

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	1,204,321
Cost of Sales		807,278	680,337
GROSS PROFIT		605,168	523,984
Net Operating Expenses	3	249,201	249,201
Administrative Expenses		27,200	27,200
OPERATING PROFIT		328,767	247,583
Finance Income		150,023	150,023
PROFIT		478,790	397,606
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Victor M. Corman



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