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, 2026

6 If your business ceased before enter the final date of trading Monday, April 5, 2027

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

05/04/2027

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 2028

Self-employment (short)

Tax year Monday, April 6, 2026 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, 2026

6 If your business ceased before enter the final date of trading Monday, April 6, 2026

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

05/04/2027

Business income - if your annual turnover was below £90000 vat threshold

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

£ 36,000 . 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

£ 0 . 0 0

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

£ 0 . 0 0

12 Wages, salaries and other staff costs

£ 0 . 0 0

13 Rent, rates, power and insurance costs

£ 4,800 . 0 0

14 Repairs and renewals of property and equipment

£ 0 . 0 0

15 Accountancy, legal and other professional fees

£ 850 . 0 0

16 Interest and bank and credit card etc. financial charges

£ 0 . 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*

£ 0 . 0 0

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

£ 6,130 . 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)*
	£ 29,870 . 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*
	£ 29,870 . 0 0		£ 0 . 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)
	£ 29,870 . 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 2026-27	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

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Profit & Loss Account	TOTAL 2026-27	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27
Sales Turnover	**36,000**	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Cost of sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Profit	**36,000**	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Employee costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Premises costs	4,800	400	400	400	400	400	400	400	400	400	400	400	400
Repairs	0	0	0	0	0	0	0	0	0	0	0	0	0
General admin expenses	480	120	0	0	120	0	0	120	0	0	120	0	0
Motor expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Travel & subsistence	0	0	0	0	0	0	0	0	0	0	0	0	0
Advertising & promotion	0	0	0	0	0	0	0	0	0	0	0	0	0
Legal & professional	850	350	0	0	0	0	0	0	0	0	500	0	0
Bad debts	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest, finance charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenses	**6,130**	870	400	400	520	400	400	520	400	400	1,020	400	400
Net Profit/Loss	**29,870**	2,130	2,600	2,600	2,480	2,600	2,600	2,480	2,600	2,600	1,980	2,600	2,600
Less Capital Allowances	0												
NET TAXABLE PROFIT	**29,870**												
Any Other Business Income	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Tax	3,460												
National Insurance	1,038												
Net Income after Tax	**25,372**												
Enter Drawings (optional)	0												

VitalTax summary	Q1	Q2	Q3	Q4	Annual	Notes
Turnover	9,000	9,000	9,000	9,000	36,000.00	
Other income	0	0	0	0	0.00	
Cost of goods bought	0	0	0	0	0.00	
Allowable expenses						
Staff costs	0.00	0.00	0.00	0.00	0.00	
Premises running costs	1,200.00	1,200.00	1,200.00	1,200.00	4,800.00	
Maintenance	0.00	0.00	0.00	0.00	0.00	
Admin	120.00	120.00	120.00	120.00	480.00	
Financial charges	0.00	0.00	0.00	0.00	0.00	
Travel	0.00	0.00	0.00	0.00	0.00	
Advertising	0.00	0.00	0.00	0.00	0.00	
Professional	350.00	0.00	0.00	500.00	850.00	
Bad debt	0.00	0.00	0.00	0.00	0.00	
Interest	0.00	0.00	0.00	0.00	0.00	
Other	0.00	0.00	0.00	0.00	0.00	
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	**1,670**	**1,320**	**1,320**	**1,820**	**6,130**	
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	2026-27	This section an indication and for your information only

Profit from Self employment			29,870.00
Minus Personal Allowance	2026-27		12,570
Total income on which tax is due			17,300.00
Income Tax first band	0	20%	3,460.00
Income Tax second band	37701	40%	0.00
Income Tax payable			**3,460.00**
Deductions by contractors			0.00

Amounts Payable by Monday, January 31, 2028

Class 4 NI Contribution Lower - Upper profits	6%	1,038.00
Class 4 NI Contribution Upper profits	2%	0.00
TOTAL Income Tax & NI Liability		**4,498.00**

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

		Due Date	Amount Payable
Tax & NI Assessment	2027-28	Previous Year	4,498.00
50% Payable		31-Jan-28	2,249.00
50% Payable		31-Jul-28	2,249.00

