

Bytemark Hosting tax reconciliations

Tax reconciliations required in accounts:

BMHL	2016	2015
Profit as per the accounts	<u>816,966</u>	<u>178,055</u>
Expected tax due at 20%	163,393	35,611
Disallowable expenses	189	
Effect of non taxable income (dividends)	(135,295)	
Impact of group relief claimed from Bytemark Computer Consulting I	(25,488)	-32,568
Effect of capital allowances in excess of depreciation charges	<u>(2,799)</u>	<u>2</u>
Current taxation owing	<u>0</u>	<u>3,045</u>
Deferred taxation		
Effect of capital allowances in excess of depreciation charges	<u>(9,945)</u>	<u>3,043</u>
Total deferred taxation charge	<u>(9,945)</u>	<u>3,043</u>
Total taxation charge/(credit)	<u>(9,945)</u>	<u>3,043</u>

BCCL	2016	2015
Profit as per the accounts	<u>225,347</u>	<u>-28,500</u>
Expected tax due at 20%	45,069	-5,700
Disallowable expenses	4,084	10,272
Losses carried back to the previous period		0
Difference in tax rates on losses surrendered for tax credit		8,282
Group relief transferred to Bytemark Hosting Limited for no consider	25,488	32,568
Deferred tax on losses not recognised	23,031	
Impact of Research & Development Relief	-97,235	-67,556
Prior year adjustments	-4,028	
Effect of capital allowances in excess of depreciation charges	<u>-437</u>	<u>-15,566</u>
Current taxation owing	<u>-4,028</u>	<u>-37,700</u>
Deferred taxation		
Effect of capital allowances in excess of depreciation charges	<u>0</u>	<u>0</u>
Total deferred taxation charge	<u>0</u>	<u>0</u>
Total taxation charge/(credit)	<u>(4,028)</u>	<u>-</u>

Note:	NBV of assets carried b/f:		NBV of assets carried c/f:	
Property - Integral Features	173,948		169,126	
Comp Equip	407,017		573,309	
Office F&F	<u>498,813</u>	1,079,778	<u>406,971</u>	1,149,406
	WDV assets b/f:		WDV assets c/f:	
General Pool	307,192		253,246	
Special Rate Pool	56,034		51,551	
Short Life Assets	<u>763,946</u>	1,127,172	<u>889,816</u>	1,194,613
Difference		<u>47,394</u>		<u>45,207</u>
Deferred Tax @ 20%		9,479		9,041
Deferred tax not recognised		(9,479)		(9,041)
Deferred Tax B/F				9,479
Deferred tax not recognised				(9,479)
Deferred Tax Movement for 2016				<u>0</u>