## THE ASSOCIATION FOR GEOGRAPHIC INFORMATION

REPORT OF THE DIRECTORS AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

CUTTER & CO LTD
CHARTERED ACCOUNTANTS
3 Lyttleton Court
Birmingham Street
Halesowen
West Midlands
B63 3HN

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## THE ASSOCIATION FOR GEOGRAPHIC INFORMATION

## COMPANY INFORMATION FOR THE YEAR ENDED 31ST DECEMBER 2023

**DIRECTORS:** Ms D E Mckenzie

J A Moore A Burke I R Maxfield F Craig G Firth

R G Flemmings Ms A M Robertson

S Tosney

Ms P K Whitham Ms E O Moore J Seabourn M R Stileman S E Tizzard

REGISTERED OFFICE: Lancaster Court

8 Barnes Wallis Road

Fareham Hampshire PO15 5TU

**REGISTERED NUMBER:** 02445202 (England and Wales)

ACCOUNTANTS: CUTTER & CO LTD

CHARTERED ACCOUNTANTS

3 Lyttleton Court Birmingham Street Halesowen West Midlands B63 3HN

#### CHAIRMAN'S REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

Becoming co-chair of the AGI together with Peter ter Haar at the beginning of 2024 has been a privilege and I'm pleased to present the accounts for 2023.

As we reflect on the past year, I am delighted to share with you the achievements and milestones of the Association for Geographic Information (AGI). Our community has continued to grow, innovate, and contribute to the geospatial field.

Membership Milestone: We surpassed 2,000 members, thanks to strong leadership from our Council, Working Group members, Networks and strategic partnerships.

Collaboration: AGI fostered connections among professionals and companies from diverse backgrounds through our events including the AGI Scotland Annual Conference, AGI GeoCymru Annual Conference, AGI Northern Ireland Annual Conference, GeoCom hosted by RGS in London and several Early Careers Network events and webinars, to name a few. The AGI network spans the UK and various sectors of the economy, making us a respected voice in the geospatial community.

Looking ahead, we remain committed to advancing GI, promoting innovation, supporting our members and connecting a thriving UK geospatial community. A full 2023 year in review is available on the AGI website.

Thank you for being part of this journey. Let's continue to shape the future of geospatial information together!

Sincerely,

Fergus Craig AGI Co-Chair

#### REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31ST DECEMBER 2023

The directors present their report with the financial statements of the company for the year ended 31st December 2023.

#### **DIRECTORS**

The directors shown below have held office during the whole of the period from 1st January 2023 to the date of this report.

Ms D E Mckenzie J A Moore A Burke I R Maxfield F Craig G Firth R G Flemmings Ms A M Robertson S Tosney Ms P K Whitham

Other changes in directors holding office are as follows:

M L Commins - resigned 31st December 2023 J R E Cutler - resigned 31st December 2023 R A Duffield - resigned 31st December 2023 Ms K Smyth - resigned 31st December 2023 Y Zhang - resigned 18th January 2023 Ms E O Moore - appointed 18th January 2023 J Seabourn - appointed 18th January 2023 M R Stileman - appointed 18th January 2023 S E Tizzard - appointed 18th January 2023

#### STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

#### REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31ST DECEMBER 2023

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

#### ON BEHALF OF THE BOARD:

F Craig - Director

18th July 2024

# CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF THE ASSOCIATION FOR GEOGRAPHIC INFORMATION

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Association for Geographic Information for the year ended 31st December 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of The Association for Geographic Information, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of The Association for Geographic Information and state those matters that we have agreed to state to the Board of Directors of The Association for Geographic Information, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Association for Geographic Information and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that The Association for Geographic Information has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of The Association for Geographic Information. You consider that The Association for Geographic Information is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of The Association for Geographic Information. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

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CUTTER & CO LTD
CHARTERED ACCOUNTANTS
3 Lyttleton Court
Birmingham Street
Halesowen
West Midlands
B63 3HN

