Detailed Profit and Loss (heading)	£	£	£	£	Map codes applied
Turnover / gross operating revenue *(heading)*					
UK turnover			xxxxx		Cr: ???.51*
Other EU turnover			xxxxx		Cr: ???.52*
Rest of world turnover			xxxxx		Cr: ???.53*
				xxxxxx	
Cost of sales *(heading)*					
Opening stocks *(heading)*					
Raw materials and consumables		xxxxx			Dr: M01.61.01 + N?2.61.01
Work in progress		xxxxx			Dr: M01.62.0? + N?2.62.01 + N?2.62.03
Finished goods and goods for resale		xxxxx			Dr: M01.63.01 + N?2.62.02 + N?2.63.01
			xxxxxx		
Purchases of raw materials and consumables			xxxxxx		Dr: M01.61.10 + M01.61.21 + M01.61.22 + M01.63.10 + M01.63.23 + M01.64* + M05* + N14* + N34* + N44* + N54* + N64* + N?2.63.02
Closing stocks *(heading)*					
Raw materials and consumables		xxxxx			Cr: M01.61.11 + N?3.61.01
Work in progress		xxxxx			Cr: M01.62.1? + N?3.62.01 + N?3.62.03
Finished goods and goods for resale		xxxxx			Cr: M01.63.11 + N?3.62.02 + N?2.63.10
			xxxxxx		
Raw materials and consumables used			xxxxxx		Dr: MM1*
Changes in inventories of finished goods and WIP			xxxxxx		Dr: MM2*
Direct costs *(heading)*					
Staff costs excluding directors *(heading)*					
Wages and salaries		xxxxx			Dr: M??.80* + N??.80* - N?3.80* - N?4.80*
Social security costs		xxxxx			Dr: M??.81* - M03.81* + N??.81* - N?3.81* - N?4.81*
Pensions costs, defined benefit schemes		xxxxx			Dr: M02.82.02
Pensions costs, defined contribution schemes		xxxxx			Dr: M02.82.01 + N??.82.01 - N?3.82.01- N?4.82.01
Share-based payments		xxxxx			*User input*
Other staff costs		xxxxx			Dr: M02.82* - (M02.82.01 + M02.82.02)
			xxxxxx		
Staff costs, directors *(heading)*					
Salaries and fees		xxxxx			Dr: M??.83* + M??.84* + N??.83* + N??.84* - N?4.83* - N?4.84*
Social security costs		xxxxx			Dr: M03.81*
Pensions costs, defined benefit schemes		xxxxx			Dr: M03.85.02
Pensions costs, defined contribution schemes		xxxxx			Dr: M03.85.01 + N??.85* - N?4.85*
Share-based payments		xxxxx			*User input*
Other staff costs, directors		xxxxx			Dr: M03.85* - (M03.85.01 + M03.85.02) + M03.87*
			xxxxxx		
Subcontractor costs			xxxxxx		Dr: M04*
Light, heat & power			xxxxxx		Dr: M08*
Operating lease expenditure			xxxxxx		Dr: M07.91* + N??.91*
Plant repairs and maintenance costs			xxxxxx		Dr: M07.02* + M09*
Depreciation of tangible fixed assets			xxxxxx		Dr: M10.95* + N?2.95*+ N?5.95*
Impairment loss (reversal) of tangible fixed assets			xxxxxx		Dr: M10.98* - M10.98.??.31
Own work capitalised			xxxxxx		Dr: M01.6?.30 + M02.01.30
Profit/loss on disposal of fixed assets			xxxxxx		Dr: M14*
Foreign exchange differences			xxxxxx		Dr: M15*
Royalties payable			xxxxxx		Dr: M12*
Other direct costs			xxxxxx		Dr: M06* + M07.01* + M11* + M13*+ M16* + M20* + M30* + M02.01* + M10.98.??.31 + M10.96* - M02.01.30 + N15.01* + N25.01* + N35.01* + N45.01* + N55.01* + N65.01* + N?2.70* + N?2.71* + N??.99* + N80.61*
				xxxxxx	
Gross profit (loss)				xxxxxx	
Other operating income *[heading]*					
Government grants			xxxxxx		Cr: T01.04*
