all of the pension accrual in the below companies relates to employer contributions and the following amounts have therefore been carried forward for future relief in the return. The company will receive corporation tax relief for these contributions in a future year once they have been paid.

- People Group Services Limited, £7,845
- People PAYE Limited, £79,927
- People Umbrella Limited, £94,441

3.8 Disallowable expenses

We have claimed a tax deduction for as much expenditure as possible but certain expenses are not tax deductible and have therefore been disallowed in the Returns. Please see schedule B1 of the computations for further details of these.

Examples of disallowable expenses include non-staff entertaining and gifts, motoring fines and penalties and subscriptions which are not wholly and exclusively for the purposes of the trade. The expenses disallowed at schedules B1 are based on our review of the information you have supplied to us and our subsequent discussions. You have not made us aware of any other disallowable expenditure.

3.9 Repairs and maintenance

We have reviewed the data available, and it appears the majority of repairs and maintenance expenses relate to repairs, parts or consumables which are deductible revenue costs. Based on our review of the information supplied and our subsequent discussions you have not made us aware of any items of a capital nature (other than those disclosed in the Return). Please note, this is an area which HMRC have been known to enquire into.

3.10 TaxWise Fee Protection

We offer a service which (apart from an initial excess) would cover the cost of professional fees in the event of an enquiry into the company’s corporation tax and other tax affairs by HMRC including PAYE and VAT compliance visits. To be effective the service must be taken out prior to an enquiry being opened. If you wish to discuss taking out TaxWise Fee Protection, please let me know.

3.11 Interest in Foreign Companies

We have prepared the computation on the basis that company does not have an interest in any foreign companies. If this is not correct, please let us know as we will need to consider the Controlled Foreign Companies rules.

3.12 Corporate Criminal Offence

Companies and certain other bodies are required by UK law to act in a way to prevent criminal facilitation of tax evasion by persons associated with them which include employees, suppliers, contractors etc). Failure to prevent the facilitation of tax evasion is a criminal offence unless you can demonstrate that reasonable prevention procedures are in place.

4. Areas not looked at

4.1 Thin capitalisation

The UK thin capitalisation rules are applied in determining the extent to which related party interest payable by a company is deductible for tax purposes in the UK. In determining whether excessive interest is payable by a company, it is necessary to consider whether the loan would have been made, the amount that would have been advanced and the rate of interest, and other terms that have been imposed, absent the special relationship between the parties. The existence of intra-group guarantees should be ignored in determining whether excessive interest has been charged.

We have not reviewed the thin capitalisation position for the companies.

4.2 Disclosure of Tax Avoidance Schemes

Certain tax avoidance schemes are disclosable and must be included in tax returns together with reference numbers issued by HMRC. Where this is relevant you should have a copy of this reference number either provided directly to you by HMRC in respect of any schemes you disclosed yourself or provided to you by the scheme promoter. The reference number and the applicable accounting period covered by the arrangement must be included in the Return for the period in which you first entered into a transaction forming part of the scheme. Returns for later years where a tax advantage is expected to arise must also contain the reference number.

We are not aware of any schemes which need to be disclosed in your Returns, and accordingly the relevant boxes have been left blank. If this is not the case, please provide details and reference numbers so we can review the position.

The date by which the return has to be received by HMRC is also the deadline for the submission of Disclosure Reference Numbers(s) for tax avoidance schemes which need to be returned for the period, The penalty for failing to provide the reference number by the filing date is £5,000 for each arrangement for the first failure increasing to £7,500 for a second failure and £10,000 for a third and every subsequent failure. These penalties apply in addition to any penalty for late submission of your tax returns.

5. Employment Risks

5.1 P11D

P11Ds are forms that are completed by UK employers to report benefits and expenses that have been provided to employees that have not gone through the payroll. Reportable benefits are items such as company cars, private healthcare, gifts or interest free loans. Employers must submit a P11D for each employee or director that received a reportable benefit by 6 July after the end of the tax year in which the benefit was received.

From 6 April 2026, all benefits except employment related loans and accommodation will be reported via payroll. It is recommended that employers start to consider how this change will be implemented as part of their payroll process and how they will communicate this change to employees.

5.2 Gifts to staff

Gifts of a trivial nature, costing less than £50, provided to staff are allowable for corporation tax purposes and are not considered to be a benefit in kind on the employee, provided the gift is not a reward for service and there is no legitimate expectation that this gift will be made. Please note when considering if the trivial benefits exemption applies, each type of benefit/gift is considered separately

Cash vouchers given to staff are taxable in full in the same way as ordinary earnings. The face value of the voucher, regardless of the cost to the employer, has to be accounted for via PAYE.

Non-cash vouchers can benefit from the trivial benefit rules, so employees could be given a store voucher, for example, that does not exceed the £50 limit. Previously, non-cash vouchers had to be reported on the P11D, or included in a PSA.

Please note that the trivial benefit rules are capped at £300 per tax year for directors, office holders and their families. If you have given any vouchers to staff and would like assistance with the forms P11D, please let me know the details and how they have been treated.

5.3 Employment status and off payroll workers

Employment status is a high-risk area and should be considered whenever you engage with a sole trader, whether individually or via an agency or personal service company (PSC) to ensure the correct classification. More care should be taken if any office holder duties will be undertaken by the independent party.

From April 2021, the responsibility for determining the employment status of workers engaged via a personal service company and the operation on PAYE and NIC changed from the PSC to the end user for medium or large companies.

5.4 Employment related securities/options

If securities or options have been issued to employees/directors, these need to be reported by the company to HMRC to by 6 July after the tax year in which they have been issued. Both tax advantaged and non-tax advantaged securities need to be reported and failing to do so will result in penalties being issued by HMRC.

5.5 Salary sacrifice arrangements

A salary sacrifice arrangement (SSA) is an agreement between an employer and an employee where the employee agrees to give up part of their salary for a non-cash benefit. Due to the potential increases in national minimum wage (NMW), employers should review any SSA to ensure these will not result in employees being paid less than the NMW and that these are genuine arrangements.

5.6 Internationally mobile employees

Employment tax considerations are based on where employees are physically carrying out their duties. If you have any employees that are located outside of the UK (whether permanently or temporarily), advice should be taken to ensure you are aware of the risks and responsibilities as a result of this arrangement.

5.7 Staff entertainment

Employers should review any social functions or staff entertainment that they offer and ensure that they are aware of the reporting requirements. As staff entertainment is designed to reward or motivate staff, the trivial benefit exemption will not apply to these costs and often a taxable benefit will arise. This will apply unless the annual event exemption will apply. This exemption will exempt a benefit for annual events where the total cost per head is less than £150.

5.8 Other considerations

With the introduction of the Employment Rights Bill in October 2024, employers should ensure they stay up to date with changes to this Bill as it passes through the various Parliamentary stages. This bill covers reforms to many areas of employment law including unfair dismissal, flexible working, statutory sick pay etc. It is important that you ensure you are aware when these reforms are due to come in and the potential cost (and other) impact to your business that these reforms may have.

Appendices

Appendix 1 – How to pay

Corporation Tax payment options

- The back of your pay slip, sent to you by HMRC, tells you which account to use. If you're not sure, use Cumbernauld.
- Please ensure that the payment is made at least three working days before the due date. Interest may be charged if you don't pay on time.
- You will need your 17-character corporation tax payment reference for the accounting period you're paying. Your payment may be delayed if you use the wrong reference number. You'll find the payment reference:
    - on any payslip that HMRC sent you,
    - through your company's HMRC online account - choose 'View account' then 'Accounting period'.

<u>Paying by internet or telephone banking</u>

You will need to confirm your accounts office and your corporation tax reference number, detailed above. Please make the payment to:

Account name	Sort Code	Account number
HMRC Cumbernauld	08-32-10	12001039
HMRC Shipley	08-32-10	12001020

If making the payment from abroad, please use the following details

Account name	International Bank Account Number	Account number
HMRC Cumbernauld	GB62BARC20114770297690	BARCGB22
HMRC Shipley	GB03BARC20114783977692	BARCGB22

<u>Paying via HMRC's website</u>

Using a debit or corporate credit card, access HMRC's Bill Pay service following the website: www.gov.uk/pay-corporation-tax

You will require the company's Unique Taxpayer Reference number (UTR) and tax payment reference. The UTR is the first 10 digits of the tax payment reference number set-out above. Please note that there is a non-refundable fee if you use a corporate credit card.

<u>Paying by direct debit</u>

You can set up to pay via direct debit using the following website:

https://www.gov.uk/pay-corporation-tax/direct-debit

Paying by bank giro

You will require the company's HMRC payslip, cheques should be made payable to 'HM Revenue & Customs only', followed by the company's tax payment reference as set-out above.

If your bank asks for the address of the bank to which payment is being made, please use:

Barclays Bank PLC
1 Churchill Place
London
United Kingdom
E14 5HP

Please ensure that the payment is made at least five working days before the due date. Interest may be charged if you do not pay on time.

Appendix 2 – Your Tax Team

Paul Morris
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People Group Services Limited

Corporation Tax Computation

Year ended 31 March 2025

Client reference: 116592

Tax reference: 623 26692 19133

People Group Services Limited
Year ended 31 March 2025

Contents

Corporation tax computation

Trading income

Qualifying donations

Non-trade intangibles

Balance sheet analysis

People Group Services Limited
Year ended 31 March 2025

Contents (continued)

Profit and loss account analysis

Additional e-filing disclosures

People Group Services Limited
Year ended 31 March 2025

A1 Corporation tax

		Tax
		£
Loans to participators tax under s455 CTA 2010	A4	5,924.48
Corporation tax payable	A2	5,924.48

A2 Corporation tax payments

		£
Taxable total profits		nil
Non-group exempt ABGH distributions		nil
Profits for instalment payment purposes		nil
Number of associated companies for instalment payment purposes (excluding this company), at beginning of period		7
Profit limit above which instalments are required (Not a large company in the period to 31/03/2024)		1,250,000
Corporation tax chargeable	A1/below	5,924.48
Amount payable by instalments		nil
Instalment payment		nil

		Liability
		£
Payment dates and amounts		
01/01/2026		5,924.48
Total	above	5,924.48

People Group Services Limited
Year ended 31 March 2025

A3 Annual investment allowance

		£
Maximum allowance available		1,000,000

		Expenditure	Allocation
		£	£
Plant and machinery main pool			
Trade	B6	53,034	53,034
		53,034	53,034

A4 Loans to participators

	Brought forward	Movement	Balance 31/03/2025	Repaid by 01/01/2026	Carried forward	s455
	£	£	£	£	£	£
T Hillier	-	62,554	62,554	45,000	17,554	5,924.48
	nil	62,554	62,554	45,000	17,554	5,924.48
						A1

A5 Group relief surrenders

	Tax reference		Accounting period dates		Surrender
					£
People PAYE Limited	623 19561 19075		01/04/2024	31/03/2025	259,418
People Payments Limited	333 79476 22256		01/04/2024	31/03/2025	8,476
		below			267,894

Surrender as group relief		
Trading losses	B2	249,508
Non-trade intangible fixed asset losses	D1	13,000
Excess qualifying charitable donations	C1	5,386
	above	267,894

People Group Services Limited
Year ended 31 March 2025

A6 Group relief carried forward surrenders

	Tax reference		Accounting period dates		Surrender
					£
People PAYE Limited	623 19561 19075		01/04/2024	31/03/2025	91,835
People Group Operations Limited	623 20977 03618		01/04/2024	31/03/2025	5,888
People Payments Limited	333 79476 22256		01/04/2024	31/03/2025	6,250
		below			103,973

Surrender as group relief for carried forward losses		
Trading losses	B2	103,973
	above	103,973

A7 Carried forward amounts

		Brought forward	Carried forward
		£	£
Trading losses	B2	112,495	8,522

People Group Services Limited
Year ended 31 March 2025

B1 Accounts adjustments

		£
Loss per accounts	F1	(314,155)
Add		
Qualifying donations per accounts	C1	5,386
Fixed asset depreciation	E1	69,583
Intangible asset amortisation	B8/D2/E1	39,965
Fixed asset loss on disposals	E1	3,845
Entertainment	F9	8,451
Late filing penalties	F5	100
Deduct		
Pension contributions adjustment	B4	(197)
Capital allowances	B5	(62,486)
Adjusted loss		(249,508)
		B2

B2 Losses

		£
Current period losses		
Trading loss for the period	B1	249,508
Group relief surrender	A5	(249,508)
Available to be carried forward		nil
Losses carried forward		
Trading loss brought forward	A7	112,495
Carried forward group relief surrender	A6	(103,973)
Trading loss carried forward	A7	8,522

People Group Services Limited
Year ended 31 March 2025

B3 Provisions

	Brought forward	Adjustment	Utilised allowed	P&L amount	Carried forward	Tax adjustment
	£	£	£	£	£	£
Amounts allowed when provided for						
Bad debt provision - specific	-	69,333	-	-	69,333	-
	nil	69,333	nil	nil	69,333	nil

B4 Pension

	Unrelieved brought forward	P&L amount	Relief in current period	Unrelieved carried forward	Tax adjustment
	£	£	£	£	£
Pension contributions					
Period ending on 31 March 2025	8,042	63,064	(63,261)	7,845	(197)
	8,042	63,064	(63,261)	7,845	(197)
		F2			B1

Note:

s197 FA 2004 spreading of the relief does not apply because the amount of the current period contributions does not exceed 210% of the prior period contributions

B5 Capital allowances

		AIA	WDA	Total allowances
		£	£	£
Special rate pool	B7	-	6,907	6,907
Plant and machinery main pool	B6	53,034	2,545	55,579
		53,034	9,452	62,486
				B1

