**Basic Sole Trader Accounts**

*Click a link below to navigate to the desired page.*

*To return to the home page click the Home tab. If you can't see the Home tab, you can scroll to it by clicking the* **|<** *symbol (bottom left).*

| Preparation | Sales | Purchases | Results |
|---|---|---|---|
| Business Details | SalesApr | PurchasesApr | SE Short |
| Fixed Assets | SalesMay | PurchasesMay | Profit & Loss Acc |
| Debtors & Creditors | SalesJun | PurchasesJun | Income Tax |
| | SalesJul | PurchasesJul | |
| | SalesAug | PurchasesAug | |
| | SalesSep | PurchasesSep | |
| | SalesOct | PurchasesOct | |
| | SalesNov | PurchasesNov | |
| | SalesDec | PurchasesDec | |
| | SalesJan | PurchasesJan | |
| | SalesFeb | PurchasesFeb | |
| | SalesMar | PurchasesMar | |

**ENTER YOUR BUSINESS DETAILS** - *which are then transferred to the Self-employment Tax Return*

Your name

Your unique taxpayer reference (UTR)

1 Description of business

2 Postcode of your business

3 If your business name, description, address or postcode have changed in the last 12 months, put 'X' in the box and give details in the 'Any other information' box of of your Tax Return

4 If you are a foster carer or adult placement carer, put 'X' in the box - *read page SESN 2 of the notes*

5 If your business started sifter enter the start date *DD/MM/YYY* Monday, April 6, 2020

6 If your business ceased before enter the final date of trading Monday, April 5, 2021

7 Date your books or accounts are made up to - *read page SESN 2 of the notes*

**05/04/2021**

26 **ENTER**: Total losses brought forward from earlier years

£ **0** . 0 0

Loss used this year

*Calculated no entry required*

£ **0** . 0 0

24 **ENTER**: Value of goods and services for your own use - *read page SESN 7 of the notes*

£ **0** . 0 0

Total loss carried forward to future years

*Calculated no entry required*

£ **0** . 0 0

HM Revenue & Customs

SUBMIT ONLINE RETURN TO HMRC BY 31ST JANUARY 2022

# Self-employment (short)

Tax year Monday, April 6, 2020 to

Your name

Your unique taxpayer reference (UTR)

## Business details

1 Description of business

2 Postcode of your business

3 If your business name, description, address or postcode have changed in the last 12 months, put 'X' in the box and give details in the 'Any other information' box of of your Tax Return

4 If you are a foster carer or adult placement carer, put 'X' in the box - *read page SESN 2 of the notes*

5 If your business started after enter the start date *DD/MM/YYY* Monday, April 6, 2020

6 If your business ceased before enter the final date of trading Monday, April 6, 2020

7 Date your books or accounts are made up to - *read page SESN 2 of the notes*

05/04/2021

## Business income - if your annual turnover was below £85000 vat threshold

8 Your turnover - *the takings, fees, sales or money earned by your business*

£ 52,500 . 0 0

9 Any other business income not included in box 8 - *excluding Business Start-up Allowance*

£ . 0 0

## Allowable business expenses

Read pages SESN 3 of the *notes* to see which expenses are allowed for tax purposes. If your annual turnover was below £30,000 you may just put your total expenses in box 19, rather than filling in the whole section.

10 Cost of goods bought for re-sale or goods used

£ 3,240 . 0 0

11 Car, van and other travel expenses - *after private use proportion*

£ 1,150 . 0 0

12 Wages, salaries and other staff costs

£ 1,800 . 0 0

13 Rent, rates, power and insurance costs

£ 4,800 . 0 0

14 Repairs and renewals of property and equipment

£ 650 . 0 0

15 Accountancy, legal and other professional fees

£ 850 . 0 0

16 Interest and bank and credit card etc. financial charges

£ 240 . 0 0

17 Telephone, fax, stationery and other office costs

£ 480 . 0 0

18 Other allowable business expenses - *client entertaining costs are not an allowable expense*

£ 1,030 . 0 0

19 Total allowable expenses - *total of boxes 10 to 18*

£ 14,240 . 0 0

## Net profit or loss

| | | | |
|---|---|---|---|
| 20 | Net profit - *if your business income is more then your expenses (box 8 + box 9 minus box 19)* | 21 | Or, net loss - *if your expenses exceed your business income (box 8 + box 9 minus box 19 is negative)* |
| | £ 38,260 . 0 0 | | £ 0 . 0 0 |

## Tax allowances for vehicles and equipment (capital allowances)

There are 'capital' tax allowances for vehicles and equipment used in your business (you should not have included the cost of these in your business expenses) Read pages SESN 3 to SEFN 6 of the *notes* and use the example and Working Sheets to work out your capital allowances.

| | | | |
|---|---|---|---|
| 22 | Annual Investment Allowance | 24 | Other Capital Allowances |
| | £ 0 . 0 0 | | £ 0 . 0 0 |
| 23 | Allowance of small balance of unrelieved expenditure | 25 | Total balancing charges - where you have disposed of items for more than their value |
| | £ 0 . 0 0 | | £ 0 . 0 0 |

## Calculating your taxable profits

Your taxable profit may not be the same as your net profit. Read page SESN 7 of the *notes* to see if you need to make any adjustments and fill in the boxes which apply to arrive at your taxable profit for the year.

| | | | |
|---|---|---|---|
| 26 | Goods and services for your own use - *read page SESN 9 of the notes* | 28 | Loss brought forward from earlier years set-off against this year's profits - *up to the amount in box 27* |
| | £ 0 . 0 0 | | £ 0 . 0 0 |
| 27 | Net business profit for tax purposes (if box 20 + box 25 + box 26 minus boxes 21 to 24) is positive) | 29 | Any other business income not included in boxes 8 or 9 - *for example, Business Start-up Allowance* |
| | £ 38,260 . 0 0 | | £ 2,000 . 0 0 |

## Total taxable profits or net business loss

| | | | |
|---|---|---|---|
| 30 | Total taxable profits from this business if box 27 + box 29 minus box 28 is positive | 31 | Net business loss for tax purposes (if boxes 21 to 24 minus (box 20 + box 25 + box 26) is positive) |
| | £ 40,260 . 0 0 | | £ 0 . 0 0 |

## Losses, Class 4 NICs and deductions

If you have made a loss for tax purposes (box 29), read page SESN 7 of the *notes* and fill in boxes 30 to 32 as appropriate.

| | | | |
|---|---|---|---|
| 32 | Loss from this tax year set-off against other income for 2020-21 | 35 | If you are exempt from paying Class 4 NICs, put 'X' in the box - *read page SESN 10 of the notes* |
| | £ . 0 0 | | |
| 33 | Loss to be carried back to previous year(s) and set-off against income (or capital gains) | 36 | If you have been given a Class deferment certificate, put 'X' in the box - *read page SESN 10 of the notes* |
| | £ . 0 0 | | |
| 34 | Total loss to carry forward after all other set-offs - *including unused losses brought forward* | 37 | Deductions on payment and deduction statements from contractors - *construction industry subcontractors only* |
| | £ 0 . 0 0 | | £ 0 . 0 0 |

