

**Viamed Limited**  
**Corporation Tax Computation**  
**Year ended 31 December 2020**

Client reference: 50106/L2

Tax reference: 532 76590 04597

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**Viamed Limited**

Year ended 31 December 2020

**A1 Related 51% group companies**

*Names of related 51% group companies*

VIAMED PROPERTIES LIMITED

VANDAGRAPH LIMITED

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

**Viamed Limited**  
Year ended 31 December 2020

**B1 Corporation tax**

	Tax
	£
Corporation tax payable	nil
	<u><u>  </u></u>

**B2 Annual investment allowance**

	£	
	Expenditure	Allocation
	£	£
<i>Plant and machinery main pool</i>		
Trade	c5 16,306	16,306
	<u><u>  </u></u>	<u><u>  </u></u>
	16,306	16,306
	<u><u>  </u></u>	<u><u>  </u></u>

**B3 Profits chargeable**

	£
<b><i>Income</i></b>	
Trading profits	c1 248,721
<b><i>Deductions and reliefs</i></b>	
Trading losses brought forward	c2 (248,721)
Profits chargeable to corporation tax	nil
	<u><u>  </u></u>

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**B4 Carried forward loss restriction**

	Trading	Total profits
	£	£
<b><i>Qualifying profits</i></b>		
Step 1 - modified total profits		nil
		<u><u>  </u></u>
Step 2 - available reliefs against total profits		nil
		<u><u>  </u></u>
<b><i>Relevant profits</i></b>		
Relevant profits	nil	nil
	<u><u>  </u></u>	<u><u>  </u></u>
<b><i>Relevant maximum</i></b>		
50% of relevant profits	-	-
Deductions allowance	5,000,000	5,000,000
	<u><u>  </u></u>	<u><u>  </u></u>
Relevant maximum under s269ZD CTA 2010	5,000,000	5,000,000
	<u><u>  </u></u>	<u><u>  </u></u>
<b><i>Deductions from profits</i></b>		
Trade	c2 135,320	248,721
	<u><u>  </u></u>	<u><u>  </u></u>
	135,320	248,721
	<u><u>  </u></u>	<u><u>  </u></u>

Note:

Restriction on deductions does not apply where Step 1 - modified total profits is nil under s269ZB(10) and s269ZD(7) CTA 2010

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**B5 Group relief carried forward surrenders**

	Tax reference	Surrender
		£
Viamed Properties Limited	532 89173 00953	8,078
	below	<u>8,078</u>

***Surrender as group relief for carried forward losses***  
Trading losses

	C2	8,078
	above	<u>8,078</u>

**B6 Carried forward amounts**

	Brought forward	Carried forward
	£	£
Trade losses (pre-1 April 2017)	C2 135,320	-
Trade losses (post-1 April 2017)	C2 256,799	-

**Viamed Limited**  
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**C1 Accounts adjustments**

	£
Profit per accounts	598,753
<b>Add</b>	
Fixed asset depreciation	15,383
<b>Deduct</b>	
Additional 130% deduction for qualifying Part 13 CTA 2009 R&D expenditure	C3 (213,530)
Capital allowances	C4 (16,565)
	<hr/>
	B4 384,041
Relief for losses brought forward	C2 (135,320)
	<hr/>
Adjusted profit	248,721
	<hr/> <hr/> <b>B3</b>

**C2 Losses**

	£
<b>Losses carried forward - pre-1 April 2017</b>	
Trading loss brought forward	B6 135,320
Set against profits of the trade	B4/C1 (135,320)
	<hr/>
Trading loss carried forward	nil
	<hr/> <hr/>
<b>Losses carried forward - post-1 April 2017</b>	
Trading loss brought forward	B6 256,799
Set against total profits under s45A CTA 2010	B3/B4 (248,721)
Carried forward group relief surrender	B5 (8,078)
	<hr/>
Trading loss carried forward	B6 nil
	<hr/> <hr/>