Foreign exchange gains			xxxxxx		Cr: T01.10*
Other operating income			xxxxxx		Cr: T01* - (T01.04*+T01.10*) + N?5.01* - (N15.01* + N25.01* + N35.01* + N45.01* + N55.01* + N65.01*) + N90*
				xxxxxx	
				xxxxxx	
Overheads *(heading)*					
Selling & distribution expenses *(heading)*					
Advertising & promotion costs		xxxxxx			Dr: P01*
Staff costs					
Wages and salaries	xxxxxx				Dr: P??.80* + Q??.80* + N?3.80*
Social security costs	xxxxxx				Dr: P??.81* + Q??.81* + N?3.81*
Pensions costs, defined benefit schemes	xxxxxx				Dr: P??.82.02 + Q??.82.02
Pensions costs, defined contribution schemes	xxxxxx				Dr: P??.82.01 + Q??.82.01 + N?3.82*
Other staff costs	xxxxxx				Dr: P??.82* - (P??.82.01 + P??.82.02) + Q??.82* - (Q??.82.01 + Q??.82.02)
		xxxxxx			
Entertainment		xxxxxx			Dr: P03.02.02
Travel & subsistence		xxxxxx			Dr: P03* - P03.02.02
Operating leases		xxxxxx			Dr: P04*
Depreciation of motor vehicles		xxxxxx			Dr: P06.95* + Q01.95* + N?3.95*
Profit & loss on disposal of fixed assets		xxxxxx			Dr: P06.01* + Q01.02*
Carriage		xxxxxx			Dr: Q01.01*
Other selling & distribution costs		xxxxx			Dr: P05* + P07* + Q03* + Q10* + N?3.01* + N?3.21*
			xxxxxx		
Administration & establishment expenses *(heading)*					
Staff costs excluding directors *(heading)*					

Detailed Profit and Loss (heading)	£	£	£	£	Map codes applied
	xxxxxx				**Dr: R??.80* + N?4.80* + MM3.??.00.01 + MM3.??.00.02 + MM3.??.00.03 + MM3.??.00.04**
Wages and salaries					
Social security costs	xxxxxx				**Dr: R02.81*+ N?4.81***
Pensions costs, defined benefit schemes	xxxxxx				**Dr: R??.82.02**
Pensions costs, defined contribution schemes	xxxxxx				**Dr: R??.82.01 + N?4.82* + MM3.??.00.14**
Share-based payments	xxxxxx				**Dr: MM3.??.00.17**
Other staff costs	xxxxxx				**Dr: R??.82* - (R??.82.01 +R??.82.02) + MM3* - MM3.??.00.01 - MM3.??.00.02 - MM3.??.00.03 - MM3.??.00.04 - MM3.??.00.14 - MM3.??.00.17**
		xxxxxx			
Staff costs, directors *(heading)*					
Salaries and fees	xxxxxx				**Dr: R??.83.01 + R??.84* + N?4.83* + N?4.84***
Social security costs	xxxxxx				**Dr: R01.81***
Pensions costs, defined benefit schemes	xxxxxx				**Dr: R01.85.02**
Pensions costs, defined contribution schemes	xxxxxx				**Dr: R01.85.01 + N?4.85***
Share-based payments	xxxxxx				***User input***
Compensation for loss of office	xxxxxx				**Dr: R01.88***
Other staff costs, directors	xxxxxx				**Dr: R01.85* - (R01.85.01 + R01.85.02) + R01.87* + R01.83.11**
		xxxxxx			
Staff training & welfare		xxxxxx			**Dr: R05***
Pensions paid		xxxxxx			**Dr: R03***
Subcontractor costs		xxxxxx			***User input***
Commissions payable		xxxxxx			**Dr: R06***
Motor running		xxxxxx			**Dr: R07***
Motor vehicle operating leases		xxxxxx			**Dr: R08***
Entertainment		xxxxxx			**Dr: R09.01***
Hotels, travel & subsistence		xxxxxx			**Dr: R09.02***
Recruitment and remuneration service costs		xxxxxx			***User input***
Health and safety costs		xxxxxx			***User input***
Security costs		xxxxxx			***User input***
Environmental costs		xxxxxx			***User input***