###

| Profit & Loss Account | TOTAL 2020-21 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 | Jan-21 | Feb-21 | Mar-21 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sales Turnover** | **52,500** | 5,500 | 5,500 | 5,500 | 5,500 | 4,000 | 5,000 | 5,500 | 4,500 | 3,000 | 4,000 | 2,500 | 2,000 |
| Cost of sales | 1,800 | 500 | 0 | 0 | 500 | 0 | 0 | 400 | 0 | 0 | 400 | 0 | 0 |
| Other direct costs | 1,440 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| **Gross Profit** | **49,260** | 4,880 | 5,380 | 5,380 | 4,880 | 3,880 | 4,880 | 4,980 | 4,380 | 2,880 | 3,480 | 2,380 | 1,880 |
| Employee costs | 1,800 | 0 | 0 | 600 | 0 | 0 | 600 | 0 | 0 | 600 | 0 | 0 | 0 |
| Premises costs | 4,800 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 |
| Repairs | 650 | 0 | 0 | 0 | 0 | 350 | 0 | 0 | 0 | 0 | 0 | 300 | 0 |
| General admin expenses | 480 | 120 | 0 | 0 | 120 | 0 | 0 | 120 | 0 | 0 | 120 | 0 | 0 |
| Motor expenses | 650 | 0 | 250 | 0 | 0 | 0 | 0 | 0 | 400 | 0 | 0 | 0 | 0 |
| Travel & subsistence | 500 | 0 | 0 | 280 | 0 | 0 | 0 | 0 | 220 | 0 | 0 | 0 | 0 |
| Advertising & promotion | 600 | 0 | 300 | 0 | 0 | 0 | 0 | 300 | 0 | 0 | 0 | 0 | 0 |
| Legal & professional | 850 | 350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0 | 0 |
| Bad debts | 100 | 25 | 0 | 0 | 25 | 0 | 0 | 25 | 0 | 0 | 25 | 0 | 0 |
| Interest, finance charges | 240 | 0 | 0 | 120 | 0 | 0 | 0 | 0 | 0 | 120 | 0 | 0 | 0 |
| Other expenses | 330 | 180 | 0 | 0 | 0 | 0 | 0 | 150 | 0 | 0 | 0 | 0 | 0 |
| **Total Expenses** | **11,000** | 1,075 | 950 | 1,400 | 545 | 750 | 1,000 | 995 | 1,020 | 1,120 | 1,045 | 700 | 400 |
| **Net Profit/Loss** | **38,260** | 3,805 | 4,430 | 3,980 | 4,335 | 3,130 | 3,880 | 3,985 | 3,360 | 1,760 | 2,435 | 1,680 | 1,480 |
| Less Capital Allowances | 0 | | | | | | | | | | | | |
| **NET TAXABLE PROFIT** | **38,260** | | | | | | | | | | | | |
| Any Other Business Income | 2,000 | 200 | 0 | 300 | 0 | 500 | 0 | 200 | 0 | 300 | 500 | 0 | 0 |
| Income Tax | 5,552 | | | | | | | | | | | | |
| National Insurance | 2,768 | | | | | | | | | | | | |
| **Net Income after Tax** | **31,940** | | | | | | | | | | | | |
| Enter Drawings (optional) | 0 | | | | | | | | | | | | |

| VitalTax summary | Q1 | Q2 | Q3 | Q4 | Annual | Notes |
|---|---|---|---|---|---|---|
| Turnover | 16,500 | 14,500 | 13,000 | 8,500 | 52,500.00 | |
| Other income | 500 | 500 | 500 | 500 | 2,000.00 | |
| Cost of goods bought | 860 | 860 | 760 | 760 | 3,240.00 | |
| | | | | | | |
| **Allowable expenses** | | | | | | |
| Staff costs | 600.00 | 600.00 | 600.00 | 0.00 | 1,800.00 | |
| Premises running costs | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | 4,800.00 | |
| Maintenance | 0.00 | 350.00 | 0.00 | 300.00 | 650.00 | |
| Admin | 120.00 | 120.00 | 120.00 | 120.00 | 480.00 | |
| Financial charges | 250.00 | 0.00 | 400.00 | 0.00 | 650.00 | |
| Travel | 280.00 | 0.00 | 220.00 | 0.00 | 500.00 | |
| Advertising | 300.00 | 0.00 | 300.00 | 0.00 | 600.00 | |
| Professional | 350.00 | 0.00 | 0.00 | 500.00 | 850.00 | |
| Bad debt | 25.00 | 25.00 | 25.00 | 25.00 | 100.00 | |
| Interest | 120.00 | 0.00 | 120.00 | 0.00 | 240.00 | |
| Other | 180.00 | 0.00 | 150.00 | 0.00 | 330.00 | |
| | | | | | | |
| CIS payment to subcontractors | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Business entertainment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| | | | | | | |
| **Total allowable expenses** | **4,285** | **3,155** | **3,895** | **2,905** | **14,240** | |
| | | | | | | |
| **Disallowable expenses** | | | | | | |
| Cost of goods bought | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| CIS payment to subcontractors | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Staff costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Travel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Premises running costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Admin | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |

| VitalTax summary | Q1 | Q2 | Q3 | Q4 | Annual | Notes |
|---|---|---|---|---|---|---|
| Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Business entertainment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Financial charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Bad debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Professional | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |
| Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not captured in DIY Accounting |

## Provisional tax calculation

precise figures will depend upon personal circumstances

| TAXATION CALCULATION 2020-21 | This section an indication and for your information only |
|---|---|

| | | | |
|---|---|---|---|
| Profit from Self employment | | | 40,260.00 |
| Minus Personal Allowance | 2020-21 | | 12,500 |
| Total income on which tax is due | | | 27,760.00 |
| Income Tax first band | 0 | 20% | 5,552.00 |
| Income Tax second band | 37501 | 40% | 0.00 |
| Income Tax payable | | | **5,552.00** |
| Deductions by contractors | | | 0.00 |

***Amounts Payable by Monday, January 31, 2022***

| | | |
|---|---|---|
| Class 4 NI Contribution Lower - Upper profits | 9% | 2,768.40 |
| Class 4 NI Contribution Upper profits | 2% | 0.00 |
| **TOTAL Income Tax & NI Liability** | | **8,320.40** |

| FUTURE TAX LIABILITY (if over £500) | This section for your information only |
|---|---|

| | | Due Date | Amount Payable |
|---|---|---|---|
| Tax & NI Assessment | 2021-22 | Previous Year | 8,320.40 |
| 50% Payable | | 31-Jan-22 | 4,160.20 |
| 50% Payable | | 31-Jul-22 | 4,160.20 |

NOTES:

**Working Tax Credit**

Not taxable and not added to self employment income for tax purposes

**Pension Entitlement**

To receive Full Pension entitlement NI has to be paid 44 years out of 49 years (16 - 65)

UK residents aged 60 - 65 get 5 years bonus.

