

SECTION - F

Client : Smith Limited

For year to: 31 March 2016

Prepared by: _____

Date: _____

Reviewed by: _____

Date: _____

Creditors

Schedule Ref:

F

Sch Ref	Draft	Dr Adjustment	Cr Adjustment	Final 2016	Comp. 2015
	Amounts falling due within one year				
F1-1	5,814	-	-	5,814	35,013
F1-1	4,291	-	-	4,291	191
F1-1	3,338	-	-	3,338	2,424
F1-1	54,946	-	-	54,946	52,462
F1-1	16,800	-	-	16,800	23,768
F1-1	1,177	-	-	1,177	3,038
	<u>86,366</u>			<u>86,366</u>	<u>116,896</u>

Trade creditors
 Corporation Tax
 Other taxes and social security
 Directors' accounts
 Other creditors
 Accruals and deferred income

F1-2 5,814
 {
 4,291
 3,338
 54,946
 16,800
 1,177

Client : Smith Limited

For year to: 31 March 2016

Creditors < 1 year - Analysis (Continued)

Prepared by: _____

Date: _____

Reviewed by: _____

Date: _____

Schedule ReF1-1

Sch Ref	Draft	Dr Adjustment	Cr Adjustment	Final 2016	Comparative 2015
Corporation Tax					
	4,291	-	-	4,291	191
F	<u>4,291</u>	<u>-</u>	<u>-</u>	<u>4,291</u>	<u>191</u>
Other taxes and social security					
	859	-	-	859	-
	2,479	-	-	2,479	2,424
F	<u>3,338</u>	<u>-</u>	<u>-</u>	<u>3,338</u>	<u>2,424</u>
Directors' accounts					
	18,203	-	-	18,203	18,203
	14,374	-	-	14,374	14,374
	22,369	-	-	22,369	19,885
F	<u>54,946</u>	<u>-</u>	<u>-</u>	<u>54,946</u>	<u>52,462</u>
Other creditors					
	448	-	-	448	1,204
	15,152	-	-	15,152	22,564
	1,200	-	-	1,200	-
F	<u>16,800</u>	<u>-</u>	<u>-</u>	<u>16,800</u>	<u>23,768</u>
F	<u>1,177</u>	<u>-</u>	<u>-</u>	<u>1,177</u>	<u>3,038</u>

} F14
} F15
} F17

Barclays Credit card P/8
Other creditors - Insurance claim received F/9
Rental Deposit P/10

Accruals and deferred income F/11

Nominal Account Details

Client : Smith Limited
Year End : 31/03/2016

From Nominal Code **813** To Nominal Code **871**

Page Breaks after each Nominal Code
Transactions Sorted by

Account **813 Trade creditors**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1588	01/04/201		Opening Balance c/f		35,013.44	-35,013.44	JNO	
1602	31/03/201	I/2	PDB - Purchases		76,361.43	-111,374.87	JNL	112
1604	31/03/201	I/2	PDB - Purchases Ice-cream / Drinks		1,448.08	-112,822.95	JNL	112
1606	31/03/201	I/2	PDB - Packaging		15,788.93	-128,611.88	JNL	112
1608	31/03/201	I/2	PDB - Sales commission		184.00	-128,795.88	JNL	112
1610	31/03/201	I/2	PDB - Distribution & Carriage		374.75	-129,170.63	JNL	112
1611	31/03/201	I/2	PDB - Rates	21,965.83		-107,204.80	JNL	813
1612	31/03/201	I/2	PDB - Rates		21,965.83	-129,170.63	JNL	813
1614	31/03/201	I/2	PDB - Water		4,457.51	-133,628.14	JNL	323
1616	31/03/201	I/2	PDB - Insurance		9,461.88	-143,090.02	JNL	326
1618	31/03/201	I/2	PDB - Light & heat		9,935.56	-153,025.58	JNL	331
1620	31/03/201	I/2	PDB - Cleaning		2,557.51	-155,583.09	JNL	332
1622	31/03/201	I/2	PDB - Repairs		3,515.08	-159,098.17	JNL	334
1624	31/03/201	I/2	PDB - Stationery		48.69	-159,146.86	JNL	341
1626	31/03/201	I/2	PDB - Advertising		119.33	-159,266.19	JNL	342
1628	31/03/201	I/2	PDB - Telephone		716.06	-159,982.25	JNL	345
1630	31/03/201	I/2	PDB - Motor expenses		2,358.09	-162,340.34	JNL	351
1632	31/03/201	I/2	PDB - Legal fees		594.40	-162,934.74	JNL	365
1634	31/03/201	I/2	PDB - Accountancy		1,650.00	-164,584.74	JNL	368
1635	31/03/201	I/2	PDB - Bank charges		2,305.85	-166,890.59	JNL	371
1638	31/03/201	I/2	PDB - Health & safety		766.99	-167,657.58	JNL	379
1640	31/03/201	I/2	PDB - Sundry expenses		26.24	-167,683.82	JNL	381
1642	31/03/201	I/2	PDB - Subscription		20.00	-167,703.82	JNL	334
1644	31/03/201	I/2	PDB - Insurance claim		6,550.85	-174,254.67	JNL	880A
1646	31/03/201	I/2	PDB - Input VAT		7,551.23	-181,805.90	JNL	845
1669	31/03/201	G/3/5	Santander - Purchases	219.78		-181,586.12	JNL	771
1677	31/03/201	G/3/5	Santander - Trade creditors	140,134.25		-41,451.87	JNL	771
1687	31/03/201	G/3/5	Santander - Input VAT	43.96		-41,407.91	JNL	771
1695	31/03/201	G/4/5	Nationwide - Chq not seen	10,000.00		-31,407.91	JNL	772
1703	31/03/201	G/4/5	Nationwide - Creditors	10,234.15		-21,173.76	JNL	772
1785	31/03/201	F/	Barclays card - Trade creditors	9,004.87		-11,349.16	JNL	880
1789	31/03/201	B/2	Jnl 23 - Cash paid to Trade Creditors	5,786.50		-5,562.66	JNL	
1804	31/03/201	B/2	PDJ 2 - Creditors adjusted as per client's sheet		250.86	-5,813.52	JNL	
Totals				<u>198,209.07</u>	<u>204,022.59</u>	<u>-5,813.52</u>		

