



# VORLAGE ZUR GESTALTUNG VON WEIZENSTROH-KUGELSCHREIBER

**QUESTION** The following information is available for the year ended 31 December 2014:

|                       | £        |
|-----------------------|----------|
| Revenue               | 100,000  |
| Cost of sales         | (40,000) |
| Operating expenses    | (10,000) |
| Depreciation          | (5,000)  |
| Interest payable      | (2,000)  |
| Interest receivable   | 1,000    |
| Dividend income       | 1,000    |
| Dividend payable      | (1,000)  |
| Income tax payable    | (2,000)  |
| Income tax receivable | (1,000)  |
| Profit before tax     | 12,000   |
| Income tax expense    | (3,000)  |
| Profit after tax      | 9,000    |

**REQUIRED** Prepare the Statement of Profit or Loss for the year ended 31 December 2014.