

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	$5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ $353\,600 \text{ (3 marks)}$ OR: $2\, \text{marks} \quad 1\, \text{mark} \quad 1\, \text{mark} \quad 1\, \text{mark} \quad 1\, \text{mark} \quad 1\, \text{mark}$ $5\,600 + 20\% \times [(1\,768\,000 \times 10/12) + (2\,098\,000 \times 4/12)]$ $294\,667 \quad + \quad 69\,933$	one part correct 370 200 ☑

12

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; one part correct & brackets 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 one part correct & brackets 1 230 000; 3 marks
Cash flow from investing activities	(4 274 600) ☑ Operational
✓ Purchase of fixed assets 4 051 000 5 + 330 000 ✓ Details & correctly placed see 4.1 a	(4 381 000) ☑ Operational one part correct & brackets 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) ✓ ☑*

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

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

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