

List of Nominal Accounts

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List of Nominal Accounts

VIAMED LIMITED

Account	Cost Centre	Type & Sub-Type	Open Item	Forced Comment	Summary Transfer	Private Account	Distr. Account	<---- Reporting Codes ---->
1001	Sales	IN/01	X					
1002	Sales Export	IN/01	X					
1003	SALES REFUNDS	IN/01	X	X				
1050	Other Income	IN/01	X	X				
1500	Smart Grant	IN/01	X	X				
1501	Development Grant	IN/01	X	X				
1502	Training Grant	IN/01	X	X				
1510	Teaching Company scheme	IN/01	X	X				
1520	Export Travel Grants	IN/01	X	X				
1550	Management Fee	IN/01	X	X				
1999	Exchange difference	IN/03	X					
2001	Opening Stock	CS/01	X					
2002	Purchases for Resale	CS/01	X					
2003	Freight and duty	CS/01	X					
2004	Write Offs	OV/02	X	X				
2005	Smart Grant costs	CS/01	X	X				
2006	Packaging	CS/01	X					
2009	Purchase accrual	CS/01	X	X				
2010	Carriage inwards	CS/01	X					
2011	Royalties	CS/01	X	X				
2012	Direct Wages / NIC	CS/01	X					
2013	Agency costs	CS/01	X					
2014	Direct Repairs / Maintenance	CS/01	X					
2015	External Commissions	CS/01	X	X				
2016	Heat Light	CS/01	X					
2018	Property Depreciation	CS/01	X					
2020	Equipment depreciation	CS/01	X					
2022	Loss on Disposal of Equipment	CS/01	X					
2025	Special Project Expenses	CS/01	X	X				
2026	Special Project (Derek)	CS/01	X	X				
3001	Closing stock	OV/01	X					
3010	Motor Expenses	OV/01	X					
3011	Motor Vehicle maintenance	OV/01	X					
3012	Travelling & subsistence expenses	OV/01	X					
3013	Profit on sale of motor vehicle	OV/01	X					
3014	Motor Vehicle Depreciation	OV/01	X					
3016	Advertising / Promotion	OV/01	X					
3018	Spare	OV/02	X	X				
3030	Direct remuneration	OV/02	X					
3032	Directors NIC	OV/02	X					
3034	Admin Wages / NIC	OV/02	X					
3036	Stationery	OV/02	X					
3037	IP Telephone	OV/02	X					
3038	Telephone	OV/02	X					
3039	Mobile Telephones	OV/02	X					
3040	Postage outwards	OV/02	X					

X on matrix Report on Opera TB
 / Account on matrix Report not on opera TB
 / Not on matrix Report but on Opera TB.

Matrix report is P/L + Bal Sheet
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Account	Cost Centre	Type & Sub-Type	Open Item	Forced Comment	Summary Transfer	Private Account	Distr. Account	<----- Reporting Codes ----->
3042		Rates	X					
3043		Rent On Premises	X					
3044		Insurance	X					
3045		Entertaining	X	X				
3046		Legal	X					
3047		R & D Research and Development	X	X				
3048		Professional	X					
3049		Office Sundries	X					
3050		Sundry Expenses	X					
3051		Office running costs	X					
3052		Bank Charges	X					
3054		Bad Debts	X	X				
3056		Training	X					
3057		HP interest	X					
3058		Bank interest	X					
3059		Bank loan interest	X					
3060		Discounts	X					
3062		Staff Uniforms	X					
3064		Computer Equipment	X					
3065		Car Valeting / Office Cleaning	X					
3066		Audit and accountancy	X					
3067		Fire Protection Services	X					
3068		Office Repairs	X					
3069		Drinks Machine	X					
3070		Spare	X	X				
3071		Office Equipment Repairs	X	X				
3072		Spare	X					
3800		Dividends Paid	X	X				
3999		Suspense	X	X				
4000		Freehold land & buildings cost b/f	X	X				
4001		Land & buildings addition/disposal	X	X				
4005		Land & buildings depreciation b/f	X	X				
4006		Land & building - depreciation	X	X				
4008		Spare	X	X				
4009		Spare	X	X				
4010		Plant & equipment-cost b/f	X	X				
4011		Plant & equipment-addition/disposal	X	X				
4012		Spare	X	X				
4015		Plant & equip. - depre. b/f	X	X				
4016		Plant & equip. depreciation	X	X				
4018		Tooling	X	X				
4020		Computer cost b/f	X	X				
4021		Computer additions/disposals	X	X				
4025		Computer depreciation b/f	X	X				
4026		Computers depreciation	X	X				
4030		Motor vehicles cost b/f	X	X				
4031		Motor vehicles additions/disposals	X	X				
4035		Motor vehicles depre b/f	X	X				
4036		Motor vehicle depreciation	X	X				
4037		MOTOR VEH. ADJUSTMENT ON DISPOSAL	X	X				
4040		Fixtures cost B/F	X	X				

