

Source of Funds/ Wealth

FERAL HOLDINGS LIMITED;
FERAL ENTERTAINMENT (CYPRUS) LIMITED

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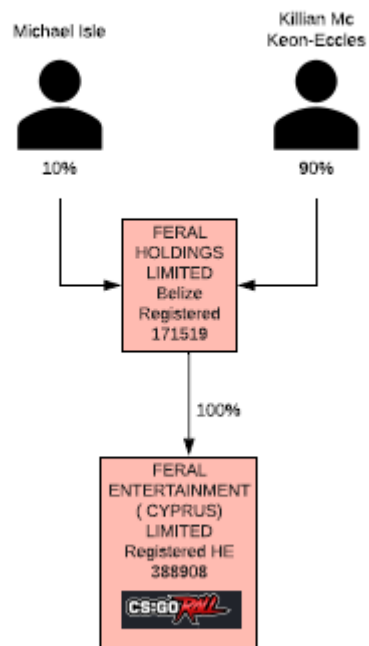
1. Source of Funds

Feral Holdings Limited and Entertainment (Cyprus) Limited (hereinafter, “the Group”) operates <https://www.csgoroll.com> and offers multiple chance-based games. Users buy credits on the site to be able to play (and once purchased cannot be exchanged back to money). Players play to win “skins” – which gamers use to personalise their gaming experience. A skin changes, for example, how a weapon is worn; how the weapon appears and so on. Some skins are quite rare/ unique which makes sought after.

The skins are created by a third-party platform called Steam (See <https://store.steampowered.com> and [https://en.wikipedia.org/wiki/Steam_\(service\)](https://en.wikipedia.org/wiki/Steam_(service))).

The Group’s revenues are derived primarily from the sale of the above-mentioned credits and currently received through two payment gateways: SafeCharge (URL <https://www.safecharge.com/>, Canada) and G2A Ltd (zen.com, Lithuania).

2. Organisation Structure



3. Source of Wealth

The Group has been funded through a UBO loan.

3.1. *Killian Sean McKeon-Eccles*

Killian's wealth was largely generated through the sale of "skins" (as defined in Section 1 above). The wealth was originally generated through a UK partnership (partnership name: CSGORoll; HMRC tax reference number: 5956635564).

We are including the tax returns submitted by the UK partnership in Appendix A for calendar years 2017 and 2018 for your perusal.



Killian Sean McKeon-Eccles

Date: 21 January 2022

Appendix A – Evidence



Tax reference 5956635564

Date

HM Revenue & Customs office address

Issue address

CSGO Roll

71-75 Shelton Street

London

WC2H 9JQ

Telephone

For

Reference

This notice requires you by law to send us a tax return giving details of income and disposals of chargeable assets, and any documents we ask for, for the year 6 April 2016 to 5 April 2017.

You can file the tax return using:

- this form and any supplementary pages you need, or
- the internet (you will need to use commercial software which you may have to buy). Most people file online. If you file online you will receive an instant online acknowledgement telling you that we have received your tax return safely. To file online, go directly to our official website by typing www.gov.uk/file-your-self-assessment-tax-return into your internet browser address bar. Do not use a search website to find HMRC services online.

Make sure that your tax return, and any documents asked for, reach us by:

- **31 October 2017** if you complete a paper tax return, or
- **31 January 2018** if you file online

Please see the Partnership Tax Return Guide for filing dates if this notice was given after 31 July 2017 or if the partnership includes a company as a partner.

Each partner who was a member of the partnership during the return period is liable to automatic penalties if the Partnership Tax Return does not reach us by the relevant filing date shown above. They will have to pay interest and may have to pay a late payment penalty on any tax they pay late.

We check all tax returns and there are penalties for supplying false or incomplete information.

Who should send the Partnership Tax Return?

If this Partnership Tax Return has been issued in the name of the partnership, then the partner nominated by the other members of the partnership during the period covered by the tax return is required by law to complete it and send it back to us. If the partners are unable to nominate someone, they should ask us to nominate one of them.

If this Partnership Tax Return has been issued in the name of a particular partner, that partner is required by law to send it back to us.

The Partnership Tax Return – your responsibilities

We have sent you pages 1 to 8 of the tax return for the most common types of partnership income. You might need other supplementary pages, which we have not sent you, for other types of income and disposals.

You are responsible for making sure that you have the right pages. Answer the questions on page 2 of this form to find out if you have the right ones.

You should make sure that the information needed by individual partners to complete their personal tax returns is given to them as quickly as possible (some partners may want to send their own returns by 31 October 2017).

If you need help:

- refer to the Partnership Tax Return Guide, go to www.gov.uk/self-assessment-forms-and-helpsheets
- phone the number above – we can answer most questions by phone, or
- when the office is closed, phone our helpline on 0300 200 3310 for general advice, or
- go to www.gov.uk/self-assessment-tax-returns

Partnership business and investment income for the year ended 5 April 2017

Answer Questions 1 to 6 on this page and Question 7 on page 8 to check that you have the pages you need to make a complete return of partnership income and related information for the year ended 5 April 2017. If you answer 'Yes', you must make sure that you have the right pages and then fill in the relevant boxes. If not, go to the next question.

To get the appropriate supplementary pages and notes that will help you fill in this form, go to www.gov.uk/self-assessment-forms-and-helplets

Check to make sure that you have the right supplementary pages (including the Partnership Savings pages – see Question 7) and then tick the box below

Q1	Did the partnership receive any rent or other income from UK property (read the Partnership Tax Return Guide if you have furnished holiday lettings)?	YES ☐	UK PROPERTY ☐
Q2	Did the partnership have any foreign income?	YES ☒	FOREIGN ☐
Q3	Did the partnership business include a trade or profession at any time between 6 April 2016 and 5 April 2017?	YES ☒	If yes, complete boxes 3.1 to 3.117 on pages 2 to 5 as appropriate.
Q4	Did the partnership dispose of any chargeable assets?	YES ☐	CHARGEABLE ASSETS ☐
Q5	During the return period has the partnership included any member who is:	YES ☐ YES ☒ YES ☐	If yes, read the Partnership Tax Return Guide about filling in the Partnership Statement, go to www.gov.uk/self-assessment-forms-and-helplets If yes, read the Partnership Tax Return Guide.
Q6	Are you completing this tax return on behalf of a European Economic Interest Grouping (EEIG)?	YES ☐	If yes, read the Partnership Tax Return Guide.

Trading and professional income for the year ended 5 April 2017

You have to fill in a set of boxes for each trade carried on by the partnership and you may have to fill in a separate set if partnership accounts were made up to more than one date in the year ended 5 April 2017. Check the rules in the Partnership Tax Return Guide.

Box numbers 3.3, 3.6, 3.18, 3.19, 3.74 to 3.81, 3.85 to 3.92 and 3.94 to 3.96 are not used.

Partnership details

Name of business

3.1 CSGORoll

Description of partnership trade or profession

3.2 Computer Technology

Accounting period – read the Partnership Tax Return Guide, go to www.gov.uk/self-assessment-forms-and-helplets

Start

End

3.4 01/08/2016

3.5 05/04/2017

• Date of commencement (if after 5 April 2016) **3.7** 01/08/2016

• Date of cessation (if before 6 April 2017) **3.8**

• Tick box 3.9 if you used the 'cash basis', money actually received and paid out, to calculate your income and expenses – [read the guide](#) **3.9** ☐

• Tick box 3.10 if you do not need to complete boxes 3.14 to 3.93 and boxes 3.99 to 3.115 **3.10** ☐

• Tick box 3.11 if the partnership's accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box, box 3.116 on page 3) **3.11** ☐

• Tick box 3.12 if your accounting date has changed (only if this is a permanent change and you want it to count for tax) **3.12** ☐

• Tick box 3.13 if this is the second or further change (explain why you have not used the same date as last year in the 'Additional information' box, box 3.116 on page 3). **3.13** ☐

Trading and professional income for the year ended 5 April 2017 – continued

■ Capital allowances – summary

	Capital allowances	Balancing charges
Annual Investment Allowance (include any balancing charges in box 3.17 below)	3.13A £	
Zero-emission goods vehicle allowance	3.14 £	3.15 £
Capital allowances at 18% on equipment, including cars with lower CO₂ emissions	3.14A £	3.15A £
Capital allowances at 8% on equipment, including cars with higher CO₂ emissions	3.16 £	3.17 £
Boxes 3.18 and 3.19 are not used		
100% and other enhanced capital allowances claimed (you must make separate calculations). (Claims to and balancing charges arising on Business Premises Renovation Allowance must also be included in boxes 10.4 and 10.5 respectively.)	3.20 £	3.21 £
Total capital allowances/balancing charges	total of column above 3.22 £	total of column above 3.23 £

■ Income and expenses for this accounting period

Read the Partnership Tax Return Guide before completing this section.

If your annual turnover was below £83,000 (or would have been if you had traded for the whole year) fill in boxes 3.24 to 3.26 instead of page 4.

If your annual turnover was between £83,000 and £15m (or would have been if you had traded for a whole year) ignore boxes 3.24 to 3.26. Now fill in page 4.

If the combined annualised turnover from all of your activities was more than £15m fill in boxes 3.24 to 3.26 and send in partnership accounts and computations as well.

In all cases, complete box 3.83 or box 3.84 on page 5, and the other boxes on page 5 if applicable.

Turnover including other business receipts, and goods etc taken for personal use (and balancing charges from box 3.23)	3.24 £
Expenses allowable for tax (including capital allowances from box 3.22)	3.25 £
Net profit for this accounting period (put figure in brackets if a loss)	box 3.24 minus box 3.25 3.26 £

3.116 Additional information

Trading and professional income for the year ended 5 April 2017 - continued

Income and expenses for this accounting period

You must fill in this page if your annual turnover was between £83,000 and £15m. If the combined annualised turnover from all your activities was more than £15m, fill in boxes 3.24 to 3.26 on page 3 and send in the partnership accounts and computations as well. In all cases, complete box 3.83 or box 3.84 on page 5, and the other boxes on page 5 if applicable. Read the Partnership Tax Return Guide, go to www.gov.uk/self-assessment-forms-and-helpsheets

If you were registered for VAT, do the figures in boxes 3.29 to 3.64 include VAT?

3.27

or exclude VAT?

