

Sent March 12

80 Herlwyn Avenue
Ruislip
Middlesex
HA4 6HQ

Your Ref. XT21932//TITLE
Tax Ref. 9221721012431

March 12 2010

Mr JP Maybury
Corporation Tax Coordinator
HM Revenue & Customs
Charity, Assets & Residence Charities
St John's House
Merton Road
Liverpool L75 1BB

Dear Mr. Dobson,

Sacred Heart School Parent Teacher Association – Late Filing penalty – accounting period ending on September 30 2008

I write with reference to your letter of February 23 2010 and our subsequent brief telephone conversation on March 2 concerning the Sacred Heart PTA late filing penalty for the accounting period ending on September 30 2008.

As requested please find enclosed with this letter tax return forms CT600, CT600E and a copy of the audited accounts for the tax year September 1 2007 to August 31 2008. I also enclose for your information a screen shot from the charities commission showing that the PTA was a registered charity for the tax year of the return and a copy of your letter of Feb. 23. I trust these are all the details you require from the PTA for the return but should that not be the case, please contact me.

As also discussed in our conversation, please take this letter as our notice of appeal against the Late Filing Penalty of £100 in respect of these accounts. Our mitigation for this appeal is that our previous treasurer was under the miss-apprehension that the PTA did not need to return a tax return as there was no tax due to is paid. I was appointed to the position of treasurer in October 2009 and it has taken some time and negotiation to take over all of the paperwork and come to terms with the state of the accounts and understand where we are with the requests from HMRC and the Charity Commission. We are a fairly small charity existing for the benefit of primary school children at the Sacred Heart Primary school and we would like to remain transparent to the parents and supporters of the PTA that all funds raised go directly to benefit the schoolchildren.

Should you wish to contact me to discuss this further please contact me on either my work telephone number of 0207 518 3632 or my work e-mail which is dkennedy@seic.com

Thank you very much in advance of your assistance with this matter,

Yours Sincerely,

A handwritten signature in black ink that reads "D.F. Kennedy". The signature is written in a cursive style with a prominent initial "D" and a long, sweeping underline.

David F. Kennedy – Treasurer of Sacred Heart Parent Teacher Association.

ENCL.



Company - Short Tax Return form

CT600 (Short) (2008) Version 2

for accounting periods ending on or after 1 July 1999

Your company tax return

If we send the company a *Notice* to deliver a company tax return (form CT603) it has to comply by the filing date, or we charge a penalty, even if there is no tax to pay. A return includes a company tax return form, any Supplementary Pages, accounts, computations and any relevant information.

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

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

Company information

Company name

SACRED HEART PARENT TEACHERS ASSOCIATION

Company registration number

□ □ □ □ □ □ □ □ □ □

Tax Reference as shown on the CT603

9221721012431

Type of company

8

Registered office address

HERLWYN AVENUE
RUISLIP MIDDLESEX
Postcode HA4 6EZ

About this return

This is the above company's return for the period

from (dd/mm/yyyy)

01/09/2007

to (dd/mm/yyyy)

31/08/2008

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

A repayment is due for this return period

A repayment is due for an earlier period

Making more than one return for this company now

This return contains estimated figures

Company part of a group that is not small

Disclosure of tax avoidance schemes

Notice of disclosable avoidance schemes

Transfer pricing

Compensating adjustment claimed

Company qualifies for SME exemption

Accounts

I attach accounts and computations

• for the period to which this return relates

• for a different period

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

Supplementary Pages

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

Loans to participators by close companies, form CT600A

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

Disclosure of tax avoidance schemes, form CT600J

Company tax calculation

Turnover

1 Total turnover from trade or profession

1 £ NIL

Income

3 Trading and professional profits

3 £ NIL

4 Trading losses brought forward claimed against profits

4 £ NIL

5 Net trading and professional profits

box 3 minus box 4
5 £ NIL

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

6 £ NIL

11 Income from UK land and buildings

11 £ NIL

14 Annual profits and gains not falling under any other heading

14 £ NIL

Chargeable gains

16 Gross chargeable gains

16 £ NIL

17 Allowable losses including losses brought forward

17 £ NIL

18 Net chargeable gains

box 16 minus box 17
18 £

21 Profits before other deductions and reliefs

sum of boxes 5, 6, 11, 14 & 18
21 £

Deductions and Reliefs

24 Management expenses under S75 ICTA 1988

24 £ NIL

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

30 £ NIL

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

31

32 Non-trade capital allowances

32 £ NIL

35 Charges paid

35 £ NIL

37 Profits chargeable to corporation tax

box 21 minus boxes 24, 30, 32 and 35
37 £

Tax calculation

38 Franked investment income

38 £ NIL

39 Number of associated companies in this period or

39

40 Associated companies in the first financial year

40

41 Associated companies in the second financial year

41

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

42

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

Financial year (yyyy)

