

Add-back schedule

One line for each adjustment to your last full year. Write "add" or "less" with each amount, and tick a line when it has a document behind it.

Business and year end

Adjustment	Amount (£)	Evidence you hold	What a buyer can ask	Backed
Your pay (add)			Is the cost of your work taken off too?	☐
Replacing your work (less)			Does the hire hold your gas and F-gas tickets?	☐
One-off cost (add)			Is it in the two years before, or due again?	☐
Ticket renewals and reassessments			Is a normal year's share left in?	☐
Personal cost (add)			How was it treated for tax?	☐
Family member's pay			What is the job, and the going rate?	☐
Rent on premises you own			What would a landlord charge?	☐
Vans or plant in your own name			What would a lease cost?	☐
Vans and kit to replace (less)			What will that cost a year?	☐
Refrigerant at today's prices			What does your supplier quote now?	☐
Open callbacks			Off the profit or off the price?	☐
				☐

Profit in the accounts, total added, total taken off, profit after adjustments