

General Journal

Double-entry bookkeeping journal for manual entries and year-end adjustments.

How to use

1. Enter your company name and accounting period at the top of the General Journal tab.
2. For each transaction, enter the date and journal number to group related entries.
3. Enter the account code and account name from your chart of accounts.
4. Add a description so each line is clear when reviewed later.
5. Enter the amount in either the Debit or Credit column, not both.
6. Every journal entry must have equal debits and credits. The balance check confirms this.
7. The colour band at the top shows total debits, total credits and the balance status.

Clearing the sample data

The blue cells contain example data. Select them and press Delete to start your own. The white, calculated cells look after themselves.

Removing the footer credit

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

Notes

Blue cells are your inputs. Calculated cells and totals update automatically. Do not type over them. The sheet is protected so only the blue cells can be edited.

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](https://www.aligned.tax)

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

General Journal

Example Ltd

Period: 2024/25

Add your logo here

TOTAL DEBITS	TOTAL CREDITS	DIFFERENCE	STATUS
£19,890.00	£19,890.00	-	Balanced

Date	Journal No	Account Code	Account Name	Description	Debit £	Credit £
01/04/2024	JNL-001	1100	Trade Debtors	Sales invoice SI-2024-001 - Acme Corp	£4,800.00	
01/04/2024	JNL-001	4000	Sales - Products	Sales invoice SI-2024-001 - Acme Corp		£4,000.00
01/04/2024	JNL-001	2200	VAT Control	VAT on sales - SI-2024-001		£800.00
05/04/2024	JNL-002	7100	Wages and Salaries	April payroll - gross wages	£8,500.00	
05/04/2024	JNL-002	2210	PAYE/NI Control	April payroll - employer/employee deductions		£2,340.00
05/04/2024	JNL-002	1200	Bank Current Account	April payroll - net wages paid		£6,160.00
10/04/2024	JNL-003	5000	Purchases	Purchase invoice PI-2024-020 - Office Supplies Ltd	£1,200.00	
10/04/2024	JNL-003	2200	VAT Control	VAT on purchase - PI-2024-020	£240.00	
10/04/2024	JNL-003	2100	Trade Creditors	Purchase invoice PI-2024-020 - Office Supplies Ltd		£1,440.00
15/04/2024	JNL-004	1200	Bank Current Account	BACS receipt - Acme Corp payment on account	£4,800.00	
15/04/2024	JNL-004	1100	Trade Debtors	BACS receipt - Acme Corp payment on account		£4,800.00
30/04/2024	JNL-005	8100	Depreciation	Monthly depreciation - fixed assets	£350.00	
30/04/2024	JNL-005	0050	Accumulated Depreciation	Monthly depreciation - fixed assets		£350.00

TOTALS £19,890.00 £19,890.00

Difference (Debit - Credit) -

Journal balance check: Balanced