Amount of profit

Rate of tax

Tax

43

44 £ NIL
54 £ NIL

45
55

46 £ NIL p
56 £ NIL p
total of boxes 46 and 56
63 £ p

63 Corporation tax

64 Marginal rate relief

64 £ NIL p

65 Corporation tax net of marginal rate relief

65 £ NIL p

66 Underlying rate of corporation tax

66 %

67 Profits matched with non-corporate distributions

67 NIL

68 Tax at non-corporate distributions rate

68 £ NIL p

69 Tax at underlying rate on remaining profits

69 £ NIL p

70 Corporation tax chargeable

See note for box 70 in CT600 Guide
70 £ p

79 Tax payable under S419 ICTA 1988

79 £ NIL P

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

80

84 Income tax deducted from gross income included in profits

84 £ NIL P

85 Income tax repayable to the company

85 £ NIL P

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

total of boxes 70 and 79 minus box 84

 86 £ NIL P
Tax reconciliation

91 Tax already paid (and not already repaid)

91 £ NIL P

92 Tax outstanding

box 86 minus box 91

 92 £ NIL P

93 Tax overpaid

box 91 minus box 86

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

	Capital allowances	Balancing charges
172 Annual investment allowance	172 £ NIL	
105 - 106 Machinery and plant - special rate pool	105 £ NIL	106 £ NIL
107 - 108 Machinery and plant - main pool	107 £ NIL	108 £ NIL
109 - 110 Cars	109 £ NIL	110 £ NIL
111 - 112 Industrial buildings and structures	111 £ NIL	112 £ NIL
113 - 114 Other charges and allowances	113 £ NIL	114 £ NIL

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

	Capital allowances	Balancing charges
173 Annual investment allowance	173 £ NIL	
115 - 116 Other non-trading charges and allowances	115 £ NIL	116 £ NIL
117 Put an 'X' in box 117 if box 115 includes flat conversion allowances	117	

Qualifying expenditure

118 Expenditure on machinery and plant on which first year allowance is claimed	118 £ NIL
174 Designated environmentally friendly machinery and plant	174 £ NIL
120 Machinery and plant on long-life assets and integral features	120 £ NIL
121 Other machinery and plant	121 £ NIL

Losses, deficits and excess amounts

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



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

CT600E (2006) Version 2

for accounting periods ending on or after 1 July 1999

Company information

Company name

SACRED HEART SCHOOL PARENT TEACHERS ASSOCIATION

Tax reference as shown on the CT603

4221721012431

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

from (dd/mm/yyyy)

to (dd/mm/yyyy)

01092007

31082008

You need to complete these Supplementary Pages if

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

Important points

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

Claims to exemption

This section should be completed in all cases

Charity/CASC repayment reference

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

270979

Put an 'X' in the relevant box if during the period covered by these Supplementary Pages:

- the company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains.
- all income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only.

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

or

- some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600. See the note on Restrictions of relief for non-qualifying expenditure on page 2.

I claim exemption from tax

Signature

D. F. Kennedy

Date (dd/mm/yyyy)

12032010

Name (in capitals)

DAVID F. KENNEDY

Status

TREASURER

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

Notes

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

Transitional relief only applies on qualifying distributions made on or after 6 April 1999 and before 6 April 2004. The time limit for claims is 2 years after the end of the charity's accounting period in which the distribution was made.

In boxes E1/E1a:

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

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

CASCs should leave boxes E1a to E4d blank.

Trading income box E5

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

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

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

Gifts boxes E11 and E12

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

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

Other sources box E13

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

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

Qualifying investments and loans, for the purposes of S506 ICTA 1988, are specified in Parts I and II of Sch 20 ICTA 1988.

Charities can make claims to HM Revenue & Customs for any loan or other investment not specified in Sch 20 but made for the benefit of the charity and not for avoidance of tax, to be accepted as qualifying.

Put an 'X' in box E26 only if all investments and loans are qualifying investments and loans:

- automatically, because they are specified in Sch 20, or
- because the charity has either claimed (with this return or separately) that they are under Paragraphs 9 or 10 of Sch 20 ICTA 1988, or is prepared to do so on request.

For a claim for qualifying status to succeed, the loan or investment must be made for the benefit of the charity and not for the avoidance of tax (whether by the charity or any other person). Claims should be in writing and specify

- the nature of the item (loans, or shares for example)
- the amount
- the period
- whether the claim is under Paragraph 9 or 10.

It is helpful if a claim includes full details, for example the terms of a loan.

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

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

Restrictions of relief for non-qualifying expenditure

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

The charity should attach a calculation of restriction of relief under S505(3) ICTA 1988 and send it with this return.

If you need help with this calculation please telephone our helpline on 08453 020203 or email charities@hmrc.gov.uk

Where a CASC has incurred non-qualifying expenditure its exemptions from tax may need to be restricted. The CASC should include a calculation of the restriction of relief under Schedule 18, Paragraph 8 FA 2002 with this return.

