

SILVER TOUCH TECHNOLOGIES (UK) LIMITED

Corporation tax computation

For the accounting period

From 1 Apr 2023 to 31 Mar 2024

Tax reference: 6656121244

Client reference: 94

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A Corporation tax computation			
A1 Corporation tax payable/(repayable)	Ref		£
Profits chargeable to corporation tax	A2		0
A2 Profits chargeable to corporation tax			
			Accounting period ended 31 Mar 24
	Ref.		£
Total adjusted trading profits	D		54,738
Trading losses post 1.4.17 - b/fwd	C		(54,738)
Profits chargeable to tax	A1		0

B Profit and loss account	Accounting period ended 31 Mar 24 £
Turnover / gross operating revenue	
UK turnover	1,069,703
	1,069,703
Cost of sales	
Purchases of raw materials and consumables	(685,125)
	(685,125)
Gross profit	384,578
Overheads	
Administration & establishment expenses	
Staff costs excluding directors	
Wages and salaries	(220,798)
	(220,798)
Staff training & welfare	(2,653)
Hotels, travel & subsistence	(10,017)
Consultancy	(46,898)
Printing, postage and stationery	(28)
Computer costs	(183)
Telephone	(22,225)
Advertising and promotion	(2,841)
Subscriptions	(1,650)
Legal and professional	(8,184)
Audit and accountancy costs	
Other services	(2,080)
	(2,080)
Bank charges	(2,482)
Rent, rates and services costs	
Rates & water	6,095
	6,095
Insurances	(6,969)
Depreciation/amortisation	
Tangible fixed assets	(39,947)
	(39,947)
Other operational & administration costs	
Equipment hire	(2,153)
Sundry expenses	(36)
General office expenses	(3,513)
Other costs	1
	(5,701)
	(366,561)
Operating profit	18,017

**Accounting
period ended
31 Mar 24
£**

Interest payable		
Non-bank interest & similar charges - Trade	(1,738)	
		(1,738)
Profit before tax		16,279

C Losses summary

	B/fwd	Arising in period	Utilised in period		C/fwd
	£	£	Losses B/fwd	Arising in period	£
	£	£	£	£	£
Trading losses					
UK trading losses	207,178	-	(54,738)	-	152,440
A2 Total trading losses utilised in period			-	-	
- Pre 1/4/17			-	-	
- Post 1/4/17			(54,738)	-	

C1 Loss restriction - Deductions allowance claim**Claim full Deductions allowance**

Deductions allowance available - adjusted	5,013,699
Deductions allowance allocation: Corporate Capital Loss Restriction (CCLR)	-
Deductions allowance allocation: Corporate Income Loss Restriction (CILR)	5,013,699

Corporate Income Loss Restriction - Relevant Maximum

	Available	Total
Total profits (before loss relief)		54,738
Modified profits		54,738
Less: In-year reliefs		-
Qualifying profits		54,738
Less: Deductions allowance		(5,013,699)
Relevant profits		-
Relevant maximum		5,013,699

The company claims a deductions allowance in the period 1 Apr 23 to 31 Mar 24 of £5,013,699, in accordance with CTA 2010 s269ZZ.

		Accounting period ended 31 Mar 24 £
D	Adjusted trading profits	Ref.
	Profit per accounts	B 16,279
	Add:	
	Depreciation, amortisation and (profit)/loss on sale of assets	D1 39,947
		39,947
	Deduct:	
	Net capital allowances	E 1,488
		1,488
	Adjusted trading profit	A2 54,738

All values on this page are shown in GBP (£)

D1 Depreciation, amortisation and (profit)/loss on sale of assets

Fixed asset depreciation per accounts - disallowable

39,947

D**39,947****D2 Expense adjustments**

Advertising & promotion

D2.1

2,841

-

Accountancy, legal & professional

D2.2

10,264

-

Staff wages, salaries & NI

D2.3

220,798

-

Motor, travel & subsistence

D2.4

10,017

-

Rent, rates, power & other premises costs

D2.5

(6,095)

-

Telephone, fax, stationery & other costs

D2.6

25,766

-

Interest & other financial charges

D2.7

1,738

-

Insurance

D2.8

6,969

-

Other costs

D2.9

35

-

Bank charges/commission

D2.10

2,482

-

274,815

-

D2.1 Advertising & promotion

Total

Accounts value**Disallowable**

2,841

-

D2

2,841

-

D2.2 Accountancy, legal & professional

Total

Accounts value**Disallowable**

10,264

-

D2

10,264

-

D2.3 Staff wages, salaries & NI

Total

Accounts value**Disallowable**

220,798

-

D2

220,798

-

D2.4 Motor, travel & subsistence

Total

Accounts value**Disallowable**

10,017

-

D2

10,017

-

D2.5 Rent, rates, power & other premises costs

Total

Accounts value**Disallowable**

(6,095)

-

D2

(6,095)

-

All values on this page are shown in GBP (£)