Nominal Account Details

Client : Smith Limited
Year End : 31/03/2016

Account 831 Corporation tax payable

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1589	01/04/201		Opening Balance c/f		191.40	-191.40	JNO	
1683	31/03/201	G/3/5	Santander - Corporation tax	191.40			JNL	771
1796	31/03/201	B/2	Jnl 25 - Provision for corporation Tax for the year		5,873.60	-5,873.60	JNL	
1807	31/03/201	B/2	PDJ 3 - CT revised	1,582.97		-4,290.63	JNL	
Totals				<u>1,774.37</u>	<u>6,065.00</u>	<u>-4,290.63</u>		

Smith Limited

Period ended 31 March 2016

Corporation Tax computations

Smith Limited

Year ended 31 March 2016

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Smith Limited

Year ended 31 March 2016

A1: Total profits computation

	£	£
UK net trading profit	C2	0
Non-trading loan relationships profits and gains	C20	537
UK property business profit	C21	21,454
		<hr/>
		21,991
Profits before deductions and reliefs		<hr/>
		21,991
Profits before qualifying charitable donations and group relief		21,991
Profits chargeable to corporation tax	A2	<hr/> <hr/>
		21,991

Smith Limited

Year ended 31 March 2016

A2: Tax liability calculation

	£	£	£
Profits chargeable to corporation tax			A1 21,991
	Apportioned profit	Tax rate	Corporation tax
Financial year 2015	21,991	20%	4,398.20
	<hr/>		<hr/>
	21,991		4,398.20
Net corporation tax liability			<hr/> 4,398.20
Tax chargeable			4,398.20
Income tax deducted from gross income			A7 <hr/> 107.57
Tax payable			<hr/> 4,290.63
Tax outstanding			<hr/> 4,290.63

Smith Limited

Year ended 31 March 2016

A7: Income Tax reconciliation

Summary of Income Tax suffered/(deducted)

Year ended
31/03/2016

£

Loan relationships - suffered

107.57

Net Income Tax suffered/(deducted)

A2 107.57

Smith Limited

Year ended 31 March 2016

B2: UK trade losses

preparing and selling Indian Sweets & Savouries, operation of Restaurant and Catering

	£	£
This period losses		
Loss for the accounting period	c2	0
Less: losses foregone		(0)
Used by:		
Relieved in this period - CTA 2010 s37(3)(a)		0
Group relief surrendered	0	
Relieved in previous period - CTA 2010 s37(3)(b)	0	
Relieved in earlier periods - CTA 2010 s37(3)(b)	0	
R & D tax relief surrendered	0	
		(0)
		<u>0</u>
Loss b/f		
Loss b/f		11,010
Less: losses foregone/amounts no longer available		(0)
Loss transferred in and available for relief - CTA 2010 s944		(0)
		<u>11,010</u>
Relieved in this period - CTA 2010 s45	c2	8,569
Relieved against interest and dividends treated as trade profits - CTA 2010 s46(2)		0
Relieved against eligible miscellaneous income and gains		0
		(8,569)
		<u>2,441</u>
This period loss <i>c/f</i> (see above)		0
Surplus qualifying charitable donations		0

	£	£
Less qualifying charitable donations surrendered as group relief	(0)	
Less qualifying charitable donations	(0)	
		0
		<u>2,441</u>
Loss transferred out - CTA 2010 s944		(0)
Extinguished on cessation		(0)
Loss c/f		<u><u>2,441</u></u>
Losses b/b		
	From accounting period ended	
Loss b/b - CTA 2010 s37(3)(b)	n/a	0
Loss b/b - CTA 2010 s37(3)(b)	n/a	0

Smith Limited

Year ended 31 March 2016

B10: Tax liability and Tax payments/(refunds)

Tax liability	£
Net Corporation Tax payable	4,398.20
Tax on loans to participators	<u>0.00</u>
Total Corporation Tax payable	<u><u>4,398.20</u></u>

	Date	Tax payable £	Paid/ (refunded) £	Balance £
Tax payable, tax payments and tax refunds				
Tax payable	01/01/2017	4,398.20		
		<u>4,398.20</u>	<u>0.00</u>	<u>4,398.20</u>

Smith Limited

Year ended 31 March 2016

C2: Adjusted UK trading result

preparing and selling Indian Sweets & Savouries, operation of Restaurant and Catering

	£	£
Profit/(loss) on ordinary activities before taxation	E1	6,898
Prior year adjustment (CTA 2009 s180)		0
Additions		
Disallow: Depreciation	3,402	3,402
Deductions		
Disallow: Bank interest	(435)	(435)
Other adjustment		0
Adjusted profit/(loss)		<u>9,865</u>
Adjusted profit/(loss) before capital allowances		
Capital allowances	C3.1	1,296
Patent box deduction		<u>0</u>
Adjusted profit/(loss) before loss brought forward		8,569
Loss brought forward and relieved	B2	8,569
Adjusted profit/(loss)	A1	<u><u>0</u></u>