3.28

Sales/business income (turnover)

3.29 £ 4,731,588.00

Disallowable expenses included in boxes 3.46 to 3.63

Total expenses

• Cost of sales 3.30 £ 3.46 £ 1,939,746.00

• Construction industry subcontractor costs 3.31 £ 3.47 £ 0

• Other direct costs 3.32 £ 3.48 £ 323,491.00

Gross profit/(loss) 3.49 £ 2,468,351.00

Other income/profits 3.50 £ 0

• Employee costs 3.33 £ 3.51 £ 132,421.00

• Premises costs 3.34 £ 3.52 £ 0

• Repairs 3.35 £ 3.53 £ 0

• General administrative expenses 3.36 £ 3.54 £ 0

• Motor expenses 3.37 £ 3.55 £ 0

• Travel and subsistence 3.38 £ 3.56 £ 0

• Advertising, promotion and entertainment 3.39 £ 3.57 £ 210,720.00

• Legal and professional costs 3.40 £ 3.58 £ 0

• Bad debts 3.41 £ 3.59 £ 0

• Interest and alternative finance payments 3.42 £ 3.60 £ 0

• Other finance charges 3.43 £ 3.61 £ 2,359.00

• Depreciation and loss/(profit) on sale 3.44 £ 0 3.62 £ 0

• Other expenses including partnership charges 3.45 £ 3.63 £

Put the total of boxes 3.30 to 3.45 in box 3.66 below

Total expenses 3.64 £ 345,500.00

Net profit/(loss) 3.65 £ 2,122,851.00

Tax adjustments to net profit or loss for this accounting period

• Disallowable expenses 3.66 £ 0

• Goods, etc taken for personal use and other adjustments (apart from disallowable expenses) that increase profits 3.67 £

• Balancing charges (from box 3.23) 3.68 £

Total additions to net profit (deduct from net loss)

• Capital allowances (from box 3.22) 3.70 £

• Deductions from net profit (add to net loss) 3.71 £

Net business profit for tax purposes for this accounting period (put figure in brackets if a loss)

boxes 3.66 + 3.67 + 3.68
3.69 £ 0

boxes 3.70 + 3.71
3.72 £

boxes 3.65 + 3.69 minus box 3.72
3.73 £ 2,122,851.00

Partnership business and investment income for the year ended 5 April 2017

Taxable profit or loss for this accounting period

● Adjustment on change of basis	3.82	£	
Net profit for this accounting period (if loss, enter '0' here) from box 3.26 or box 3.73	3.83	£	2,122,851.00
Allowable loss for this accounting period (if profit, enter '0' here) from box 3.26 or box 3.73	3.84	£	
Tick box 3.93 if the figure in box 3.83 or box 3.84 is provisional	3.93		

Copy this figure to box 11A in the Partnership Statement

Copy this figure to box 11 in the Partnership Statement

Copy this figure to box 12 in the Partnership Statement

Subcontractors in the construction industry

● Deductions on payment and deduction statements from contractors – construction industry subcontractors only	3.97	£	
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Copy this figure to box 24 in the Partnership Statement

Tax taken off trading income

● Tax taken off trading income (excluding deductions made by contractors on account of tax)	3.98	£	
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Read the Partnership Tax Return Guide if you are a 'CT Partnership', go to www.gov.uk/self-assessment-forms-and-helpsheets

Copy this figure to box 24A in the Partnership Statement

Summary of balance sheet for this accounting period

Leave these boxes blank if you do not have a balance sheet or your annual turnover was more than £15m.

Assets	● Plant, machinery and motor vehicles	3.99	£	0			
	● Other fixed assets (premises, goodwill, investments, etc)	3.100	£	0			
	● Stock and work in progress	3.101	£	0			
	● Debtors/prepayments/other current assets	3.102	£	0			
	● Bank/building society balances	3.103	£	0			
	● Cash in hand	3.104	£	0			
				boxes 3.99 to 3.104	3.105	£	0

Liabilities	● Trade creditors/accruals	3.106	£	0			
	● Loans and overdrawn bank accounts	3.107	£	0			
	● Other liabilities	3.108	£	0			
				boxes 3.106 to 3.108	3.109	£	0

Net business assets (put the figure in brackets if you had net business liabilities)	box 3.105 minus box 3.109	3.110	£	0
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Represented by partners' current and capital accounts

● Balance at start of period*	3.111	£	0	boxes 3.111 to 3.113 minus box 3.114 3.115 £ 0
● Net profit/(loss)*	3.112	£	2,122,851.00	
● Capital introduced	3.113	£	0	
● Drawings	3.114	£	2,122,851.00	
● Balance at end of period*				

* If the capital account is overdrawn, or the business made a net loss, show the figure in brackets.

Box 3.116 'Additional information' is on page 3.

Partnership trade charges

● Net partnership charges paid in the period 6 April 2016 to 5 April 2017 (not the accounting period)	3.117	£	
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PARTNERSHIP STATEMENT (FULL)

Please read these instructions before completing the Statement

- Step 1** Fill in boxes 1 to 30 and boxes A to H, as appropriate. Get the figures you need from the relevant boxes in the Partnership Tax Return. Complete a separate Statement for each accounting period covered by this Partnership Tax Return and for each trade or profession carried on by the partnership.
- Step 2** Then allocate the amounts in boxes 11 to 30 attributable to each partner using the allocation columns on page 7, read the [Partnership Tax Return Guide](#), go to www.gov.uk/self-assessment-forms-and-helplets. If the partnership has more than six partners, photocopy the allocation pages, you can download them from our website.
- Step 3** Each partner will need a copy of their allocation of income to fill in the 'Partnership (full)' pages in their personal tax return.

Tick here if this Statement is drawn up using Corporation Tax rules

☐

Tick here if this Statement is drawn up using tax rules for non-residents

☐

PARTNERSHIP INFORMATION

If the partnership business includes a trade or profession, enter here the accounting period for which appropriate items in this Statement are returned.

Start **1** 01/08/2016

End **2** 05/04/2017

Nature of trade **3** Computer Technology

Tick this box if the items entered in the box had foreign tax taken off



Partnership's profits, losses, income, tax credits, etc

from box 3.83	Profit from a trade or profession	A	11 £ 2,122,851.00
from box 3.82	Adjustment on change of basis		11A £
from box 3.84	Loss from a trade or profession	B	12 £
from box 10.4	Business Premises Renovation Allowance		12A £
Untaxed income for the period shown in boxes 1 and 2 above, or for the period 6 April 2016 to 5 April 2017, as appropriate			
from box 7.6	Income from untaxed UK savings		13 £
from box 2.6	Income from untaxed foreign savings	C	14 £
from box 2.6A	Foreign dividends		14A £
from box 7.26	Other untaxed UK income		15 £
from box 7.27	Loss from other untaxed UK income		16 £
from box 2.7	Other untaxed foreign income	D	17 £
from box 2.9	Income from offshore funds	E	18 £
from box 1.39	Profit (or loss) on UK property		19 £
from box 1.16	Profit on UK and/or EEA furnished holiday lettings		20 £
from box 2.10	Loss on foreign let property		21 £
Taxed income for period 6 April 2016 to 5 April 2017			
from box 7.23	Dividend income		22A £
from box 7.18	Savings income		22 £
from box 7.30	Other taxed income	H	23 £
Tax credits and other information for period 6 April 2016 to 5 April 2017			
from box 3.97	Deductions on payment and deduction statements from contractors – construction industry subcontractors only		24 £
from box 3.98	Other tax taken off trading income		24A £
from boxes 7.17, 7.29 and 1.22	UK Income Tax		25 £
			Box 26 not in use
			Box 27 not in use
from box 2.8	Foreign tax paid or treated as paid		28 £
from box 3.117	Partnership trade charges		29 £
from box 4.1	Total proceeds from disposals of chargeable assets		30 £

Individual partner details

6 Name of partner Killian Sean McKeon-Eccles

Address Block 33

Triq spinola

Postcode

Date appointed as a partner

(if during 2015–16 or 2016–17)

7 01/08/2016

Partner's Unique Taxpayer Reference (UTR)

8 3254076378

Date ceased to be a partner

(if during 2015–16 or 2016–17)

9

Partner's National Insurance number

10 P C 5 3 3 9 4 2 C

Partner's share of profits, losses, income, tax credits, etc

Copy figures in boxes 11 to 30 to boxes in the individual's 'Partnership (full)' pages as shown below

Profit	11	£ 1,061,425.50	Copy this figure to box 8
	11A	£	Copy this figure to box 10
Loss	12	£	Copy this figure to box 8
	12A	£	Copy this figure to box 15
	13	£	Copy this figure to box 28
	14	£	Copy this figure to box 31
	14A	£	Add box 14A to any figure in box 22A and copy total to box 68
	15	£	Copy this figure to box 45
	16	£	Copy this figure to box 49
	17	£	Copy this figure to box 56
	18	£	Copy this figure to box 52
	19	£	Copy this figure to box 36
	20	£	Copy this figure to box 42. Include this figure in your 'relevant UK earnings' when working out the tax relief on your contributions to registered pension schemes
	21	£	Copy this figure to box 61
	22A	£	Add to box 14A and copy total to box 68
	22	£	Copy this figure to box 71
	23	£	Copy this figure to box 74
	24	£	Copy this figure to box 78
	24A	£	Copy this figure to box 79
	25	£	Copy this figure to box 77
	Box 26 not in use		
	Box 27 not in use		
	28	£	Use the information for each country to calculate any relief you wish to claim
	29	£	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return
	30	£	Use the information for each disposal to calculate gains

Individual partner details

6 Name of partner Daniel Robert Dixon

Address

Postcode

Date appointed as a partner

(if during 2015–16 or 2016–17)

7 01/08/2016

Partner's Unique Taxpayer Reference (UTR)

8 6542348403

Date ceased to be a partner

(if during 2015–16 or 2016–17)

9

Partner's National Insurance number

10 P B 7 2 6 2 8 9 B

Partner's share of profits, losses, income, tax credits, etc

Copy figures in boxes 11 to 30 to boxes in the individual's 'Partnership (full)' pages as shown below

Profit	11	£ 1,061,425.50	Copy this figure to box 8
	11A	£	Copy this figure to box 10
Loss	12	£	Copy this figure to box 8
	12A	£	Copy this figure to box 15
	13	£	Copy this figure to box 28
	14	£	Copy this figure to box 31
	14A	£	Add box 14A to any figure in box 22A and copy total to box 68
	15	£	Copy this figure to box 45
	16	£	Copy this figure to box 49
	17	£	Copy this figure to box 56
	18	£	Copy this figure to box 52
	19	£	Copy this figure to box 36
	20	£	Copy this figure to box 42. Include this figure in your 'relevant UK earnings' when working out the tax relief on your contributions to registered pension schemes
	21	£	Copy this figure to box 61
	22A	£	Add to box 14A and copy total to box 68
	22	£	Copy this figure to box 71
	23	£	Copy this figure to box 74
	24	£	Copy this figure to box 78
	24A	£	Copy this figure to box 79
	25	£	Copy this figure to box 77
	Box 26 not in use		
	Box 27 not in use		
	28	£	Use the information for each country to calculate any relief you wish to claim
	29	£	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return
	30	£	Use the information for each disposal to calculate gains

Other information for the year ended 5 April 2017

Q7 Did the partnership receive any other income which you have not already included elsewhere in the Partnership Tax Return? **YES** ☐ If Yes, read the guidance below
Make sure that you fill in the pages for Questions 1 to 4 before answering Question 7

If you ticked the 'Yes' box and the only income was untaxed interest, or alternative finance receipts, from UK banks and building societies, fill in box 7.9A below. Otherwise download the Partnership Savings pages, go to www.gov.uk/self-assessment-forms-and-helpsheets and leave box 7.9A blank. If you have more than one account, enter totals in the box.

