

Admin Exp		✓	GP.	✓
Selling Exp.		✓		
Bad debt		✓		
<hr style="border-top: 1px dotted green;"/>				
Interest		X		
Disc on del ⁿ .	↑	X	P on Inv 2000	
depts		X	Int rece. 6000	
<hr style="border-top: 2px solid red;"/>				
Paid for tax		X		P given
Prop divid		X	Income from lawsuit.	
Tax to Res		X	Bal b/d.	X
Bal c/d.		X		

CFOLine

P given

Q15 Cash Flow Statement

Cash from operating activity

Profit	25000
+ Prior for tax	5000.
+ loss on assets	40
+ depreciation	20000
- Amortization of grant	(6)
- Profit on Investment	(100)
- Intt Income	(2506)
+ Intt Expense	10000
<hr/>	
operating Profit before w.c. adj	57428
- Inc in w.c	(56075)
<hr/>	
CFO	1353
- Tax Paid	(4248)
<hr/>	
	(2895)

Cash from Investip act

Sale of ASSETS	145
Sale of Investment	27865
Intt received	2506
Purchase of FA	(14560)
Investment in JV	(3850)
Expd in WIP	(34740)

Cash from financing act

Dividend paid	(8535)
Intt paid	(10520)
Call in arrears	2
Grant Receipt	12
LT Borrowing	25980
ST Borrowing	20575
<hr/>	
	27514

op Cash & Cash Eq	5003
ce Cash & Cash Equ.	6988

Cash Flow Statement

<u>Cash from operating act</u>	
PBT.	2000000.
+ depre on FA	500000.
+ deic on deb ⁿ	30000
+ Intt on deb ⁿ	350000
- P on Invt	(20000)
- Intt received	(60000)
+ Compensation received	90000.
- Inc in STA	(118000)
- Inc in DRS	(5100)
+ Dec in B/R	10000.
- Dec in B/P	(5000)
+ Inc in Crs	5300.
+ Inc in. of S Exp	6800
- Tax Paid	(1050000)

Cash from Investing

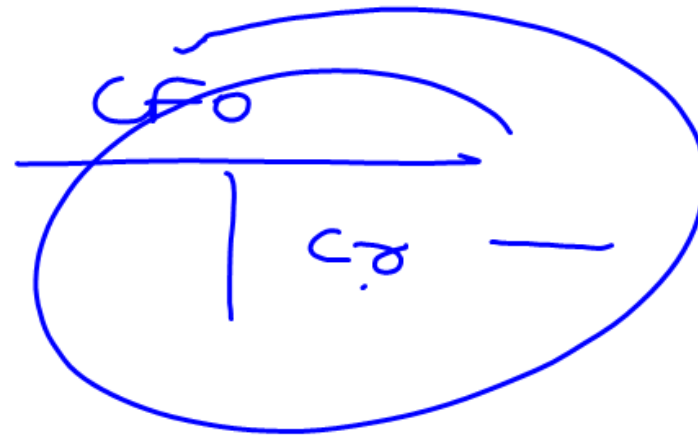
Sale of Invt	320000
Intt Income	60000

Cash from financing

Intt on deb ⁿ	(350000)
Red of Pref Sh.	(1575000)
Dividend on Pref Sh	(150000)
Issue of Sp Sh.	600000
Dividend 02-03	(500000)
Interim dividend	(300000)

Op cash	196300
of cash	35300

Bank Dr → ops activity +
to P&L



Cash Flow Statement

Cash From ops activity

Change in Net Profit	76500
- Profit on sale of P&M	(2500)
+ depreciation	27900
+ Int on deb ⁿ .	9000
<hr/>	
op profit before WC adjustment	103900
- Inc in DRS.	(50000)
- Inc in Stk	(38500)
+ Inc in Crs.	11800
+ Inc in prov for DD	3300
<hr/>	
CFO	30500

Cash from investing activity

Purc of InvT.	(47000)
Sale of FHP	6200
Purc of P&M	(78000)
Sale of P&M	7000
<hr/>	
	(111800)

Cash from financing activity

Issue of deb ⁿ	49000
Dividend paid	(30000)
Int paid	(9000)
<hr/>	
	17000

Change in Cash & Cash Equ.
 op cash & Cash Equ
 of Cash & Cash Equ.] (64300)