If you need help with this calculation please telephone our helpline on 08453 020203 or email charities@hmrc.gov.uk

Further guidance

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

Repayments

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

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

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

Information required

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

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

Type of income

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

Amount

E5	£	NIL
E6	£	NIL
E7	£	NIL
E8	£	NIL
E9	£	NIL
E10	£	NIL
E11	£	NIL
E12	£	NIL
E13	£	21434

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

Type of expenditure

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

Amount

E14	£	NIL
E15	£	NIL
E16	£	643
E17	£	NIL
E18	£	NIL
E19	£	13309

continued on page 4

continued from page 3

Charity/CASC Assets	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
E20/E20a Tangible fixed assets	E20 £	E20a £ NIL
E21/E21b UK investments (excluding controlled companies)	E21 £	E21b £ NIL
E22/E22c Shares in, and loans to, controlled companies	E22 £	E22c £ NIL
E23/E23d Overseas investments	E23 £	E23d £ NIL
E24e Loans and non-trade debtors		E24e £ 1400
E25f Other current assets		E25f £ 15800
E26 Qualifying investments and loans. <i>Applies to charities only. See note on Page 2</i>		E26
E27 Value of any non-qualifying investments and loans. <i>Applies to charities only</i>		E27 £ NIL
E28 Number of subsidiary or associated companies the charity controls at the end of the period. <i>Exclude companies that were dormant throughout the period</i>		E28 NIL

What to do when you have completed these Supplementary Pages

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



**HM Revenue
& Customs**

copy

**Charity, Assets & Residence
Charities**
St John's House
Merton Road
Liverpool
L75 1BB

D F Kennedy
80 Herlwyn Avenue
Ruislip
Middlesex
HA4 6HQ

Tel 0151 472 6370

Fax 0151 472 6268

www.hmrc.gov.uk

Date 23 February 2010
Our Ref XT21932/Title
Your Ref

DX 725580

Dear Sir

Sacred Heart School Parent Teacher Association
Late filing penalty – accounting period ending on 30 September 2008.

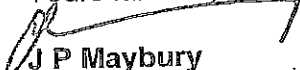
I refer to your letter dated January 13th addressed to my colleague, Mr Dobson.

Mr Dobson has referred your comments to me with regard to the late filing penalty of £100. Please note that this penalty is a "late filing" penalty. As the name suggests it has been charged as the return is late and has not yet been received. It is not based on any tax that may/may not be due. Please note that where not established by a Trust Deed a charity is treated, for tax purposes, as a company. As a charitable company the rules regarding corporation tax self-assessment (CTSA) will still apply and this is why you were sent a corporation tax return. Strictly, you should file a return each year but we will not always insist on this. Instead we will call for returns from some charities each year. Please remember, charities that do not receive notices to file a return are, of course, still required to notify us if they have any income or gains that are not covered by their charitable tax exemption.

We do, therefore, need you to file this return. Please ensure that when you send it back you have:

- completed form CT600,
- completed the charity supplementary pages, form CT600E (you can get a copy of this form by ringing the CTSA order line on 0845 300 6555 or from HMRC.gov.uk), and
- enclosed a copy of the accounts covering the period of this return.

Yours faithfully


J P Maybury
Corporation Tax Coordinator

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number - 18001

Head of Unit: Keith Moore



COPY

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270979 - SACRED HEART PARENT/TEACHER ASSOCIATION
REMOVED CHARITY

<p>Other names</p> <p>NONE</p> <p>Governing document</p> <p>CONSTITUTION ADOPTED 30TH SEPTEMBER 1987</p> <p>Area of benefit</p> <p>NOT DEFINED</p> <p>Activities</p> <p>NO INFORMATION RECORDED</p> <p>Charitable objects</p> <p>TO ADVANCE THE EDUCATION OF THE PUPILS AT THE SCHOOL BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES FOR EDUCATION AT THE SCHOOL (NOT NORMALLY PROVIDED BY THE LOCAL EDUCATION AUTHORITY).</p>	<p>Date registered</p> <p>26 MARCH 1976</p> <p>Date removed</p> <p>09 SEPTEMBER 2009</p> <p>Removal reason</p> <p>DOES NOT OPERATE</p> <p>Classification</p> <p>What NOT CLASSIFIED Who NOT CLASSIFIED How NOT CLASSIFIED</p> <p>Where It operated</p> <p>HILLINGDON</p>
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Charity overview
Activities
 NO INFORMATION RECORDED
Charity framework
Date of registration
 26 Mar 1976

REMOVED CHARITY

270979 - SACRED HEART PARENT/TEACHER ASSOCIATION



**HM Revenue
& Customs**

**Charity, Assets & Residence
Charities**
St John's House
Merton Road
Liverpool
L75 1BB

D F Kennedy
80 Herlwyn Avenue
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Date 23 February 2010
Our Ref XT21932/Title
Your Ref

