

REGISTERED NUMBER: 07617671 (England and Wales)

SM IT Consultant Ltd

Report of the Directors and

Unaudited Financial Statements

for the Year Ended 30th April 2020

Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

**Contents of the Financial Statements
for the Year Ended 30th April 2020**

	Page
Company Information	1
Report of the Directors	2
Chartered Certified Accountants' Report	4
Abridged Income Statement	5
Balance Sheet	6
Notes to the Financial Statements	8
Detailed Profit and Loss Account	12

SM IT Consultant Ltd
Company Information
for the Year Ended 30th April 2020

DIRECTORS: Mr S Manoharan
Mrs R Shibu

SECRETARY: Mrs R Shibu

REGISTERED OFFICE: 3 Black Lion Court
Mill Road
Gillingham
ME7 1HL

REGISTERED NUMBER: 07617671 (England and Wales)

ACCOUNTANTS: Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

SM IT Consultant Ltd

Report of the Directors for the Year Ended 30th April 2020

The directors present their report with the financial statements of the company for the year ended 30th April 2020.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of Information technology consultancy activities

DIVIDENDS

Interim dividends per share were paid as follows:

£200	- 31st March 2020
£15	- 25th April 2020
<hr/>	
£215	
<hr/>	

The directors recommend that no final dividend be paid.

The total distribution of dividends for the year ended 30th April 2020 will be £21,500.

DIRECTORS

Mrs R Shibu has held office during the whole of the period from 1st May 2019 to the date of this report.

Other changes in directors holding office are as follows:

Mr S Manoharan - appointed 12th January 2020

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

SM IT Consultant Ltd

**Report of the Directors
for the Year Ended 30th April 2020**

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD:



.....
Mr S Manoharan - Director

Date: Jul 14, 2020
.....

**Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
SM IT Consultant Ltd**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of SM IT Consultant Ltd for the year ended 30th April 2020 which comprise the Abridged Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of SM IT Consultant Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of SM IT Consultant Ltd and state those matters that we have agreed to state to the Board of Directors of SM IT Consultant Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that SM IT Consultant Ltd 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 of SM IT Consultant Ltd. You consider that SM IT Consultant Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of SM IT Consultant Ltd. 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 statutory financial statements.

Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

Date:

SM IT Consultant Ltd

**Abridged Income Statement
for the Year Ended 30th April 2020**

	Notes	2020 £	2019 £
GROSS PROFIT		30,240	63,532
Administrative expenses		<u>3,256</u>	<u>45,883</u>
OPERATING PROFIT	5	26,984	17,649
Interest receivable and similar income		<u>71</u>	<u>-</u>
PROFIT BEFORE TAXATION		27,055	17,649
Tax on profit	6	<u>5,170</u>	<u>2,875</u>
PROFIT FOR THE FINANCIAL YEAR		<u><u>21,885</u></u>	<u><u>14,774</u></u>

The notes form part of these financial statements

Balance Sheet
30th April 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Property, plant and equipment	8	465	620
CURRENT ASSETS			
Debtors	9	5,183	9,266
Cash at bank and in hand		14,530	264
		<u>19,713</u>	<u>9,530</u>
CREDITORS			
Amounts falling due within one year	10	<u>17,853</u>	<u>8,210</u>
NET CURRENT ASSETS		<u>1,860</u>	<u>1,320</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>2,325</u></u>	<u><u>1,940</u></u>
CAPITAL AND RESERVES			
Called up share capital	12	100	100
Retained earnings	13	<u>2,225</u>	<u>1,840</u>
SHAREHOLDERS' FUNDS		<u><u>2,325</u></u>	<u><u>1,940</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Balance Sheet - continued
30th April 2020

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement for the year ended 30th April 2020 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue onJul.14, 2020..... and were signed on its behalf by:



.....
Mr S Manoharan - Director

**Notes to the Financial Statements
for the Year Ended 30th April 2020**

1. STATUTORY INFORMATION

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

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Turnover

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Turnover is generated from the ordinary activities of the business and is recognized when the right to consideration becomes due.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

**Notes to the Financial Statements - continued
for the Year Ended 30th April 2020**

3. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Going concern

In the director's assessment of the company's ability to continue as a going concern, there are no material uncertainties that may cast significant doubt about the company's ability to continue as a going concern.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2019 - 1).

