

# CAESARIS DENARII LIMITED

## Trial Balance

Period ending: 28 February 2026  
Prepared: 30 January 2026 at 13:24

### Trial Balance

CODE	ACCOUNT	DEBIT (£)	CREDIT (£)
<strong>Assets</strong>			
1101	Cash at Bank - USD	16,034,949.97	16,703,184.35
1103	Cash at Bank - Other	15,000.00	513,275.13
1200	Listed Investments at Cost	15,917,209.88	15,115,623.64
<strong>Liabilities</strong>			
2101	Director's / Owner's Loan	513,275.13	514,005.62
<strong>Capital &amp; Reserves</strong>			
3000	Share Capital	775,926.08	10,500.00
<strong>Income</strong>			
4000	Dividend Income (Gross)	0.00	780.13
4100	Bank Interest Received	0.00	1,604.52
4200	Realized Gains on Investments	0.00	1,014,206.86
4300	Foreign Exchange Gains	0.00	30,700.29
<strong>Expenses</strong>			
5000	Foreign Withholding Tax	184.71	0.00
5200	Broker Fees	1,120.26	0.00
5400	Realized Losses on Investments	637,469.60	0.00
5500	Foreign Exchange Losses	1.49	0.00
5600	Interest Paid	8,743.42	0.00

CODE	ACCOUNT	DEBIT (£)	CREDIT (£)
	<b>TOTAL</b>	<b>33,903,880.54</b>	<b>33,903,880.54</b>
✓ Trial balance balanced			

Tax Computation Schedule	
DESCRIPTION	AMOUNT (£)
Dividend income (exempt)	780.13
Interest received (taxable)	1,604.52
Less: Management expenses (IBKR)	(1,120.26)
Less: Management expenses (other)	(0.00)
Less: Interest paid (allowable)	(145.28)
<b>Taxable non-trading profit</b>	<b>338.98</b>
Capital gains (Section 104)	377,533.72
<b>Total taxable profit (CT600)</b>	<b>377,872.70</b>

Interest Relief (ICR)	
DESCRIPTION	AMOUNT (£)
Interest paid	8,743.42
Taxable earnings (proxy)	484.26
ICR limit (30%)	145.28
Allowable interest	145.28
Disallowed (carry forward)	8,598.14
ICR calculation may not apply to investment companies. Seek professional tax advice.	

Corporation Tax Liability	
DESCRIPTION	AMOUNT (£)
Taxable profit	377,872.70

DESCRIPTION	AMOUNT (£)
Effective rate	25.00%
<b>Corporation Tax due</b>	<b>94,468.18</b>
Payment due 9 months after period end.	

Tax Shield Summary		
RELIEF	STATUS	AMOUNT / TAX SAVED (£)
Dividend exemption	✓ Applied	780.13 (tax saved 195.03)
SSE (Substantial Shareholding)	✗ Not applicable	—
Management expense relief	✓ Applied	1,120.26
Interest relief (ICR)	⚠ Partial	Allowable 145.28

Section 104 Disposals (Tax)						
DATE	SYMBOL	QTY	PROCEEDS (£)	COST (£)	GAIN/(LOSS) (£)	RULE
2025-04-15	ACHR	219.0000	1,198.88	1,182.07	16.81	thirty_day
2025-04-15	ACHR	81.0000	443.42	437.21	6.21	thirty_day
2025-04-15	ACHR	100.0000	547.43	539.76	7.67	thirty_day
2025-04-15	ACHR	150.0000	821.15	809.64	11.51	thirty_day
2025-04-15	ACHR	300.0000	1,642.30	1,619.28	23.02	thirty_day
2025-04-15	ACHR	10.0000	54.74	53.98	0.76	thirty_day
2025-04-15	ACHR	99.0000	541.96	534.36	7.60	thirty_day
2025-04-15	ACHR	300.0000	1,642.30	1,619.28	23.02	thirty_day