People Group Services Limited
Year ended 31 March 2025

B6 Plant and machinery main pool

			£
Written down value brought forward			26,338
Expenditure qualifying for WDA at 18% pa	[1]	E3/E4/E5	53,034
Annual investment allowance		A3	(53,034)
Disposal value		E1/E6	(12,200)
			14,138
Writing down allowances claimed		B5	(2,545)
Written down value carried forward			11,593

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[1] £25,607 [E3] + £1,840 [E4] + £19,887 [E5] + £5,700 [E10] = £53,034

B7 Special rate pool

		£
Written down value brought forward		3,986
Expenditure on cars qualifying for WDA at 6% pa	E1/E3	111,124
		115,110
Writing down allowance claimed	B5	(6,907)
Written down value carried forward		108,203

B8 Trade intangibles capitalised amounts

		TWDV adj	NBV b/f	Addition	Amortisation	NBV c/f
		£	£	£	£	£
Payroll software - Nelson	E10	(5,700)	57,120	5,700	26,965	35,855
		(5,700)	57,120	5,700	26,965	35,855
				E1	B1/E1	

People Group Services Limited

Year ended 31 March 2025

B9 Trade loan relationship debits

		Allowed	P&L amount	Tax adjustment
		£	£	£
Hire purchase interest payable	F13	7,642	7,642	-
		7,642	7,642	nil

People Group Services Limited
Year ended 31 March 2025

C1 **Qualifying donations**

		Unpaid b/f	Allowed	P&L amount	Unpaid c/f
		£	£	£	£
Charitable donations	F9	-	5,386	5,386	-
	below	nil	5,386	5,386	nil
				B1	
Group relief surrender	A5		5,386		
	above		5,386		

People Group Services Limited
Year ended 31 March 2025

D1 Non-trade loss on intangible fixed assets

		£
Non-trade intangible fixed assets debits on capitalised amounts	D2	13,000
Group relief surrender	A5	(13,000)
Non-trade intangible losses carried forward		nil

People Group Services Limited
Year ended 31 March 2025

D2 Non-trade intangibles capitalised amounts

	TWDV b/f	NBV b/f	Amortisation	Writing down debit/(credit)	TWDV c/f	NBV c/f
	£	£	£	£	£	£
People Group Services trademark from Terry Hillier	117,000	117,000	13,000	13,000	104,000	104,000
	117,000	117,000	13,000	13,000	104,000	104,000
			B1/E1	D1		

People Group Services Limited
Year ended 31 March 2025

E1 Fixed assets summary

			Tangible assets		Intangible assets		Total
			£		£		£
Net book value brought forward		E2	82,796	E9	174,120		256,916
Additions		E2	158,458	E9	5,700		164,158
Net book value of disposals		E2	(16,045)		-		(16,045)
Depreciation and amortisation		E2	(69,583)	E9	(39,965)	B1/E11	(109,548)
Net book value carried forward		E2	155,626	E9	139,855		295,481
Disposal analysis							
Disposal proceeds		E2	12,200		-		12,200
Net book value of disposals		E6/E7/E8	(16,045)		-	E6/E7/E8	(16,045)
Loss on disposals	1	B1/F1/F2	(3,845)		nil		(3,845)

Analysis of depreciation and amortisation

Amortisation (trade intangibles)	B8	26,965
Amortisation (non trade intangibles)	D2	13,000
Depreciation (other)	above	69,583
	above	109,548

Additions analysis

Additions eligible for capital allowances	below	164,158
Intangibles	below/E9	5,700
		169,858

Additions analysis - capital allowances

Plant and machinery main pool	B6	53,034
Special rate pool car	B7	111,124
	above	164,158

People Group Services Limited

Year ended 31 March 2025

E1 Fixed assets summary (continued)

	Tangible assets	Intangible assets		Total
	£	£		£
Disposal proceeds				
Assets eligible for CAs			below	12,200
				12,200
Disposal proceeds - assets eligible for CAs				
Plant and machinery main pool			B6	12,200
			above	12,200
Additions analysis - intangible fixed assets				
Additions (trade)			B8	5,700
			above	5,700

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1 £(3,845) [F2] = £(3,845)

People Group Services Limited
Year ended 31 March 2025

E2 Tangible fixed assets per accounts

		Motor vehicles	Fixtures & fittings	Computer equipment		Total
		£	£	£		£
Cost						
Brought forward		22,799	22,169	182,464		227,432
Additions	E3/E4/E5	136,731	1,840	19,887	E1	158,458
Disposals	E6/E7/E8	(22,799)	(18,299)	(72,344)	E1	(113,442)
Carried forward		136,731	5,710	130,007		272,448
Depreciation						
Brought forward		6,056	20,368	118,212		144,636
Charge in the year	E11	29,717	1,003	38,863	E1	69,583
Disposals	E6/E7/E8	(6,754)	(18,299)	(72,344)	E1	(97,397)
Carried forward		29,019	3,072	84,731		116,822
Net book value brought forward		16,743	1,801	64,252	E1	82,796
Net book value carried forward		107,712	2,638	45,276	E1	155,626

E3 Additions: Motor vehicles

	Cost	Main pool WDAs	Special rate pool car WDAs
	£	£	£
Range Rover D350 - PE60 PLE	111,124		111,124
Mercedes Vito Tourer 116 Van - EK69 YVX	24,995	24,995	
Van accessories	612	612	
	136,731	25,607	111,124
	E2	B6	B7

People Group Services Limited

Year ended 31 March 2025

E4 **Additions: Fixtures & fittings**

	Cost	Main pool WDAs
	£	£
Massage chair	1,215	1,215
Dehumidifiers	625	625
	1,840	1,840
	E2	B6

E5 **Additions: Computer equipment**

	Cost	Main pool WDAs
	£	£
Laptops, phone and tablets	16,470	16,470
Printer	1,368	1,368
Wifi hardware	632	632
Computer accessories	608	608
Camera	427	427
Monitors	382	382
	19,887	19,887
	E2	B6

E6 Disposals: Motor vehicles

	Cost	Depreciation	Net book value	Proceeds	Profit/(loss) on disposal	Main pool disposal proceeds
	£	£	£	£	£	£
BMW 5 Series - AP68 NKO	22,799	(6,754)	16,045	12,200	(3,845)	12,200
	22,799	(6,754)	16,045	12,200	(3,845)	12,200
	E2	E2	E1			B6

Analysis of NBV of disposals

Assets eligible for capital allowances	E1	16,045
		16,045
		E1

E7 Disposals: Fixtures & fittings

	Cost	Depreciation	Net book value	Profit/(loss) on disposal
	£	£	£	£
RACS Purchases from Administrator	16,034	(16,034)	-	-
Large storage unit	2,265	(2,265)	-	-
	18,299	(18,299)	nil	nil
	E2	E2	E1	

People Group Services Limited
Year ended 31 March 2025

E8 Disposals: Computer equipment

	Cost	Depreciation	Net book value	Profit/(loss) on disposal
	£	£	£	£
RACS Purchases from Administrator	28,758	(28,758)	-	-
IT Equipment - Mch 21	6,647	(6,647)	-	-
Apple - MBP 15.4 Space Gray	3,340	(3,340)	-	-
IT Equipment- Feb 21	3,332	(3,332)	-	-
Apple Receipts - Nov 21	3,195	(3,195)	-	-
IT/Phone Costs - Jun 21	2,979	(2,979)	-	-
IT Equipment - NR - Jan 22	2,919	(2,919)	-	-
Apple MAC Book DN - Feb - 21	2,499	(2,499)	-	-
IT Equipment - Sep 21	2,319	(2,319)	-	-
IT Equipment - NR - Jan 21	1,984	(1,984)	-	-
Media Markt - HH Laptop - NR	1,836	(1,836)	-	-
IT Costs - Jly 21	1,791	(1,791)	-	-
Apple - iPad Pro	1,657	(1,657)	-	-
Apple Mac Book Air x 2	1,582	(1,582)	-	-
Apple - New iPhone	1,249	(1,249)	-	-
Apple - Macbook	791	(791)	-	-
Apple iPhone 11 - Apl 20	779	(779)	-	-
Currys - TV for Expo - NR	749	(749)	-	-
Amazon - Samsung Galaxy Note 9	703	(703)	-	-
Apple - iPhone 11	595	(595)	-	-
Apple - Dec 21	582	(582)	-	-
Laptop	439	(439)	-	-
Apple - iPhone 7	407	(407)	-	-
Apple - iPhone 7 Black	374	(374)	-	-
Apple - iPhone 7 Black	374	(374)	-	-
IT Costs - Sep 21	298	(298)	-	-
Apple	166	(166)	-	-
	72,344	(72,344)	nil	nil
	E2	E2	E1	

People Group Services Limited
Year ended 31 March 2025

E9 Intangible assets per accounts

		Patents & trademarks	Computer software & development		Total
		£	£		£
Cost					
Brought forward		130,000	129,600		259,600
Additions	E10	-	5,700	E1	5,700
Carried forward		130,000	135,300		265,300
Amortisation					
Brought forward		13,000	72,480		85,480
Charge in the year	E11	13,000	26,965	E1	39,965
Carried forward		26,000	99,445		125,445
Net book value brought forward		117,000	57,120	E1	174,120
Net book value carried forward		104,000	35,855	E1	139,855

E10 Additions: Computer software & development

			Cost	Intangibles additions (trade)	Main pool WDAs
			£	£	£
Nelson Project	[1]	B8	5,700	5,700	5,700
			5,700	5,700	5,700
			E9		B6

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[1] An election has been made under CTA09 s.815 to treat these intangible software costs as eligible for capital allowances

E11 Depreciation and amortisation

			£
Depreciation and amortisation			
Amounts included within Profit and loss account analysis statements	[1]	F2	109,548
Total depreciation and amortisation per Profit and loss account and balance sheet movement		E1/below	109,548
Analysis of depreciation and amortisation per tangible and intangible assets reconciliations			
Charge in the period per Tangible fixed assets per accounts		E2	69,583
Charge in the period per Intangible assets per accounts		E9	39,965
Total depreciation and amortisation on fixed assets as above		E1/ above	109,548
Depreciation and amortisation for tax purposes			
Assets eligible for capital allowances			69,583
Intangible assets amortisation			39,965
Total depreciation and amortisation on fixed assets per balance sheet movement		above	109,548

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[1] £69,583 [F2] + £39,965 [F2] = £109,548

People Group Services Limited

Year ended 31 March 2025

F1 Profit and loss account

		£	£
Turnover			1,958,772
Cost of sales			(24,289)
Gross profit			1,934,483
Expenses			
Administrative expenses	F2	2,240,996	
			(2,240,996)
Operating loss			(306,513)
Interest payable	F13		(7,642)
Loss on ordinary activities before taxation	B1		(314,155)

People Group Services Limited
Year ended 31 March 2025

F2 Administrative expenses

			Trade	Fixed assets		
		Per accounts	Pensions	P/L on disposal	Depreciation	Amortisation
		£	£	£	£	£
Staff costs	B3/B4	718,731	63,064			
Consultancy	F3	380,713				
Directors costs		309,167				
Computer costs	F4	126,735				
Rent		74,542				
Staff training and welfare		74,212				
Depreciation		69,583			69,583	
Legal and professional	F5	60,287				
Advertising and promotion	F6	57,318				
Audit fees	F7	51,000				
Insurances	F8	50,151				
Amortisation		39,965				39,965
Travel and subsistence		39,538				
Printing and stationery		37,284				
Rates and water		36,998				
Entertainment	F9	35,899				
Light and heat		24,030				
Subs and donations	F10	17,018				
Motor running costs	F11	16,119				
Commissions payable		9,658				
Repairs and maintenance	F12	7,069				
Profit/loss on sale of assets		3,845		3,845		
Cleaning		1,134				
		2,240,996	63,064	3,845	69,583	39,965
		F1		E1	E11	E11

F3 Consultancy

	Per accounts
	£
TWH Holdings - Management Fee	359,050
Software development	20,675
IT payroll platform	988
	380,713
	F2

People Group Services Limited
Year ended 31 March 2025

F4 Computer costs

	Per accounts
	£
IT support	48,980
Virgin media	21,092
Other computer costs	20,915
AWS cloud computing	17,671
Server costs	6,900
Data storage	3,267
Accounting software	2,800
Software development	2,790
Adobe	2,320
	126,735
	F2

F5 Legal and professional

		Per accounts	Disallow
		£	£
Clyde & Co: insurance, transport, energy, infrastructure and trade & commodities		25,000	
Ongoing trademark dispute		10,315	
PGS Affiliate Membership		7,874	
Professional Passport - Annual Membership		7,446	
General legal fees		7,000	
Employment rights bill update services membership		1,038	
CLA		569	
Companies house		526	
TH Legal costs (The law depot, legal online platform)		294	
ICO		125	
Late filing penalties	B1	100	100
		60,287	100
		F2	

F6 Advertising and promotion

	Per accounts
	£
Beanstalk telemarketing campaign	28,250
Marketing subscriptions	8,862
Other advertising costs	7,474
SMS marketing credits	5,317
Social media	3,850
Awards attendence	1,414
Golf course banner advertisement	1,185
Lead generation services	966
	57,318
	F2

F7 Audit fees

	Per accounts
	£
Audit and tax compliance fees	51,000
	51,000
	F2

F8 Insurances

	Per accounts
	£
Combined liabiliy insurance	19,665
Office policy	13,952
Workman insurance	6,008
Vehicle insurance	4,829
Alarm contract, CCTV and maintenance	4,754
New doors	943
	50,151
	F2