5. OPERATING PROFIT

The operating profit is stated after charging:

	2020	2019
	£	£
Depreciation - owned assets	155	347
	<u>155</u>	<u>347</u>

6. TAXATION

Analysis of the tax charge

The tax charge on the profit for the year was as follows:

	2020	2019
	£	£
Current tax:		
UK corporation tax	5,170	2,875
	<u>5,170</u>	<u>2,875</u>
Tax on profit	5,170	2,875
	<u>5,170</u>	<u>2,875</u>

7. DIVIDENDS

	2020	2019
	£	£
Ordinary shares of £1 each		
Interim	21,500	14,000
	<u>21,500</u>	<u>14,000</u>

Notes to the Financial Statements - continued
for the Year Ended 30th April 20208. **PROPERTY, PLANT AND EQUIPMENT**Computer
equipment
£**COST**At 1st May 2019
and 30th April 2020

967

DEPRECIATIONAt 1st May 2019
Charge for year

347

155

At 30th April 2020

502

NET BOOK VALUE

At 30th April 2020

465

At 30th April 2019

620

9. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2020

2019

£

£

Trade debtors

5,183

9,266

10. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2020

2019

£

£

Bank loans and overdrafts (see note 11)

-

761

Trade creditors

-

4,574

Tax

5,237

2,875

VAT

6,048

-

Directors' current accounts

6,208

-

Accrued expenses

360

-

17,853

8,210

11. **LOANS**

An analysis of the maturity of loans is given below:

2020

2019

£

£

Amounts falling due within one year or on demand:

Bank overdrafts

-

761

SM IT Consultant Ltd

**Notes to the Financial Statements - continued
for the Year Ended 30th April 2020**

12. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2020	2019
Number:	Class:		£	£
100	Ordinary	£1	100	100
			<u>100</u>	<u>100</u>

13. RESERVES

	Retained earnings £
At 1st May 2019	1,840
Profit for the year	21,885
Dividends	(21,500)
	<u>2,225</u>
At 30th April 2020	<u>2,225</u>

14. RELATED PARTY DISCLOSURES

During the year, total dividends of £21,500 were paid to the directors.

Ms R Shibu
Director

At the reporting date, the company owed £6,208 (2019: Nil) to Ms Shibu.

SM IT Consultant Ltd

**Detailed Profit and Loss Account
for the Year Ended 30th April 2020**

	2020		2019
	£	£	£
Sales		30,240	63,532
Other income			
Deposit account interest		71	-
		<u>30,311</u>	<u>63,532</u>
Expenditure			
Use of residence as office	650		-
Directors' salaries	-	42,000	
Rent	-	650	
Telephone	138	-	
Post and stationery	51	-	
Travelling	1,261	2,126	
Motor expenses	236	-	
Light and heat	135	400	
Sundry expenses	13	-	
Accountancy	360	360	
	<u>2,844</u>		<u>45,536</u>
		27,467	17,996
Finance costs			
Bank charges		257	-
		<u>27,210</u>	<u>17,996</u>
Depreciation			
Computer equipment		155	347
NET PROFIT		<u><u>27,055</u></u>	<u><u>17,649</u></u>

REGISTERED NUMBER: 07617671 (England and Wales)

SM IT Consultant Ltd

Unaudited Financial Statements

for the Year Ended 30th April 2020

Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

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for the Year Ended 30th April 2020**

	Page
Company Information	1
Chartered Certified Accountants' Report	2
Abridged Balance Sheet	3
Notes to the Financial Statements	5

SM IT Consultant Ltd
Company Information
for the Year Ended 30th April 2020

DIRECTORS:

Mr S Manoharan
Mrs R Shibu

SECRETARY:

Mrs R Shibu

REGISTERED OFFICE:

3 Black Lion Court
Mill Road
Gillingham
ME7 1HL

REGISTERED NUMBER:

07617671 (England and Wales)

ACCOUNTANTS:

Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

**Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
SM IT Consultant Ltd**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of SM IT Consultant Ltd for the year ended 30th April 2020 which comprise the Abridged Income Statement, Abridged Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of SM IT Consultant Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of SM IT Consultant Ltd and state those matters that we have agreed to state to the Board of Directors of SM IT Consultant Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that SM IT Consultant Ltd 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 of SM IT Consultant Ltd. You consider that SM IT Consultant Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of SM IT Consultant Ltd. 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 statutory financial statements.

Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

Date:

Abridged Balance Sheet
30th April 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Property, plant and equipment	5	465	620
CURRENT ASSETS			
Debtors		5,183	9,266
Cash at bank and in hand		14,530	264
		<u>19,713</u>	<u>9,530</u>
CREDITORS			
Amounts falling due within one year		<u>17,853</u>	<u>8,210</u>
NET CURRENT ASSETS		<u>1,860</u>	<u>1,320</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>2,325</u></u>	<u><u>1,940</u></u>
CAPITAL AND RESERVES			
Called up share capital	6	100	100
Retained earnings	7	<u>2,225</u>	<u>1,840</u>
SHAREHOLDERS' FUNDS		<u><u>2,325</u></u>	<u><u>1,940</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Abridged Balance Sheet - continued
30th April 2020

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 30th April 2020 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue onJul.14, 2020..... and were signed on its behalf by:



.....
Mr S Manoharan - Director

**Notes to the Financial Statements
for the Year Ended 30th April 2020**

1. STATUTORY INFORMATION

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

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Turnover

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Turnover is generated from the ordinary activities of the business and is recognized when the right to consideration becomes due.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Notes to the Financial Statements - continued
for the Year Ended 30th April 2020

3. **ACCOUNTING POLICIES - continued**

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Going concern

In the director's assessment of the company's ability to continue as a going concern, there are no material uncertainties that may cast significant doubt about the company's ability to continue as a going concern.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2019 - 1).

5. **PROPERTY, PLANT AND EQUIPMENT**

	Totals £
COST	
At 1st May 2019	
and 30th April 2020	967
DEPRECIATION	
At 1st May 2019	347
Charge for year	155
At 30th April 2020	502
NET BOOK VALUE	
At 30th April 2020	465
At 30th April 2019	620

6. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2020 £	2019 £
100	Ordinary	£1	100	100

Notes to the Financial Statements - continued
for the Year Ended 30th April 2020

7. **RESERVES**

	Retained earnings £
At 1st May 2019	1,840
Profit for the year	21,885
Dividends	<u>(21,500)</u>
At 30th April 2020	<u>2,225</u>

8. **RELATED PARTY DISCLOSURES**

During the year, total dividends of £21,500 were paid to the directors.

Ms R Shibu
Director

At the reporting date, the company owed £6,208 (2019: Nil) to Ms Shibu.

SM IT CONSULTANT LTD

MINUTES of the MEETING of the DIRECTORS held at 3 Black Lion Court, Mill Road, Gillingham, ME7 1HL onJul 14, 2020.....

PRESENT: Ms R Shibu
 Mr S Manoharan


MINUTES: The Minutes of the Meeting of the Directors held previously were read.

ACCOUNTS: The Chairman produced a copy of the company's Profit and Loss Account for the year ended 30 April 2020 and the Balance Sheet as at that date. After due consideration, IT WAS RESOLVED that such Accounts be approved for presentation to the Members at the General Meeting and the said Balance Sheet be signed on behalf of the Board by a director.

DIVIDEND: IT WAS RESOLVED that Interim dividends of £215.00 per share were paid in respect of the year ended 30 April 2020. Also, it was resolved that no Final Dividend be recommended in respect of such period.

LETTER OF
REPRESENTATION: IT WAS RESOLVED that the Letter of Representation be approved and the said signed on behalf of the board by a director.

ANNUAL GENERAL
MEETING: IT WAS RESOLVED that with the consent of all the Members entitled to attend and vote thereat, the Annual General Meeting of the Company be held forthwith.


.....
Mr S Manoharan
Chairman

SM IT CONSULTANT LTD

MINUTES of an ANNUAL GENERAL MEETING of the MEMBERS held at 3 Black
Lion Court, Mill Road, Gillingham, ME7 1HL on ~~..Jul.14, 2020~~ **Jul 14, 2020**....

PRESENT: Ms R Shibu


NOTICE: The Notice convening the Meeting was taken as read.

ACCOUNTS: The Chairman produced a copy of the company's Profit and Loss Account for the year ended 30 April 2020 and Balance Sheet as at that date, duly signed by the Directors and with the Accountants' Report thereon, and after discussion, IT WAS RESOLVED that these Accounts be and are hereby adopted as received.

DIRECTOR'S
REMUNERATION: IT WAS RESOLVED that the Director's Remuneration as charged in the accounts be and is hereby approved as follows in respect of year ended 30 April 2020:

Ms R Shibu	Nil
Mr S Manoharan	Nil

ACCOUNTANTS: IT WAS RESOLVED that Naail & Co., are hereby appointed as Accountants of the company and that their fee be fixed by arrangement with the Directors.


