We have provided a correction to the published examination paper to make it more suitable for practice material. Details are provided below:

The introductory statement for the Balance Sheet in question 3(c) read 'as at 30 December 2012.'

The statement should have read ‘as at 30 April 2013.’

Any enquiry about this notice should be referred to the Customer Contact Centre on 01223 553 998 or general.qualifications@ocr.org.uk