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-26	100%	First Year Allowance
EXISTING FIXED ASSETS at	**Monday, April 6, 2026**						
Land & Property							
	Existing Land & Property		0.00		0.00		0.00
Plant & Machinery							
	Existing Plant & Machinery		0.00		0.00		0.00
Fixtures & Fittings							
	Existing Fixtures & Fittings		0.00		0.00		0.00
Computers							
	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, 2026**		0.00		0.00		0.00
NEW FIXED ASSETS Bought AFTER	**Monday, April 6, 2026**						
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%			
				0%			
				0%			
				0%			
				0%			
	Motor Vehicles - costing under £ 12,000						
				0%			
				0%			
				0%			
				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, 2026**		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
14%	5-Apr-27				
0.00	0.00		0.00	0.00	0.00
0.00	0.00		0.00	0.00	0.00
0.00	0.00		0.00	0.00	0.00
0.00	0.00		0.00	0.00	0.00
0.00	0.00		0.00	0.00	0.00

0.00	0.00		0.00	0.00	0.00
0.00	0.00		0.00	0.00	0.00
0.00	0.00		0.00	0.00	0.00
0.00	0.00		0.00	0.00	0.00
0.00	0.00		0.00	0.00	0.00
0.00	0.00		0.00	0.00	0.00
0.00	0.00		0.00	0.00	0.00
0.00	0.00		0.00	0.00	0.00
0.00	0.00		0.00	0.00	0.00

Stock Value

Month end Date	Physical Stock Value
Opening Stock 6-Apr-26	0
30-Apr-26	0
31-May-26	0
30-Jun-26	0
31-Jul-26	0
31-Aug-26	0
30-Sep-26	0
31-Oct-26	0
30-Nov-26	0
31-Dec-26	0
31-Jan-27	0
28-Feb-27	0
Closing Stock 5-Apr-27	0

Debtors

Sales Month	Sales not yet received
Owed start year	
Apr-26	
May-26	
Jun-26	
Jul-26	
Aug-26	
Sep-26	
Oct-26	
Nov-26	
Dec-26	
Jan-27	
Feb-27	
Mar-27	
Amount owed by customers	0.00

Creditors

Purchase Month	Purchases still to be paid
Owed start year	
Apr-26	
May-26	
Jun-26	
Jul-26	
Aug-26	
Sep-26	
Oct-26	
Nov-26	
Dec-26	
Jan-27	
Feb-27	
Mar-27	
Amount owed to suppliers	0.00

Sales Turnover

Sales Date	Customer Name		Total for Month	0	3,000.00	0.00	0.00	2-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
15-Apr-25	Client A		Bank		1,500.00					
28-Apr-25	Client B		Bank		1,500.00					

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	
			Total for Month	**0**	**3,000.00**	**0.00**	**0.00**	**2-Apr-26**	**0.00**	**0.00**
									CIS Tax Deducted	CIS Certificate reference

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**870.00**	0.00	2-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		
1-Apr-25	Landlord		DD	p		400.00		
15-Apr-25	BT		DD	g		120.00		
6-Apr-25	Hiscox		Bank	l		350.00		

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**870.00**	0.00	2-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	0.00	0.00	0.00	400.00	0.00	120.00	0.00	0.00	0.00	350.00	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
1-Apr-25				400.00									
15-Apr-25						120.00							
6-Apr-25										350.00			

Costs and Expenses

0.00	**0.00**	**0.00**	**0.00**	**400.00**	**0.00**	**120.00**	**0.00**	**0.00**	**0.00**	**350.00**	**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	
1-Apr-25		
15-Apr-25		
6-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	Sub contractors only CIS Certificate reference
			Total for Month	**0**	**3,000.00**	**0.00**	**0.00**	**2-Apr-26**	**0.00**	**0.00**
15-May-25	Client A		Bank		1,500.00					
28-May-25	Client C		Bank		1,500.00					

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	
			Total for Month	**0**	**3,000.00**	**0.00**	**0.00**	**2-Apr-26**	**0.00**	**0.00**
									CIS Tax Deducted	CIS Certificate reference

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**400.00**	0.00	2-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		
1-May-25	Landlord		DD	p		400.00		

