

Working sheet 2

Goods and raw materials you bought this period (include items you still need to pay for)

A £

Stock on hand and work in progress at the start of the period (the closing figure last year)

B £

Box A + box B

C £

Stock on hand and work in progress at the end of this period

D £

Box C minus box D

E £

Direct cost of producing goods

F £

Box E + box F (box G is the amount you can claim)

G £