Coimisiún na Scrúduithe Stáit
State Examinations Commission

LEAVING CERTIFICATE EXAMINATION 2025

ACCOUNTING – HIGHER LEVEL

(400 marks)

Wednesday, 18 June - Afternoon, 2.00 - 5.00

This paper is divided into 3 Sections:

Section 1: **Financial Accounting** (120 marks).
This section has four questions (numbers 1 – 4). The first question **(A or B)** carries 120 marks and the remaining three questions carry 60 marks each. Candidates should answer either **QUESTION 1 (A or B) only** OR attempt any **TWO** of the remaining three questions in this section.

Section 2: **Financial Accounting** (200 marks).
This section has three questions (numbers 5 – 7). Each question carries 100 marks. Candidates should answer **TWO** of these questions.

Section 3: **Management Accounting** (80 marks).
This section has two questions (numbers 8 and 9). Each question carries 80 marks. Candidates should answer **ONE** of these questions.

Calculators
Calculators may be used in answering the questions on this paper. It is very important that workings are shown in the answer book(s) so that full credit can be given for correct work.

SECTION 1 (120 Marks)
Answer **Question 1**(A OR B)
OR
Answer any **TWO** other questions

1. Answer (A) OR (B)

(A) Sole Trader - Final Accounts

The following trial balance was extracted from the books of M McConnell on 31/12/2024:

	€	€
Land & buildings	870,000	
Provision for depreciation - buildings		95,000
Delivery vans (cost €132,000)	110,500	
Patents	62,400	
3% Investments acquired 01/06/2024	120,000	
Debtors and creditors	73,500	63,000
Stock 01/01/2024	62,500	
Purchases and sales	622,400	884,300
Discount (net)		9,900
Commission	15,000	
Rent (01/01/2024 to 31/08/2024)		17,600
Provision for bad debts		3,600
Salaries and general expenses	129,600	
Insurance (incorporating suspense)	20,900	
6% Fixed mortgage (including €70,000 received on 01/06/2024)		220,000
Mortgage interest paid for the first nine months	7,400	
Advertising (incorporating three months investment income)	4,200	
VAT	13,800	
Bank		30,100
PAYE, PRSI & USC		19,800
Drawings	13,700	
Capital		782,600
	2,125,900	2,125,900

The following information and instructions are to be taken into consideration:

(i) Stock at cost on 31/12/2024 was €84,000. This figure includes stock at a cost of €10,600 but which was later damaged and now has a net realisable value of €8,300.

(ii) Patents are being written off over a 6-year period, which commenced in 2022.

(iii) Provide for depreciation on delivery vans at the annual rate of 15% of cost from the date of purchase to the date of sale.

NOTE: On 30/06/2024 a delivery van, which cost €35,000 on 31/08/2022, was traded in against a new van which cost €48,000. An allowance of €23,200 was given on the old van. The cheque for the net amount of this transaction was entered in the bank account but was incorrectly treated as a purchase of trading stock. These were the only entries made in the books.

(iv) In late December 2024 goods with a retail selling price of €14,760 (including VAT at 23%) had been sold on credit. This was a mark-up on cost of 20%. No entry had been made in the books. The goods were not dispatched from the warehouse until 05/01/2025.

(v) The suspense figure arises as a result of the incorrect figure for mortgage interest (although the correct entry had been made in the bank account) and a payment of €5,400 towards PAYE, PRSI & USC entered on the incorrect side of the bank account.

(vi) A cheque for €1,600 had been received on 31/12/2024 in respect of a debt of €3,200 previously written off as bad. The debtor wishes to continue trading with McConnell and has agreed to pay the other half of the debt within one month. No entry was made in the books in respect of this transaction.

(vii) Goods taken by McConnell for his own personal use during the year were not recorded. These goods had a retail value of €12,900, which is cost plus 20%.

(viii) A new warehouse was purchased during the year for €102,150, which includes VAT at 13.5%. The amount paid to the vendor was entered in the land & buildings account. No entry was made in the VAT account.
Provide for depreciation on buildings at the rate of 2% of cost per annum (land at cost was €100,000).
It was decided to revalue the land and buildings at €1,100,000 on 31/12/2024 and this has yet to be reflected in the accounts.