	DATE	SYMBOL	QTY	PROCEEDS (£)	COST (£)	GAIN/(LOSS) (£)	RULE	
	2025-04-15	ACHR	100.0000	547.43	539.76	7.67	thirty_day	
	2025-04-15	ACHR	100.0000	547.43	539.76	7.67	thirty_day	
	2025-04-15	ACHR	10.0000	54.74	53.98	0.76	thirty_day	
	2025-04-15	ACHR	300.0000	1,642.30	1,619.28	23.02	thirty_day	
	2025-04-15	ACHR	200.0000	1,094.87	1,079.52	15.35	thirty_day	
	2025-04-15	ACHR	9.0000	49.27	48.58	0.69	thirty_day	
	2025-04-15	ACHR	1.0000	5.47	5.40	0.07	thirty_day	
	2025-04-15	ACHR	9,900.0000	54,134.88	53,436.24	698.64	thirty_day	
	2025-04-15	ACHR	3,000.0000	16,399.89	16,192.80	207.09	thirty_day	
	2025-04-15	ACHR	537.0000	2,935.58	2,898.51	37.07	thirty_day	
	2025-04-15	ACHR	100.0000	546.66	539.76	6.90	thirty_day	
	2025-04-15	ACHR	20.0000	109.33	107.95	1.38	thirty_day	
	2025-04-15	ACHR	10.0000	54.67	53.98	0.69	thirty_day	
	2025-04-15	ACHR	7,849.0000	42,907.57	42,365.76	541.81	thirty_day	
	2025-04-15	ACHR	5,000.0000	27,333.14	26,988.00	345.14	thirty_day	
	2025-04-15	ACHR	351.0000	1,918.79	1,864.83	53.96	thirty_day	
	2025-04-15	ACHR	800.0000	4,374.54	4,250.32	124.22	thirty_day	

	DATE	SYMBOL	QTY	PROCEEDS (£)	COST (£)	GAIN/(LOSS) (£)	RULE	
	2025-04-15	ACHR	1.0000	5.47	5.31	0.16	thirty_day	
	2025-04-15	ACHR	100.0000	546.66	531.29	15.37	thirty_day	
	2025-04-15	ACHR	100.0000	546.66	531.29	15.37	thirty_day	
	2025-04-15	ACHR	100.0000	546.66	531.29	15.37	thirty_day	
	2025-04-15	ACHR	1.0000	5.47	5.31	0.16	thirty_day	
	2025-04-15	ACHR	200.0000	1,093.33	1,062.58	30.75	thirty_day	
	2025-04-15	ACHR	300.0000	1,639.99	1,593.87	46.12	thirty_day	
	2025-04-15	ACHR	15.0000	82.00	79.69	2.31	thirty_day	
	2025-04-15	ACHR	1,864.0000	10,189.81	9,903.25	286.56	thirty_day	
	2025-04-15	ACHR	200.0000	1,093.33	1,062.58	30.75	thirty_day	
	2025-04-15	ACHR	20.0000	109.33	106.26	3.07	thirty_day	
	2025-04-15	ACHR	800.0000	4,374.54	4,250.32	124.22	thirty_day	
	2025-04-15	ACHR	63.0000	344.40	334.71	9.69	thirty_day	
	2025-04-15	ACHR	1,752.0000	9,564.03	9,308.20	255.83	thirty_day	
	2025-04-15	ACHR	360.0000	1,965.21	1,911.24	53.97	thirty_day	
	2025-04-15	ACHR	240.0000	1,310.14	1,274.16	35.98	thirty_day	
	2025-04-28	NVDA	800.0000	66,843.44	81,106.24	-14,262.80	thirty_day	

