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Profit and Loss

and

Appropriation

Account for year

ended 31

December Year 4

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£0000	£0000	£0000
Sales	430	(1)
Opening Stock	30	
(1)	plus	
Purchases	246	
(1)	276	less
Closing Stock	20	
(1)	256	plus
Warehouse		
Expenses	16	(1)

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calculator. Time
allowed 2 hours

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required on the
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