(ix) Provision should be made for the following:
1. Rent due on 31/12/2024.
2. Mortgage interest due and investment income due.
3. A bank transfer for €1,500, was made to a creditor in full settlement of a debt of €1,650.
4. Provision for bad debts to be adjusted to 5% of debtors.

Required:

(a) Prepare a trading and profit and loss account for the year ended 31/12/2024. (75)

(b) Prepare a balance sheet as at 31/12/2024. (45)

(120 marks)

(B) Company Final Accounts

Cahill Ltd, has an authorised capital of €1,700,000 divided into 1,200,000 ordinary shares of €1 each and 500,000 4% preference shares of €1 each. The following trial balance was extracted from its books on 31/12/2024:

	€	€
Land and buildings (land at cost €200,000)	1,300,000	
Provision for depreciation - buildings		150,000
Delivery vans (cost €290,000)	210,000	
Patents (incorporating 4 months investment income)	30,600	
3% Investments (acquired on 01/07/2024)	160,000	
6% Debentures (including €80,000 issued on 01/04/2024)		240,000
Debtors and creditors	104,200	88,500
Stock 01/01/2024	82,600	
Purchases and sales	1,440,000	1,860,000
Discount (net)		11,700
Profit and loss balance 01/01/2024	43,400	
Dividends paid	26,000	
Provision for bad debts		5,300
Salaries and general expenses (incorporating suspense)	225,500	
Issued share capital – ordinary shares		800,000
– 4% preference shares		450,000
Advertising	24,000	
Directors fees	45,000	
VAT		19,200
Bank		32,000
PAYE, PRSI & USC		24,600
Debenture interest for the first nine months	10,000	
Capital reserve		20,000
	3,701,300	3,701,300

The following information and instructions are to be taken into consideration:

(i) Stock at cost on 31/12/2024 was €86,200. This figure includes stock at a cost of €5,200 which was later damaged and now has a net realisable value of €2,400.

(ii) Patents, (incorporating 4 months investment income), are being written off over a 5-year period, which commenced in 2023.

(iii) Provide for depreciation on delivery vans at the annual rate of 15% of cost from the date of purchase to the date of sale.

NOTE: On 31/05/2024 a delivery van, which had cost €46,000 on 30/09/2021, was traded in against a new van which cost €60,000. An allowance of €23,000 was given on the old van. The cheque for the net amount of this transaction was entered in the bank account but was incorrectly treated as a purchase of trading stock. These were the only entries made in the books.

(iv) A debtor who owed Cahill Ltd €22,000 sent a cheque for €21,600 as an agreed settlement of the debt. No entry was made in the books in respect of this transaction.

(v) The suspense figure arises as a result of the incorrect figure for debenture interest and a VAT payment of €2,000 which was entered on the incorrect side of the VAT account. Both transactions were entered correctly in the bank account.

(vi) During the year, a store room which cost €20,000 and stock which cost €11,000 were destroyed by fire. The insurance company determined €29,000 as the compensation for the fire damage. No entry had been made in the books in respect of the fire.

A new store was built by the firm's own workers. The cost of their labour €25,000 had been treated as a business expense and the materials costing €58,000 were taken from the firm's stock. No entry had been made in the books in respect of the new store.

(vii) The figure for advertising is for a 12-month campaign which began on 01/05/2024.

(viii) No record has been made in the books for goods in transit on 31/12/2024. The invoice for these goods has been received from the supplier, for €13,776. This included VAT at a rate of 23%.

(ix) The directors recommend that:

1. Provision be made for both investment income and debenture interest due.
2. Provision for bad debts be adjusted to 5% of debtors.
3. Buildings be depreciated by 2% of cost.
4. The managing director should be paid a bonus commission of 3% on all sales in excess of €1,200,000 and an additional 4% of all sales in excess of €1,600,000.

Required:

(a) Prepare a trading and profit and loss account for the year ended 31/12/2024. (75)

(b) Prepare a balance sheet as at 31/12/2024. (45)

(120 marks)

2. Debtors Control Account

The debtors ledger control account of G. Flavin showed the following balances: €32,500 dr and €580 cr on 31/12/2024. These figures did not agree with the schedule (list) of debtors balances extracted on the same date.

An examination of the books revealed the following:

(i) Discount disallowed to a customer of €52 had been treated as discount allowed in the discount account.

