ADVISER HANDOFF V3

How Aven builds a controlled R&D adviser handoff

How engineering and financial records become reviewable artifacts, what each artifact can prove, and which decisions remain with the company and its filing adviser.

Methodology version 3.1.0 - 14 July 2026
Artifact schema 2.5.0 - AIF schema hmrc-aif-2026-06-15

Delivery status: ready for adviser review. An Aven bundle is not a filed claim, a final tax computation, tax advice, or evidence that HMRC will accept a claim.

1. The governing principle

Aven captures the technical and financial story that genuinely exists. It does not manufacture one.

Thin commit messages can weaken the contemporaneous record without proving that the underlying work was routine. The legitimate response is to combine the records that do exist with a dated, attributed account from the people who did the work. It is never legitimate to rewrite or back-date the period's history.

Aven therefore preserves source provenance, separates extracted records from company representations, keeps unresolved decisions visible, and favours defensible figures over maximised figures.

2. What the Adviser Handoff v3 bundle contains

Each released version is a controlled bundle, not a single report:

- a technical evidence PDF;
- an adviser workbook with Filing Readiness, AIF Worksheet, Staff, Other Costs, Project Allocation, Evidence Register, Decisions and Checks sheets;
- normalised CSV exports for cost rows, project allocations and the evidence register;
- a legacy combined cost CSV for one compatibility cycle, labelled as a legacy export rather than a cost model;
- this versioned methodology PDF; and
- a JSON manifest recording the source cut-off, schema versions, approvals, preflight results and exact-file hashes.

The bundle is designed to reduce reconstruction work for a tax firm. It does not remove the firm's obligation to review the facts, apply tax law, complete the AIF and submit the claim correctly.

3. Source classes: extraction is not representation

The artifacts distinguish the following classes. A reader should not treat them as interchangeable.

CLASS	WHAT AVEN RECORDS	WHAT IT MEANS
Extracted engineering record	Read-only metadata and redacted text from connected GitHub, GitLab, Jira, Linear, Notion or Confluence records. Source system, reference or URL, author, source date, capture date and redaction state are retained where available. Source code is not stored.	Evidence that a source record with those captured attributes existed or was visible at extraction. It is not, by itself, a conclusion that the work qualifies.
Uploaded financial or supporting record	A client-supplied payroll file, invoice, contract, payment record or other document in private storage, with an immutable source-document ID, exact-document SHA-256 and retrieval reference where available. The document hash remains distinct from any excerpt or normalised evidence-content hash.	A document supplied for review. Its status remains unverified, verified or rejected; upload alone does not authenticate it or prove payment.
Company representation	A statement, classification, amount or testimony supplied by the client or its personnel.	The company's present representation. Technical testimony is dated and attributed when recorded and is never presented as contemporaneous source history.
Aven proposal	A deterministic signal, project grouping, mechanical calculation, draft wording or review prompt.	A starting point for human review, not a company representation or final tax treatment.
Adviser decision	An accepted, overridden or not-applicable decision with rationale and identity when provided.	The filing adviser's working decision. Open adviser-owned questions may remain at initial handoff and are displayed conspicuously.

Workbook fields use statuses such as confirmed, client-asserted, Aven-proposed, adviser-required, missing and not-applicable so uncertainty is not hidden inside polished prose.

4. Technical evidence and claim-level links

1. **Read-only scope and source cut-off.** The company chooses the connected tools and scope. Later source changes do not silently alter a frozen release candidate.
2. **Project construction.** Deterministic signals help identify possible advance, uncertainty and systematic approach. A reviewer can merge or separate source groups so one canonical project may span repositories, tickets and documents.
3. **Project boundary and continuity.** A reviewer confirms the start and end of R&D activity inside the accounting period, separately from wider commercial-project dates. The project records whether it was ongoing, completed or failed at period end and whether it is new or continued from a previous claim. Continued work identifies the previous claim and the distinct advance, uncertainty or work in the current period.
4. **Dated milestone chronology.** Each included project has at least two dated milestones inside its confirmed R&D activity window. Each milestone records a technical stage, outcome and affirmative link to verified evidence scoped to the same project. These controls expose chronology; they do not rewrite or back-date source history.
5. **Company testimony.** Open, non-leading questions capture what a competent professional says the baseline was, what was uncertain and what was tried. The record shows who answered and when. If an assistant organises an answer, the original answer is preserved.

