WORKPAPER VERSION 1.0 · 9 SEPTEMBER 2026

Sample Crypto Tax Reconstruction Workpaper

UK tax year 2025/26 (6 April 2025 – 5 April 2026) · Jurisdiction: United Kingdom. Prepared by the Moonscape Reconstruction Desk to show the workpaper format a reviewing accountant receives.

1,079 disposals fall in 2025/26, reported as 2,996 disposal rows — a sale matched across several acquisitions is several rows, because each same-day, 30-day and Section 104 leg carries its own cost. The traced sale on page 6 is twelve. 6 sources imported, 13,686 source rows normalised across three tax years (6 April 2023 to 4 April 2026), of which 2025/26 is the sample year. Pre-2025/26 history is loaded so the Section 104 pools carry into the year rather than starting empty.

Excluded, and named here so it is not silently absent: two source rows were excluded at import — TXN-42481 and TXN-53163 (MATIC sells, 15 Mar 2026 and 31 Jan 2026). Neither could be priced offline, so neither carries a price, a Section 104 pool entry or a taxable event, and neither contributes proceeds, cost or gain anywhere in this pack. A third scenario row, TXN-41629 (ARB airdrop, 26 Feb 2026), was priced and pooled as a capital acquisition with no income recognised: an open treatment question, not an exclusion. See pages 4 and 8.

CONTENTS

Moonscape does: ingest and normalise every source · reconstruct acquisition history · apply the same-day, 30-day and Section 104 matching rules · value every leg in GBP · surface every uncertain row as an exception · produce the SA108 figures and a source-level audit trail.
The reviewer controls: tax treatment · exception decisions · overrides of classification and cost · client evidence requests · whether any of this is fit to file.

DISPOSALS 2025/26	NET GAIN BEFORE AEA	MISCELLANEOUS INCOME	MATCHING & CURRENCY
1,079	**£15,333.37**	**£5,407.52**	**S104 · GBP**
2,996 disposal rows	Crypto only, before other capital items	236 receipts · 0 unpriced	Same day, then 30 day, then Section 104 · UTC

7	**2**	**0**	**0 of 3,232**
EXCEPTION CATEGORIES FOR DECISION (PAGE 4)	RECORDS EXCLUDED AT IMPORT, NAMED ABOVE	UNPRICED INCOME RECEIPTS	PRICED ROWS APPROXIMATE OR STALE

Source Manifest

Every exchange and wallet that fed this reconstruction, with the rows it contributed and the period it covers. Row counts are of normalised source transactions across all three tax years, not of disposals.

SOURCES IMPORTED

SOURCE	CONNECTION	SOURCE ROWS	FIRST ROW	LAST ROW	RE-IMPORTED AS FILE	COVERAGE NOTE
Coinbase	API + CSV export	5,352	2023-04-06	2026-04-04	180	180 rows re-imported as a CSV export carrying trade ids the API rows already had
FTX	Historical export	2,362	2023-04-06	2024-02-28	0	Exchange stops mid-history — acquisition history retained, no 2025/26 activity
Ethereum Wallet 1	On-chain	1,763	2023-04-06	2026-04-04	0	Continuous
Ethereum Wallet 2	On-chain	1,233	2023-04-06	2026-04-04	0	Continuous
Solana Wallet	On-chain	1,851	2023-04-06	2026-04-03	0	Continuous
Bitcoin Wallet	On-chain	1,125	2023-04-10	2026-04-04	0	40 incoming receipts have no matching outgoing transfer — page 4
6 sources		**13,686**	**2023-04-06**	**2026-04-04**	**180**	**Three complete UK tax years: 2023/24, 2024/25, 2025/26**

WHAT “IMPORTED” DOES AND DOES NOT MEAN

A source being fully imported is a statement about coverage of the period, not about whether every row carries enough evidence to be taxed. Those are separate questions and are answered separately.

