

Bytemark Hosting tax reconciliations

Tax reconciliations required in accounts:

BMHL	2015	2014
Profit as per the accounts	<u>178,055</u>	<u>181,922</u>
Expected tax due at 20%	35,611	36,384
Effect of non taxable income (dividends)		
Impact of group relief claimed from Bytemark Computer Consulting l	-32,568	-33,077
Effect of capital allowances in excess of depreciation charges	<u>2</u>	<u>-3,307</u>
Current taxation owing	<u>3,045</u>	<u>0</u>
Deferred taxation		
Effect of capital allowances in excess of depreciation charges	<u>3,043</u>	<u>3,307</u>
Total deferred taxation charge	<u>3,043</u>	<u>3,307</u>
Total taxation charge	<u>3,043</u>	<u>3,307</u>

BCCL	2015	2014
Profit as per the accounts	<u>-28,500</u>	<u>5,836</u>
Expected tax due at 20%	-5,700	1,167
Disallowable expenses	10,272	1,549
Losses carried back to the previous period	0	17,504
Difference in tax rates on losses surrendered for tax credit	8,282	
Group relief transferred to Bytemark Hosting Limited for no consider	32,568	33,077
Impact of Research & Development Relief	-67,556	-55,642
Effect of capital allowances in excess of depreciation charges	<u>-15,566</u>	<u>2,344</u>
Current taxation owing	<u>-37,700</u>	<u>0</u>
Deferred taxation		
Effect of capital allowances in excess of depreciation charges	<u>0</u>	<u>-13,367</u>
Total deferred taxation charge	<u>0</u>	<u>-13,367</u>
Total taxation charge	<u>-</u>	<u>13,367</u>

Note:	NBV of assets carried b/f:	NBV of assets carried c/f:	
Property - Integral Features	194,469	173,948	
Comp Equip	835,358	407,017	
Office F&F	<u>25,794</u>	<u>498,813</u>	1,079,778
	1,055,621		
	WDV assets b/f:	WDV assets c/f:	
General Pool	152,956	307,192	
Special Rate Pool	60,907	56,034	
Short Life Assets	<u>879,641</u>	<u>763,946</u>	1,127,172
	1,093,504		
Difference	<u>37,883</u>	<u>47,394</u>	
Deferred Tax @ 20%		7,577	9,479
Deferred tax not recognised			(9,479)
Deferred Tax B/F			7,577
Deferred Tax Movement for 2015			<u>(7,577)</u>