

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> $5\,600 + 20\% \times \left[\frac{1\,768\,000 \times 10}{12} + \frac{(2\,098\,000 \times 4)}{12} \right]$ <div style="display: flex; justify-content: space-around; font-size: x-small;"> 204,667 69,933 </div>	one part correct 370 200 <input checked="" type="checkbox"/>

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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) ✓ Operation
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) ✓ Operation
✓ 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 ✓ Operation
✓ 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) ✓ 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 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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London County Council



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