Period coverage: continuous on all six sources for the dates shown · FTX stops on 28 February 2024, which is a real gap in the client's own history rather than a failed import · no source is missing a month inside its own range

Duplicate handling: 180 Coinbase rows arrived twice, once by API and once as a CSV export bearing the same trade ids. The import ranks a user-entered row over an API row over a file row for a given trade id, so the file copies do not create second disposals. 52 of them still surface in the pre-send validator as unpriced shadow rows (page 4)

Row-level completeness: 78 rows were excluded at preprocessing because they carry no timestamp; 16 rows carry a zero quantity on both sides. None is estimated into a figure — each is listed on page 4

> **The FTX row is the interesting one for a reconstruction.** The exchange contributes 2,362 rows of acquisition history and then stops. Nothing it holds is disposed of inside 2025/26, but the cost it establishes flows into the Section 104 pools that the 2025/26 disposals draw on (page 5). A reconstruction that started at 6 April 2025 would price those disposals against an empty pool. This is why the pack loads three tax years and reports on one.

Counts come from a query over the loaded ledger, not from the import receipts; page 4 sets the exceptions they raise against them.

Internal Reconciliation — Holdings at 5 April 2026

Closing quantity by asset at the end of the tax year, derived from the ledger. Money is on page 5; this page is about quantity and about what was left out of it.

CLOSING HOLDINGS, 5 APRIL 2026

ASSET	CLOSING QUANTITY	UNITS CARRYING NO PRICE	BASIS OF THE FIGURE
OP	12,053.380272	0.000000	Section 104 pool after the last pool disposal, plus later acquisitions not consumed by same-day or 30-day matching
ARB	22,488.225877	0.000000	As above
MATIC	27,626.254363	0.000000	As above
LINK	1,716.233457	0.000000	As above
AVAX	938.350997	0.000000	As above — first pool entry falls in 2025/26
UNI	3,748.452722	0.000000	As above
AAVE	231.332139	0.000000	As above
SOL	374.978465	0.000000	As above
ETH	4.960286	0.000000	As above
BTC	0.000000	0.000000	Pool exhausted on 26 January 2026 and empty from that date; every later BTC acquisition was consumed by same-day or 30-day matching
10 assets	–	**0.000000**	**No holding on any asset rests on an unpriced unit**

ROWS EXCLUDED FROM THIS RECONCILIATION, AND WHY THEY CHANGE NOTHING

EXCLUDED	ROWS	REASON	EFFECT ON THE CLOSING QUANTITIES ABOVE
No timestamp	78	Preprocessing cannot place the row in a tax year or in a matching window without a timestamp	Excluded, not estimated. A row with no date cannot be given one without inventing it
Zero quantity on both sides	16	Generated with buy and sell quantity both zero — no economic substance to price	Zero on both sides of the check, so including or excluding them leaves every figure unchanged
Price unresolvable offline	2	TXN-42481, TXN-53163 — the two MATIC sells named on pages 1, 4 and 8	Neither carries a price, a pool entry or a taxable event, so neither is in the quantities above. Had they priced, MATIC's closing quantity would be lower

What this page is, and what it is not. Both sides of this reconciliation come from the same source records, so it is an internal arithmetic reconciliation with the exclusions named above, not independent evidence that nothing is missing. An exchange statement or an on-chain balance at 5 April 2026 is the independent check, and a synthetic sample cannot show one. On a real engagement that is the first thing we ask the client for, and the two MATIC sells above are exactly the kind of item that has to be resolved against it: each would move a closing balance if it priced. The ARB quantity above includes the 120.794087 units of the pooled airdrop TXN-41629, whose treatment is open at E7 on page 4.

Exceptions Register

Seven categories, each with the evidence behind it and the handling we propose. The last column is the reviewer's and is deliberately blank.