Smith Limited

Year ended 31 March 2016

C3: Capital allowances summary for UK trades

preparing and selling Indian Sweets & Savouries, operation of Restaurant and Catering

		Allowances	Charges
		£	£
Annual investment allowance		0	
Main rate assets pool	C4.1	1,296	0
Special rate assets pool		0	0
Cars		0	0
Business premises renovation		0	0
Short life assets		0	0
R & D allowances		0	0
Total		<u>1,296</u>	<u>0</u>
Net capital allowances/(charges)		C2.1	1,296

Smith Limited

Year ended 31 March 2016

C4: Main rate asset pool for UK trades

preparing and selling Indian Sweets & Savouries, operation of Restaurant and Catering

Year ended 31 March 2016

	Rate	£	£	£
Tax written down value brought forward			7,198	
Tax written down value of short life assets transferred		0		
Fixed asset additions qualifying for WDA		0		
Assets not capitalised in accounts qualifying for WDA		0		
Total expenditure qualifying for WDA			<u>0</u>	
Disposal proceeds			(0)	
			<u>7,198</u>	
Writing down Allowance	18%		(1,296)	1,296
Fixed asset additions qualifying for FYA:				
Environmentally beneficial or energy-saving equipment		0		
Other qualifying assets		0		
Assets not capitalised in accounts qualifying for FYA:				
Environmentally beneficial or energy-saving equipment		0		
Other qualifying assets		0		
			<u><u>0</u></u>	
First year allowance:				
Environmentally beneficial or energy-saving equipment	100%	0		
Less not claimed		0		0
			0	
Other qualifying assets	100%	0		

Year ended 31 March 2016

	Rate	£	£	£
Less not claimed		0		0
			0	
Tax written down value carried forward			<u>5,902</u>	
Total allowances			03.1 <u>1,296</u>	

Smith Limited

Year ended 31 March 2016

C20: Loan relationships summary

	Taxable/ (deductible) amounts b/f	Income/ (expense) arising this period	Taxable/ (deductible) this period	Taxable/ (deductible) amounts c/f	Not taxable/ (not deductible)	Income tax suffered on income this period	Income tax deducted from payments this period
	£	£	£	£	£	£	£
Non-trading loan relationships							
Non-trading credits:							
Bank interest	0	537	537	0	0	108	
	<u>0</u>	<u>537</u> A1	<u>537</u>	<u>0</u>	<u>0</u>	<u>108</u>	<u>(0)</u>

Analysis by activity:

Total Income/ (expense) arising this period	Trading	UK property business	Overseas property business	Investment management
£	£	£	£	£
<u>537</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

preparing and selling Indian Sweets &

Savouries, operation of Restaurant and
Catering

0

0

Smith Limited

Year ended 31 March 2016

C21: Adjusted UK property business result

	£	£
Profit/(loss) on ordinary activities before taxation	E1	21,454
Prior year adjustment		0
Adjusted profit/(loss)		<u>21,454</u>
Adjusted profit/(loss) before capital allowances		<u>21,454</u>
Capital allowances		0
Adjusted profit/(loss)	A1	<u><u>21,454</u></u>

Smith Limited

Year ended 31 March 2016

D4: Capital allowances summaries (CT600 support)

Allowances and charges included in calculating trading results

	Main rate assets pool		Special rate assets pool		Other allowances and charges	
	Annual investment allowance £	Other allowances/charges £	Annual investment allowance £	Other allowances/charges £	Annual investment allowance £	Other allowances/charges £
Capital allowances						
preparing and selling Indian Sweets & Savouries, operation of Restaurant and Catering	0	1,296	0	0	0	0
	<u>0</u>	<u>1,296</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Annual investment allowance	0	0	0	0	0	0
R&D allowances (see below)						
	<u>1,296</u>	<u>1,296</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Balancing charges

preparing and selling Indian Sweets & Savouries, operation of Restaurant and Catering

0 0 0

R&D allowances (see below)

0 0 0

R&D allowances

Business premises renovation

Non-pool cars

£ £ £

Capital allowances

preparing and selling Indian Sweets & Savouries, operation of Restaurant and Catering

0 0 0

Balancing charges

preparing and selling Indian Sweets & Savouries, operation of Restaurant and Catering

0 0 0

Business premises renovation
Non-pool cars

£ £

Capital allowances

UK property business

0	0
0	0

Balancing charges

UK property business

0	0
0	0

Capital allowances

£

Balancing charges

£

Main rate assets pool

0	0
---	---

Special rate assets pool

0	0
---	---

Short life assets

0	0
---	---

Non-pool cars

0	0
0	0

Qualifying expenditure summary

	First year allowance claimed	Enhanced capital allowances	Long life and integral features	Other plant and machinery
	£	£	£	£
preparing and selling Indian Sweets & Savouries, operation of Restaurant and Catering	0	0	0	0
UK property business	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Smith Limited

Period ended 31 March 2016

E1: Detailed profit and loss account

	£	£
Turnover		385,447
Cost of sales		(96,107)
Gross profit/(loss)		<u>289,340</u>
Administration expenses		(309,835)
Other operating income		48,412
Operating profit/(loss)		<u>27,917</u>
Other interest receivable and similar income		435
Profit/(loss) on ordinary activities before taxation		<u><u>28,352</u></u>