People Group Services Limited
Year ended 31 March 2025

F9 Entertainment

			Trade	Non-trade
		Per accounts	Disallow	Non trade donations
		£	£	£
Staff Cards, Gifts and Entertainment		20,635		
Client Entertainment	B1	8,451	8,451	
CSR Account (Charitable donations)	C1	5,386		5,386
Staff Refreshments		1,427		
		35,899	8,451	5,386
		F2		

F10 Subs and donations

	Per accounts
	£
Law service subscription	9,062
Subscriptions	7,956
	17,018
	F2

F11 Motor running costs

	Per accounts
	£
Fuel Costs	6,311
PE13 PLE van repairs	3,847
Vehicle Repairs and Servicing	2,848
Miscellaneous Motor Expenses	2,327
Vehicle Licences	786
	16,119
	F2

People Group Services Limited
Year ended 31 March 2025

F12 **Repairs and maintenance**

	Per accounts
	£
Office Equipment Hire & Repairs	3,189
Building Repairs and Maintenance	2,438
Bank Charges	1,442
	7,069
	F2

F13 **Interest payable**

		Per accounts	LR debits
		£	£
Hire purchase interest payable	B9	7,642	7,642
		7,642	7,642
		F1	

People Group Services Limited
Year ended 31 March 2025

G1 CT600 return values

	CT600 box	£
Profits before deductions and reliefs		
Profits before other deductions and reliefs	235	-
Profits chargeable to corporation tax	315	nil
Tax calculation		
Corporation tax	430	-
Corporation tax chargeable	440	-
Calculation of tax outstanding or overpaid		
Tax payable on loans and arrangements to participators	480	5,924.48
Tax chargeable	510	5,924.48
Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments	525	5,924.48
Self-assessment of tax payable	528	5,924.48
Tax reconciliation		
Tax outstanding	600	5,924.48
Information about capital allowances and balancing charges/disposal value		
Allowances and charges in calculation of trading profits and losses		
Annual investment allowance	690	53,034
Special rate pool - capital allowances	695	6,907
Main pool - capital allowances	705	55,579
Qualifying expenditure		
Other machinery and plant	775	164,158
Losses, deficits and excess amounts		
Amount arising		
Trading losses - amount	780	249,508
Trading losses - maximum available for surrender as group relief	785	249,508
Non-trading losses on intangible fixed assets - amount	830	13,000
Non-trading losses on intangible fixed assets - maximum available for surrender as group relief	835	13,000
Excess amounts		
Excess qualifying donations	845	5,386

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**	People Group Services Limited
2	**Company registration number**	11570329
3	**Tax reference**	2669219133
4	**Type of company**	0

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 04 2024

35 **to** DD MM YYYY 31 03 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**	X
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 ☒

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** £ 195872 . 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** £ . 00

160 **Trading losses brought forward set against trading profits** £ . 00

165 **Net trading profits** - box 155 minus box 160 £ . 00

170 **Bank, building society or other interest, and profits from non-trading loan relationships** £ . 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	£ 0.00

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** £ . 00

290 **Non-trade capital allowances** £ . 00

295 **Total of deductions and reliefs**
– total of boxes 240 to 275, 285 and 290 £ . 00

300 **Profits before qualifying donations and group relief**
– box 235 minus box 295 £ 0 . 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 £ 0 . 00

320 **Ring fence profits included** £ . 00

325 **Northern Ireland profits included** £ . 00

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	£ 0.00
Marginal relief	435	£ .
Corporation Tax chargeable - box 430 minus box 435	440	£ 0.00

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	£ 0.00
480	**Tax payable on loans and arrangements to participators**	£ 5924.48
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	£ 5924.48
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	£ 5924.48
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	£ 5924.48

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	£ 5924.48
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**	£ 53034		
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**	£ 6907	**700**	£
Machinery and plant – main pool	**705**	£ 55579	**710**	£
Structures and buildings	**711**	£		
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	£ .00
765	Designated environmentally friendly machinery and plant	£ .00
770	Machinery and plant on long-life assets and integral features	£ .00
771	Structures and buildings	£ .00
772	Machinery and plant – super-deduction	£ .00
773	Machinery and plant – special rate allowance	£ .00
775	Other machinery and plant	£ 164158.00

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	£ 249508	785	£ 249508
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	£ 13000	835	£ 13000

Excess amounts

	Amount		Maximum available for surrender as group relief	
Non-trade capital allowances			840	£
Qualifying donations			845	£ 5386
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**

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**

DocuSigned by:
Terry Hillier
1794F54A67AA4B8...

980 **Date** DD MM YYYY

16 March 2026 | 04:39 PDT

985 **Status**

Director

HM Revenue & Customs

Company Tax Return – supplementary page
Close company loans and arrangements to confer benefits on participators

CT600A (2015) Version 3 for accounting periods starting on or after 1 April 2015

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 *CT600A - Close Company Loans and arrangements to confer benefits* for further guidance about completing this supplementary page.

Company information

A1 **Company name** People Group Services Limited

A2 **Tax reference** 26692 19133

Period covered by this supplementary page (cannot exceed 12 months)

A3 **from** *DD MM YYYY* 01 04 2024

A4 **to** *DD MM YYYY* 31 03 2025

Loans or arrangements made during the return period

Part 1: Loans and arrangements made

Put an 'X' in this box if any/all loans made during the period have been repaid, released, or written off, or, in the case of arrangements, return payments have been made before the end of the period. A5 ☐

Outstanding loans and arrangements made

A10	A	B
	Name of participator or associate	**Amount of loan/benefit**
1	T Hillier	£ 62,554
2		£
3		£
4		£
5		£
6		£

A15	Total	£ 62,554
A20	Tax chargeable	£ 21,111.98

box A15 multiplied by rate applicable

Part 2: Relief for return payments and/or amounts repaid, released or written off within 9 months

A25	A	B	C	D
	Name of participator or associate	**Amount repaid/return repayments made**	**Amount released or written off**	**Date of repayment, release or write-off**
1	T Hillier	£ 45,000	£	31/12/2025
2		£	£	
3		£	£	
4		£	£	
5		£	£	
6		£	£	

A30	Totals	£ 45,000	£	A35

A40	Totals	£ 45,000

total amount of boxes A30 and A35

A45	Relief due	£ 15,187.50

box A40 multiplied by rate applicable

Part 3: Relief due now for return payments and/or amounts repaid, released or written off later

Most companies will not need to complete part 3. See the CT600 guide about when to complete this section.

A50	A	B	C	D
	Name of participator or associate	Amount repaid/return payments made	Amount released or written off	Date of repayment, release or write-off
1		£	£	
2		£	£	
3		£	£	
4		£	£	
5		£	£	
6		£	£	

A55	Totals	£	£	A60

A65	Totals	£

total of boxes A55 and A60

A70	Relief due	£

box A65 multiplied by rate applicable

Put an 'X' in box 485 on form CT600 if you have completed box A70

Summary information

A75	**Total of all loans and arrangements, for all periods, outstanding at the end of the return period**	£ 62554·00
A80	**Tax payable**	£ 5924·48 box A20 minus total of boxes A45 and A70

Copy the figure in box A80 to box 480 on form CT600

HM Revenue & Customs

Company Tax Return – supplementary page

Group and consortium relief

CT600C (2018) Version 3 for accounting periods starting on or after 1 April 2015

Your Company Tax Return – supplementary page

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 CT600C - Group and consortium relief for further guidance about completing this supplementary page, including information about the penalties that apply.

Company information

C1 **Company name** People Group Services Limited

C2 **Tax reference** 26692 19133

Period covered by this supplementary page (cannot exceed 12 months)

C3 from DD MM YYYY 01 04 2024

C4 to DD MM YYYY 31 03 2025

Part 1: Claims to group relief

You need to complete this part if you are claiming group relief in your calculation of Corporation Tax payable. Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim. Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium. If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C5	A	B	C	D
	Name of surrendering company	**Accounting period of surrendering company***	**Tax reference****	**Amount claimed**
1				£
2				£
3				£
4				£
5				£
6				£
7				£

C10	Total	£

Enter this amount in box 310 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C15 if a group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C15 ☐

Put an 'X' in box C20 if a group relief claim involves losses of a non-resident company other than those covered by box C15, or involves a non-resident link company C20 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C25 to confirm

C25 ☐

C30 **Name of authorised company**

C35 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C40 **Status**

Part 2: Amounts surrendered as group relief

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force
- **a notice of consent to each claim is needed**
- **this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below**
- **send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief**
- **the consent of all the other consortium members is needed for consortium relief**

Surrender as group relief

C45	**Trading losses - total**	£ 249,508
C46	**Trading losses - Northern Ireland**	£
C50	**Excess non-trade capital allowances over income from which they are primarily deductible**	£
C55	**Non-trading deficit on loan relationships**	£
C60	**Excess qualifying charitable donations over profits**	£ 5,386
C65	**Excess UK property business losses over profits**	£
C70	**Excess of management expenses over profits**	£
C75	**Non-trading deficits on intangible fixed assets**	£ 13,000
C80	**Total**	£ 267,894

Details of surrender

C85	A	B	C	D
	Name of claimant company	**Accounting period of claimant company***	**Tax reference****	**Amount surrendered**
1	People PAYE Limited		1956119075	£ 259,418
2	People Payments Limited		7947622256	£ 8,476
3				£
4				£
5				£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C90 Total £ 267,894

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C95	**Company name**	People Group Services Limited
C100	**Tax reference**	26692 19133
C105	**Accounting period Start date** DD MM YYYY	01 04 2024
C110	**Accounting period End date** DD MM YYYY	31 03 2025

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C115	**Full name of person authorising**	...
C120	**Status** **Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.**	Director

Part 3: Claims to group relief for carried forward losses

You need to complete this part if you are claiming group relief for carried forward losses in your calculation of Corporation Tax payable.
Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim.
Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium.
If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C125	A	B	C	D
	Name of surrendering company	**Accounting period of surrendering company***	**Tax reference****	**Amount claimed**
1				£
2				£
3				£
4				£
5				£
6				£
7				£

C130	Total	£

Enter this amount in box 312 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return
** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C135 if a group relief for carried forward losses claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C135 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C140 to confirm

C140 ☐

C145 **Name of authorised company**

C150 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C155 **Status**

Part 4: Amounts surrendered as group relief for carried forward losses

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force

- **a notice of consent to each claim is needed**
- **this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below**
- **send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief for carried forward losses**
- **the consent of all the other consortium members is needed for consortium relief for carried forward losses**

Surrender as group relief for carried forward losses

C160	**Trading losses carried forward - total**	£ 103,973
C161	**Trading losses carried forward - Northern Ireland**	£
C165	**Non-trading deficit on loan relationships carried forward**	£
C170	**UK property business losses carried forward**	£
C175	**Management expenses carried forward**	£
C180	**Non-trading deficits on intangible fixed assets carried forward**	£
C185	**Total**	£ 103,973

Details of surrender

C190	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1	People PAYE Limited		1956119075	£ 91,835
2	People Group Operations Limited		2097703618	£ 5,888
3	People Payments Limited		7947622256	£ 6,250
4				£
5				£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C195 Total £ 103,973

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C200	**Company name**	People Group Services Limited
C205	**Tax reference**	26692 19133
C210	**Accounting period Start date** DD MM YYYY	01 04 2024
C215	**Accounting period End date** DD MM YYYY	31 03 2025

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C220	**Full name of person authorising**	...
C225	**Status** **Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.**	Director

People Group Operations Limited

Corporation Tax Computation

Year ended 31 March 2025

Client reference: 116570

Tax reference: 623 20977 03618

People Group Operations Limited
Year ended 31 March 2025

Contents

Corporation tax computation

Trading income

Profit and loss account analysis

Additional e-filing disclosures

People Group Operations Limited

Year ended 31 March 2025

A1 Corporation tax

	Tax
	£
Corporation tax payable	nil

A2 Taxable total profits

		£
Income		
Trading profits	B1	5,888
Deductions and reliefs		
Group relief for carried forward losses	A3	(5,888)
Taxable total profits		nil

A3 Group relief carried forward claims

	Tax reference	Accounting period dates		Claim
				£
People Group Services Limited	623 26692 19133	01/04/2024	31/03/2025	5,888
				5,888
				A2

People Group Operations Limited

Year ended 31 March 2025

B1 Accounts adjustments

		£
Profit per accounts	C1	5,888
Adjusted profit		5,888
		A2

People Group Operations Limited
Year ended 31 March 2025

C1 **Profit and loss account**

		£	£
Turnover			6,000
Expenses			
Administrative expenses	C2	112	
			(112)
Profit on ordinary activities before taxation	B1		5,888

C2 **Administrative expenses**

	Per accounts
	£
Finance charges	112
	112
	C1

People Group Operations Limited
Year ended 31 March 2025

D1 CT600 return values

	CT600 box	£
Income		
Trading profits	155	5,888
Net trading profits	165	5,888
Profits before deductions and reliefs		
Profits before other deductions and reliefs	235	5,888
Profits before qualifying donations and group relief	300	5,888
Group relief for carried forward losses	312	5,888
Profits chargeable to corporation tax	315	nil
Tax calculation		
Corporation tax	430	-
Corporation tax chargeable	440	-
Calculation of tax outstanding or overpaid		
Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments	525	-
Self-assessment of tax payable	528	nil

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** People Group Operations Limited

2 **Company registration number** 1 1 2 0 5 2 5 3

3 **Tax reference** 2 0 9 7 7 0 3 6 1 8

4 **Type of company** 0

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 04 2024

35 **to** DD MM YYYY 31 03 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**	☒
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**	£ 6000·00
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**	£ 5888·00
160	**Trading losses brought forward set against trading profits**	£ ·00
165	**Net trading profits** - box 155 minus box 160	£ 5888·00
170	**Bank, building society or other interest, and profits from non-trading loan relationships**	£ ·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	£ 5888.00

