

# Electrical add-backs worksheet

Page 1 of 3: evidence. Start from the reported operating profit for one accounts period. Give each proposed adjustment an amount, reason and document reference. Continue the same line on the next sheet.

## Business, accounts period and reported operating profit (£)

| Adjustment          | Amount (£)           | Reason               | Document reference   |
|---------------------|----------------------|----------------------|----------------------|
| Isolated expense    | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Owner cost removed  | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Replacement cost    | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Other proposed line | <input type="text"/> | <input type="text"/> | <input type="text"/> |

## Where the reported profit reconciles to the accounts; further evidence needed

Type your answers in and save a copy, or print the page and fill it in by hand. Nothing you enter is sent to us.

# Check the continuing cost

Page 2 of 3: review the same adjustment lines. Record whether the cost recurs, any replacement cost and the reviewer. Mark each verdict supported, unsupported or needs review. Only supported lines enter the first total.

## Business and accounts period

| Adjustment          | Recurs? Why?         | Replacement cost (£) | Reviewer, date and verdict |
|---------------------|----------------------|----------------------|----------------------------|
| Isolated expense    | <input type="text"/> | <input type="text"/> | <input type="text"/>       |
| Owner cost removed  | <input type="text"/> | <input type="text"/> | <input type="text"/>       |
| Replacement cost    | <input type="text"/> | <input type="text"/> | <input type="text"/>       |
| Other proposed line | <input type="text"/> | <input type="text"/> | <input type="text"/>       |

Check replacement costs appear once only. List unsupported claims and reasons for exclusion.

Type your answers in and save a copy, or print the page and fill it in by hand. Nothing you enter is sent to us.

# Calculate both cases

Page 3 of 3: transfer the amounts once. In each column, add the lines marked Add and take off the line marked Less. The disputed case includes the supported adjustments plus those needing review. Unsupported claims are excluded from both.

## Business and accounts period

| Calculation                               | Supported case (£)   | Including disputed lines (£) |
|-------------------------------------------|----------------------|------------------------------|
| <b>Add: reported operating profit</b>     | <input type="text"/> | <input type="text"/>         |
| <b>Add: total costs removed</b>           | <input type="text"/> | <input type="text"/>         |
| <b>Less: total continuing costs added</b> | <input type="text"/> | <input type="text"/>         |
| <b>Equals: adjusted profit</b>            | <input type="text"/> | <input type="text"/>         |

## Disputed less supported (£), then the evidence or decision needed to resolve it

In the notes box, record the signed difference: disputed-case adjusted profit less supported adjusted profit. The PDF does not calculate. These are profit scenarios, not prices or tax calculations.

Type your answers in and save a copy, or print the page and fill it in by hand. Nothing you enter is sent to us.