Profit + loss

List of Nominal Accounts

VIAMED LIMITED

Account	Cost Centre	Type & Sub-Type	Open Item	Forced Comment	Summary Transfer	Private Account	Distr. Account	<----- Reporting Codes ----->
4041		Fixtures additions/disposal	X	X				
4045		Fixtures depreciation B/F	X	X				
4046		Fixtures Depreciation	X	X				
5001		Stock	X					0001
5004		Trade Debtors Uk (S/L)	X					
5005		Trade Debtors Export (S/L)	X					
5006		SALES LEDGER CORRECTION	X	X				
5007		PROV FOR DOUBTFUL DEBTS	X	X				
5008		-Do not use	X	X				
5009		-Do not use	X	X				
5010		Other trade debtors	X					
5020		Amounts due from related parties	X					
5030		Prepayments and accrued income	X	X				
5040		-Corporation tax recoverable	X					
5050		Petty cash	X					
5060		Other debtors	X	X				0001
5999		Spare	X					
6001		Bank Account GBP	X					
6002		Bank Account USD	X					
6003		Bank Account Euros	X					
6004		Bank Account f Paypal	X					0001
6005		-Spare	X	X				
6006		-Spare	X	X				
6007		-Spare	X	X				
6008		-Spare	X	X				
6009		-Spare	X	X				
6011		DO NOT USE EIRE BANK A/C R&M	X					
6012		DO NOT USE EIRE \$ ACCOUNT R&M	X					
6020		Bank Commercial Mortgage	X					
6021		-Bank Loan (short term)	X					
6022		Do not use	X	X				
6023		BUSINESS LOAN JUNE 02	X					
6024		Business Loan MAY 11	X					
6030		PURCHASE LEDGER BALANCE	X					
6031		OTHER TRADE CREDITORS	X	X				
6032		CONTRA A/C -PAID ON BEHALF OF EIRE	X	X				
6033		-Spare	X	X				
6034		-Spare	X	X				
6035		Trade purchase accrual	X	X				
6040		Amounts owed to EPIC LTD	X					
6041		- Monies due to Vandagraph	X					
6042		Viamed Properties	X					
6043		-MONIES DUE TO VST	X					
6044		-MONIES DUE TO VIAMED	X					
6050		Corporation tax	X	X				
6051		Deferred Tax	X	X				
6060		Other tax and social security costs	X					
6061		Class 1A NIC	X					
6070		Hire purchase N576FCW	X					
6071		HP Creditor 2 Vectras	X					
6072		HP Creditor Y651KUV	X					

Balance Sheet

Bel or

List of Nominal Accounts

VIAMED LIMITED

Account	Cost Centre	Type & Sub-Type	Open Item	Forced Comment	Summary Transfer	Private Account	Distr. Account	<----- Reporting Codes ----->
6073		CL/08	X					
6074	HP Creditor PJ51XRC	CL/08	X					
6075	HP Creditor YG51MWV	CL/08	X					
6080	HP Creditor van	CL/09	X	X				
6081	Directors loan account GGL/JSL	CL/09	X	X				
6082	Directors loan account DL/HL	CL/09	X	X				
6083	Directors loan account SN	CL/09	X	X				
6085	VST LOAN ACCOUNT	CL/05	X	X				
6088	Vandagrath Loan Account	CL/09	X	X				
6090	Accruals and deferred income	CL/10	X	X				
6091	Accruals - Tax Refund	CL/10	X	X				
6099	Dividends	CL/12	X					
7000	VAT on sales	CL/11	X					
7001	VAT on purchases	CL/11	X					
7002	VAT LIABILITY ACCOUNT	CL/11	X	X				
7003	P/L VAT Diff to GGL	CL/11	X	X				
8000	Contra	IN/03	X					
8001	Write offs	IN/03	X	X				
8004	DO NOT USE R&M DUMP CORRECT BANK	IN/03	X	X				
9001	Called up share capital	CR/01	X					
9002	Revaluation Reserve	CR/02	X					
9005	Profit and loss (brought forward)	CR/03	X					
9006	Profit and loss (current)	CR/04	X					
9500	Do not use	CR/04	X					
9510	Do not use	CR/04	X					

