

MTD Cash Book

Making Tax Digital digital cash book for sole traders and landlords

HOW TO USE

1. Enter your business name and tax year in the blue cells at the top.
2. Enter your opening balance in the blue cell on row 9.
3. Set the VAT rate using the dropdown (default 20%).
4. For each transaction, enter the date, description, category, reference, and amounts in the blue columns.
5. Running balance, VAT amounts, and totals calculate automatically.

CLEARING THE SAMPLE DATA

The blue cells contain example transactions. Select them and press Delete to enter your own. The white cells are calculated and update automatically.

REMOVING THE FOOTER CREDIT

A small OpenSheets credit prints in the page footer. You are welcome to keep it, but you can remove it from Page Layout, Page Setup, Header/Footer.

NOTES

Blue cells are your inputs. White cells are calculated and protected. The sheet is protected so only blue cells can be edited. No password is needed to unprotect if you want to change the layout.

Free template from

[OpenSheets.co.uk](https://www.opensheets.co.uk)

Professional spreadsheet templates for UK small businesses.

Going digital for Making Tax Digital?

aligned.tax

MTD for Income Tax bridging and compliance for sole traders and landlords.

MTD Cash Book

Add your logo here

Business name: Bright Ideas Sole Trader

Tax year: 2025/26

VAT rate: 20%

Opening balance: £2,500.00

TOTAL MONEY IN	TOTAL MONEY OUT	TOTAL VAT	CLOSING BALANCE
£4,150.00	£800.00	£990.00	

Date	Description	Category	Reference	Money In £	Money Out £	VAT on In £	VAT on Out £	Running Balance £
	<i>Opening Balance</i>							£2,500.00
01/04/2025	Website design client	Sales/Services income	INV-001	£1,200.00		£240.00		£3,700.00
03/04/2025	Office stationery	Other expenses	REC-001		£45.00		£9.00	£3,655.00
05/04/2025	Consulting fees	Sales/Services income	INV-002	£850.00		£170.00		£4,505.00
07/04/2025	Mobile phone bill	Utilities	DD-004		£32.00		£6.40	£4,473.00
10/04/2025	Training course	Professional fees	REC-002		£120.00		£24.00	£4,353.00
12/04/2025	Freelance project	Sales/Services income	INV-003	£1,500.00		£300.00		£5,853.00
15/04/2025	Bank charges	Bank charges	DD-008		£8.00		£1.60	£5,845.00
18/04/2025	Advertising online	Advertising	REC-003		£95.00		£19.00	£5,750.00
22/04/2025	Client retainer	Sales/Services income	INV-004	£600.00		£120.00		£6,350.00
30/04/2025	Personal drawings	Personal drawings	DRW-001		£500.00		£100.00	£5,850.00
TOTALS				£4,150.00	£800.00	£830.00	£160.00	

Self-check: Check: Opening + Money In - Money Out should equal Closing Balance