

Vandagraph Sensor Technologies Limited
15 Station Road
Cross Hills
Keighley
West Yorkshire
BD20 7DT

Date: 15 July 2024

Please ask for: David Richmond

Our Ref: DAR/50106/L3

T: 01756 620000

e: david.richmond@armstrongwatson.co.uk

Dear Sirs

Vandagraph Sensor Technologies Limited – Tax Return

I enclose the corporation tax return for the above for the period ended 31 March 2024, which has been completed by us from the financial statements. A copy of the supporting corporation tax computation is also enclosed.

I shall be obliged if you will check the returns carefully prior to signing and dating the form where indicated. The signed form should then be returned to me for electronic submission to HM Revenue & Customs. The corporation tax computation is for you to retain.

The return discloses that a corporation tax liability arises of £50,545.32 for the period and is due for payment on 1 January 2025.

If you are paying by BACs, HM Revenue & Customs account details are as follows:

Account Name: HMRC Cumbernauld
Sort Code: 08-32-10
Account Number: 12001039
Payment Reference: 1087855114A00123A

If you have any queries, please do not hesitate to contact us.

Yours sincerely



David Richmond

Partner

For and on behalf of Armstrong Watson LLP



Number 3, Acorn Business Park
Airedale Business Centre,
Skipton BD23 2UE
T: 01756 620000
F: 01756 620001



www.armstrongwatson.co.uk

Armstrong Watson LLP is a limited liability partnership registered in England and Wales, number OC415608. The registered office is James Watson House, Montgomery Way, Rosehill, Carlisle, CA1 2UU where a list of members is kept. Armstrong Watson LLP is regulated by the Institute of Chartered Accountants in England and Wales for a range of investment business activities. Unless otherwise indicated, either expressly or by the context, we use the word "partner" to describe a member of Armstrong Watson LLP or an employee of Armstrong Watson LLP in their capacity as such.

Armstrong Watson Audit Limited is registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Registered as a limited company in England and Wales, number 8800970. The registered office is James Watson House, Montgomery Way, Rosehill, Carlisle, CA1 2UU.

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MyRetirement is a trading style of Armstrong Watson Financial Planning Limited.

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VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Registered Number
03116432
(England and Wales)

Unaudited Financial Statements for the Year ended
31 March 2024

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

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VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Company Information for the year from 1 April 2023 to 31 March 2024

| | |
|---------------------------|--|
| Directors | LAMB, Derek Iain LAMB, Georgeina Greenfield LAMB, Helen Jean NIXON, Stephen Wayne |
| Company Secretary | LAMB, Georgeina Greenfield |
| Registered Address | 15 Station Road Crosshills Keighley BD20 7DT |
| Registered Number | 03116432 (England and Wales) |

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Directors' Report

The directors present their report and the financial statements of the company for the year ended 31 March 2024.

The directors who served during the year were as follows:

LAMB, Derek Iain

LAMB, Georgeina Greenfield

LAMB, Helen Jean

NIXON, Stephen Wayne

Principal activity

The principal activity of the company is the sale of oxygen sensor equipment for the diving industry.

Small companies regime

The report of the directors has been prepared taking advantage of the small companies exemptions of Section 415A of the Companies Act 2006.

By order of the board:



Derek Lamb (Jul 15, 2024 21:45 GMT+1)

LAMB, Derek Iain
Director

15 July 2024

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Accountants' Report

Chartered Accountants' report to the directors on the preparation of the unaudited statutory financial statements of VANDAGRAPH SENSOR TECHNOLOGIES LIMITED (the company) for the year ended 31 March 2024.

To assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of the company for the year ended 31 March 2024 which comprise the Income Statement, the Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made solely to the directors of the company, as a body, in accordance with the terms of our engagement letter dated 2 November 2023. Our work has been undertaken solely to prepare for your approval the financial statements of the company and state those matters that we have agreed to state to the directors of the company, as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its directors, as a body, for our work or for this report.

It is your duty to ensure that the company 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 or loss of the company. You consider that the company is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of the company. 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 financial statements.

