

Trading Summary (Example Profit and Loss Account Template/Tool) for self-employed/small business enterprise - a free resource from Businessballs.com

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
<b>volume/quantity of product/service sold</b>	120	120	120	120	120	120	120	120	120	120	120	120	1,440
<b>unit price of product/service sold</b>	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	1,620
<b>Sales</b>													
<b>total sales</b>	<b>16,200.00</b>	<b>16,200.00</b>	<b>16,200.00</b>	<b>16,200.00</b>	<b>16,200.00</b>	<b>16,200.00</b>	<b>16,200.00</b>	<b>16,200.00</b>	<b>16,200.00</b>	<b>16,200.00</b>	<b>16,200.00</b>	<b>16,200.00</b>	<b>194,400</b>
<b>unit cost of product or materials sold or used</b>	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	<b>720</b>
<b>Costs of sales (COS - cost of products used/sold)</b>	7200.00	7200.00	7200.00	7200.00	7200.00	7200.00	7200.00	7200.00	7200.00	7200.00	7200.00	7200.00	<b>86,400</b>
<b>Gross profit (sales minus cost of sales)</b>	<b>9000.00</b>	<b>9000.00</b>	<b>9000.00</b>	<b>9000.00</b>	<b>9000.00</b>	<b>9000.00</b>	<b>9000.00</b>	<b>9000.00</b>	<b>9000.00</b>	<b>9000.00</b>	<b>9000.00</b>	<b>9000.00</b>	<b>108,000</b>
<b>Percentage gross profit</b>	56%	56%	56%	56%	56%	56%	56%	56%	56%	56%	56%	56%	56%
<b>Employee costs (salaries and nat. ins.)</b>	6000.00	6000.00	6000.00	6000.00	6000.00	6000.00	6000.00	6000.00	6000.00	6000.00	6000.00	6000.00	<b>72,000</b>
<b>Premises costs</b>	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	<b>4,800</b>
<b>Rates, heating, lighting, water, services</b>	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	<b>4,800</b>
<b>Repairs</b>	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	<b>360</b>
<b>Phone</b>	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	600
<b>Post</b>	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	300
<b>Stationery</b>	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	300
<b>Computer and internet charges</b>	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	360
<b>Samples and sundries</b>	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	180
<b>Motor expenses inc fuel</b>	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	<b>1,200</b>
<b>Travel and parking</b>	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	120
<b>Subsistence and accommodation</b>	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	240
<b>Advertising and promotion</b>	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	<b>3,600</b>
<b>Legal and professional</b>	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	<b>1,200</b>
<b>Insurance</b>	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	<b>1,200</b>
<b>Bad debts</b>													<b>0</b>
<b>Interest and other finance charges</b>													<b>0</b>
<b>Depreciation (write-down of assets)</b>													<b>0</b>
<b>Other expenses</b>													<b>0</b>
<b>Total Fixed Costs (Overheads)</b>	<b>7605.00</b>	<b>7605.00</b>	<b>7605.00</b>	<b>7605.00</b>	<b>7605.00</b>	<b>7605.00</b>	<b>7605.00</b>	<b>7605.00</b>	<b>7605.00</b>	<b>7605.00</b>	<b>7605.00</b>	<b>7605.00</b>	<b>91,260</b>
<b>Profit before tax</b>	<b>1395.00</b>	<b>1395.00</b>	<b>1395.00</b>	<b>1395.00</b>	<b>1395.00</b>	<b>1395.00</b>	<b>1395.00</b>	<b>1395.00</b>	<b>1395.00</b>	<b>1395.00</b>	<b>1395.00</b>	<b>1395.00</b>	<b>16,740</b>

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