

**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> |
|--------------|--|--|--|------------------|--------------|------------------|---------------|

**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 |
| 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 |

|              |  |  |  |                   |               |                   |                   |
|--------------|--|--|--|-------------------|---------------|-------------------|-------------------|
| <b>Total</b> |  |  |  | <b>£26,607.22</b> | <b>£80.62</b> | <b>£46,559.01</b> | <b>£19,871.17</b> |
|--------------|--|--|--|-------------------|---------------|-------------------|-------------------|

**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        |
| <b>Total</b> | <b>£136,936.72</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 BTC (Bitcoin) | <a href="#">CoinDesk</a>      | 05/04/2018  | £4,838.13          | n/a                |
| 1 XRP (XRP)     | <a href="#">CryptoCompare</a> | 01/04/2018  | £0.34              | 0.00007023         |

**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             | £120,449.89        | £6,188.26         |
| ETH (Ethereum) | 248.60854866    | £9,001.43               | £56,002.36         | £47,000.93        |
| XRP (XRP)      | 19,037.77593453 | £3,074.24               | £3,123.61          | £49.37            |
| <b>Total</b>   |                 | <b>£126,337.30</b>      | <b>£179,575.86</b> | <b>£53,238.56</b> |