6. **Atomic assertions.** Material statements are broken into assertions under field, baseline, prior art, advance, uncertainty, approach, result and project-boundary headings.
7. **Evidence mapping.** Assertions link to immutable evidence IDs. A link is supporting, contextual or contradictory; contradictory material is not discarded. Before release, each project's baseline, advance, uncertainty and approach must contain a reviewed assertion linked to evidence.

The Evidence Register exposes the source system, external reference or URL, title, author, source date, capture date, provenance class, redaction state, excerpt or content hash, immutable source-document ID and exact-document SHA-256, retrieval reference, linked projects, linked milestones, linked assertions and linked cost rows where those data exist.

Present-day testimony remains separate from contemporaneous and versioned records. Evidence strength is a navigation aid, not an eligibility score or assurance opinion.

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5. Expenditure, restrictions and project allocations

Aven separates the inputs that the former combined percentage obscured:

- cost category and relief scheme, including separate independent-research and clinical-trial categories where legally relevant;
- incurred date, counterparty legal type, registration jurisdiction and number, and connection status where relevant;
- gross source cost;
- total R&D activity percentage split into direct R&D and qualifying indirect activity (QIA) where relevant, with a required direct + QIA = total reconciliation;
- statutory restriction percentage and rationale;
- mechanically proposed qualifying amount, evidence, paid status and review status;
- project allocation percentage; and
- any adviser-confirmed amount and override rationale.

> **Transparent mechanical proposal**
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> ```
> gross source amount x R&D activity % x statutory restriction %
> = source proposed qualifying amount
> source proposed qualifying amount x project allocation %
> = project proposed qualifying amount
> ```

The statutory factor is scheme- and counterparty-specific, not a global contractor percentage. For merged-scheme or ERIS expenditure, the mechanical proposal may apply the 65% restriction to an unconnected contractor or EPW where the recorded facts indicate that rule. Under legacy RDEC, ordinary payments to a company subcontractor are generally not qualifying subcontract expenditure, while payments to a qualifying body, an individual or a partnership whose members are all individuals may qualify without that 65% reduction, subject to the other statutory conditions. Aven therefore records the counterparty as company, individual, individuals-only partnership, qualifying body or unknown and leaves final treatment to the filing adviser.

Independent research is retained for potentially qualifying legacy RDEC expenditure incurred before 1 April 2024; it is not a merged-scheme or ERIS category. Clinical trials separately identifies payments to subjects participating in clinical trials. Both remain subject to scheme, period and adviser review.

Calculations use integer pence internally. Before release, every proposed cost row must be marked paid, carry a source-evidence link and have reviewer-confirmed or adviser-confirmed status. Active allocations must total 100%, tie to the source row within one penny of rounding, and reconcile to the adviser working expenditure total.

Those checks prove internal arithmetic consistency, not tax eligibility. Aven may propose a restriction or allocation; the filing adviser owns final category, connection, contracted-out, overseas, scheme, cap and qualifying-amount treatment.

6. The AIF worksheet and current HMRC requirements

Aven's versioned AIF schema follows HMRC's Additional Information Form requirements described in CIRD182000 as updated on 15 June 2026. It captures or flags, as applicable:

- registered company name, CT UTR, PAYE reference, VAT number, SIC or business type and Northern Ireland details;
- the form completer, senior-officer status, role, contact details, email consent and every agent involved;
- accounting-period dates, period-of-account and long-period facts, notification status and filing readiness;
- scheme-specific expenditure by category, qualifying indirect activities, overseas EPW and contracted-out amounts, exception explanations, EPW counts and PAYE references, and contractor identities;
- ERIS eligibility and PAYE-cap facts, trading and operating expenditure, capitalised R&D adjustments and connected-company data;
- the full project universe, proposed in-period R&D activity windows, period-end status, previous-claim continuity, dated evidence-linked milestones, proposed scheme-specific project sample, qualifying spend by described project, and self-contained answers for field, baseline, advance, uncertainty and approach; and
- Northern Ireland trade, electricity, opt-out, de minimis aid and sector-benefit declarations where applicable.

> HMRC requires an AIF for each accounting period claimed. A long period of account can require more than one AIF. If claims are made separately under different schemes for the same accounting period, HMRC may require a new AIF for each claim.
>
> The AIF must be submitted before, or on the same day as, the CT600. If submitted on the same day, the AIF must go first.

The workbook is a self-contained preparation aid. HMRC does not accept an AIF answer that merely says "see report". The filing adviser must confirm the live form, scheme, project-selection rule, narrative answers, amounts, deadlines and submission order at filing. Aven does not submit the AIF.