$\frac{9se}{\Delta CR} = 49200$

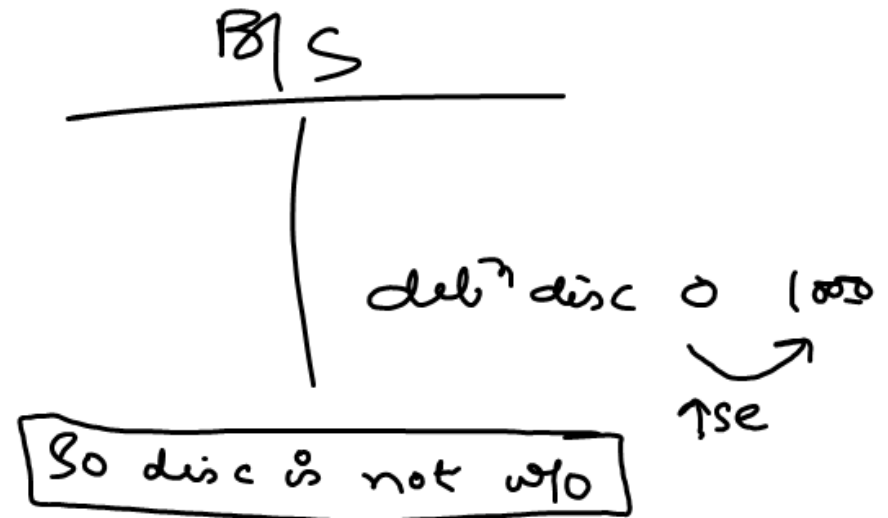
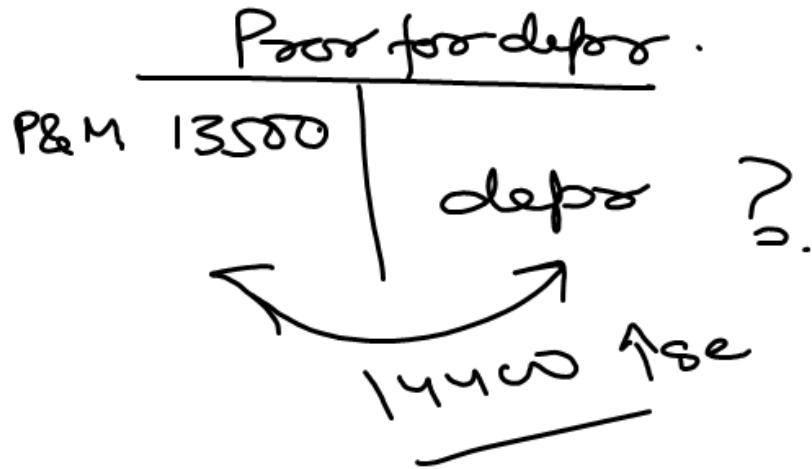
Bank	0	S.P.
Reval.		
P.	49200	

$\uparrow \Delta FHP = 43000 = \text{Pwc} - \text{Sale} + \text{Reval}$
 $= \text{Pwc} + \text{Reval} + \text{Profit} - \text{SP}$
 $43000 = 49200 - 6200$

$\uparrow \Delta P\&M = 60000 \text{ (cost)} = \text{Pwc} - \text{Sale Cost}$
 $60000 = 78000 - 18000$

C	= 18000
- ac depre	= 13500
WDV	4500
SP	7000
P	2500

$$\begin{aligned} \Delta \overset{acc.}{depr} &= 14400. = \text{depr} - \text{depr on P\&M Sold} \\ 14400 &= \text{depr} - 13550 \\ 27900 &= \text{depr} \end{aligned}$$



25(iii)

P&M

op	680000. + 230000 <hr/> 910000	Acc debr	300000.
Bank	150000	Bank	160000.
P&L	60000.	cl	<u>1020000</u>

Part for debr

P&M	30000	op	230000
cl	<u>30500</u>	debr.	100500.