Armstrong Watson LLP
Chartered Accountants
Number 3 Acorn Business Park
Airedale Business Centre
Skipton
BD23 2UE

Date: 15 July 2024

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Income Statement for the year from 1 April 2023 to 31 March 2024

| | Notes | 2024 £ | 2023 £ |
|--|-------|------------------|------------------|
| Turnover | | 830,310 | 875,154 |
| Cost of sales | | <u>(569,381)</u> | <u>(581,805)</u> |
| Gross profit | | 260,929 | 293,349 |
| Distribution costs | | (9,125) | (14,006) |
| Administrative expenses | | (46,941) | (40,140) |
| Other interest receivable and similar income | | <u>25</u> | <u>-</u> |
| Profit before taxation | | 204,888 | 239,203 |
| Tax | | <u>(50,545)</u> | <u>(45,634)</u> |
| Profit for the year | | <u>154,343</u> | <u>193,569</u> |

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Statement of Financial Position 31 March 2024

| | Notes | 2024 | | 2023 | |
|--|-------|----------------|---------------|----------------|---------------|
| | | £ | £ | £ | £ |
| Current assets | | | | | |
| Stocks | 3 | 7,434 | | 6,578 | |
| Debtors | 4 | 98,983 | | 79,537 | |
| Cash at bank and on hand | | 17,795 | | 66,761 | |
| | | <u>124,212</u> | | <u>152,876</u> | |
| Creditors amounts falling due within one year | 5 | (96,384) | | (67,391) | |
| Net current assets (liabilities) | | | <u>27,828</u> | | <u>85,485</u> |
| Total assets less current liabilities | | | <u>27,828</u> | | <u>85,485</u> |
| Net assets | | | <u>27,828</u> | | <u>85,485</u> |
| Capital and reserves | | | | | |
| Called up share capital | | | 100 | | 100 |
| Profit and loss account | | | <u>27,728</u> | | <u>85,385</u> |
| Shareholders' funds | | | <u>27,828</u> | | <u>85,485</u> |

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Board of Directors on 15 July 2024, and are signed on its behalf by:



Derek Lamb (Jul 15, 2024 21:45 GMT+1)

LAMB, Derek Iain

Director

Registered Company No. 03116432

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Statement of Changes in Equity

| | Called up share capital £ | P&L account £ | Total £ |
|--|--|----------------------------------|--------------------|
| Balance At 1 April 2022 | 100 | 71,816 | 71,916 |
| For the Period Ending 31 March 2023 | | | |
| Profit and loss in the period | - | 193,569 | 193,569 |
| Dividends | - | (180,000) | (180,000) |
| Balance At 31 March 2023 | 100 | 85,385 | 85,485 |
| For the Period Ending 31 March 2024 | | | |
| Profit and loss in the period | - | 154,343 | 154,343 |
| Dividends | - | (212,000) | (212,000) |
| Balance At 31 March 2024 | 100 | 27,728 | 27,828 |

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Notes to the Financial Statements for the year ended 31 March 2024

1. Accounting policies

Statutory information

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

Basis of preparation

The financial statements have been prepared under the historical cost convention on a going concern basis unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

Functional and presentation currency

The financial statements are presented in sterling and this is the functional currency of the company.

Going concern

The directors believe that the company has adequate resources to continue in operational existence for the foreseeable future. The company continues to have the support of the directors, shareholders and creditors and therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

Turnover policy

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and/or the rendering of services.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to the Income Statement

Current taxation

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Notes to the Financial Statements (continued) for the year ended 31 March 2024

Deferred tax

Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Stocks and work in progress

Stocks are valued at the lower of cost and estimated selling price (less any associated costs to enable such sales to complete).

At each date of Statement of Financial Position, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in the Income Statement.

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

Financial instruments

The company enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

2. Average number of employees

| | 2024 | 2023 |
|---|------|------|
| Average number of employees during the year | 4 | 4 |

3. Stocks

Stocks are valued at the lower of cost and estimated selling price (less any associated costs to enable such sales to complete).

At each date of Statement of Financial Position, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to completed the sale. The impairment loss is recognised immediately in the Income Statement.

| | 2024 £ | 2023 £ |
|-------------------------------|--------------|--------------|
| Raw materials and consumables | 7,434 | 6,578 |
| Total | <u>7,434</u> | <u>6,578</u> |

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Notes to the Financial Statements (continued) for the year ended 31 March 2024

4. Debtors: amounts due within one year

| | 2024 | 2023 |
|-----------------------------------|---------------|---------------|
| | £ | £ |
| Trade debtors / trade receivables | 74,954 | 57,629 |
| Other debtors | 24,029 | 21,908 |
| Total | <u>98,983</u> | <u>79,537</u> |

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

5. Creditors: amounts due within one year

| | 2024 | 2023 |
|---|---------------|---------------|
| | £ | £ |
| Trade creditors / trade payables | 39,838 | 15,941 |
| Taxation and social security | 50,545 | 45,449 |
| Accrued liabilities and deferred income | 6,001 | 6,001 |
| Total | <u>96,384</u> | <u>67,391</u> |

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

6. Related party transactions

The company operates rent free from premises owned by Viamed Limited.