(ii) Interest amounting to €70, charged to a customer's overdue account, had been posted to the interest account as €95. Following a complaint by the customer this was reduced to €35. The only entry made in the books was that the reduction had been entered on the incorrect side of the customer's account.

(iii) The debtor who was due a refund of €580 on 31/12/2024 had in fact been refunded half of the amount owed to them. No entry had been made in the books.

(iv) Sales of €2,360 had been entered by Flavin on the credit side of a customer's account. This included cash sales of €1,400. No entry had been made in the sales account.

(v) An invoice was sent by Flavin to a customer for goods sold. The total exclusive of VAT was €2,000. The customer was given trade discount of 20%. VAT on goods sold is charged at 23%. The correct entry was made in the appropriate day book but no entry had been made in the customer's account.

(vi) Flavin had accepted sales returns of €400 from a customer and entered this correctly in the books. The accounts manager sent out a credit note showing a restocking charge of 10% of the sales price but made the necessary adjustment only in the customer's account. Later this was reduced to 6% but this reduction was not reflected in the accounts.

Required:

(a) Prepare the adjusted debtors ledger control account. (28)

(b) Prepare the adjusted schedule of debtors, showing the original balance. (24)

(c) **(i)** Identify reasons why an opening credit balance might arise on a debtors control account.

(ii) Outline the benefits of maintaining a debtors control account. (8)

(60 marks)

3. Revaluation of Fixed Assets

Boyne Ltd prepares their accounts for the twelve months ending 31 December each year. On 1 January 2020, Boyne Ltd owned freehold property which cost €740,000 consisting of land €280,000 and buildings €460,000. The company depreciates buildings at a rate of 2% per annum using the straight-line method. It is the company's policy to apply a full year depreciation in the year of acquisition and no depreciation in the year of disposal. The property had been purchased on 01/01/2016 and depreciation had been charged against profits in each of the subsequent years. (Land is not depreciated).

The following details were taken from the firm's books.

Jan 1 2020	Revalued property purchased on 01/01/2016, at €980,000. Of this revaluation €330,000 was attributable to land.
Jan 1 2021	Sold for €430,000 land which cost €280,000 but was since revalued on 01/01/2020.
Jan 1 2022	Purchased buildings for €320,000. During the year 2022, €150,000 was paid to a building contractor for an extension to these recently purchased buildings. The company's own employees also worked on the extension and they were paid wages by Boyne Ltd amounting to €90,000 for this work. Legal and professional fees associated with the extension amounted to €10,000.
Jan 1 2023	Revalued buildings at €1,403,000 (a 15% increase in respect of each building).
Jan 1 2024	Sold for €820,000 the buildings owned on 01/01/2020. The remaining buildings were revalued at €840,000.

Required:

(a) **(i)** Prepare the relevant ledger accounts in respect of the above transactions for each of the years ended 31/12/2020 to 31/12/2024.
(Bank account and profit and loss account **not** required).

(ii) Show the relevant extract from the balance sheet as at 31/12/2024. (52)

(b) **(i)** Explain why it is important for firms to revalue their fixed assets.

(ii) The consistency concept is one of the four fundamental accounting concepts. Explain the consistency concept with reference to the accounts you have prepared in part (a). (8)

(60 marks)

4. Service Firm

The following were included in the assets and liabilities of B. Bennett, a dentist, on 01/01/2024:

Surgery at cost €400,000; equipment at cost €150,000; 5% investments €40,000;
stock of dental supplies €10,500; stock of heating oil €1,600;
creditors for dental supplies €4,500; fees due from medical card scheme €9,400;
3 months insurance prepaid €3,600; capital and reserves €508,000.

The following receipts and payments account had been prepared on the 31/12/2024:

Receipts and Payments Account of B. Bennett for the year ended 31/12/2024

Receipts	**€**	**Payments**	**€**
Balance at bank 01/01/2024	11,400	Purchase of dental supplies	31,600
Medical card scheme	55,200	Cleaning expenses	4,800
Receipts from private patients	109,700	Telephone and broadband	5,200
Investment income	1,800	Insurance (12 months)	19,800
Equipment 01/05/2024 (cost €15,000)	6,150	Sponsorship	2,200
		Wages of receptionist	31,450
		Light and heat	7,200
		Equipment (purchased 01/05/2024)	17,400
		Drawings	55,000
		Balance at bank 31/12/2024	9,600
	184,250		184,250

The following information and instructions are to be taken into consideration:

(i) Stock of dental supplies at 31/12/2024 was €9,800.

