

Pest control add-backs worksheet

Start with the accounts period and reported operating profit. For each proposed change, record the invoice or ledger reference, why the cost stops or continues, and any replacement. Use signed amounts: additions positive, deductions negative.

Business, accounts period and reported operating profit (£)

Cost review	Signed amount (£)	Evidence and recurrence	Replacement cost and duty	Status
Isolated expense				
Owner cost removed				
Replacement cost deducted				
Training and CPD				
Reports and follow-up				
Vehicles and travel				
Stock handling or support				
Other proposed change				

Evidence file references, reviewer and date; status is supported, unsupported or review

Classify each line as supported, unsupported or review. Only supported net amounts go into the total on the next sheet. Add a separate schedule if you need more lines.

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.

Add-backs totals and review

Use with your evidence schedule. Add supported positive adjustments to reported operating profit, then deduct supported replacement and other negative adjustments. The PDF does not calculate. Keep unsupported and review items outside the supported total.

Business and accounts period

Reconciliation line	Amount (£)	Evidence, reviewer or next action
Reported operating profit		
Add supported positive adjustments		
Less supported replacement and other deductions		
Supported adjusted profit		
Unresolved positive proposals, excluded		
Unresolved replacement deductions, excluded		
Net unresolved proposals, excluded		
Unsupported items, excluded		

Check no cost is counted twice; identify outstanding documents and who will resolve each item

The second total records unresolved proposals only; it is not part of supported adjusted profit. Record the person who will resolve them and the evidence still needed. This worksheet does not establish tax treatment, a sale price or seller cash.

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