Viamed Limited is a related company which has common directors and shareholders.

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Detailed Profit and Loss Account for the year from 1 April 2023 to 31 March 2024

| | 2024 £ | 2023 £ |
|---|----------------|----------------|
| Turnover | | |
| Sales | 483,464 | 742,954 |
| Sales - Other EC | 184,637 | 72,443 |
| Sales - Rest of world | 162,209 | 59,757 |
| | <u>830,310</u> | <u>875,154</u> |
| Cost of sales | | |
| Purchases for Resale | 576,815 | 588,383 |
| Closing stock | (7,434) | (6,578) |
| | <u>569,381</u> | <u>581,805</u> |
| Gross Profit | | |
| Gross Profit | <u>260,929</u> | <u>293,349</u> |
| | 260,929 | 293,349 |
| Distribution Costs | | |
| Freight and duty | 9,125 | 14,006 |
| | <u>9,125</u> | <u>14,006</u> |
| Administrative expenses | | |
| Admin recharges | 30,698 | 26,510 |
| Bank charges | 133 | 103 |
| Fees for accountancy | 2,518 | 2,314 |
| Foreign Currency Gains and Losses | 8,777 | 8,992 |
| Sundry Expenses inc Professional | 4,815 | 2,221 |
| | <u>46,941</u> | <u>40,140</u> |
| Other interest receivable and similar income | | |
| Other Interest Receivable | 25 | - |
| | <u>25</u> | <u>-</u> |
| Corporation Tax | | |
| Corporation tax payable | 50,545 | 45,449 |
| Under/over provision | - | 185 |
| | <u>50,545</u> | <u>45,634</u> |
| Profit for the year | | |
| Net Profit | <u>154,343</u> | <u>193,569</u> |
| | <u>154,343</u> | <u>193,569</u> |

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Registered Number
03116432
(England and Wales)

Unaudited Financial Statements for the Year ended
31 March 2024

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Company Information for the year from 1 April 2023 to 31 March 2024

| | |
|---------------------------|--|
| Directors | LAMB, Derek Iain LAMB, Georgeina Greenfield LAMB, Helen Jean NIXON, Stephen Wayne |
| Company Secretary | LAMB, Georgeina Greenfield |
| Registered Address | 15 Station Road Crosshills Keighley BD20 7DT |
| Registered Number | 03116432 (England and Wales) |

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Statement of Financial Position 31 March 2024

| | Notes | 2024 | | 2023 | |
|--|-------|----------------|---------------|----------------|---------------|
| | | £ | £ | £ | £ |
| Current assets | | | | | |
| Stocks | 3 | 7,434 | | 6,578 | |
| Debtors | 4 | 98,983 | | 79,537 | |
| Cash at bank and on hand | | 17,795 | | 66,761 | |
| | | <u>124,212</u> | | <u>152,876</u> | |
| Creditors amounts falling due within one year | 5 | (96,384) | | (67,391) | |
| Net current assets (liabilities) | | | <u>27,828</u> | | <u>85,485</u> |
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| Net assets | | | <u>27,828</u> | | <u>85,485</u> |
| Capital and reserves | | | | | |
| Called up share capital | | | 100 | | 100 |
| Profit and loss account | | | <u>27,728</u> | | <u>85,385</u> |
| Shareholders' funds | | | <u>27,828</u> | | <u>85,485</u> |

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.


The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Board of Directors on 15 July 2024, and are signed on its behalf by:


Derek Lamb (Jul 15, 2024 21:45 GMT+1)

LAMB, Derek Iain
Director
Registered Company No. 03116432

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Notes to the Financial Statements for the year ended 31 March 2024

1. Accounting policies

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VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Notes to the Financial Statements (continued) for the year ended 31 March 2024

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| Total | <u>7,434</u> | <u>6,578</u> |

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

Notes to the Financial Statements (continued) for the year ended 31 March 2024

4. Debtors: amounts due within one year

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| Taxation and social security | 50,545 | 45,449 |
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| Total | 96,384 | 67,391 |

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

6. Related party transactions

The company operates rent free from premises owned by Viamed Limited.

Viamed Limited is a related company which has common directors and shareholders.

