

Month

month & year March 20

WORKED EXAMPLE
& Guide Notes

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SALES RECORD

Date of Invoice	Date Paid	Customer	Invoice Number	Invoice Total	
				£	p
4		John Smith's	026	265	00
5	4/5	B.I.G. Buyers & Co	027	962	43
8	30/3	Brown & Son	028	331	00
12	30/4	A.N. Other Co	029	452	50
16	3/5	ABC Co	030	135	25
17	30/3	Brown & Son - CREDIT NOTE	031	(15)	00
19		B.I.G. Buyers & Co	032	1,035	00
23		D. Jones	033	486	50
23		A. Smith	034	385	15
26		A. Supply Co <small>Cancelled</small>	035	190	00
26		A. Supply Co	036	195	00
31		ABC Co	037	463	26
31	-	Card Sales (total)	-	968	84
Total				5,664	93

When an invoice is paid, you could note the date in the "Date Paid" column. This is optional but useful for spotting any unpaid invoices.

Your list of Sales Invoices on this page should be in the same order as your filed copies.

At the end of the month, total up as shown above. If you fill more than one column, then do a sub-total at the bottom of the page.

General Note
All the data in this Worked Example is fictitious.

Sub-total (carry forward to next column)

SALES RECORD (continued)

Date of Invoice	Date Paid	Customer	Invoice Number	Invoice Total	
				£	p
Sub-total (brought forward from first column)					
Caution Particular care needs to be taken to record your Sales correctly. Whereas the BANK RECORD and PAYMENTS columns' entries can be checked against your Bank Statement, and the PETTY CASH can be counted, there is no such simple check for the SALES RECORD. But its accuracy can be checked by comparing its figures with customers' payments, and your Bankings.					
If you need to issue a Credit Note, then this could be recorded (as shown left). The brackets indicate the figure has to be subtracted when totalling up the column.					
If you need to cancel an invoice (as shown left), then you need to record it so that the sequence of invoice numbers remains complete.					
If you make a lot of small value card sales, you could list them somewhere (eg in a notebook) and then enter a total here at month end.					
Only a few sales entries are shown here to illustrate how to complete this page.					
Using a Spreadsheet You can save time by using a spreadsheet in conjunction with this accounts book for those columns with a lot of transactions to add up (eg the SALES or PAYMENTS). Each month print out the completed spreadsheet, file it in a ring binder, and copy just the total figures into this accounts book. Start a new spreadsheet for the next month.					
Total Sales for Month					