To confirm current NI / Pension entitlement years the helpline number is 0845 3000 168

| Date Asset Purchased | FIXED ASSETS | | 0.00 | Enter % Personal use of vehicles | 0.00 | First Year Allow | 0.00 |
|---|---|---|---|---|---|---|---|
| | Asset Description | Purchase Reference | Original Cost | | Written Down **Tax Value** 6-Apr-20 | 100% | First Year Allowance |
| **EXISTING FIXED ASSETS at** | **Monday, April 6, 2020** | | | | | | |
| **Land & Property** | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | Existing Land & Property | | 0.00 | | 0.00 | | 0.00 |
| **Plant & Machinery** | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | Existing Plant & Machinery | | 0.00 | | 0.00 | | 0.00 |
| **Fixtures & Fittings** | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | Existing Fixtures & Fittings | | 0.00 | | 0.00 | | 0.00 |
| **Computers** | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | Existing Computers | | 0.00 | | 0.00 | | 0.00 |
| | **Motor Vehicles - costing over £ 12,000** | | | | | | |
| | | | | 0% | | | |
| | | | | 0% | | | |
| | | | | 0% | | | |
| | | | | 0% | | | |
| | | | | 0% | | | |
| | **Motor Vehicles - costing under £ 12,000** | | | | | | |
| | | | | 0% | | | |
| | | | | 0% | | | |
| | | | | 0% | | | |
| | | | | 0% | | | |
| | | | | 0% | | | |
| **Motor Vehicles - Vans & Lorries** | | | | | | | |
| | | | | 0% | | | |
| | | | | 0% | | | |
| | | | | 0% | | | |
| | | | | 0% | | | |
| | | | | 0% | | | |
| | Existing Motor Vehicles | | 0.00 | | 0.00 | | 0.00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **EXISTING FIXED ASSETS at** | **Monday, April 6, 2020** | | 0.00 | | 0.00 | | 0.00 |
| **NEW FIXED ASSETS Bought AFTER** | **Monday, April 6, 2020** | | | | | | |
| **Land & Property** | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| New Land & Property | | | 0.00 | | 0.00 | | 0.00 |
| **Plant & Machinery** | | | | | | | |
| | | | | | | 100% | |
| | | | | | | 100% | |
| | | | | | | 100% | |
| | | | | | | 100% | |
| | | | | | | 100% | |
| New Plant & Machinery | | | 0.00 | | 0.00 | | 0.00 |
| **Fixtures & Fittings** | | | | | | | |
| | | | | | | 100% | |
| | | | | | | 100% | |
| | | | | | | 100% | |
| | | | | | | 100% | |
| | | | | | | 100% | |
| New Fixtures & Fittings | | | 0.00 | | 0.00 | | 0.00 |
| **Computers** | | | | | | | |
| | | | | | | 100% | |
| | | | | | | 100% | |
| | | | | | | 100% | |
| | | | | | | 100% | |
| | | | | | | 100% | |
| New Computers | | | 0.00 | | 0.00 | | 0.00 |
| **Motor Vehicles - costing over £ 12,000** | | | | | | | |
| | | | | 0% | | | |
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| **Motor Vehicles - costing under £ 12,000** | | | | | | | |
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| | | | | 0% | | | |
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| | | | | 0% | | | |
| | | | | 0% | | | |
| **Motor Vehicles - Vans & Lorries** | | | | | | | |
| | | | | 0% | | 100% | |
| | | | | 0% | | 100% | |
| | | | | 0% | | 100% | |
| | | | | 0% | | 100% | |
| | | | | 0% | | 100% | |
| New Motor Vehicles | | | 0.00 | | 0.00 | | 0.00 |
| **NEW FIXED ASSETS Bought AFTER** | **Monday, April 6, 2020** | | 0.00 | | 0.00 | | 0.00 |

| 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 |
|---|---|---|---|---|---|
| W Down Allowance | Written Down **Tax Value** | Date Asset Sold | **Sales Value** Assets Sold | Capital Allowance | Balancing Charge |
| **18%** | 5-Apr-21 | | | | |
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## Stock Value

| Month end Date | Physical Stock Value |
|---|---|
| **Opening Stock 6-Apr-20** | 0 |
| 30-Apr-20 | 0 |
| 31-May-20 | 0 |
| 30-Jun-20 | 0 |
| 31-Jul-20 | 0 |
| 31-Aug-20 | 0 |
| 30-Sep-20 | 0 |
| 31-Oct-20 | 0 |
| 30-Nov-20 | 0 |
| 31-Dec-20 | 0 |
| 31-Jan-21 | 0 |
| 28-Feb-21 | 0 |
| **Closing Stock 5-Apr-21** | 0 |

**Debtors**

| Sales Month | Sales not yet received |
|---|---|
| Owed start year | |
| Apr-20 | |
| May-20 | |
| Jun-20 | |
| Jul-20 | |
| Aug-20 | |
| Sep-20 | |
| Oct-20 | |
| Nov-20 | |
| Dec-20 | |
| Jan-21 | |
| Feb-21 | |
| Mar-21 | |
| Amount owed by customers | 0.00 |

**Creditors**

| Purchase Month | Purchases still to be paid |
|---|---|
| Owed start year | |
| Apr-20 | |
| May-20 | |
| Jun-20 | |
| Jul-20 | |
| Aug-20 | |
| Sep-20 | |
| Oct-20 | |
| Nov-20 | |
| Dec-20 | |
| Jan-21 | |
| Feb-21 | |
| Mar-21 | |
| Amount owed to suppliers | 0.00 |

# Sales Turnover

| Sales Date | Customer Name | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
| | | | **Total for Month** | **0** | **5,500.00** | **200.00** | **0.00** | **3-Apr-26** | **0.00** | **0.00** |
| 10-Apr-25 | Acme Corp | | Bank | | 4,000.00 | | | | | |
| 25-Apr-25 | Beta Systems | | Bank | | 1,500.00 | 200.00 | | | | |

# Sales Turnover

| Sales Date | Customer Name | | Total for Month | 0 | 5,500.00 | 200.00 | 0.00 | 3-Apr-26 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,695.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase Date | **Supplier** | Purchase Reference / Invoice Number | Payment method Enter cash, cheque no., DD, credit card | Enter Expense Code Letter | Enter Mileage on purchases | Total Purchase Value incl Vat | Purchases waiting payment | Purchases number of days outstanding |
| | | | | m | | 0.00 | | |
| 8-Apr-25 | TechParts Ltd | | Bank | s | | 500.00 | | |
| 15-Apr-25 | Shell | | Bank | d | | 120.00 | | |
| 1-Apr-25 | Landlord | | DD | p | | 400.00 | | |
| 20-Apr-25 | BT | | DD | g | | 120.00 | | |
| 6-Apr-25 | Hiscox | | Bank | l | | 350.00 | | |
| 30-Apr-25 | Bank | | Bank | b | | 25.00 | | |
| 10-Apr-25 | BCS Membership | | Bank | o | | 180.00 | | |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,695.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase | Supplier | Purchase Reference / | Payment method Enter cash, cheque no | Enter Expense | Enter Mileage or | Total Purchase Value incl Vat | Purchases | Purchases number of days |