.....
Mr S Manoharan
Chairman

Our Ref: NA/SMI101/LK

Date: 14 July 2020

Private & Confidential

Mr S Manoharan
SM IT Consultant Ltd
3 Black Lion Court
Mill Road
Gillingham
ME7 1HL

Dear Mr Manoharan,

SM IT CONSULTANT LTD
ACCOUNTS FOR THE YEAR 30 APRIL 2020

During the course of the preparation of your accounts for the year ending 30 April 2020, 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.

Representation

- 1 You acknowledged as directors that you have fulfilled your responsibilities under the Companies Act 2006 for making accurate representations to ourselves and for the accounts which we have prepared for the company.
- 2 You confirmed that all accounting records had been made available to ourselves for the purpose of preparing the company's accounts and that all the transactions undertaken by the company had been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders' meetings, had been made available to ourselves.
- 3 You confirmed that the company had no liabilities or contingent liabilities other than those disclosed in the accounts.
- 4 You confirmed that there have been no events since the balance sheet date which required disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
- 5 You confirmed that the company has had, at no time during the period, 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.
- 6 You confirmed that the only bank accounts held by the company during the year ended 30 April 2020.

Bank Details	Account Number	Sort Code
Santander	20125483	09-01-28
_____	_____	_____

You also confirmed that the company has no other bank accounts in the UK or overseas.

- 7 You confirmed that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that you are not aware of any further related party matters or transactions.

Party	Relationship	Nature of transaction
Ms R Shibu	Director & 100% shareholder	Company owes an amount to him at the year end. Interim dividend paid to him during the year.
Mr S Manoharam	Director	

You confirmed that you were aware that a related party of the company is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the company or vice versa and as a result will include: shareholders (as a guide with more than 20% of the voting rights), directors, other key management, close family and other business interests of the previous.

- 8 You confirmed that the company has not contracted for any capital expenditure other than as disclosed in the accounts.
- 9 You confirmed that there are no companies associated with this company for tax purposes. You confirmed your understanding that companies are associated for tax purposes if they are under the control of the same person or persons and that for this purpose a person might be treated as one and the same person as: a close relative; a business partner; a trustee of a settlement of which the person or a relative was the settlor; and any company in which any of these is also a shareholder.
- 10 You confirmed that there are no laws or regulations that are central to the company's ability to conduct its business.
- 11 You confirmed that, having considered your expectations and intentions for the next twelve months and the availability of working capital, the company is a going concern.
- 12 You confirmed that the disclosures in notes to the accounts are an accurate reflection of your plans and the reasons for your confirmation of the company's ability to continue trading.
- 13 You confirmed that no specific representations made to us during the course of preparing your accounts.

Yours faithfully

Naail & Co.

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.

Yours faithfully

.....
Mr S Manoharan
On behalf of the board of directors

Date: Jul 14, 2020
.....

Company Tax Return

CT600 (2020) Version 3

for accounting periods starting on or after 1 April 2015

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	SM IT Consultant Ltd									
2	Company registration number	0	7	6	1	7	6	7	1		
3	Tax reference	4	4	5	2	9	2	2	4	0	7
4	Type of company										0

Northern Ireland

Put an 'X' in the appropriate box(es) 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 above company's return for the period

30	from DD MM YYYY	35	to DD MM YYYY
	0 1 0 5 2 0 1 9		3 0 0 4 2 0 2 0

Put an 'X' in the appropriate box(es) 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"/>

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"/>
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"/>
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"/>
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"/>
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"/>
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"/>
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"/>

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"/>
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"/>
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"/>

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"/>
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"/>
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"/>

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"/>
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"/>
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"/>
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"/>
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"/>

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	£													•	0	0
265	Non-trading losses on intangible fixed assets	£													•	0	0
275	Total trading losses of this or a later accounting period	£													•	0	0
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275																
285	Trading losses carried forward and claimed against total profits	£													•	0	0
290	Non-trade capital allowances	£													•	0	0
295	Total of deductions and reliefs – total of boxes 240 to 275, 285 and 290	£											0		•	0	0
300	Profits before qualifying donations and group relief – box 235 minus box 295	£							2	7	2	1	0		•	0	0
305	Qualifying donations	£													•	0	0
310	Group relief	£													•	0	0
312	Group relief for carried forward losses	£													•	0	0
315	Profits chargeable to Corporation Tax – box 300 minus boxes 305, 310 and 312	£							2	7	2	1	0		•	0	0
320	Ring fence profits included	£													•	0	0
325	Northern Ireland profits included	£													•	0	0

