

P7 (INT) PRACTICE AND REVISION KIT (2017 edition)

Q26(a), Adder, p27

In part (a)(i), the question text did not state explicitly that the new lease related to the leisure complex. The final sentence of part (a)(i) should have said:

A new lease has been signed for use of the leisure complex; the present value of the new lease liability is \$22m.

Answer to Q61(c), Poodle, p362

In the answer to part (c), in the second paragraph under the heading 'Report', it is stated that:

This paragraph should be presented immediately after the opinion paragraph

This should have read:

This paragraph should be presented immediately after the '**Basis for opinion**' section