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** £ · 00

290 **Non-trade capital allowances** £ · 00

295 **Total of deductions and reliefs**
– total of boxes 240 to 275, 285 and 290 £ · 00

300 **Profits before qualifying donations and group relief**
– box 235 minus box 295 £ 5888 · 00

305 **Qualifying donations** £ · 00

310 **Group relief** £ · 00

312 **Group relief for carried forward losses** £ 5888 · 00

315 **Profits chargeable to Corporation Tax**
– box 300 minus boxes 305, 310 and 312 £ 0 · 00

320 **Ring fence profits included** £ · 00

325 **Northern Ireland profits included** £ · 00

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	£ 0.00
Marginal relief	435	£ .
Corporation Tax chargeable - box 430 minus box 435	440	£ 0.00

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	£ 0.00
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	£ 0 . 0 0
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	£ 0 . 0 0
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	£ 0 . 0 0

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	£ .
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**	£ . 0 0
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**	£ . 0 0

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 £ . 0 0

660 R&D enhanced expenditure £ . 0 0

663 Creatives core expenditure £ . 0 0

665 Creatives additional deduction £ . 0 0

670 R&D enhanced expenditure and creatives additional deduction
total box 660 and box 665 £ . 0 0

675 R&D enhanced expenditure of a SME on work subcontracted to it by a large company £ . 0 0

680 Vaccine research expenditure £ . 0 0

Land remediation enhanced expenditure

685 Enter the total enhanced expenditure £ . 0 0

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** £	
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	£ .00
765	Designated environmentally friendly machinery and plant	£ .00
770	Machinery and plant on long-life assets and integral features	£ .00
771	Structures and buildings	£ .00
772	Machinery and plant – super-deduction	£ .00
773	Machinery and plant – special rate allowance	£ .00
775	Other machinery and plant	£ .00

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 £ .00

857 Amount of group relief claimed which relates to NI trading losses used against NI trading profits £ .00

858 Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits £ .00

Overpayments and repayments

Small repayments

860 Do not repay sums of £ .00 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**

DocuSigned by:
...Terry Hillier
4794F54A67AA4B8...

980 **Date** DD MM YYYY

16 March 2026 | 04:39 PDT

985 **Status**

DIRECTOR

HM Revenue
& Customs

Company Tax Return – supplementary page

Group and consortium relief

CT600C (2018) Version 3 for accounting periods starting on or after 1 April 2015

Your Company Tax Return – supplementary page

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 CT600C - Group and consortium relief for further guidance about completing this supplementary page, including information about the penalties that apply.

Company information

C1 **Company name** People Group Operations Limited

C2 **Tax reference** 2 0 9 7 7 0 3 6 1 8

Period covered by this supplementary page (cannot exceed 12 months)

C3 from DD MM YYYY 0 1 0 4 2 0 2 4

C4 to DD MM YYYY 3 1 0 3 2 0 2 5

Part 1: Claims to group relief

You need to complete this part if you are claiming group relief in your calculation of Corporation Tax payable. Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim. Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium. If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C5	A	B	C	D
	Name of surrendering company	**Accounting period of surrendering company***	**Tax reference****	**Amount claimed**
1				£
2				£
3				£
4				£
5				£
6				£
7				£

C10	Total	£

Enter this amount in box 310 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C15 if a group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C15 ☐

Put an 'X' in box C20 if a group relief claim involves losses of a non-resident company other than those covered by box C15, or involves a non-resident link company C20 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C25 to confirm

C25 ☐

C30 **Name of authorised company**

C35 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C40 **Status**

Part 2: Amounts surrendered as group relief

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force

- **a notice of consent to each claim is needed**
- **this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below**
- **send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief**
- **the consent of all the other consortium members is needed for consortium relief**

Surrender as group relief

C45	**Trading losses - total**	£
C46	**Trading losses - Northern Ireland**	£
C50	**Excess non-trade capital allowances over income from which they are primarily deductible**	£
C55	**Non-trading deficit on loan relationships**	£
C60	**Excess qualifying charitable donations over profits**	£
C65	**Excess UK property business losses over profits**	£
C70	**Excess of management expenses over profits**	£
C75	**Non-trading deficits on intangible fixed assets**	£
C80	**Total**	£

Details of surrender

C85	A	B	C	D
	Name of claimant company	**Accounting period of claimant company***	**Tax reference****	**Amount surrendered**
1				£
2				£
3				£
4				£
5				£

C90 Total £

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C95 **Company name**

C100 **Tax reference**

C105 **Accounting period Start date** DD MM YYYY

C110 **Accounting period End date** DD MM YYYY

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C115 **Full name of person authorising**

C120 **Status**
Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.

Part 3: Claims to group relief for carried forward losses

You need to complete this part if you are claiming group relief for carried forward losses in your calculation of Corporation Tax payable.
Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim.
Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium.
If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C125	A	B	C	D
	Name of surrendering company	**Accounting period of surrendering company***	**Tax reference****	**Amount claimed**
1	People Group Services Limited		2669219133	£ 5,888
2				£
3				£
4				£
5				£
6				£
7				£

C130	Total	£ 5,888

Enter this amount in box 312 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C135 if a group relief for carried forward losses claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C135 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C140 to confirm

C140 ☐

C145 **Name of authorised company**

C150 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C155 **Status**

Part 4: Amounts surrendered as group relief for carried forward losses

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force

- **a notice of consent to each claim is needed**
- **this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below**
- **send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief for carried forward losses**
- **the consent of all the other consortium members is needed for consortium relief for carried forward losses**

Surrender as group relief for carried forward losses

C160	**Trading losses carried forward - total**	£
C161	**Trading losses carried forward - Northern Ireland**	£
C165	**Non-trading deficit on loan relationships carried forward**	£
C170	**UK property business losses carried forward**	£
C175	**Management expenses carried forward**	£
C180	**Non-trading deficits on intangible fixed assets carried forward**	£
C185	**Total**	£

Details of surrender

C190	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1				£
2				£
3				£
4				£
5				£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C195 Total £

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C200 **Company name**

C205 **Tax reference**

C210 **Accounting period Start date** DD MM YYYY

C215 **Accounting period End date** DD MM YYYY

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C220 **Full name of person authorising**

C225 **Status**
Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.

People CIS Limited

Corporation Tax Computation

Year ended 31 March 2025

Client reference: 110365

Tax reference: 333 20030 00219

People CIS Limited
Year ended 31 March 2025

Contents

Corporation tax computation

Trading income

Non-trade financial profits and losses

Profit and loss account analysis

Additional e-filing disclosures

People CIS Limited

Year ended 31 March 2025

A1 Corporation tax

	Tax
	£
Corporation tax payable	nil

A2 Group relief surrenders

	Tax reference		Accounting period dates		Surrender
					£
People PAYE Limited	623 19561 19075		01/04/2024	31/03/2025	128
		below			128

Surrender as group relief		
Trading losses	B2	128
	above	128

A3 Carried forward amounts

		Brought forward	Carried forward
		£	£
Trading losses (pre-1 April 2017)	B2	159,770	159,770
Non-trade loan relationship deficit (pre-1 April 2017)	C1	6,350	6,350

People CIS Limited
Year ended 31 March 2025

B1 Accounts adjustments

		£
Loss per accounts	D1	(128)
Adjusted loss		(128)
		B2

B2 Losses

		£
Current period losses		
Trading loss for the period	B1	128
Group relief surrender	A2	(128)
Available to be carried forward		nil
Losses carried forward - pre-1 April 2017		
Trading loss brought forward	A3	159,770
Trading loss carried forward	A3	159,770

People CIS Limited

Year ended 31 March 2025

C1 Non-trade financial losses

		£
Losses carried forward - pre-1 April 2017		
Non-trade loan relationship deficit brought forward	A3	6,350
Non-trade loan relationship deficit carried forward	A3	6,350

People CIS Limited
Year ended 31 March 2025

D1 Profit and loss account

		£	£
Expenses			
Administrative expenses	D2	128	
			(128)
Loss on ordinary activities before taxation	B1		(128)

D2 Administrative expenses

		Per accounts
		£
Finance charges		93
Legal and professional	D3	35
		128
		D1

D3 Legal and professional

	Per accounts
	£
ICO	35
	35
	D2

People CIS Limited
Year ended 31 March 2025

E1 CT600 return values

	CT600 box	£
Profits before deductions and reliefs		
Profits before other deductions and reliefs	235	-
Profits chargeable to corporation tax	315	nil
Tax calculation		
Corporation tax	430	-
Corporation tax chargeable	440	-
Calculation of tax outstanding or overpaid		
Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments	525	-
Self-assessment of tax payable	528	nil
Losses, deficits and excess amounts		
Amount arising		
Trading losses - amount	780	128
Trading losses - maximum available for surrender as group relief	785	128

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**	People CIS Limited
2	**Company registration number**	06933298
3	**Tax reference**	2003000219
4	**Type of company**	0

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 04 2024

35 **to** DD MM YYYY 31 03 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**	X
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** ☒

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** £ 0 · 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** £ · 00

160 **Trading losses brought forward set against trading profits** £ · 00

165 **Net trading profits** - box 155 minus box 160 £ · 00

170 **Bank, building society or other interest, and profits from non-trading loan relationships** £ · 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 £ 0.00

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)** £ . 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	£ 0.00
Marginal relief	435	£ .
Corporation Tax chargeable - box 430 minus box 435	440	£ 0.00

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	£ 0.00
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	£ 0 . 0 0
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	£ 0 . 0 0
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	£ 0 . 0 0

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	£ .
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	£ . 0 0
660	R&D enhanced expenditure	£ . 0 0
663	Creatives core expenditure	£ . 0 0
665	Creatives additional deduction	£ . 0 0
670	**R&D enhanced expenditure and creatives additional deduction** total box 660 and box 665	£ . 0 0
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	£ . 0 0
680	Vaccine research expenditure	£ . 0 0

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	£ . 0 0

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 £	
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	£ .00
765	Designated environmentally friendly machinery and plant	£ .00
770	Machinery and plant on long-life assets and integral features	£ .00
771	Structures and buildings	£ .00
772	Machinery and plant – super-deduction	£ .00
773	Machinery and plant – special rate allowance	£ .00
775	Other machinery and plant	£ .00

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 £ 128	785 £ 128
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**

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**

DocuSigned by:
Terry Hillier
179AF54A67AA4B8...

980 **Date** DD MM YYYY

16 March 2026 | 04:39 PDT

985 **Status**

DIRECTOR

HM Revenue & Customs

Company Tax Return – supplementary page

Group and consortium relief

CT600C (2018) Version 3 for accounting periods starting on or after 1 April 2015

Your Company Tax Return – supplementary page

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 CT600C - Group and consortium relief for further guidance about completing this supplementary page, including information about the penalties that apply.

Company information

C1 **Company name** People CIS Limited

C2 **Tax reference** 2 0 0 3 0 0 0 2 1 9

Period covered by this supplementary page (cannot exceed 12 months)

C3 from DD MM YYYY 0 1 0 4 2 0 2 4

C4 to DD MM YYYY 3 1 0 3 2 0 2 5

Part 1: Claims to group relief

You need to complete this part if you are claiming group relief in your calculation of Corporation Tax payable. Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim. Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium. If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C5	A	B	C	D
	Name of surrendering company	**Accounting period of surrendering company***	**Tax reference****	**Amount claimed**
1				£
2				£
3				£
4				£
5				£
6				£
7				£

C10	Total	£

Enter this amount in box 310 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C15 if a group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C15 ☐

Put an 'X' in box C20 if a group relief claim involves losses of a non-resident company other than those covered by box C15, or involves a non-resident link company C20 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C25 to confirm

C25 ☐

C30 **Name of authorised company**

C35 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C40 **Status**

Part 2: Amounts surrendered as group relief

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force

- a notice of consent to each claim is needed
- this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below
- send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief
- the consent of all the other consortium members is needed for consortium relief

Surrender as group relief

C45	Trading losses - total	£ 128
C46	Trading losses - Northern Ireland	£
C50	Excess non-trade capital allowances over income from which they are primarily deductible	£
C55	Non-trading deficit on loan relationships	£
C60	Excess qualifying charitable donations over profits	£
C65	Excess UK property business losses over profits	£
C70	Excess of management expenses over profits	£
C75	Non-trading deficits on intangible fixed assets	£
C80	Total	£ 128

Details of surrender

C85	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1	People PAYE Limited		1956119075	£ 128
2				£
3				£
4				£
5				£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C90 Total £ 128

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C95 Company name: People CIS Limited

C100 Tax reference: 20030 00219

C105 Accounting period Start date DD MM YYYY: 01 04 2024

C110 Accounting period End date DD MM YYYY: 31 03 2025

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C115 Full name of person authorising: ...

C120 Status: DIRECTOR

Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.

Part 3: Claims to group relief for carried forward losses

You need to complete this part if you are claiming group relief for carried forward losses in your calculation of Corporation Tax payable.
Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim.
Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium.
If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C125	A	B	C	D
	Name of surrendering company	**Accounting period of surrendering company***	**Tax reference****	**Amount claimed**
1				£
2				£
3				£
4				£
5				£
6				£
7				£

C130	Total	£

Enter this amount in box 312 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return
** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C135 if a group relief for carried forward losses claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C135 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C140 to confirm

C140 ☐

C145 **Name of authorised company**

C150 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C155 **Status**

Part 4: Amounts surrendered as group relief for carried forward losses

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force
- **a notice of consent to each claim is needed**
- **this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below**
- **send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief for carried forward losses**
- **the consent of all the other consortium members is needed for consortium relief for carried forward losses**

Surrender as group relief for carried forward losses

C160	**Trading losses carried forward - total**	£
C161	**Trading losses carried forward - Northern Ireland**	£
C165	**Non-trading deficit on loan relationships carried forward**	£
C170	**UK property business losses carried forward**	£
C175	**Management expenses carried forward**	£
C180	**Non-trading deficits on intangible fixed assets carried forward**	£
C185	**Total**	£

Details of surrender

C190	A	B	C	D
	Name of claimant company	**Accounting period of claimant company***	**Tax reference****	**Amount surrendered**
1				£
2				£
3				£
4				£
5				£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C195 Total £

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C200 **Company name**

C205 **Tax reference**

C210 **Accounting period Start date** DD MM YYYY

C215 **Accounting period End date** DD MM YYYY

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C220 **Full name of person authorising**

C225 **Status**
Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.

