



**Brayan & Spencer Associates**  
whatever business you are in we provide the ...finishing touches

## **Non VAT Registered Trading Companies**

Gross Income or Gross Expenditure whichever is greater	<b>Up to 10,000</b>	<b>10,000 - 56,000</b>
<b>Annual Cost £</b>	£ 365	£ 525
<b>Equivalent Cost Per Day</b>	£ 1.00	£ 1.44