

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	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ <small>353 600 (3 marks)</small> OR: $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ <small>294 667 + 69 933 = 364 600</small>	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)	✓ Operation!
Cash generated from operations	969 600	
Interest paid	(88 500)	
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ <small>Details & correctly placed: 563 000 (2 marks) OR: -441 000 - 122 000 - 128 000</small>	(691 000)	691 000: 3 marks Operation: one part correct & brackets ✓
✓ Dividends 480 000 ✓ + 750 000 ✓ <small>Details & correctly placed: 480 000 + 1 520 000 - 870 000 OR: -480 000 - 1 620 000 + 870 000 1 mark 1 mark 1 mark</small>	(1 230 000)	1 230 000: 3 marks Operation one part correct & brackets ✓
Cash flow from investing activities	(4 274 600)	✓ Operation!
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ <small>Details & correctly placed: see 4.1 a</small>	(4 381 000)	4 381 000: 2 marks Operation one part correct & brackets ✓
✓ Proceeds from disposal of fixed assets <small>Details & correctly placed</small>	106 400	✓ See 4.1 b & no brackets
Cash flow from financing activities	2 325 000	✓ Operation!
✓ Proceeds from the sale of shares <small>Details & correctly placed</small>	2 400 000 ✓	2 400 000: 1 mark correct & no brackets ✓
✓ Share buy-back 50 000 x R9,50 <small>Details & correctly placed</small>	(475 000) ✓	475 000: 1 mark correct & brackets ✓
✓ Change in loan <small>Details & correctly placed</small>	400 000 ✓	400 000: 1 mark correct & no brackets ✓
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)	✓ [2]*

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* 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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web luna freut sich wie eine schneekönigin als drei luchse in ein gehege im sommerwald einziehen sie sollen später
ausgewildert werden doch einer der luchse pamino wirkt furchtbar traurig als luna mithilfe ihrer zauberflöte kontakt zu ihm
aufnimmt erfährt sie dass er von kaja einem luchsmädchen