Untaxed interest and alternative finance receipts from UK banks and building societies

	Taxable amount
7.9A	£

Copy this figure to box 13 in the Partnership Statement (short)

Q8 Are the details on the front of the Partnership Tax Return wrong? **YES** ☐ If yes, make any corrections on the front of the form

Q9 Please give a daytime phone number (including the area code) in boxes 9.1 and 9.2
It is often simpler to phone if we need to ask you about your tax return.

Your phone number

9.1

or, if you prefer, your adviser's phone number

9.2

Your adviser's name and address

9.3

Postcode

Q10 Other information

Please tick box 10.1 if this Partnership Tax Return contains figures that are provisional because you do not yet have final figures. The Partnership Tax Return Guide explains the circumstances in which provisional figures may be used and asks you to provide some additional information in box 3.116 on page 3.

10.1

Disclosure of tax avoidance schemes – read the notes about boxes 10.2 and 10.3 in the Partnership Tax Return Guide.

Scheme reference number or promoter reference number

10.2

Tax year in which the expected advantage to the partners arises – year ended 5 April

10.3

Business Premises Renovation Allowance (BPPA) – read the Partnership Tax Return Guide before you fill in these boxes. Extract from boxes 3.20 and 3.21 (and boxes 1.36 and 1.34 from the Partnership UK Property pages) the amounts that relate to any BPPA claims or charges. Enter claims to BPPA in box 10.4 and charges in box 10.5

Capital allowance

10.4 £

Balancing charge

10.5 £

Copy this figure to box 12A in the Partnership Statement

Q11 Declaration – I have filled in and am sending back to you the following:

1 TO 5 OF THIS FORM

X

6 & 7 PARTNERSHIP STATEMENT (SHORT)

6 & 7 PARTNERSHIP STATEMENT (FULL)

X

PARTNERSHIP UK PROPERTY

PARTNERSHIP FOREIGN

X

PARTNERSHIP TRADING

X

PARTNERSHIP DISPOSAL OF CHARGEABLE ASSETS

PARTNERSHIP SAVINGS

I attach **11.1** 0 additional copies of page 7. There were **11.2** 2 partners in this partnership for that period.

Before you send the completed tax return back to your current HM Revenue & Customs office, you must sign the statement below.

If you give false information or conceal any part of the partnership's income or details of the disposal of chargeable assets, you may be liable to financial penalties and/or we may prosecute you.

11.3 I the nominated partner, declare that the information I have given on this Partnership Tax Return is correct and complete to the best of my knowledge and belief.

Nominated Partner Signature

Date

Print name in full here Daniel Robert Dixon

If you have signed for someone else, please also:

- state the capacity in which you are signing (for example, as executor or receiver)

11.4

- give the name of the person you are signing for and your name and address in the 'Additional information' box, box 3.116, on page 3.



Fill in these pages if, during the period (or periods) for which a Partnership Tax Return is needed, the partnership had:

- interest, dividends or other income from savings or investments abroad, or
- income from land and property abroad, or
- any other income from sources outside the UK (except foreign income earned in the course of the partnership trade or profession – include this in the 'Partnership Trade and Professional Income' pages, instead)

If you want help look up the column or box numbers in the notes.

To get the notes to help you fill in this form, go to www.gov.uk/self-assessment-forms-and-helplets

Partnership details

Name

CSGO Roll

Tax reference

5956635564

The period for which information is needed in these pages can vary. In some limited circumstances you may even have to fill in two sets of 'Partnership Foreign' pages. You should read the 'Return period' sections in the 'Partnership Foreign Notes' before filling in these pages.

Foreign savings or income from land and property abroad

If you are a 'CT Partnership' read the 'Partnership Tax Return Guide'. (Box numbers 2.1 to 2.3 are not used.)

Return period for income from which
UK tax has not been deducted

Starts

2.4

01/08/2016

Ends

2.5

05/04/2017

Fill in columns A, B and D, and tick the box in column A if the income is unremittable.

Country

A

tick box if income
is unremittable ▼

Amount
before tax
in sterling unless
unremittable

B

Foreign tax paid
or treated
as paid
in sterling unless
unremittable

D

Interest and other savings income – read the notes before filling in this section

		£	£
		£	£
		£	£
		£	£

total of column above

2.6

£

Total (in sterling) of income remittable to the UK

Copy box 2.6 to box 14 in the
Partnership Statement (Full)

Dividends – read the notes before filling in this section

		£	£
		£	£
		£	£
		£	£
		£	£
		£	£

total of column above

2.6A

£

Total (in sterling) of dividend income remittable to the UK

Include box 2.6A in box 14A in
the Partnership Statement (Full)

Country

A

Amount
before tax
in sterling unless
unremittable

B

Foreign tax paid
or treated
as paid
in sterling unless
unremittable

D

■ **Income from land and property**

IMPORTANT – read the notes before filling in this section

£

£

■ **Chargeable premiums – read the notes before filling in this section**

£

£

Totals (in sterling) of income remittable to the UK and the corresponding
UK and foreign tax (also in sterling) only

total of column above

2.7

£

Copy this figure to box 17 in the
Partnership Statement (Full)

total of column D

2.8

£

Add up the column D entries on
pages PF 1 and PF 2 and enter
the total in box 28 in the
Partnership Statement (Full)

■ **Disposals of holdings in offshore funds**

– read the notes before filling in this section

2.9

£

Copy this figure to box 18 in
the Partnership Statement (Full)

Losses on foreign let property

2.10

£

Copy this figure to box 21 in
the Partnership Statement (Full)

Now finish filling in the 'Partnership Tax Return'

Income from land and property abroad

If you had income from furnished holiday accommodation in a European Economic Area (EEA) country, please enter the details on a separate 'Partnership UK Property' page, not on this page – read the notes.

Fill in one page PF 3 if the partnership:

- had only one overseas let property, or
- it had more than one but all overseas let properties were in the same country and all the income was remittable, or
- it had more than one and they were in different countries but there was no foreign tax deducted and all the income was remittable

If any of the income was unremittable or the partnership had overseas let properties in different countries and some foreign tax was deducted, you must fill in a copy of page PF 3 for each property letting. (Take copies of page PF 3 before you start or go to www.gov.uk/self-assessment-forms-and-helplets for more copies of the 'Partnership Foreign' pages.) Please put the partnership name and tax reference next to the address box on each copy. If you are using page PF 3 to return income from more than one property, please use the address box below for the first property and the 'Additional information' box, box 2.35 on page PF 4, for the addresses of the other let properties.

Address of property

Postcode

Income

- Total rents and other receipts (excluding chargeable premiums)
- Tick box 2.11A if the income in box 2.11 contains income from more than one property
- Tick box 2.11B if the income in box 2.11 is unremittable

2.11 £

2.11A

2.11B

Expenses – read the notes before filling in this section

- Rent, rates, insurance, ground rents, etc
- Repairs and maintenance
- Finance charges, including interest
- Legal and professional costs
- Cost of services provided, including wages
- Other expenses

2.12 £

2.13 £

2.14 £

2.15 £

2.16 £

2.17 £

total boxes 2.12 to 2.17

2.18 £

Net profit or (loss) – show loss in brackets

box 2.11 minus box 2.18

2.19 £

Tax adjustments – read the notes before filling in this section

- Private use
- Balancing charges
- Capital allowances
- Tick box 2.23A if box 2.23 includes enhanced capital allowances for designated environmentally beneficial plant and machinery
- Costs of replacing domestic items

2.20 £

2.21 £

2.23 £

2.23A

2.24 £

box 2.20 + box 2.21

2.22 £

boxes 2.23 + 2.24

2.25 £

Adjusted profit (if loss, enter '0' here and enter loss in box 2.27)

boxes 2.19 + 2.22 minus 2.25

2.26 £

Adjusted loss (if you entered '0' in box 2.26)

boxes 2.19 + 2.22 minus 2.25

2.27 £

Go to page PF 4

Income from land and property abroad – continued

Fill in boxes 2.28 to 2.30 (if you have completed only one page PF 3) **or** boxes 2.31 to 2.34 if you have completed a separate page PF 3 for each property.

Taxable profit (from box 2.26) **2.28** £

Copy to column B
on page PF 2

or allowable loss (from box 2.27) **2.29** £

Copy to box 2.10
on page PF 2

If you have only one property or your properties are all in the same foreign country and foreign tax was deducted, enter the tax paid

2.30 £

Copy to column D
on page PF 2 and fill
in columns A and B
as appropriate

If you have filled in more than one page PF 3 enter details below using a separate line for each overseas let property. **Exclude** any unremittable income from the 'Taxable profit or loss' column.

