



Company - Short Tax Return form

CT600 (Short) (2008) Version 2

for accounting periods ending on or after 1 July 1999

Your company tax return

If we send the company a *Notice* to deliver a company tax return (form *CT603*) 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.

Is this the right form for the company? Read the advice on pages 3 to 6 of the Company tax return guide (the *Guide*) before you start.

The forms in the CT600 series set out the information we need and provide a standard format for calculations. Use the *Guide* to help you complete the return form. It contains general information you may need and box by box advice.

Company information

Company name

Helpful Technology Limited

Company registration number

0 7 1 6 5 9 6 5

Tax Reference as shown on the CT603

2 0 1 4 6 5 6 3 1 2 6 0 2

Type of company

Registered office address

39 Durban Road
Beckenham
Kent
England

Postcode BR3 4EY

About this return

This is the above company's return for the period

from (dd/mm/yyyy)

to (dd/mm/yyyy)

0 1 0 4 2 0 1 4 3 1 0 3 2 0 1 5

Put an 'X' in the appropriate box(es) below

A repayment is due for this return period

A repayment is due for an earlier period

Making more than one return for this company now

This return contains estimated figures

Company part of a group that is not small

Disclosure of tax avoidance schemes

Notice of disclosable avoidance schemes

Transfer pricing

Compensating adjustment claimed

Company qualifies for SME exemption

Accounts

I attach accounts and computations

• for the period to which this return relates

• for a different period

If you are not attaching accounts and computations, say why not

Supplementary Pages

If you are enclosing any Supplementary Pages put an 'X' in the appropriate box(es)

Loans to participators by close companies, form *CT600A*

Charities and Community Amateur Sports Clubs (CASCs), form *CT600E*

Disclosure of tax avoidance schemes, form *CT600J*

Company tax calculation

Turnover

1 Total turnover from trade or profession 1 £ 658,155.00

Income

3 Trading and professional profits 3 £ 235,756.00

4 Trading losses brought forward claimed against profits 4 £

box 3 minus box 4

5 Net trading and professional profits 5 £ 235,756.00

6 Bank, building society or other interest, and profits and gains from non-trading loan relationships 6 £ 46.00

11 Income from UK land and buildings 11 £

14 Annual profits and gains not falling under any other heading 14 £

Chargeable gains

16 Gross chargeable gains 16 £

17 Allowable losses including losses brought forward 17 £

box 16 minus box 17

18 Net chargeable gains 18 £

sum of boxes 5, 6, 11, 14 & 18

21 Profits before other deductions and reliefs 21 £ 235,802.00

Deductions and Reliefs

24 Management expenses under S75 ICTA 1988 24 £

30 Trading losses of this or a later accounting period under S393A ICTA 1988 30 £

31 Put an 'X' in box 31 if amounts carried back from later accounting periods are included in box 30 31

32 Non-trade capital allowances 32 £

35 Charges paid 35 £ 450.00

box 21 minus boxes 24, 30, 32 and 35

37 Profits chargeable to corporation tax 37 £ 235,352.00

Tax calculation

38 Franked investment income 38 £

39 Number of associated companies in this period or 39

40 Associated companies in the first financial year 40

41 Associated companies in the second financial year 41

42 Put an 'X' in box 42 if the company claims to be charged at the starting rate or the small companies' rate on any part of its profits, or is claiming marginal rate relief 42 X

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

Financial year (yyyy)	Amount of profit	Rate of tax	Tax
43 2 0 1 4	44 £ 235,352.00	45 20	46 £ 47,070.40p
53	54 £	55	56 £ p

total of boxes 46 and 56

63 Corporation tax 63 £ 47,070.40p

64 Marginal rate relief 64 £ p

65 Corporation tax net of marginal rate relief 65 £ 47,070.40p

66 Underlying rate of corporation tax 66 %

67 Profits matched with non-corporate distributions 67

68 Tax at non-corporate distributions rate 68 £ p

69 Tax at underlying rate on remaining profits 69 £ p

70 Corporation tax chargeable 70 £ 47,070.40p

See note for box 70 in CT600 Guide

79 Tax payable under S419 ICTA 1988		79	£		p
80 <i>Put an 'X' in box 80 if you completed box A11 in the Supplementary Pages CT600A</i>	80				
84 Income tax deducted from gross income included in profits		84	£		p
85 Income tax repayable to the company		85	£		p
total of boxes 70 and 79 minus box 84					
86 Tax payable - this is your self-assessment of tax payable		86	£	47,070.40	p