D2.6 Telephone, fax, stationery & other costs	Accounts value	Disallowable
	Total	
	25,766	-
D2	25,766	-
D2.7 Interest & other financial charges	Accounts value	Disallowable
Total		
	1,738	-
D2	1,738	-
D2.8 Insurance	Accounts value	Disallowable
Total		
	6,969	-
D2	6,969	-
D2.9 Other costs	Accounts value	Disallowable
Total		
	35	-
D2	35	-
D2.10 Bank charges/commission	Accounts value	Disallowable
Total		
	2,482	-
D2	2,482	-

E Capital allowances

E1 Capital allowances summary

	WDV b/fwd	Additions	Disposals	Bal. Charge	Capital allowances					WDA Rate	WDA	Bal. allow	WDV c/fwd
					FYA	Super	AIA	WDA	Bal. allow				
	£	£	£	£	£	£	£	£	£	£	£	£	
Plant & machinery													
General pool	E2	-	1,488	-	-	-	(1,488)	18.00%	-	-	-		
		-	1,488	-	-	-	(1,488)		-	-	-		

Total allowances and charges

Annual investment allowance

£
1,488

Total capital allowances

D
1,488

E2 General pool

	Date of acquisition	Qualifying for FYA - 100%							Total qualifying for FYA	Qualifying for AIA/WDA	Total additions
		First year allowances	Environment friendly	Zero-emission goods vehicles	Enterprise zones	Electric charge-points	Qualifying for Super-deduction	Zero-emission cars			
		£	£	£	£	£	£	£	£	£	
Additions during period											
Laptop	18 Aug 2023							-	1,488	1,488	
	E1	-	-	-	-	-	-	-	1,488	1,488	

Analysis of Other qualifying expenditure

£
1,488

Qualifying expenditure for AIA

E3 Allowances and charges in calculation of trading profits and losses

	FYA	AIA	Super deduction	WDA	Balancing allowance	Total		Balancing charge	
	£	£	£	£	£	£		£	
Plant & machinery - general pool	-	1,488	-	-	-	1,488	Box 705	-	Box 710
E1		1,488	Box 690			1,488		-	

E4 Qualifying expenditure

Other machinery and plant

General pool

F

Total

	1,488
Box 775	1,488

E5 Annual Investment Allowance (AIA) claim

AIA calculation details

Statutory AIA Allowance

From 1 Apr 23	[A1]	1,000,000
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Current accounting period

Start date	1 Apr 23
End date	31 Mar 24
Total days	366 P1

(Total No of days in this Accounting period)

Period from 1 Apr 23	[i]	1,000,000	= P1 / P1 x A1
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Maximum AIA available in period **1,000,000** = [i]

	Pool	Expenditure £	Qualifying for AIA £	Qualifying for WDA £
Period from 1 Apr 23	General	1,488	1,488	-
	Special	-	-	-
	Short life assets	-	-	-
	Total	1,488	1,488	-

F

Additional information required for E-filing

		Full chargeable period
Dates of chargeable periods	From: To:	1 Apr 23 31 Mar 24
Computation and CT600	CT600 Box No:	
Turnover	145	1,069,703
Trading and professional profits	155	54,738
Net trading and professional profits	165	54,738
Profits before other deductions & reliefs	235	54,738
Total of deductions and reliefs	295	54,738
Other items		
March 1982 election		Yes
Company is a partner in a firm		No
Name of production software		CaseWare
Version of production software (latest ePack installed)		epCT3.16.03

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	SILVER TOUCH TECHNOLOGIES (UK) LIMITED
2	Company registration number	0 6 4 3 1 0 1 6
3	Tax reference	6 6 5 6 1 2 1 2 4 4
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
	0 1 0 4 2 0 2 3		3 1 0 3 2 0 2 4

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

85 I attach accounts and computations for a different period

90 If you're not attaching the accounts and computations, explain why

Supplementary pages enclosed

95 Loans and arrangements to participators by close companies - form CT600A

100 Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches - form CT600B

105 Group and consortium - form CT600C

110 Insurance - form CT600D

115 Charities and Community Amateur Sports Clubs (CASCs) - form CT600E

120 Tonnage tax - form CT600F

125 Northern Ireland - form CT600G

130 Cross-border royalties - form CT600H

135 Supplementary charge in respect of ring fence trades - form CT600I

140 Disclosure of Tax Avoidance Schemes - form CT600J

141 Restitution tax - form CT600K

142 Research and Development - form CT600L

143 Freeports and Investment Zones - form CT600M

144 Residential Property Developer Tax (RPDT) - form CT600N

Tax calculation - Turnover

145 Total turnover from trade £ 1, 0 6 9, 7 0 3 • 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 £ 5 4, 7 3 8 • 0 0

160 Trading losses brought forward set against trading profits £ • 0 0

165 Net trading profits - box 155 minus box 160 £ 5 4, 7 3 8 • 0 0

170 Bank, building society or other interest, and profits from non-trading loan relationships £ • 0 0

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

Allowances and charges in the calculation of trading profits & 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 & 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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <input type="text"/>

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

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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 - company secretary, treasurer, liquidator or authorised agent)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/>
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

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
	<input type="text" value="Minesh Vinodchandra Doshi"/>
980	Date DD MM YYYY
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
985	Status
	<input type="text" value="Director"/>