

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 (3 marks) OR: $5\,600 + 20\% \times \left[\frac{1\,768\,000 \times 10}{12} + \frac{2\,098\,000 \times 4}{12} \right]$ 294 667 + 69 933 = 364 600	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) ✓ Operation; 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) ✓ Operation 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 ✓ + 330 000 ✓ Details & correctly placed: see 4.1 a	(4 381 000) ✓ Operation 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) ✓ Operation
Cash and cash equivalents at beginning of year	2 488 000
Cash and cash equivalents at end of year	(501 500) ✓ [X] *

31

* 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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**Yves Le Bouthillier, Annette Cowie, Paul
Martin, Heather McLeod-Kilmurray**

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Minerals Yearbook Geological Survey, Interior Department, Mines Bureau, 2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary

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The Law and Policy of Biofuels Yves Le Bouthillier, Annette Cowie, Paul Martin, Heather McLeod-Kilmurray, 2016-05-27 In the last twenty years the biofuels industry has developed rapidly in many regions of the world This timely book provides an in depth and critical study of the law and policies in many of the key biofuels producing countries such as Brazil China and the US as well as the EU and a number of other countries where this industry is quickly developing Drawing on a range of disciplines the contributors examine the roles of the public and private sectors in the governance of biofuels They discuss topics such as sustainability and biofuels and provide a critical review of regulatory regimes for biofuels They conclude by proposing recommendations for more effective and efficient biofuel policies Academics working in the area of renewable energy and students in environmental law will find this book to be of interest It will also be of use to policy makers around the world looking to learn from various existing regimes Contributors G Berndes M Brand o A Cowie A Cowie K S Dahmann J De Beer O Englund L B Fowler A Genest L Guo M H Labrie Y Le Bouthillier E Le Gal O J Lim Tung W E Mabee F Maes L D Malo M Mansoor P Martin H McLeod Kilmurray M J F Montefrio B E Olsen R O Owino P Pereira De Andrade M Powers A R nne P M Smith T Smith S Soimakallio I Stupak V M Tafur A R Taylor

Tainted Earth Marianne Sullivan, 2014-01-23 Smelting is an industrial process involving the extraction of metal from ore During this process impurities in ore including arsenic lead and cadmium may be released from smoke stacks contaminating air water and soil with toxic heavy metals The problem of public health harm from smelter emissions received little official attention for much for the twentieth century Though people living near smelters periodically complained that their health was impaired by both sulfur dioxide and heavy metals for much of the century there was strong deference to industry claims that smelter operations were a nuisance and not a serious threat to health It was only when the majority of children living near the El

Paso Texas smelter were discovered to be lead exposed in the early 1970s that systematic independent investigation of exposure to heavy metals in smelting communities began Following El Paso an even more serious lead poisoning epidemic was discovered around the Bunker Hill smelter in northern Idaho In Tacoma Washington a copper smelter exposed children to arsenic a carcinogenic threat Thoroughly grounded in extensive archival research Tainted Earth traces the rise of public health concerns about nonferrous smelting in the western United States focusing on three major facilities Tacoma Washington El Paso Texas and Bunker Hill Idaho Marianne Sullivan documents the response from community residents public health scientists the industry and the government to pollution from smelters as well as the long road to protecting public health and the environment Placing the environmental and public health aspects of smelting in historical context the book connects local incidents to national stories on the regulation of airborne toxic metals The nonferrous smelting industry has left a toxic legacy in the United States and around the world Unless these toxic metals are cleaned up they will persist in the environment and may sicken people children in particular for generations to come The twentieth century struggle to control smelter pollution shares many similarities with public health battles with such industries as tobacco and asbestos where industry supported science created doubt about harm and reluctant government regulators did not take decisive action to protect the public's health

International Financial Statistics April 2003 International Monetary Fund. Statistics Dept., 2014-06-23 The IMF's principal statistical publication International Financial Statistics IFS Online is the standard source of international statistics on all aspects of international and domestic finance For most countries IFS Online reports data on balance of payments international investment position international liquidity monetary and financial statistics exchange rates interest rates prices production government accounts national accounts and population Updated monthly

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