Tax calculation

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

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330	2019	335	£ 24980	340	19.00	345	£ 4746.20 p
		350	£	355		360	£ p
		365	£	370		375	£ p
380	2020	385	£ 2230	390	19.00	395	£ 423.70 p
		400	£	405		410	£ p
		415	£	420		425	£ p

Corporation Tax total of boxes 345, 360, 375, 395, 410 and 425	430	£							5	1	6	9	•	9	0
Marginal relief for ring fence trades	435	£											•		
Corporation Tax chargeable box 430 minus box 435	440	£							5	1	6	9	•	9	0

Reliefs and deductions in terms of tax

445	Community investment 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"/>
450	Double taxation 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"/>
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim															<input type="text"/>
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period															<input type="text"/>
465	Advance 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"/>
470	Total reliefs and deduction in terms of tax - total of boxes 445, 450 and 465	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	£										5	1	6	9	•	9	0	
480	Tax payable on loans and arrangements to participants	£														0	•	0	0
485	Put an ‘X’ in box 485 if you completed box A70 in the supplementary pages CT600A																		<input type="checkbox"/>
490	CFC tax payable	£															•		
495	Bank levy payable	£															•		
496	Bank surcharge payable	£															•		
500	CFC tax, bank levy and bank surcharge payable – total of boxes 490, 495 and 496	£															•		
505	Supplementary charge (ring fence trades) payable	£															•		
510	Tax chargeable – total of boxes 475, 480, 500 and 505	£										5	1	6	9	•	9	0	
515	Income Tax deducted from gross income included in profits	£															•		
520	Income Tax repayable to the company	£															•		
525	Self-assessment of tax payable before restitution tax – box 510 minus box 515	£										5	1	6	9	•	9	0	
527	Restitution tax	£															•		
528	Self-assessment of tax payable – total of boxes 525 and 527	£										5	1	6	9	•	9	0	

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"/> . <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"/> <input type="text"/>
540	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"/>
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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <input type="text"/>
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"/> <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"/> <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"/> <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"/> <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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 5 1 6 9 . 9 0
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"/> <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"/> <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"/> <input type="text"/>

Information about capital allowances and balancing charges

Allowances and charges in calculation of trading profits and losses

	Capital allowances		Balancing charges
Annual investment allowance	690 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 pool	695 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	700	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 – main pool	705 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	710	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	711 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
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"/>
Business premises renovation	715 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	720	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/>
Other allowances and charges	725 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	730	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 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"/> <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"/>		
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"/>
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"/>
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"/>
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"/>

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"/>	•	<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"/>	•	<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"/>	•	<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"/>	•	<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"/>	•	<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 £ <input type="text"/>		785 £ <input type="text"/>
Losses of trades carried on wholly outside the UK	790 £ <input type="text"/>		
Non-trade deficits on loan relationships and derivative contracts	795 £ <input type="text"/>		800 £ <input type="text"/>
UK property business losses	805 £ <input type="text"/>		810 £ <input type="text"/>
Overseas property business losses	815 £ <input type="text"/>		
Losses from miscellaneous transactions	820 £ <input type="text"/>		
Capital losses	825 £ <input type="text"/>		
Non-trading losses on intangible fixed assets	830 £ <input type="text"/>		835 £ <input type="text"/>

Excess amounts

	Amount		Maximum available for surrender as group relief
Non-trade capital allowances			840 £ <input type="text"/>
Qualifying donations			845 £ <input type="text"/>
Management expenses	850 £ <input type="text"/>		855 £ <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"/> <input type="text"/>

Payments to a person other than the company

945	<p>Complete the authority below if you want the repayment to be made to a person other than the company</p> <p>I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc)</p> <input type="text"/>
950	<p>of (enter company name)</p> <input type="text"/>
955	<p>authorise (enter name)</p> <input type="text"/>
960	<p>of address (enter address)</p> <input type="text"/>
965	<p>Nominee reference</p> <input type="text"/> <p>to receive payment on company's behalf</p>
970	<p>Name</p> <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	<p>Name</p> <input type="text" value="S MANOHARAN"/>
980	<p>Date DD MM YYYY</p> <p>Jul 14, 2020 <input type="text"/><input type="text"/><input type="text"/><input type="text"/></p>
985	<p>Status</p> <input type="text" value="DIRECTOR"/>