Allocation of Profit/(loss) on ordinary activities before taxation

preparing and selling Indian Sweets & Savouries, operation of Restaurant and Catering	C2.1	6,898
UK property business	C21	21,454
		<u><u>28,352</u></u>

Nominal Account Details

Client : Smith Limited
Year End : 31/03/2016

Account 845 VAT

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1590	01/04/201		Opening Balance c/f	5,684.17		5,684.17	JNO	
1645	31/03/201	I/2	PDB - Input VAT	7,551.23		13,235.40	JNL	813
1656	31/03/201	G/3/4	Santander - HMRC VAT		5,862.81	7,372.59	JNL	771
1679	31/03/201	G/3/5	Santander - VAT	437.84		7,810.43	JNL	771
1709	31/03/201	B/2	Jnl 1 - VAT on Sales booked per VAT Summary		8,669.09	-858.66	JNL	
Totals				<u>13,673.24</u>	<u>14,531.90</u>	<u>-858.66</u>		

CLIENT:- SMITH LIMITED
 REF:- FA/SL001
 Y/E : 31-Mar-16

PREPARED BY: PT
 DATE : 03-Jun-16
 REVIEWED BY: KRN

PAYE Control account

	<u>DR</u>	<u>CR</u>	<u>REF.</u>
Balance B/fwd		2,424.46	
PAYE:			
- Gross Wages		9,923.40	F/6/1
- Directors' remuneration		4,358.00	F/6/1
Ees NIC:			
- Gross Wages		6,219.36	F/6/1
- Directors' remuneration		1,233.60	F/6/1
Ers NIC:			
- Gross Wages		7,083.27	F/6/1
- Directors' remuneration		1,404.28	F/6/1
Employment allowance	2,000.00		
Liability paid	28,167.80		G/3/5
Closing balance c/fwd	2,478.57		
	<u>32,646.37</u>	<u>32,646.37</u>	0.00

Closing Balance Reconciliation

Tax Month	Date	Amount
12	31-Mar-16	2,478.57
		<u>2,478.57</u>

Liability Paid to HMRC

Sr.No.	Date	Payable	Paid	Diff
Opening balance		2,424.46	2,424.46	-
1	30-Apr-15	1,902.76	1,902.76	-
2	31-May-15	1,816.28	1,816.28	-
3	30-Jun-15	1,915.65	1,915.65	-
4	31-Jul-15	2,548.54	2,548.54	-
5	31-Aug-15	2,483.07	2,483.07	-
6	30-Sep-15	2,590.16	2,590.16	-
7	31-Oct-15	2,553.63	2,553.63	-
8	30-Nov-15	2,585.93	2,585.93	-
9	31-Dec-15	2,536.87	2,536.87	-
10	31-Jan-16	2,512.66	2,512.66	-
11	28-Feb-16	2,297.79	2,297.79	-
12	31-Mar-16	2,478.57		2,478.57
		<u>28,221.91</u>	<u>28,167.80</u>	<u>2,478.57</u>

CLIENT:- SMITH LIMITED
 REF:- FA/SL001
 Y/E : 31-Mar-16

PREPARED BY : PT
 DATE : 03-Jun-16
 REVIEWED BY: KRN

Wages Control Account

	<u>Dr</u>	<u>Cr</u>	<u>Ref.</u>
Opening Balance c/fwd			
Director remuneration booked as per working			F/6/1
Wages booked as per payroll details	176,749.20		F/6/1
Deduction	<u>(1,460.68)</u>		F/6/1
		175,288.52	
<u>Santander</u> Payments	166,681.64		G/3/5
Cash paid to Wages control account	8,606.88		JNL
Closing balance c/fwd			
	<u>175,288.52</u>	<u>175,288.52</u>	

Working of Cash paid to Wages control account

Opening Balance	-	
Current year outstanding after bank payments	<u>8,606.88</u>	F/6/1
	<u>8,606.88</u>	

