

1. DONATIONS WITH GIFT AID

Taxpayer Status	Amount Given	Amount Received into CCBS	Amount Claimed Back by Person in Tax	Net Cost to Donor
Basic Rate	£5,000	£6,250	None	£5,000
40% Tax	£5,000	£6,250	£1,250	£3,750
45% Tax	£5,000	£6,250	£1,562	£3,438
Basic Rate	£10,000	£12,500	None	£10,000
40% Tax	£10,000	£12,500	£2,500	£7,500
45% Tax	£10,000	£12,500	£3,124	£6,876

2. SHARE PURCHASES INTO SEIS SCHEME (Capped at Total £250K and Max £25k per investor)

Taxpayer Status	Amount Given	Amount Received into CCBS	Amount Claimed Back by Person in Tax	Net Cost to Donor
Basic Rate	£5,000	£5,000	£2,500	£2,500
40% Tax	£5,000	£5,000	£2,500	£2,500
45% Tax	£5,000	£5,000	£2,500	£2,500
Basic Rate	£10,000	£10,000	£5,000	£5,000
40% Tax	£10,000	£10,000	£5,000	£5,000
45% Tax	£10,000	£10,000	£5,000	£5,000

3. SHARE PURCHASES INTO EIS SCHEME (No limit Target £150k Max £50k per individual investor)

Taxpayer Status	Amount Given	Amount Received into CCBS	Amount Claimed Back by Person in Tax	Net Cost to Donor
Basic Rate	£5,000	£5,000	£1,500	£3,500
40% Tax	£5,000	£5,000	£1,500	£3,500
45% Tax	£5,000	£5,000	£1,500	£3,500
Basic Rate	£10,000	£10,000	£3,000	£7,000
40% Tax	£10,000	£10,000	£3,000	£7,000
45% Tax	£10,000	£10,000	£3,000	£7,000

TC Group Support (Formerly Bulley Davey - offices in Oundle)

We can assist investors with the practicalities of claiming these reliefs, including reviewing eligibility and completing the necessary HMRC filings.

If helpful, we would also be happy to speak directly with any interested investors to explain these reliefs in more detail and ensure they fully understand both the opportunities and the requirements. This can be done in person at our Oundle/Peterborough office, by phone or email. Please feel free to contact:

Contact: Samuel Fox

Email: samuelfox@tc-group.com

Phone: 01832 273150

1. DONATIONS WITH GIFT AID

Taxpayer Status	Amount Given	Amount Received into CCBS	Amount Claimed Back by Person in Tax	Net Cost to Donor
Basic Rate	£2,500	£3,125	None	£2,500
40% Tax	£2,500	£3,125	£0	£2,500
45% Tax	£2,500	£3,125	£0	£2,500
Basic Rate	£15,000	£18,750	None	£15,000
40% Tax	£15,000	£18,750	£0	£15,000
45% Tax	£15,000	£18,750	£0	£15,000

2. SHARE PURCHASES INTO SEIS SCHEME (Capped at Total £250K and Max £25k per investor)

Taxpayer Status	Amount Given	Amount Received into CCBS	Amount Claimed Back by Person in Tax	Net Cost to Donor
Basic Rate	£10,000	£10,000	£5,000	£5,000
40% Tax	£10,000	£10,000	£5,000	£5,000
45% Tax	£10,000	£10,000	£5,000	£5,000
Basic Rate	£25,000	£25,000	£12,500	£12,500
40% Tax	£25,000	£25,000	£12,500	£12,500
45% Tax	£25,000	£25,000	£12,500	£12,500

3. SHARE PURCHASES INTO EIS SCHEME (No limit Target £150k Max £50k per individual investor)

Taxpayer Status	Amount Given	Amount Received into CCBS	Amount Claimed Back by Person in Tax	Net Cost to Donor
Basic Rate	£2,500	£2,500	£750	£1,750
40% Tax	£2,500	£2,500	£750	£1,750
45% Tax	£2,500	£2,500	£750	£1,750
Basic Rate	£15,000	£15,000	£4,500	£10,500
40% Tax	£15,000	£15,000	£4,500	£10,500
45% Tax	£15,000	£15,000	£4,500	£10,500

4. TARGET FUNDS

Category	Amount Given	Amount Received into CCBS	Amount Claimed Back in Tax	Net Cost to Donor
Donations	£120,000	£150,000	£30,000	£90,000
SEIS Shares	£250,000	£250,000	£125,000	£125,000
EIS Shares	£150,000	£150,000	£45,000	£105,000
Sub Total	£520,000	£550,000	£200,000	£320,000
To Crowd Fund	£80,000	£100,000	None	£80,000
Target	£600,000	£650,000	£200,000	£400,000
Total Tax Benefits			£250,000	