Bishop Fleming

People MDSC Limited

Corporation Tax Computation

Year ended 31 March 2025

Client reference: 116569

Tax reference: 623 22400 23712

People MDSC Limited

Year ended 31 March 2025

Contents

Corporation tax computation

Trading income

Profit and loss account analysis

Additional e-filing disclosures

People MDSC Limited

Year ended 31 March 2025

A1 **Corporation tax**

	Tax
	£
Corporation tax payable	nil

A2 **Group relief surrenders**

	Tax reference		Accounting period dates		Surrender
					£
People PAYE Limited	623 19561 19075		01/04/2024	31/03/2025	76
		below			76

Surrender as group relief		
Trading losses	B2	76
	above	76

People MDSC Limited
Year ended 31 March 2025

B1 Accounts adjustments

		£
Loss per accounts	C1	(76)
Adjusted loss		(76)
		B2

B2 Losses

		£
Trading loss for the period	B1	76
Group relief surrender	A2	(76)
Trading loss carried forward		nil

People MDSC Limited
Year ended 31 March 2025

C1 Profit and loss account

		£	£
Expenses			
Administrative expenses	C2	76	
			(76)
Loss on ordinary activities before taxation	B1		(76)

C2 Administrative expenses

	Per accounts
	£
Finance charges	76
	76
	C1

People MDSC Limited
Year ended 31 March 2025

D1 CT600 return values

	CT600 box	£
Profits before deductions and reliefs		
Profits before other deductions and reliefs	235	-
Profits chargeable to corporation tax	315	nil
Tax calculation		
Corporation tax	430	-
Corporation tax chargeable	440	-
Calculation of tax outstanding or overpaid		
Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments	525	-
Self-assessment of tax payable	528	nil
Losses, deficits and excess amounts		
Amount arising		
Trading losses - amount	780	76
Trading losses - maximum available for surrender as group relief	785	76

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**	People MDSC Limited
2	**Company registration number**	11570398
3	**Tax reference**	2240023712
4	**Type of company**	0

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 04 2024

35 **to** DD MM YYYY 31 03 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**	X
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**	☒
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**	£ 0 . 0 0
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**	£ . 0 0
160	**Trading losses brought forward set against trading profits**	£ . 0 0
165	**Net trading profits** - box 155 minus box 160	£ . 0 0
170	**Bank, building society or other interest, and profits from non-trading loan relationships**	£ . 0 0
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** £ . 0 0

180 **Non-exempt dividends or distributions from non-UK resident companies** £ . 0 0

185 **Income from which Income Tax has been deducted** £ . 0 0

190 **Income from a property business** £ . 0 0

195 **Non-trading gains on intangible fixed assets** £ . 0 0

200 **Tonnage tax profits** £ . 0 0

205 **Income not falling under any other heading** £ . 0 0

Chargeable gains

210 **Gross chargeable gains** £ . 0 0

215 **Allowable losses including losses brought forward** £ . 0 0

220 **Net chargeable gains** - box 210 minus box 215 £ . 0 0

Profits before deductions and reliefs

225 **Losses brought forward against certain investment income** £ . 0 0

230 **Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits** £ . 0 0

235 **Profits before other deductions and reliefs** – net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230 £ 0 . 0 0

Deductions and reliefs

240 **Losses on unquoted shares** £ . 0 0

245 **Management expenses** £ . 0 0

250 **UK property business losses for this or previous accounting period** £ . 0 0

255 **Capital allowances for the purposes of management of the business** £ . 0 0

260 **Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)** £ . 0 0

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	£ 0.00
Marginal relief	435	£ .
Corporation Tax chargeable - box 430 minus box 435	440	£ 0.00

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	£ 0.00
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	£ 0.00
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	£ 0.00
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	£ 0.00

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 £ .

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** £ . 0 0

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** £ . 0 0

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	£		
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	£ .00
765	Designated environmentally friendly machinery and plant	£ .00
770	Machinery and plant on long-life assets and integral features	£ .00
771	Structures and buildings	£ .00
772	Machinery and plant – super-deduction	£ .00
773	Machinery and plant – special rate allowance	£ .00
775	Other machinery and plant	£ .00

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 £ 76	785 £ 76
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**

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**

DocuSigned by:
Terry Hillier
1794F54A67AA4B8...

980 **Date** DD MM YYYY

16 March 2026 | 04:39 PDT

985 **Status**

Director

HM Revenue
& Customs

Company Tax Return – supplementary page

Group and consortium relief

CT600C (2018) Version 3 for accounting periods starting on or after 1 April 2015

Your Company Tax Return – supplementary page

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 CT600C - Group and consortium relief for further guidance about completing this supplementary page, including information about the penalties that apply.

Company information

C1 **Company name** People MDSC Limited

C2 **Tax reference** 2 2 4 0 0 2 3 7 1 2

Period covered by this supplementary page (cannot exceed 12 months)

C3 from DD MM YYYY 0 1 0 4 2 0 2 4

C4 to DD MM YYYY 3 1 0 3 2 0 2 5

Part 1: Claims to group relief

You need to complete this part if you are claiming group relief in your calculation of Corporation Tax payable. Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim. Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium. If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C5	A	B	C	D
	Name of surrendering company	**Accounting period of surrendering company***	**Tax reference****	**Amount claimed**
1				£
2				£
3				£
4				£
5				£
6				£
7				£

C10	Total	£

Enter this amount in box 310 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C15 if a group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C15 ☐

Put an 'X' in box C20 if a group relief claim involves losses of a non-resident company other than those covered by box C15, or involves a non-resident link company C20 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C25 to confirm

C25 ☐

C30 **Name of authorised company**

C35 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C40 **Status**

Part 2: Amounts surrendered as group relief

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force
- a notice of consent to each claim is needed
- this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below
- send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief
- the consent of all the other consortium members is needed for consortium relief

Surrender as group relief

C45	Trading losses - total	£ 76
C46	Trading losses - Northern Ireland	£
C50	Excess non-trade capital allowances over income from which they are primarily deductible	£
C55	Non-trading deficit on loan relationships	£
C60	Excess qualifying charitable donations over profits	£
C65	Excess UK property business losses over profits	£
C70	Excess of management expenses over profits	£
C75	Non-trading deficits on intangible fixed assets	£
C80	Total	£ 76

Details of surrender

C85	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1	People PAYE Limited		1956119075	£ 76
2				£
3				£
4				£
5				£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C90 Total £ 76

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C95 Company name: People MDSC Limited

C100 Tax reference: 22400 23712

C105 Accounting period Start date DD MM YYYY: 01 04 2024

C110 Accounting period End date DD MM YYYY: 31 03 2025

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C115 Full name of person authorising: ...

C120 Status: Director

Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.

Part 3: Claims to group relief for carried forward losses

You need to complete this part if you are claiming group relief for carried forward losses in your calculation of Corporation Tax payable.
Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim.
Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium.
If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C125	A	B	C	D
	Name of surrendering company	Accounting period of surrendering company*	Tax reference**	Amount claimed
1				£
2				£
3				£
4				£
5				£
6				£
7				£

C130	Total	£

Enter this amount in box 312 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C135 if a group relief for carried forward losses claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C135 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C140 to confirm

C140 ☐

C145 **Name of authorised company**

C150 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C155 **Status**

Part 4: Amounts surrendered as group relief for carried forward losses

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force

- **a notice of consent to each claim is needed**
- **this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below**
- **send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief for carried forward losses**
- **the consent of all the other consortium members is needed for consortium relief for carried forward losses**

Surrender as group relief for carried forward losses

C160	**Trading losses carried forward - total**	£
C161	**Trading losses carried forward - Northern Ireland**	£
C165	**Non-trading deficit on loan relationships carried forward**	£
C170	**UK property business losses carried forward**	£
C175	**Management expenses carried forward**	£
C180	**Non-trading deficits on intangible fixed assets carried forward**	£
C185	**Total**	£

Details of surrender

C190	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1				£
2				£
3				£
4				£
5				£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C195	Total	£

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C200	**Company name**	
C205	**Tax reference**	
C210	**Accounting period Start date** DD MM YYYY	
C215	**Accounting period End date** DD MM YYYY	

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C220	**Full name of person authorising**	
C225	**Status** **Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.**	

Bishop Fleming

People PAYE Limited

Corporation Tax Computation

Year ended 31 March 2025

Client reference: 116590

Tax reference: 623 19561 19075

People PAYE Limited

Year ended 31 March 2025

Contents

People PAYE Limited

Year ended 31 March 2025

A1 Corporation tax

	Tax
	£
Corporation tax payable	nil

A2 Taxable total profits

		£
Income		
Trading profits	B1	358,489
Deductions and reliefs		
Group relief	A3	(266,654)
Group relief for carried forward losses	A4	(91,835)
Taxable total profits		nil

A3 Group relief claims

	Tax reference	Accounting period dates		Claim
				£
People PSC Limited	201 29668 28294	01/04/2024	31/03/2025	2,428
People Umbrella Limited	623 76573 22303	01/04/2024	31/03/2025	4,604
People MDSC Limited	623 22400 23712	01/04/2024	31/03/2025	76
People Group Services Limited	623 26692 19133	01/04/2024	31/03/2025	259,418
People CIS Limited	333 20030 00219	01/04/2024	31/03/2025	128
				266,654
				A2

A4 Group relief carried forward claims

	Tax reference	Accounting period dates		Claim
				£
People Group Services Limited	623 26692 19133	01/04/2024	31/03/2025	91,835
				91,835
				A2

People PAYE Limited
Year ended 31 March 2025

B1 Accounts adjustments

		£
Profit per accounts	C1	367,456
Deduct		
Pension contributions adjustment	B3	(8,967)
Adjusted profit		358,489
		A2

B2 Provisions

		Brought forward	Utilised allowed	P&L amount	Carried forward	Tax adjustment
		£	£	£	£	£
Amounts allowed when provided for						
Bad debt provision - specific	C2	13,124	13,124	-	-	-
		13,124	13,124	nil	nil	nil

B3 Pension Scheme

	Unrelieved brought forward	P&L amount	Relief in current period	Unrelieved carried forward	Tax adjustment
	£	£	£	£	£
Pension contributions					
Period ending on 31 March 2025	88,894	232,493	(241,460)	79,927	(8,967)
	88,894	232,493	(241,460)	79,927	(8,967)
					B1

Note:

s197 FA 2004 spreading of the relief does not apply because the amount of the current period contributions does not exceed 210% of the prior period contributions

People PAYE Limited

Year ended 31 March 2025

C1 Profit and loss account

		£	£
Turnover			27,050,747
Cost of sales			(26,671,076)
Gross profit			379,671
Expenses			
Administrative expenses	C2	12,215	
			(12,215)
Profit on ordinary activities before taxation	B1		367,456

C2 Administrative expenses

		Per accounts
		£
Bad debts		9,670
Legal and professional	C3	1,761
Finance charges		484
Advertising and promotion		300
		12,215
		C1

C3 Legal and professional

	Per accounts
	£
ICO	1,761
	1,761
	C2

People PAYE Limited
Year ended 31 March 2025

D1 **CT600 return values**

	CT600 box	£
Income		
Trading profits	155	358,489
Net trading profits	165	358,489
Profits before deductions and reliefs		
Profits before other deductions and reliefs	235	358,489
Profits before qualifying donations and group relief	300	358,489
Group relief	310	266,654
Group relief for carried forward losses	312	91,835
Profits chargeable to corporation tax	315	nil
Tax calculation		
Corporation tax	430	-
Corporation tax chargeable	440	-
Calculation of tax outstanding or overpaid		
Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments	525	-
Self-assessment of tax payable	528	nil

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**: People PAYE Limited

2 **Company registration number**: 11098037

3 **Tax reference**: 1956119075

4 **Type of company**: 0

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 04 2024

35 **to** DD MM YYYY: 31 03 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** ☒ X

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**	☒
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**	£ 27050747 · 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**	£ 358489 · 00
160	**Trading losses brought forward set against trading profits**	£ · 00
165	**Net trading profits** - box 155 minus box 160	£ 358489 · 00
170	**Bank, building society or other interest, and profits from non-trading loan relationships**	£ · 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	£ 358489.00

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**	£ .00
290	**Non-trade capital allowances**	£ .00
295	**Total of deductions and reliefs** – total of boxes 240 to 275, 285 and 290	£ .00
300	**Profits before qualifying donations and group relief** – box 235 minus box 295	£ 358489.00
305	**Qualifying donations**	£ .00
310	**Group relief**	£ 266654.00
312	**Group relief for carried forward losses**	£ 91835.00
315	**Profits chargeable to Corporation Tax** – box 300 minus boxes 305, 310 and 312	£ 0.00
320	**Ring fence profits included**	£ .00
325	**Northern Ireland profits included**	£ .00

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	£ 0.00
Marginal relief	435	£ .
Corporation Tax chargeable - box 430 minus box 435	440	£ 0.00

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	£ 0.00
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	£ 0.00
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	£ 0.00
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	£ 0.00

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 £ .

