|  |  |
| --- | --- |
| **Revenue** | **Profit** |
|  |  |
| **Break-Even** | **Margin of Safety** |
|  |  |

**What is the formula for . . . . ?**

**Calculation Time**

|  |  |
| --- | --- |
| **Price** | **£3** |
| **Variable Cost Per Unit** | **£1.20** |
| **Fixed Costs** | **£36,000** |
| **Units Sold** | **25,000** |

**Using the information above calculate the following:-**

|  |  |
| --- | --- |
| **Revenue** | **Profit** |
| **Break-Even** | **Margin of Safety** |