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Stock 113 591 109 750 Debtors 136 138 126 640 Cash at bank - 8 260 Creditors 149 570 137 726 Overdraft 7 666 â€” The finance director is preparing a ...

### **Chapter 13 Understanding financial reports: using**

Catherine Gowthorpe BA FCA is a chartered accountant with over thirty years' experience as a lecturer and researcher in higher education. She is currently an examiner for one of the UK's leading professional accounting bodies.

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