

Profit & Loss Account for Demo Company

Month of March 2013

Year to Date March 2013

	<u>Actual</u>	<u>Ratio</u>	<u>Prior Yr</u>	<u>Variance</u>	<u>Actual</u>	<u>Ratio</u>	<u>Prior Yr</u>	<u>Variance</u>
Sales								
Audi Sales	10,927	37.76	10,692	235	84,788	34.55	122,927	-38,139
Porche Sales	1,477	5.10	2,062	-585	39,388	16.05	22,152	17,236
Ford Sales	7,750	26.78	7,750	0	21,600	8.80	24,619	-3,019
Toyota Sales	665	2.30	875	-210	832	0.34	875	-43
Porche Labour	1,028	3.55	2,327	-1,299	28,076	11.44	8,810	19,266
Ford Labour	2,406	8.31	1,805	601	17,198	7.01	12,895	4,303
Labour Sales by contractors	-	0.00	1,211	-1,211	4,831	1.97	3,423	1,408
Labour Sales by Sub Contractors	4,683	16.18	4,199	484	46,437	18.92	47,631	-1,194
Sales of Petrol	-	0.00	-	0	1,174	0.48	1,288	-114
Sales of Diesel	-	0.00	-	0	1,065	0.43	-	1,065
	<u>28,937</u>	<u>100.00</u>	<u>30,922</u>	<u>-1,985</u>	<u>245,389</u>	<u>100.00</u>	<u>244,620</u>	<u>769</u>
Purchases								
Audi Purchases	9,931	34.32	10,676	-746	75,518	30.77	113,586	-38,068
Porche Purchase	762	2.63	1,292	-530	28,735	11.71	14,317	14,418
Porche Labour	1,274	4.40	841	433	9,774	3.98	2,425	7,349
Purchase of Porche Services	-	0.00	-	0	372	0.15	-	372
Purchases from Contractors	-	0.00	550	-550	3,152	1.28	1,780	1,372
Purchases from Sub Contractors	2,875	9.94	2,688	187	29,323	11.95	29,381	-58
Carriage in	- 10	-0.03	67	57	- 153	-0.06	142	-11
Purchases of Petrol & Disele	-	0.00	-	0	1,002	0.41	1,185	-183
	<u>14,831</u>	<u>51.26</u>	<u>15,980</u>	<u>-1,149</u>	<u>147,723</u>	<u>60.20</u>	<u>162,533</u>	<u>-14,809</u>
Gross Margin	14,105		14,941	-836	97,665		82,087	15,578
Overheads								
Advertising	-	0.00	-	0	-	0.00	2,000	-2,000
New Building Expenses	-	0.00	-	0	650	0.26	-	650
Diectors Pension & Expenses	1,377	4.76	931	447	10,552	4.30	9,375	1,177
Corporate Wages	2,605	9.00	378	2,227	10,067	4.10	378	9,689
Admin Wages	-	0.00	-	0	100	0.04	-	100
Technical Wages	-	0.00	-	0	9,968	4.06	-	9,968
Rent and Rates	2,867	9.91	2,450	417	23,350	9.52	9,100	14,250
Insurance	254	0.88	474	-220	254	0.10	1,856	-1,602
ESB & Gas	-	0.00	-	0	43	0.02	-	43
Repairs	21	0.07	-	21	2,973	1.21	-	2,973
Motor Expenses	522	1.80	405	116	17,869	7.28	6,652	11,216
Telephone	114	0.39	186	-72	873	0.36	1,366	-493
Mobile Phone	123	0.43	279	-156	1,582	0.64	2,000	-418
Franking Costs	-	0.00	55	-55	-	0.00	55	-55
Audit & Professional Fees	20	0.07	-	20	202	0.08	2,505	-2,303
Repairs & Cleaning	-	0.00	-	0	161	0.07	545	-384
Bank Charges and Interest	553	1.91	419	134	2,508	1.02	1,921	587
Genreal Expenses	-	0.00	-	0	95	0.04	-	95
Misc Expenses	60	0.21	227	-167	458	0.19	227	231
Subscriptions	-	0.00	-	0	-	0.00	303	-303
Training	93	0.32	7	86	305	0.12	276	29
Travel	-	0.00	133	-133	-	0.00	133	-133
Refreshments & Entertainment	-	0.00	471	-471	1,164	0.47	673	491
Misposting	-	0.00	-	0	-	0.00	4,951	4,951
	<u>8,609</u>	<u>29.75</u>	<u>6,415</u>	<u>2,194</u>	<u>83,174</u>	<u>33.89</u>	<u>34,415</u>	<u>48,759</u>
Net Profit	<u>5,496</u>	<u>18.99</u>	<u>8,527</u>	<u>-3,030</u>	<u>14,491</u>	<u>5.91</u>	<u>47,673</u>	<u>-33,181</u>