

PROFIT AND LOSS ACCOUNT FORECAST

BREAKEVEN ANALYSIS

Business:

For The Period: this is usually a 12 month period but can be less

Sales: (A)

Less Direct (variable) costs:

Opening stock
plus Stock purchases
less closing stock
Cost of Goods Sold £0

Other direct costs

Direct wages
plus Others
Total other direct costs £0

Gross Profit (Sales less cost of goods sold & other direct costs) £0 (B)

Gross Profit Margin (GPM) (C)

Fixed Costs (Overhead):

Wages/Salaries/NI
Rent/Rates
Heat/Light/Power
Advertising
Insurance
Transport/Travel
Telephone
Stationery/Postage
Repairs/Renewals
Professional Fees eg Accountant
Bank Charges & Interest
Depreciation
Other
Total Fixed Costs £0.00 (D)

Net Profit £0.00

Less Survival Income (E)

Retained in Business £0.00

Fixed Costs + Survival Income £0.00

Breakeven Turnover

Gross Profit Margin = $\frac{B}{A} \times 100$

Breakeven Turnover = $\frac{D+E}{C}$