

FOR OFFICIAL USE



National  
Qualifications  
2025

Mark

**X800/77/01**

**Accounting  
Cover sheet**



Fill in these boxes and read what is printed below.

Full name of centre

Town

Forename(s)

Surname

Number of seat

Date of birth

Day

Month

Year

Scottish candidate number

You must:

- Record your answers on the electronic answer template supplied by your centre and the worksheet on *page 02* of this booklet.
- You must clearly identify the question number you are attempting.
- Add your Scottish candidate number to each answer sheet, ideally as a footer.
- Ensure your answers do not extend beyond the page width of A4 portrait or landscape formats.
- Save your answers as you work through the exam and at the end of the exam.
- Ensure that the centre has printed all your answer sheets and this cover sheet.
- Before leaving the examination room you must give your answer sheets and this cover sheet to the Invigilator; if you do not, you may lose all the marks for this paper.

You may also use the paper answer book supplied by SQA.



## Statement of Cash Flows for Ontario plc for year ended 31 December Year 5

DO NOT  
WRITE IN  
THIS  
MARGIN

<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	£000	£000
Operating profit		
Adjustments for:		
Operating cash flow before working equity changes		
Cash generated from operations		
Net cash from operating activities		
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Net cash used in investing activities		
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Net cash used in financing activities		
Net increase/decrease in cash and cash equivalents		



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