DIVIDEND VOUCHER

SM IT Consultant Ltd

3 Black Lion Court
Mill Road
Gillingham
ME7 1HL
England

Registered in England and Wales
Registered No. 07617671

Mrs Rejitha Shibu
3
Black Lion Court
Mill Road
Gillingham
ME7 1HL
England

Ordinary shares of £1 each

Interim dividend for the financial year ended 30/04/2020
Paid on 31/03/2020 in respect of holdings registered as at 31/03/2020

Holding	Rate of Dividend per Share	Dividend Payable
100	£200	£20000.00

This voucher should be kept. It will be accepted by H.M. Revenue and Customs.
Remember, you have a legal obligation to keep records for tax purposes.



Mr S Manoharan - Director

DIVIDEND VOUCHER

SM IT Consultant Ltd

3 Black Lion Court
Mill Road
Gillingham
ME7 1HL
England

Registered in England and Wales
Registered No. 07617671

Mrs Rejitha Shibu
3
Black Lion Court
Mill Road
Gillingham
ME7 1HL
England

Ordinary shares of £1 each

Interim dividend for the financial year ended 30/04/2020
Paid on 25/04/2020 in respect of holdings registered as at 25/04/2020

Holding	Rate of Dividend per Share	Dividend Payable
100	£15	£1500.00

This voucher should be kept. It will be accepted by H.M. Revenue and Customs.
Remember, you have a legal obligation to keep records for tax purposes.



Mr S Manoharan - Director

Sm It Consultant Ltd

Minutes of a meeting of the directors held at 3 Black Lion Court, Mill Road, Gillingham, ME7 1HL on Tuesday 31st March 2020 at 10:30AM

Present

Mr Shibu Manoharan (Chairman, Director)

Ms Rejitha Shibu (Director, Secretary)

QUORUM

The Chairman, having noted that a quorum was present in accordance with s318 Companies Act 2006, declared the meeting open.

PREVIOUS MINUTES

The minutes of the previous Board Meeting were accepted as a true and accurate record of the proceedings.

DIVIDENDS

After due consideration of the financial position of the Company and on the recommendation of the directors it was noted that the Company's profits available for distribution (within the meaning of Part 23 of the Companies Act 2006) were more than sufficient to permit the payment of the following dividend.

IT WAS RESOLVED that an interim dividend of £200.00 per Ordinary share of £1 each in respect of the financial year ended 30th April 2020 to be paid on the 31st March 2020 to those persons entered in the register of members at the close of business on the 31st March 2020.

Any Other Business

There being no further business the meeting was closed.



Mr Shibu Manoharan (Chairman)

.....

Jul 14, 2020

Date

.....

Sm It Consultant Ltd

Minutes of a meeting of the directors held at 3 Black Lion Court, Mill Road, Gillingham, ME7 1HL on Saturday 25th April 2020 at 11:00AM

Present

Mr Shibu Manoharan (Chairman, Director)

Ms Rejitha Shibu (Director, Secretary)

QUORUM

The Chairman, having noted that a quorum was present in accordance with s318 Companies Act 2006, declared the meeting open.

PREVIOUS MINUTES

The minutes of the previous Board Meeting were accepted as a true and accurate record of the proceedings.

DIVIDENDS

After due consideration of the financial position of the Company and on the recommendation of the directors it was noted that the Company's profits available for distribution (within the meaning of Part 23 of the Companies Act 2006) were more than sufficient to permit the payment of the following dividend.

IT WAS RESOLVED that an interim dividend of £15.00 per Ordinary share of £1 each in respect of the financial year ended 30th April 2020 to be paid on the 25th April 2020 to those persons entered in the register of members at the close of business on the 25th April 2020.

Any Other Business

There being no further business the meeting was closed.



Mr Shibu Manoharan (Chairman)

.....
Jul 14, 2020

Date

SMI101-Full accounts (final)-SM-20200714-124958-514[213285]

Final Audit Report

2020-07-14

Created:	2020-07-14
By:	Naail & Co Ltd (info@naailandco.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAtiNwnbNfZufPzVLn3uPQPRVT1jj54kJF

"SMI101-Full accounts (final)-SM-20200714-124958-514[213285]" History

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2020-07-14 - 5:01:07 PM GMT
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