#### 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 - |  |
| ь   | 140 000 - 33 600 no part marks   | 106 400 🗸   |  |
| c   | 5 600 + 11 000 + 20% x (3 110 000 - 1 342 000)  OR:  2 marks 1 mark 1 mark 1 mark 1 mark 1 mark 5 600 + 20% x ((1 768 000 x 10/12) + (2 098 000 x 4/12)) | 370 200 🗹   |  |

| Cash flow from operating activities   | (1 039 900)                      |                                |
|---|----------------------------------|--------------------------------|
| Cash generated from operations  | 969 600                          |                                |
| Interest paid   | (88 500)                         |                                |
| ✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓<br>Details & correctly placed 563 000 (2 marks)<br>OR -441 000 - 122 000 - 128 000 | (691 000)<br>691 000: 3 marks    | Operation; one correct & brack |
| ✓ Dividends 480 000 ✓ + 750 000 ✓ ✓  Details & correctly placed   | (1 230 000)<br>1 230 000; 3marks | Operation one correct & brack  |
| Cash flow from investing activities   | (4 274 600)                      |                                |
| ✓ Purchase of fixed assets 4 051 000☑ + 330 000✓<br>Details & correctly placed see 4.1 a  | (4 381 000)<br>4381 000: 2       | Operation one correct & brack  |
| <ul> <li>✓ Proceeds from disposal of fixed assets</li> <li>Details &amp; correctly placed</li> </ul>                            | 106 400                          | See 4 10 & n                   |
| Cash flow from financing activities   | 2 325 000                        | © Control of Control           |
| Proceeds from the sale of shares  Details & correctly placed.   | 2 400 000 1                      | correct & no bra               |
| ✓ Share buy-back 50 000 x R9,50  Details & correctly placed   | (475 000 / )                     | correct & bras                 |
| ✓ Change in loan  Details & correctly placed  | 400 000                          | correct & no brai              |
| Net change in cash and cash equivalents   | (2 989 500)                      | Coperation Coperation          |
| Cash and cash equivalents at beginning of year  | 2 488 000                        |                                |
| Cash and cash equivalents at end of year  | (501 500)                        | ✓ [2]*                         |

\* 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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**Jessica J Manson** 

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