Country	Taxable profit or loss (from box 2.26 or 2.27)	Foreign tax	Amount chargeable
1	£	£	£
2	£	£	£
3	£	£	£
4	£	£	£
5	£	£	£
6	£	£	£

total of column above

Total taxable profits

2.31 £

Copy to column B
on page PF 2

2.32 £

Copy to column D
on page PF 2

2.33 £

or loss

2.34 £

Copy to box 2.10 in
column B on page PF 2

2.35 Additional information

Unable to file using SA online – claim for reasonable excuse

1 Name of taxpayer CSGO Roll

2 UTR of taxpayer 5956635564

Reason for claiming reasonable excuse:

3 Failure to file online due to an IT issue
(S118(2) TMA 70 refers) ☐ Yes

☒ No

4 Failure to file online due to a non-IT issue
(S93 or S93(A) TMA 70 refers) ☒ Yes

☐ No

Reason for filing on paper:

5 Is a copy of any error message attached? ☐ Yes

☒ No - If no, question 6 needs
to be completed

6 Please explain why a return could not be
filed online

UTR had not been issued

7 What was the date when you tried to file
the particular return online
or
realised that it could not be filed online

8 Which software product are you using?

TaxCalc 2017

9 Date of claim

31/10/2018

10 Agent's name

Harvey James Chartered Accountants

11 Agent's contact details and address

Suite 1

73-75 Mortimer Street

London, W1W 7SQ

12 Agent's client reference

**CSGOROLL
UNAUDITED ACCOUNTS
FOR THE PERIOD 1 AUGUST 2016 TO 10 JULY 2017**

CSGORoll
Contents of the Unaudited Accounts
For the Period 1 August 2016 to 10 July 2017

Contents

	Page
Business Details	1
Approval	2
Profit and Loss Account	3
Balance Sheet	4
Notes to the Accounts	5

CSGORoll
Business Details
For the Period 1 August 2016 to 10 July 2017

Partners

Mr Daniel Dixon
Mr Killian McKeon-Eccles

Business

71-75 Shelton Street
London
WC2H 9JQ

Accountants

Affect Accountancy Ltd
The Old Rectory
Hargrave
Bury St Edmunds
Suffolk
IP29 5HH

CSGORoll
Accounts Approval Statement
For the Period 1 August 2016 to 10 July 2017

I approve these un-audited accounts which comprise a Profit and Loss Account, Balance Sheet and related notes.
I acknowledge my responsibility for the accounts including the provision of all the information and explanations necessary for the completion.

Mr Daniel Dixon



Mr Killian McKeon-Eccles

Date

CSGORoll
Profit and Loss Account
For the Period 1 August 2016 to 10 July 2017

	Period to 10 July 2017	
	\$	\$
Turnover		
Sales		9,497,800
Sales - Wildcase		<u>614,109</u>
		10,111,909
Cost of Sales		
Purchases	1,387,476	
Purchases (Opskins)	2,506,210	
Purchases - Wildcase	<u>2,767,801</u>	
		<u>6,661,487</u>
GROSS PROFIT		3,450,422
Expenditure		
Subcontractor costs	265,811	
Accessories	98,136	
Advertising and marketing costs	422,983	
Commissions payable	821	
Research and development costs	47,862	
Graphics	356,702	
Cloud	31,004	
Support	26,808	
Steam	2,412	
Server	85,605	
Foreign exchange gains/losses	<u>4,734</u>	
		<u>1,342,878</u>
NET PROFIT		<u><u>2,107,544</u></u>

**CSGORoll
Balance Sheet
As at 10 July 2017**

		Period to 10 July 2017	
	Notes	\$	\$
CAPITAL ACCOUNT			
Balance at 1 August 2016			-
Capital Introduced			2,153,692
Drawings			(4,261,236)
Profit/(Loss) for the period/year			<u>2,107,544</u>
Balance Carried Forward	2		<u><u>-</u></u>

CSGORoll
Notes to the Accounts
For the Period 1 August 2016 to 10 July 2017

1. Accounting Policy

These unaudited accounts have been completed in accordance with UK Generally Accepted Accounting Practice guidelines and provides sufficient and relevant information to enable completion of a tax return.

2. Partners Capital Accounts

	Balance B/Fwd	Capital Introduced	Drawings	Partners Salary	Profit / (Loss) Period	Balance C/Fwd
	\$	\$	\$	\$	\$	\$
Mr Daniel Dixon	-	1,076,846	(2,130,618)	-	1,053,772	-
Mr Killian McKeon-Eccles	-	1,076,846	(2,130,618)	-	1,053,772	-
	-	2,153,692	(4,261,236)	-	2,107,544	-

HMRC online filing log

Tax year:	2016-17
Name:	CSGO Roll
UTR:	5956635564

Individual Partner Statement

Partner Details

Name of Partner: Killian Sean McKeon-Eccles
Partner's tax reference: 3254076378
Partner's National Insurance Number: PC 53 39 42 C
Date appointed as a partner: 01/08/2016
Date ceased to be a partner:

Partnership Details

Partnership Name: CSGORoll
Partnership trade/profession: Computer Technology
Accounting Start Period: 01/08/2016
Accounting End Period: 05/04/2017

Partner's share of profits, losses, income, tax credits etc.

Profit from a trade or profession
Adjustment on change of basis
Loss from a trade or profession
Business premises Renovation Allowance
Income from untaxed UK savings
Income from untaxed foreign savings
Foreign dividends
Other untaxed UK income
Loss from other untaxed UK income
Other untaxed foreign income
Income from offshore funds
Profit (or loss) on UK property
Profit on UK and/or EEA furnished holiday lettings
Loss on foreign let property
Dividend income
Saving income
Other taxed income
Deductions on payment and deduction statements from contractors
(Construction industry subcontractors only)
Other tax taken off trading income
UK Income Tax
Foreign tax paid or treated as paid
Partnership trade charges
Total proceeds from disposals of chargeable assets

Box Number	Value (£)	Copy to SA104F Box
11	1,061,425.50	8
11A		10
12		8
12A		15
13		28
14		31
14A		Note A
15		45
16		49
17		56
18		52
19		36
20		42 and Note F
21		61
22A		Note B
22		71
23		74
24		78
24A		79
25		77
28		Note C
29		Note D
30		Note E

Notes

Copy the figures in boxes 11-30 to the indicated boxes on the SA 104 (Full) Partnership Pages.

A - Add box 14A to any figure in box 22A and copy total to box 68
B - Add to box 14A and copy total to box 68
C - Use the information for each country to calculate any relief you wish to claim
D - Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return
E - Use the information for each disposal to calculate gains
F - Add this figure to any other net relevant earnings for the purposes of calculating personal pension/retirement annuity relief

Individual Partner Statement

Partner Details

Name of Partner: Daniel Robert Dixon
Partner's tax reference: 6542348403
Partner's National Insurance Number: PB 72 62 89 B
Date appointed as a partner: 01/08/2016
Date ceased to be a partner:

Partnership Details

Partnership Name: CSGORoll
Partnership trade/profession: Computer Technology
Accounting Start Period: 01/08/2016
Accounting End Period: 05/04/2017

Partner's share of profits, losses, income, tax credits etc.

	Box Number	Value (£)	Copy to SA104F Box
Profit from a trade or profession	11	1,061,425.50	8
Adjustment on change of basis	11A		10
Loss from a trade or profession	12		8
Business premises Renovation Allowance	12A		15
Income from untaxed UK savings	13		28
Income from untaxed foreign savings	14		31
Foreign dividends	14A		Note A
Other untaxed UK income	15		45
Loss from other untaxed UK income	16		49
Other untaxed foreign income	17		56
Income from offshore funds	18		52
Profit (or loss) on UK property	19		36
Profit on UK and/or EEA furnished holiday lettings	20		42 and Note F
Loss on foreign let property	21		61
Dividend income	22A		Note B
Saving income	22		71
Other taxed income	23		74
Deductions on payment and deduction statements from contractors (Construction industry subcontractors only)	24		78
Other tax taken off trading income	24A		79
UK Income Tax	25		77
Foreign tax paid or treated as paid	28		Note C
Partnership trade charges	29		Note D
Total proceeds from disposals of chargeable assets	30		Note E

Notes

Copy the figures in boxes 11-30 to the indicated boxes on the SA 104 (Full) Partnership Pages.

- A - Add box 14A to any figure in box 22A and copy total to box 68
- B - Add to box 14A and copy total to box 68
- C - Use the information for each country to calculate any relief you wish to claim
- D - Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return
- E - Use the information for each disposal to calculate gains
- F - Add this figure to any other net relevant earnings for the purposes of calculating personal pension/retirement annuity relief



HM Revenue
& Customs

Partnership Tax Return 2018

for the year ended 5 April 2018 (2017-18)

Tax reference 5956635564

Date 06/04/2018

HM Revenue and Customs office address

┌

└

Telephone

Issue address

┌ CSGO Roll

71-75 Shelton Street

London

┌ WC2H 9JQ

└

For

Reference

This notice requires you by law to send us a tax return giving details of income and disposals of chargeable assets, and any documents we ask for, for the year 6 April 2017 to 5 April 2018.

You can file the tax return using either:

- this form and any supplementary pages you need
- the internet (you'll need to buy commercial software). Most people file online. If you file online you'll receive an instant online acknowledgement telling you that we've received your tax return safely. To file online, go directly to our official website by typing www.gov.uk/file-your-self-assessment-tax-return into your internet browser address bar. Don't use a search website to find HMRC services online

Make sure that your tax return, and any documents asked for, reach us by:

- **31 October 2018** if you complete a paper tax return
- **31 January 2019** if you file online

Please see the Partnership Tax Return Guide for filing dates if this notice was given after 31 July 2018 or if the partnership includes a company as a partner.

Each partner who was a member of the partnership during the return period is liable to automatic penalties if the Partnership Tax Return doesn't reach us by the relevant filing date shown above. They'll have to pay interest and may have to pay a late payment penalty on any tax they pay late.

We check all tax returns and there are penalties for supplying false or incomplete information.

Who should send the Partnership Tax Return?

If this Partnership Tax Return has been issued in the name of the partnership, then the partner nominated by the other members of the partnership during the period covered by the tax return is required by law to complete it and send it back to us. If the partners are unable to nominate someone, they should ask us to nominate one of them.

If this Partnership Tax Return has been issued in the name of a particular partner, that partner is required by law to send it back to us.

The Partnership Tax Return – your responsibilities

We've sent you pages 1 to 8 of the tax return for the most common types of partnership income. You might need other supplementary pages, which we've not sent you, for other types of income and disposals.

You are responsible for making sure that you have the right pages. Answer the questions on page 2 of this form to find out if you have the right ones.

You should make sure that the information needed by individual partners to complete their personal tax returns is given to them as quickly as possible (some partners may want to send their own returns by 31 October 2018).

If you need help:

- refer to the Partnership Tax Return Guide, go to www.gov.uk/taxreturnforms
- phone the number above – we can answer most questions by phone
- when the office is closed, phone our helpline on 0300 200 3310 for general advice
- go to www.gov.uk/self-assessment-tax-returns

Partnership business and investment income for the year ended 5 April 2018

Answer Questions 1 to 6 on this page and Question 7 on page 8 to check that you have the pages you need to make a complete return of partnership income and related information for the year ended 5 April 2018. If you answer 'Yes', you must make sure that you have the right pages and then fill in the relevant boxes. If not, go to the next question.