18th July 2024

## INCOME STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023 £	2022 £
TURNOVER		107,378	91,224
Cost of sales		21,957	20,303
GROSS SURPLUS		85,421	70,921
Administrative expenses		83,690	86,444
OPERATING SURPLUS/(DEFICIT) an SURPLUS/(DEFICIT) BEFORE TAXATION	ad	1,731	(15,523)
Tax on surplus/(deficit)		<u>-</u>	
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		1,731	(15,523)

#### BALANCE SHEET 31ST DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	5		11,086		16,202
CURRENT ASSETS					
Debtors	6	8,779		9,116	
Cash at bank		135,891		116,767	
CDEDITORS		144,670		125,883	
CREDITORS	7	40.252		27 212	
Amounts falling due within one year	7	49,252		37,312	
NET CURRENT ASSETS			95,418		88,571
TOTAL ASSETS LESS CURRENT					
LIABILITIES			106,504		104,773
DECEDVEC					
RESERVES			106,504		104,773
Income and expenditure account			100,304		104,773
			106,504		104,773
			====		=====

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 18th July 2024 and were signed on its behalf by:

Spelly.

F Craig - Director

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

#### 1. STATUTORY INFORMATION

The Association for Geographic Information is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

#### 2. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Turnover

#### **PUBLICATIONS**

Sales of books and other publications are credited to the profit and loss account in the year in which they are made.

#### MEMBERSHIP SUBSCRIPTIONS

Membership subscriptions are recognised in the profit and loss account over the period of membership.

#### **CONFERENCES AND SEMINARS**

Income from conferences and seminars are recognised in the profit and loss account at the time of the relevant events.

#### INTEREST INCOME

Interest income is recognised in the Statement of income and retained earnings using the effective interest method.

#### OTHER INCOME

Other income is generated from isolated consultation projects. These are recognised in the profit and loss account in the period when the work is completed.

#### Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Website is being amortised evenly over its estimated useful life of five years.

#### 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - NIL).

The average number of directors during the year was 18 (2021 - 15).

Page 8 continued...

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2023

#### 4. **OPERATING SURPLUS/(DEFICIT)**

The operating surplus (2022 - operating deficit) is stated after charging:

	operating surplus (2022 operating section) is stated attentional facilities.		
	Website amortisation	2023 £ 5,116	2022 £ 5,116
5.	INTANGIBLE FIXED ASSETS		
			Other
			intangible assets
			£
	COST		
	At 1st January 2023 and 31st December 2023		25 592
	and 31st December 2023		25,582
	AMORTISATION		
	At 1st January 2023		9,380
	Charge for year		5,116
	At 31st December 2023		14,496
	NET BOOK VALUE		
	At 31st December 2023		11,086
	At 31st December 2022		16,202
	At 31st December 2022		====
6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
		£ 2023	2022 £
	Trade debtors	6,080	4,200
	Other debtors	2,699	4,916
		8,779	0.116
		<del>8,779</del>	9,116
_			
7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
		£	£
	Bank loans and overdrafts	873	1,138
	Trade creditors	16,986	5,560
	Taxation and social security Other creditors	1,080	- 20 61 4
	Outer creditors	30,313	30,614
		49,252	37,312
		====	====

#### 8. **COMPANY STATUS**

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

## DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023		2022	
	${\mathfrak L}$	£	£	£
Turnover				
Membership fees	55,053		53,637	
Events	47,885		33,576	
Other income	4,440	107,378	4,011	91,224
		107,378		91,224
Cost of sales				
Direct event costs		21,957		20,303
GROSS SURPLUS		85,421		70,921
Expenditure				
Contract for services	46,021		51,682	
Office overheads	653		618	
Advertising and marketing	11,265		7,678	
Travelling and subsistence	2,784		4,830	
Insurance	935		779	
Computer expenses	13,287		13,849	
Accountancy	1,225		1,050	
Legal & professional fees	1,465		190	
Amortisation of intangible fixed assets Computer software	5,116		5,116	
Computer software	3,110	82,751	3,110	85,792
		02,731		03,792
		2,670		(14,871)
Finance costs				
Bank charges		939		652
NET SURPLUS/(DEFICIT)		1,731		(15,523)