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** £ . 0 0

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** £ . 0 0

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** £	
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	£ .00
765	Designated environmentally friendly machinery and plant	£ .00
770	Machinery and plant on long-life assets and integral features	£ .00
771	Structures and buildings	£ .00
772	Machinery and plant – super-deduction	£ .00
773	Machinery and plant – special rate allowance	£ .00
775	Other machinery and plant	£ .00

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**

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**

DocuSigned by:
Terry Hillier
1794F54A67AA4B8...

980 **Date** DD MM YYYY

16 March 2026 | 04:39 PDT

985 **Status**

Director

HM Revenue
& Customs

Company Tax Return – supplementary page

Group and consortium relief

CT600C (2018) Version 3 for accounting periods starting on or after 1 April 2015

Your Company Tax Return – supplementary page

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 CT600C - Group and consortium relief for further guidance about completing this supplementary page, including information about the penalties that apply.

Company information

C1 **Company name** People PAYE Limited

C2 **Tax reference** 19561 19075

Period covered by this supplementary page (cannot exceed 12 months)

C3 from DD MM YYYY 01 04 2024

C4 to DD MM YYYY 31 03 2025

Part 1: Claims to group relief

You need to complete this part if you are claiming group relief in your calculation of Corporation Tax payable. Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim. Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium. If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C5	A	B	C	D
	Name of surrendering company	**Accounting period of surrendering company***	**Tax reference****	**Amount claimed**
1	People PSC Limited		2966828294	£ 2,428
2	People Umbrella Limited		7657322303	£ 4,604
3	People MDSC Limited		2240023712	£ 76
4	People Group Services Limited		2669219133	£ 259,418
5	People CIS Limited		2003000219	£ 128
6				£
7				£

C10	Total	£ 266,654

Enter this amount in box 310 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C15 if a group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C15 ☐

Put an 'X' in box C20 if a group relief claim involves losses of a non-resident company other than those covered by box C15, or involves a non-resident link company C20 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C25 to confirm

C25 ☐

C30 **Name of authorised company**

C35 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C40 **Status**

Part 2: Amounts surrendered as group relief

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force

- a notice of consent to each claim is needed
- this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below
- send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief
- the consent of all the other consortium members is needed for consortium relief

Surrender as group relief

C45	Trading losses - total	£
C46	Trading losses - Northern Ireland	£
C50	Excess non-trade capital allowances over income from which they are primarily deductible	£
C55	Non-trading deficit on loan relationships	£
C60	Excess qualifying charitable donations over profits	£
C65	Excess UK property business losses over profits	£
C70	Excess of management expenses over profits	£
C75	Non-trading deficits on intangible fixed assets	£
C80	Total	£

Details of surrender

C85	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1				£
2				£
3				£
4				£
5				£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C90 Total £

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C95 Company name

C100 Tax reference ☐☐☐☐☐ ☐☐☐☐☐

C105 Accounting period Start date DD MM YYYY ☐☐ ☐☐ ☐☐☐☐

C110 Accounting period End date DD MM YYYY ☐☐ ☐☐ ☐☐☐☐

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C115 Full name of person authorising

C120 Status

Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.

Part 3: Claims to group relief for carried forward losses

You need to complete this part if you are claiming group relief for carried forward losses in your calculation of Corporation Tax payable.
Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim.
Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium.
If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C125	A	B	C	D
	Name of surrendering company	Accounting period of surrendering company*	Tax reference**	Amount claimed
1	People Group Services Limited		2669219133	£ 91,835
2				£
3				£
4				£
5				£
6				£
7				£

C130 Total £ 91,835

Enter this amount in box 312 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C135 if a group relief for carried forward losses claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C135 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C140 to confirm

C140 ☐

C145 **Name of authorised company**

C150 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C155 **Status**

Part 4: Amounts surrendered as group relief for carried forward losses

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force
- **a notice of consent to each claim is needed**
- **this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below**
- **send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief for carried forward losses**
- **the consent of all the other consortium members is needed for consortium relief for carried forward losses**

Surrender as group relief for carried forward losses

C160	**Trading losses carried forward - total**	£
C161	**Trading losses carried forward - Northern Ireland**	£
C165	**Non-trading deficit on loan relationships carried forward**	£
C170	**UK property business losses carried forward**	£
C175	**Management expenses carried forward**	£
C180	**Non-trading deficits on intangible fixed assets carried forward**	£
C185	**Total**	£

Details of surrender

C190	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1				£
2				£
3				£
4				£
5				£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C195 Total £

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C200 **Company name**

C205 **Tax reference**

C210 **Accounting period Start date** DD MM YYYY

C215 **Accounting period End date** DD MM YYYY

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C220 **Full name of person authorising**

C225 **Status**
Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.

People Payments Limited

Corporation Tax Computation

Year ended 31 March 2025

Client reference: 113043

Tax reference: 333 79476 22256

People Payments Limited
Year ended 31 March 2025

Contents

Corporation tax computation

Trading income

Non-trade financial profits and losses

Balance sheet analysis

Profit and loss account analysis

Additional e-filing disclosures

People Payments Limited
Year ended 31 March 2025

A1 Corporation tax

	Tax
	£
Corporation tax payable	nil

A2 Taxable total profits

		£
Income		
Trading profits	B1	6,880
Non-trade loan relationships	C1	7,846
		14,726
Deductions and reliefs		
Group relief	A3	(8,476)
Group relief for carried forward losses	A4	(6,250)
Taxable total profits		nil

A3 Group relief claims

	Tax reference	Accounting period dates		Claim
				£
People Group Services Limited	623 26692 19133	01/04/2024	31/03/2025	8,476
				8,476
				A2

A4 Group relief carried forward claims

	Tax reference	Accounting period dates		Claim
				£
People Group Services Limited	623 26692 19133	01/04/2024	31/03/2025	6,250
				6,250
				A2

People Payments Limited
Year ended 31 March 2025

B1 Accounts adjustments

		£
Profit per accounts	E1	16,217
Add		
Fixed asset depreciation	D1	1,742
Fixed asset loss on disposals	D1	281
Deduct		
Capital allowances	B2	(3,514)
Non-trade loan relationship credits per accounts	C2	(7,846)
Adjusted profit		6,880
		A2

B2 Capital allowances

		WDA	Total allowances
		£	£
Special rate pool	B4	1,077	1,077
Plant and machinery main pool	B3	2,437	2,437
		3,514	3,514
			B1

B3 Plant and machinery main pool

		£
Written down value brought forward		13,541
Writing down allowances claimed	B2	(2,437)
Written down value carried forward		11,104

People Payments Limited
Year ended 31 March 2025

B4 **Special rate pool**

		£
Written down value brought forward		37,372
Disposal value	D1/D3	(19,426)
		17,946
Writing down allowance claimed	B2	(1,077)
Written down value carried forward		16,869

B5 **Trade loan relationship debits**

		Allowed	P&L amount	Tax adjustment
		£	£	£
Hire purchase	E4	315	315	-
Bank loan interest	E4	592	592	-
		907	907	nil

People Payments Limited
Year ended 31 March 2025

C1 Non-trade financial profits

		£
Non-trade loan relationship credits	C2	7,846
Net loan relationship income		7,846
		A2

C2 Non-trade loan relationship credits

		Taxable	P&L amount
		£	£
Bank interest receivable	E3	7,846	7,846
		7,846	7,846
		C1	B1

People Payments Limited

Year ended 31 March 2025

D1 **Fixed assets summary**

			£
Net book value brought forward		D2	21,449
Net book value of disposals		D2	(19,707)
Depreciation		B1/D2/D4	(1,742)
Net book value carried forward			nil
Disposal analysis			
Disposal proceeds			19,426
Net book value of disposals		D3	(19,707)
Loss on disposals	1	B1/E1/E2	(281)
Disposal proceeds			
Assets eligible for CAs		below	19,426
			19,426
Disposal proceeds - assets eligible for CAs			
Special rate pool		B4	19,426
		above	19,426

---

1 £(281) [E2] = £(281)

People Payments Limited
Year ended 31 March 2025

D2 Tangible fixed assets per accounts

		Motor vehicles	Fixtures & fittings	Computer equipment		Total
		£	£	£		£
Cost						
Brought forward		44,995	33,091	86,005		164,091
Adjustment		-	(33,091)	-	D1	(33,091)
Adjusted brought forward		44,995	-	86,005		131,000
Disposals	D3	(44,995)	-	-	D1	(44,995)
Carried forward		-	-	86,005		86,005
Depreciation						
Brought forward		24,431	33,091	85,120		142,642
Adjustment		-	(33,091)	-	D1	(33,091)
Adjusted brought forward		24,431	-	85,120		109,551
Charge in the year	D4	857	-	885	D1	1,742
Disposals	D3	(25,288)	-	-	D1	(25,288)
Carried forward		-	-	86,005		86,005
Net book value brought forward		20,564	-	885	D1	21,449
Net book value carried forward		-	-	-		-

D3 Disposals: Motor vehicles

	Cost	Depreciation	Net book value	Proceeds	Profit/(loss) on disposal	Special rate pool proceeds
	£	£	£	£	£	£
Ford Ranger WG70 KKU	44,995	(25,288)	19,707	19,426	(281)	19,426
	44,995	(25,288)	19,707	19,426	(281)	19,426
	D2	D2	D1			B4

Analysis of NBV of disposals		
Assets eligible for capital allowances	D1	19,707
		19,707
		D1

D4 Depreciation and amortisation

			£
Depreciation and amortisation			
Amounts included within Profit and loss account analysis statements	[1]	E2	1,742
Total depreciation and amortisation per Profit and loss account and balance sheet movement		D1/below	1,742
Analysis of depreciation and amortisation per tangible assets reconciliations			
Charge in the period per Tangible fixed assets per accounts		D2	1,742
Total depreciation and amortisation on fixed assets as above		D1/ above	1,742
Depreciation and amortisation for tax purposes			
Assets eligible for capital allowances			1,742
Total depreciation and amortisation on fixed assets per balance sheet movement		above	1,742

---

[1] £1,742 [E2] = £1,742

People Payments Limited
Year ended 31 March 2025

E1 Profit and loss account

		£	£
Turnover			66,738
Expenses			
Administrative expenses	E2	57,460	
			(57,460)
Operating profit			9,278
Interest receivable	E3		7,846
Interest payable	E4		(907)
Profit on ordinary activities before taxation	B1		16,217

E2 Administrative expenses

	Per accounts	Depreciation	P/L on disposal
	£	£	£
Finance charges	55,543		
Depreciation	1,742	1,742	
Profit/loss on sale of assets	281		281
Legal and professional	35		
Motor running costs	(141)		
	57,460	1,742	281
	E1	D4	D1

E3 Interest receivable

		Per accounts	LR credits
		£	£
Bank interest receivable	C2	7,846	7,846
		7,846	7,846
		E1	

People Payments Limited
Year ended 31 March 2025

E4 Interest payable

		Per accounts	LR debits
		£	£
Bank loan interest payable	B5	592	592
Hire purchase interest payable	B5	315	315
		907	907
		E1	

People Payments Limited
Year ended 31 March 2025

F1 CT600 return values

	CT600 box	£
Income		
Trading profits	155	6,880
Net trading profits	165	6,880
Bank, building society or other interest, and profits and gains from non-trading loan relationships	170	7,846
Profits before deductions and reliefs		
Profits before other deductions and reliefs	235	14,726
Profits before qualifying donations and group relief	300	14,726
Group relief	310	8,476
Group relief for carried forward losses	312	6,250
Profits chargeable to corporation tax	315	nil
Tax calculation		
Corporation tax	430	-
Corporation tax chargeable	440	-
Calculation of tax outstanding or overpaid		
Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments	525	-
Self-assessment of tax payable	528	nil
Information about capital allowances and balancing charges/disposal value		
Allowances and charges in calculation of trading profits and losses		
Special rate pool - capital allowances	695	1,077
Main pool - capital allowances	705	2,437

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**	People Payments Limited
2	**Company registration number**	0 8 8 3 3 2 4 4
3	**Tax reference**	7 9 4 7 6 2 2 2 5 6
4	**Type of company**	0

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 04 2024

35 to DD MM YYYY 31 03 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**	X
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**	☒
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**	£ 66738.00
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**	£ 6880.00
160	**Trading losses brought forward set against trading profits**	£ .00
165	**Net trading profits** - box 155 minus box 160	£ 6880.00
170	**Bank, building society or other interest, and profits from non-trading loan relationships**	£ 7846.00
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	£ 14726.00

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**	£ .00
290	**Non-trade capital allowances**	£ .00
295	**Total of deductions and reliefs** – total of boxes 240 to 275, 285 and 290	£ .00
300	**Profits before qualifying donations and group relief** – box 235 minus box 295	£ 14726.00
305	**Qualifying donations**	£ .00
310	**Group relief**	£ 8476.00
312	**Group relief for carried forward losses**	£ 6250.00
315	**Profits chargeable to Corporation Tax** – box 300 minus boxes 305, 310 and 312	£ 0.00
320	**Ring fence profits included**	£ .00
325	**Northern Ireland profits included**	£ .00

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	£ 0.00
Marginal relief	435	£ .
Corporation Tax chargeable - box 430 minus box 435	440	£ 0.00

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	£ 0.00
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	£ 0.00
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	£ 0.00
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	£ 0.00

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	£ .
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**	£ . 0 0
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**	£ . 0 0

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**	£ 1077	**700**	£
Machinery and plant – main pool	**705**	£ 2437	**710**	£
Structures and buildings	**711**	£		
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	£ .00
765	Designated environmentally friendly machinery and plant	£ .00
770	Machinery and plant on long-life assets and integral features	£ .00
771	Structures and buildings	£ .00
772	Machinery and plant – super-deduction	£ .00
773	Machinery and plant – special rate allowance	£ .00
775	Other machinery and plant	£ .00

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	£ .00
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£ .00
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£ .00

Overpayments and repayments

Small repayments

860 Do not repay sums of £ .00 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**

DocuSigned by:
Terry Hillier
1794F54A67AA4B8...