ID	SEVERITY	EXCEPTION	COUNT	EVIDENCE	OUR PROPOSED HANDLING	REVIEWER DECISION
E1	High	Missing acquisition history	15	15 BTC disposals priced against an exhausted Section 104 pool, carrying nil allowable cost and £3,416.20 of gain between them. Traces to 40 BTC receipts with no acquisition record, which starve the single cross-exchange pool. Listed row by row on page 7	Reported at nil cost rather than at an assumed cost. Ask the client for the records behind the 40 receipts; if they exist the pool is re-based and these gains fall	
E2	Medium	Unmatched incoming transfers	40	40 BTC receipts into the Bitcoin Wallet totalling 0.504503 BTC between 27 April 2023 and 27 September 2024, each without a matching outgoing transfer from any connected source. FTX stops on 28 February 2024, so a counterpart may sit on a dead exchange	Treated as incoming quantity with no acquisition cost, which is what produces E1 — not silently given one. The client question is drafted: where did these come from?	
E3	Low	Incomplete source rows	94	78 rows carry no timestamp and were excluded at preprocessing; 16 more carry a zero quantity on both sides. Both counts are the pipeline's own, and both appear in the completeness note on page 2	Excluded rather than estimated. Enrich from the original export where a client can supply one; nothing here moves a 2025/26 figure	
E4	Low	Duplicate imports removed	180	180 Coinbase rows arrived twice, once by API and once as a CSV export bearing the same trade ids (page 2). The same-trade-id guard keeps one copy in the tax path; 52 dropped copies still appear in the validator as unpriced shadow rows	De-duplicated on trade id, not on value or timestamp, so a genuine repeat trade is not collapsed by accident. The 52 shadow rows are reported, not suppressed	
E5	Medium	Excluded at import	2	TXN-42481 sell of 214.876173 MATIC and TXN-53163 sell of 277.100401 MATIC, both Ethereum Wallet 1, 15 Mar 2026 and 31 Jan 2026. Neither has a resolvable offline price, so neither carries a price, a pool entry or a taxable event	Named on pages 1, 3 and 8 rather than counted as nil. Both are disposals we cannot value, so no zero-proceeds disposal appears in this pack. Both need client evidence	
E6	Low	Pricing quality	0	3,232 priced 2025/26 rows, each valued from a dated fiat rate. None approximate, none stale, and none of the year's 236 income receipts unpriced	Nothing to decide. Recorded because an approximate price is a figure a reviewer must be able to find, and here there are none	
E7	Medium	Airdrop pooled as an acquisition	1	TXN-41629, 120.794087 ARB into Ethereum Wallet 2 on 26 Feb 2026. Priced at £14.99 and entered in the ARB Section 104 pool as an acquisition, so its units sit inside the 22,488.225877 ARB closing quantity on pages 3 and 5. No income was recognised against it	Treated as a capital acquisition at market value; reviewer to confirm airdrop treatment (income vs capital) under the firm's policy	

THE PRE-SEND VALIDATOR'S OWN VIEW — 85 FLAGGED ROWS, EVERY ONE ATTRIBUTED

CAUSE	ROWS	VALIDATOR CHECK	REGISTER ENTRY	WHAT THE ROW ACTUALLY IS
duplicate-import-shadow	52	4b	E4	The unpriced file-import twin of a trade whose API row carries the price
zero-quantity-ghost-trade	16	4b	E3	Buy and sell quantity both zero in the source — nothing to price
missing-btc-deposit-history	15	B1	E1	A nil-cost BTC disposal against an exhausted pool
excluded-at-import	2	4b	E5	Both rows above, seen by the validator's independent unpriced-row scan

The validator ran against this year and returned **0 failures, 6 informational items and 2 explained**. Nothing in the 85 is unattributed: each row is tied to a mechanism above rather than to a judgment call, which is the only reason the run is presentable at all.

E1 and E2 are one defect from two ends: receipts with no acquisition record (E2) leave the pool short when a later sale lands (E1). No row here was given a cost, a price or a treatment it did not have in the source.

Section 104 Pools

The closing pool is the position after the last Section 104 disposal of the year, plus every later acquisition not already consumed by same-day or 30-day matching, priced from the engine's own GBP valuation. Average cost is printed to six decimals so the identity below can be checked by hand.

