

Security add-back evidence worksheet

Use this sheet for one business and one accounts period. Fill the fields, save a copy, reopen it and check your answers. You can also print it and write by hand.

Business and accounts period

Cost to examine	Proposed change (£)	Evidence and period
Owner pay		
Licence or scheme work		
Training or relief cover		
Repair or remediation		
Other cost to describe		

Which proposed cost has not yet been traced into reported profit?

The labels are prompts, not approved add-backs. In each evidence field, include the ledger reference, period and document location. Keep the supporting documents with your saved copy.

Replacement cost and buyer questions

Use the same business and period as the first sheet. Record the cost of work that continues and the question that needs settling. Add the agreed changes yourself; the PDF does not calculate a total.

Business and accounts period

Same cost reference	Replacement cost (£)	Buyer question and overlap check
Owner pay		
Licence or scheme work		
Training or relief cover		
Repair or remediation		
Other cost to describe		

Agreed adjusted profit, unresolved items, next action and person responsible

For your check: reported profit plus supported removals, less replacement costs, equals adjusted profit. Do not use the same cost twice. Keep proposed and agreed amounts distinct.