DX 725580

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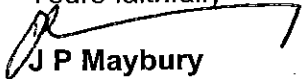
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Yours faithfully


J P Maybury
Corporation Tax Coordinator

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number - 18001

Head of Unit: Keith Moore



80 Herlwyn Avenue
Ruislip
Middlesex
HA4 6HQ

Your Ref. XT21932/AJD/TITLE

January 13 2009

Mr AJ Dobson Title Executive
HM Revenue & Customs
Charity, Assets & Residence Charities
St John's House
Merton Road
Liverpool L75 1BB

Dear Mr. Dobson,

Sacred Heart School Parent Teacher Association – Charity Reference

I write with reference to your letter of December 30 2009 addressed to Mr Mark Hollindrake. (I enclose a copy of this letter together with a notice to pay Corporation Tax). My name is David Kennedy and I have recently taken over as Treasurer of the above PTA. I will be liaising with Mark Hollindrake to resolve this matter.

Please treat this letter as a holding response. We have checked with the Charity Commission and we can confirm that the Sacred Heart PTA was a recognized charity under the reference No. 270979 from March 26 1976 to September 9 2009. I attach at the foot of this letter a screen print confirming this. So for the Tax years ending on September 30 2008 and September 30 2009, the PTA was a registered charity. In view of this we believe the PTA is exempt from Tax and should therefore not be charged for not having filed a Corporation Tax Return for the period to 30 September 2008.

As you state in your letter the PTA is no longer registered on the register maintained by the Charity Commission.

We believe that the reason for this is that the PTA's accounts were not filed. Mark Hollingdrake and I are working to address this and I hope to be able to contact you shortly to confirm that the PTA has been re-instated on the Charity Commission's register.

In the mean time, could we ask that you take note of the fact the PTA was registered up to September 9 2009 and so should not have to pay any Corporation Tax. The PTA should therefore not be fined the £100 for not having returned a Corporation Tax return to Sept. 30 2008.

270979 - SACRED HEART PARENT/TEACHER ASSOCIATION

REMOVED CHARITY

Other names

NONE

Governing document

CONSTITUTION ADOPTED 30TH SEPTEMBER 1967

Area of benefit

NOT DEFINED

Activities

NO INFORMATION RECORDED

Charitable objects

TO ADVANCE THE EDUCATION OF THE PUPILS AT THE SCHOOL BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES FOR EDUCATION AT THE SCHOOL (NOT NORMALLY PROVIDED BY THE LOCAL EDUCATION AUTHORITY).

Date registered

26 MARCH 1976

Date removed

09 SEPTEMBER 2009

Removal reason

DOES NOT OPERATE

Classification

What

NOT CLASSIFIED

Who

NOT CLASSIFIED

How

NOT CLASSIFIED

Where it operated

HILLINGDON

Should you wish to contact me to discuss this further please contact me on either my work telephone number of 0207 518 3632 or my work e-mail which is dkennedy@seic.com

Thank you very much in advance of your assistance with this matter,

Yours Sincerely,

David F. Kennedy – Treasurer of Sacred Heart Parent Teacher Association.



Monday, 8 February, 2010 8:50 AM

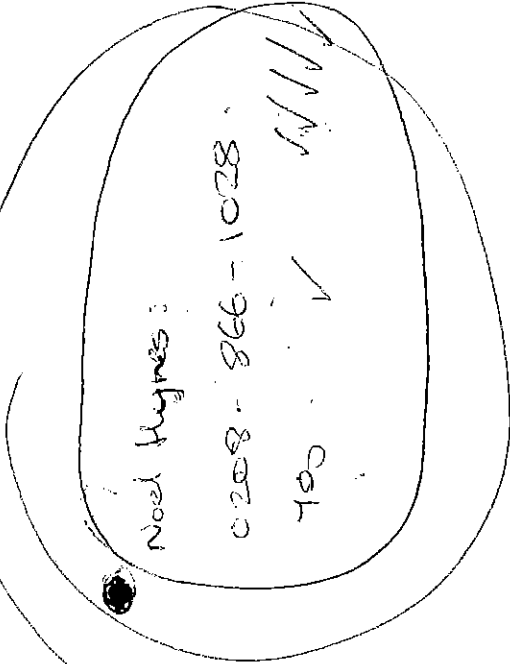
FW: PTA ACCOUNTS REVIEW

From: "Kennedy, David" <DKennedy@seic.com>
To: "Ursula Lyon" <ursula.lyon@btinternet.com>
Cc: "Keith Chapman" <keith.chapman@sky.com>, mark.hollinrake@talktalk.net

Hello Ursula,

Please see note below from Mark. It would seem that the person you have found would be acceptable. I propose that we agree to the examination and a payment (much as Mark suggests below) and try to move forward with this as soon as we can. I have looked at the notes as per the link below. They are fairly detailed but it confirms *inter-alia* that:

For an examiner to be independent that individual should have no connection with the charity Whilst in most cases the examiner will be reviewing receipts and payments accounts and so will not need to be a qualified accountant to carry out a proper independent examination, the examiner still needs a certain level of ability and knowledge to undertake a competent examination and to set out their report in the way that is required by the 2008 Regulations. Where gross income is more than £250,000 charity law requires the examiner to be a member of a body listed in the 1993 Act.