10

$$S = 5800 \times 150\% \times 125\% = 10875.$$

$$- \text{COGS} \quad 4600 \times 150\% \times 120\% = 8280$$

$$- \text{admin} \quad 100 + 5\% \quad 105$$

$$- \text{Selling} \quad 250 + 5\% \quad 262.5$$

$$- \text{depr.} \quad 112$$

$$- \text{R\&D} \quad 48$$

$$- \text{Int.} \quad 100.$$

$$\text{PBT} \quad 1967.50$$

$$- \text{Tax} \quad 983.75$$

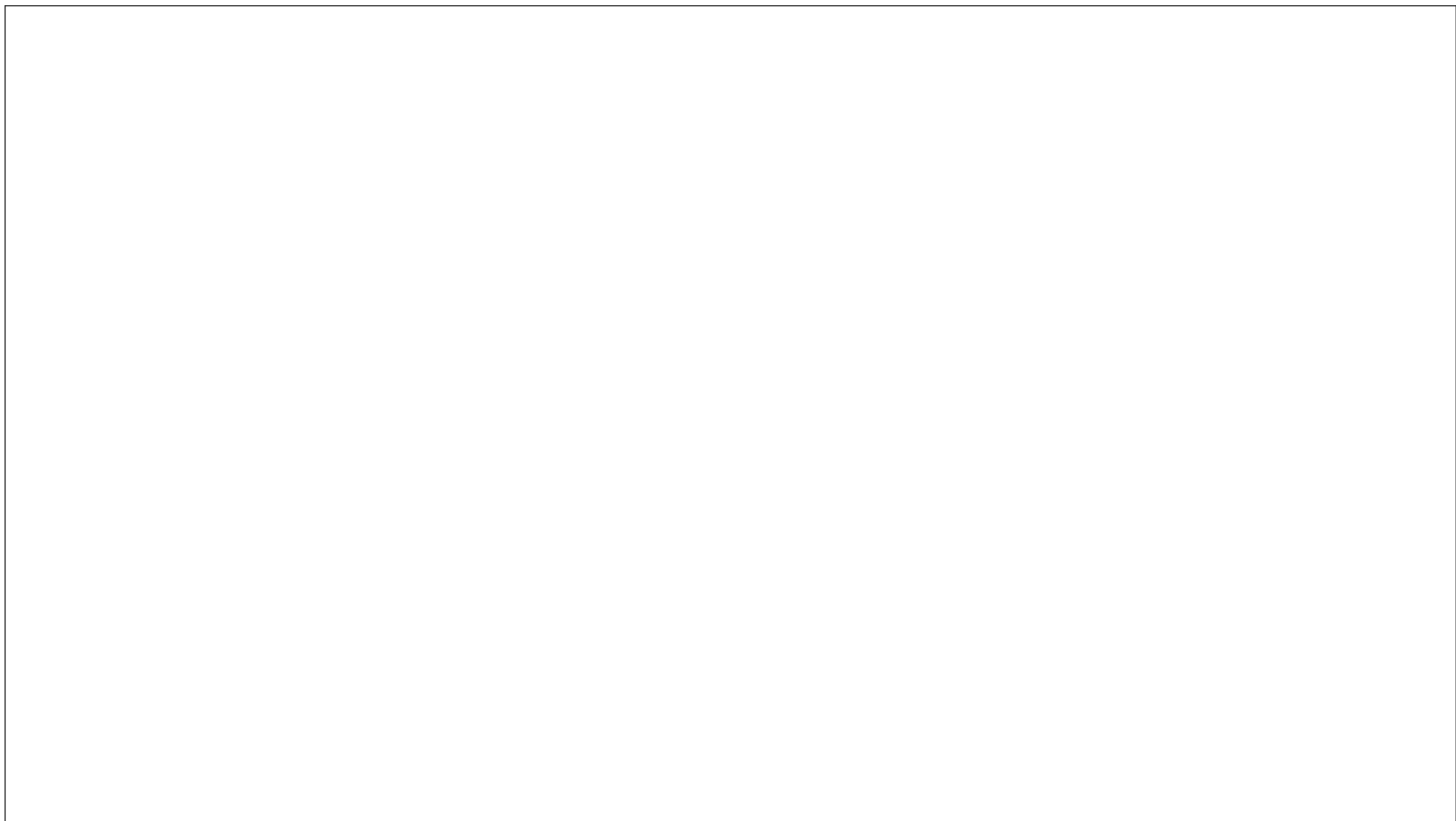
$$\text{PAT} \quad 983.75$$

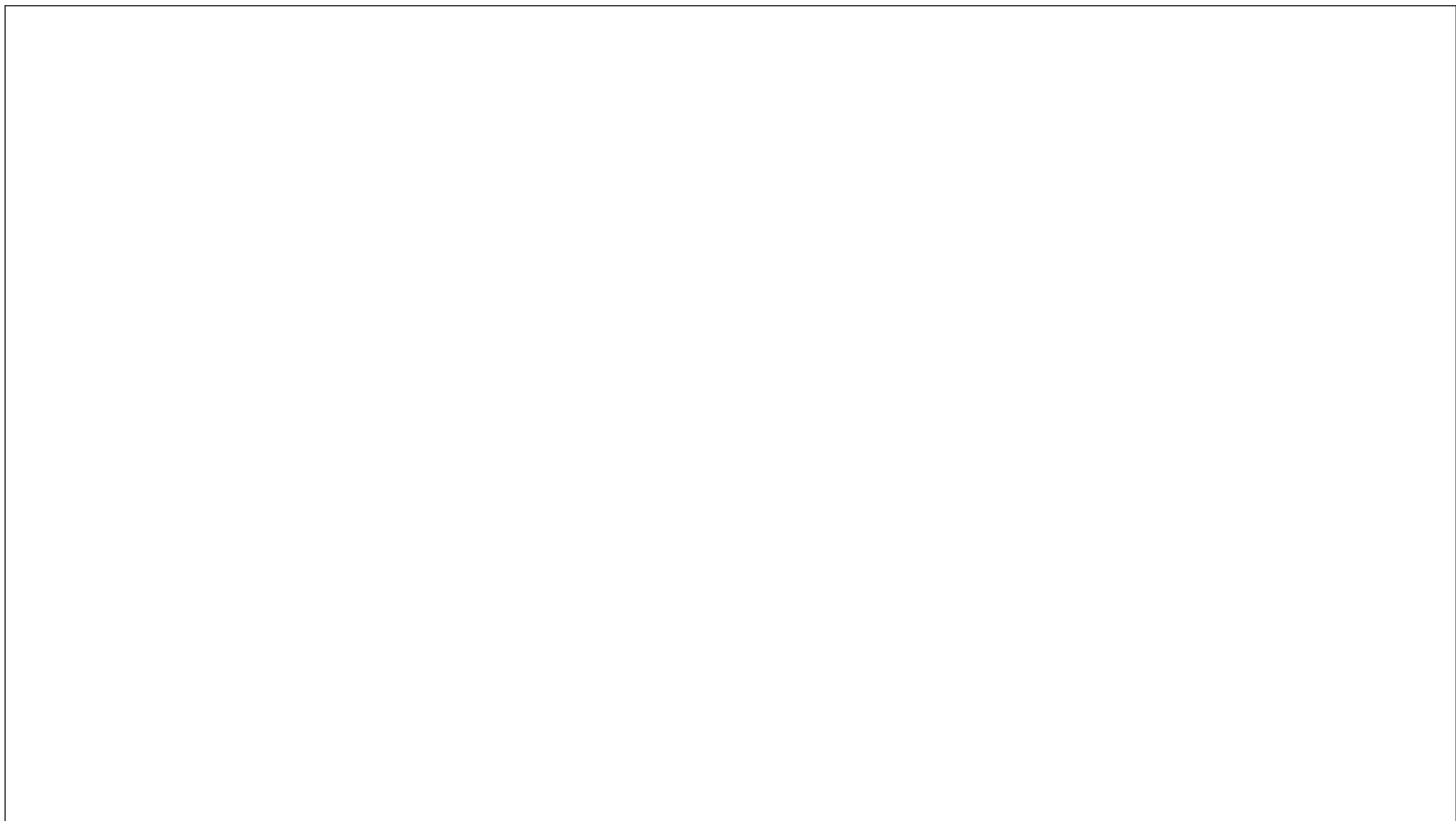
$$\frac{\text{Stk}}{\$} \propto \frac{2500}{5800} = \frac{\text{new Stk}}{10875} \quad \text{new Stk} = 4687.5$$

