Candidate 1 evidence

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_	Machinery (72 + 48)		480		120		360		
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Candidate 2 evidence

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	Sales rev	enue			2000		100-		1104		
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	NET SP								1044		
	Less COST	of sp	LES				-				
	Opentura u				٠		68				
	Purchasa					,	480				
100							548				
200	Less Closi	ng Lau	entory				101		len		
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	GROSS	PROFI	ī						599		
	Less Empe	1565									
	General c	espense					200				
	Bad debts	(04 +	6.4)				ვი	4			
	Advertisin	(74	-4)		į		70				
	Debenture	THE TEO	cost (16 +2-	16/4			海12	140			
	Directors 6						96				
	Depreciation	OF N	achinery				72				
	Degreciation	of de	le very way				10				
	Audit &	265	U ₁				12		822	4	
		_						<u> </u>	44	6	
	Add Income								-		
	Dividents of	guole	investments	(24-16)			40				
	Decrease in	MOUSTON	for bed deb	ł _T			3		43		
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_	NON-CURA	ENT	SSETS.		COST		DEPR		NBV		
_	Property				320		(26)		340		
	Machinery		ı		480		120		360		
	Pelivery	lars	N.		76		30		40		
	0				= 3				710		
	Goodwell				11		16				
	Investmen	l 5			(200		260		276		
									986		
	CULPENT	ASSE	75 .								
	Closing we	whory					101				
	Trade rece	wables	(222-11)				211				
20	Other recen						20	122			
							332				
	less CUFFE	Wi U	BIUTIES								
	Trade gay	bles			43	G.					
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26)		al ac	count	nt	pre po	res	\$1M	ancial	Stot	eme	ends				
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Candidate 3 evidence

a) i)		T		
Income Statement of Glengordon PLC for y	ear ended	1		
31 December Year 9				
	£000	£000	£000	
Sales Revenue		1104		
Less Sales Revenue Returns		60	-	
TOTAL SALES REVENUE			1044	
La COST DE CALES		-		
Less COST OF SALES	_	+		
Opening Inventory Purchases	_	68		
ruicilases		548		
Less Closing Inventory		101		
COST OF SALES		447		
1	1	77/		
Profit Before Tax			597	
Less Corporation Tax		111.75		
Profit After Tax			485.25	
Less Expenses				
General Expenses		200		
Bad Debts		44		
Advertising		74		
Provision for Doubtful Debts		11		
Directors' Fees		96		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Audit Fees payable		12		
	- 1		48.25	
A 1 Pot		1		
Unappropriated Profit		16	64.25	
Loss Appropriations				
		500		
240 00 5% Preference Shares @ 50p				
	_		-	
onare i remain		1 100	7 940	
Additional Income Unappropriated Profit Less Appropriations 1,200,000 Ordinary Shares @ 50p 240,00 5% Preference Shares @ £1 Share Premium		600 240		

a) ii)			
Statement of Financial Position	n of Glengord	on PLC as a	t
31 December Year 9			
	COST	DEPR	NBV
Non-Current Assets			
Property	320	(20)	340
Machinery	480	120	360
Delivery Vans	70	30	46
			740
Intangable Assets:			
Investments		260	
Goodwill		24	284
			1024
Current Assets			
Trade Receivables		222	
Cash and Cash Equivalents		12	234
Less Non-Current Liabilities •			
Less Current Liabilities			
VAT		111	
Corporation Tax		111.75	
Trade Payables		43	,
Audit Fees Payable		12	-
		1	- 4,7 1.7 4