Are we meeting this Wednesday 10th at 8am - I expect so. So I would add to agenda:

- Treasurers Report
- Appointment of auditor for accounts to maintain the PTA's charity status.

Talk to you soon and regards,

Dave
David Kennedy



**HM Revenue
& Customs**

**Charity, Assets & Residence
Charities**
St John's House
Merton Road
Liverpool
L75 1BB

9 Sept 09

Mr Mark Hollinrake
Sacred Heart Primary School PTA
Herlwyn Avenue
Ruislip
Middlesex
HA4 6EZ

Tel 08453 020203

Fax 0151 472 6268

www.hmrc.gov.uk

Date 30 December 2009
Our Ref XT21932/AJD/TITLE
Your Ref

DX 725580

Dear Mr Hollinrake

Sacred Heart School Parent Teacher Association

I have been asked to consider the status of the association for tax purposes.

In your letter received 13 November 2009 you quote the registered charity number 270979. On checking the register of charities maintained by the Charity Commission I find that the association has actually been removed as it "does not operate".

To enable us to consider tax exemption the association will need to be put back on the register unless its gross income is less than £5000 a year. If the latter is the case I will need to see a signed and dated copy of the association's constitution.

I look forward to hearing from you once Sacred Heart School Parent Teacher Association has been restored to the register or receiving a copy of the constitution.

To help us improve customer service, please quote our reference number and provide a daytime telephone number in any correspondence.

Yours sincerely

A J Dobson
Title Executive

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number - 18001

Head of Unit: Keith Moore





235026:00000848:001 922

THE SACRED HEART SCHOOL
PARENT TEACHERS ASSOCIATION
HERLWYN AVENUE
RUISLIP
MIDDX
HA4 6EZ

Penalty for failure to make a
Corporation Tax Return

Issued by
Officer in charge
DMB CORPORATION TAX UNIT
ST MUNGO'S ROAD
CUMBERNAULD
GLASGOW
G67 1YZ

Phone number
01236 785057

Date of issue
23 November 2009

Company tax reference
922 17210 12431 A 17

Accounting period ended
30 September 2008

The amount shown below does not appear to have been paid and is now overdue. Unless you have paid in the last few days please pay the amount due immediately. Information on how to pay is shown on the back of this form.

	+Normal due date		01 July 2009
Add Penalty due		£	100.00
Total due		£	100.00
Less Payments already made including any credit interest		£	0.00
AMOUNT NOW DUE		£	100.00

+ Companies that pay under the Instalment Payment Regulations have different earlier due dates.

You can see further details of these figures by using CT Online. Go to www.hmrc.gov.uk to register and / or access View Liabilities and Payments.

DN2(CT)

▼ If you need to use the payslip, please detach here ▼

HMRC 11/09

Alliance & Leicester *Trans cash*
COMMERCIAL BANK
Bootle Merseyside GIR 0AA

Payslip



bank giro credit

158
24

Reference
1721012431A00117A

Credit account number
157 8006

Amount due
(no fee payable at PO counter)
£ 100.00

For official use

CHEQUE ACCEPTABLE

THE SACRED HEART SCHOOL
PARENT TEACHERS ASSOCIATION

For official use

Cashier's stamp and initials

Signature _____ Date _____

NATWEST BANK PLC
HEAD OFFICE COLLECTION AC
HM REVENUE & CUSTOMS

CASH
CHEQUE
£

57-80-06

CT216

HMRC 04/09

Please do not fold this payslip or write or mark below this line

Paying HMRC

Please ensure your payment reaches us by the due date.

We recommend the payment methods shown at 1 – 5 below. These are the most secure and efficient.

1. Direct Debit



To set up a Direct Debit payment go to www.hmrc.gov.uk and select the appropriate service (for example Self Assessment) from the *do it online* menu. Login on the *Welcome to Online Services* page and select *Direct Debit payment* from the *Main menu*. If you are a new user you will first have to register and enrol for the appropriate service.

2. Direct Payment



Using the Internet or phone, provide your bank or building society with the following information to make a Direct Payment:

- payment amount
- sort code 08-32-10
- account name 'HMRC'
- account number 12001039
- your reference as shown on the payslip.

3. BillPay



You can pay by Debit Card over the Internet. Go to www.billpayment.co.uk/hmrc and follow the guidance.

4. Your Bank



If your bank offers this service, take the payslip and payment to any branch of your bank. Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'.

Other banks may refuse to accept payment.

5. Post Office



Take this form with your payment to any participating Post Office.

