

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		27,200	27,200
OPERATING PROFIT		530,806	753,022
Finance Costs		27,586	27,586
PROFIT		503,220	725,436
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Ed Bowker Staff, Staff Bowker, Ed

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