CLIENT SMITH LIMITED
 REF:- FA/SL001
 Y/E: 31-Mar-16

PREPARED BY: PANKAJ
 DATE: 03-Jun-16
 REVIEWED BY: KRN

COMBINED WAGES SUMMARY

Sr.No.	Tax Month	Gross Wages	PAYE	Employee's NI	Net Wages	Employer's NI	Total Liability	Other Deduction	Multiple Payments	Other Payment	Paid	Diff.
1	30-Apr-15	17,011.87	1,263.40	639.36	15,109.11	728.63	2,631.39	377.50	12,518.97	1,530.48	14,049.45	682.16
2	31-May-15	16,860.62	1,196.60	619.68	15,044.34	706.00	2,522.28	275.00	12,544.05	1,543.13	14,087.18	682.16
3	30-Jun-15	16,475.57	1,163.60	615.84	14,696.13	701.58	2,481.02	-	12,492.41	1,526.08	14,018.49	677.64
4	31-Jul-15	16,902.32	1,214.60	623.52	15,064.20	710.42	2,548.54	25.00	-	14,042.44	14,042.44	996.76
5	31-Aug-15	16,263.07	1,207.40	596.16	14,459.51	679.51	2,483.07	96.50	12,135.07	1,545.78	13,680.85	682.16
6	30-Sep-15	16,642.07	1,217.00	641.76	14,783.31	731.40	2,590.16	-	12,560.47	1,540.68	14,101.15	682.16
7	31-Oct-15	16,359.05	1,173.80	645.12	14,540.13	734.71	2,553.63	-	12,289.82	1,549.67	13,839.49	700.64
8	30-Nov-15	16,550.70	1,235.00	631.68	14,684.02	719.25	2,585.93	-	12,405.76	1,577.62	13,983.38	700.64
9	31-Dec-15	16,306.50	1,188.00	630.72	14,487.78	718.15	2,536.87	-	12,253.57	1,533.57	13,787.14	700.64
10	31-Jan-16	16,608.38	1,177.20	624.48	14,806.70	710.98	2,512.66	277.23	12,485.31	1,343.52	13,828.83	700.64
11	28-Feb-16	16,250.08	1,093.40	563.52	14,593.16	640.87	2,297.79	399.40	11,948.95	1,544.17	13,493.12	700.64
12	31-Mar-16	16,253.33	1,151.40	621.12	14,480.81	706.05	2,478.57	10.05	12,244.60	1,525.52	13,770.12	700.64
		198,483.56	14,281.40	7,452.96	176,749.20	8,487.55	30,221.91	1,460.68	135,878.98	30,802.66	166,681.64	8,606.88
Less: DIRECTOR REMUNERATION												
		32,400.00	4,358.00	1,233.60	26,808.40	1,404.28	6,995.88					
	TOTAL WAGES	166,083.56	9,923.40	6,219.36	149,940.80	7,083.27	23,226.03	1,460.68	135,878.98	30,802.66	166,681.64	8,606.88

PREPARED BY: PANKAJ
DATE: 03-Jun-16
REVIEWED BY: KRN

CLIENT: SMITH LIMITED
REF: FA/S/0001
V/E: 31-Mar-16

Sr No	Month	Gross Wages	PAYE	E'ee NI	Net Wages	Employer's NI	Employment allowance	Total liability	Multiple Payments	Other Payment	Other Deduction	Difference
1	30-Apr-15	17,011.87	1,263.40	639.36	15,109.11	728.63	728.63	1,902.76	12,518.97	1,530.48	377.50	682.16
2	31-May-15	16,860.62	1,196.60	619.68	15,044.34	706.00	706.00	1,816.28	12,544.05	1,543.13	275.00	682.16
3	30-Jun-15	16,475.57	1,163.60	615.84	14,696.13	701.58	565.37	1,915.65	12,492.41	1,526.08		677.64
4	31-Jul-15	16,902.32	1,214.60	623.52	15,064.20	710.42		2,548.54		14,042.44	25.00	996.76
5	31-Aug-15	16,263.07	1,207.40	596.16	14,459.51	679.51		2,483.07	12,135.07	1,545.78	96.50	682.16
6	30-Sep-15	16,642.07	1,217.00	641.76	14,783.31	731.40		2,590.16	12,560.87	1,540.68		682.16
7	31-Oct-15	16,359.05	1,173.80	645.12	14,540.13	734.71		2,553.63	12,289.82	1,549.67		700.64
8	30-Nov-15	16,550.70	1,235.00	631.68	14,684.02	719.25		2,585.93	12,405.76	1,577.62		700.64
9	31-Dec-15	16,306.50	1,188.00	630.72	14,487.78	718.15		2,536.87	12,255.57	1,533.57		700.64
10	31-Jan-16	16,608.38	1,177.20	624.48	14,806.70	710.98		2,512.66	12,485.91	1,343.52	277.23	700.64
11	28-Feb-16	16,250.08	1,093.40	563.52	14,593.16	640.87		2,297.79	11,948.95	1,544.17	399.40	700.64
12	31-Mar-16	16,253.33	1,151.40	621.12	14,480.81	706.05		2,478.57	12,244.60	1,525.52	10.05	700.64
		198,483.56	14,281.40	7,452.96	176,749.20	8,487.55	2,000.00	28,222.91	135,876.98	30,802.66	1,460.68	8,606.88

Sr No	Month	Bhumiika Desai	Dinesh joshi	Ashwin Joshi	Kantaben Kera	Rajesh Modha	Ratibhen Soma	Kruni Rajani	Kamala Deval	Kahta Khatri	Maulita Patel	Megha Hirani	Sanket Desai	Savitri Patel	Savita Vagbani	Sudhakar Prang	Gauri Joshi	Risho Joshi	Sudha Joshi	Total Payment	
1	30-Apr-15									1,036.28					494.20						1,530.48
2	31-May-15									1,036.08					507.05						1,543.13
3	30-Jun-15									1,036.08					490.00						1,526.08
4	31-Jul-15	871.13	1,277.44	400.00	683.19	1,935.87	627.50	401.00	968.66	1,036.08	227.70	618.55	203.68	901.71	495.65	677.64	1,080.00			1,080.00	14,042.44
5	31-Aug-15									1,036.08					509.70						1,545.78
6	30-Sep-15									1,036.28					504.20						1,540.68
7	31-Oct-15									1,050.36					499.31						1,549.67
8	30-Nov-15									1,050.36					527.26						1,577.62
9	31-Dec-15									1,050.36					483.21						1,533.57
10	31-Jan-16									1,050.36					292.96						1,343.52
11	28-Feb-16									1,050.36					493.81						1,544.17
12	31-Mar-16									1,050.36					475.16						1,525.52
		871.13	1,277.44	400.00	683.19	1,935.87	627.50	401.00	968.66	12,519.24	227.70	618.55	203.68	901.71	5,772.71	677.64	1,080.00			1,080.00	30,802.66