# Costs and Expenses

| 0.00 | 500.00 | 120.00 | 0.00 | 400.00 | 0.00 | 120.00 | 0.00 | 0.00 | 0.00 | 350.00 | 25.00 | 0.00 | 180.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase Date | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & Stationery | Motor Expenses 0.00 | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest Charges | Other Expenses |
| | S | D | E | P | R | G | M | T | A | L | B | I | O |
| 8-Apr-25 | 500.00 | | | | | | | | | | | | |
| 15-Apr-25 | | 120.00 | | | | | | | | | | | |
| 1-Apr-25 | | | | 400.00 | | | | | | | | | |
| 20-Apr-25 | | | | | | 120.00 | | | | | | | |
| 6-Apr-25 | | | | | | | | | | 350.00 | | | |
| 30-Apr-25 | | | | | | | | | | | 25.00 | | |
| 10-Apr-25 | | | | | | | | | | | | | 180.00 |

## Costs and Expenses

| 0.00 | 500.00 | 120.00 | 0.00 | 400.00 | 0.00 | 120.00 | 0.00 | 0.00 | 0.00 | 350.00 | 25.00 | 0.00 | 180.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & | Motor Expenses | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest | Other Expenses |

# Costs and Expenses

| 0.00 | **0.00** | 0.00 |
|---|---|---|
| Purchase Date | Fixed Assets (items over £100) | Fixed Assets Description (Vehicles: make, model, date reg. and reg. mark) |
| | **F** | |
| 8-Apr-25 | | |
| 15-Apr-25 | | |
| 1-Apr-25 | | |
| 20-Apr-25 | | |
| 6-Apr-25 | | |
| 30-Apr-25 | | |
| 10-Apr-25 | | |

# Costs and Expenses

| 0.00 | **0.00** | 0.00 |
|---|---|---|
| Purchase | Fixed Assets (items over | Fixed Assets Description (Vehicles: |

# Sales Turnover

| Sales Date | Customer Name | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
| | | | **Total for Month** | **0** | **5,500.00** | **0.00** | **0.00** | **3-Apr-26** | **0.00** | **0.00** |
| 15-May-25 | Acme Corp | | Bank | | 4,000.00 | | | | | |
| 28-May-25 | Gamma Ltd | | Bank | | 1,500.00 | | | | | |

# Sales Turnover

| Sales Date | Customer Name | | Total for Month | 0 | 5,500.00 | 0.00 | 0.00 | 3-Apr-26 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,070.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase Date | **Supplier** | Purchase Reference / Invoice Number | Payment method Enter cash, cheque no., DD, credit card | Enter Expense Code Letter | Enter Mileage | Total Purchase Value incl Vat | Purchases waiting payment | Purchases number of days outstanding |
| | | | | m | | 0.00 | | |
| 15-May-25 | Shell | | Bank | d | | 120.00 | | |
| 1-May-25 | Landlord | | DD | p | | 400.00 | | |
| 10-May-25 | Halfords | | Bank | m | | 250.00 | | |
| 1-May-25 | Google Ads | | Bank | a | | 300.00 | | |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,070.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase | **Supplier** | Purchase Reference / | Payment method Enter cash, cheque no | Enter Expense | Enter | Total Purchase Value incl Vat | Purchases | Purchases number of days |

# Costs and Expenses

| 0.00 | 0.00 | 120.00 | 0.00 | 400.00 | 0.00 | 0.00 | 250.00 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase Date | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & Stationery | Motor Expenses 0.00 | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest Charges | Other Expenses |
| | S | D | E | P | R | G | M | T | A | L | B | I | O |
| 15-May-25 | | 120.00 | | | | | | | | | | | |
| 1-May-25 | | | | 400.00 | | | | | | | | | |
| 10-May-25 | | | | | | | 250.00 | | | | | | |
| 1-May-25 | | | | | | | | | 300.00 | | | | |

# Costs and Expenses

| 0.00 | **0.00** | **120.00** | **0.00** | **400.00** | **0.00** | **0.00** | **250.00** | **0.00** | **300.00** | **0.00** | **0.00** | **0.00** | **0.00** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & | Motor Expenses | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest | Other Expenses |

# Costs and Expenses

| 0.00 | **0.00** | 0.00 |
|---|---|---|
| Purchase Date | Fixed Assets (items over £100) | Fixed Assets Description (Vehicles: make, model, date reg. and reg. mark) |
| | **F** | |
| 15-May-25 | | |
| 1-May-25 | | |
| 10-May-25 | | |
| 1-May-25 | | |

# Costs and Expenses

| 0.00 | **0.00** | 0.00 |
|---|---|---|
| Purchase | Fixed Assets (items over | Fixed Assets Description (Vehicles: make, model, date reg, and reg |
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# Sales Turnover

| Sales Date | Customer Name | | Total for Month | 0 | 5,500.00 | 300.00 | 0.00 | 3-Apr-26 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
| 12-Jun-25 | Acme Corp | | Bank | | 4,000.00 | 300.00 | | | | |
| 25-Jun-25 | Delta PLC | | Bank | | 1,500.00 | | | | | |

# Sales Turnover

| Sales Date | Customer Name | | Total for Month | 0 | 5,500.00 | 300.00 | 0.00 | 3-Apr-26 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **2,720.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase Date | **Supplier** | Purchase Reference / Invoice Number | Payment method Enter cash, cheque no., DD, credit card | Enter Expense Code Letter | Enter Mileage | Total Purchase Value incl Vat | Purchases waiting payment | Purchases number of days outstanding |
| | | | | m | | 0.00 | | |
| 15-Jun-25 | Shell | | Bank | d | | 120.00 | | |
| 28-Jun-25 | Casual worker | | Bank | e | | 600.00 | | |
| 1-Jun-25 | Landlord | | DD | p | | 400.00 | | |
| 18-Jun-25 | Premier Inn | | Bank | t | | 280.00 | | |
| 30-Jun-25 | HP Finance | | DD | i | | 120.00 | | |
| 10-Jun-25 | Apple | | Bank | f | | 1,200.00 | | |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **2,720.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase | **Supplier** | Purchase Reference / | Payment method Enter cash, cheque no | Enter Expense | Enter | Total Purchase Value incl Vat | Purchases | Purchases number of days |

# Costs and Expenses

| 0.00 | 0.00 | 120.00 | 600.00 | 400.00 | 0.00 | 0.00 | 0.00 | 280.00 | 0.00 | 0.00 | 0.00 | 120.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase Date | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & Stationery | Motor Expenses 0.00 | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest Charges | Other Expenses |
| | S | D | E | P | R | G | M | T | A | L | B | I | O |
| 15-Jun-25 | | 120.00 | | | | | | | | | | | |
| 28-Jun-25 | | | 600.00 | | | | | | | | | | |
| 1-Jun-25 | | | | 400.00 | | | | | | | | | |
| 18-Jun-25 | | | | | | | | 280.00 | | | | | |
| 30-Jun-25 | | | | | | | | | | | | 120.00 | |
| 10-Jun-25 | | | | | | | | | | | | | |

# Costs and Expenses

| 0.00 | 0.00 | 120.00 | 600.00 | 400.00 | 0.00 | 0.00 | 0.00 | 280.00 | 0.00 | 0.00 | 0.00 | 120.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & | Motor Expenses | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest | Other Expenses |

