














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 | $5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ <div style="text-align: center;">353 600 (3 marks)</div> <p>OR:</p> <div style="display: flex; justify-content: space-around; font-size: small;"> 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark </div> $5\,600 + 20\% \times \left[\frac{1\,768\,000}{204\,667} \times 10/12 \right] + \left[\frac{2\,098\,000}{69\,633} \times 4/12 \right]$ | <div style="text-align: right;"> one part correct 370 200 </div> <div style="text-align: right;">☑</div> |

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4.2 METEOR SUPERMARKETS LTD
CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014

| CASH FLOW STATEMENT FOR YEAR ENDED 31 FEBRUARY 2014 | | |
|--|--|--|
| 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 ✓ Details & correctly placed 563 000 (2 marks) OR -441 000 - 122 000 - 128 000 | | (691 000)  691 000: 3 marks Operation; one part correct & brackets |
| ✓ Dividends 480 000 ✓ + 750 000 ✓ ✓ Details & correctly placed 480 000 + 1 520 000 - 870 000 OR - 480 000 - 1620 000 + 870 000 1 mark 1 mark 1 mark | | (1 230 000)  1 230 000: 3marks Operation one part correct & brackets |
| Cash flow from investing activities | | (4 274 600)  |
| ✓ Purchase of fixed assets 4 051 000  + 330 000 ✓ Details & correctly placed see 4.1 a | | (4 381 000)  4 381 000: 2 marks Operation one part correct & brackets |
| ✓ Proceeds from disposal of fixed assets Details & correctly placed | | 106 400  See 4.1b & no brackets |
| Cash flow from financing activities | | 2 325 000  |
| ✓ Proceeds from the sale of shares Details & correctly placed | | 2 400 000 ✓  2 400 000: 1 mark correct & no brackets |
| ✓ Share buy-back 50 000 x R9.50 Details & correctly placed | | (475 000 ✓)  475 000: 1 mark correct & brackets |
| ✓ Change in loan Details & correctly placed | | 400 000 ✓  400 000: 1 mark correct & no brackets |
| Net change in cash and cash equivalents | | (2 989 500)  |
| 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 Sep 98 B13 500 98 /B515 900/

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

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SJ Ball



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