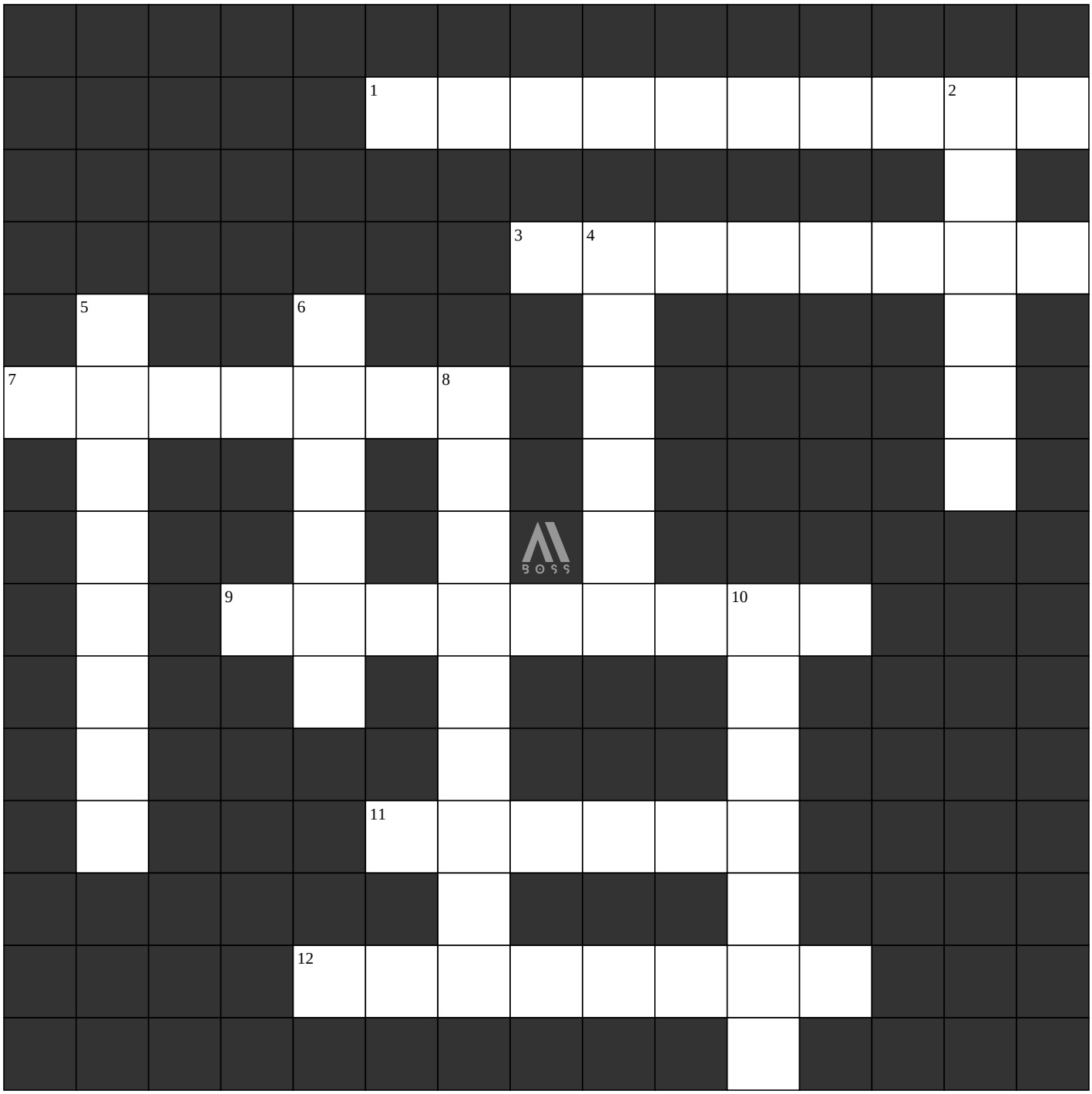


ACROSS

1. Device or program used to do arithmetic. (10)
3. Building or place equipped for a particular activity. (8)
7. Spreadsheet expression that calculates a value. (7)
9. A citation that points to the source of information. (9)
11. Book or digital record of financial transactions. (6)
12. Approximate amount based on available information. (8)

DOWN

2. Money spent to buy something or start a project. (6)
4. A recommendation about what someone should do. (6)
5. Excel file that can contain several worksheets. (8)
6. A study that gathers answers from a set of people. (6)
8. A shared understanding between parties about what they will do. (9)
10. Organisation that helps people or supports a public cause. (7)