|  |  |  |  |
| --- | --- | --- | --- |
| Income Statement of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for Y/E \_\_\_\_\_\_\_\_\_ | | | |
|  | € | € | € | |
|  |  |  |  | |
| Less cost of sales |  |  |  | |
|  |  |  |  | |
|  |  |  |  | |
|  |  |  |  | |
|  |  |  |  | |
| Cost of goods available for sale |  |  |  | |
|  |  |  |  | |
| Cost of sales |  |  |  | |
| Gross profit |  |  |  | |
|  |  |  |  | |
| Less expenses and losses |  |  |  | |
|  |  |  |  | |
|  |  |  |  | |
|  |  |  |  | |
|  |  |  |  | |
|  |  |  |  | |
|  |  |  |  | |
|  |  |  |  | |
|  |  |  |  | |
| **Net profit** |  |  |  | |
| **Less appropriations** |  |  |  | |
|  |  |  |  | |
| **Profit and loss balance \_\_\_\_\_\_\_\_\_\_\_** |  |  |  | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Statement of Financial Position of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for Y/E \_\_\_\_\_\_\_\_\_\_ | | | | |
| Fixed Assets | Cost € | DEP € | NBV € |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| Current assets |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Less creditors (falling due within 1 year)** | |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| Working capital |  |  |  |  |
| Total net assets |  |  |  |  |
| Financed by |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Reserves** |  |  |  |  |
|  |  |  |  |  |
| **Long-term liabilities** |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Capital employed** |  |  |  |  |