

**Jewel Gardening**  
**Profit & Loss - Year-end - Full**  
 October 2010 through September 2011

	<b>Oct '10 - Sep 11</b>
<b>Income</b>	
<b>Sales</b>	
Sales - Design	731.67
Sales - Repairs	810.00
Sales - Gardening Sales	4,118.33
Sales - Contract Work	4,500.00
	10,160.00
<b>Total Sales</b>	10,160.00
Resold Goods	686.61
<b>Other Income</b>	
Interest	13.77
	13.77
<b>Total Other Income</b>	13.77
	10,860.38
<b>Total Income</b>	10,860.38
<b>Expense</b>	
<b>Cost of Service</b>	
Workwear & Materials	232.13
Discounts	15.00
Equipment Hire	335.00
Waste Disposal	1,550.00
Labour costs	1,000.00
	3,132.13
<b>Total Cost of Service</b>	3,132.13
Customer Expenses	287.66
Promotion	578.82
<b>Administration</b>	
<b>Office Costs</b>	
Telephone & communic...	43.33
Printing	6.32
Stationery	49.59
Postage	29.75
Office Costs - Other	125.00
	253.99
<b>Total Office Costs</b>	253.99
Reference & Subscriptions	43.24
Insurance	14.33
	311.56
<b>Total Administration</b>	311.56
<b>Travel costs</b>	
Subsistance	5.50
Entertainment	56.10
Travel	204.00
Parking	90.90
	356.50

	<u>Oct '10 - Sep 11</u>
<b>Total Travel costs</b>	356.50
<b>Finance Costs</b>	
<b>Book-keeping</b>	100.00
<b>Bank Charges</b>	76.95
<b>Accountancy</b>	<u>100.00</u>
<b>Total Finance Costs</b>	276.95
<b>Depreciation (P/L)</b>	575.00
<b>Bad Debts</b>	<u>343.50</u>
<b>Total Expense</b>	<u>5,862.12</u>
<b>Profit for the Year</b>	<u><u>4,998.26</u></u>