

**BYTEMARK COMPUTER CONSULTING LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 JULY 2012**

**COMPANY REGISTRATION NO. 04484629 (England and Wales)**

**Hunter Gee Holroyd  
Club Chambers  
Museum Street  
York  
YO1 7DN**

# BYTEMARK COMPUTER CONSULTING LTD

## COMPANY INFORMATION

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<b>Directors</b>	Mr M E Bloch Mr P R Taphouse Mr G Davies
<b>Company number</b>	04484629
<b>Registered office</b>	The Raylor Centre James Street York YO10 3DW
<b>Accountants</b>	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN
<b>Business address</b>	The Raylor Centre James Street York YO10 3DW
<b>Bankers</b>	Barclays Bank Plc 1 2 and 3 Parliament Street York YO1 1XD

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# BYTEMARK COMPUTER CONSULTING LTD

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# BYTEMARK COMPUTER CONSULTING LTD

## DIRECTORS' REPORT *FOR THE YEAR ENDED 31 JULY 2012*

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The directors present their report and financial statements for the year ended 31 July 2012.

### **Principal activities**

The principal activity of the company continued to be that of internet service provider.

### **Directors**

The following directors have held office since 1 August 2011:

Mr M E Bloch  
Mr P R Taphouse  
Mr G Davies

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board

Mr P R Taphouse  
**Director**  
17 December 2012

# BYTEMARK COMPUTER CONSULTING LTD

## CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF BYTEMARK COMPUTER CONSULTING LTD FOR THE YEAR ENDED 31 JULY 2012

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bytemark Computer Consulting Ltd for the year ended 31 July 2012 set out on pages 3 to 11 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Bytemark Computer Consulting Ltd, as a body, in accordance with the terms of our engagement letter dated 24 November 2011. Our work has been undertaken solely to prepare for your approval the financial statements of Bytemark Computer Consulting Ltd and state those matters that we have agreed to state to the Board of Directors of Bytemark Computer Consulting Ltd, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bytemark Computer Consulting Ltd and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Bytemark Computer Consulting 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 Bytemark Computer Consulting Ltd. You consider that Bytemark Computer Consulting 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 Bytemark Computer Consulting 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.

20 December 2012

**Hunter Gee Holroyd**  
Chartered Accountants  
Club Chambers  
Museum Street  
York  
YO1 7DN

# BYTEMARK COMPUTER CONSULTING LTD

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 JULY 2012

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		2012 £	2011 £
<b>Turnover</b>		2,517,012	1,906,343
Cost of sales		(926,994)	(826,776)
<b>Gross profit</b>		<u>1,590,018</u>	<u>1,079,567</u>
Administrative expenses		(1,125,917)	(864,671)
<b>Operating profit</b>	<b>2</b>	<u>464,101</u>	<u>214,896</u>
Other interest receivable and similar income	<b>3</b>	93	66
Interest payable and similar charges		(5,142)	(6,522)
<b>Profit on ordinary activities before taxation</b>		<u>459,052</u>	<u>208,440</u>
Tax on profit on ordinary activities	<b>4</b>	(62,464)	(25,687)
<b>Profit for the year</b>	<b>14</b>	<u><u>396,588</u></u>	<u><u>182,753</u></u>

# BYTEMARK COMPUTER CONSULTING LTD

## BALANCE SHEET AS AT 31 JULY 2012

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	Notes	2012 £	£	2011 £	£
<b>Fixed assets</b>					
Intangible assets	6		4,835		-
Tangible assets	7		933,233		882,237
			<u>938,068</u>		<u>882,237</u>
<b>Current assets</b>					
Debtors	8	160,320		122,633	
Cash at bank and in hand		411,186		204,891	
		<u>571,506</u>		<u>327,524</u>	
<b>Creditors: amounts falling due within one year</b>	9	(789,131)		(716,086)	
<b>Net current liabilities</b>			(217,625)		(388,562)
<b>Total assets less current liabilities</b>			<u>720,443</u>		<u>493,675</u>
<b>Creditors: amounts falling due after more than one year</b>	10		(9,123)		-
<b>Provisions for liabilities</b>	11		-		(8,943)
			<u>711,320</u>		<u>484,732</u>
<b>Capital and reserves</b>					
Called up share capital	13		100		100
Profit and loss account	14		711,220		484,632
<b>Shareholders' funds</b>			<u>711,320</u>		<u>484,732</u>

