

(Note: There are overflow pages after Month 12)

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EXAMPLE Notes

	General Administrative Expenses				Website	Motor Expenses	Travel & Subsistence	Adverts & Promotion	Others
	Post/Parcels	Stationery/Print	Sundries	Tel/Fax/Mobile					
						58 42			
			14 58		50 00				
		106 88							
				241 56					
						116 66			
	131 89							333 33	
									New Computer 520 83
	20 00		3 70	85 00		110 12	125 00		
	151 89	106 88	18 28	326 56	50 00	285 20	125 00	333 33	520 83

This blank column could be used for "Repairs and Renewals" (of business premises or machinery, but not motor vehicles). Alternatively you could use the "Others" column on the far right, leaving this column for more "Premises Costs" or more "General Admin. Expenses".

"General Administrative Expenses" can also include: Business Insurances, Subscriptions and Website costs. If necessary, use the blank columns on either side.

The blank columns are for your own headings. Suggestions include: "Legal & Professional", "Refunds", "Petty Cash", "Capital Expenditure" & "Others" - or to suit your needs. In one month you might need a column for one type of expense, but not the following month when the same column could then be used for another category.

It may be useful to title the last column as "Others" and to use it for any one-off or infrequent payments. These can then be annotated as shown below.

The narrow column on the left is there should you need an extra column.

General Note
For every payment, the amount is entered not only in the "TOTAL" column but also in the appropriate expenses column (less VAT).

Headings
Try to be consistent and put similar expenses under the same headings every month so that adding up your annual totals will be easier.

Useful Feature
Every 5th horizontal line is darker to make it easier to read across the page.

Allowable Expenses
Generally, costs you pay with the sole purpose of earning business profits are allowable expenses. Hence non-business or personal costs are not usually tax deductible.

Good Practice
When you complete a month, it is good practice to transfer the figures to the "At Year End" Annual Summaries located before the VAT Section in this book. Tip: Use a pencil (lightly) to begin with.

Only a few entries are shown here to illustrate how to complete this double page.

CHECKING YOUR FIGURES
The column totals (below), when added together horizontally, should equal the first column "TOTAL" added vertically (ie the totals in this worked example should both equal £4,691.57). This is a most useful check!

	151 89	106 88	18 28	326 56	50 00	285 20	125 00	333 33	520 83
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