If paying by cheque, make your cheque payable to 'POST OFFICE LTD'. The Post Office also accept payment by Debit Card.

6. Post



Please pay electronically if you can. From April 2011 all payments of corporation tax, and any related interest or penalties, **must** be made electronically. Cheque payment by post is not acceptable.

If you use this method:

- make your cheque payable to 'HM REVENUE & CUSTOMS ONLY'
- include your payslip reference after 'HM REVENUE & CUSTOMS ONLY'
- send the payslip and your cheque, both unfolded, to the Accounts Office (in the return envelope, if provided). A stamp for the correct postage is required.

If you do not have a return envelope, please send your cheque to:

HM Revenue & Customs Accounts Office
BRADFORD BD98 1GG

Further payment information

You can find further payment information online.

Go to www.hmrc.gov.uk and under *quick links* select *Paying HMRC*

Or you can phone us on

- 0123 678 5057

Please do not write or mark below this perforation

220051:00001297:001

455

THE SACRED HEART SCHOOL
PARENT TEACHERS ASSOCIATION
HERLWYN AVENUE
RUISLIP
MIDDX

HA4 6EZ

Issued by
HM REVENUE AND CUSTOMS
NORTH WEST LONDON
LYON HOUSE
LYON ROAD
HARROW
MIDDLESEX HA1 2DGPhone number
020 8901 3354Date of issue
23 October 2009Company tax reference
455 17210 12431 A 17 P 01/01Accounting period
1 October 2007 to 30 September 2008

This notice gives details of a penalty* determination for failure to deliver a tax return, or returns, when required to do so. The notice is addressed to the company as required by law.

If you do not think the company has incurred the penalties shown, or you think they are excessive, you should appeal against the determination. Your appeal should be made in writing within 30 days from the date of issue shown above. (See note 4 in form CT211 Notes enclosed.)

Unless you appeal, the penalties charged by the determination should be paid without further request within 30 days from the date of issue shown above.

Penalty or penalties for failure to deliver a return, or returns,
in response to a notice** requiring the company to do so. £100

Notice issued on 20 October 2008

Specifying the period from 1 October 2007
to 30 September 2008

Due date 22 November 2009 Amount payable £100

* Please note that flat-rate and tax-related late filing penalties are charged separately. This notice is about flat-rate penalties only.

'Flat-rate' penalties means any penalty incurred under Paragraph 17 Schedule 18 Finance Act 1998 for return periods ended on or after 1 July 1999; or under Section 94(1) Taxes Management Act 1970 for return periods ended before 1 July 1999.

'Tax-related' penalties means any penalty incurred under Paragraph 18 Schedule 18 Finance Act 1998 for return periods ended on or after 1 July 1999, or under Section 94(6) Taxes Management Act 1970 for return periods ended before 1 July 1999.

** Notices to deliver a return are issued under Paragraph 3 Schedule 18 Finance Act 1998 for specified periods ended on or after 1 July 1999, or under Section 11 Taxes Management Act 1970 for specified periods ended before 1 July 1999.

220051:00001297:002

455

 THE SACRED HEART SCHOOL
 PARENT TEACHERS ASSOCIATION
 HERLWYN AVENUE
 RUISLIP
 MIDDX

HA4 6EZ

 Issued by
 HM REVENUE AND CUSTOMS
 NORTH WEST LONDON
 LYON HOUSE
 LYON ROAD
 HARROW
 MIDDLESEX HA1 2DG

 Phone number
 020 8901 3354

 Date of issue
 23 October 2009

 Company tax reference
 455 17210 12431 A 17 P 01/01

 Accounting period
 1 October 2007 to 30 September 2008

I attach a formal notice of a penalty determination I have made on the company and I enclose a set of notes explaining the legal provisions involved.

Following the issue on 20 October 2008 of a notice to file a return for the period from 1 October 2007 to 30 September 2008, the penalty has been calculated on the assumption that a return is required for the period shown below.

 Return Period Ended
 30 September 2008

 Return Due
 30 September 2009

 Flat-Rate Penalty Due
 £100

Reconciliation Statement: Amounts due +Companies that pay under the Instalment Payment Regulations have different earlier due dates.	+Normal due date for payment Tax Less amounts stood over Penalties Less amounts stood over Interest accrued including any debit interest Total due Less already paid including any credit interest Amount payable	1 Jul 2009 0.00 0.00 100.00 0.00 100.00 0.00 100.00	0.00 100.00 0.00 100.00
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You can see further details by using CT Online. Go to www.hmrc.gov.uk to register and / or access View Liabilities and Payments.