The Directors
Vandagraph Sensor Technologies Limited
15 Station Road
Cross Hills
Keighley
West Yorkshire
BD20 7DT

Date: 15 July 2024
Please ask for: David Richmond
Our Ref: 50106L3
T: 01756 620000
e: David.richmond@armstrongwatson.co.uk

Dear Sirs

During the course of the preparation of your accounts for the period ending 31 March 2024, the following representations were made to us by the management and directors. Please read these representations carefully and if you agree with our understanding please sign and return a copy of this letter to ourselves as confirmation of this.

Financial Statements

- 1 You have fulfilled your responsibility as directors, as set out in the terms of our engagement letter dated 2 November 2023, under the Companies Act 2006 for preparing financial statements in accordance with the Companies Act 2006 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which we have drafted on your behalf, which give a true and fair view of the financial position of the company as of 31 March 2024 and of the results of its operations for the year then ended and for making accurate representations to us.
- 2 Significant assumptions used by you in making accounting estimates, including those measured at fair value, are reasonable.
- 3 You have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
- 4 You have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
- 5 Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards. You confirm that the related party relationships and transactions on the attached sheet are a complete list of such relationships and transactions and that you are not aware of any further related parties or transactions.

Number 3, Acorn Business Park,
Airedale Business Centre,
Skipton, BD23 2UE
T: 01756 620000
F: 01756 620001

www.armstrongwatson.co.uk



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Armstrong Watson Audit Limited is registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Registered as a limited company in England and Wales, number 8800970. The registered office is James Watson House, Montgomery Way, Rosehill, Carlisle, CA1 2UU.

ASE Professional Services is a trading style of Armstrong Watson Audit Limited and Armstrong Watson LLP.

Armstrong Watson Financial Planning Limited is authorised and regulated by the Financial Conduct Authority. Firm reference number 542122. Registered as a limited company in England and Wales, number 7208672. The registered office is James Watson House, Montgomery Way, Rosehill, Carlisle, CA1 2UU. Armstrong Watson Financial Planning Wealth Management is a trading style of Armstrong Watson Financial Planning Limited.

MyRetirement is a trading style of Armstrong Watson Financial Planning Limited.

Armstrong Watson Trustees Limited is a limited company registered in England and Wales, number 84495656. The registered office is James Watson House, Montgomery Way, Rosehill, Carlisle, CA1 2UU.

Armstrong Watson is a trading style of Armstrong Watson LLP, Armstrong Watson Audit Limited and Armstrong Watson Financial Planning Limited.

- 6 All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.
- 7 You confirm that the financial statements are free from material misstatements, including omissions. You believe that those uncorrected misstatements identified during the preparation of the financial statements are immaterial both individually and in aggregate to the financial statements as a whole.
- 8 You confirm that, having considered your expectations and intentions for the next twelve months, and the availability of working capital, the company is a going concern. You confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for your consideration that the financial statements should be drawn up on a going concern basis. You have disclosed in the accounts a fair assessment of the likely impact and risks of coronavirus. You confirm you are satisfied that this will not impact the going concern basis for the company.

Information provided

- 9 All accounting records and relevant information have been made available to us for the purpose of our preparation of the financial statements. You have provided to us all other information requested and given unrestricted access to persons within the company from whom we have deemed it necessary to request information.
- 10 All transactions undertaken by the company have been properly reflected in the accounting records and are reflected in the financial statements.
- 11 You confirm that you are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the company conducts its business and which could affect the financial statements. The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
- 12 You confirm that you have disclosed to us the identity of the company's related parties and all related party relationships and transactions relevant to the company that you are aware of.
- 13 The company has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
- 14 There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
- 15 The company has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.



...we're with you.

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16 You confirm the following specific representations made to us during the course of our work relating to the following matters:

- a. Stock at the balance sheet date was £7,434.
- b. The VAT liability in the accounts is correctly stated and that the system is operating correctly.
- c. The trade creditors balance of £39,838 at the year end is complete and no further provisions are required
- d. The trade debtors balance of £74,954 at the year end is complete and there are no bad debt provisions required.

You confirm to the best of your knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that you can properly make each of the above representations to us.


We should be grateful if you would kindly acknowledge your agreement with this letter by signing the duplicate where indicated and returning it to us.

Yours faithfully

Armstrong Watson LLP

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the directors during the course of preparing the company's accounts.

Signed on behalf of the board of directors by:


Derek Lamb (Jul 15, 2024 21:45 GMT+1)

..... (Signature)

15/07/2024

..... (Date)



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VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

MINUTES OF DIRECTORS' MEETING HELD AT THE REGISTERED OFFICE ADDRESS ON 15TH JULY 2024 AT 1PM

Present: G G Lamb
D I Lamb
S W Nixon
H J Lamb

The minutes of the previous directors' meeting were read and confirmed.