980 **Date** DD MM YYYY

16 March 2026 | 04:39 PDT

985 **Status**

Director

HM Revenue
& Customs

Company Tax Return – supplementary page

Group and consortium relief

CT600C (2018) Version 3 for accounting periods starting on or after 1 April 2015

Your Company Tax Return – supplementary page

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 CT600C - Group and consortium relief for further guidance about completing this supplementary page, including information about the penalties that apply.

Company information

C1 **Company name** People Payments Limited

C2 **Tax reference** 7 9 4 7 6 2 2 2 5 6

Period covered by this supplementary page (cannot exceed 12 months)

C3 from DD MM YYYY 0 1 0 4 2 0 2 4

C4 to DD MM YYYY 3 1 0 3 2 0 2 5

Part 1: Claims to group relief

You need to complete this part if you are claiming group relief in your calculation of Corporation Tax payable. Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim. Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium. If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C5	A	B	C	D
	Name of surrendering company	Accounting period of surrendering company*	Tax reference**	Amount claimed
1	People Group Services Limited		2669219133	£ 8,476
2				£
3				£
4				£
5				£
6				£
7				£

C10	Total	£ 8,476

Enter this amount in box 310 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C15 if a group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C15 ☐

Put an 'X' in box C20 if a group relief claim involves losses of a non-resident company other than those covered by box C15, or involves a non-resident link company C20 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C25 to confirm

C25 ☐

C30 **Name of authorised company**

C35 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C40 **Status**

Part 2: Amounts surrendered as group relief

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force

- **a notice of consent to each claim is needed**
- **this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below**
- **send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief**
- **the consent of all the other consortium members is needed for consortium relief**

Surrender as group relief

C45	**Trading losses - total**	£
C46	**Trading losses - Northern Ireland**	£
C50	**Excess non-trade capital allowances over income from which they are primarily deductible**	£
C55	**Non-trading deficit on loan relationships**	£
C60	**Excess qualifying charitable donations over profits**	£
C65	**Excess UK property business losses over profits**	£
C70	**Excess of management expenses over profits**	£
C75	**Non-trading deficits on intangible fixed assets**	£
C80	**Total**	£

Details of surrender

C85	A	B	C	D
	Name of claimant company	**Accounting period of claimant company***	**Tax reference****	**Amount surrendered**
1				£
2				£
3				£
4				£
5				£
			C90 Total	£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C95	**Company name**	
C100	**Tax reference**	☐☐☐☐☐ ☐☐☐☐☐
C105	**Accounting period Start date** DD MM YYYY	☐☐ ☐☐ ☐☐☐☐
C110	**Accounting period End date** DD MM YYYY	☐☐ ☐☐ ☐☐☐☐

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C115	**Full name of person authorising**	
C120	**Status** **Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.**	

Part 3: Claims to group relief for carried forward losses

You need to complete this part if you are claiming group relief for carried forward losses in your calculation of Corporation Tax payable.
Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim.
Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium.
If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C125	A	B	C	D
	Name of surrendering company	**Accounting period of surrendering company***	**Tax reference****	**Amount claimed**
1	People Group Services Limited		2669219133	£ 6,250
2				£
3				£
4				£
5				£
6				£
7				£

C130	Total	£ 6,250

Enter this amount in box 312 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return
** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C135 if a group relief for carried forward losses claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C135 ☐

Claim authorisation - Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C140 to confirm

C140 ☐

C145 **Name of authorised company**

C150 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C155 **Status**

Part 4: Amounts surrendered as group relief for carried forward losses

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force
- **a notice of consent to each claim is needed**
- **this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below**
- **send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief for carried forward losses**
- **the consent of all the other consortium members is needed for consortium relief for carried forward losses**

Surrender as group relief for carried forward losses

C160	**Trading losses carried forward - total**	£
C161	**Trading losses carried forward - Northern Ireland**	£
C165	**Non-trading deficit on loan relationships carried forward**	£
C170	**UK property business losses carried forward**	£
C175	**Management expenses carried forward**	£
C180	**Non-trading deficits on intangible fixed assets carried forward**	£
C185	**Total**	£

Details of surrender

C190	A	B	C	D
	Name of claimant company	**Accounting period of claimant company***	**Tax reference****	**Amount surrendered**
1				£
2				£
3				£
4				£
5				£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C195 Total £

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C200 **Company name**

C205 **Tax reference**

C210 **Accounting period Start date** DD MM YYYY

C215 **Accounting period End date** DD MM YYYY

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C220 **Full name of person authorising**

C225 **Status**
Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.

Bishop Fleming

People PSC Limited

Corporation Tax Computation

Year ended 31 March 2025

Client reference: 111875

Tax reference: 201 29668 28294

People PSC Limited
Year ended 31 March 2025

Contents

Corporation tax computation

Trading income

Profit and loss account analysis

Additional e-filing disclosures

People PSC Limited
Year ended 31 March 2025

A1 **Corporation tax**

	Tax
	£
Corporation tax payable	nil

A2 **Group relief surrenders**

	Tax reference		Accounting period dates		Surrender
					£
People PAYE Limited	623 19561 19075		01/04/2024	31/03/2025	2,428
		below			2,428
Surrender as group relief					
Trading losses		B2			2,428
		above			2,428

People PSC Limited
Year ended 31 March 2025

B1 Accounts adjustments

		£
Loss per accounts	C1	(2,331)
Deduct		
Capital allowances	B3	(97)
Adjusted loss		(2,428)
		B2

B2 Losses

		£
Trading loss for the period	B1	2,428
Group relief surrender	A2	(2,428)
Trading loss carried forward		nil

B3 Capital allowances

		WDA	Total allowances
		£	£
Special rate pool	B4	97	97
		97	97
			B1

B4 Special rate pool

		£
Written down value brought forward		1,623
Writing down allowance claimed	B3	(97)
Written down value carried forward		1,526

People PSC Limited

Year ended 31 March 2025

B5 Trade loan relationship debits

		Allowed	P&L amount	Tax adjustment
		£	£	£
Hire purchase interest payable	C3	110	110	-
		110	110	nil

People PSC Limited
Year ended 31 March 2025

C1 Profit and loss account

		£	£
Cost of sales			(2,196)
Expenses			
Administrative expenses	C2	25	
			(25)
Operating loss			(2,221)
Interest payable	C3		(110)
Loss on ordinary activities before taxation	B1		(2,331)

C2 Administrative expenses

	Per accounts
	£
Legal and professional	25
	25
	C1

C3 Interest payable

		Per accounts	LR debits
		£	£
Hire purchase interest payable	B5	110	110
		110	110
		C1	

People PSC Limited
Year ended 31 March 2025

D1 CT600 return values

	CT600 box	£
Profits before deductions and reliefs		
Profits before other deductions and reliefs	235	-
Profits chargeable to corporation tax	315	nil
Tax calculation		
Corporation tax	430	-
Corporation tax chargeable	440	-
Calculation of tax outstanding or overpaid		
Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments	525	-
Self-assessment of tax payable	528	nil
Information about capital allowances and balancing charges/disposal value		
Allowances and charges in calculation of trading profits and losses		
Special rate pool - capital allowances	695	97
Losses, deficits and excess amounts		
Amount arising		
Trading losses - amount	780	2,428
Trading losses - maximum available for surrender as group relief	785	2,428

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**	People PSC Limited
2	**Company registration number**	0 9 3 8 1 4 9 0
3	**Tax reference**	2 9 6 6 8 2 8 2 9 4
4	**Type of company**	0

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 04 2024

35 **to** DD MM YYYY: 31 03 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**	X
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** ☒

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** £ 0 · 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** £ · 00

160 **Trading losses brought forward set against trading profits** £ · 00

165 **Net trading profits** – box 155 minus box 160 £ · 00

170 **Bank, building society or other interest, and profits from non-trading loan relationships** £ · 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** £ . 0 0

180 **Non-exempt dividends or distributions from non-UK resident companies** £ . 0 0

185 **Income from which Income Tax has been deducted** £ . 0 0

190 **Income from a property business** £ . 0 0

195 **Non-trading gains on intangible fixed assets** £ . 0 0

200 **Tonnage tax profits** £ . 0 0

205 **Income not falling under any other heading** £ . 0 0

Chargeable gains

210 **Gross chargeable gains** £ . 0 0

215 **Allowable losses including losses brought forward** £ . 0 0

220 **Net chargeable gains** - box 210 minus box 215 £ . 0 0

Profits before deductions and reliefs

225 **Losses brought forward against certain investment income** £ . 0 0

230 **Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits** £ . 0 0

235 **Profits before other deductions and reliefs** – net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230 £ 0 . 0 0

Deductions and reliefs

240 **Losses on unquoted shares** £ . 0 0

245 **Management expenses** £ . 0 0

250 **UK property business losses for this or previous accounting period** £ . 0 0

255 **Capital allowances for the purposes of management of the business** £ . 0 0

260 **Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)** £ . 0 0

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	£ 0.00
Marginal relief	435	£ .
Corporation Tax chargeable - box 430 minus box 435	440	£ 0.00

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	£ 0.00
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	£ 0 . 0 0
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	£ 0 . 0 0
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	£ 0 . 0 0

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 £ .

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**	£ . 0 0
660	**R&D enhanced expenditure**	£ . 0 0
663	**Creatives core expenditure**	£ . 0 0
665	**Creatives additional deduction**	£ . 0 0
670	**R&D enhanced expenditure and creatives additional deduction** total box 660 and box 665	£ . 0 0
675	**R&D enhanced expenditure of a SME on work subcontracted to it by a large company**	£ . 0 0
680	**Vaccine research expenditure**	£ . 0 0

Land remediation enhanced expenditure

685	**Enter the total enhanced expenditure**	£ . 0 0

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**	£ 97	**700**	£
Machinery and plant – main pool	**705**	£	**710**	£
Structures and buildings	**711**	£		
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	£ . 00
765	Designated environmentally friendly machinery and plant	£ . 00
770	Machinery and plant on long-life assets and integral features	£ . 00
771	Structures and buildings	£ . 00
772	Machinery and plant – super-deduction	£ . 00
773	Machinery and plant – special rate allowance	£ . 00
775	Other machinery and plant	£ . 00

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** £ 2428	**785** £ 2428
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**

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**

DocuSigned by:
Terry Hillier
1794F54A67AA4B8...

980 **Date** DD MM YYYY

16 March 2026 | 04:39 PDT

985 **Status**

DIRECTOR

HM Revenue
& Customs

Company Tax Return – supplementary page

Group and consortium relief

CT600C (2018) Version 3 for accounting periods starting on or after 1 April 2015

Your Company Tax Return – supplementary page

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 CT600C - Group and consortium relief for further guidance about completing this supplementary page, including information about the penalties that apply.

Company information

C1	**Company name**	People PSC Limited
C2	**Tax reference**	29668 28294
	Period covered by this supplementary page (cannot exceed 12 months)	
C3	from DD MM YYYY	01 04 2024
C4	to DD MM YYYY	31 03 2025

Part 1: Claims to group relief

You need to complete this part if you are claiming group relief in your calculation of Corporation Tax payable. Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim. Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium. If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C5	A	B	C	D
	Name of surrendering company	**Accounting period of surrendering company***	**Tax reference****	**Amount claimed**
1				£
2				£
3				£
4				£
5				£
6				£
7				£

C10	Total	£

Enter this amount in box 310 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C15 if a group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C15 ☐

Put an 'X' in box C20 if a group relief claim involves losses of a non-resident company other than those covered by box C15, or involves a non-resident link company C20 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C25 to confirm

C25 ☐

C30 **Name of authorised company**

C35 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C40 **Status**

Part 2: Amounts surrendered as group relief

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force

- a notice of consent to each claim is needed
- this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below
- send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief
- the consent of all the other consortium members is needed for consortium relief

Surrender as group relief

C45	Trading losses - total	£ 2,428
C46	Trading losses - Northern Ireland	£
C50	Excess non-trade capital allowances over income from which they are primarily deductible	£
C55	Non-trading deficit on loan relationships	£
C60	Excess qualifying charitable donations over profits	£
C65	Excess UK property business losses over profits	£
C70	Excess of management expenses over profits	£
C75	Non-trading deficits on intangible fixed assets	£
C80	Total	£ 2,428

Details of surrender

C85	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1	People PAYE Limited		1956119075	£ 2,428
2				£
3				£
4				£
5				£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C90 Total £ 2,428

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C95 Company name: People PSC Limited

C100 Tax reference: 29668 28294

C105 Accounting period Start date DD MM YYYY: 01 04 2024

C110 Accounting period End date DD MM YYYY: 31 03 2025

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C115 Full name of person authorising: ...

C120 Status: DIRECTOR

Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.

