

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	$5\,740\,000 - 2\,689\,000$ (4-part mark)	4 051 000 ✓✓
b	$140\,000 - 33\,600$ (4-part mark)	106 400 ✓✓
c	$5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ (503 800) (3 marks) OR: $5\,600 + 20\% \times [(1\,768\,000 \times 10/12) + (2\,098\,000 \times 4/12)]$ 264 800 (1 mark) 489 000 (1 mark) 753 800 (1 mark)	(4-part correct) 370 200 (2)

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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)	(2)
Cash generated from operations	969 600	
Interest paid	(88 500)	
✓ Taxation: $411\,000 + 122\,000 + 128\,000$ ✓ (411 000) (1 mark) (122 000) (2 marks) (128 000) (1 mark) (661 000) (3 marks)	(661 000)	(2)
✓ Dividends: $480\,000 + 750\,000$ ✓ (480 000) (1 mark) (750 000) (1 mark) (1 230 000) (2 marks)	(1 230 000)	(2)
Cash flow from investing activities	(4 274 600)	(2)
✓ Purchase of fixed assets: $4\,051\,000 + 300\,000$ ✓ (4 051 000) (2 marks) (300 000) (1 mark)	(4 351 000)	(2)
✓ Proceeds from disposal of fixed assets (106 400) (1 mark)	106 400	(2)
Cash flow from financing activities	2 325 000	(2)
✓ Proceeds from the sale of shares (2 400 000) (1 mark) (2 400 000) (1 mark)	2 400 000 ✓	✓
✓ Share buy-back: $50\,000 \times R5.50$ (475 000) (1 mark) (475 000) (1 mark)	(475 000) ✓	✓
✓ Change in loan (400 000) (1 mark) (400 000) (1 mark)	400 000 ✓	✓
Net change in cash and cash equivalents	(2 989 500)	(2)
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500)	✓ (2)

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✓ Operation from top DBE R12 500 000 OR (R12 500 000)

Valid alternative details acceptable: ✓ Operation and part correct in this sub-section (figures/details)

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RD Boyd



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