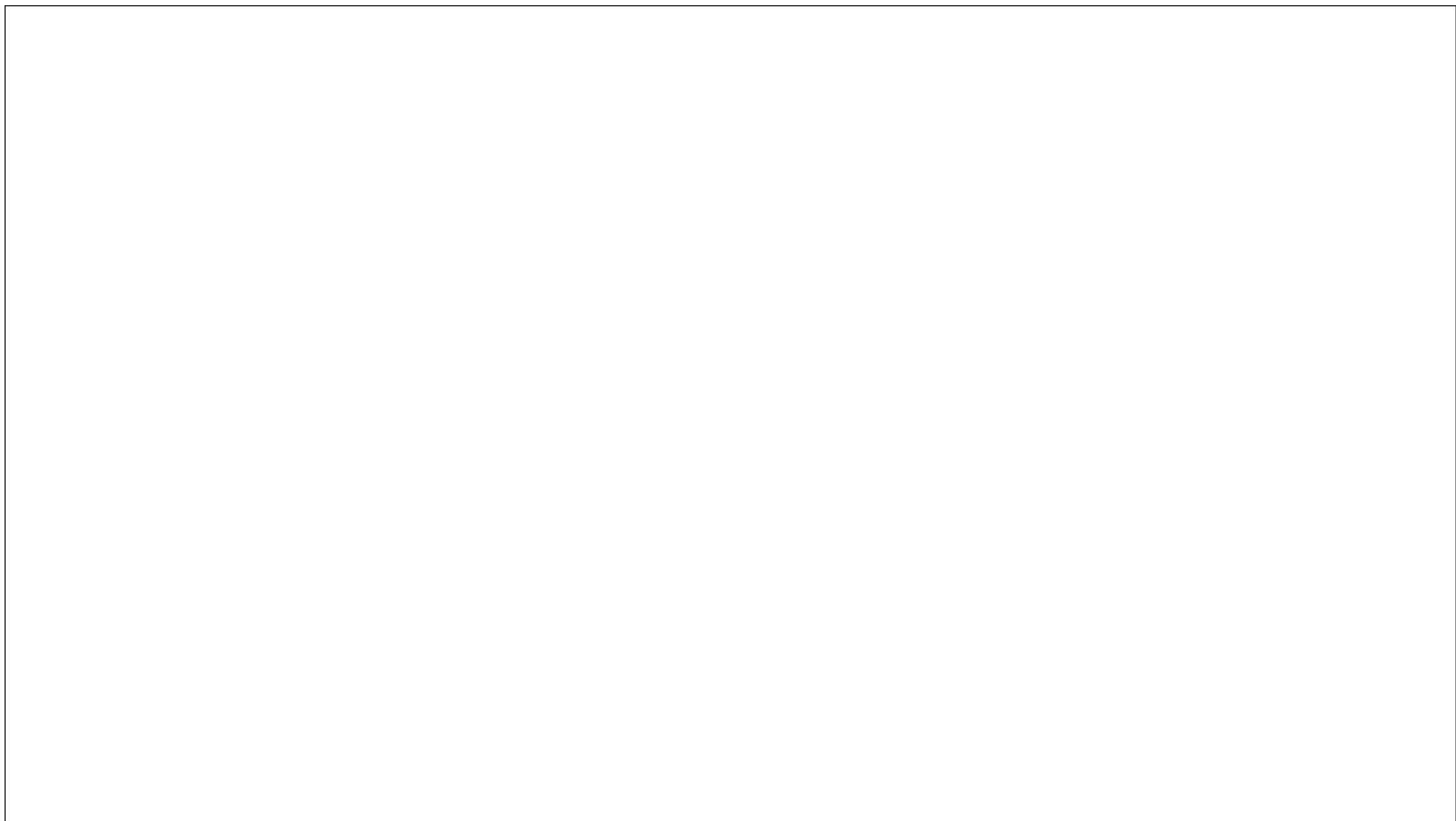
$$\frac{\text{Drs}}{\$} \propto \frac{1500}{5800} = \frac{\text{new drs}}{10875} \quad \text{New drs} = 2827.5$$