Tax reconciliation

91 Tax already paid (and not already repaid)		91	£		p
box 86 minus box 91					
92 Tax outstanding		92	£	47,070.40	p
box 91 minus box 86					
93 Tax overpaid		93	£		p

Information about capital allowances and balancing charges

Charges and allowances included in calculation of trading profits or losses

	Capital allowances	Balancing charges
172 Annual investment allowance	172 £	
105 - 106 Machinery and plant - special rate pool	105 £	106 £
107 - 108 Machinery and plant - main pool	107 £	108 £
109 - 110 Cars	109 £	110 £
111 - 112 Industrial buildings and structures	111 £	112 £
113 - 114 Other charges and allowances	113 £	114 £

Charges and allowances not included in calculation of trading profits or losses

	Capital allowances	Balancing charges
173 Annual investment allowance	173 £	
115 - 116 Other non-trading charges and allowances	115 £	116 £
117 <i>Put an 'X' in box 117 if box 115 includes flat conversion allowances</i>	117	

Qualifying expenditure

118 Expenditure on machinery and plant on which first year allowance is claimed	118 £
174 Designated environmentally friendly machinery and plant	174 £
120 Machinery and plant on long-life assets and integral features	120 £
121 Other machinery and plant	121 £

Losses, deficits and excess amounts

122 Trading losses Case I	calculated under S393 ICTA 1988	122 £	124 Trading losses Case V	calculated under S393 ICTA 1988	124 £
125 Non-trade deficits on loan relationships and derivative contracts	calculated under S82 FA 1996	125 £	127 Schedule A losses	calculated under S392A ICTA 1988	127 £
129 Overseas property business losses Case V	calculated under S392B ICTA 1988	129 £	130 Losses Case VI	calculated under S396 ICTA 1988	130 £
131 Capital losses	calculated under S16 TCGA 1992	131 £	136 Excess management expenses	calculated under S75 ICTA 1988	136 £

Tax District: 201

Tax Reference: 4656312602

**HELPFUL TECHNOLOGY LIMITED
CORPORATION TAX COMPUTATION
FOR THE CORPORATION TAX ACCOUNTING PERIOD
1 APRIL 2014 TO 31 MARCH 2015**

Helpful Technology Limited
Corporation Tax Computation
For the Corporation Tax Accounting Period 1 April 2014 to 31 March 2015

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Helpful Technology Limited
Corporation Tax Computation
For the Corporation Tax Accounting Period 1 April 2014 to 31 March 2015

1 Adjusted Profit / (Loss)

	£	£
Profit / (Loss) per financial statements		232,327
Add back amounts to profits:		
Depreciation	696	
Entertainment	2,329	
Other expenditure not analysed above	450	
	450	3,475
		235,802
Deduct amounts from profits:		
Bank, building society or other interest and profit and gains from non-trading loan relationships	46	
		46
Trade and Professional Profit		235,756

2 Other Expenditure Analysis

	£	£
Charitable Donations		450
		450
		450

3 Profits Chargeable to Corporation Tax

	£	£
Trade and professional profits		235,756
Bank, building society or other interest and profit and gains from non-trading loan relationships		46
Profits chargeable to corporation tax		235,802
Charges paid	450	
Total deductions and reliefs		450
Profits chargeable to corporation tax after deductions and reliefs		235,352

Helpful Technology Limited
Corporation Tax Computation
For the Corporation Tax Accounting Period 1 April 2014 to 31 March 2015

4 Corporation Tax Calculation

Number of associated companies	-		
Number of days in first financial year	365		
			£
Profits chargeable to corporation tax			235,352
	Profit	Rate	Tax
	(£)	of	(£)
		Tax	
		(%)	
Financial year			
2014	235,352.00	20	47,070.40
Corporation tax chargeable			<u>47,070.40</u>
Deduct marginal rate relief			-
Net corporation tax chargeable			<u>47,070.40</u>
			£
Tax payable			<u>47,070.40</u>