The directors confirm that there were no material post balance sheet events or contingent liabilities other than those already noted in the financial statements.

The financial statements for the year ended 31 March 2024 were presented to the meeting and, after discussion, were unanimously approved. The board of directors authorised D I Lamb to sign the financial statements.

There being no further business the meeting was closed.

By order of the board



Derek Lamb (Jul 15, 2024 21:45 GMT+1)

D I Lamb
Director



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.

Company information

| | | | | | | | | | | | | | | | | | |
|---|-----------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 1 | Company name | VANDAGRAPH SENSOR TECHNOLOGIES LIMITED | | | | | | | | | | | | | | | |
| 2 | Company registration number | 03116432 | | | | | | | | | | | | | | | |
| 3 | Tax reference | 1087855114 | | | | | | | | | | | | | | | |
| 4 | Type of company | 0 | | | | | | | | | | | | | | | |

Northern Ireland (NI)

| | | | | | |
|---|---------------------|--------------------------|---|-----------------------|--------------------------|
| Put an 'X' in the appropriate boxes below | | | | | |
| 5 | NI trading activity | <input type="checkbox"/> | 6 | SME | <input type="checkbox"/> |
| 7 | NI employer | <input type="checkbox"/> | 8 | Special circumstances | <input type="checkbox"/> |

About 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 | | | | | | | | | | | | | | | |
| 01042023 | | | | | | | | | | | | | | | | 31032024 | | | | | | | | | | | | | | | | | |
| Put an 'X' in the appropriate boxes below | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | A repayment is due for this return period | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | <input type="checkbox"/> | | |
| 45 | Claim or relief affecting an earlier period | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | <input type="checkbox"/> | | |
| 50 | Making more than one return for this company now | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | <input type="checkbox"/> | | |
| 55 | This return contains estimated figures | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | <input type="checkbox"/> | | |
| 60 | Company part of a group that is not small | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | <input type="checkbox"/> | | |
| 65 | Notice of disclosable avoidance schemes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | <input type="checkbox"/> | | |
| Transfer pricing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 70 | Compensating adjustment claimed | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | <input type="checkbox"/> | | |
| 75 | Company qualifies for SME exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | <input type="checkbox"/> | | |

About this return - continued

| | | |
|------------------------------|---|-------------------------------------|
| Accounts and computations | | |
| 80 | I attach accounts and computations for the period to which this return relates | <input checked="" type="checkbox"/> |
| 85 | I attach accounts and computations for a different period | <input type="checkbox"/> |
| 90 | If you're not attaching the accounts and computations, explain why | <div></div> |
| Supplementary pages enclosed | | |
| 95 | Loans and arrangements to participants by close companies - form CT600A | <input type="checkbox"/> |
| 100 | Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches - form CT600B | <input type="checkbox"/> |
| 105 | Group and consortium - form CT600C | <input type="checkbox"/> |
| 110 | Insurance - form CT600D | <input type="checkbox"/> |
| 115 | Charities and Community Amateur Sports Clubs (CASCs) - form CT600E | <input type="checkbox"/> |
| 120 | Tonnage tax - form CT600F | <input type="checkbox"/> |
| 125 | Northern Ireland - form CT600G | <input type="checkbox"/> |
| 130 | Cross-border royalties - form CT600H | <input type="checkbox"/> |
| 135 | Supplementary charge in respect of ring fence trades - form CT600I | <input type="checkbox"/> |
| 140 | Disclosure of Tax Avoidance Schemes - form CT600J | <input type="checkbox"/> |
| 141 | Restitution tax - form CT600K | <input type="checkbox"/> |
| 142 | Research and Development - form CT600L | <input type="checkbox"/> |
| 143 | Freeports and Investment Zones - form CT600M | <input type="checkbox"/> |
| 144 | Residential Property Developer Tax (RPDT) - form CT600N | <input type="checkbox"/> |

Tax calculation - Turnover

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|---|---|---|---|---|---|---|---|
| 145 | Total turnover from trade | £ | | | | | | | | | | | | | | | | 8 | 3 | 0 | 3 | 3 | 5 | . | 0 | 0 |
| 150 | Banks, building societies, insurance companies and other financial concerns | | | | | | | | | | | | | | | | | | | | | | | | | |
| - put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145 | | | | | | | | | | | | | | | | | | | | | | | | | | |