(ii) The figure for bank has not taken into account bank charges of €125 and a dishonored cheque €300 received from a private patient and presented to the bank as part of a lodgment in late December.

(iii) The figure for drawings includes €1,200 for 4 days wages paid to a locum dentist. The locum dentist is still owed an additional three days wages.

(iv) It is estimated that 75% of the light and heat used relates to the surgery and the remainder is for Bennett's private residence.

(v) Depreciation is to be provided as follows:

Surgery	2% of cost per annum
Equipment	20% of cost per annum

Note: All fixed assets have 3 years' accumulated depreciation on 01/01/2024.

The depreciation policy on equipment is to depreciate from date of purchase to date of sale.

(vi) Fees due from medical card scheme and private patients on 31/12/2024 were €10,100 and €2,300 respectively.
Creditors for dental supplies were €3,200 and electricity due was €520 on 31/12/2024.

Required:

(a) Prepare an income and expenditure/profit and loss account for the year ended 31/12/2024. (32)

(b) Prepare a balance sheet as at 31/12/2024. (20)

(c) Explain each of the following and state how they are treated in the accounts of a service firm:

(i) statement of reserves.
(ii) special purpose profit and loss account. (8)

(60 marks)

SECTION 2 (200 Marks)
Answer any **TWO** questions

5. Interpretation of Accounts

The following figures have been taken from the final accounts of Technik plc, a company in the IT sector, for the year ended 31/12/2024. The company has an authorised share capital of €2,000,000 made up of 1,300,000 ordinary shares of €1 each and 700,000 6% preference shares of €1 each. The firm has already issued 900,000 ordinary shares and 550,000 6% preference shares.

Trading and Profit and Loss account for the year ended 31/12/2024:		
	€	**€**
Sales		1,898,000
Opening stock	102,500	
Closing stock	127,500	
Cost of goods sold		(1,440,000)
Operating expenses for the year		(212,000)
Interest for year		(14,000)
Net Profit for year		232,000
Dividends paid		(122,000)
Retained profit		110,000
Profit and loss balance 01/01/2024		125,000
Profit and loss balance 31/12/2024		235,000

Ratios and information for year ended 31/12/2023	
Earnings per ordinary share	30c
Dividend per ordinary share	8c
Interest cover	15 times
Acid test ratio	1.6:1
Dividend cover	3.75 times
Return on capital employed	10.8%
Gearing	42%
Market value of one ord. share	€1.40

Balance Sheet as at 31/12/2024			
	€	**€**	**€**
Fixed Assets			
Intangible assets			350,000
Tangible assets			1,150,000
Investments (market value 31/12/2024 - €225,000)			200,000
			1,700,000
Current Assets (including debtors €103,000)		369,500	
Less Creditors: amounts falling due within 1 year			
Trade creditors	116,600		
Bank overdraft	67,900	(184,500)	185,000
			1,885,000
Financed by:			
7% Debentures			200,000
Capital and Reserves			
Ordinary shares of €1 each		900,000	
6% preference shares of €1 each		550,000	
Profit and loss balance		235,000	1,685,000
			1,885,000

Market value of one ordinary share on **31/12/2024** is **€1.60**

(a) **You are required to calculate the following for 2024:**
(where appropriate calculations should be made to **two** decimal places).

(i) Cash sales if the average period of credit given to debtors is 2 months.

(ii) Return on capital employed.

(iii) Interest cover.

(iv) Price earnings ratio.

(v) Dividend cover. (50)

(b) Indicate if the ordinary shareholders would be satisfied with the performance, state of affairs and prospects of the company. Use relevant ratios, percentages and other information to support your answer. (40)

(c) Technik plc intends to raise additional finance of €400,000 to expand the business. They are considering the following two options:

- Issue ordinary shares.
- Issue a debenture at a rate of 7%.

(i) Analyse how each option would impact the gearing ratio of Technik plc.

(ii) Outline the implications of choosing one option over the other. (10)

(100 marks)

6. Incomplete Records

On 01/01/2024, D. O'Riordan purchased a business for €435,000 consisting of the following tangible assets and liabilities:

Premises €385,000 (including land €50,000); stock €28,900; debtors €17,400; cash €600;
4 months insurance prepaid €580; trade creditors €18,600; wages due €800.

