

**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                        |
|----------|--|-------------------------------|
| <b>a</b> | 6 740 000 – 2 689 000 <span style="float: right;">no part marks</span>   | 4 051 000 ✓✓                  |
| <b>b</b> | 140 000 – 33 600 <span style="float: right;">no part marks</span>  | 106 400 ✓✓                    |
| <b>c</b> | $5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ $\text{353 600 (3 marks)}$ <p>OR:</p> $5\ 600 + 20\% \times \left[ \frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ $\text{294 667} \quad \quad \quad \text{69 933}$ | one part correct<br>370 200 ✓ |

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

|   |   |
|---|---|
| <b>Cash flow from operating activities</b>  | (1 039 900) <span style="float: right;">✓<br/>Operational</span>  |
| Cash generated from operations  | 969 600   |
| Interest paid   | (88 500)  |
| ✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓<br>Details & correctly placed: 563 000 (2 marks)<br>OR: –441 000 – 122 000 – 128 000                           | (691 000) <span style="float: right;">✓<br/>Operational</span><br>691 000: 3 marks<br>Operation: one part correct & brackets    |
| ✓ Dividends 480 000 ✓ + 750 000 ✓<br>Details & correctly placed: 480 000 + 1 620 000 – 870 000<br>OR: –480 000 – 1620 000 + 870 000<br>1 mark 1 mark 1 mark | (1 230 000) <span style="float: right;">✓<br/>Operational</span><br>1 230 000: 3 marks<br>Operation one part correct & brackets |
| <b>Cash flow from investing activities</b>  | (4 274 600) <span style="float: right;">✓<br/>Operational</span>  |
| ✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓<br>Details & correctly placed: see 4.1 a   | (4 381 000) <span style="float: right;">✓<br/>Operational</span><br>4 381 000: 2 marks<br>Operation one part correct & brackets |
| ✓ Proceeds from disposal of fixed assets<br>Details & correctly placed  | 106 400 <span style="float: right;">✓<br/>See 4.1b &amp; no brackets</span>   |
| <b>Cash flow from financing activities</b>  | 2 325 000 <span style="float: right;">✓<br/>Operational</span>  |
| ✓ Proceeds from the sale of shares<br>Details & correctly placed  | 2 400 000 ✓ <span style="float: right;">✓<br/>correct &amp; no brackets</span><br>2 400 000: 1 mark                             |
| ✓ Share buy-back 50 000 x R9.50<br>Details & correctly placed   | (475 000) ✓ <span style="float: right;">✓<br/>correct &amp; brackets</span><br>475 000: 1 mark                                  |
| ✓ Change in loan<br>Details & correctly placed  | 400 000 ✓ <span style="float: right;">✓<br/>correct &amp; no brackets</span><br>400 000: 1 mark                                 |
| <b>Net change in cash and cash equivalents</b>  | (2 989 500) <span style="float: right;">✓<br/>Operational</span>  |
| <b>Cash and cash equivalents at beginning of year</b>   | 2 488 000   |
| <b>Cash and cash equivalents at end of year</b>   | (501 500) <span style="float: right;">✓ [X] *</span>  |

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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)

# Grade 12 2014 June Memorandum Example

**Michal Rosen-Zvi**



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<http://www.armchairempire.com/results/uploaded-files/default.aspx/Love%20Without%20Fear%20How%20To%20Achieve%20Sex%20Happiness%20In%20Marriage.pdf>

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