

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	$6\ 740\ 000 - 2\ 689\ 000$ <small>no part marks</small>	4 051 000 ✓✓
b	$140\ 000 - 33\ 600$ <small>no part marks</small>	106 400 ✓✓
c	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ $353\ 600$ (3 marks) OR: 2 marks 1 mark 1 mark 1 mark 1 mark $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ $294\ 667$ $=$ $69\ 933$	<small>one part correct</small> 370 200 <input checked="" type="checkbox"/>

12

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

Cash flow from operating activities	(1 039 900)	<input checked="" type="checkbox"/> <small>Operations</small>
Cash generated from operations	969 600	
Interest paid	(88 500)	
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ <small>Details & correctly placed</small> 563 000 (2 marks) <small>OR</small> 441 000 – 122 000 – 128 000	(691 000)	<input checked="" type="checkbox"/> <small>Operations, one part correct & brackets</small>
✓ Dividends 480 000 ✓ + 750 000 ✓✓ <small>Details & correctly placed</small> 480 000 + 1 620 000 – 870 000 <small>OR</small> 480 000 – 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000)	<input checked="" type="checkbox"/> <small>Operations, one part correct & brackets</small>
Cash flow from investing activities	(4 274 600)	<input checked="" type="checkbox"/> <small>Operations</small>
✓ Purchase of fixed assets 4 051 000✓ + 330 000✓ <small>Details & correctly placed</small> see 4.1 a	(4 381 000)	<input checked="" type="checkbox"/> <small>Operations, one part correct & brackets</small>
✓ Proceeds from disposal of fixed assets <small>Details & correctly placed</small>	106 400	<input checked="" type="checkbox"/> <small>See 4.1 b & no brackets</small>
Cash flow from financing activities	2 325 000	<input checked="" type="checkbox"/> <small>Operations</small>
✓ Proceeds from the sale of shares <small>Details & correctly placed</small>	2 400 000✓	<input checked="" type="checkbox"/>
✓ Share buy-back 50 000 x R9,50 <small>Details & correctly placed</small>	(475 000✓)	<input checked="" type="checkbox"/> <small>475 000, 1 mark, correct & brackets</small>
✓ Change in loan <small>Details & correctly placed</small>	400 000✓	<input checked="" type="checkbox"/> <small>400 000, 1 mark, correct & no brackets</small>
Net change in cash and cash equivalents	(2 989 500)	<input checked="" type="checkbox"/> <small>Operations</small>
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500)	<input checked="" type="checkbox"/> * <small>Operations</small>

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* Operation from top OR R13 500 OR (R3 15 000)
 Valid alternative details acceptable. # Operation one part correct in the sub-section (figures/details)

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