# Costs and Expenses

| 0.00 | **1,200.00** | 1,200.00 |
|---|---|---|
| Purchase Date | Fixed Assets (items over £100) | FIXED ASSETS requires updating with new additions |
| | **F** | |
| 15-Jun-25 | | |
| 28-Jun-25 | | |
| 1-Jun-25 | | |
| 18-Jun-25 | | |
| 30-Jun-25 | | |
| 10-Jun-25 | 1,200.00 | |

# Costs and Expenses

| | | |
|---|---|---|
| 0.00 | **1,200.00** | 1,200.00 |
| Purchase | Fixed Assets (items over | FIXED ASSETS requires updating |

# Sales Turnover

| Sales Date | Customer Name | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
| | | | **Total for Month** | **0** | **5,500.00** | **0.00** | **0.00** | **3-Apr-26** | **0.00** | **0.00** |
| 15-Jul-25 | Acme Corp | | Bank | | 4,000.00 | | | | | |
| 28-Jul-25 | Beta Systems | | Bank | | 1,500.00 | | | | | |

# Sales Turnover

| Sales Date | Customer Name | | Total for Month | 0 | 5,500.00 | 0.00 | 0.00 | 3-Apr-26 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
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# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,165.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase Date | **Supplier** | Purchase Reference / Invoice Number | Payment method Enter cash, cheque no., DD, credit card | Enter Expense Code Letter | Enter Mileage | Total Purchase Value incl Vat | Purchases waiting payment | Purchases number of days outstanding |
| | | | | m | | 0.00 | | |
| 10-Jul-25 | TechParts Ltd | | Bank | s | | 500.00 | | |
| 15-Jul-25 | Shell | | Bank | d | | 120.00 | | |
| 1-Jul-25 | Landlord | | DD | p | | 400.00 | | |
| 20-Jul-25 | BT | | DD | g | | 120.00 | | |
| 31-Jul-25 | Bank | | Bank | b | | 25.00 | | |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,165.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase | **Supplier** | Purchase Reference / | Payment method Enter cash, cheque no | Enter Expense | Enter | Total Purchase Value incl Vat | Purchases | Purchases number of days |

# Costs and Expenses

| 0.00 | 500.00 | 120.00 | 0.00 | 400.00 | 0.00 | 120.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase Date | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & Stationery | Motor Expenses 0.00 | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest Charges | Other Expenses |
| | S | D | E | P | R | G | M | T | A | L | B | I | O |
| 10-Jul-25 | 500.00 | | | | | | | | | | | | |
| 15-Jul-25 | | 120.00 | | | | | | | | | | | |
| 1-Jul-25 | | | | 400.00 | | | | | | | | | |
| 20-Jul-25 | | | | | | 120.00 | | | | | | | |
| 31-Jul-25 | | | | | | | | | | | 25.00 | | |

# Costs and Expenses

| 0.00 | 500.00 | 120.00 | 0.00 | 400.00 | 0.00 | 120.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & | Motor Expenses | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest | Other Expenses |

| 0.00 | **0.00** | 1,200.00 |
|---|---|---|
| Purchase Date | Fixed Assets (items over £100) | FIXED ASSETS requires updating with new additions |
| | **F** | |
| 10-Jul-25 | | |
| 15-Jul-25 | | |
| 1-Jul-25 | | |
| 20-Jul-25 | | |
| 31-Jul-25 | | |

# Costs and Expenses

| | | |
|---|---|---|
| 0.00 | **0.00** | 1,200.00 |
| Purchase | Fixed Assets (items over | FIXED ASSETS requires updating |

# Sales Turnover

| Sales Date | Customer Name | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | **Total for Month** | **0** | **4,000.00** | **500.00** | **0.00** | **3-Apr-26** | **0.00** | **0.00** |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
| 14-Aug-25 | Acme Corp | | Bank | | 4,000.00 | 500.00 | | | | |

# Sales Turnover

| Sales Date | Customer Name | | Total for Month | 0 | 4,000.00 | 500.00 | 0.00 | 3-Apr-26 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **870.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase Date | **Supplier** | Purchase Reference / Invoice Number | Payment method Enter cash, cheque no., DD, credit card | Enter Expense Code Letter | Enter Mileage | Total Purchase Value incl Vat | Purchases waiting payment | Purchases number of days outstanding |
| | | | | m | | 0.00 | | |
| 15-Aug-25 | Shell | | Bank | d | | 120.00 | | |
| 1-Aug-25 | Landlord | | DD | p | | 400.00 | | |
| 10-Aug-25 | IT Fix Ltd | | Bank | r | | 350.00 | | |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **870.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase | **Supplier** | Purchase Reference / | Payment method Enter cash, cheque no | Enter Expense | Enter | Total Purchase Value incl Vat | Purchases | Purchases number of days |

# Costs and Expenses

| 0.00 | 0.00 | 120.00 | 0.00 | 400.00 | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase Date | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & Stationery | Motor Expenses 0.00 | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest Charges | Other Expenses |
| | S | D | E | P | R | G | M | T | A | L | B | I | O |
| 15-Aug-25 | | 120.00 | | | | | | | | | | | |
| 1-Aug-25 | | | | 400.00 | | | | | | | | | |
| 10-Aug-25 | | | | | 350.00 | | | | | | | | |

# Costs and Expenses

| 0.00 | 0.00 | 120.00 | 0.00 | 400.00 | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & | Motor Expenses | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest | Other Expenses |

# Costs and Expenses

| 0.00 | **0.00** | 1,200.00 |
|---|---|---|
| Purchase Date | Fixed Assets (items over £100) | FIXED ASSETS requires updating with new additions |
| | **F** | |
| 15-Aug-25 | | |
| 1-Aug-25 | | |
| 10-Aug-25 | | |

# Costs and Expenses

| | | |
|---|---|---|
| 0.00 | **0.00** | 1,200.00 |
| Purchase | Fixed Assets (items over | FIXED ASSETS requires updating |

# Sales Turnover

| Sales Date | Customer Name | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
| | | | **Total for Month** | **0** | **5,000.00** | **0.00** | **0.00** | **3-Apr-26** | **0.00** | **0.00** |
| 15-Sep-25 | Acme Corp | | Bank | | 4,000.00 | | | | | |
| 28-Sep-25 | Gamma Ltd | | Bank | | 1,000.00 | | | | | |

# Sales Turnover

| Sales Date | Customer Name | | Total for Month | 0 | 5,000.00 | 0.00 | 0.00 | 3-Apr-26 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,120.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase Date | **Supplier** | Purchase Reference / Invoice Number | Payment method Enter cash, cheque no., DD, credit card | Enter Expense Code Letter | Enter Mileage | Total Purchase Value incl Vat | Purchases waiting payment | Purchases number of days outstanding |
| | | | | m | | 0.00 | | |
| 15-Sep-25 | Shell | | Bank | d | | 120.00 | | |
| 28-Sep-25 | Casual worker | | Bank | e | | 600.00 | | |
| 1-Sep-25 | Landlord | | DD | p | | 400.00 | | |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,120.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase | **Supplier** | Purchase Reference / | Payment method Enter cash, cheque no | Enter Expense | Enter | Total Purchase Value incl Vat | Purchases | Purchases number of days |