	DATE	SYMBOL	QTY	PROCEEDS (£)	COST (£)	GAIN/(LOSS) (£)	RULE	
	2025-04-28	NVDA	123.0000	10,277.18	12,620.53	-2,343.35	thirty_day	
	2025-04-28	NVDA	17.0000	1,420.42	1,744.88	-324.46	thirty_day	
	2025-04-15	ACHR	4,748.0000	25,918.97	26,536.22	-617.25	section_104	
	2025-04-15	ACHR	2.0000	10.92	11.18	-0.26	section_104	
	2025-04-15	ACHR	300.0000	1,637.68	1,676.68	-39.00	section_104	
	2025-04-15	ACHR	45.0000	245.65	251.50	-5.85	section_104	
	2025-04-15	ACHR	420.0000	2,294.37	2,347.35	-52.98	section_104	
	2025-04-15	ACHR	200.0000	1,091.79	1,117.79	-26.00	section_104	
	2025-04-15	ACHR	173.0000	944.40	966.88	-22.48	section_104	
	2025-04-15	ACHR	300.0000	1,637.68	1,676.68	-39.00	section_104	
	2025-04-15	ACHR	711.0000	3,881.30	3,973.73	-92.43	section_104	
	2025-04-15	ACHR	1.0000	5.46	5.59	-0.13	section_104	
	2025-04-15	ACHR	300.0000	1,638.83	1,676.68	-37.85	section_104	
	2025-04-15	ACHR	119.0000	649.61	665.08	-15.47	section_104	
	2025-04-15	ACHR	500.0000	2,729.47	2,794.46	-64.99	section_104	
	2025-04-15	ACHR	100.0000	545.89	558.89	-13.00	section_104	
	2025-04-15	ACHR	400.0000	2,183.57	2,235.57	-52.00	section_104	

	DATE	SYMBOL	QTY	PROCEEDS (£)	COST (£)	GAIN/(LOSS) (£)	RULE
	2025-04-15	ACHR	24.0000	131.01	134.13	-3.12	section_104
	2025-04-15	ACHR	100.0000	545.89	558.89	-13.00	section_104
	2025-04-15	ACHR	600.0000	3,275.36	3,353.36	-78.00	section_104
	2025-04-15	ACHR	200.0000	1,091.79	1,117.79	-26.00	section_104
	2025-04-15	ACHR	600.0000	3,275.36	3,353.36	-78.00	section_104
	2025-04-15	ACHR	300.0000	1,638.14	1,676.68	-38.54	section_104
	2025-04-15	ACHR	600.0000	3,275.36	3,353.36	-78.00	section_104
	2025-04-15	ACHR	5.0000	27.29	27.94	-0.65	section_104
	2025-04-15	ACHR	200.0000	1,091.79	1,117.79	-26.00	section_104
	2025-04-15	ACHR	300.0000	1,637.68	1,676.68	-39.00	section_104
	2025-04-15	ACHR	2,000.0000	10,917.86	11,177.85	-259.99	section_104
	2025-04-15	ACHR	300.0000	1,637.68	1,676.68	-39.00	section_104
	2025-04-15	ACHR	300.0000	1,637.68	1,676.68	-39.00	section_104
	2025-04-15	ACHR	40.0000	218.36	223.56	-5.20	section_104
	2025-04-15	ACHR	300.0000	1,637.68	1,676.68	-39.00	section_104
	2025-04-15	ACHR	6.0000	32.75	33.53	-0.78	section_104
	2025-04-15	ACHR	7,080.0000	38,649.18	39,569.59	-920.41	section_104