7. Preflight, immutable snapshots and checksums

A release is built from an immutable canonical snapshot, not from mutable live rows after approval.

1. A server-side preflight checks engagement state, review controls, approved in-period projects, reviewer-confirmed R&D activity windows, period-end status, previous-claim continuity, dated milestone-evidence links, complete technical answers, assertion-evidence links, cost evidence and paid status, reconciliations, AIF facts and unresolved decisions.
2. Blocking failures prevent release. Adviser-owned fields may remain open at initial handoff only as visible warnings; company- and Aven-owned facts and decisions cannot remain unresolved.
3. The canonical snapshot receives a SHA-256. It includes company, period, AIF facts, people, projects, assertions, evidence, expenditure and decisions. It excludes generated timestamps, approvals, layout, presentation metadata and exact artifact bytes.
4. Human approvals bind to that exact checksum. A changed or superseded candidate requires new approval.
5. Every generated file receives its own exact-byte SHA-256. The manifest records those hashes, methodology identity, schema versions, source cut-off, approvals and preflight results. The manifest's own hash is stored separately to avoid a self-reference.

A checksum can detect that content or bytes changed. It cannot prove that a representation is true, that a source was complete, or that an expenditure item qualifies.

8. Human roles and tier distinction

The artifacts keep four accountable roles separate:

- **Project competent professional:** explains and, on Reviewed, approves the technical basis for the project within their field of competence.
- **Aven quality reviewer:** checks construction, provenance, reconciliation and release controls. This is not the filing adviser's tax approval.
- **Company responsible officer:** approves the company's representations and the exact frozen snapshot.
- **Filing adviser:** owns scheme selection, final eligibility and expenditure treatment, AIF completion, corporation-tax calculations, filing strategy and submission.

Aven Draft requires Aven quality-review approval and company-officer approval bound to the snapshot. It does not include Aven's competent-professional approval. The filing adviser must perform or obtain the necessary competent-professional and tax review before filing.

Aven Reviewed additionally requires an active competent-professional approval for every included project, also bound to the snapshot checksum. It remains ready for adviser review, not ready to file without the adviser's independent work.

An adviser-final-review record is optional and post-handoff. Its absence is not disguised as approval.

9. AI use and the lines Aven will not cross

AI may suggest non-leading questions, organise a user's own words, draft internal working text or provide reviewer prompts. It may not score eligibility, approve a project, create a source record, fabricate a technical fact, silently fill a missing AIF answer or release a bundle. AI-assisted material remains draft until a human checks it against the evidence and company representations.

Aven does not rewrite, squash or back-date commits, pull requests, tickets or documents. It does not present present-day testimony as if created during the claim period. Captured evidence can improve the defensibility of genuine work; it cannot convert routine or ineligible work into qualifying R&D.

10. Limitations and responsibilities

Aven's limitations

- Connected sources are limited by company selections, provider access, retention, API availability and source quality. Aven does not certify that an integration contains every relevant record.
- Redaction can remove context. External links may require separate permissions and may later change or disappear.
- Aven does not independently audit the company's books, authenticate every uploaded document or make legal findings about payment, connection, contracting or overseas exceptions.
- Evidence links show the review basis; they do not prove the legal conclusion. Evidence strength and preflight are control indicators, not assurance opinions.
- HMRC requirements and tax law can change after the schema version stated above. The filing adviser must check the rules in force when filing.

Responsibility at handoff

Company	Provide complete and accurate records and representations; identify competent people; approve the frozen content; disclose omissions or later corrections.
Competent professional	Confirm the technical account within their competence and identify limitations, unsupported statements or contradictory evidence.
Aven	Preserve provenance; perform the stated extraction, calculations, checks and release controls; keep limitations and open decisions visible.

Filing adviser	Independently determine the claim, scheme, qualifying amounts and tax treatment; complete and submit the AIF and CT600; retain appropriate records; advise the company.
HMRC	Determine whether the filed claim is valid and whether the statutory conditions are met.

Aven does not file with HMRC, determine tax liability, select merged scheme versus ERIS, sequence loss relief or guarantee an amount or outcome. Nothing in the bundle is tax advice.

Official HMRC sources for this version

Additional Information Form guidance:
gov.uk/guidance/submit-detailed-information-before-you-claim-research-and-development-rd-tax-relief

CIRD182000 - Additional Information Form requirements:
gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird182000

Qualifying cost guidance:
gov.uk/guidance/check-what-research-and-development-rd-costs-you-can-claim

The methodology version and exact PDF hash in the bundle manifest identify the statement that accompanied that release.