Research & development		xxxxxx			**Dr: R10***
Consultancy		xxxxxx			**Dr: R11***
Printing, postage and stationery		xxxxxx			**Dr: R12.01.01 + R12.01.02**
Computer costs		xxxxxx			**Dr: R12.02***
Telephone		xxxxxx			**Dr: R12.01.03**
Advertising & promotion		xxxxxx			**Dr: R13***
Subscriptions		xxxxxx			**Dr: R14.01***
Charitable donations		xxxxxx			**Dr: R14.02.01**
Political donations		xxxxxx			**Dr: R14.02.02**
Legal and professional		xxxxxx			**Dr: R15.01***
Audit and accountancy costs *(heading)*					
Audit costs	xxxxxx				**Dr: R15.02.01**
Tax services	xxxxxx				**Dr: R15.02.02**
Other services	xxxxxx				**Dr: R15.03* + R15.05***
		xxxxxx			
Inter-company management fees		xxxxxx			**Dr: R15.04***
Equipment leasing (operational)		xxxxxx			**Dr: R16.91***
Bank charges		xxxxxx			**Dr: R17.01.01**
Debt factoring charges		xxxxxx			**Dr: R17.01.02**
Bad debts		xxxxxx			**Dr: R18***
Foreign exchange difference		xxxxxx			**Dr: R20***
Rent, rates and services costs *(heading)*					
Rent	xxxxxx				**Dr: R31* + S01***
Rates & water	xxxxxx				**Dr: R32* + S02***
Service charges	xxxxxx				**Dr: R35* + S05***
		xxxxxx			
Light & heat		xxxxxx			**Dr: R33* + S03***
Cleaning		xxxxxx			**Dr: R34* + S04***
Insurances		xxxxxx			**Dr: R36* + S06***
Repairs & maintenance - property		xxxxxx			**Dr: S07***
Repairs & maintenance - general		xxxxxx			**Dr: R37***
Depreciation/amortisation *(heading)*					
Tangible fixed assets	xxxxxx				**Dr: R??.95* + R??.97* + S09.97.01 + N?4.95* + N?4.97* + MM4.01.??.52 + MM4.02.??.52 + MM4.03.??.52 + MM4.??.??.53**
Intangible fixed assets	xxxxxx				**Dr: R??.96* + S09.97.11 + MM4.??.??.52 - (MM4.01.??.52 + MM4.02.??.52 + MM4.03.??.52)**
		xxxxxx			
Impairment of fixed assets *(heading)*					
Impairment of tangible fixed assets	xxxxxx				**Dr: R50.98* - R50.98.??.31 - R50.98.??.41 + S09.98.01 + MM4.01.??.56 + MM4.02.??.56 + MM4.03.??.56 + MM4.01.??.57 + MM4.02.??.57 + MM4.03.??.57**
Impairment of intangible fixed assets	xxxxxx				**Dr: S09.98.11 + MM4.05.??.56 + MM4.11.??.56 + MM4.12.??.56 + MM4.13.??.56 + MM4.14.??.56 + MM4.16.??.56 + MM4.17.??.56 + MM4.18.??.56 + MM4.19.??.56 + MM4.05.??.57 + MM4.11.??.57 + MM4.12.??.57 + MM4.13.??.57 + MM4.14.??.57 + MM4.16.??.57 + MM4.17.??.57 + MM4.18.??.57 + MM4.19.??.57 + MM4.20.??.56 + MM4.20.??.57 + R50.98.??.31 + R50.98.??.41**
		xxxxxx			
Profit/loss on sale of assets *(heading)*					
Profit/loss on sale of tangible assets	xxxxxx				**Dr: R60.01***
Profit/loss on sale of intangible assets	xxxxxx				**Dr: R60.02***
		xxxxxx			
Other operational and administration costs *(heading)*					

Detailed Profit and Loss (heading)	£	£	£	£	Map codes applied
Equipment hire	xxxxxx				**Dr: R16.01***
Discounts	xxxxxx				**Dr: R19***
Fines and penalties	xxxxxx				*User input*
Irrecoverable VAT	xxxxxx				*User input*
Sundry expenses	xxxxxx				**Dr: R21***
General office expenses	xxxxxx				**Dr: R12.03.01**
Service charge receivable	xxxxxx				**Dr: R30***
Sundry establishment expenses	xxxxxx				**Dr: R38* + S08* + S10***