CLOSING POOLS AT 5 APRIL 2026, WITH THE average × quantity = cost IDENTITY

ASSET	CLOSING QUANTITY	CLOSING POOL COST	AVERAGE COST, £/UNIT	AVERAGE × QTY − COST	UNPRICED UNITS	LAST POOL DISPOSAL	LAST POOLED ACQUISITION
OP	12,053.380272	£31,129.20	2.582611	0.0000	0.000000	2025-05-04	2026-04-04
ARB	22,488.225877	£28,461.36	1.265612	0.0000	0.000000	2026-04-04	— none
MATIC	27,626.254363	£27,622.76	0.999874	0.0000	0.000000	2026-04-04	— none
LINK	1,716.233457	£26,676.42	15.543587	0.0000	0.000000	2026-03-27	— none
AVAX	938.350997	£26,013.31	27.722365	0.0000	0.000000	2026-04-03	— none
UNI	3,748.452722	£25,325.60	6.756280	0.0000	0.000000	2026-04-02	— none
AAVE	231.332139	£23,697.85	102.440802	0.0000	0.000000	2026-01-28	2026-04-03
SOL	374.978465	£23,363.80	62.307033	0.0000	0.000000	2026-04-01	— none
ETH	4.960286	£12,365.91	2,492.983443	0.0000	0.000000	2026-04-02	— none
BTC	0.000000	£0.00	—	—	0.000000	2026-01-26	— none

The identity holds exactly on all ten assets: average cost multiplied by closing quantity reproduces the closing pool cost with a residual of 0.0000 in every row. No pool rests on an unpriced unit. The two date columns are the two halves of the definition above. On eight assets nothing acquired after the last pool disposal escaped same-day or 30-day matching, so there is no pooled acquisition to show. OP is the one to read: its last pool disposal is 4 May 2025, but 66 later acquisitions still pool, the last on 4 April 2026. **BTC's pool is empty and has been since 26 January 2026** — that is a real datum, not a missing figure: the pool was exhausted on that date, every BTC acquisition after it was consumed by same-day or 30-day matching, and the 15 nil-cost disposals on page 7 are what an exhausted pool produces.

CROSS-YEAR CONTINUITY — THE POOL EITHER SIDE OF THE YEAR BOUNDARY

	POOL AT LAST 2024/25 DISPOSAL		POOL AT FIRST 2025/26 DISPOSAL		CHANGE		
ASSET	QUANTITY	COST	QUANTITY	COST	QUANTITY	COST	VERDICT
AAVE	172.052830	£15,857.51	223.731233	£22,578.24	+51.678403	+£6,720.73	Increase only
ARB	17,897.984552	£20,464.68	19,949.281390	£23,511.36	+2,051.296838	+£3,046.68	Increase only
AVAX	—	—	892.790061	£23,795.09	—	—	Not comparable
BTC	0.023825	£931.73	0.024557	£963.27	+0.000732	+£31.54	Increase only
ETH	3.992783	£8,626.33	5.227094	£12,516.50	+1.234311	+£3,890.17	Increase only
LINK	1,323.255896	£18,644.96	1,490.118242	£21,761.73	+166.862346	+£3,116.77	Increase only
MATIC	21,096.610376	£19,456.18	24,401.235453	£23,406.67	+3,304.625077	+£3,950.49	Increase only
OP	9,025.436173	£21,538.28	9,613.402527	£23,159.84	+587.966354	+£1,621.56	Increase only
SOL	336.437263	£19,963.65	377.752141	£23,155.46	+41.314878	+£3,191.81	Increase only
UNI	2,610.628919	£15,533.20	3,652.775774	£24,330.87	+1,042.146855	+£8,797.67	Increase only

Increase only on all nine comparable assets, on quantity and on cost: **no unexplained decrease anywhere**. The two dates are not the same instant — one is the last time 2024/25 drew on the pool, the other the first time 2025/26 did — so the pairs are not expected to be equal, and every change above is an acquisition made between them. A decrease would be the finding, because it would mean units left a pool with no disposal to account for them. AVAX has nothing to compare: its first pool entry falls inside 2025/26, so there is no 2024/25 Section 104 disposal, and it is marked not comparable rather than passed. The 2024/25 figures appear here only to demonstrate that continuity; nothing in this pack states a tax result for that year.

One Traced Disposal

One sale that consumes all three UK matching rules in the statutory order, every leg tied to the acquisition it draws on and to its line on page 7. This is the workpaper underneath each of the 1,079 disposals.