Part 3: Claims to group relief for carried forward losses

You need to complete this part if you are claiming group relief for carried forward losses in your calculation of Corporation Tax payable.
Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim.
Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium.
If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C125	A	B	C	D
	Name of surrendering company	Accounting period of surrendering company*	Tax reference**	Amount claimed
1				£
2				£
3				£
4				£
5				£
6				£
7				£

C130	Total	£

Enter this amount in box 312 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C135 if a group relief for carried forward losses claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C135 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C140 to confirm

C140 ☐

C145 **Name of authorised company**

C150 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C155 **Status**

Part 4: Amounts surrendered as group relief for carried forward losses

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force

- **a notice of consent to each claim is needed**
- **this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below**
- **send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief for carried forward losses**
- **the consent of all the other consortium members is needed for consortium relief for carried forward losses**

Surrender as group relief for carried forward losses

C160	**Trading losses carried forward - total**	£
C161	**Trading losses carried forward - Northern Ireland**	£
C165	**Non-trading deficit on loan relationships carried forward**	£
C170	**UK property business losses carried forward**	£
C175	**Management expenses carried forward**	£
C180	**Non-trading deficits on intangible fixed assets carried forward**	£
C185	**Total**	£

Details of surrender

C190	A	B	C	D
	Name of claimant company	**Accounting period of claimant company***	**Tax reference****	**Amount surrendered**
1				£
2				£
3				£
4				£
5				£

C195	Total	£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C200 **Company name**

C205 **Tax reference**

C210 **Accounting period Start date** DD MM YYYY

C215 **Accounting period End date** DD MM YYYY

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C220 **Full name of person authorising**

C225 **Status**
Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.

Bishop Fleming

People Umbrella Limited

Corporation Tax Computation

Year ended 31 March 2025

Client reference: 115770

Tax reference: 623 76573 22303

People Umbrella Limited
Year ended 31 March 2025

Contents

People Umbrella Limited
Year ended 31 March 2025

A1 Corporation tax

	Tax
	£
Corporation tax payable	nil

A2 Group relief surrenders

	Tax reference		Accounting period dates		Surrender
					£
People PAYE Limited	623 19561 19075		01/04/2024	31/03/2025	4,604
		below			4,604

Surrender as group relief		
Trading losses	B2	4,604
	above	4,604

A3 Carried forward amounts

		Brought forward	Carried forward
		£	£
Trading losses	B2	256,940	256,940

People Umbrella Limited
Year ended 31 March 2025

B1 Accounts adjustments

		£
Loss per accounts	C1	(2,079)
Deduct		
Pension contributions adjustment	B4	(2,525)
Adjusted loss		(4,604)
		B2

B2 Losses

		£
Current period losses		
Trading loss for the period	B1	4,604
Group relief surrender	A2	(4,604)
Available to be carried forward		nil
Losses carried forward		
Trading loss brought forward	A3	256,940
Trading loss carried forward	A3	256,940

B3 Provisions

		Brought forward	Utilised allowed	P&L amount	Carried forward	Tax adjustment
		£	£	£	£	£
Amounts allowed when provided for						
Bad debt provision - specific	C2	20,922	20,922	-	-	-
		20,922	20,922	nil	nil	nil

B4 Pension Scheme

	Unrelieved brought forward	P&L amount	Relief in current period	Unrelieved carried forward	Tax adjustment
	£	£	£	£	£
Pension contributions					
Period ending on 31 March 2025	96,966	706,292	(708,817)	94,441	(2,525)
[1]	96,966	706,292	(708,817)	94,441	(2,525)
		C2			B1

Note:

s197 FA 2004 spreading of the relief does not apply because the amount of the current period contributions does not exceed 210% of the prior period contributions

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[1] £706,292 = £706,292

People Umbrella Limited
Year ended 31 March 2025

C1 Profit and loss account

		£	£
Turnover			29,911,287
Cost of sales			(28,951,311)
Gross profit			959,976
Expenses			
Administrative expenses	C2	962,055	
			(962,055)
Loss on ordinary activities before taxation	B1		(2,079)

C2 Administrative expenses

		Per accounts
		£
Admin - spare	C3	961,131
Finance charges		9,236
Staff costs		240
Legal and professional		(8,552)
		962,055
		C1

C3 Admin - spare

	Per accounts
	£
Management fees	957,665
Contractor Health Insurance	3,466
	961,131
	C2

People Umbrella Limited

Year ended 31 March 2025

D1 CT600 return values

	CT600 box	£
Profits before deductions and reliefs		
Profits before other deductions and reliefs	235	-
Profits chargeable to corporation tax	315	nil
Tax calculation		
Corporation tax	430	-
Corporation tax chargeable	440	-
Calculation of tax outstanding or overpaid		
Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments	525	-
Self-assessment of tax payable	528	nil
Losses, deficits and excess amounts		
Amount arising		
Trading losses - amount	780	4,604
Trading losses - maximum available for surrender as group relief	785	4,604

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**	People Umbrella Limited
2	**Company registration number**	10831716
3	**Tax reference**	7657322303
4	**Type of company**	0

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 04 2024
35	**to** DD MM YYYY	31 03 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** ☒

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** £ 29911287·00

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** £ ·00

160 **Trading losses brought forward set against trading profits** £ ·00

165 **Net trading profits** – box 155 minus box 160 £ ·00

170 **Bank, building society or other interest, and profits from non-trading loan relationships** £ ·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**	£ . 0 0
180	**Non-exempt dividends or distributions from non-UK resident companies**	£ . 0 0
185	**Income from which Income Tax has been deducted**	£ . 0 0
190	**Income from a property business**	£ . 0 0
195	**Non-trading gains on intangible fixed assets**	£ . 0 0
200	**Tonnage tax profits**	£ . 0 0
205	**Income not falling under any other heading**	£ . 0 0

Chargeable gains

210	**Gross chargeable gains**	£ . 0 0
215	**Allowable losses including losses brought forward**	£ . 0 0
220	**Net chargeable gains** - box 210 minus box 215	£ . 0 0

Profits before deductions and reliefs

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

Deductions and reliefs

240	**Losses on unquoted shares**	£ . 0 0
245	**Management expenses**	£ . 0 0
250	**UK property business losses for this or previous accounting period**	£ . 0 0
255	**Capital allowances for the purposes of management of the business**	£ . 0 0
260	**Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)**	£ . 0 0

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**	£ . 00
290	**Non-trade capital allowances**	£ . 00
295	**Total of deductions and reliefs** – total of boxes 240 to 275, 285 and 290	£ . 00
300	**Profits before qualifying donations and group relief** – box 235 minus box 295	£ 0 . 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	£ 0 . 00
320	**Ring fence profits included**	£ . 00
325	**Northern Ireland profits included**	£ . 00

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	£ 0.00
Marginal relief	435	£ .
Corporation Tax chargeable - box 430 minus box 435	440	£ 0.00

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	£ 0.00
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	£ 0.00
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	£ 0.00
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	£ 0.00

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 £ .

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 £ · 0 0

660 R&D enhanced expenditure £ · 0 0

663 Creatives core expenditure £ · 0 0

665 Creatives additional deduction £ · 0 0

670 R&D enhanced expenditure and creatives additional deduction total box 660 and box 665 £ · 0 0

675 R&D enhanced expenditure of a SME on work subcontracted to it by a large company £ · 0 0

680 Vaccine research expenditure £ · 0 0

Land remediation enhanced expenditure

685 Enter the total enhanced expenditure £ · 0 0

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** £	
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	£ .00
765	Designated environmentally friendly machinery and plant	£ .00
770	Machinery and plant on long-life assets and integral features	£ .00
771	Structures and buildings	£ .00
772	Machinery and plant – super-deduction	£ .00
773	Machinery and plant – special rate allowance	£ .00
775	Other machinery and plant	£ .00

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**	£ 4604	**785**	£ 4604
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**

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**

DocuSigned by:
Terry Hillier
1794F54A67AA4B8...

980 **Date** DD MM YYYY

16 March 2026 | 04:39 PDT

985 **Status**

Director

HM Revenue
& Customs

Company Tax Return – supplementary page

Group and consortium relief

CT600C (2018) Version 3 for accounting periods starting on or after 1 April 2015

Your Company Tax Return – supplementary page

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 CT600C - Group and consortium relief for further guidance about completing this supplementary page, including information about the penalties that apply.

Company information

C1 **Company name** People Umbrella Limited

C2 **Tax reference** 76573 22303

Period covered by this supplementary page (cannot exceed 12 months)

C3 from DD MM YYYY 01 04 2024

C4 to DD MM YYYY 31 03 2025

Part 1: Claims to group relief

You need to complete this part if you are claiming group relief in your calculation of Corporation Tax payable. Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim. Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium. If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C5	A	B	C	D
	Name of surrendering company	**Accounting period of surrendering company***	**Tax reference****	**Amount claimed**
1				£
2				£
3				£
4				£
5				£
6				£
7				£

C10	Total	£

Enter this amount in box 310 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C15 if a group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C15 ☐

Put an 'X' in box C20 if a group relief claim involves losses of a non-resident company other than those covered by box C15, or involves a non-resident link company C20 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C25 to confirm

C25 ☐

C30 **Name of authorised company**

C35 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C40 **Status**

Part 2: Amounts surrendered as group relief

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force

- a notice of consent to each claim is needed
- this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below
- send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief
- the consent of all the other consortium members is needed for consortium relief

Surrender as group relief

C45	Trading losses - total	£ 4,604
C46	Trading losses - Northern Ireland	£
C50	Excess non-trade capital allowances over income from which they are primarily deductible	£
C55	Non-trading deficit on loan relationships	£
C60	Excess qualifying charitable donations over profits	£
C65	Excess UK property business losses over profits	£
C70	Excess of management expenses over profits	£
C75	Non-trading deficits on intangible fixed assets	£
C80	Total	£ 4,604

Details of surrender

C85	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1	People PAYE Limited		1956119075	£ 4,604
2				£
3				£
4				£
5				£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C90 Total £ 4,604

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C95	Company name	People Umbrella Limited
C100	Tax reference	76573 22303
C105	Accounting period Start date DD MM YYYY	01 04 2024
C110	Accounting period End date DD MM YYYY	31 03 2025

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C115	Full name of person authorising	...
C120	Status Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.	Director

Part 3: Claims to group relief for carried forward losses

You need to complete this part if you are claiming group relief for carried forward losses in your calculation of Corporation Tax payable.
Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim.
Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium.
If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

C125	**A**	**B**	**C**	**D**
	Name of surrendering company	**Accounting period of surrendering company***	**Tax reference****	**Amount claimed**
1				£
2				£
3				£
4				£
5				£
6				£
7				£

C130	Total	£

Enter this amount in box 312 on form CT600

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Put an 'X' in box C135 if a group relief for carried forward losses claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company C135 ☐

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C140 to confirm

C140 ☐

C145 **Name of authorised company**

C150 **Full name of person authorising** – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C155 **Status**

Part 4: Amounts surrendered as group relief for carried forward losses

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Unless a simplified arrangement is in force
- **a notice of consent to each claim is needed**
- **this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below**
- **send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief for carried forward losses**
- **the consent of all the other consortium members is needed for consortium relief for carried forward losses**

Surrender as group relief for carried forward losses

C160	**Trading losses carried forward - total**	£
C161	**Trading losses carried forward - Northern Ireland**	£
C165	**Non-trading deficit on loan relationships carried forward**	£
C170	**UK property business losses carried forward**	£
C175	**Management expenses carried forward**	£
C180	**Non-trading deficits on intangible fixed assets carried forward**	£
C185	**Total**	£

Details of surrender

C190	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1				£
2				£
3				£
4				£
5				£

C195	Total	£

* Enter the start and end dates of any period that is different from that covered by this return

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

C200 **Company name**

C205 **Tax reference**

C210 **Accounting period Start date** DD MM YYYY

C215 **Accounting period End date** DD MM YYYY

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

C220 **Full name of person authorising**

C225 **Status**
Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.

Bishop Fleming

People Group

Group Tax Reports

Year ended 31 March 2025

People Group
Year ended 31 March 2025

Contents

Group relief

People Group

Year ended 31 March 2025

A1 **Group relief**

DocuSigned by:
Terry Hillier
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				Surrendering co:	People CIS Limited	People MDSC Limited	People Group Services Limited	People PSC Limited	People Umbrella Limited	
				AP from:	01/04/2024	01/04/2024	01/04/2024	01/04/2024	01/04/2024	
				AP to:	31/03/2025	31/03/2025	31/03/2025	31/03/2025	31/03/2025	
	Accounting period		ETR	Losses:	128	76	267,894	2,428	4,604	Profit after
Claimant company	From	To	%	Profit						group relief
				£	£	£	£	£	£	£
People Group Operations Limited	01/04/2024	31/03/2025		5,888	-	-	-	-	-	5,888
People PAYE Limited	01/04/2024	31/03/2025		358,489	128	76	259,418	2,428	4,604	91,835
People Payments Limited	01/04/2024	31/03/2025		14,726	-	-	8,476	-	-	6,250
Remaining loss					nil	nil	nil	nil	nil	
Losses available for surrender										
Trading losses					128	76	249,508	2,428	4,604	
Qualifying charitable donations					-	-	5,386	-	-	
Non-trade intangibles losses					-	-	13,000	-	-	
Total losses available (net)					128	76	267,894	2,428	4,604	

People Group
Year ended 31 March 2025

A2 Group relief carried forward

DocuSigned by:
Terry Hillier
1794F54A67AA4B8...

					Surrendering co:	People Group Services Limited	People Umbrella Limited	
					AP from:	01/04/2024	01/04/2024	
					AP to:	31/03/2025	31/03/2025	
	Accounting period		ETR		Losses:	112,495	256,940	Profit after
Claimant company	From	To	%	Profit	Claim available			group relief CF
				£	£	£	£	£
People Group Operations Limited	01/04/2024	31/03/2025		5,888	5,888	5,888	-	-
People PAYE Limited	01/04/2024	31/03/2025		91,835	91,835	91,835	-	-
People Payments Limited	01/04/2024	31/03/2025		6,250	6,250	6,250	-	-
Remaining loss						8,522	256,940	
Carried forward losses available								
Company could use the losses itself					s188BE CTA 2010	No	No	
Total losses available						112,495	256,940	