

A level

ACCOUNTING

3rd edition

GM plc

PROFIT AND LOSS ACCOUNT
For the year ended 31 December

	Notes	This year £	Last year £
TURNOVER	2	1,412,446	1,707,777
Cost of Sales		807,278	680,377
GROSS PROFIT		605,168	1,027,400
Net Operating Expenses	3	247,200	247,200
Administrative Expenses		149,535	149,535
OPERATING PROFIT		487,433	630,665
Finance Costs		27,586	27,586
PROFIT		124,415	124,415
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