Disposal **`TXN-48255`** · 1,094.601276 ARB sold on Coinbase, 28 May 2025 at 02:35:14 UTC · trade id `5ed59305…` · matched under **Same Day, then Bed & Breakfast, then Section 104** across 12 legs · Proceeds £2,028.35 · allowable cost £1,471.67 · incidental costs of disposal £3.03 · **gain £553.65**

THE TWELVE LEGS, IN MATCHING ORDER

RULE	ACQUISITION	ACQUIRED (UTC)	SOURCE	DAYS AFTER SALE	QUANTITY	PROCEEDS	ALLOWABLE COST	FEE	GAIN / (LOSS)
Same Day	TXN-43184	2025-05-28 08:00	Coinbase	0	51.413111	£95.27	£95.55	£0.14	(£0.42)
Same-day subtotal — 1 leg					**51.413111**	**£95.27**	**£95.55**	**£0.14**	**(£0.42)**
Bed & Breakfast	TXN-52755	2025-05-30 23:35	Coinbase	2	136.813680	£253.52	£160.14	£0.38	£93.00
Bed & Breakfast	TXN-45703	2025-06-02 02:04	Coinbase	5	39.269120	£72.77	£74.44	£0.11	(£1.78)
Bed & Breakfast	TXN-41803	2025-06-02 22:41	ETH Wallet 2	5	15.046357	£27.88	£27.14	£0.04	£0.70
Bed & Breakfast	TXN-48366	2025-06-07 03:47	Solana Wallet	10	6.633672	£12.29	£10.99	£0.02	£1.28
Bed & Breakfast	TXN-45702	2025-06-20 18:07	Coinbase	23	62.390496	£115.61	£105.39	£0.17	£10.05
Bed & Breakfast	TXN-46618	2025-06-23 15:34	ETH Wallet 2	26	130.453149	£241.74	£172.74	£0.36	£68.64
Bed & Breakfast	TXN-42172	2025-06-23 19:27	Coinbase	26	77.217616	£143.09	£145.85	£0.21	(£2.97)
Bed & Breakfast	TXN-54311	2025-06-25 18:31	Coinbase	28	37.517302	£69.52	£43.98	£0.10	£25.44
Bed & Breakfast	TXN-50949	2025-06-27 03:05	ETH Wallet 1	30	17.062798	£31.62	£21.68	£0.05	£9.89
Bed & Breakfast subtotal — 9 legs, all within 30 days					**522.404190**	**£968.04**	**£762.35**	**£1.44**	**£204.25**
Section 104	TXN-50597	2023-04-07 23:45	Coinbase	–	343.929523	£637.32	£405.34	£0.96	£231.02
Section 104	TXN-49515	2023-04-08 09:17	ETH Wallet 1	–	176.854452	£327.72	£208.43	£0.49	£118.80
Section 104 subtotal — 2 legs, drawn at the pooled average of 1.178557 £/ARB					**520.783975**	**£965.04**	**£613.77**	**£1.45**	**£349.82**
Disposal total — 12 legs					**1,094.601276**	**£2,028.35**	**£1,471.67**	**£3.03**	**£553.65**

How each rule priced its legs

Same day. The 28 May acquisition settled at 08:00, after the 02:35 sale; the rule matches on the calendar day, not on sequence. Same-day acquisitions are costed at that day's average acquisition cost (TCGA 1992 s.105), and this is the only ARB acquisition on 28 May, so the average is its own cost, £95.55.
Bed & Breakfast. Nine reacquisitions 2 to 30 days after the sale, in date order, each at its own acquisition cost pro-rated to the quantity drawn — six draw a whole lot, three part of one. The furthest, `TXN-50949` on 27 June, is day 30 and inside the window; nothing on day 31 or later matched.
Section 104. The 520.783975 units left over come out of the ARB pool at its pooled average of 1.178557 £/ARB, which is why both legs share one average cost. The acquisitions named are the pool rows the draw is recorded against; the cost is the pool's, not theirs.