During 2024 O'Riordan did not keep a full set of accounts but was able to supply the following information on 31/12/2024:

Cash Payments:	Lodgements €124,000, general expenses €24,000, purchases €66,500.
Bank Payments:	Equipment €48,000, creditors €45,500, light and heat €13,600, interest €2,100, annual insurance premium €3,600, standing order for charitable donation €3,200, delivery van €34,000.
Bank Lodgments:	Debtors €44,200, cash €124,000, rent for 12 months €26,400, dividends €4,100.

Each week O'Riordan took goods from stock to the value of €120 and cash €150 for household expenses.

O'Riordan borrowed €275,000 on 01/08/2024 part of which was used to purchase an adjoining premises costing €240,000 (including land €30,000). Interest was to be charged at the rate of 6% per annum.

It was agreed that the sum borrowed would be repaid over 10 years in 20 equal instalments. The first instalment becomes due on 01/02/2025.

The figure for rent was in respect of a warehouse rented out by O'Riordan on 01/08/2024.

O'Riordan estimated that 20% of interest payable for the year and 25% of the light and heat used should be attributed to the private section of the premises.

On 31/12/2024 goods with a sales value of €8,000 had been sold on credit at a mark up on cost of 25%. An invoice was issued to the debtor on the same date. No entry was made in the books for this transaction and the goods were not dispatched from the warehouse until 05/01/2025.

O' Riordan has decided to set up a provision for bad debts of 4% of debtors on 31/12/2024.

The premises are depreciated at a rate of 2% per annum.

It was decided to revalue the premises at €750,000 on 31/12/2024.

Included in the assets and liabilities of the business on the 31/12/2024 were:
stock €16,800 (including stock of heating oil €800); debtors €16,600; trade creditors €16,300; cash €960; electricity due €2,100.

Required:

(a) Prepare the trading and profit and loss account for the year ended 31/12/2024. (Show your workings). (52)

(b) Prepare the balance sheet as at 31/12/2024. (40)

(c) One method employed to prepare accounts from incomplete records is the net worth method.

(i) Outline what is meant by the term net worth.

(ii) Identify the limitations of preparing accounts from incomplete records. (8)

(100 marks)

7. Tabular Statement

The financial position of Joyce Ltd on 01/01/2024 is shown in the following balance sheet:

Balance Sheet as at 01/01/2024			
	Cost	**Dep. to date**	**Net**
Fixed Assets	**€**	**€**	**€**
Land and buildings	580,000	36,000	544,000
Delivery vans	92,000	41,000	51,000
	672,000	77,000	595,000
Current Assets			
Stock	66,735		
Debtors (less provision 5%)	65,265	132,000	
Less Creditors: amounts falling due within 1 year			
Creditors	57,000		
Bank	28,000		
VAT	1,000		
Expenses due	3,000	89,000	
			43,000
			638,000
Financed by:			
Capital and Reserves			
Authorised – 800,000 ordinary shares of €1 each			
Issued – 450,000 ordinary shares of €1 each		450,000	
Share premium		52,000	
Profit and loss balance		136,000	638,000
			638,000

The following transactions took place during 2024:

Jan. (i) Joyce Ltd bought an adjoining business on 01/01/2024 which included:

Buildings €210,000; delivery vans €55,000; debtors €13,000; creditors €9,500.

The purchase price was discharged by granting the seller 250,000 shares in Joyce Ltd at a premium of 25c per share.

(ii) Management decided that the provision for bad debts should be adjusted to 4% of debtors on 31/01/2024.

March A delivery van, which cost €26,000, and had a net book value of €11,750, was traded in against a new van costing €47,000. An allowance of €13,500 was received for the old van.

May Received a bank statement at the end of May showing a direct debit of €5,100 to cover rates for the year ended 31/05/2024 and a credit transfer received of €7,900 to cover 10 months rent receivable in advance from 01/06/2024.

June (i) A dividend of 5 cent per share was paid on all issued shares.

(ii) Joyce Ltd decided to revalue the land and buildings at €900,000.

July (i) A creditor, who was owed €8,500 by Joyce Ltd, accepted a delivery van, the book value of which was €9,000, in full settlement of the debt. The delivery van had cost €12,000.