## THE ASSOCIATION FOR GEOGRAPHIC INFORMATION

#### UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

CUTTER & CO LTD
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3 Lyttleton Court
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## THE ASSOCIATION FOR GEOGRAPHIC INFORMATION

## COMPANY INFORMATION FOR THE YEAR ENDED 31ST DECEMBER 2023

**DIRECTORS:** Ms D E Mckenzie

J A Moore A Burke I R Maxfield F Craig G Firth

R G Flemmings Ms A M Robertson

S Tosney

Ms P K Whitham Ms E O Moore J Seabourn M R Stileman S E Tizzard

**REGISTERED OFFICE:** Lancaster Court

8 Barnes Wallis Road

Fareham Hampshire PO15 5TU

**REGISTERED NUMBER:** 02445202 (England and Wales)

ACCOUNTANTS: CUTTER & CO LTD

CHARTERED ACCOUNTANTS

3 Lyttleton Court Birmingham Street

Halesowen West Midlands B63 3HN

#### CHAIRMAN'S REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

Becoming co-chair of the AGI together with Peter ter Haar at the beginning of 2024 has been a privilege and I'm pleased to present the accounts for 2023.

As we reflect on the past year, I am delighted to share with you the achievements and milestones of the Association for Geographic Information (AGI). Our community has continued to grow, innovate, and contribute to the geospatial field.

Membership Milestone: We surpassed 2,000 members, thanks to strong leadership from our Council, Working Group members, Networks and strategic partnerships.

Collaboration: AGI fostered connections among professionals and companies from diverse backgrounds through our events including the AGI Scotland Annual Conference, AGI GeoCymru Annual Conference, AGI Northern Ireland Annual Conference, GeoCom hosted by RGS in London and several Early Careers Network events and webinars, to name a few. The AGI network spans the UK and various sectors of the economy, making us a respected voice in the geospatial community.

Looking ahead, we remain committed to advancing GI, promoting innovation, supporting our members and connecting a thriving UK geospatial community. A full 2023 year in review is available on the AGI website.

Thank you for being part of this journey. Let's continue to shape the future of geospatial information together!

Sincerely,

Fergus Craig AGI Co-Chair

#### BALANCE SHEET 31ST DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS Intangible assets	4		11,086		16,202
CURRENT ASSETS					
Debtors Cash at bank	5	8,779 135,891		9,116 116,767	
		144,670		125,883	
CREDITORS Amounts falling due within one year	6	49,252		37,312	
NET CURRENT ASSETS			95,418		88,571
TOTAL ASSETS LESS CURRENT LIABILITIES			106,504		104,773
RESERVES					
Income and expenditure account			106,504		104,773
			106,504		104,773

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 18th July 2024 and were signed on its behalf by:

F Craig - Director

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

#### 1. STATUTORY INFORMATION

The Association for Geographic Information is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

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#### Turnover

#### **PUBLICATIONS**

Sales of books and other publications are credited to the profit and loss account in the year in which they are made.

#### MEMBERSHIP SUBSCRIPTIONS

Membership subscriptions are recognised in the profit and loss account over the period of membership.

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#### Intangible assets

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Website is being amortised evenly over its estimated useful life of five years.

#### 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - NIL).

Page 4 continued...