# Costs and Expenses

| 0.00 | 0.00 | 120.00 | 600.00 | 400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase Date | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & Stationery | Motor Expenses 0.00 | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest Charges | Other Expenses |
| | S | D | E | P | R | G | M | T | A | L | B | I | O |
| 15-Sep-25 | | 120.00 | | | | | | | | | | | |
| 28-Sep-25 | | | 600.00 | | | | | | | | | | |
| 1-Sep-25 | | | | 400.00 | | | | | | | | | |

# Costs and Expenses

| 0.00 | 0.00 | 120.00 | 600.00 | 400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & | Motor Expenses | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest | Other Expenses |

# Costs and Expenses

| 0.00 | **0.00** | 1,200.00 |
|---|---|---|
| Purchase Date | Fixed Assets (items over £100) | FIXED ASSETS requires updating with new additions |
| | **F** | |
| 15-Sep-25 | | |
| 28-Sep-25 | | |
| 1-Sep-25 | | |

# Costs and Expenses

| | | |
|---|---|---|
| 0.00 | **0.00** | 1,200.00 |
| Purchase | Fixed Assets (items over | FIXED ASSETS requires updating |

# Sales Turnover

| Sales Date | Customer Name | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
| | | | **Total for Month** | **0** | **5,500.00** | **200.00** | **0.00** | **3-Apr-26** | **0.00** | **0.00** |
| 10-Oct-25 | Acme Corp | | Bank | | 4,000.00 | | | | | |
| 22-Oct-25 | Beta Systems | | Bank | | 1,500.00 | 200.00 | | | | |

# Sales Turnover

| Sales Date | Customer Name | | Total for Month | 0 | 5,500.00 | 200.00 | 0.00 | 3-Apr-26 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,515.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase Date | **Supplier** | Purchase Reference / Invoice Number | Payment method Enter cash, cheque no., DD, credit card | Enter Expense Code Letter | Enter Mileage | Total Purchase Value incl Vat | Purchases waiting payment | Purchases number of days outstanding |
| | | | | m | | 0.00 | | |
| 5-Oct-25 | TechParts Ltd | | Bank | s | | 400.00 | | |
| 15-Oct-25 | Shell | | Bank | d | | 120.00 | | |
| 1-Oct-25 | Landlord | | DD | p | | 400.00 | | |
| 20-Oct-25 | BT | | DD | g | | 120.00 | | |
| 8-Oct-25 | LinkedIn | | Bank | a | | 300.00 | | |
| 31-Oct-25 | Bank | | Bank | b | | 25.00 | | |
| 12-Oct-25 | ACM Membership | | Bank | o | | 150.00 | | |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,515.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase | **Supplier** | Purchase Reference / | Payment method Enter cash, cheque no | Enter Expense | Enter | Total Purchase Value incl Vat | Purchases | Purchases number of days |

# Costs and Expenses

| 0.00 | 400.00 | 120.00 | 0.00 | 400.00 | 0.00 | 120.00 | 0.00 | 0.00 | 300.00 | 0.00 | 25.00 | 0.00 | 150.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase Date | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & Stationery | Motor Expenses 0.00 | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest Charges | Other Expenses |
| | S | D | E | P | R | G | M | T | A | L | B | I | O |
| 5-Oct-25 | 400.00 | | | | | | | | | | | | |
| 15-Oct-25 | | 120.00 | | | | | | | | | | | |
| 1-Oct-25 | | | | 400.00 | | | | | | | | | |
| 20-Oct-25 | | | | | | 120.00 | | | | | | | |
| 8-Oct-25 | | | | | | | | | 300.00 | | | | |
| 31-Oct-25 | | | | | | | | | | | 25.00 | | |
| 12-Oct-25 | | | | | | | | | | | | | 150.00 |

# Costs and Expenses

| 0.00 | 400.00 | 120.00 | 0.00 | 400.00 | 0.00 | 120.00 | 0.00 | 0.00 | 300.00 | 0.00 | 25.00 | 0.00 | 150.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & | Motor Expenses | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest | Other Expenses |

# Costs and Expenses

| 0.00 | **0.00** | 1,200.00 |
|---|---|---|
| Purchase Date | Fixed Assets (items over £100) | FIXED ASSETS requires updating with new additions |
| | **F** | |
| 5-Oct-25 | | |
| 15-Oct-25 | | |
| 1-Oct-25 | | |
| 20-Oct-25 | | |
| 8-Oct-25 | | |
| 31-Oct-25 | | |
| 12-Oct-25 | | |

# Costs and Expenses

| | | |
|---|---|---|
| 0.00 | **0.00** | 1,200.00 |
| Purchase | Fixed Assets (items over | FIXED ASSETS requires updating |

# Sales Turnover

| Sales Date | Customer Name | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
| | | | **Total for Month** | **0** | **4,500.00** | **0.00** | **0.00** | **3-Apr-26** | **0.00** | **0.00** |
| 15-Nov-25 | Acme Corp | | Bank | | 3,000.00 | | | | | |
| 28-Nov-25 | Delta PLC | | Bank | | 1,500.00 | | | | | |

# Sales Turnover

| Sales Date | Customer Name | | Total for Month | 0 | 4,500.00 | 0.00 | 0.00 | 3-Apr-26 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,140.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase Date | **Supplier** | Purchase Reference / Invoice Number | Payment method Enter cash, cheque no., DD, credit card | Enter Expense Code Letter | Enter Mileage | Total Purchase Value incl Vat | Purchases waiting payment | Purchases number of days outstanding |
| | | | | m | | 0.00 | | |
| 15-Nov-25 | Shell | | Bank | d | | 120.00 | | |
| 1-Nov-25 | Landlord | | DD | p | | 400.00 | | |
| 10-Nov-25 | Kwik Fit | | Bank | m | | 400.00 | | |
| 18-Nov-25 | Travelodge | | Bank | t | | 220.00 | | |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,140.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase | **Supplier** | Purchase Reference / | Payment method Enter cash, cheque no | Enter Expense | Enter | Total Purchase Value incl Vat | Purchases | Purchases number of days |

# Costs and Expenses

| 0.00 | **0.00** | **120.00** | **0.00** | **400.00** | **0.00** | **0.00** | **400.00** | **220.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase Date | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & Stationery | Motor Expenses 0.00 | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest Charges | Other Expenses |
| | **S** | **D** | **E** | **P** | **R** | **G** | **M** | **T** | **A** | **L** | **B** | **I** | **O** |
| 15-Nov-25 | | 120.00 | | | | | | | | | | | |
| 1-Nov-25 | | | | 400.00 | | | | | | | | | |
| 10-Nov-25 | | | | | | | 400.00 | | | | | | |
| 18-Nov-25 | | | | | | | | 220.00 | | | | | |

# Costs and Expenses

| 0.00 | **0.00** | **120.00** | **0.00** | **400.00** | **0.00** | **0.00** | **400.00** | **220.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & | Motor Expenses | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest | Other Expenses |