To get the appropriate supplementary pages and notes that will help you fill in this form, go to www.gov.uk/taxreturnforms

Check to make sure that you have the right supplementary pages (including the Partnership Savings pages – see Question 7) and then tick the box below

Q1	Did the partnership receive any rent or other income from UK property (read the Partnership Tax Return Guide if you've furnished holiday lettings)?	YES ☐	UK PROPERTY ☐
Q2	Did the partnership have any foreign income?	YES ☒	FOREIGN ☐
Q3	Did the partnership business include a trade or profession at any time between 6 April 2017 and 5 April 2018?	YES ☒	If yes, complete boxes 3.1 to 3.117 on pages 2 to 5 as appropriate.
Q4	Did the partnership dispose of any chargeable assets?	YES ☐	CHARGEABLE ASSETS ☐
Q5	During the return period has the partnership included any member who is:	YES ☐	If yes, read the Partnership Tax Return Guide about filling in the Partnership Statement, go to www.gov.uk/taxreturnforms
	• a company	YES ☒	
	• not resident in the UK	YES ☐	
	• a partner in a business controlled and managed abroad and who isn't domiciled in the UK or isn't ordinarily resident in the UK?	YES ☐	If yes, read the Partnership Tax Return Guide.
Q6	Are you completing this tax return on behalf of a European Economic Interest Grouping (EEIG)?	YES ☐	If yes, read the Partnership Tax Return Guide.

Trading and professional income for the year ended 5 April 2018

You have to fill in a set of boxes for each trade carried on by the partnership and you may have to fill in a separate set if partnership accounts were made up to more than one date in the year ended 5 April 2018. Check the rules in the Partnership Tax Return Guide.

Box numbers 3.3, 3.6, 3.18, 3.19, 3.74 to 3.81, 3.85 to 3.92 and 3.94 to 3.96 are not used.

Partnership details

Name of business

3.1 CSGORoll

Description of partnership trade or profession

3.2 Online artefact trading

Accounting period – read the Partnership Tax Return Guide, go to www.gov.uk/taxreturnforms

Start

End

3.4 06/04/2017

3.5 10/07/2017

• Date of commencement (if after 5 April 2017) **3.7** ☐

• Date of cessation (if before 6 April 2018) **3.8** ☐

• Tick box 3.9 if you used the 'cash basis', money actually received and paid out, to calculate your income and expenses – [read the guide](#) **3.9** ☐

• Tick box 3.10 if you don't need to complete boxes 3.14 to 3.93 and boxes 3.99 to 3.115 **3.10** ☐

• Tick box 3.11 if the partnership's accounts don't cover the period from the last accounting date (explain why in the 'Additional information' box, box 3.116 on page 3) **3.11** ☐

• Tick box 3.12 if your accounting date has changed (only if this is a permanent change and you want it to count for tax) **3.12** ☒

• Tick box 3.13 if this is the second or further change (explain why you've not used the same date as last year in the 'Additional information' box, box 3.116 on page 3). **3.13** ☐

Trading and professional income for the year ended 5 April 2018 – continued

■ Capital allowances – summary

	Capital allowances	Balancing charges
Annual Investment Allowance (include any balancing charges in box 3.17 below)	3.13A £	
Zero-emission goods vehicle allowance	3.14 £	3.15 £
Capital allowances at 18% on equipment, including cars with lower CO₂ emissions	3.14A £	3.15A £
Capital allowances at 8% on equipment, including cars with higher CO₂ emissions	3.16 £	3.17 £
Boxes 3.18 and 3.19 are not used		
100% and other enhanced capital allowances claimed (you must make separate calculations).	3.20 £	3.21 £
Total capital allowances/balancing charges	total of column above 3.22 £	total of column above 3.23 £

■ Income and expenses for this accounting period

Read the Partnership Tax Return Guide before completing this section.

If your annual turnover was below £85,000 (or would have been if you had traded for the whole year) fill in boxes 3.24 to 3.26 instead of page 4.

If your annual turnover was between £85,000 and £15 million (or would have been if you had traded for a whole year) ignore boxes 3.24 to 3.26. Now fill in page 4.

If the combined annualised turnover from all of your activities was more than £15 million fill in boxes 3.24 to 3.26 and send in partnership accounts and computations as well.

In all cases, complete box 3.83 or box 3.84 on page 5, and the other boxes on page 5 if applicable.

Turnover including other business receipts, and goods taken for personal use (and balancing charges from box 3.23)	3.24 £
Expenses allowable for tax (including capital allowances from box 3.22)	3.25 £
Net profit for this accounting period (put figure in brackets if a loss)	box 3.24 minus box 3.25 3.26 £

3.116 Additional information

Please note that I have additional trade pages attached to this return.
(For online filing purposes this relates to Special ID 2)

Trading and professional income for the year ended 5 April 2018 - continued

Income and expenses for this accounting period

You must fill in this page if your annual turnover was between £85,000 and £15 million. If the combined annualised turnover from all your activities was more than £15 million, fill in boxes 3.24 to 3.26 on page 3 and send in the partnership accounts and computations as well. In all cases, complete box 3.83 or box 3.84 on page 5, and the other boxes on page 5 if applicable. Read the Partnership Tax Return Guide, go to www.gov.uk/taxreturnforms

If you were registered for VAT, do the figures in boxes 3.29 to 3.64 include VAT?

3.27

or exclude VAT?

3.28

Sales/business income (turnover)

3.29 £ 2,507,685.00

Disallowable expenses included in boxes 3.46 to 3.63

Total expenses

- Cost of sales

3.30

£

3.46

£ 1,028,042.00

- Construction industry subcontractor costs

3.31

£

3.47

£

- Other direct costs

3.32

£

3.48

£ 171,447.00

Gross profit/(loss)

3.49 £ 1,308,196.00

Other income/profits

3.50 £

- Employee costs

3.33

£

3.51

£ 70,182.00

- Premises costs

3.34

£

3.52

£

- Repairs

3.35

£

3.53

£

- General administrative expenses

3.36

£

3.54

£

- Motor expenses

3.37

£

3.55

£

- Travel and subsistence

3.38

£

3.56

£

- Advertising, promotion and entertainment

3.39

£

3.57

£ 111,679.00

- Legal and professional costs

3.40

£

3.58

£

- Bad debts

3.41

£

3.59

£

- Interest and alternative finance payments

3.42

£

3.60

£

- Other finance charges

3.43

£

3.61

£ 1,250.00

- Depreciation and loss/(profit) on sale

3.44

£

3.62

£

- Other expenses including partnership charges

3.45

£

3.63

£

Put the total of boxes 3.30 to 3.45 in box 3.66 below

Total expenses

3.64 £ 183,111.00

Net profit/(loss)

3.65 £ 1,125,085.00

Tax adjustments to net profit or loss for this accounting period

- Disallowable expenses

3.66

£

- Goods taken for personal use and other adjustments (apart from disallowable expenses) that increase profits

3.67

£

- Balancing charges (from box 3.23)

3.68

£

Total additions to net profit (deduct from net loss)

boxes 3.66 + 3.67 + 3.68

3.69 £

- Capital allowances (from box 3.22)

3.70

£

- Deductions from net profit (add to net loss)

3.71

£

boxes 3.70 + 3.71

3.72 £

Net business profit for tax purposes for this accounting period (put figure in brackets if a loss)

boxes 3.65 + 3.69 minus box 3.72

3.73 £ 1,125,085.00

Partnership business and investment income for the year ended 5 April 2018

Taxable profit or loss for this accounting period

• Adjustment on change of basis	3.82	£	
Net profit for this accounting period (if loss, enter '0' here) from box 3.26 or box 3.73	3.83	£	1,125,085.00
Allowable loss for this accounting period (if profit, enter '0' here) from box 3.26 or box 3.73	3.84	£	
Tick box 3.93 if the figure in box 3.83 or box 3.84 is provisional	3.93		

Copy this figure to box 11A in the Partnership Statement

Copy this figure to box 11 in the Partnership Statement

Copy this figure to box 12 in the Partnership Statement

Subcontractors in the construction industry

• Deductions on payment and deduction statements from contractors – construction industry subcontractors only	3.97	£	
---	------	---	--

Copy this figure to box 24 in the Partnership Statement

Tax taken off trading income

• Tax taken off trading income (excluding deductions made by contractors on account of tax)	3.98	£	
---	------	---	--

Read the [Partnership Tax Return Guide if you are a 'CT Partnership'](http://www.gov.uk/taxreturnforms), go to www.gov.uk/taxreturnforms

Copy this figure to box 24A in the Partnership Statement

Summary of balance sheet for this accounting period

Leave these boxes blank if you don't have a balance sheet or your annual turnover was more than £15 million.

Assets	● Plant, machinery and motor vehicles	3.99	£	0		
	● Other fixed assets for example, premises or goodwill investments	3.100	£			
	● Stock and work in progress	3.101	£			
	● Debtors/prepayments/other current assets	3.102	£			
	● Bank/building society balances	3.103	£			
	● Cash in hand	3.104	£			
				boxes 3.99 to 3.104		
				3.105	£	0

Liabilities	● Trade creditors/accruals	3.106	£	boxes 3.106 to 3.108
	● Loans and overdrawn bank accounts	3.107	£	
	● Other liabilities	3.108	£	
				3.109 £

Net business assets (put the figure in brackets if you had net business liabilities)	box 3.105 minus box 3.109	3.110	£	0
--	---------------------------	-------	---	---

Represented by partners' current and capital accounts

● Balance at start of period*	3.111	£	
● Net profit/(loss)*	3.112	£	1,125,085.00
● Capital introduced	3.113	£	
● Drawings	3.114	£	1,125,085.00
● Balance at end of period*			
			</

* If the capital account is overdrawn, or the business made a net loss, show the figure in brackets.

Box 3.116 'Additional information' is on page 3.

Partnership trade charges

• Net partnership charges paid in the period 6 April 2017 to 5 April 2018 (not the accounting period)	3.117	£	
---	-------	---	--

PARTNERSHIP STATEMENT (FULL)

Please read these instructions before completing the Statement

- Step 1** Fill in boxes 1 to 30 and boxes A to H, as appropriate. Get the figures you need from the relevant boxes in the Partnership Tax Return. Complete a separate Statement for each accounting period covered by this Partnership Tax Return and for each trade or profession carried on by the partnership.
- Step 2** Then allocate the amounts in boxes 11 to 30 attributable to each partner using the allocation columns on page 7, [read the Partnership Tax Return Guide](#), go to www.gov.uk/taxreturnforms. If the partnership has more than six partners, photocopy the allocation pages, you can download them from our website.
- Step 3** Each partner will need a copy of their allocation of income to fill in the 'Partnership (full)' pages in their personal tax return.

Tick here if this Statement is drawn up using Corporation Tax rules

4

Tick here if this Statement is drawn up using tax rules for non-residents

5

Partnership's profits, losses, income and tax credits

PARTNERSHIP INFORMATION

If the partnership business includes a trade or profession, enter here the accounting period for which appropriate items in this Statement are returned.