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**400.00**	0.00	2-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	0.00	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
1-May-25				400.00									

Costs and Expenses

0.00	**0.00**	**0.00**	**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**	0.00
Purchase Date	Fixed Assets (items over £100)	Fixed Assets Description (Vehicles: make, model, date reg. and reg. mark)
	F	
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

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**	**0.00**	**0.00**	**2-Apr-26**	**0.00**	**0.00**
15-Jun-25	Client A		Bank		3,000.00					

Sales Turnover

Sales Date	Customer Name		Total for Month	0	3,000.00	0.00	0.00	2-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**	**1,600.00**	0.00	2-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		
1-Jun-25	Landlord		DD	p		400.00		
10-Jun-25	Apple		Bank	f		1,200.00		

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**1,600.00**	0.00	2-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	0.00	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
1-Jun-25				400.00									
10-Jun-25													

Costs and Expenses

0.00	0.00	0.00	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	**1,200.00**	1,200.00
Purchase Date	Fixed Assets (items over £100)	FIXED ASSETS requires updating with new additions
	F	
1-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	Sub contractors only CIS Certificate reference
			Total for Month	**0**	**3,000.00**	**0.00**	**0.00**	**2-Apr-26**	**0.00**	**0.00**
15-Jul-25	Client B		Bank		3,000.00					

Sales Turnover

Sales Date	Customer Name		Total for Month	0	3,000.00	0.00	0.00	2-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**	**520.00**	0.00	2-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		
1-Jul-25	Landlord		DD	p		400.00		
15-Jul-25	BT		DD	g		120.00		

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**520.00**	0.00	2-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	0.00	0.00	400.00	0.00	120.00	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
1-Jul-25				400.00									
15-Jul-25						120.00							

Costs and Expenses

0.00	**0.00**	**0.00**	**0.00**	**400.00**	**0.00**	**120.00**	**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	
1-Jul-25		
15-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**	**3,000.00**	**0.00**	**0.00**	**2-Apr-26**	**0.00**	**0.00**
									CIS Tax Deducted	CIS Certificate reference
15-Aug-25	Client A		Bank		3,000.00					

Sales Turnover

Sales Date	Customer Name		Total for Month	0	3,000.00	0.00	0.00	2-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**	**400.00**	0.00	2-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		
1-Aug-25	Landlord		DD	p		400.00		

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**400.00**	0.00	2-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	0.00	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
1-Aug-25				400.00									

Costs and Expenses

0.00	0.00	0.00	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	
1-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**	**3,000.00**	**0.00**	**0.00**	**2-Apr-26**	**0.00**	**0.00**
15-Sep-25	Client C		Bank		3,000.00					

Sales Turnover

Sales Date	Customer Name		Total for Month	0	3,000.00	0.00	0.00	2-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**	**400.00**	0.00	2-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		
1-Sep-25	Landlord		DD	p		400.00		

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**400.00**	0.00	2-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	0.00	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
1-Sep-25				400.00									

Costs and Expenses

0.00	**0.00**	**0.00**	**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	
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**	**3,000.00**	**0.00**	**0.00**	**2-Apr-26**	**0.00**	**0.00**
15-Oct-25	Client A		Bank		3,000.00					

Sales Turnover

Sales Date	Customer Name		Total for Month	0	3,000.00	0.00	0.00	2-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**	**520.00**	0.00	2-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		
1-Oct-25	Landlord		DD	p		400.00		
15-Oct-25	BT		DD	g		120.00		

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**520.00**	0.00	2-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	0.00	0.00	400.00	0.00	120.00	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
1-Oct-25				400.00									
15-Oct-25						120.00							

Costs and Expenses

0.00	0.00	0.00	0.00	400.00	0.00	120.00	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	
1-Oct-25		
15-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**	**3,000.00**	**0.00**	**0.00**	**2-Apr-26**	**0.00**	**0.00**
15-Nov-25	Client B		Bank		3,000.00					

Sales Turnover

Sales Date	Customer Name		Total for Month	0	3,000.00	0.00	0.00	2-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**	**400.00**	0.00	2-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		
1-Nov-25	Landlord		DD	p		400.00		