Income

| | | | | | | | | | | | | | | | | | |
|-----|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| 155 | Trading profits | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 2 | 0 | 4 | 8 | 8 | 8 | • | <input type="text"/> | <input type="text"/> |
| 160 | Trading losses brought forward set against trading profits | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 165 | Net trading profits – box 155 minus box 160 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 2 | 0 | 4 | 8 | 8 | 8 | • | <input type="text"/> | <input type="text"/> |
| 170 | Bank, building society or other interest, and profits from non-trading loan relationships | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 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 | | | | | | | | | | | | | | | | <input type="text"/> |

Income – continued

| | | | | | | | | | | | | | | | | | | |
|------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|----------------------|
| 175 | Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 180 | Non-exempt dividends or distributions from non-UK resident companies | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 185 | Income from which Income Tax has been deducted | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 190 | Income from a property business | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 195 | Non-trading gains on intangible fixed assets | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 200 | Tonnage tax profits | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 205 | Income not falling under any other heading | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Chargeable gains

| | | | | | | | | | | | | | | | | | | |
|------------|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|----------------------|
| 210 | Gross chargeable gains | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 215 | Allowable losses including losses brought forward | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 220 | Net chargeable gains - box 210 minus box 215 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Profits before deductions and reliefs

| | | | | | | | | | | | | | | | | | | |
|------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|----------------------|
| 225 | Losses brought forward against certain investment income | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 230 | Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 235 | Profits before other deductions and reliefs – net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Deductions and reliefs

| | | | | | | | | | | | | | | | | | | |
|------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|----------------------|
| 240 | Losses on unquoted shares | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 245 | Management expenses | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 250 | UK property business losses for this or previous accounting period | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 255 | Capital allowances for the purposes of management of the business | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 260 | Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments) | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Deductions and Reliefs - continued

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

Tax calculation

| | | | |
|-----|---|--------------------------|---|
| 326 | Number of associated companies in this period | <input type="text"/> | 0 |
| 327 | Number of associated companies in the first financial year | <input type="text"/> | |
| 328 | Number of associated companies in the second financial year | <input type="text"/> | |
| 329 | Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief | <input type="checkbox"/> | X |

Enter how much profit has to be charged and at what rate

| | Financial year (yyyy) | | Amount of profit | | Rate of tax % | | Tax |
|-----|-----------------------|-----|------------------|-----|---------------|-----|--------------|
| 330 | 2023 | 335 | £ 204888 | 340 | 25.00 | 345 | £ 51222.00 p |
| | | 350 | £ | 355 | | 360 | £ p |
| | | 365 | £ | 370 | | 375 | £ p |
| 380 | 2024 | 385 | £ 0 | 390 | 19.00 | 395 | £ 0.00 p |
| | | 400 | £ | 405 | | 410 | £ p |
| | | 415 | £ | 420 | | 425 | £ p |

Tax calculation - continued

| | | | | | | | | | | | | | | | | | |
|--|-----|---|--|--|--|--|--|--|--|---|---|---|---|---|---|---|---|
| Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425 | 430 | £ | | | | | | | | 5 | 1 | 2 | 2 | 2 | • | 0 | 0 |
| Marginal relief | 435 | £ | | | | | | | | | | 6 | 7 | 6 | • | 6 | 8 |
| Corporation Tax chargeable - box 430 minus box 435 | 440 | £ | | | | | | | | 5 | 0 | 5 | 4 | 5 | • | 3 | 2 |

Reliefs and deductions in terms of tax

| | | | | | | | | | | | | | | | | | |
|-----|--|---|--|--|--|--|--|--|--|--|--|--|--|--|---|--|--|
| 445 | Community Investment Tax Relief | £ | | | | | | | | | | | | | • | | |
| 450 | Double Taxation Relief | £ | | | | | | | | | | | | | • | | |
| 455 | Put an 'X' in box 455 if box 450 includes an underlying rate relief claim | | | | | | | | | | | | | | | | |
| 460 | Put an 'X' in box 460 if box 450 includes an amount carried back from a later period | | | | | | | | | | | | | | | | |
| 465 | Advance Corporation Tax | £ | | | | | | | | | | | | | • | | |
| 470 | Total reliefs and deduction in terms of tax - total of boxes 445, 450 and 465 | £ | | | | | | | | | | | | | • | | |

