

**Audit****Final Balances**

Wallet	Asset	Balance
Bitstamp	BTC	0
Bitstamp	USD	0

Wallet	Asset	Balance
Coinfloor	BTC	0
Coinfloor	GBP	0

Wallet	Asset	Balance
Desktop wallet	BTC	13.11024863

Wallet	Asset	Balance
LocalBitcoins	BTC	0
LocalBitcoins	GBP	0

Wallet	Asset	Balance
Poloniex	BTC	2.89354264
Poloniex	ETH	248.60854866
Poloniex	XRP	19,037.77593453

**Tax Year - 2014/2015****Capital Gains**

Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
BTC	26/06/2014	Bed & Breakfast (23/07/2014)	0.002435	£0.89	£0.00	£0.80	£-0.09
BTC	18/07/2014	Bed & Breakfast (23/07/2014)	0.02757	£10.04	£0.05	£10.14	£0.05
Total			0.030005	£10.93	£0.05	£10.94	£-0.04
<b>Total</b>				<b>£10.93</b>	<b>£0.05</b>	<b>£10.94</b>	<b>£-0.04</b>

**Summary**

Number of disposals:	2
Disposal proceeds:	£10.94
Allowable costs (including the purchase price):	£10.98
Gains in the year, before losses:	£0.05
Losses in the year:	£0.09

**Tax Estimate**

The figures below are only an estimate, they do not take into consideration other gains and losses in the same tax year, always consult with a professional accountant before filing.

Taxable gain:	£0.00
Capital Gains Tax (Basic rate):	£0.00
Capital Gains Tax (Higher rate):	£0.00

**Income**

Income Type	Amount	Fees
<b>Total</b>	<b>£0.00</b>	<b>£0.00</b>

**Tax Year - 2015/2016****Capital Gains**

Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
BTC	27/01/2016	Bed & Breakfast (29/01/2016)	5.32294271	£1,413.17	£2.89	£1,474.69	£58.63
BTC	29/01/2016	Same Day	0.01110608	£2.95	£0.00	£2.95	£0.00
Total			5.33404879	£1,416.12	£2.89	£1,477.64	£58.63

Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
ETH	27/01/2016	Same Day	1.68939841	£2.95	£0.00	£2.95	£0.00
ETH	29/01/2016	Section 104	843.00981977	£1,471.74	£2.95	£1,474.27	£-0.42
Total			844.69921818	£1,474.69	£2.95	£1,477.22	£-0.42

<b>Total</b>				<b>£2,890.81</b>	<b>£5.84</b>	<b>£2,954.86</b>	<b>£58.21</b>
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**Summary**

Number of disposals:	4
Disposal proceeds:	£2,954.86
Allowable costs (including the purchase price):	£2,896.65
Gains in the year, before losses:	£58.63
Losses in the year:	£0.42

**Tax Estimate**

The figures below are only an estimate, they do not take into consideration other gains and losses in the same tax year, always consult with a professional accountant before filing.

Taxable gain*:	£0.00
Capital Gains Tax (Basic rate):	£0.00
Capital Gains Tax (Higher rate):	£0.00

\*£58.21 of the tax-free allowance (£11,100.00) used

**Income**

Asset	Date	Income Type	Quantity	Amount	Fees
BTC	22/05/2015	Income	3	£450.00	£0.00
<b>Income Type</b>				<b>Amount</b>	<b>Fees</b>
Income				£450.00	£0.00
<b>Total</b>				<b>£450.00</b>	<b>£0.00</b>

**Tax Year - 2017/2018****Capital Gains**

Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
BTC	12/04/2017	Bed & Breakfast (10/05/2017)	1.0003	£1,358.61	£1.21	£969.91	£-389.91
BTC	12/04/2017	Section 104	8.29479379	£1,388.01	£13.56	£8,042.80	£6,641.23
BTC	08/08/2017	Same Day	0.24	£637.93	£0.00	£637.93	£0.00
BTC	08/08/2017	Section 104	4.76	£796.52	£2.02	£12,652.31	£11,853.77
BTC	09/09/2017	Section 104	0.99999993	£167.34	£2.86	£3,251.91	£3,081.71
BTC	24/12/2017	Bed & Breakfast (02/01/2018)	2	£21,692.50	£60.44	£20,147.00	£-1,605.94
Total			17.29509372	£26,040.91	£80.09	£45,701.86	£19,580.86

Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
ETH	12/04/2017	Same Day	0.62207655	£22.50	£0.03	£22.50	£-0.03

Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
XRP	09/09/2017	Same Day	30.22974602	£4.88	£0.00	£4.88	£0.00
XRP	01/04/2018	Bed & Breakfast (05/04/2018)	914.84163064	£146.59	£0.18	£312.16	£165.39
XRP	01/04/2018	Section 104	1,085.15836936	£175.10	£0.13	£370.28	£195.05
Total			2,030.22974602	£326.57	£0.31	£687.32	£360.44

<b>Total</b>				<b>£26,389.98</b>	<b>£80.43</b>	<b>£46,411.68</b>	<b>£19,941.27</b>
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**Summary**

Number of disposals:	10
Disposal proceeds:	*£46,411.68
Allowable costs (including the purchase price):	£26,470.41
Gains in the year, before losses:	£21,937.15
Losses in the year:	£1,995.88

\*Assets sold are more than 4 times the annual allowance (£45,200.00), this needs to be reported to HMRC

**Tax Estimate**

The figures below are only an estimate, they do not take into consideration other gains and losses in the same tax year, always consult with a professional accountant before filing.