Start **1** 06/04/2017

End **2** 10/07/2017

Nature of trade **3** Online artefact trading

Tick this box if the items entered in the box had foreign tax taken off



from box 3.83 Profit from a trade or profession **A** **11** £ 1,125,085.00

from box 3.82 Adjustment on change of basis **11A** £

from box 3.84 Loss from a trade or profession **B** **12** £

Untaxed income for the period shown in boxes 1 and 2 above, or for the period 6 April 2017 to 5 April 2018, as appropriate

from box 7.6 Income from untaxed UK savings **13** £

from box 2.6 Income from untaxed foreign savings **C** **14** £

from box 2.6A Foreign dividends **14A** £

from box 7.26 Other untaxed UK income **15** £

from box 7.27 Loss from other untaxed UK income **16** £

from box 2.7 Income from land and property abroad **D** **17** £

from box 2.9 Income from offshore funds **E** **18** £

from box 1.39 Profit (or loss) on UK property **19** £

from box 1.16 Profit on UK and/or EEA furnished holiday lettings **20** £

from box 2.10 Loss on foreign let property **21** £

Taxed income for period 6 April 2017 to 5 April 2018

from box 7.23 Dividend income **22A** £

from box 7.18 Savings income **22** £

from box 7.30 Other taxed income **H** **23** £

Tax credits and other information for period 6 April 2017 to 5 April 2018

from box 3.97 Deductions on payment and deduction statements from contractors – construction industry subcontractors only **24** £

from box 3.98 Other tax taken off trading income **24A** £

from boxes 7.17, 7.29 and 1.22 UK Income Tax **25** £

from box 1.40 25% of residential finance costs on UK property **26** £

from box 2.10A 25% of residential finance costs on foreign property **27** £

from box 2.8 Foreign tax paid or treated as paid **28** £

from box 3.117 Partnership trade charges **29** £

from box 4.1 Total proceeds from disposals of chargeable assets **30** £

Individual partner details

6	Name of partner	Killian Sean McKeon-Eccles		
	Address	Block 33		
		Triq spinola		
	Postcode			

Date appointed as a partner
(if during 2016–17 or 2017–18)

7	
---	--

Partner's Unique Taxpayer Reference (UTR)

8	3254076378
---	------------

Date ceased to be a partner
(if during 2016–17 or 2017–18)

9	10/07/2017
---	------------

Partner's National Insurance number

10	P	C	5	3	3	9	4	2	C
----	---	---	---	---	---	---	---	---	---

Partner's share of profits, losses, income and tax credits

Copy figures in boxes 11 to 30 to boxes in the individual's 'Partnership (full)' pages as shown below

Profit	11	£	562,542.50	Copy this figure to box 8
	11A	£		Copy this figure to box 10
Loss	12	£		Copy this figure to box 8

13	£	Copy this figure to box 28
14	£	Copy this figure to box 31
14A	£	Add box 14A to any figure in box 22A and copy total to box 68
15	£	Copy this figure to box 45
16	£	Copy this figure to box 49
17	£	Copy this figure to box 56
18	£	Copy this figure to box 52
19	£	Copy this figure to box 36
20	£	Copy this figure to box 42. Include this figure in your 'relevant UK earnings' when working out the tax relief on your contributions to registered pension schemes
21	£	Copy this figure to box 61
22A	£	Add to box 14A and copy total to box 68
22	£	Copy this figure to box 71
23	£	Copy this figure to box 74

24	£	Copy this figure to box 78
24A	£	Copy this figure to box 79
25	£	Copy this figure to box 77
26	£	Copy this figure to box 41.1
27	£	Copy this figure to box 63.1
28	£	Use the information for each country to calculate any relief you wish to claim
29	£	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return
30	£	Use the information for each disposal to calculate gains

Individual partner details

6	Name of partner	Daniel Robert Dixon		
	Address			
	Postcode			

Date appointed as a partner
(if during 2016–17 or 2017–18)

7	
---	--

Partner's Unique Taxpayer Reference (UTR)

8	6542348403
---	------------

Date ceased to be a partner
(if during 2016–17 or 2017–18)

9	10/07/2017
---	------------

Partner's National Insurance number

10	P	B	7	2	6	2	8	9	B
----	---	---	---	---	---	---	---	---	---

Partner's share of profits, losses, income and tax credits

Copy figures in boxes 11 to 30 to boxes in the individual's 'Partnership (full)' pages as shown below

Profit	11	£	562,542.50	Copy this figure to box 8
	11A	£		Copy this figure to box 10
Loss	12	£		Copy this figure to box 8

13	£	Copy this figure to box 28
14	£	Copy this figure to box 31
14A	£	Add box 14A to any figure in box 22A and copy total to box 68
15	£	Copy this figure to box 45
16	£	Copy this figure to box 49
17	£	Copy this figure to box 56
18	£	Copy this figure to box 52
19	£	Copy this figure to box 36
20	£	Copy this figure to box 42. Include this figure in your 'relevant UK earnings' when working out the tax relief on your contributions to registered pension schemes
21	£	Copy this figure to box 61
22A	£	Add to box 14A and copy total to box 68
22	£	Copy this figure to box 71
23	£	Copy this figure to box 74

24	£	Copy this figure to box 78
24A	£	Copy this figure to box 79
25	£	Copy this figure to box 77
26	£	Copy this figure to box 41.1
27	£	Copy this figure to box 63.1
28	£	Use the information for each country to calculate any relief you wish to claim
29	£	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return
30	£	Use the information for each disposal to calculate gains

Other information for the year ended 5 April 2018

Q7 Did the partnership receive any other income which you've not already included elsewhere in the Partnership Tax Return?
Make sure that you fill in the pages for Questions 1 to 4 before answering Question 7

YES ☐

If Yes, read the guidance below

If you ticked the 'Yes' box and the only income was untaxed interest, or alternative finance receipts, from UK banks and building societies, fill in box 7.9A below. Otherwise download the Partnership Savings pages, go to www.gov.uk/taxreturnforms and leave box 7.9A blank. If you have more than one account, enter totals in the box.

Untaxed interest and alternative finance receipts from UK banks and building societies

Taxable amount

7.9A

£

Copy this figure to box 13 in the Partnership Statement (short)

Q8 Are the details on the front of the Partnership Tax Return wrong?

YES ☐

If yes, make any corrections on the front of the form

Q9 Please give a daytime phone number (including the area code) in boxes 9.1 and 9.2

It's often simpler to phone if we need to ask you about your tax return.

Your phone number

9.1

or, if you prefer, your adviser's phone number

9.2

07583322556

Your adviser's name and address

9.3

Harvey James Chartered Ac

71-75 Shelton Street

London

Postcode WC2H 9JQ

Q10 Other information

Please tick box 10.1 if this Partnership Tax Return contains figures that are provisional because you don't yet have final figures. The Partnership Tax Return Guide explains the circumstances in which provisional figures may be used and asks you to provide some additional information in box 3.116 on page 3.

10.1 ☐

Disclosure of tax avoidance schemes – read the notes about boxes 10.2 and 10.3 in the Partnership Tax Return Guide.

Scheme reference number or promoter reference number

10.2

Tax year in which the expected advantage to the partners arises – year ended 5 April

10.3

Q11 Declaration – I have filled in and am sending back to you the following:

1 TO 5 OF THIS FORM

☒

6 AND 7 PARTNERSHIP STATEMENT (SHORT)

☐

6 AND 7 PARTNERSHIP STATEMENT (FULL)

☒

PARTNERSHIP UK PROPERTY

☐

PARTNERSHIP FOREIGN

☒

PARTNERSHIP TRADING

☒

PARTNERSHIP DISPOSAL OF CHARGEABLE ASSETS

☐

PARTNERSHIP SAVINGS

☐

I attach **11.1** additional copies of page 7. There were **11.2** partners in this partnership for that period.

Before you send the completed tax return back to your current HM Revenue and Customs office, you must sign the statement below.

If you give false information or conceal any part of the partnership's income or details of the disposal of chargeable assets, you may be liable to financial penalties and/or we may prosecute you.

11.3

I the nominated partner, declare that the information I have given on this Partnership Tax Return is correct and complete to the best of my knowledge and belief.

Nominated Partner Signature

Date

Print name in full here Daniel Robert Dixon

If you have signed for someone else, please also:

- state the capacity in which you are signing (for example, as executor or receiver)

11.4

- give the name of the person you are signing for and **your** name and address in the 'Additional information' box, box 3.116, on page 3.

HM Revenue
& Customs

Partnership Foreign

for the year ended 5 April 2018 (2017-18)

Fill in these pages if, during the period (or periods) for which a Partnership Tax Return is needed, the partnership had:

- interest, dividends or other income from savings or investments abroad
- income from land and property abroad
- any other income from sources outside the UK (except foreign income earned in the course of the partnership trade or profession – include this in the 'Partnership Trade and Professional Income' pages, instead)

If you want help look up the column or box numbers in the notes.

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Partnership details

Name

CSGO Roll

Tax reference

5956635564

The period for which information is needed in these pages can vary. In some limited circumstances you may even have to fill in 2 sets of 'Partnership Foreign' pages. You should read the 'Return period' sections in the 'Partnership Foreign Notes' before filling in these pages.

Foreign savings or income from land and property abroad

If you are a 'CT Partnership' read the 'Partnership Tax Return Guide'. (Box numbers 2.1 to 2.3 are not used.)

Return period for income from which
UK tax has not been deducted

Starts

2.4

06/04/2017

Ends

2.5

10/07/2017

Fill in columns A, B and D, and tick the box in column A if the income is unremittable.

Country

A

 tick box if income
is unremittable ▼
Amount
before tax
 in sterling unless
unremittable

B

Foreign tax paid
or treated
as paid
 in sterling unless
unremittable

D

Interest and other savings income – read the notes before filling in this section

		£	£
		£	£
		£	£
		£	£

total of column above

2.6

£

Total (in sterling) of income remittable to the UK

Copy box 2.6 to box 14 in the Partnership Statement (Full)

Dividends – read the notes before filling in this section

		£	£
		£	£
		£	£
		£	£
		£	£
		£	£

total of column above

2.6A

£

Total (in sterling) of dividend income remittable to the UK

Include box 2.6A in box 14A in the Partnership Statement (Full)

Foreign savings or income from land and property abroad – continued

Country

A

Amount
before tax
in sterling unless
unremittable

B

Foreign tax paid
or treated
as paid
in sterling unless
unremittable

D

■ **Income from land and property**
– read the notes before filling in this section

£

£

■ **Chargeable premiums – read the notes before filling in this section**

£

£

Totals (in sterling) of income remittable to the UK and the corresponding
UK and foreign tax (also in sterling) only

total of column above
2.7 £

Copy this figure to box 17 in the
Partnership Statement (Full)

total of column D
2.8 £

Add up the column D entries on
pages PF 1 and PF 2 and enter
the total in box 28 in the
Partnership Statement (Full)

If you have used traditional accounting rather than cash basis
to calculate partnership income and expenses, put 'X' in the box

2.8A

■ **Disposals of holdings in offshore funds**
– read the notes before filling in this section

2.9£

Copy this figure to box 18 in
the Partnership Statement (Full)

Losses on foreign let property

2.10£

Copy this figure to box 21 in
the Partnership Statement (Full)

Residential finance costs from boxes 2.30A or 2.33A

2.10A£

Copy this figure to box 27 in
the Partnership Statement (Full)

Now finish filling in the 'Partnership Tax Return'

Income from land and property abroad

If you had income from furnished holiday accommodation in a European Economic Area (EEA) country, please enter the details on a separate 'Partnership UK Property' page, not on this page – read the notes.

