

Bytemark Hosting tax reconciliations

Tax reconciliations required in accounts:

BMHL	2017	2016
Profit as per the accounts	<u>166,941</u>	<u>816,966</u>
Expected tax due at 19.67% (PY 20%)	32,837	163,393
Disallowable expenses	7,346	189
Effect of non taxable income (dividends)	(33,439)	(135,295)
Impact of group relief claimed from Bytemark Computer Consulting Li	(8,631)	(25,488)
Effect of capital allowances in excess of depreciation charges	<u>1,887</u>	<u>(2,799)</u>
Current taxation owing	<u>0</u>	<u>0</u>
Deferred taxation		
Effect of capital allowances in excess of depreciation charges	<u>0</u>	<u>(9,945)</u>
Total deferred taxation charge	<u>0</u>	<u>(9,945)</u>
Total taxation charge/(credit)	<u>0</u>	<u>(9,945)</u>

There

Bytemark Holdings does not have any deferred tax balances

BCCL	2017	2016
Profit as per the accounts	<u>50,103</u>	<u>225,347</u>
Expected tax due at 19.67% (PY 20%)	9,855	45,069
Disallowable expenses	1,276	4,084
Losses carried back to the previous period		
Difference in tax rates on losses surrendered for tax credit		
Group relief transferred to Bytemark Hosting Limited for no consideration	8,631	25,488
Deferred tax on losses not recognised		23,031
Impact of Research & Development Relief	-62,141	-97,235
Prior year adjustments	-16,698	4,028
Effect of capital allowances in excess of depreciation charges	<u>-78,220</u>	<u>-437</u>
Current taxation owing	<u>-137,298</u>	<u>4,028</u>
Deferred taxation		
Effect of capital allowances in excess of depreciation charges	<u>38,300</u>	<u>0</u>
Total deferred taxation charge	<u>38,300</u>	<u>0</u>
Total taxation charge/(credit)	<u>(98,998)</u>	<u>4,028</u>

Note:	NBV of assets carried b/f:	NBV of assets carried c/f:
Property - Integral Features	169,126	235,516
Comp Equip	573,309	569,290
Office F&F	<u>406,971</u>	<u>201,633</u>
	1,149,406	1,006,439
	WDV assets b/f:	WDV assets c/f:
General Pool	253,246	207,084
Special Rate Pool	51,551	47,427
Short Life Assets	<u>889,816</u>	<u>524,440</u>
	1,194,613	778,951
Difference	<u>45,207</u>	<u>227,488</u>
Deferred Tax @ 17%/20%	9,041	38,673
Deferred tax not recognised	(9,041)	
Deferred Tax B/F		(373)
Deferred tax not recognised		
Deferred Tax Movement for 2017		<u>38,300</u>