

Caput Ped Ltd
Profit & loss

	Actual £000	Budget £000	Variance £000	Management penalty £000
Sales	7363	7150	213	0
Cost of sales	3596	3218	-378	-37.8
Gross profit	3767	3932		
Administration costs	1303	1250	-53	0
Selling costs	2198	2275	77	0
Operating profit	266	407		