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2023

#### 4. INTANGIBLE FIXED ASSETS

4.	INTANGIBLE FIXED ASSETS		Other intangible assets £
	COST		
	At 1st January 2023		
	and 31st December 2023		25,582
	AMORTISATION		
	At 1st January 2023		9,380
	Charge for year		5,116
	At 31st December 2023		14,496
	NET BOOK VALUE		
	At 31st December 2023		11,086
	At 31st December 2022		16,202
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2023	2022
		£	£
	Trade debtors	6,080	4,200
	Other debtors	2,699	4,916
		8,779	9,116
		===	===
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
0.	CREDITORS, AMOUNTS FALLING DUE WITHIN ONE TEAR	2023	2022
		£	£
	Bank loans and overdrafts	873	1,138
	Trade creditors	16,986	5,560
	Taxation and social security	1,080	-
	Other creditors	30,313	30,614
		49,252	37,312
		====	====

#### 7. COMPANY STATUS

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

## THE ASSOCIATION FOR GEOGRAPHIC INFORMATION

**TAX REFERENCE: 2150070603** 

#### CORPORATION TAX COMPUTATION FOR THE CORPORATION TAX ACCOUNTING PERIOD FROM 1 JANUARY 2023 TO 31 DECEMBER 2023

	£	£	£
TRADE COMPUTATION Profit per financial statements Less: Trading losses b/fwd utilised against same trade		1,731 1,731	
Net trading profit			0
PROFITS CHARGEABLE TO CORPORATION TAX		_	£NIL
MEMO: There are no associated companies			
CORPORATION TAX CHARGEABLE			
CORPORATION TAX OUTSTANDING			£NIL
MEMO: Summary of trading losses			
Losses brought forward	45,901		
Utilised against same trade profits	(1,731)		
Losses carried forward	£44,170		

#### NO CAPITAL ALLOWANCES CLAIMED

Prepared: 17 July 2024 at 10:53:07 Page 1

## **Company Tax Return**

CT600 (2024) Version 3

for accounting periods starting on or after 1 April 2015

#### **Your Company Tax Return**

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

_	
( ompany	information
Company	II II OI II I a ci OI i

1 Company name	The Association for Geographic Information
2 Company registration number	0 2 4 4 5 2 0 2
3 Tax reference	2 1 5 0 0 7 0 6 0 3
4 Type of company	0

#### Northern Ireland (NI)

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

Abo	ut this return	
	This is the tax return for the company named above, for the period below	
30	from DD MM YYYY	35 to DD MM YYYY
	0 1 0 1 2 0 2 3	3 1 1 2 2 0 2 3
	Put an 'X' in the appropriate boxes below	
40	A repayment is due for this return period	
45	Claim or relief affecting an earlier period	
50	Making more than one return for this company now	
55	This return contains estimated figures	
60	Company part of a group that is not small	
65	Notice of disclosable avoidance schemes	
	Transfer pricing	
70	Compensating adjustment claimed	
75	Company qualifies for SME exemption	

#### About this return - continued

,	de ens recurr continued					
	Accounts and computations					
80	I attach accounts and computations for the period to which this return relates					
85	I attach accounts and computations for a different period					
90	If you're not attaching the accounts and computations, explain	n why				
	Supplementary pages enclosed					
95	Loans and arrangements to participators by close companies -	form CT600A				
100	Controlled foreign companies, foreign permanent establishment ex	<b>cemptions</b> , <b>hybrid and other mismatches</b> - form CT600E	3			
105	Group and consortium - form CT600C					
110	Insurance - form CT600D					
115	Charities and Community Amateur Sports Clubs (CASCs) - form	CT600E				
120	Tonnage tax - form CT600F					
125	Northern Ireland - form CT600G					
130	Cross-border royalties - form CT600H					
135	Supplementary charge in respect of ring fence trades - form CT600I					
140	Disclosure of Tax Avoidance Schemes - form CT600J					
141	Restitution tax - form CT600K					
142	Research and Development - form CT600L					
143	Freeports and Investment Zones - form CT600M					
144	Residential Property Developer Tax (RPDT) - form CT600N					
Tax	calculation - Turnover					
145	Total turnover from trade	1 0 7 3 7 8 • 0				
150	Banks, building societies, insurance companies and other finan					
130	- put an 'X' in this box if you do not have a recognised turnover a					
Inco	ome					
155	Trading profits	£ 1731.0	0			
160	Trading losses brought forward set against trading profits	£ 1 7 3 1 · 0	0			
165	Net trading profits - boy 155 minus boy 150					
165	Net trading profits – box 155 minus box 160	£ 0 · 0	0			
170	Bank, building society or other interest, and profits from non-trading loan relationships	£ · O	0			
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period					

