

1. The following information is taken from the financial statements of ABC Company for the year ended 31/12/2020:

	£
Revenue	100,000
Cost of Sales	(40,000)
Gross Profit	60,000
Operating Expenses	(20,000)
Operating Profit	40,000
Finance Costs	(5,000)
Profit Before Tax	35,000
Income Tax	(7,000)
Profit After Tax	28,000

The company has decided to pay a dividend of 10% on the profit after tax. The dividend is to be paid in two equal instalments, one in March 2021 and the other in September 2021. The company has also decided to pay a bonus of 5% on the profit after tax to the directors. The bonus is to be paid in March 2021. The company has also decided to pay a dividend of 10% on the profit after tax. The dividend is to be paid in two equal instalments, one in March 2021 and the other in September 2021. The company has also decided to pay a bonus of 5% on the profit after tax to the directors. The bonus is to be paid in March 2021.

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