CT211

▼ If you need to use the payslip please detach here ▼


Alliance & Leicester *Trans cash*
 COMMERCIAL BANK
 Bootle Merseyside GIR 0AA

Payslip

**HM Revenue
& Customs**
bank giro credit

158

Reference

1721012431A00117A

Credit account number

157 8049

 Amount due
 (no fee payable at PO counter)

£ 100.00

CHEQUE ACCEPTABLE

For official use

24

 THE SACRED HEART SCHOOL
 PARENT TEACHERS ASSOCIATION

For official use

Cashier's stamp and initials

Signature _____

Date _____

NATWEST BANK PLC
 HEAD OFFICE COLLECTION AVC
HM REVENUE & CUSTOMS

CASH

CHEQUE

57-80-49

£

CT211

HMRC 04/09

Please do not fold this payslip or write or mark below this line

Paying HMRC

Please ensure your payment reaches us by the due date.

We recommend the payment methods shown at 1 – 5 below. These are the most secure and efficient.

1. Direct Debit



To set up a Direct Debit payment go to www.hmrc.gov.uk and select the appropriate service (for example Self Assessment) from the **do it online** menu. Login on the **Welcome to Online services** page and select **Direct Debit payment** from the **Main menu**. If you are a new user you will first have to register and enrol for the appropriate service.

2. Direct Payment



Using the Internet or phone, provide your bank or building society with the following information to make a Direct Payment:

- payment amount
- sort code 08-32-10
- account name 'HMRC'
- account number 12001020
- your reference as shown on the payslip.

3. BillPay



You can pay by Debit Card or Credit Card over the Internet.

Go to www.billpayment.co.uk/hmrc and follow the guidance.

4. Your Bank



If your bank offers this service, take the payslip and payment to any branch of your bank. Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'.

Other banks may refuse to accept payment.

5. Post Office



Take this form with your payment to any participating Post Office.

If paying by cheque, make your cheque payable to 'POST OFFICE LTD'. The Post Office also accept payment by Debit Card.

6. Post



If you use this method:

- make your cheque payable to 'HM REVENUE & CUSTOMS ONLY'
- include your payslip reference after 'HM REVENUE & CUSTOMS ONLY'
- send the payslip and your cheque, both unfolded, to the Accounts Office (in the return envelope, if provided). A stamp for the correct postage is required.

If you do not have a return envelope, please send your cheque to:

HM Revenue & Customs Accounts Office
BRADFORD BD98 9YY

Further payment information

You can find further payment information online.

Go to www.hmrc.gov.uk and under **quick links** select **Paying HMRC**

Or you can phone us on **01236 785057** about Paying HMRC

Please do not write or mark below this perforation

Notice to deliver a Company Tax Return

Period: 01 OCT 2007 to 30 SEP 2008

Issued by

STEVE JONES
HM Inspector of Taxes
NORTH WEST LONDON
LYON HOUSE
LYON ROAD
HARROW
MIDDLESEX HA1 2DG

12195665

110001:00002165:001 455

THE SACRED HEART SCHOOL
PARENT TEACHERS ASSOCIATION
HERLWYN AVENUE
RUISLIP
MIDDX

HA4 6EZ

Telephone number
020 8901 3354

Date of issue
20 OCT 2008

Reference
455 17210 12431 A 17

This notice is a formal request for the company to deliver a Company Tax Return.

If our records show you have an agent or accountant we will tell them that this notice has been issued to you. We have not issued a CT600 *Company Tax Return form* and CT600 *Guide Company Tax Return guide* with this notice if you have an agent or have indicated that you wish to use an approved substitute form. If you or your agent need any of these forms, please telephone the CTSA Orderline on **0845 300 6555** or fax on **0845 300 6777**. The CTSA Orderline can also give you any of the CT600 *Supplementary Pages* you need to complete. It is open 7 days a week between 8:00 and 22:00.

For tax purposes the word 'company' includes a club, voluntary or other unincorporated association. **If you are the Treasurer of such a body without an agent please read the notes in the enclosed CT600 Guide.**

The **company*** must deliver a return in the **prescribed form*** of its profits, losses and other information required for the purposes of the Corporation Tax Acts for the period shown above, if that is an **accounting period*** of the company.

If the period shown above is not an accounting period, a return is required:

- for each accounting period that ended during or at the end of the period shown above, or
- if no accounting period ended during or at the end of that period, for that part of the period that does not form part of an accounting period, or
- if the company was outside the charge to Corporation Tax throughout the period shown above, for the whole of that period.

There are penalties for incorrect returns.

* These terms have special meanings for Corporation Tax purposes and are explained briefly in the Notes overleaf.

continued overleaf

CT603 (Ship)


▼ Please detach payment slip here when making payment direct to the Accounts Office or by Girobank Transfer. ▼
You should only use the payslip below for the period shown above. Do not use it for any other period.