VIAMED LIMITED

Trial Balance for 2016 Period 1 to 11
Sequence: Account (Selected from 1001 to 9510 and C.C. Blank to 0000)

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** Private Accounts Excluded **

VIAMED LIMITED		Trial Balance for 2016 Period 1 to 11		Page 1
		<----- This Period ----->	<----- Year to Date ----->	
		Dr	Cr	
		----	----	
1001	Sales		242370.37	2264933.42
1502	Training Grant			512.50
1520	Export Travel Grants			
1999	Exchange difference	5217.59		11821.79
2002	Purchases for Resale	265136.00		1310978.55
2003	Freight and duty	8076.36		54848.89
2004	Write Offs		93.57	4090.95
2006	Packaging	422.27		3456.04
2009	Purchase accrual			67371.65
2012	Direct Wages / NIC	41530.20		178626.62
2013	Agency costs			30918.75
2015	External Commissions	232.30		5672.45
2016	Heat Light	652.13		6678.56
2020	Equipment depreciation			4960.81
3001	Closing stock			31248.41
3010	Motor Expenses			27.73
3012	Travelling & subsistence expenses	2875.60		26598.43
3016	Advertising / Promotion	1573.92		35803.15
3030	Direct remuneration			163348.20
3032	Directors NIC			
3034	Admin Wages / NIC			142145.95
3036	Stationery	805.20		35137.53

		<----- This Period ----->	<----- Year to Date ----->
		Dr	Cr
		----	----
3038	Telephone	232.07	4781.33
3039	Mobile Telephones	114.64	1279.75
3040	Postage outwards	5605.75	49173.52
3042	Rates		7784.40
3043	Rent On Premises		35500.00
3044	Insurance	223.84	26667.87
3047	R & D Research and Development	412.55	1125.38
3048	Professional	936.84	11678.28
3049	Office Sundries		655.31
3050	Sundry Expenses		1152.80
3051	Office running costs	449.53	4195.14
3052	Bank Charges	495.74	8235.49
3056	Training		2896.00
3058	Bank interest		285.44
3060	Discounts		81.43
3062	Staff Uniforms		94.67
3064	Computer Equipment		1366.72
3065	Car Valeting / Office Cleaning		210.00
3066	Audit and accountancy		6770.60
3067	Fire Protection Services		188.85
3068	Office Repairs	823.05	4629.46
3999	Suspense		4.09
4010	Plant & equipment-cost b/f		127983.68
4011	Plant & equipment-addition/disposal	49.42	8108.43
4012	Spare		

		<-----> This Period Dr	<-----> Year to Date Dr	<-----> Cr
4015	Plant & equip. - depre. b/f			122971.83
4016	Plant & equip. depreciation			2412.51
4020	Computer cost b/f		26959.05	
4021	Computer additions/disposals	2651.05	4164.89	
4025	Computer depreciation b/f			19118.42
4026	Computers depreciation			1850.20
4041	Fixtures additions/disposal	104.00	124.98	
4046	Fixtures Depreciation			698.10
5001	Stock		594672.56	
5004	Trade Debtors Uk (S/L)	13341.78	426065.30	
5005	Trade Debtors Export (S/L)			4445.00
5006	SALES LEDGER CORRECTION			11824.60
5030	Prepayments and accrued income		20515.13	
5050	Petty cash	105.75	942.45	
5999	Spare		124.25	
6001	Bank Account GBP		72727.49	14358.41
6002	Bank Account USD	10601.92	13305.91	
6003	Bank Account Euros	5856.58	22829.01	
6008	Spare			
6022	Do not use		26.83	
6024	Business Loan MAY 11	2484.48		243302.34
6030	PURCHASE LEDGER BALANCE		81959.73	158113.48
6031	OTHER TRADE CREDITORS			
6035	Trade purchase accrual			67371.65
6042	Viamed Properties		334072.00	
6050	Corporation tax			