Taxable gain*:	£8,641.27
Capital Gains Tax (Basic rate):	£864.13
Capital Gains Tax (Higher rate):	£1,728.25

\*£11,300.00 of the tax-free allowance (£11,300.00) used

**Income**

Asset	Date	Income Type	Quantity	Amount	Fees
BTC	10/05/2017	Income	1.0003	£1,358.61	£0.00
BTC	02/01/2018	Mining	12.5	£135,578.11	£0.00
Total			13.5003	£136,936.72	£0.00

  

Income Type	Amount	Fees
Income	£1,358.61	£0.00
Mining	£135,578.11	£0.00
<b>Total</b>	<b>£136,936.72</b>	<b>£0.00</b>

**Tax Year - 2018/2019****Capital Gains**

Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
BTC	05/04/2018	Section 104	0.03037549	£216.87	£0.19	£146.96	£-70.10
Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
XRP	05/04/2018	Same Day	2.29283616	£0.37	£0.00	£0.37	£0.00
<b>Total</b>				<b>£217.24</b>	<b>£0.19</b>	<b>£147.33</b>	<b>£-70.10</b>

**Summary**

Number of disposals:	2
Disposal proceeds:	£147.33
Allowable costs (including the purchase price):	£217.43
Gains in the year, before losses:	£0.00
Losses in the year:	£70.10

**Tax Estimate**

The figures below are only an estimate, they do not take into consideration other gains and losses in the same tax year, always consult with a professional accountant before filing.

Taxable gain:	£0.00
Capital Gains Tax (Basic rate):	£0.00
Capital Gains Tax (Higher rate):	£0.00

**Income**

Income Type	Amount	Fees
<b>Total</b>	<b>£0.00</b>	<b>£0.00</b>

## **Appendix**

### **Price Data - 2014/2015**

<b>Asset</b>	<b>Data Source</b>	<b>Date</b>	<b>Price (GBP)</b>	<b>Price (BTC)</b>
1 BTC (Bitcoin)	<a href="#">CoinDesk</a>	18/07/2014	£367.66	n/a
1 USD (Fiat)	<a href="#">ExchangeRatesAPI</a>	23/07/2014	£0.59	n/a
1 USD (Fiat)	<a href="#">ExchangeRatesAPI</a>	24/07/2014	£0.59	n/a

**Price Data - 2015/2016**

Asset	Data Source	Date	Price (GBP)	Price (BTC)
1 BTC (Bitcoin)	<a href="#">CoinDesk</a>	27/01/2016	£277.04	n/a
1 BTC (Bitcoin)	<a href="#">CoinDesk</a>	29/01/2016	£265.49	n/a

**Price Data - 2017/2018**

<b>Asset</b>	<b>Data Source</b>	<b>Date</b>	<b>Price (GBP)</b>	<b>Price (BTC)</b>
1 BTC (Bitcoin)	<a href="#">CoinDesk</a>	12/04/2017	£969.62	n/a
1 BTC (Bitcoin)	<a href="#">CoinDesk</a>	10/05/2017	£1,358.20	n/a
1 BTC (Bitcoin)	<a href="#">CoinDesk</a>	08/08/2017	£2,658.05	n/a
1 BTC (Bitcoin)	<a href="#">CoinDesk</a>	09/09/2017	£3,251.91	n/a
1 BTC (Bitcoin)	<a href="#">CoinDesk</a>	02/01/2018	£10,846.25	n/a
1 BTC (Bitcoin)	<a href="#">CoinDesk</a>	01/04/2018	£4,858.58	n/a
1 XRP (XRP)	<a href="#">CryptoCompare</a>	01/04/2018	£0.34	0.00007023



**Price Data - 2018/2019**

Asset	Data Source	Date	Price (GBP)	Price (BTC)
1 BTC (Bitcoin)	<a href="#">CoinDesk</a>	05/04/2018	£4,838.13	n/a

**Current Holdings**

<b>Asset</b>	<b>Quantity</b>	<b>Cost (inc. fees)</b>	<b>Value</b>	<b>Gain</b>
BTC (Bitcoin)	16.00379127	£114,261.63	£88,361.74	£-25,899.89
ETH (Ethereum)	248.60854866	£9,001.43	£31,666.86	£22,665.43
XRP (XRP)	19,037.77593453	£3,074.24	£2,911.64	£-162.60
<b>Total</b>		<b>£126,337.30</b>	<b>£122,940.24</b>	<b>£-3,397.06</b>