HMRC 04/08

 **Alliance & Leicester** *Trans cash*
COMMERCIAL BANK
Bootle Merseyside GIR 0AA

Payslip

 **HM Revenue & Customs**

bank giro credit 

159
209

1721012431A00117A

610 5041

£

Amount due
(no fee payable at PO counter)

Reference

Credit account number

CHEQUE ACCEPTABLE

For official use

24 THE SACRED HEART SCHOOL
PARENT TEACHERS ASSOCIATION

Cashier's stamp and initials

Signature _____ Date _____

Please see attached letter

For official use

BANK OF ENGLAND
HEAD OFFICE COLLECTION A/C
INLAND REVENUE

CASH		
CHEQUE		

£

10-50-41

Please do not fold this payslip or write or mark below this line

CT603 (Ship)

Your completed return form should reach me not later than the filing date* set by law and must be accompanied by:

- a copy of the accounts* of the company for the period covered by the return
- computations showing how entries on the return have been calculated from the relevant figures in the accounts
- in the case of an insurance company*, a copy of the return deposited with the Financial Services Authority in respect of insurance business for the period,

Penalties are charged if a return (including its accompanying documents) is late.

* These terms have special meanings for Corporation Tax purposes and are explained briefly in the *Notes* below. Please also read the CT600 Guide which gives further information about the obligations imposed by this notice.

Notes

* **'Accounts'** required are:

- for companies resident in the UK throughout the period covered by the return and required, by the law of the territory in which they are established or by EC Regulation 1602/2002, to prepare accounts covering that period, those accounts including a copy of any directors' and auditor's report similarly required. These are the accounts that a company is required to prepare under company law and not the abbreviated accounts it may be permitted to file with the Registrar of Companies.
- for companies not resident in the UK but carrying on a trade through a permanent establishment in the UK:
 - the trading and profit and loss accounts of the company required by the law of the territory in which it is established or by EC Regulation 1602/2002
 - a profit and loss account of the UK permanent establishment covering the period to which the return relates drawn up in accordance with UK GAAP or international accounting standards
 - balance sheet for the company required by the law of the territory in which it is established or by EC Regulation 1602/2002 at the end of the period of account and
 - if prepared, the balance sheet of the UK permanent establishment at the same date drawn up in accordance with UK GAAP or international accounting standards
 - all accounts and balance sheets must be in English.
- in any other case, a copy of any accounts, including balance sheet, that the company is required by statute or by its constitution to prepare, covering the period to which the return relates
- where the company was outside the charge to Corporation Tax (for example, because it was dormant) and there is no single set of accounts that covers the period, you should enclose the most recent accounts prepared.

* **'Accounting period'** is a period for which profits and losses have to be calculated for Corporation Tax purposes. It will usually, but not always, coincide with a period of twelve months for which the company draws up accounts. See the notes starting on page 3 of the CT600 Guide.

* **'Company'** includes any unincorporated association, but not a partnership, local authority, local authority association or a health service body.

* **'Filing date'**

This is usually the later of:

- the first anniversary of the last day of the period to which the return relates, or
- the end of three months following the date on which this notice was served.

* **'Insurance company'** is a person who has permission under Part 4 of the Financial Services and Markets Act 2000 to effect or carry out contracts of insurance.

* **'Prescribed form'**

This means form CT600 plus any relevant Supplementary Pages, or approved online or substitute versions of them.

Payment of Tax

You are reminded that tax is payable, without assessment, nine months and one day after the end of the accounting period or earlier if the company pays by instalments. Interest is chargeable on tax paid late.


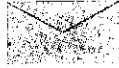


Group Payment Arrangements

If the company is in an Arrangement please do not use the attached payslip. The acceptance letter issued by the Group Payment Team advised you how to make payments under the Arrangement.

How to pay

Please allow enough time for payment to reach us by the due date. We suggest you allow at least 3 working days for this.

We recommend the following payment methods shown at 1-3. These are the most secure and efficient.

<p>1. Direct Payment</p>  <p>Use the Internet, telephone, BACS Direct Credit or CHAPS to make payment. Provide your bank or building society with the following information</p> <ul style="list-style-type: none"> • payment amount • sort code 10-50-41, • account number 23456000 • your reference as shown on the payslip. 	<p>4. By post</p>  <p>If you use this method,</p> <ul style="list-style-type: none"> • make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' • write your payslip reference after 'HM REVENUE & CUSTOMS ONLY' • send the payslip and your cheque, both unfolded, to the Accounts Office in the envelope if provided (or previously provided).
<p>2. At your bank</p>  <p>If your bank offers this service, take the payslip and payment to your bank branch. Any cheque must be drawn on your bank and made payable to 'HM REVENUE & CUSTOMS ONLY'. Other banks may refuse to accept payment.</p>	<p>You can find further payment information at:</p> <ul style="list-style-type: none"> • www.hmrc.gov.uk/howtopay or • telephone 01274 539303 <p>If you don't have an official envelope, the address for posting a cheque is</p> <p>HM Revenue & Customs Accounts Office BRADFORD BD98 1GG</p>
<p>3. At a Post Office</p>  <p>Take this form with your payment to any Post Office.</p> <p>If paying by cheque, make your cheque payable to 'POST OFFICE LTD'. The Post Office also accept payment by Debit Card.</p>	