Balance
Sheet

PXL

		<----- This Period ----->	<----- Year to Date ----->
		Dr	Cr
		----	----
6051	Deferred Tax		2000.00
6060	Other tax and social security costs		11343.41
6088	Vandagraph Loan Account		60000.00
6090	Accruals and deferred income		6627.00
7000	VAT on sales	27703.51	265704.91
7001	VAT on purchases	25775.90	203046.36
7002	VAT LIABILITY ACCOUNT	29638.03	57763.07
8000	Contra	1569.82	1502.63
8001	Write offs		6000.00
8004	DO NOT USE R&M DUMP CORRECT BANK		1266.85
9001	Called up share capital		100.00
9005	Profit and loss (brought forward)		792220.14
9006	Profit and loss (current)		2517.13
	Report Totals	426424.49	4092194.71
		-----	-----

Matrix Report

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VIAMED LIMITED
PROFIT AND LOSS ACCOUNT

YEAR TO

15/12/16

	Period 11	Year to 15/12/16
	DR £	CR £
Sales UK	242,370.37	2,264,933.42
Sales Export	0.00	0.00
Grants	0.00	512.50
Total sales	<u>242,370.37</u>	<u>2,265,445.92</u>

Cost of sales	0.00	0.00
Opening stock	265,558.27	1,381,806.24
Purchases	8,076.36	54,848.89
Freight & duty	232.30	5,672.45
Royalties	41,530.20	178,626.62
Direct wages & NI	0.00	(30,918.75)
Agency Costs	0.00	0.00
Carraige	652.13	6,678.56
Light & heat	0.00	1,366.72
Repairs	0.00	4,960.81
Plant & machinery depreciation	0.00	0.00
Property depreciation	0.00	0.00
Profit/(loss) on disposal	0.00	0.00
Special Project Expenses	5,124.02	15,912.74
Write offs & exchange differences	0.00	31,248.41
Closing stock		(1,650,202.6)
Cost of sale	<u>(321,173.28)</u>	<u>615,243.23</u>
Gross profit	-32.51%	27.16%
Distribution costs	2,875.60	26,626.16
Motor & travelling expenses	0.00	0.00
Motor vehicle depreciation	0.00	0.00
Profit/(loss) on disposal	1,573.92	35,803.15
Advertising & exhibition costs		(62,429.31)
Administrative expenses		
Personnel costs	0.00	163,348.20
Directors remuneration & NI	0.00	142,145.95
Staff salaries	0.00	(305,494.15)

Establishment expenses			
Rent	0.00		35,500.00
Rates & insurance	223.84	(223.84)	34,452.27
			(69,952.27)
General expenses			
Stationery, tel & postage	6,757.66		90,372.13
Training	0.00		2,896.00
Directors expenses			
Sundry expenses	449.53		6,226.49
Office repairs and renewals	823.05		4,818.31
Bad debts	0.00		0.00
Legal & professional	1,349.39		12,803.66
Audit & accountancy	0.00		6,770.60
Suspense	0.00	(9,379.63)	4.09
			(123,891.28)
Financial costs			
Bank charges	495.74	(495.74)	8,235.49
			(8,235.49)
Interest payable			
Interest on loans & overdraft	0.00		285.44
Interest on HP	0.00	0.00	0.00
			(285.44)
Dividend		0.00	0.00
Net profit		(93,351.64)	44,955.29
		=====	=====

VIAMED LIMITED
BALANCE SHEET AS AT 15/12/16

matrix Report

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15/12/16

Fixed Assets
Freehold land & buildings
Plant, equipment & Tooling
Computer equipment
Motor vehicles

0.00
10,707.77
9,582.20
0.00
20,289.97

Current assets
Stocks
Trade debtors
Amounts owed by related Co
Prepayments
Cash at bank

594,672.56
409,795.70
0.00
20,639.38
37,077.37
1,062,185.01

Current liabilities
Bank overdraft
Bank loans
Trade creditors
Monies due to related parties
Corporation tax
Dividends
Other taxes & NIC
Hire purchase creditors
Directors loan accounts
Accruals

(14,358.41)
(243,275.51)
(228,002.26)
274,072.00
(2,000.00)
0.00
(16,238.89)
0.00
0.00
(8,129.63)
(237,932.70)

Net assets/(liabilities)

844,542.28
=====

Capital and reserves
Called up share capital
Revaluation reserve
Profit and loss b/f
Profit & Loss

100.00
0.00
792,220.14
53,724.77
846,044.91
=====