#### Income - continued

	and continued	
175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	£ .00
180	Non-exempt dividends or distributions from non-UK resident companies	£ .00
185	Income from which Income Tax has been deducted	£ .00
190	Income from a property business	£
195	Non-trading gains on intangible fixed assets	£ .00
200	Tonnage tax profits	£ . 0 0
205	Income not falling under any other heading	£ 00
Cha	rgeable gains	
210	Gross chargeable gains	£ .00
215	Allowable losses including losses brought forward	£ .00
220	Net chargeable gains - box 210 minus box 215	£ .00
Pro	fits before deductions and reliefs	
225	Losses brought forward against certain investment income	£ 00
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	£ . 0 0
235	<b>Profits before other deductions and reliefs –</b> net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230	£
Ded	uctions and reliefs	
240	Losses on unquoted shares	£ .00
245	Management expenses	£ .00
250	UK property business losses for this or previous accounting period	£ .00
255	Capital allowances for the purposes of management of the business	£ . 0 0
260	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)	£ 00

## Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships	
203	and derivative contracts (financial instruments)	£ • 0 0
265	Non-trading losses on intangible fixed assets	£ 00
275	Total trading losses of this or a later accounting period	£ 00
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	
285	Trading losses carried forward and claimed against total profits	£ 00
290	Non-trade capital allowances	£ 00
295	Total of deductions and reliefs - total of boxes 240 to 275, 285 and 290	£ . 0 0
300	Profits before qualifying donations and group relief - box 235 minus box 295	£ .00
305	Qualifying donations	£ 00
310	Group relief	£ 00
312	Group relief for carried forward losses	£ 00
315	Profits chargeable to Corporation Tax - box 300 minus boxes 305, 310 and 312	£ 0 · 0 0
320	Ring fence profits included	£ 000
325	Northern Ireland profits included	£ .00

#### Tax calculation

ומא כמוכעומנוסוז									
Number of associated companies in this period									
Number of associated companies in the first financial year									
Number of associated companies in the second financial year									
Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief  Enter how much profit has to be charged and at what rate									
	Financial year (yyyy)		Amount of profit		Rate of tax		Tax		
330		335	£	340		345	£	Р	
		350	£	355		360	£	Р	
		365	£	370		375	£	Р	
380		385	£	390		395	£	Р	
		400	£	405		410	£	Р	
		415	£	420		425	£	Р	

#### Tax calculation - continued

Tax calculation - continued	
<b>Corporation Tax</b> - total of boxes 345, 360, 375, 395, 410 and 425 430	
Maurical valies	
Company tion Tour shows while the way 420 miles a hard 425	
Corporation Tax chargeable - Dox 430 minus Dox 435	0 £ 0 0 0
Reliefs and deductions in terms of tax	
Community Investment Tax Relief	£
450 Double Taxation Relief	£
Put an 'X' in box 455 if box 450 includes an underlying rate relief claim	
Put an 'X' in box 460 if box 450 includes an amount carried back from a later period	
Advance Corporation Tax	£
Total reliefs and deduction in terms of tax - total of boxes 445, 450 and 465	£
Coronavirus support schemes and overpayme	ents (see CT600 Guide for definitions)
471 Coronavirus Job Retention Scheme (CJRS) received	£
472 CJRS entitlement	£
473 CJRS overpayment already assessed or voluntary disclosed	£
Other coronavirus overpayments	£
Energy levies	
986 Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	£
987 Electricity Generator Levy (EGL) exceptional generation receipts	£
Calculation of tax outstanding or overpaid	
Net Corporation Tax liability - box 440 minus box 470	£
Tax payable on loans and arrangements to participators	£
Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	
490 Controlled Foreign Companies (CFC) tax payable	£
495 Bank levy payable	£
Bank surcharge payable	£
497 Residential Property Developer Tax (RPDT) payable	£ .