Valuation and tie-out

The sale settled in USD and is valued in GBP from the stored daily rate row for its own date, `fiat_rate/2025/05/28 — GBP 0.8398, USD 1.1317` on a EUR base. Each acquisition leg is valued from the rate row for *its* own date, not the disposal's, at full precision; this page prints to the penny.
Proceeds – allowable cost – incidental costs = gain holds on every leg above and on all 2,996 disposal rows in the year, with 0 rows failing and a maximum residual of 0.0000. The 12 legs sum to the disposal with no variance, each rule subtotal feeds the row of that name in page 7's matching-rule table, and this disposal's £553.65 sits inside the £36,820.88 of gains there.

Leg figures were read from the stored tax-event rows for `TXN-48255` and from each named acquisition's source row, not recomputed here. The disposal totals reconcile to the verification query that selected it as the year's largest three-rule sale.

SA108 Figures and Income — 2025/26

Prepared for the reviewer; not ready to file. A Moonscape-prepared summary of the crypto figures that feed SA108, not an HMRC form and not a return. Every figure below is the engine's own, recomputed from the ledger by the verification query and not carried over from any earlier draft.

CAPITAL GAINS — THE YEAR'S FIGURES

Number of disposals	1,079
Disposal rows behind them	2,996
Disposal proceeds	£286,329.79
Allowable costs — acquisition	£270,594.48
Allowable costs — incidental costs of disposal	£401.94
Gains before losses	£36,820.88
Losses in the year	(£21,487.51)
Net gain	**£15,333.37**
Annual exempt amount applied	(£3,000.00)
Taxable gain after the annual exempt amount	**£12,333.37**
Losses carried forward	£0.00

The engine stores acquisition cost and incidental costs of disposal in separate columns, so both are shown; the reviewer decides how they are combined on the form. Proceeds – acquisition cost – incidental costs = net gain exactly. Net gain is positive, so nothing is carried forward — the £0.00 is a computed result, not an unfilled line.

BY MATCHING RULE

RULE	DISPOSALS	ROWS	PROCEEDS	COST	GAIN
Same Day	526	640	£58,749.88	£58,171.02	£499.21
Bed & Breakfast	834	2,242	£212,890.19	£204,233.30	£8,355.12
Section 104	75	114	£14,689.72	£8,190.16	£6,479.04
All rules	**–**	**2,996**	**£286,329.79**	**£270,594.48**	**£15,333.37**

A disposal matched under more than one rule counts once per rule it touches, so the three disposal counts exceed 1,079; the row counts sum to 2,996 exactly. Gain by rule is net of both losses and fees within that rule, so the three sum to the net gain opposite.

Miscellaneous income — staking and airdrops

236 receipts, £5,407.52 in 2025/26. None unpriced, none valued at an approximate price. Reported separately from capital gains and not netted against them. One further airdrop, TXN-41629, was pooled as a capital acquisition rather than recognised as income, so it is not in this figure (page 4, E7).

NIL-COST DISPOSAL LEDGER — EVERY 2025/26 DISPOSAL WITH NIL ALLOWABLE COST

TXN	QUANTITY (BTC)	PROCEEDS	GAIN	REASON RECORDED
TXN-47006	0.009117	£706.14	£705.08	Fiat exit
TXN-42069	0.007020	£484.92	£484.19	Fiat exit
TXN-41690	0.007419	£431.54	£430.89	Fiat exit
TXN-51564	0.008872	£414.52	£414.52	Wrap / unwrap
TXN-50344	0.003605	£294.29	£293.85	Fiat exit
TXN-50379	0.003886	£289.06	£288.63	Fiat exit
TXN-53422	0.003656	£240.70	£240.34	Fiat exit
TXN-47269	0.003048	£154.93	£154.70	Fiat exit
TXN-47274	0.002659	£149.53	£149.30	Fiat exit
TXN-50304	0.002426	£117.38	£117.20	Fiat exit
TXN-52362	0.000938	£48.52	£48.45	Fiat exit
TXN-48280	0.000780	£35.27	£35.22	Fiat exit
TXN-53901	0.000505	£35.00	£34.95	Fiat exit
TXN-44632	0.000286	£15.36	£15.34	Fiat exit
TXN-49818	0.000052	£3.54	£3.54	Wrap / unwrap

15 disposals, all BTC — nil allowable cost on every row 0.054269 BTC · proceeds £3,420.70 · gain £3,416.20

All fifteen are BTC and all fifteen trace to the same cause: the pool was exhausted on 26 January 2026 (page 5) because 40 incoming receipts carry no acquisition record (E2). Every row is attributed to that mechanism; none is unexplained. Gain is short of proceeds by the incidental costs of each disposal, which is why the two totals differ by £4.50. **Nil cost is what the evidence supports, not an assumption we are comfortable with** — if the client can produce the acquisitions behind those 40 receipts, the pool is re-based and every figure on this page moves. That is the single largest open item in the pack.

