

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
Total				£10.93	£0.05	£10.94	£-0.04

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
Total	£0.00	£0.00

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

Total				£2,890.81	£5.84	£2,954.86	£58.21
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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

Income Type	Amount	Fees
Income	£450.00	£0.00
Total	£450.00	£0.00

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
BTC	05/04/2018	Section 104	0.03037549	£216.87	£0.19	£146.96	£-70.10
Total			17.32546921	£26,257.78	£80.28	£45,848.82	£19,510.76

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
XRP	05/04/2018	Same Day	2.29283616	£0.37	£0.00	£0.37	£0.00
Total			2,032.52258218	£326.94	£0.31	£687.69	£360.44

Total				£26,607.22	£80.62	£46,559.01	£19,871.17
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Summary

Number of disposals:	12
Disposal proceeds:	*£46,559.01
Allowable costs (including the purchase price):	£26,687.84
Gains in the year, before losses:	£21,937.15
Losses in the year:	£2,065.98

*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*:	£8,571.17
Capital Gains Tax (Basic rate):	£857.12
Capital Gains Tax (Higher rate):	£1,714.23

*£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
Total	£136,936.72	£0.00

Appendix

Price Data - 2014/2015

Asset	Data Source	Date	Price (GBP)	Price (BTC)
1 BTC (Bitcoin)	CoinDesk	18/07/2014	£367.66	n/a
1 USD (Fiat)	ExchangeRatesAPI	23/07/2014	£0.59	n/a
1 USD (Fiat)	ExchangeRatesAPI	24/07/2014	£0.59	n/a

Price Data - 2015/2016

Asset	Data Source	Date	Price (GBP)	Price (BTC)
1 BTC (Bitcoin)	CoinDesk	27/01/2016	£277.04	n/a
1 BTC (Bitcoin)	CoinDesk	29/01/2016	£265.49	n/a

Price Data - 2017/2018

Asset	Data Source	Date	Price (GBP)	Price (BTC)
1 BTC (Bitcoin)	CoinDesk	12/04/2017	£969.62	n/a
1 BTC (Bitcoin)	CoinDesk	10/05/2017	£1,358.20	n/a
1 BTC (Bitcoin)	CoinDesk	08/08/2017	£2,658.05	n/a
1 BTC (Bitcoin)	CoinDesk	09/09/2017	£3,251.91	n/a
1 BTC (Bitcoin)	CoinDesk	02/01/2018	£10,846.25	n/a
1 BTC (Bitcoin)	CoinDesk	01/04/2018	£4,858.58	n/a
1 BTC (Bitcoin)	CoinDesk	05/04/2018	£4,838.13	n/a
1 XRP (XRP)	CryptoCompare	01/04/2018	£0.34	0.00007023

Current Holdings

Asset	Quantity	Cost (inc. fees)	Value	Gain
BTC (Bitcoin)	16.00379127	£114,261.63	£167,652.35	£53,390.72
ETH (Ethereum)	248.60854866	£9,001.43	£73,234.91	£64,233.48
XRP (XRP)	19,037.77593453	£3,074.24	£3,506.08	£431.84
Total		£126,337.30	£244,393.34	£118,056.04