CT600 (2024) Version 3 (Substitute) (IRIS)

## Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy, bank surcharge and RPDT payable – total of boxes 490, 495, 496 and 497	£
501	EOGPL payable	£
502	EGL payable	£
505	Supplementary charge (ring fence trades) payable	£
510	<b>Tax chargeable</b> - total of boxes 475, 480, 500, 501, 502 and 505	£ 0 · 0 0
515	Income Tax deducted from gross income included in profits	£
520	Income Tax repayable to the company	£ ·
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments - box 510 minus box 515	
526	Coronavirus support schemes overpayment now due - total of boxes 471 and 474 minus boxes 472 and 473	£ 0 · 0 0
527	Restitution tax	£ ·
528	Self-assessment of tax payable - total of boxes 525, 526 and 527	

## Tax reconciliation

530	Research and Development credit	£						
535	(Not currently used)	£					•	
540	Creatives tax credit	£					•	
545	Total of Research and Development credit and creative tax credit – total box 530 to 540	£					•	
550	Land remediation tax credit	£					•	
555	Life assurance company tax credit	£					•	
560	Total land remediation and life assurance company tax credit – total box 550 and 555	£					•	
565	Capital allowances first-year tax credit	£					•	
570	Surplus Research and Development credits or creative tax credit payable – box 545 minus box 525	£						
575	Land remediation or life assurance company tax credit payable – total of boxes 545 and 560 minus boxes 525 and 570	£						

#### Tax reconciliation - continued

TUA	reconciliation continued		
580	Capital allowances first-year tax credit payable - boxes 545, 560 and 565 minus boxes 525, 570 and 575	£	
585	Ring fence Corporation Tax included	£ · · · · ·	
586	NI Corporation Tax included	£ ·	
590	Ring fence supplementary charge included	£	
595	Tax already paid (and not already repaid)	£	
600	Tax outstanding - box 525 minus boxes 545, 560, 565 and 595	£	
605	Tax overpaid including surplus or payable credits - total sum of boxes 545, 560, 565 and 595 minus 525	£	
610	Group tax refunds surrendered to this company	£	
615	Research and Development expenditure credits surrendered to this company	£	
Exp	orter information		
616	During the return period, did the company export goods and outside the United Kingdom (UK)?  Yes – goods  617 Yes – service		
Indi	cators and information		
620	Franked investment income/Exempt ABGH distributions	£ .00	
625	Number of 51% group companies  Put an 'X' in the relevant boxes, if in the period, the company	r:	
630	should have made (whether it has or not) instalment paymer under the Corporation Tax (Instalment Payments) Regulation	• • •	
631	should have made (whether it has or not) instalment paymer under the Corporation Tax (Instalment Payments) Regulation		
635	is within a group payments arrangement for the period		
640	has written down or sold intangible assets		
645	has made cross-border royalty payments		
647	Eat Out to Help Out Scheme: reimbursed discounts		

included as taxable income

## Information about enhanced expenditure and tax relief

Research and Development (R&D) or creative enhanced expenditure and tax relief

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company					
655	Put an 'X' in box 655 if the claim is made by a large company					
656	Put an 'X' in box 656 to confirm that a R&D claim notification	form has been submitted				
657	Put an 'X' in box 657 to confirm that an additional information form has been submitted					
659	R&D expenditure qualifying for SME R&D relief	£ . 0	0			
660	R&D enhanced expenditure	£ . 0	0			
665	Creative qualifying expenditure and/or additional deduction	£ . 0	0			
670	<b>R&amp;D and creative enhanced expenditure</b> total box 660 and box 665	£ . 0	0			
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	£	0			
680	Vaccine research expenditure	£ . 0	0			

## Land remediation enhanced expenditure

e a di a a li di di di di									
Enter the total enhanced expenditure	£						] • [(	)	0

