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Total for this task: 12 marks REQUIRED 0 1 Calculate the provision for unrealised profit at 31 March 2009. £12 000 x 20 (1) 120 = £2000 (1OF) (£2400 would be 1 mark (ie £12 000 x 20%) 2 marks

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Opening balance 3 200 (1) 1 000 (1 140) (1 360) 1 000

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