Output Boundary

This document is the summary. What a reviewer actually receives on an engagement, and what they do not, is set out here so neither has to be inferred from the pages above.

What the full pack contains

1 · The transaction ledger. Every row, every field, as CSV or XLSX — 13,686 source rows across the three years, of which 2,996 are the 2025/26 disposal rows summarised here. Each disposal row carries its matching rule, the acquisition it drew on and the dated rate that valued it, as page 6 shows for one sale.

2 · Three engine-produced documents, generated by the same engine and runner a real engagement uses, from this same run:

DOCUMENT	WHAT IT STATES	SHA-256
UK SA108 Helper (2026)	1,079 disposals, proceeds £286,329.79, allowable costs £270,594.48, net gain £15,333.37, taxable gain £12,333.37 after the £3,000.00 exemption	719bba21…
UK Capital Gains Computation	The same four figures plus allowable fees £401.94, over all 1,079 disposals across 10 assets	b00e7944…
UK Income Statement	£5,407.52 across 236 receipts	0c60f508…

All three were produced and every shared figure agrees to the penny across them and against the figures on page 7. Report reference `MS-SA108-2526-46907`.

3 · The exceptions register with decisions recorded — page 4's blank column filled in, each with the reviewer who decided it and when, so the file shows who owned each treatment.

What it does not contain

Tax advice. Nothing here is advice, and nothing in it settles how a transaction should be treated. Where a rule is applied, the pack shows which rule and on what evidence, so the reviewer can disagree with it.

Treatment decisions. Every exception on page 4 is proposed, not adopted. “Matched” means two records were tied to each other; it never means approved.

A filed return. The figures on page 7 are prepared for review. They are not an HMRC form, not a submission, and not ready to file.

Any claim about another year or another client. The 2024/25 figures on page 5 appear only to demonstrate that the pools carry across; the pack states no tax result for that year. The data is entirely synthetic and describes no real person.

Independent balance evidence. Page 3 reconciles the ledger against itself. An exchange statement or on-chain balance is the independent check, and it comes from the client.

EXCLUDED FROM EVERY FIGURE IN THIS PACK — REPEATED FROM PAGES 1 AND 4

ROW	DATE / TIME (UTC)	SOURCE	ACTIVITY	QUANTITY	RECORDED PROCEEDS	WHY IT IS EXCLUDED	STATUS
TXN-42481	2026-03-15 13:16	ETH Wallet 1	Sell for USD	214.876173 MATIC	£0.00	No resolvable price, so no pool entry and no taxable event	Excluded, pending client evidence
TXN-53163	2026-01-31 07:59	ETH Wallet 1	Sell for USD	277.100401 MATIC	£0.00	No resolvable price, so no pool entry and no taxable event	Excluded, pending client evidence

Neither row has a price, a Section 104 pool entry or a taxable event, so neither contributes proceeds, cost or gain to any figure in this pack — including the disposal count on page 1 and the SA108 figures on page 7. They are shown three times rather than once because a row that is absent from a total is the hardest thing for a reviewer to notice. The third scenario row, `TXN-41629` (ARB airdrop, 120.794087 units), is *not* excluded: it was priced at £14.99 and pooled as a capital acquisition inside the ARB closing quantity on pages 3 and 5, with its treatment left open at E7 on page 4.

Figures on every page were recomputed from the ledger by the verification query for this run and transcribed from its output. The engine documents named above were produced from the same run and their shared figures cross-checked against it. This pack describes a synthetic dataset built to exercise the reconstruction, and proves nothing about any real client's figures.