

Year	199_	%	199_	%	199_	%
Turnover						
Sales	150	100.0	120	100.0	100	100.0
Purchasing/direct costs	70	46.7	65	54.2	50	50.0
Gross profit	80	53.3	55	45.8	50	50.0
Overheads						
Creditors	30	20.0	20	16.7	10	10.0
Cash purchases		-		-		-
VAT payments		-		-		-
Magazines		-		-		-
Advert./promotion		-		-		-
Light/heat		-		-		-
Vehicle costs		-		-		-
Bank interest/charges		-		-		-
Rent and rates		-		-		-
Professional fees		-		-		-
Office expenses		-		-		-
Loan/lease costs		-		-		-
Repairs/maintenance		-		-		-
Salaries		-		-		-
Other staff costs		-		-		-
Bad debts		-		-		-
Representation		-		-		-
Telephone/fax		-		-		-
Travel		-		-		-
Insurance		-		-		-
Other		-		-		-
Total overheads	30	20.0	20	16.7	10	10.0
Depreciation		-		-		-
Net profit / loss	50	33.3	35	29.2	40	40.0
Company tax		-		-		-
Dividends		-		-		-
		-		-		-
Net business result	50	33.3	35	29.2	40	40.0
Minus: private drawings						
Add: depreciation						
Cashflow	50		35		40	