# Costs and Expenses

| 0.00 | **0.00** | 1,200.00 |
|---|---|---|
| Purchase Date | Fixed Assets (items over £100) | FIXED ASSETS requires updating with new additions |
| | **F** | |
| 15-Nov-25 | | |
| 1-Nov-25 | | |
| 10-Nov-25 | | |
| 18-Nov-25 | | |

# Costs and Expenses

| | | |
|---|---|---|
| 0.00 | **0.00** | 1,200.00 |
| Purchase | Fixed Assets (items over | FIXED ASSETS requires updating |

# Sales Turnover

| Sales Date | Customer Name | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
| | | | **Total for Month** | **0** | **3,000.00** | **300.00** | **0.00** | **3-Apr-26** | **0.00** | **0.00** |
| 12-Dec-25 | Acme Corp | | Bank | | 3,000.00 | 300.00 | | | | |

# Sales Turnover

| Sales Date | Customer Name | | Total for Month | 0 | 3,000.00 | 300.00 | 0.00 | 3-Apr-26 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,240.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase Date | **Supplier** | Purchase Reference / Invoice Number | Payment method Enter cash, cheque no., DD, credit card | Enter Expense Code Letter | Enter Mileage | Total Purchase Value incl Vat | Purchases waiting payment | Purchases number of days outstanding |
| | | | | m | | 0.00 | | |
| 15-Dec-25 | Shell | | Bank | d | | 120.00 | | |
| 28-Dec-25 | Casual worker | | Bank | e | | 600.00 | | |
| 1-Dec-25 | Landlord | | DD | p | | 400.00 | | |
| 31-Dec-25 | HP Finance | | DD | i | | 120.00 | | |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,240.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase | **Supplier** | Purchase Reference / | Payment method Enter cash, cheque no | Enter Expense | Enter | Total Purchase Value incl Vat | Purchases | Purchases number of days |

# Costs and Expenses

| 0.00 | 0.00 | 120.00 | 600.00 | 400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 120.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase Date | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & Stationery | Motor Expenses 0.00 | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest Charges | Other Expenses |
| | S | D | E | P | R | G | M | T | A | L | B | I | O |
| 15-Dec-25 | | 120.00 | | | | | | | | | | | |
| 28-Dec-25 | | | 600.00 | | | | | | | | | | |
| 1-Dec-25 | | | | 400.00 | | | | | | | | | |
| 31-Dec-25 | | | | | | | | | | | | 120.00 | |

# Costs and Expenses

| 0.00 | 0.00 | 120.00 | 600.00 | 400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 120.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & | Motor Expenses | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest | Other Expenses |

# Costs and Expenses

| 0.00 | **0.00** | 1,200.00 |
|---|---|---|
| Purchase Date | Fixed Assets (items over £100) | FIXED ASSETS requires updating with new additions |
| | **F** | |
| 15-Dec-25 | | |
| 28-Dec-25 | | |
| 1-Dec-25 | | |
| 31-Dec-25 | | |

# Costs and Expenses

| | | |
|---|---|---|
| 0.00 | **0.00** | 1,200.00 |
| Purchase | Fixed Assets (items over | FIXED ASSETS requires updating |

# Sales Turnover

| Sales Date | Customer Name | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
| | | | **Total for Month** | **0** | **4,000.00** | **500.00** | **0.00** | **3-Apr-26** | **0.00** | **0.00** |
| 15-Jan-26 | Acme Corp | | Bank | | 2,500.00 | | | | | |
| 28-Jan-26 | Beta Systems | | Bank | | 1,500.00 | 500.00 | | | | |

# Sales Turnover

| Sales Date | Customer Name | | Total for Month | 0 | 4,000.00 | 500.00 | 0.00 | 3-Apr-26 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,565.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase Date | **Supplier** | Purchase Reference / Invoice Number | Payment method Enter cash, cheque no., DD, credit card | Enter Expense Code Letter | Enter Mileage | Total Purchase Value incl Vat | Purchases waiting payment | Purchases number of days outstanding |
| | | | | m | | 0.00 | | |
| 10-Jan-26 | TechParts Ltd | | Bank | s | | 400.00 | | |
| 15-Jan-26 | Shell | | Bank | d | | 120.00 | | |
| 1-Jan-26 | Landlord | | DD | p | | 400.00 | | |
| 20-Jan-26 | BT | | DD | g | | 120.00 | | |
| 25-Jan-26 | Accountant | | Bank | l | | 500.00 | | |
| 31-Jan-26 | Bank | | Bank | b | | 25.00 | | |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **1,565.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase | **Supplier** | Purchase Reference / | Payment method Enter cash, cheque no | Enter Expense | Enter | Total Purchase Value incl Vat | Purchases | Purchases number of days |

# Costs and Expenses

| 0.00 | 400.00 | 120.00 | 0.00 | 400.00 | 0.00 | 120.00 | 0.00 | 0.00 | 0.00 | 500.00 | 25.00 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase Date | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & Stationery | Motor Expenses 0.00 | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest Charges | Other Expenses |
| | S | D | E | P | R | G | M | T | A | L | B | I | O |
| 10-Jan-26 | 400.00 | | | | | | | | | | | | |
| 15-Jan-26 | | 120.00 | | | | | | | | | | | |
| 1-Jan-26 | | | | 400.00 | | | | | | | | | |
| 20-Jan-26 | | | | | | 120.00 | | | | | | | |
| 25-Jan-26 | | | | | | | | | | 500.00 | | | |
| 31-Jan-26 | | | | | | | | | | | 25.00 | | |

# Costs and Expenses

| 0.00 | 400.00 | 120.00 | 0.00 | 400.00 | 0.00 | 120.00 | 0.00 | 0.00 | 0.00 | 500.00 | 25.00 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & | Motor Expenses | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest | Other Expenses |

| 0.00 | **0.00** | 1,200.00 |
|---|---|---|
| Purchase Date | Fixed Assets (items over £100) | FIXED ASSETS requires updating with new additions |
| | **F** | |
| 10-Jan-26 | | |
| 15-Jan-26 | | |
| 1-Jan-26 | | |
| 20-Jan-26 | | |
| 25-Jan-26 | | |
| 31-Jan-26 | | |

# Costs and Expenses

| | | |
|---|---|---|
| 0.00 | **0.00** | 1,200.00 |
| Purchase | Fixed Assets (items over | FIXED ASSETS requires updating |

# Sales Turnover

| Sales Date | Customer Name | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | **Total for Month** | **0** | **2,500.00** | **0.00** | **0.00** | **3-Apr-26** | **0.00** | **0.00** |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
| 15-Feb-26 | Acme Corp | | Bank | | 2,500.00 | | | | | |

