

A level

ACCOUNTING

3rd edition

GM 101

PROFIT AND LOSS ACCOUNT
For the year ended 31 December

	Notes	This year	Last year
TURNOVER	2	1,412,496	1,707,771
Cost of Sales		607,278	680,337
GROSS PROFIT		805,218	1,027,434
Net Operating Expenses	3	247,212	247,212
Administrative Expenses		149,535	149,535
OPERATING PROFIT		408,471	630,687
Finance Costs		150,023	150,023
PROFIT		258,448	480,664
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Profit			



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AN Whitehead



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