Fill in one page PF 3 if the partnership:

- had only one overseas let property
- it had more than one but all overseas let properties were in the same country and all the income was remittable
- it had more than one and they were in different countries but there was no foreign tax deducted and all the income was remittable

If any of the income was unremittable or the partnership had overseas let properties in different countries and some foreign tax was deducted, you must fill in a copy of page PF 3 for each property letting. (Take copies of page PF 3 before you start or go to www.gov.uk/taxreturnforms for more copies of the 'Partnership Foreign' pages.) Please put the partnership name and tax reference next to the address box on each copy. If you are using page PF 3 to return income from more than one property, please use the address box below for the first property and the 'Additional information' box, box 2.35 on page PF 4, for the addresses of the other let properties.

Address of property

Postcode

Income

- Total rents and other receipts (excluding chargeable premiums)
- Tick box 2.11A if the income in box 2.11 contains income from more than one property
- Tick box 2.11B if the income in box 2.11 is unremittable

2.11 £

2.11A

2.11B

Expenses – read the notes before filling in this section

- Rent, rates, insurance, ground rents, etc
- Repairs and maintenance
- Finance charges, including interest
- Legal and professional costs
- Cost of services provided, including wages
- Other expenses

2.12 £

2.13 £

2.14 £

2.15 £

2.16 £

2.17 £

total boxes 2.12 to 2.17

2.18 £

Net profit or (loss) – show loss in brackets

box 2.11 minus box 2.18

2.19 £

Tax adjustments – read the notes before filling in this section

- Private use
- Balancing charges
- Capital allowances
- Tick box 2.23A if box 2.23 includes enhanced capital allowances for designated environmentally beneficial plant and machinery
- Costs of replacing domestic items

2.20 £

2.21 £

2.23 £

2.23A

2.24 £

box 2.20 + box 2.21

2.22 £

boxes 2.23 + 2.24

2.25 £

Adjusted profit (if loss, enter '0' here and enter loss in box 2.27)

boxes 2.19 + 2.22 minus 2.25

2.26 £

Adjusted loss (if you entered '0' in box 2.26)

boxes 2.19 + 2.22 minus 2.25

2.27 £

Go to page PF 4

Income from land and property abroad – continued

Fill in boxes 2.28 to 2.30A (if you have completed only one page PF 3) **or** boxes 2.31 to 2.34 if you have completed a separate page PF 3 for each property.

Taxable profit (from box 2.26)

2.28 £

Copy this figure to column B on page PF 2

or allowable loss (from box 2.27)

2.29 £

Copy this figure to box 2.10 on page PF 2

If you have only one property or your properties are all in the same foreign country and foreign tax was deducted, enter the tax paid

2.30 £

Copy this figure to column D on page PF 2 and fill in columns A and B as appropriate

Residential finance costs not included in box 2.14

2.30A £

Copy this figure to box 2.10A on page PF 2

If you have filled in more than one page PF 3 enter details below using a separate line for each overseas let property. **Exclude** any unremittable income from the 'Taxable profit or loss' column.

Country	Taxable profit or loss (from box 2.26 or 2.27)	Foreign tax	Amount chargeable	Residential finance costs not included in box 2.14
1	£	£	£	£
2	£	£	£	£
3	£	£	£	£
4	£	£	£	£
5	£	£	£	£
6	£	£	£	£

Total taxable profits

total of column above

2.31 £

Copy this figure to column B on page PF 2

total of column above

2.32 £

Copy this figure to column D on page PF 2

total of column above

2.33 £

total of column above

2.33A £

Copy this figure to box 2.10A on page PF 2

or loss

2.34 £

Copy this figure to box 2.10 in column B on page PF 2

2.35 Additional information



HM Revenue
& Customs

Partnership Trading and Professional Income

for the year ended 5 April 2018 (2017-18)

Fill in these pages if:

- you've ticked the 'Yes' box in Q3 on page 2 of the Partnership Tax Return (because your partnership business included a trade or profession at any time between 6 April 2017 and 5 April 2018), and
- the partnership carried on more than one trade or profession, or had accounts made up to more than one date in the year ended 5 April 2018

Give details of the first trade or profession (or account) in pages 2 to 5 of the Partnership Tax Return. Fill in a separate set of these extra pages for second (and more) trades or professions (or accounts).

EXTRA PAGES

Box numbers 3.3, 3.6, 3.18, 3.19, 3.74 to 3.81, 3.85 to 3.92, and 3.94 to 3.96 are not used.

Partnership details

Name of business

3.1 Wildcase

Description of partnership trade or profession

3.2 Online artefact trading

Accounting period - read the notes in the Partnership Tax Return Guide, go to www.gov.uk/taxreturnforms

Start

3.4 01/05/2017

End

3.5 31/10/2017

• Date of commencement (if after 5 April 2017) **3.7** 01/05/2017

• Date of cessation (if before 6 April 2018) **3.8** 31/10/2017

• Tick box 3.9 if you used 'cash basis', money actually received and paid out, to calculate your income and expenses - [read the notes](#) **3.9** ☐

• Tick box 3.10 if you don't need to complete boxes 3.14 to 3.93 and boxes 3.99 to 3.115 **3.10** ☐

• Tick box 3.11 if the partnership's accounts don't cover the period from the last accounting date (explain why in the 'Additional information' box, box 3.116, on page PT 3) **3.11** ☐

• Tick box 3.12 if your accounting date has changed (only if this is a permanent change and you want it to count for tax) **3.12** ☐

• Tick box 3.13 if this is the second or further change (explain why you haven't used the same date as last year in the 'Additional information' box, box 3.116, on page PT 3) **3.13** ☐

Capital allowances – summary

	Capital allowances	Balancing charges
• Annual Investment Allowance (include any balancing charges in box 3.17 below)	3.13A £	
• Zero-emission goods vehicle allowance	3.14 £	3.15 £
• Capital allowances at 18% on equipment, including cars with lower CO ₂ emissions	3.14A £	3.15A £
• Capital allowances at 8% on equipment, including cars with higher CO ₂ emissions	3.16 £	3.17 £
Boxes 3.18 and 3.19 are not used		
• 100% and other enhanced capital allowances claimed (you must make separate calculations).	3.20 £	3.21 £
Total capital allowances/balancing charges	3.22 £	3.23 £

Income and expenses for this accounting period

If your annual turnover was **below £85,000** (or would have been if you had traded for the whole year) **fill in boxes 3.24 to 3.26 instead of page PT 2.**

If your annual turnover was **between £85,000 and £15 million** (or would have been if you had traded for a whole year) **ignore boxes 3.24 to 3.26. Now fill in page PT 2.**

If the combined annualised turnover from **all** of your activities was **more than £15 million**, **fill in boxes 3.24 to 3.26 and send in partnership accounts and computations as well.**

In all cases, complete box 3.83 or box 3.84 on page PT 3, and the other boxes on pages PT 3 and PT 4 if applicable.

• Turnover, including other business receipts, and goods taken for personal use (and balancing charges from box 3.23)	3.24 £
• Expenses allowable for tax (including capital allowances from box 3.22)	3.25 £
Net profit for this accounting period (put figure in brackets if a loss)	3.26 £

TRADING AND PROFESSIONAL INCOME – for the year ended 5 April 2018 continued

Income and expenses for this accounting period

You must fill in this page if your annual turnover was between £85,000 and £15 million. If the combined annualised turnover from all of your activities was more than £15 million, fill in boxes 3.24 to 3.26 on page PT 1 and send in the partnership accounts and computations as well. In all cases, complete box 3.83 or box 3.84 on page PT 3, and the other boxes on pages PT 3 and PT 4 if applicable. Read the notes before filling in this section.

If you were registered for VAT, do the figures in boxes 3.29 to 3.64 include VAT?

3.27

or exclude VAT?

3.28

Sales/business income (turnover)

3.29 £ 478,766.00

Disallowable expenses included in boxes 3.46 to 3.63

Total expenses

• Cost of sales	3.30 £	3.46 £
• Construction industry subcontractor costs	3.31 £	3.47 £
• Other direct costs	3.32 £	3.48 £ 2,157,807.00

Gross profit/(loss)

box 3.29 minus
(boxes 3.46 + 3.47 + 3.48)
3.49 £(1,679,041.00)

Other income/profits

3.50 £

• Employee costs	3.33 £	3.51 £
• Premises costs	3.34 £	3.52 £
• Repairs	3.35 £	3.53 £
• General administrative expenses	3.36 £	3.54 £
• Motor expenses	3.37 £	3.55 £
• Travel and subsistence	3.38 £	3.56 £
• Advertising, promotion and entertainment	3.39 £	3.57 £
• Legal and professional costs	3.40 £	3.58 £
• Bad debts	3.41 £	3.59 £
• Interest and alternative finance payments	3.42 £	3.60 £
• Other finance charges	3.43 £	3.61 £
• Depreciation and loss/(profit) on sale	3.44 £	3.62 £
• Other expenses including partnership charges	3.45 £	3.63 £

Put the total of boxes 3.30 to 3.45 in box 3.66 below

Total expenses

boxes 3.51 to 3.63
3.64 £

Net profit/(loss)

boxes 3.49 + 3.50 minus 3.64
3.65 £(1,679,041.00)

Tax adjustments to net profit or loss for this accounting period

• Disallowable expenses	boxes 3.30 to 3.45 3.66 £
• Goods taken for personal use and other adjustments (apart from disallowable expenses) that increase profits	3.67 £
• Balancing charges (from box 3.23)	3.68 £