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# BYTEMARK COMPUTER CONSULTING LTD

## BALANCE SHEET (CONTINUED)

*AS AT 31 JULY 2012*

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For the financial year ended 31 July 2012 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board for issue on 17 December 2012

Mr M E Bloch  
**Director**

**Company Registration No. 04484629**



# BYTEMARK COMPUTER CONSULTING LTD

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 JULY 2012*

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### **1.3 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### **1.4 Patents**

Patents are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives.

#### **1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	50 years straight line
Computer equipment	3 years straight line
Fixtures fittings and equipment	15% reducing balance and 3 years straight line

#### **1.6 Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### **1.7 Pensions**

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

#### **1.8 Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

# BYTEMARK COMPUTER CONSULTING LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2012

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<b>2</b>	<b>Operating profit</b>	<b>2012</b>	<b>2011</b>
		<b>£</b>	<b>£</b>
	Operating profit is stated after charging:		
	Depreciation of tangible assets	459,621	372,888
	Directors' remuneration	25,650	40,454
		<u>          </u>	<u>          </u>
	The number of directors for whom retirement benefits are accruing under defined contribution schemes amounted to 2 (2011 - 2).		
<b>3</b>	<b>Investment income</b>	<b>2012</b>	<b>2011</b>
		<b>£</b>	<b>£</b>
	Bank interest	93	66
		<u>          </u>	<u>          </u>
		93	66
		<u>          </u>	<u>          </u>
<b>4</b>	<b>Taxation</b>	<b>2012</b>	<b>2011</b>
		<b>£</b>	<b>£</b>
	<b>Domestic current year tax</b>		
	U.K. corporation tax	90,926	38,119
		<u>          </u>	<u>          </u>
	<b>Total current tax</b>	90,926	38,119
	<b>Deferred tax</b>		
	Deferred tax	(28,462)	(12,432)
		<u>          </u>	<u>          </u>
		62,464	25,687
		<u>          </u>	<u>          </u>
<b>5</b>	<b>Dividends</b>	<b>2012</b>	<b>2011</b>
		<b>£</b>	<b>£</b>
	Ordinary final paid	170,000	150,400
		<u>          </u>	<u>          </u>

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# BYTEMARK COMPUTER CONSULTING LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2012*

### 6 Intangible fixed assets

	<b>Patents £</b>
<b>Cost</b>	
At 1 August 2011	-
Additions	4,835
	4,835
At 31 July 2012	4,835
	4,835
<b>Net book value</b>	
At 31 July 2012	4,835
	4,835
At 31 July 2011	-
	-

### 7 Tangible fixed assets

	<b>Leasehold property £</b>	<b>Computer equipment £</b>	<b>Fixtures fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 August 2011	-	2,069,639	13,693	2,083,332
Additions	704	518,203	7,229	526,136
Disposals	-	(155,214)	-	(155,214)
	704	2,432,628	20,922	2,454,254
At 31 July 2012	704	2,432,628	20,922	2,454,254
	704	2,432,628	20,922	2,454,254
<b>Depreciation</b>				
At 1 August 2011	-	1,197,456	3,638	1,201,094
On disposals	-	(139,694)	-	(139,694)
Charge for the year	-	456,635	2,986	459,621
	-	1,514,397	6,624	1,521,021
At 31 July 2012	-	1,514,397	6,624	1,521,021
	-	1,514,397	6,624	1,521,021
<b>Net book value</b>				
At 31 July 2012	704	918,231	14,298	933,233
	704	918,231	14,298	933,233
At 31 July 2011	-	872,182	10,055	882,237
	-	872,182	10,055	882,237