CLIENT : SMITH LIMITED
 REF : FA/S1001
 Y/E : 31-Mar-16

PREPARED BY : PANKAJ
 DATE : 03-Jun-16
 REVIEWED BY : KRN

Combined Directors' Remuneration summary

Sr.No.	Date	Gross	PAYE	E'ee NIC	Net Wages	E'er NIC	Total Liability	Other Deduction	Multiple Payments	Other Payment	Paid	Diff
1	30-Apr-15	2,700.00	363.00	102.72	2,234.28	117.02	582.74	-	-	-	-	2,234.28
2	31-May-15	2,700.00	363.20	102.72	2,234.08	117.02	582.94	-	-	-	-	2,234.08
3	30-Jun-15	2,700.00	363.20	102.72	2,234.08	117.02	582.94	-	-	2,234.08	2,234.08	-
4	31-Jul-15	2,700.00	363.20	102.72	2,234.08	117.02	582.94	-	-	-	-	2,234.08
5	31-Aug-15	2,700.00	363.20	102.72	2,234.08	117.02	582.94	-	-	-	-	2,234.08
6	30-Sep-15	2,700.00	363.20	102.72	2,234.08	117.02	582.94	-	-	-	-	2,234.08
7	31-Oct-15	2,700.00	363.20	102.72	2,234.08	117.02	582.94	-	-	-	-	2,234.08
8	30-Nov-15	2,700.00	363.20	102.72	2,234.08	117.02	582.94	-	-	-	-	2,234.08
9	31-Dec-15	2,700.00	363.20	102.72	2,234.08	117.02	582.94	-	-	-	-	2,234.08
10	31-Jan-16	2,700.00	363.20	102.72	2,234.08	117.02	582.94	-	-	-	-	2,234.08
11	28-Feb-16	2,700.00	363.20	102.72	2,234.08	117.02	582.94	-	-	-	-	2,234.08
12	31-Mar-16	2,700.00	363.00	103.68	2,233.32	117.06	583.74	-	-	-	-	2,233.32
		32,400.00	4,358.00	1,233.60	26,808.40	1,404.28	6,995.88	-	-	2,234.08	2,234.08	24,574.32

1. Mr J Smith

Sr.No.	Date	Gross	PAYE	E'ee NIC	Net Wages	E'er NIC	Total Liability	Other Deduction	Multiple Payments	Other Payment	Paid	Diff
1	30-Apr-15	700.00	140.00	3.36	556.64	3.31	146.67				-	556.64
2	31-May-15	700.00	140.00	3.36	556.64	3.31	146.67				-	556.64
3	30-Jun-15	700.00	140.00	3.36	556.64	3.31	146.67			556.64	556.64	-
4	31-Jul-15	700.00	140.00	3.36	556.64	3.31	146.67				-	556.64
5	31-Aug-15	700.00	140.00	3.36	556.64	3.31	146.67				-	556.64
6	30-Sep-15	700.00	140.00	3.36	556.64	3.31	146.67				-	556.64
7	31-Oct-15	700.00	140.00	3.36	556.64	3.31	146.67				-	556.64
8	30-Nov-15	700.00	140.00	3.36	556.64	3.31	146.67				-	556.64
9	31-Dec-15	700.00	140.00	3.36	556.64	3.31	146.67				-	556.64
10	31-Jan-16	700.00	140.00	3.36	556.64	3.31	146.67				-	556.64
11	28-Feb-16	700.00	140.00	3.36	556.64	3.31	146.67				-	556.64
12	31-Mar-16	700.00	140.00	3.84	556.16	3.33	147.17				-	556.16
		8,400.00	1,680.00	40.80	6,679.20	39.74	1,760.54	-	-	556.64	556.64	6,122.56

2. Mrs J Smith

Sr.No.	Date	Gross	PAYE	E'ee NIC	Net Wages	E'er NIC	Total Liability	Other Deduction	Multiple Payments	Other Payment	Paid	Diff
1	30-Apr-15	500.00	100.00	-	400.00	-	100.00				-	400.00
2	31-May-15	500.00	100.00	-	400.00	-	100.00				-	400.00
3	30-Jun-15	500.00	100.00	-	400.00	-	100.00			400.00	400.00	-
4	31-Jul-15	500.00	100.00	-	400.00	-	100.00				-	400.00
5	31-Aug-15	500.00	100.00	-	400.00	-	100.00				-	400.00
6	30-Sep-15	500.00	100.00	-	400.00	-	100.00				-	400.00
7	31-Oct-15	500.00	100.00	-	400.00	-	100.00				-	400.00
8	30-Nov-15	500.00	100.00	-	400.00	-	100.00				-	400.00
9	31-Dec-15	500.00	100.00	-	400.00	-	100.00				-	400.00
10	31-Jan-16	500.00	100.00	-	400.00	-	100.00				-	400.00
11	28-Feb-16	500.00	100.00	-	400.00	-	100.00				-	400.00
12	31-Mar-16	500.00	100.00	-	400.00	-	100.00				-	400.00
		6,000.00	1,200.00	-	4,800.00	-	1,200.00	-	-	400.00	400.00	4,400.00