Total additions to net profit (deduct from net loss)

boxes 3.66 + 3.67 + 3.68
3.69 £

• Capital allowances (from box 3.22)	3.70 £
• Deductions from net profit (add to net loss)	3.71 £

boxes 3.70 + 3.71
3.72 £

Net business profit for tax purposes for this accounting period (put figure in brackets if a loss)

boxes 3.65 + 3.69 minus box 3.72
3.73 £(1,679,041.00)

TRADING AND PROFESSIONAL INCOME – for the year ended 5 April 2018 continued

■ Taxable profit or loss for this accounting period

- Adjustment on change of basis

3.82 £

Copy this figure to box 11A in the Partnership Statement

Net profit for this accounting period (if loss, enter '0' here) from box 3.26 or box 3.73

3.83 £

Copy this figure to box 11 in the Partnership Statement

Allowable loss for this accounting period (if profit, enter '0' here) from box 3.26 or box 3.73

3.84 £ 1,679,041.00

Copy this figure to box 12 in the Partnership Statement

Tick box 3.93 if the figure in box 3.83 or box 3.84 is provisional

3.93

■ Subcontractors in the construction industry

- Deductions on payment and deduction statements from contractors – construction industry subcontractors only

3.97 £

Copy this figure to box 24 in the Partnership Statement

■ Tax taken off trading income

- Tax taken off trading income (excluding deductions made by contractors on account of tax)

3.98 £

Copy this figure to box 24A in the Partnership Statement

Read the notes if you are a 'CT Partnership'

3.116 Additional information

TRADING AND PROFESSIONAL INCOME – for the year ended 5 April 2018 continued

■ Summary of balance sheet for this accounting period

Leave these boxes blank if you do not have a balance sheet or your annual turnover is more than £15 million.

Assets	● Plant, machinery and motor vehicles	3.99	£	0			
	● Other fixed assets (for example, premises, goodwill, investments)	3.100	£				
	● Stock and work in progress	3.101	£				
	● Debtors/prepayments/other current assets	3.102	£				
	● Bank/building society balances	3.103	£				
	● Cash in hand	3.104	£				
				boxes 3.99 to 3.104	3.105	£	0
Liabilities	● Trade creditors/accruals	3.106	£				
	● Loans and overdrawn bank accounts	3.107	£				
	● Other liabilities	3.108	£				
				boxes 3.106 to 3.108	3.109	£	
				box 3.105 minus box 3.109	3.110	£	0

Net business assets (put the figure in brackets if you had net business liabilities)

Represented by partners' current and capital accounts

● Balance at start of period*	3.111	£					
● Net profit/(loss)*	3.112	£	(1,679,041.00)				
● Capital introduced	3.113	£	1,679,041.00				
● Drawings	3.114	£					
● Balance at end of period*				boxes 3.111 to 3.113 minus box 3.114	3.115	£	0

* If the capital account is overdrawn, or the business made a net loss, put the figure in brackets.

Box 3.116 'Additional information' is on page PT 3.

■ Partnership trade charges

● Net partnership charges paid in the period 6 April 2017 to 5 April 2018 (not the accounting period)	3.117	£	
---	-------	---	--

Partnership Statement (short) for the year ended 5 April 2018

Please read these instructions before completing the Statement

Use these pages to allocate partnership income if the only income for the relevant return period was trading and professional income or untaxed interest and alternative finance receipts from UK banks and building societies. Otherwise you must download the 'Partnership Statement (Full)' pages to record details of the allocation of all the partnership income. Go to www.gov.uk/taxreturnforms

Step 1 Fill in boxes 1 to 29 and boxes A and B as appropriate. Get the figures you need from the relevant boxes in the Partnership Tax Return. Complete a separate Statement for each accounting period covered by this Partnership Tax Return and for each trade or profession carried on by the partnership.

Step 2 Then allocate the amounts in boxes 11 to 29 attributable to each partner using the allocation columns on this page and page 7, [read the Partnership Tax Return Guide](#), go to www.gov.uk/taxreturnforms
If the partnership has more than 3 partners, please photocopy page 7.

Step 3 Each partner will need a copy of their allocation of income to fill in their personal tax return.

PARTNERSHIP INFORMATION

If the partnership business includes a trade or profession, enter here the accounting period for which appropriate items in this statement are returned.

Start **1** 01/05/2017

End **2** 31/10/2017

Nature of trade **3** Online artefact trading

MIXED PARTNERSHIPS

Tick here if this Statement is drawn up using Corporation Tax rules **4** ☐

Tick here if this Statement is drawn up using tax rules for non-residents **5** ☐

Partnership's profits, losses, income and tax credits

- for an accounting period ended in 2017 to 2018 ▼

from box 3.83	Profit from a trade or profession	A ☐	11 £
from box 3.82	Adjustment on change of basis		11A £
from box 3.84	Loss from a trade or profession	B ☐	12 £ 1,679,041.00

- for the period 6 April 2017 to 5 April 2018*

from box 7.9A	Income from untaxed UK savings	13 £
from box 3.97	CIS deductions made by contractors on account of tax	24 £
from box 3.98	Other tax taken off trading income	24A £
from box 3.117	Partnership charges	29 £

Tick this box if the items entered in the box had foreign tax taken off

Individual partner details

6 Name of partner Killian Sean McKeon-Eccles

Address Block 33

Triq spinola

Postcode

Date appointed as a partner

(if during 2016–17 or 2017–18) Partner's Unique Taxpayer Reference (UTR)

7

8 3254076378

Date ceased to be a partner

(if during 2016–17 or 2017–18) Partner's National Insurance number

9 10/07/2017

10 P C 5 3 3 9 4 2 C

Partner's share of profits, losses, income and tax credits

Copy figures in boxes 11 to 29 to boxes in the individual's Partnership (short) pages as shown below

Profit 11 £	Copy this figure to box 8
11A £	Copy this figure to box 10
Loss 12 £ 839,520.50	Copy this figure to box 8
13 £	Copy this figure to box 28
24 £	Copy this figure to box 30
24A £	Copy this figure to box 31
29 £	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return

* If you're a 'CT Partnership' see the Partnership Tax Return Guide

Partnership Statement (short) for the year ended 5 April 2018 - continued

Individual partner details

6 Name of partner Daniel Robert Dixon

Address

Postcode

Date appointed as a partner
(if during 2016–17 or 2017–18)

7

Partner's Unique Taxpayer Reference (UTR)

8 6542348403

Date ceased to be a partner
(if during 2016–17 or 2017–18)

9 10/07/2017

Partner's National Insurance number

10 P B 7 2 6 2 8 9 B

Partner's share of profits, losses,
income and tax creditsCopy figures in boxes 11 to 29 to boxes in the individual's
Partnership (short) pages as shown below

Profit 11 £ Copy this figure to box 8

11A £ Copy this figure to box 10

Loss 12 £ 839,520.50 Copy this figure to box 8

13 £ Copy this figure to box 28

24 £ Copy this figure to box 30

24A £ Copy this figure to box 31

29 £ Copy this figure to box 4, 'Other tax
reliefs' section on page Ai 2 in your
personal tax return

Individual partner details

6 Name of partner

Address

Postcode

Date appointed as a partner
(if during 2016–17 or 2017–18)

7

Partner's Unique Taxpayer Reference (UTR)

8

Date ceased to be a partner
(if during 2016–17 or 2017–18)

9

Partner's National Insurance number

10

Partner's share of profits, losses,
income and tax creditsCopy figures in boxes 11 to 29 to boxes in the individual's
Partnership (short) pages as shown below

Profit 11 £ Copy this figure to box 8

11A £ Copy this figure to box 10

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29 £ Copy this figure to box 4, 'Other tax
reliefs' section on page Ai 2 in your
personal tax return

**CSGOROLL
UNAUDITED ACCOUNTS
FOR THE PERIOD 1 AUGUST 2016 TO 10 JULY 2017**

CSGORoll
Contents of the Unaudited Accounts
For the Period 1 August 2016 to 10 July 2017

Contents

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Notes to the Accounts	5

CSGORoll
Business Details
For the Period 1 August 2016 to 10 July 2017

Partners

Mr Daniel Dixon
Mr Killian McKeon-Eccles

Business

71-75 Shelton Street
London
WC2H 9JQ

Accountants

Affect Accountancy Ltd
The Old Rectory
Hargrave
Bury St Edmunds
Suffolk
IP29 5HH

CSGORoll
Accounts Approval Statement
For the Period 1 August 2016 to 10 July 2017

I approve these un-audited accounts which comprise a Profit and Loss Account, Balance Sheet and related notes.
I acknowledge my responsibility for the accounts including the provision of all the information and explanations necessary for the completion.



Mr Daniel Dixon

Mr Killian McKeon-Eccles

Date

CSGORoll
Profit and Loss Account
For the Period 1 August 2016 to 10 July 2017

	Period to 10 July 2017	
	\$	\$
Turnover		
Sales		9,497,800
Sales - Wildcase		<u>614,109</u>
		10,111,909
Cost of Sales		
Purchases	1,387,476	
Purchases (Opskins)	2,506,210	
Purchases - Wildcase	<u>2,767,801</u>	
		<u>6,661,487</u>
GROSS PROFIT		3,450,422
Expenditure		
Subcontractor costs	265,811	
Accessories	98,136	
Advertising and marketing costs	422,983	
Commissions payable	821	
Research and development costs	47,862	
Graphics	356,702	
Cloud	31,004	
Support	26,808	
Steam	2,412	
Server	85,605	
Foreign exchange gains/losses	<u>4,734</u>	
		<u>1,342,878</u>
NET PROFIT		<u><u>2,107,544</u></u>

**CSGORoll
Balance Sheet
As at 10 July 2017**

		Period to 10 July 2017	
	Notes	\$	\$
CAPITAL ACCOUNT			
Balance at 1 August 2016			-
Capital Introduced			2,153,692
Drawings			(4,261,236)
Profit/(Loss) for the period/year			<u>2,107,544</u>
Balance Carried Forward	2		<u><u>-</u></u>

CSGORoll
Notes to the Accounts
For the Period 1 August 2016 to 10 July 2017

1. Accounting Policy

These unaudited accounts have been completed in accordance with UK Generally Accepted Accounting Practice guidelines and provides sufficient and relevant information to enable completion of a tax return.

2. Partners Capital Accounts

	Balance B/Fwd	Capital Introduced	Drawings	Partners Salary	Profit / (Loss) Period	Balance C/Fwd
	\$	\$	\$	\$	\$	\$
Mr Daniel Dixon	-	1,076,846	(2,130,618)	-	1,053,772	-
Mr Killian McKeon-Eccles	-	1,076,846	(2,130,618)	-	1,053,772	-
	-	2,153,692	(4,261,236)	-	2,107,544	-