(ii) Received €110,000 from the issue of the remaining shares.

Oct. A payment of €1,200 was received from M. Houlihan, a debtor, whose debt had been previously written off and who now wishes to trade with Joyce Ltd again. This represents 75% of the original debt and the debtor has undertaken to pay the remainder of the debt in January 2025.

On the same day, goods to the value of €3,075 were sold on credit. This figure includes 23% vat and a mark-up on cost of 25%.

Nov. Goods previously sold for €984 were returned. This figure includes VAT at 23% and a mark-up on cost of 25%. A credit note was issued to the customer.

Dec. The depreciation charge on delivery vans is charged at a rate of 20%. A full years depreciation is charged in the year of acquisition and none in the year of disposal. The total depreciation charge on buildings for the year was €9,300.

Required:

Record on a tabular statement, **using one page of the accounting stationary**, the effect each of the above transactions had on each relevant asset and liability and ascertain the total assets and liabilities on 31/12/2024.

(100 marks)

SECTION 3 (80 Marks)
Answer **ONE** question

8. Marginal Costing

Kells Ltd produces a single product. The company's profit and loss account for the year ended 31/12/2024, during which 42,000 units were produced and sold, was as follows:

	€	€
Sales (42,000 units)		1,528,800
Materials	537,600	
Direct labour	361,200	
Factory overheads	136,500	
Administration expenses	95,700	
Selling expenses	90,000	1,221,000
Net Profit		307,800

The materials, direct labour and 20% of the factory overheads are variable costs. Apart from sales commission of 5% of sales, selling and administration expenses are fixed.

You are required to calculate:

(a) The company's break-even point and margin of safety.

(b) The number of units that must be sold in 2025 if the company is to increase its net profit by 25% over the 2024 figure, assuming the selling price and cost levels and percentages remain unchanged.

(c) The profit the company would make in 2025 if it reduced its selling price per unit to €34, increased advertising by €13,000 and thereby increased the number of units sold to 45,000, with all other cost levels and percentages remaining unchanged.

(d) The selling price the company must charge per unit in 2025, if fixed costs are increased by 10% but the volume of sales and profit remain the same.

(e) The number of units that must be sold at €35 per unit to provide a profit of 10% of the sales revenue received from these same units.

(f) **(i)** Explain, with an example, the term sensitivity analysis.

(ii) Explain what is meant by a step fixed cost.

(iii) Roughly sketch a graph of a step fixed cost using the following rental payments:

Rent €	€5,000	€15,000	€25,000	€35,000
Output in Units (000's)	0-10	10-20	20-30	30-40

(80 marks)

9. Budgeting

Jenkins Ltd recently completed its annual sales forecast for the year ending 31/12/2026.
It expects to sell two products – Shaded at €240 and Clear at €320.
All stocks are to be increased by 10% from their opening levels by 31/12/2026 and are valued using the FIFO method.

	Shaded	**Clear**
Expected sales	12,800 units	9,600 units

Stocks of finished goods on 01/01/2026 are expected to be:

Shaded	720 units @ €200 each
Clear	580 units @ €280 each

Both products use the same raw materials and skilled labour but in different quantities per unit as follows:

	Shaded	**Clear**
Material X	4 kgs	6 kgs
Material Y	5 kgs	3 kgs
Skilled labour	6 hours	9 hours

Stocks of raw materials on 01/01/2026 are expected to be:

Material X	6,400 kgs @ €3.40 per kg
Material Y	5,100 kgs @ €5.50 per kg

The expected prices for raw materials during 2026 are:

Material X	€3.50 per kg
Material Y	€6.50 per kg

The skilled labour rate is expected to be €17 per hour.

Production overhead costs are expected to be:

Variable	€8.50 per skilled labour hour
Fixed	€656,616 per annum

Required:

(a) Prepare a production budget (in units).

(b) Prepare a raw materials purchases budget (in kg and €).

(c) Prepare a production cost/manufacturing budget.

(d) Prepare a budgeted trading account (you are required to calculate the unit cost of budgeted closing stock of both products).

(e) **(i)** Explain the term principal budget factor and outline how it may impact production.

(ii) Explain the term uncontrollable cost and give an example.

(80 marks)

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Leaving Certificate Examination – Higher Level

Accounting

Wednesday 18 June

Afternoon 2:00 – 5:00