

**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% x (3 110 000 – 1 342 000) 353 600 (3 marks) OR: 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark 5 600 + 20% x [(1 768 000 x 10/12) + (2 098 000 x 4/12)] 294 667 + 69 933	<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 ✓ <i>Details &amp; correctly placed</i> 563 000 (2 marks) OR: -441 000 - 122 000 - 128 000	(691 000)	✓ <i>Operation; one part correct &amp; brackets</i>
✓ Dividends 480 000 ✓ + 750 000 ✓ <i>Details &amp; correctly placed</i> -480 000 + 1 620 000 - 870 000 OR: -480 000 - 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000)	✓ <i>Operation one part correct &amp; brackets</i>
Cash flow from investing activities	(4 274 600)	✓ <i>Operation</i>
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ <i>Details &amp; correctly placed</i> see 4.1 a	(4 381 000)	✓ <i>Operation one part correct &amp; brackets</i>
✓ Proceeds from disposal of fixed assets <i>Details &amp; correctly placed</i>	106 400	✓ <i>See 4.1b &amp; no brackets</i>
Cash flow from financing activities	2 325 000	✓ <i>Operation</i>
✓ Proceeds from the sale of shares <i>Details &amp; correctly placed</i>	2 400 000 ✓	✓ <i>correct &amp; no brackets</i>
✓ Share buy-back 50 000 x R9,50 <i>Details &amp; correctly placed</i>	(475 000) ✓	✓ <i>correct &amp; brackets</i>
✓ Change in loan <i>Details &amp; correctly placed</i>	400 000 ✓	✓ <i>correct &amp; 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)	✓ [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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**DP Hallahan**



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