Nominal Account Details

Client : Smith Limited
Year End : 31/03/16

From Nominal Code **861** To Nominal Code **863**
Transactions Sorted by

Account 861 Director 1 current account

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1592	01/04/15		Opening Balance c/f		18,203.30	-18,203.30	JNO	
1792	31/03/16	B/2	Jnl 24 - Negative cash balance realised from directors		2,400.00	-20,603.30	JNL	
1798	31/03/16	B/2	PDJ 1 - Cash balance adjusted with DCA		84.10	-20,687.40	JNL	
1809	31/03/16	B/2	PDJ 4 - Light and heat expense credited as per client e-mail	2,484.10		-18,203.30	JNL	
Totals				<u>2,484.10</u>	<u>20,687.40</u>	<u>-18,203.30</u>		

Account 862 Director 2 current account

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1593	01/04/15		Opening Balance c/f		14,374.17	-14,374.17	JNO	
1793	31/03/16	B/2	Jnl 24 - Negative cash balance realised from directors		7,200.00	-21,574.17	JNL	
1799	31/03/16	B/2	PDJ 1 - Cash balance adjusted with DCA		252.31	-21,826.48	JNL	
1810	31/03/16	B/2	PDJ 4 - Light and heat expense credited as per client e-mail	7,452.31		-14,374.17	JNL	
Totals				<u>7,452.31</u>	<u>21,826.48</u>	<u>-14,374.17</u>		

Account 863 Director 3 current account

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1594	01/04/15		Opening Balance c/f		19,885.25	-19,885.25	JNO	
1794	31/03/16	B/2	Jnl 24 - Negative cash balance realised from directors		2,400.00	-22,285.25	JNL	
1800	31/03/16	B/2	PDJ 1 - Cash balance adjusted with DCA		84.10	-22,369.35	JNL	
Totals				<u>0.00</u>	<u>22,369.35</u>	<u>-22,369.35</u>		

CLIENT : SMITH LIMITED
REF : FA/SLO01
Y/E : 31-Mar-16

PREPARED BY : PANKAJ
DATE : 03-Jun-16
REVIEWED BY : KRN

Credit card control a/c
Barclaycard Credit Card

	Dr	Cr	
Balance B/fwd		1,204.45	
Receipts	9,761.75		G/3/5
Credit card expenses		9,004.87	F/8/5
Balance C/fwd	447.57		
	<u>10,209.32</u>	<u>10,209.32</u>	

F1815

CLIENT : SMITH LIMITED				PREPARED BY : PANKAJ		
REF :	FA/SL001			DATE : 01-Jun-16		
Y/E :	31-Mar-16			REVIEWED BY : KRN		
		BARCLAYS CREDIT CARD STATEMENT				
				813		
SR.NO.	DATE	DETAILS	GROSS	VAT	NET	Trade Creditors
27	08-Aug-15	(JET) KENSTON PARK SERV	20.67	-	20.67	20.67
46	17-Oct-15	247BLINDS.CO.UK	73.69	-	73.69	73.69
8	24-Apr-15	AFFINITY WATER LTD	802.33	-	802.33	802.33
9	24-Apr-15	AFFINITY WATER LTD	802.33	-	802.33	802.33
10	24-Apr-15	AFFINITY WATER LTD	684.08	-	684.08	684.08
50	27-Oct-15	AFFINITY WATER LTD	802.33	-	802.33	802.33
51	27-Oct-15	AFFINITY WATER LTD	802.33	-	802.33	802.33
52	27-Oct-15	AFFINITY WATER LTD	684.08	-	684.08	684.08
19	09-Jul-15	ALLIANCE DISPOSABLES	158.80	-	158.80	158.80
43	18-Sep-15	AMAZON SVCS EUROPE,SAR	26.25	-	26.25	26.25
61	29-Dec-15	AMAZON UK MARKETPLACE	2.40	-	2.40	2.40
28	15-Aug-15	APPLEGREEN - SERVICE STATION	39.68	-	39.68	39.68
29	16-Aug-15	APPLEGREEN - SERVICE STATION	40.03	-	40.03	40.03
76	29-Mar-16	APPLEGREEN - SERVICE STATION	30.01	-	30.01	30.01
26	05-Aug-15	ARROW ELECTRICAL	19.76	-	19.76	19.76
3	01-Apr-15	CATER-KWIK LTD	239.93	-	239.93	239.93
25	23-Jul-15	CITY DÉCOR	29.57	-	29.57	29.57
6	12-Apr-15	COMPANIES HOUSE	13.00	-	13.00	13.00
62	31-Dec-15	CURRYS S/S	413.07	-	413.07	413.07
31	18-Aug-15	EAST LANE TYRES LT	147.42	-	147.42	147.42
11	26-Apr-15	ESSO ALPERTON SSTN	53.00	-	53.00	53.00
58	16-Dec-15	GOV.UK/DART-CHARGES	6.00	-	6.00	6.00
44	09-Oct-15	HANROW LTD	257.40	-	257.40	257.40
64	19-Jan-16	INSURANCECHOICE.CO	60.00	-	60.00	60.00
39	18-Sep-15	LCN.COM LTD	28.08	-	28.08	28.08
4	14-Apr-15	LOCKHARTCATERING.C	237.60	-	237.60	237.60
60	13-Jan-16	LOCKHARTCATERING.C	243.59	-	243.59	243.59
14	18-May-15	MAKRO SELF SERVICE PARK RLONDON	149.04	-	149.04	149.04
22	22-Jul-15	MAKRO SELF SERVICE PARK RLONDON	270.53	-	270.53	270.53
54	01-Dec-15	MAKRO SELF SERVICE PARK RLONDON	203.56	-	203.56	203.56
69	11-Mar-16	MAKRO SELF SERVICE PARK RLONDON	375.97	-	375.97	375.97
70	11-Mar-16	MAKRO SELF SERVICE PARK RLONDON	(183.94)	-	(183.94)	(183.94)
24	11-Aug-15	NAPKING SALES LIMITED	228.00	-	228.00	228.00
71	10-Mar-16	PAYPAL *ALMEIDADINI	3.60	-	3.60	3.60
74	24-Mar-16	PICK N SAVE LTD - MISC FOOD STORES	22.40	-	22.40	22.40
67	11-Feb-16	SAINSBURYS PFS	38.11	-	38.11	38.11
73	23-Mar-16	SAINSBURYS PFS - GROCERY STORES	53.70	-	53.70	53.70
40	25-Sep-15	SCREWFIX DIRECT	11.59	-	11.59	11.59
41	05-Oct-15	SCREWFIX DIRECT	34.07	-	34.07	34.07
66	29-Jan-16	SCREWFIX DIRECT	34.98	-	34.98	34.98
48	04-Nov-15	SECURITYMETRICS.INC	11.99	-	11.99	11.99
20	15-Jul-15	SHELL ELTON WAY	60.25	-	60.25	60.25
17	10-Jun-15	SHELL MILL HILL	30.00	-	30.00	30.00
49	21-Oct-15	SILMIDLIMIT	68.40	-	68.40	68.40
72	18-Mar-16	TESCO PFS - SERVICE STATION	35.40	-	35.40	35.40
5	15-Apr-15	TLC SOUTHERN	51.12	-	51.12	51.12
32	25-Aug-15	TOOLSTATION LTD	(4.62)	-	(4.62)	(4.62)
33	25-Aug-15	TOOLSTATION LTD	17.69	-	17.69	17.69
34	02-Sep-15	TOOLSTATION LTD	(13.96)	-	(13.96)	(13.96)
23	07-Aug-15	VB & SONS	38.19	-	38.19	38.19
65	09-Feb-15	VB & SONS	235.10	-	235.10	235.10
75	29-Mar-16	VB & SONS - GROCERY STORES	110.43	-	110.43	110.43
12	21-Apr-15	VIKING	99.58	-	99.58	99.58