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**400.00**	0.00	2-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	0.00	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
1-Nov-25				400.00									

Costs and Expenses

0.00	0.00	0.00	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	
1-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	
			Total for Month	**0**	**3,000.00**	**0.00**	**0.00**	**2-Apr-26**	**0.00**	**0.00**
									CIS Tax Deducted	CIS Certificate reference
15-Dec-25	Client A		Bank		3,000.00					

Sales Turnover

Sales Date	Customer Name		Total for Month	0	3,000.00	0.00	0.00	2-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**	**400.00**	0.00	2-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		
1-Dec-25	Landlord		DD	p		400.00		

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**400.00**	0.00	2-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	0.00	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
1-Dec-25				400.00									

Costs and Expenses

0.00	**0.00**	**0.00**	**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	
1-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		Total for Month	0	3,000.00	0.00	0.00	2-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
15-Jan-26	Client C		Bank		3,000.00					

Sales Turnover

Sales Date	Customer Name		Total for Month	0	3,000.00	0.00	0.00	2-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**	**1,020.00**	0.00	2-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		
1-Jan-26	Landlord		DD	p		400.00		
15-Jan-26	BT		DD	g		120.00		
20-Jan-26	Accountant		Bank	l		500.00		

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**1,020.00**	0.00	2-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	0.00	0.00	400.00	0.00	120.00	0.00	0.00	0.00	500.00	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
1-Jan-26				400.00									
15-Jan-26						120.00							
20-Jan-26										500.00			

Costs and Expenses

0.00	0.00	0.00	0.00	400.00	0.00	120.00	0.00	0.00	0.00	500.00	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	
1-Jan-26		
15-Jan-26		
20-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	CIS Tax Deducted	CIS Certificate reference
			Total for Month	**0**	**3,000.00**	**0.00**	**0.00**	**2-Apr-26**	**0.00**	**0.00**
									Sub contractors only	
15-Feb-26	Client A		Bank		3,000.00					

Sales Turnover

Sales Date	Customer Name		Total for Month	0	3,000.00	0.00	0.00	2-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**	**400.00**	0.00	2-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		
1-Feb-26	Landlord		DD	p		400.00		

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**400.00**	0.00	2-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	0.00	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
1-Feb-26				400.00									

Costs and Expenses

0.00	0.00	0.00	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	
1-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	
									CIS Tax Deducted	CIS Certificate reference
			Total for Month	**0**	**3,000.00**	**0.00**	**0.00**	**2-Apr-26**	**0.00**	**0.00**
15-Mar-26	Client B		Bank		3,000.00					

Sales Turnover

Sales Date	Customer Name		Total for Month	0	3,000.00	0.00	0.00	2-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**	**400.00**	0.00	2-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		
1-Mar-26	Landlord		DD	p		400.00		

Costs and Expenses

0.00	**Mileage to date**	**0**	Total for Month		**0**	**400.00**	0.00	2-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	0.00	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
1-Mar-26				400.00									

Costs and Expenses

0.00	**0.00**	**0.00**	**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	
1-Mar-26		

Costs and Expenses

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

Dates
28-Feb-26
31-Mar-26
6-Apr-26
30-Apr-26
31-May-26
30-Jun-26
31-Jul-26
31-Aug-26
30-Sep-26
31-Oct-26
30-Nov-26
31-Dec-26
31-Jan-27
28-Feb-27
31-Mar-27
5-Apr-27
30-Apr-27
31-May-27
30-Jun-27
31-Jan-28
31-Jul-28
2026-27
2027-28

Capital Tax Allowances	**2026-27**
Annual Investment Allowance	100%
Writing down allowance	14%

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	90000

Income Tax Rates	**2026-27**	
Personal allowance	12570	£
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	37700	0
Higher rate	40%	37701		37701

National Insurance rates	**2026-27**			
NI Class 2 rate	0.00	Above Lower Profits Threshold (LP		
NI Class 4 rate between lower profits and upper profits limit	6.00%	NIC class 4 lower limit	12570	£
NI Class 4 rate above upper profits limit	2.00%	NIC class 4 upper limit	50270	£

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