# Sales Turnover

| Sales Date | Customer Name | | Total for Month | 0 | 2,500.00 | 0.00 | 0.00 | 3-Apr-26 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **820.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase Date | **Supplier** | Purchase Reference / Invoice Number | Payment method Enter cash, cheque no., DD, credit card | Enter Expense Code Letter | Enter Mileage | Total Purchase Value incl Vat | Purchases waiting payment | Purchases number of days outstanding |
| | | | | m | | 0.00 | | |
| 15-Feb-26 | Shell | | Bank | d | | 120.00 | | |
| 1-Feb-26 | Landlord | | DD | p | | 400.00 | | |
| 10-Feb-26 | Building Services | | Bank | r | | 300.00 | | |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **820.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase | **Supplier** | Purchase Reference / | Payment method Enter cash, cheque no | Enter Expense | Enter | Total Purchase Value incl Vat | Purchases | Purchases number of days |

# Costs and Expenses

| 0.00 | 0.00 | 120.00 | 0.00 | 400.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase Date | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & Stationery | Motor Expenses 0.00 | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest Charges | Other Expenses |
| | S | D | E | P | R | G | M | T | A | L | B | I | O |
| 15-Feb-26 | | 120.00 | | | | | | | | | | | |
| 1-Feb-26 | | | | 400.00 | | | | | | | | | |
| 10-Feb-26 | | | | | 300.00 | | | | | | | | |

# Costs and Expenses

| 0.00 | 0.00 | 120.00 | 0.00 | 400.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & | Motor Expenses | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest | Other Expenses |

# Costs and Expenses

| 0.00 | **0.00** | 1,200.00 |
|---|---|---|
| Purchase Date | Fixed Assets (items over £100) | FIXED ASSETS requires updating with new additions |
| | **F** | |
| 15-Feb-26 | | |
| 1-Feb-26 | | |
| 10-Feb-26 | | |

# Costs and Expenses

| | | |
|---|---|---|
| 0.00 | **0.00** | 1,200.00 |
| Purchase | Fixed Assets (items over | FIXED ASSETS requires updating |

# Sales Turnover

| Sales Date | Customer Name | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | **Total for Month** | **0** | **2,000.00** | **0.00** | **0.00** | **3-Apr-26** | **0.00** | **0.00** |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
| 15-Mar-26 | Acme Corp | | Bank | | 2,000.00 | | | | | |

# Sales Turnover

| Sales Date | Customer Name | | Total for Month | 0 | 2,000.00 | 0.00 | 0.00 | 3-Apr-26 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sales Invoice or reference | Receipt record Cash, Bank deposit, Dr Cr Card | Sales Mileage | Gross Sales Value | Other Income (start up grants) | Sales Value not yet received | Number of Days Outstanding | Sub contractors only | |
| | | | | | | | | | CIS Tax Deducted | CIS Certificate reference |
| | | | | | | | | | | |
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# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **520.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase Date | **Supplier** | Purchase Reference / Invoice Number | Payment method Enter cash, cheque no., DD, credit card | Enter Expense Code Letter | Enter Mileage | Total Purchase Value incl Vat | Purchases waiting payment | Purchases number of days outstanding |
| | | | | m | | 0.00 | | |
| 15-Mar-26 | Shell | | Bank | d | | 120.00 | | |
| 1-Mar-26 | Landlord | | DD | p | | 400.00 | | |

# Costs and Expenses

| 0.00 | **Mileage to date** | **0** | Total for Month | | **0** | **520.00** | 0.00 | 3-Apr-26 |
|---|---|---|---|---|---|---|---|---|
| Purchase | **Supplier** | Purchase Reference / | Payment method Enter cash, cheque no | Enter Expense | Enter | Total Purchase Value incl Vat | Purchases | Purchases number of days |

# Costs and Expenses

| 0.00 | 0.00 | 120.00 | 0.00 | 400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase Date | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & Stationery | Motor Expenses 0.00 | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest Charges | Other Expenses |
| | S | D | E | P | R | G | M | T | A | L | B | I | O |
| 15-Mar-26 | | 120.00 | | | | | | | | | | | |
| 1-Mar-26 | | | | 400.00 | | | | | | | | | |

# Costs and Expenses

| 0.00 | **0.00** | **120.00** | **0.00** | **400.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purchase | Stock Purchases | Direct other costs | Employee Costs | Premises Costs | Repairs & Maintenance | Gen Admin Postage Tel & | Motor Expenses | Travel & Subsistence | Advertising & Promotion | Legal & Professional | Bad Debts | Bank Interest | Other Expenses |

# Costs and Expenses

| 0.00 | **0.00** | 1,200.00 |
|---|---|---|
| Purchase Date | Fixed Assets (items over £100) | FIXED ASSETS requires updating with new additions |
| | **F** | |
| 15-Mar-26 | | |
| 1-Mar-26 | | |

# Costs and Expenses

| | | |
|---|---|---|
| 0.00 | **0.00** | 1,200.00 |
| Purchase | Fixed Assets (items over | FIXED ASSETS requires updating |

| Dates |
|---|
| 29-Feb-20 |
| 31-Mar-20 |
| 6-Apr-20 |
| 30-Apr-20 |
| 31-May-20 |
| 30-Jun-20 |
| 31-Jul-20 |
| 31-Aug-20 |
| 30-Sep-20 |
| 31-Oct-20 |
| 30-Nov-20 |
| 31-Dec-20 |
| 31-Jan-21 |
| 28-Feb-21 |
| 31-Mar-21 |
| 5-Apr-21 |
| 30-Apr-21 |
| 31-May-21 |
| 30-Jun-21 |
| 31-Jan-22 |
| 31-Jul-22 |
| 2020-21 |
| 2021-22 |

| Capital Tax Allowances | 2020-21 |
|---|---|
| Annual Investment Allowance | 100% |
| Writing down allowance | 18% |

Allowances restricted on Motor vehicles

| Costing over | 12000 | Restricted to | 3000 |
|---|---|---|---|

| Depreciation Rates Applied | % |
|---|---|
| Land & Property | 0% |
| Plant & Machinery | 10% |
| Fixtures & Fittings | 20% |
| Computer Equipment | 33% |
| Motor Vehicles | 25% |

| Mileage Allowances | Miles | p per mile |
|---|---|---|
| Higher rate allowance up to | 10000 | 0.45 |
| Lower rate allowance over | 10001 | 0.25 |

| VAT | |
|---|---|
| VAT Registration threshold | 85000 |

| Income Tax Rates | 2020-21 | |
|---|---|---|
| Personal allowance | 12500 | £ |
| Starting tax rate on lower tax band | 0% | % |
| Basic rate applicable on taxable income up to higher rate | 20% | % |
| Higher rate applicable on taxable income over higher rate | 40% | % |

| Taxable Bands Allowances | | Start Level | End Level | Tax Band |
|---|---|---|---|---|
| Starter rate | 0% | 0 | 0 | 0 |
| Basic rate | 20% | 0 | 37500 | 0 |
| Higher rate | 40% | 37501 | | 37501 |

| National Insurance rates | 2020-21 | | | |
|---|---|---|---|---|
| NI Class 2 rate | 3.05 | Above Lower Profits Threshold (LP | | |
| NI Class 4 rate between lower profits and upper profits limit | 9.00% | NIC class 4 lower limit | 9500 | £ |
| NI Class 4 rate above upper profits limit | 2.00% | NIC class 4 upper limit | 50000 | £ |

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