F18/5

CLIENT : SMITH LIMITED			PREPARED BY : PANKAJ			
REF :	FA/SLO01		DATE : 01-Jun-16			
Y/E :	31-Mar-16		REVIEWED BY : KRN			
		BARCLAYS CREDIT CARD STATEMENT				
					813	
SR.NO.	DATE	DETAILS	GROSS	VAT	NET	Trade Creditors
15	02-Jun-15	VISTAPR*VISTAPRINT.UK	14.40	-	14.40	14.40
16	02-Jun-15	VISTAPR*VISTAPRINT.UK	38.38	-	38.38	38.38
35	09-Sep-15	W M NORRISON	27.00	-	27.00	27.00
36	26-Aug-15	W M NORRISON	30.08	-	30.08	30.08
37	05-Sep-15	W M NORRISON	40.00	-	40.00	40.00
42	14-Oct-15	W M NORRISON	30.01	-	30.01	30.01
47	01-Nov-15	W M NORRISON	45.01	-	45.01	45.01
55	22-Nov-15	W M NORRISON	30.03	-	30.03	30.03
57	13-Dec-15	W M NORRISON	23.29	-	23.29	23.29
56	09-Dec-15	WM MORRISONS PETRO	28.06	-	28.06	28.06
			9,004.87	-	9,004.87	9,004.87
	DR	SAP CODE				813
	CR				880	

Nominal Account Details

Client : Smith Limited
 Year End : 31/03/2016

From Nominal Code **880A** To Nominal Code **881**

Page Breaks after each Nominal Code
 Transactions Sorted by

Account **880A Other creditors - Insurance claim received**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1596	01/04/201		Opening Balance c/f		22,564.00	-22,564.00	JNO	
1643	31/03/201	I/2	PDB - Insurance claim	6,550.85		-16,013.15	JNL	813
1673	31/03/201	G/3/5	Santander - Insurance claim	502.00		-15,511.15	JNL	771
1771	31/03/201	B/2	Jnl 15 - Insurance claim reallocated from Light and Heat	747.99		-14,763.16	JNL	
1780	31/03/201	B/2	Jnl 19 - Receipts from UK Power Network booked as Insurance claim - PYE booked as payment		388.97	-15,152.13	JNL	
Totals				<u>7,800.84</u>	<u>22,952.97</u>	<u>-15,152.13</u>		

Nominal Account Details

Client : Smith Limited
Year End : 31/03/2016

Account 880B Rental Deposit

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1776	31/03/201	B/2	Jnl 17 - Rental deposit reallocated from Rental Income		1,200.00	-1,200.00	JNL	
Totals				<u>0.00</u>	<u>1,200.00</u>	<u>-1,200.00</u>		

Nominal Account Details

Client : Smith Limited
Year End : 31/03/2016

Account 881 Accruals

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1597	01/04/201		Opening Balance c/f		3,037.68	-3,037.68	JNO	
1712	31/03/201	B/2	Jnl 3 - Opening Accruals Reversed - Light and Heat	3,037.68			JNL	
1758	31/03/201	B/2	Jnl 13 - Closing Accruals Provided - Light and Heat		912.50	-912.50	JNL	
1760	31/03/201	B/2	Jnl 13 - Closing Accruals Provided - Water		264.00	-1,176.50	JNL	
Totals				<u>3,037.68</u>	<u>4,214.18</u>	<u>-1,176.50</u>		