

**THIS CERTIFICATE CONFIRMS THAT**

*Olga Bondar*

**Achieved a Distinction in the  
Level 3 Diploma in Accounting and  
Advanced Book-keeping**

(Qualification accreditation number 500/3022/X)

**Unit Title: Record adjustments and prepare financial statements  
(Unit accreditation number F/501/2572)**

**June 2012**



Malcolm H. Trotter, Chief Executive

Date of issue: 10.08.2012  
258029  
Certificate No: 23272-1

