

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

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