

**INFORMATION:****A. Extract from the Income Statement for the year ended 28 February 2014:**

Interest on loan (all capitalised)	88 500
Net profit before tax	1 575 000
Income tax	441 000

**B. Extract from the Balance Sheet as at:**

	28 Feb. 2014	28 Feb. 2013
<b>Current assets</b>	<b>3 337 300</b>	<b>4 641 000</b>
Inventories	818 200	641 000
Trade debtors	2 377 600	1 512 000
SARS: Income tax	128 000	-
Cash and cash equivalents	13 500	2 488 000
<b>Shareholders' equity</b>	<b>8 839 000</b>	<b>7 400 000</b>
Ordinary share capital	8 700 000	6 600 000
Retained income	139 000	800 000
<b>Mortgage loan: Excel Bank</b> (interest rate: 12,5% p.a.)	<b>908 000</b>	<b>508 000</b>
<b>Current liabilities</b>	<b>2 063 700</b>	<b>1 302 000</b>
Trade creditors	678 700	700 000
Shareholders for dividends	870 000	480 000
Bank overdraft	515 000	-
SARS: Income tax	-	122 000

**C. Shareholders' register:**

DATE	DETAILS
1 March 2013	1 200 000 shares in issue
31 March 2013	300 000 shares issued at R8 each
31 December 2013	The company bought back 50 000 shares from a dissatisfied shareholder, S Smit, at R9,50 each. The average price of all shares issued to date was R6 per share.
28 February 2014	1 450 000 shares in issue

**D. Dividends for the financial year ending 28 February 2014:**

Interim dividends paid on 31 August 2013	R750 000
Final dividends declared on 28 February 2014	R870 000

# Grade1accounting December Paper 2014

**Liying Dong**



**Grade1accounting December Paper 2014:**

## **Grade1accounting December Paper 2014** Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Grade1accounting December Paper 2014**," compiled by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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