

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		7,300	7,300
OPERATING PROFIT		550,706	772,922
Finance Costs		27,586	27,586
PROFIT		523,120	745,336
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