## Information about capital allowances and balancing charges/disposal values

Allowances and charges in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 £	
Full expensing	688 £	689 £
Machinery and plan - super-deduction		692 £
Machinery and plan - special rate allowand	e	694 <u>£</u>
Machinery and plan – special rate pool		700 £
Machinery and plan – main pool	t 705 £	710 £
Structures and buildings	711 £	
Business premises renovation	715 £	720 £
Other allowances and charges	725 £	730 £

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

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

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

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

## Qualifying expenditure

760 Machinery and plant on which first year allowance is claimed	£ .00
765 Designated environmentally friendly machinery and plant	£ • 0 0
770 Machinery and plant on long-life assets and integral features	£ .00
771 Structures and buildings	£ • 0 0
772 Machinery and plant - super-deduction	£ . 0 0
773 Machinery and plant - special rate allowance	£ .00
775 Other machinery and plant	£ .00

## Losses, deficits and excess amounts

## Amount arising

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

## **Excess amounts**

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

ION	thern Ireland information	
856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£
	erpayments and repayments all repayments	
860	Do not repay sums of	• 0 0 or less.
	Read the overpayments and repayments section of the Comhow to make an entry in this box.	pany Tax Return Guide for specific guidance on when and
Rep	ayments for the period covered by this re	turn
865	Repayment of Corporation Tax	£ · · · ·
870	Repayment of Income Tax	£
875	Payable Research and Development tax credit	£
880	Payable Research and Development expenditure credit	£ · · · · ·
885	Payable creative tax credit	£
890	Payable land remediation or life assurance company tax credit	£
895	Payable capital allowances first-year tax credit	£
Surr	ender of tax refund within group	
	Including surrenders under the Instalment Payments Regula	itions
900	The following amount is to be surrendered	£ · · ·
	Put an 'X' in the appropriate boxes below	
	the joint Notice is attached	905
	or	
	will follow	910

915 Please stop repayment of the following amount

until we send you the Notice

Ban	k details (for a person to whom a repayment	is to be made)
920	Name of bank or building society	
925	Branch sort code	
930	Account number	
935	Name of account	
940	Building society reference	
Pay	ments to a person other than the company	
945	Complete the authority below if you want the repayment to be I, as (enter status - for example, company secretary, treasurer, liquid	
950	of (enter company name)	
955	authorise (enter name)	
960	of address (enter address)	
965	Nominee reference	
	to receive payment on company's behalf	
970	Name	
Dec	laration	
	<b>Declaration</b> I declare that the information I have given on this Company Tax Ret to the best of my knowledge and belief.	
975	I understand that giving false information in the return, or conceali can lead to both the company and me being prosecuted. Name	ng any part or the company's profits of tax payable,
3,3	F CRAIG	
980	Date DD MM YYYY	

985 Status

DIRECTOR

The Association for Geographic Information
Lancaster Court
8 Barnes Wallis Road
Fareham
Hampshire
PO15 5TU

Cutter & Co Limited 3 Lyttleton Court Birmingham Street Halesowen West Midlands B63 3HN

13th February 2024

Dear Sirs

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other officials of the company that in relation to the company's accounts for the year ended 31st December 2023

The company qualifies as a small company in relation to that year for the purposes of Section 382 of the Companies Act 2006 (exemptions for small companies).

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies, by virtue of the fact that;

- 1. No member or members have requested an audit pursuant to Section 476 of the Companies Act 2006 in relation to the accounts for that year.
- 2. The company does not exceed more than one of the following criteria;
  - annual turnover of £10.2 million
  - balance sheet gross asset value of £5.1 million
  - 50 employees

Yours faithfully

Galley.