# BYTEMARK COMPUTER CONSULTING LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2012*

**7 Tangible fixed assets** **(Continued)**

Included above are assets held under finance leases or hire purchase contracts as follows:

	<b>Fixtures fittings and equipment £</b>
<b>Net book values</b>	
At 31 July 2012	57,344
	<u>          </u>
At 31 July 2011	63,049
	<u>          </u>
 <b>Depreciation charge for the year</b>	
At 31 July 2012	11,469
	<u>          </u>
At 31 July 2011	12,610
	<u>          </u>

	<b>2012 £</b>	<b>2011 £</b>
<b>8 Debtors</b>		
Trade debtors	124,897	114,938
Other debtors	15,904	7,695
Deferred tax asset (see note 11)	19,519	-
	<u>          </u>	<u>          </u>
	<u>160,320</u>	<u>122,633</u>

	<b>2012 £</b>	<b>2011 £</b>
<b>9 Creditors: amounts falling due within one year</b>		
Net obligations under hire purchase contracts	36,303	38,115
Trade creditors	65,558	78,953
Taxation and social security	157,983	74,151
Amounts invoiced in advance	520,084	511,240
Other creditors	9,203	13,627
	<u>          </u>	<u>          </u>
	<u>789,131</u>	<u>716,086</u>

The net obligations under hire purchase are secured on the assets of the company.

# BYTEMARK COMPUTER CONSULTING LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2012

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<b>10</b>	<b>Creditors: amounts falling due after more than one year</b>	<b>2012</b>	<b>2011</b>
		<b>£</b>	<b>£</b>
	Net obligations under hire purchase contracts	9,123	-
		<u>          </u>	<u>          </u>
	The net obligations under hire purchase are secured on the assets of the company.		
<b>11</b>	<b>Provisions for liabilities</b>		
	<b>The deferred tax asset (included in debtors, note 8) is made up as follows:</b>		
		<b>2012</b>	
		<b>£</b>	
	Balance at 1 August 2011	8,943	
	Profit and loss account	(28,462)	
	Balance at 31 July 2012	<u>(19,519)</u>	
			<b>2011</b>
			<b>£</b>
	(Decelerated)/accelerated capital allowances	<u>(19,519)</u>	<u>8,943</u>
<b>12</b>	<b>Pension costs</b>		
	<b>Defined contribution</b>		
		<b>2012</b>	<b>2011</b>
		<b>£</b>	<b>£</b>
	Contributions payable by the company for the year	22,845	35,440
		<u>          </u>	<u>          </u>
<b>13</b>	<b>Share capital</b>	<b>2012</b>	<b>2011</b>
		<b>£</b>	<b>£</b>
	<b>Allotted, called up and fully paid</b>		
	100 Ordinary shares of £1 each	100	100
		<u>          </u>	<u>          </u>

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# BYTEMARK COMPUTER CONSULTING LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2012*

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### 14 Statement of movements on profit and loss account

	<b>Profit and loss account £</b>
Balance at 1 August 2011	484,632
Profit for the year	396,588
Dividends paid	(170,000)
	<hr/>
Balance at 31 July 2012	711,220
	<hr/> <hr/>

### 15 Control

The company was under the control of Mr P Taphouse and Mr M Bloch throughout the current and previous periods by virtue of their ownership of 100% of the issued share capital.

# BYTEMARK COMPUTER CONSULTING LTD

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 JULY 2012

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	£	2012 £	£	2011 £
<b>Turnover</b>				
Sales		2,517,012		1,906,343
<b>Cost of sales</b>				
Purchases	926,994		826,776	
		(926,994)		(826,776)
<b>Gross profit</b>		1,590,018		1,079,567
<b>Administrative expenses</b>		(1,125,917)		(864,671)
<b>Operating profit</b>		464,101		214,896
<b>Other interest receivable and similar income</b>				
Bank interest	89		42	
Corporation tax interest received	4		24	
		93		66
<b>Interest payable</b>				
Hire purchase interest	5,142		4,741	
Loan interest paid	-		1,781	
		(5,142)		(6,522)
<b>Profit before taxation</b>		459,052		208,440

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