

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 <i>no part marks</i>	4 051 000 ✓✓
b	140 000 – 33 600 <i>no part marks</i>	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>	<i>one part correct</i> 370 200 ✓

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

Cash flow from operating activities	(1 039 900)	✓ <i>Operation!</i>
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)</small> <small>OR: -441 000 - 122 000 - 128 000</small>	(691 000)	✓ <i>Operation; one part correct & brackets</i>
✓ Dividends 480 000 ✓ + 750 000 ✓ <small>Details & correctly placed: 480 000 + 1 520 000 - 870 000</small> <small>OR: -480 000 - 1 620 000 + 870 000</small> <small>1 mark 1 mark 1 mark</small>	(1 230 000)	✓ <i>Operation one part correct & brackets</i>
Cash flow from investing activities	(4 274 600)	✓ <i>Operation!</i>
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ <small>Details & correctly placed: see 4.1 a</small>	(4 381 000)	✓ <i>Operation one part correct & brackets</i>
✓ Proceeds from disposal of fixed assets <small>Details & correctly placed</small>	106 400	✓ <i>See 4.1 b & no brackets</i>
Cash flow from financing activities	2 325 000	✓ <i>Operation!</i>
✓ Proceeds from the sale of shares <small>Details & correctly placed</small>	2 400 000 ✓	✓ <i>correct & no brackets</i>
✓ Share buy-back 50 000 x R9,50 <small>Details & correctly placed</small>	(475 000 ✓)	✓ <i>correct & brackets</i>
✓ Change in loan <small>Details & correctly placed</small>	400 000 ✓	✓ <i>correct & no brackets</i>
Net change in cash and cash equivalents	(2 989 500)	✓ <i>Operation</i>
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500)	✓ <i>Operation*</i>

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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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