

What a monthly report looks like

Illustrative case: a small Prague online shop, September 2026. The owner can read it without accounting terms.

Example amounts excl. VAT. This is not a tax calculation.

1

STARTING POINT

Revenue was growing, but CZK 18,000 from two invoices had not arrived.

2

JANA FOUND

The missing payments and three receipts made the cash position unclear.

3

OWNER DECIDED

Send reminders today, upload the receipts and keep CZK 15,750 as a tax reserve.

Monthly report

Revenue	CZK 248,000
Tax-deductible costs	CZK 173,000
Profit before tax	CZK 75,000
<i>Illustrative tax reserve</i>	<i>CZK 15,750</i>
Account balance on 30 Sept	CZK 312,000
VAT for September, due 26 Oct	CZK 41,200

Example for an s.r.o.
The tax reserve uses the 21% corporate income tax rate. A sole trader (OSVČ) pays income tax under different rules.

What to watch

- Two overdue invoices: CZK 18,000. Send reminders this week.
- Set aside CZK 15,750 as an illustrative tax reserve; confirm the actual payment and deadline with your accountant.
- Three September receipts are missing. Upload photos of them to the shared folder.

Illustration: (CZK 248,000 revenue – CZK 173,000 tax-deductible costs) × 21% = CZK 15,750. Amounts exclude VAT; no tax adjustments, losses, deductions or credits are assumed. This is an estimate for the month, not a monthly tax payment. Final tax and advances follow the annual tax return and statutory rules.