

A level

ACCOUNTING

3rd edition



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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	680,337
GROSS PROFIT		605,168	1,027,440
Net Operating Expenses	3	247,921	247,921
Administrative Expenses		27,200	27,200
OPERATING PROFIT		329,947	752,319
Finance Costs		150,023	150,023
PROFIT		179,924	602,296
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