Exceptional items	xxxxxx				**Dr: R40***
Other costs	xxxxxx				**Dr: R90* + R25* + N?4.01* + N?4.21* + N80.66* + MM6***
Provisions	xxxxxx				*User input*
Deficit on revaluation of tangible fixed assets	xxxxxx				**Dr: R61***
		xxxxxx			
			xxxxxx		
Other operating charges *(heading)*					
Other operating charges		xxxxxx			**Dr: T02* - T02.10* + N?5.21***
Foreign exchange difference		xxxxxx			**Dr: T02.10***
Other operating charges/(income)		xxxxxx			**Dr: T* - T02* - T04.31* - T04.32***
			xxxxxx		
				xxxxxx	
Operating profit				xxxxxx	
Joint ventures/associates					
Share of operating profit of associates			xxxxx		**Cr: T04.31***
Share of operating profit of joint ventures			xxxxx		**Cr: T04.32***
				xxxxxx	
Interest receivable *(heading)*					
Bank & other interest receivable			xxxxx		**Cr: U01.01* + N?6.01***
Non-bank interest & similar income receivable			xxxxx		**Cr: U01* - U01.01* - U01.03.05* - U01.03.08***
				xxxxxx	
Interest payable *(heading)*					
Bank interest payable - Trade			xxxxx		*User input*
Bank interest payable - Non-trade			xxxxx		**Dr: U02.01* + N?6.21***
			xxxxx		
Non-bank interest & similar charges					**Dr: U02* - (U02.01* + U02.05* + U02.06* + U02.08.05* + U02.08.03.05)**
Leases & hire purchase contracts finance charges			xxxxx		**Dr: U02.05* + U02.06***
Dividends on shares treated as debt			xxxxx		**Dr: U30***
				xxxxxx	
Other finance income					
Expected return on pension scheme assets			xxxxx		**Cr: U03.01.01**
Interest on pension scheme liabilities			xxxxx		**Cr: U03.01.02**
Other finance income/(expenses)			xxxxx		**Cr: U* - U30* - U01* - U02* - U03.01.01 - U03.01.02**
				xxxxxx	
Investment income					
Income from shares			xxxxx		**Cr: V11.02* + V11.03***
Income from fixed asset investments			xxxxx		**Cr: V01* + V11.01***
Amounts w/o (back) investments			xxxxx		**Cr: V21.01.01 + V21.01.04 + V21.01.05 + MM4.10* - MM4.10.03***
Amounts w/o loans			xxxxx		**Cr: V21.01.02 + V21.01.03 + MM4.09* + MM4.10.03* + MM4.15***
Impairment losses/reversals intangible fixed assets			xxxxx		**Cr: V21.01.06 + V21.01.07 + V21.01.08 + V21.01.09**
Impairment losses/reversals investmnts in subs, associates, JVs			xxxxx		**Cr: V21.01.10 + V21.01.11 + V21.01.12 + MM4.07* + MM4.08***
Impairment losses current asset investments			xxxxx		**Cr: V21.01.13**
Profit/(loss) on disposal of investments			xxxxx		**Cr: V21* - V21.01***
				xxxxxx	
Exceptional items					
Profit/(loss) on disposal of of tangible fixed assets			xxxxx		**Cr: T03.01.01**
Profit/(loss) on disposal of of intangible fixed assets			xxxxx		**Cr: T03.01.02**
Foreign exchange gain/(loss)			xxxxx		**Cr: T03.01.03 + U01.03.05* + U02.08.05***
Reorganisation and restructuring costs			xxxxx		**Cr: T03.02.07 + MM5***
Impairment of tangible fixed assets			xxxxx		**Cr: T03.02.03 + T03.02.06**
Impairment of intangible fixed assets			xxxxx		**Cr: T03.02.04**
Other exceptional items			xxxxx		**Cr: T03.02.01 + T03.02.02 + T03.02.05 + MM4.06***
				xxxxxx	
Profit before tax				xxxxxx	