

QUESTION 4

4.1 Calculate the missing amounts (indicated by a, b and c) in the Fixed/Tangible Asset Note for the year ended 28 February 2014.

| NO. | WORKINGS | AMOUNT |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| a | 6 740 000 – 2 689 000 no part marks | 4 051 000 ✓✓ |
| b | 140 000 – 33 600 no part marks | 106 400 ✓✓ |
| c | $5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ <div style="text-align: center;">353 600 (3 marks)</div> OR: $5\,600 + 20\% \times \left[\frac{1\,768\,000 \times 10}{12} + \frac{2\,098\,000 \times 4}{12} \right]$ <div style="text-align: center;">294 667 69 933</div> | one part correct 370 200 ✓ |

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4.2 METEOR SUPERMARKETS LTD**CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014**

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| Cash flow from operating activities | (1 039 900) ✓ Operational |
| Cash generated from operations | 969 600 |
| Interest paid | (88 500) |
| ✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ Details & correctly placed: 563 000 (2 marks) OR: –441 000 – 122 000 – 128 000 | (691 000) ✓ Operational 691 000: 3 marks |
| ✓ Dividends 480 000 ✓ + 750 000 ✓ Details & correctly placed: 480 000 + 1 620 000 – 870 000 OR: –480 000 – 1620 000 + 870 000 1 mark 1 mark 1 mark | (1 230 000) ✓ Operational 1 230 000: 3 marks |
| Cash flow from investing activities | (4 274 600) ✓ Operational |
| ✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ Details & correctly placed: see 4.1 a | (4 381 000) ✓ Operational 4 381 000: 2 marks |
| ✓ Proceeds from disposal of fixed assets Details & correctly placed | 106 400 ✓ See 4.1b & no brackets |
| Cash flow from financing activities | 2 325 000 ✓ Operational |
| ✓ Proceeds from the sale of shares Details & correctly placed | 2 400 000 ✓ ✓ correct & no brackets 2 400 000: 1 mark |
| ✓ Share buy-back 50 000 x R9.50 Details & correctly placed | (475 000) ✓ ✓ correct & brackets 475 000: 1 mark |
| ✓ Change in loan Details & correctly placed | 400 000 ✓ ✓ correct & no brackets 400 000: 1 mark |
| Net change in cash and cash equivalents | (2 989 500) ✓ Operational |
| Cash and cash equivalents at beginning of year | 2 488 000 |
| Cash and cash equivalents at end of year | (501 500) ✓ [X] * |

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* Operation from top OR R13 500 OR (R515 000)

Valid alternative details acceptable # Operation one part correct in the sub-section (figures/details)

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SA Adler



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