## **Viamed Limited**

### C3 Enhanced expenditure reliefs

	£	£
<b>Relief for research and development expenditure under Ch 2 Part 13 CTA 2009</b>		
Qualifying R&D expenditure (130% additional deduction)	164,254	213,530
<b>Total qualifying R&amp;D expenditure</b>	<b>164,254</b>	
Additional deduction for qualifying R&D expenditure	C1	213,530

## C4 Capital allowances

	AIA	WDAs	Total
			allowances
	£	£	£
Plant and machinery main pool	C5	16,306	259
		16,306	259
	<u>16,306</u>	<u>259</u>	<u>16,565</u>
	<u><u>16,306</u></u>	<u><u>259</u></u>	<u><u>16,565</u></u>
			C1

## C5 Plant and machinery main pool

		£
Written down value brought forward		1,438
Expenditure qualifying for WDA at 18% pa	1	D2/D3
Annual investment allowance	B2	(16,306)
		<hr/>
		1,438
Writing down allowances claimed	C4	(259)
		<hr/>
Written down value carried forward		1,179

$$1 \quad £14,742 \text{ [D3]} + £1,564 \text{ [D2]} = £16,306$$

**Viamed Limited**  
Year ended 31 December 2020

**D1 Tangible fixed assets per accounts**

	Plant and Other fixed machinery assets		Total
	£	£	
<b>Cost</b>			
Brought forward	32,110	30,467	62,577
Adjustment	1	-	1
Adjusted brought forward	32,111	30,467	62,578
Additions	D2/D3 1,564	14,742	16,306
Carried forward	33,675	45,209	78,884
<b>Depreciation</b>			
Brought forward	22,247	27,576	49,823
Charge in the year	10,103	5,280	15,383
Carried forward	32,350	32,856	65,206
Net book value brought forward	9,864	2,891	12,755
Net book value carried forward	1,325	12,353	13,678

**D2 Additions: Plant & Machinery**

	Cost	Main pool WDAs
	£	£
STATIONARY PRINTERS	230	230
HL CAP EX 2 NEW LAPTOPS	592	592
NEW CHAIR	80	80
NEW HEAT SELAER FOR SEALING SENSOR BAGS	92	92
NEW DESK	189	189
NEW MOBILE PHONE	381	381
	1,564	1,564
	D1	C5

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**D3      Additions: Computer equipment**

	Cost	Main pool WDAs
	£	£
Barcode Scanners	227	227
Computer hardware	4,053	4,053
Computer Windows 10	329	329
Computers	5,978	5,978
Hard drive external	31	31
Hard Drives	1,170	1,170
Head Sets for remote working x 5	75	75
Label Printer	1,130	1,130
Mobile phones	556	556
Printer	120	120
Scanner	224	224
SD4MC3CK5	600	600
Tablet	249	249
	<hr/> 14,742	<hr/> 14,742
	<hr/> <hr/> D1	<hr/> <hr/> C5

**Viamed Limited**  
Year ended 31 December 2020

**E1 Accountancy fees**

	Per accounts
	£
Payroll	2,068
PSC	73
Tax Compliance	75
Accounts	5,400
Accounting software	396
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	8,012
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**E2 Legal and professional**

	Per accounts
	£
Legal	250
Professional	6,186
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	6,436
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**E3 Sundry expenses**

	Per accounts
	£
Staff Uniforms	485
Cleaning	175
Sundry	825
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	1,485
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**Viamed Limited**  
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**E4 Repairs and maintenance**

	Per accounts
	£
Office Repair door entry and lights	60
Electrical Office repair	71
Roofing and property repairs	320
Keybury - office repair	370
Keybury - office repair duelcom signalling unit replaced redcare box main intruder alarm	125
Emergency Lights repair	36
Office Running - chair lift part to repair	23
Keybury - replace backup battery	50
Emergency Light replace batteries	680
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	1,735
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