	DATE	SYMBOL	QTY	PROCEEDS (£)	COST (£)	GAIN/(LOSS) (£)	RULE
	2025-04-15	ACHR	100.0000	545.89	558.89	-13.00	section_104
	2025-04-15	ACHR	300.0000	1,637.68	1,676.68	-39.00	section_104
	2025-04-15	ACHR	120.0000	655.07	670.67	-15.60	section_104
	2025-04-15	ACHR	44.0000	240.19	245.91	-5.72	section_104
	2025-04-14	TSLA	8.0000	1,563.46	1,717.70	-154.24	section_104
	2025-04-14	TSLA	200.0000	39,106.14	42,942.42	-3,836.28	section_104
	2025-06-18	CAI	1.0000	20.46	22.13	-1.67	thirty_day
	2025-06-18	CAI	100.0000	2,064.76	2,213.42	-148.66	thirty_day
	2025-06-18	CAI	55.0000	1,136.32	1,217.38	-81.06	thirty_day
	2025-06-18	CAI	10.0000	206.60	219.95	-13.35	thirty_day
	2025-06-18	CAI	35.0000	723.11	769.87	-46.76	thirty_day
	2025-06-18	CAI	15.0000	307.56	329.95	-22.39	thirty_day
	2025-06-18	CAI	10.0000	205.04	219.99	-14.95	thirty_day
	2025-06-18	CAI	75.0000	1,537.79	1,655.24	-117.45	thirty_day
	2025-06-18	CAI	25.0000	512.78	551.75	-38.97	thirty_day
	2025-06-18	CAI	11.0000	225.79	242.72	-16.93	thirty_day
	2025-06-18	CAI	1,189.0000	24,383.68	26,236.24	-1,852.56	thirty_day



DATE	SYMBOL	QTY	PROCEEDS (£)	COST (£)	GAIN/(LOSS) (£)	RULE
2025-06-18	CAI	900.0000	18,456.94	19,859.49	-1,402.55	thirty_day
2025-06-18	CAI	100.0000	2,050.76	2,206.61	-155.85	thirty_day
2025-06-18	CAI	125.0000	2,563.45	2,758.26	-194.81	thirty_day
2025-06-18	CAI	200.0000	4,101.52	4,413.22	-311.70	thirty_day
2025-06-18	CAI	125.0000	2,563.45	2,758.26	-194.81	thirty_day
2025-06-18	CAI	200.0000	4,101.52	4,413.22	-311.70	thirty_day
2025-06-18	CAI	145.0000	2,973.60	3,199.58	-225.98	thirty_day
... and 2343 more disposals						

Net capital gains

377,533.72

CT600 Box Mapping		
BOX	DESCRIPTION	AMOUNT (£)
13	Non-trading profits	338.98
16	Chargeable gains	377,533.72
46	Taxable total profit	377,872.70
500	Corporation Tax	94,468.18

Variance: FIFO (Accounts) vs Section 104 (Tax)	
MEASURE	AMOUNT (£)
FIFO net gain (trial balance 4200/5400)	376,737.26
Section 104 net gain (tax)	377,533.72
Variance	-796.46

Difference due to same-day/30-day matching and average cost (Section 104) vs FIFO.

QuickBooks Reconciliation

DESCRIPTION

AMOUNT (£)

Book cash (1100+1101+1102+1103)

-1,166,509.51

QBO bank (end Balance)

772,686.87

Difference (bank)

-1,939,196.38

⚠ Unreconciled

Book expenses (5200+5300+5600)

9,863.68

QBO outflows (sum |negative Amt|)

546,976.82

Difference (expenses)

-537,113.14

⚠ Variance

Book cash = net (DR–CR) of **all** TB cash (1100+1101+1102+1103): IBKR + Barclays/1103. It can be **negative** when outflows in the period exceed inflows (e.g. IBKR net outflow). QBO bank = **one** bank account's closing balance (e.g. Barclays). Different scope: we are not comparing the same pool. Reconcile IBKR vs IBKR and Barclays vs Barclays separately for like-for-like. Book expenses = TB (IBKR fees/interest). QBO = all outflows in the report. Same period, Cash basis.

Schedule: Listed Investments at Cost

SYMBOL

QUANTITY

COST (£)

AVG COST/SHARE (£)

IRMD 260417P00095000

5.0000

2,326.16

465.2320

**TOTAL**

**2,326.16**

Generated using HMRC monthly exchange rates • FRS 105 historical cost basis • FIFO cost method (financial statements) • Section 104 pooling (tax computation) • QuickBooks reconciliation