

Viamed Limited
Corporation Tax Computation
Year ended 31 December 2020

Client reference: 50106/L2

Tax reference: 532 76590 04597

Viamed Limited

Year ended 31 December 2020

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

B2 Annual investment allowance

	£
Maximum allowance available	<u>1,000,000</u>

	Expenditure	Allocation
	<u>£</u>	<u>£</u>
<i>Plant and machinery main pool</i>		
Trade	C5 16,306	16,306
	<u>16,306</u>	<u>16,306</u>

B3 Profits chargeable

	£
Income	
Trading profits	C1 248,721
Deductions and reliefs	
Trading losses brought forward	C2 (248,721)
Profits chargeable to corporation tax	<u>nil</u>

Viamed Limited

Year ended 31 December 2020

B4 Carried forward loss restriction

	Trading	Total profits
	£	£
Qualifying profits		
Step 1 - modified total profits		nil
Step 2 - available reliefs against total profits		nil
Relevant profits		
Relevant profits	nil	nil
Relevant maximum		
50% of relevant profits	-	-
Deductions allowance	5,000,000	5,000,000
Relevant maximum under s269ZD CTA 2010	5,000,000	5,000,000
Deductions from profits		
Trade	C2 135,320	248,721
	135,320	248,721

Note:

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

Viamed Limited

Year ended 31 December 2020

B5 Group relief carried forward surrenders

	<u>Tax reference</u>	<u>Surrender</u>
		£
Viamed Properties Limited	532 89173 00953	8,078
		<u>below</u> 8,078
<i>Surrender as group relief for carried forward losses</i>		
Trading losses		C2 8,078
		<u>above</u> 8,078

B6 Carried forward amounts

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

Viamed Limited

Year ended 31 December 2020

C1 Accounts adjustments

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

C2 Losses

	£
Losses carried forward - pre-1 April 2017	
Trading loss brought forward	B6 135,320
Set against profits of the trade	B4/C1 (135,320)
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Trading loss carried forward	nil
	<hr/> <hr/>
Losses carried forward - post-1 April 2017	
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)
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Trading loss carried forward	B6 nil
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Viamed Limited

Year ended 31 December 2020

C3 Enhanced expenditure reliefs

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

C4 Capital allowances

	AIA	WDA	Total allowances
	£	£	£
Plant and machinery main pool	C5 16,306	259	16,565
	16,306	259	16,565
			C1

C5 Plant and machinery main pool

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

1 £14,742 [D3] + £1,564 [D2] = £16,306

Viamed Limited

Year ended 31 December 2020

D1 Tangible fixed assets per accounts

	Plant and machinery	Other fixed assets	Total
	£	£	£
Cost			
Brought forward	32,110	30,467	62,577
Adjustment	1	-	1
Adjusted brought forward	32,111	30,467	62,578
Additions	1,564	14,742	16,306
Carried forward	33,675	45,209	78,884
Depreciation			
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

Viamed Limited

Year ended 31 December 2020

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
	<u>14,742</u>	<u>14,742</u>
	D1	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

Year ended 31 December 2020

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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