Coronavirus support schemes and overpayments (see CT600 Guide for definitions)

| | | | | | | | | | | | | | | | | | |
|-----|--|---|--|--|--|--|--|--|--|--|--|--|--|--|---|--|--|
| 471 | Coronavirus Job Retention Scheme (CJRS) received | £ | | | | | | | | | | | | | • | | |
| 472 | CJRS entitlement | £ | | | | | | | | | | | | | • | | |
| 473 | CJRS overpayment already assessed or voluntary disclosed | £ | | | | | | | | | | | | | • | | |
| 474 | Other coronavirus overpayments | £ | | | | | | | | | | | | | • | | |

Energy levies

| | | | | | | | | | | | | | | | | | |
|-----|--|---|--|--|--|--|--|--|--|--|--|--|--|--|---|---|---|
| 986 | Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable | £ | | | | | | | | | | | | | • | 0 | 0 |
| 987 | Electricity Generator Levy (EGL) exceptional generation receipts | £ | | | | | | | | | | | | | • | 0 | 0 |

Calculation of tax outstanding or overpaid

| | | | | | | | | | | | | | | | | | |
|-----|--|---|--|--|--|--|--|--|--|---|---|---|---|---|---|---|---|
| 475 | Net Corporation Tax liability - box 440 minus box 470 | £ | | | | | | | | 5 | 0 | 5 | 4 | 5 | • | 3 | 2 |
| 480 | Tax payable on loans and arrangements to participants | £ | | | | | | | | | | | | | • | | |
| 485 | 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 | £ | | | | | | | | | | | | | • | | |
| 496 | Bank surcharge payable | £ | | | | | | | | | | | | | • | | |
| 497 | Residential Property Developer Tax (RPDT) payable | £ | | | | | | | | | | | | | • | | |

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 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 501 | EOGPL payable | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 502 | EGL payable | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 505 | Supplementary charge (ring fence trades) payable | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 510 | Tax chargeable – total of boxes 475, 480, 500, 501, 502 and 505 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 5 | 0 | 5 | 4 | 5 | . | 3 | 2 |
| 515 | Income Tax deducted from gross income included in profits | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 520 | Income Tax repayable to the company | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 525 | Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – box 510 minus box 515 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 5 | 0 | 5 | 4 | 5 | . | 3 | 2 |
| 526 | Coronavirus support schemes overpayment now due – total of boxes 471 and 474 minus boxes 472 and 473 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 527 | Restitution tax | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 528 | Self-assessment of tax payable – total of boxes 525, 526 and 527 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 5 | 0 | 5 | 4 | 5 | . | 3 | 2 |

Tax reconciliation

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

Tax reconciliation - continued

| | | | | | | | | | | | | | | | | |
|-----|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| 580 | Capital allowances first-year tax credit payable – boxes 545, 560 and 565 minus boxes 525, 570 and 575 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 585 | Ring fence Corporation Tax included | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 586 | NI Corporation Tax included | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 590 | Ring fence supplementary charge included | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 595 | Tax already paid (and not already repaid) | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 600 | Tax outstanding – box 525 minus boxes 545, 560, 565 and 595 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 5 | 0 | 5 | 4 | 5 | . | 3 | 2 |
| 605 | Tax overpaid including surplus or payable credits – total sum of boxes 545, 560, 565 and 595 minus 525 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 610 | Group tax refunds surrendered to this company | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 615 | Research and Development expenditure credits surrendered to this company | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616 Yes – goods ☐

617 Yes – services ☐

618 No – neither ☐

Indicators and information

| | | | | | | | | | | | | | | | | | | |
|--|--|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 620 | Franked investment income/Exempt ABGH distributions | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | |
| 625 | Number of 51% group companies | <input type="text"/> | | | | | | | | | | | | | | | | |
| Put an 'X' in the relevant boxes, if in the period, the company: | | | | | | | | | | | | | | | | | | |
| 630 | should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 631 | should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 635 | is within a group payments arrangement for the period | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 640 | has written down or sold intangible assets | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 645 | has made cross-border royalty payments | <input type="checkbox"/> | | | | | | | | | | | | | | | | |
| 647 | Eat Out to Help Out Scheme: reimbursed discounts included as taxable income | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |

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

Land remediation enhanced expenditure

Information about capital allowances and balancing charges/disposal values

Allowances and charges in the calculation of trading profits and losses

CT600(2024) Version 3

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

| | Capital allowances | Disposal value |
|-------------------------------|---|---|
| Electric charge-points | 713 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 714 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Enterprise zones | 721 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 722 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Zero emissions goods vehicles | 723 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 724 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Zero emissions cars | 726 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 727 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