F Craig

Director (on behalf of the board of directors)

The Association for Geographic Information
Lancaster Court
8 Barnes Wallis Road
Fareham
Hampshire
PO15 5TU

Cutter & Co Ltd 3 Lyttleton Court Birmingham Street Halesowen West Midlands B63 3HN

18th July 2024

#### Dear Sirs

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other officials of the company, the following representations given to you in connection with your preparation and review of the company's statutory accounts for the year ended 31st December 2023

- 1. We acknowledge that the board of directors have formally approved the accounts and the directors report.
- 2. We acknowledge as directors our responsibility for the accounts, which you have prepared for the company. All the accounting records have been made available to you for the purpose of your compilation and all the transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders' meetings, have been made available to you. The Company has kept proper accounting records which comply with S386 of the Companies Act 2006.
- 3. At the balance sheet date, there were no contingent liabilities of a material amount and no litigations in progress, pending or threatened, other than as disclosed or provided in the accounts.
- 4. There have been no events since the balance sheet date which necessitate revision of the figures included in the accounts or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the accounts or inclusion of a note thereto, we will advise you accordingly.
- 5. The company has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for the directors nor to guarantee or provide security for such matters, other than those transactions disclosed in the accounts.
- 6. The company has not contracted for, nor authorised any capital expenditure other than as disclosed in the accounts.
- We confirm that we are not aware of any breaches in laws or regulations that are central to our business.
- 8. We confirm that there have been no transactions during the year with any related parties that require disclosure in the accounts, other than those disclosed in the accounts.

For and on behalf of the Board

F Craig **Director** 

#### **The Association for Geographic Information**

Company Number 02445202

#### MINUTES OF THE BOARD MEETING TO APPROVE THE ANNUAL ACCOUNTS

held at

3 Lyttleton Court, Birmingham Street, Halesowen, B63 3HN on 18th July 2024

Chairperson: F Craig (Director)

In attendance: K Jones (Accountant)

The accounts for the year ended 31st December 2023 were presented to the meeting and approved.

Cutter & Co Limited expressed their willingness to continue as accountants of the company and were duly re-appointed.

There being no further business the meeting was closed.

F Craig

Director (on behalf of the board of directors)

# THE ASSOCIATION OF GEOGRAPHIC INFORMATION MINUTES OF THE ANNUAL GENERAL MEETING HELD AT 3 LYTTLETON COURT, BIRMINGHAM STREET, HALESOWEN, B63 3HN ON 18<sup>TH</sup> JULY 2024

Chairperson: F Craig (Director)

In Attendance: K Jones (Accountant)

- 1. The accounts for the year ended 31st December 2023 were presented to the meeting.
- 2. The directors confirmed that there had been no events since 31st December 2023 which had a material bearing on the accounts for the year then ended and which were not reflected in those accounts
- 3. The directors confirmed that, in their opinion, the amount ultimately receivable in respect of debtors will not be less than the amount at which they are included in the accounts.
- 4. The directors confirmed that there were no other transactions between themselves and the company which were required to be disclosed in the accounts, other than those which were disclosed.
- 5. A letter of representation to the company's accountants, Cutter & Co Ltd, was presented and approved, A Burke was authorised to sign this on behalf of the board.
- 6. There being no further points, the directors approved the accounts for presentation to the members. The balance sheet was signed as required by Section 414 of the Companies Act 2006.

For and on behalf of the Board

F Craig

Director

# The Association For Geographic Information Signing pack 2023

Final Audit Report 2024-07-18

Created: 2024-07-17

By: Kate Jones (k.jones@cutterandco.co.uk)

Status: Signed

Transaction ID: CBJCHBCAABAAyogmlWYD\_Ic23SmuYkL4306pB0n6wxao

## "The Association For Geographic Information Signing pack 2023 "History

- Document created by Kate Jones (k.jones@cutterandco.co.uk) 2024-07-17 3:05:26 PM GMT
- Document emailed to fergus.craig@agi.org.uk for signature 2024-07-17 3:05:36 PM GMT
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- Signer fergus.craig@agi.org.uk entered name at signing as Fergus Craig 2024-07-18 - 11:57:32 AM GMT
- Document e-signed by Fergus Craig (fergus.craig@agi.org.uk)
  Signature Date: 2024-07-18 11:57:34 AM GMT Time Source: server
- Agreement completed. 2024-07-18 - 11:57:34 AM GMT