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

| | Capital allowances | Balancing charges |
|--|--|--|
| Annual investment allowance | 735 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | |
| Structures and buildings | 736 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | |
| Full expensing | 733 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 734 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Business premises renovation | 740 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 745 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Machinery and plant – super-deduction | 741 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 742 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Machinery and plant – special rate allowance | 743 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 744 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Other allowances and charges | 750 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 755 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| | Capital allowances | Disposal value |
| Electric charge-points | 737 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 738 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Enterprise zones | 746 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 747 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Zero emissions goods vehicles | 748 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 749 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Zero emissions cars | 751 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 752 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

Qualifying expenditure

| | | | | | | | | | | | | | | | | |
|-----|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| 760 | Machinery and plant on which first year allowance is claimed | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 765 | Designated environmentally friendly machinery and plant | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 770 | Machinery and plant on long-life assets and integral features | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 771 | Structures and buildings | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 772 | Machinery and plant – super-deduction | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 773 | Machinery and plant – special rate allowance | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 775 | Other machinery and plant | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |

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 contracts | 795 £ | 800 £ |
| UK property business losses | 805 £ | 810 £ |
| Overseas property business losses | 815 £ | |
| Losses from miscellaneous transactions | 820 £ | |
| Capital losses | 825 £ | |
| Non-trading losses on intangible fixed assets | 830 £ | 835 £ |

Excess amounts

| Amount | Maximum available for surrender as group relief |
|------------------------------|---|
| Non-trade capital allowances | 840 £ |
| Qualifying donations | 845 £ |
| Management expenses | 850 £ |
| | 855 £ |

Northern Ireland information

| | | | | | | | | | | | | | | | | | | | | | | |
|-----|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|----------------------|----------------------|
| 856 | Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 857 | Amount of group relief claimed which relates to NI trading losses used against NI trading profits | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 858 | Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Overpayments and repayments

Small repayments

| | | | | | | | | | | | | | | | | | | | | | | |
|--|----------------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|----------------------|----------------------|
| 860 | Do not repay sums of | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| or less. | | | | | | | | | | | | | | | | | | | | | | |
| Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box. | | | | | | | | | | | | | | | | | | | | | | |

Repayments for the period covered by this return

| | | | | | | | | | | | | | | | | | | | | | | |
|-----|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|----------------------|----------------------|
| 865 | Repayment of Corporation Tax | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 870 | Repayment of Income Tax | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 875 | Payable Research and Development tax credit | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 880 | Payable Research and Development expenditure credit | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 885 | Payable creative tax credit | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 890 | Payable land remediation or life assurance company tax credit | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 895 | Payable capital allowances first-year tax credit | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Surrender of tax refund within group

| | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|----------------------|----------------------|
| Including surrenders under the Instalment Payments Regulations | | | | | | | | | | | | | | | | | | | | | | |
| 900 | The following amount is to be surrendered | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Put an 'X' in the appropriate boxes below | | | | | | | | | | | | | | | | | | | | | | |
| the joint Notice is attached | | | | | | | | | | | | | | | | | | | | | | |
| 905 <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | |
| or | | | | | | | | | | | | | | | | | | | | | | |
| will follow | | | | | | | | | | | | | | | | | | | | | | |
| 910 <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | |
| 915 | Please stop repayment of the following amount until we send you the Notice | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Bank details (for a person to whom a repayment is to be made)

920

Name of bank or building society

Barclays Bank

925

Branch sort code

2

0

7

8

4

2

930

Account number

0

3

3

2

4

0

9

5

935

Name of account

940

Building society reference

Payments to a person other than the company

945

Complete the authority below if you want the repayment to be made to a person other than the company
I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)

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

Declaration

Declaration


I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975

Name

Derek Iain Lamb



Derek Lamb (Jul 15, 2024 21:45 GMT+1)

980

Date

DD MM YYYY

1

5

0

7

2

0

2

4

985

Status

Director

VANDAGRAPH SENSOR TECHNOLOGIES LIMITED

UTR: 1087855114

Corporation Tax Computation Reports for the Period Ended
31 March 2024

Corporation Tax Computation

| | £ | £ |
|---------------------------------------|-------------------|-------------------|
| Income | | |
| Net trading profits | <u>204,888.00</u> | |
| Total Profits | | 204,888.00 |
| Total taxable profit | | 204,888.00 |
| Calculation of corporation tax | | |
| Corporation tax | 204,888.00 @25% | <u>51,222.00</u> |
| Marginal relief | | (676.68) |
| Corporation tax liability | | 50,545.32 |

Trade Profit Computation

| | £ | £ |
|----------------------------|---|-------------------|
| Profit per accounts | | 204,888.37 |
| Trading profit | | 204,888.00 |