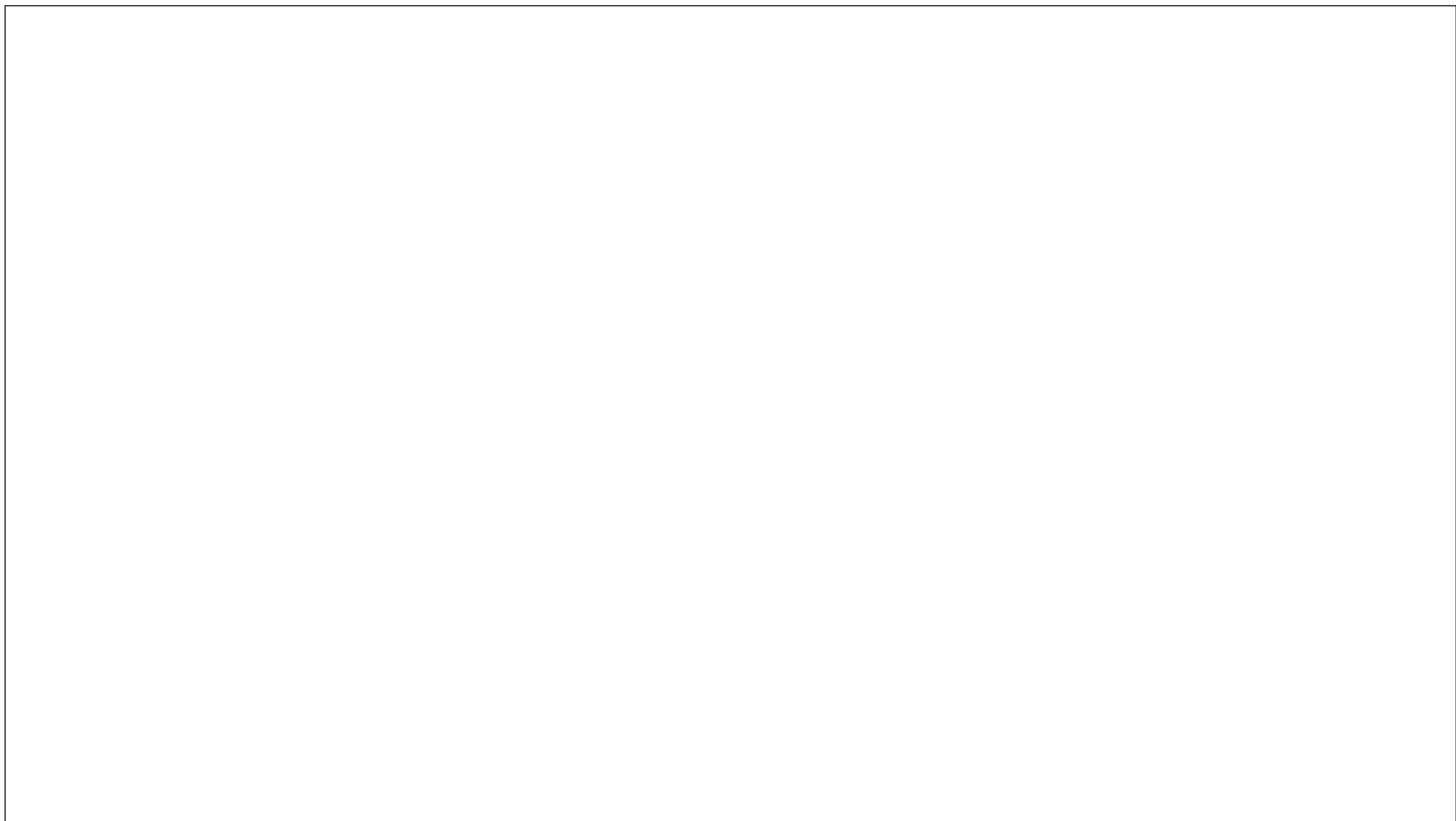
$$\frac{\text{CrS}}{\text{COGS}} \propto \frac{3400}{4600} = \frac{\text{new CrS}}{8280} \quad \text{new CrS} = 6120$$

		B/S			
Sh. cap	4000.	GB.	7000		
Res	2000.	- deprec	<u>2112</u>	4888.	
P&L	500	Stock		4687.5	
	<u>983.75</u>				
	1483.75	Debtors		2800 .5	
20% Wan	500	Bank		<u>1715.75</u>	
LOS	6120.				
Tax prov	983.75	Adv tax		983.75	

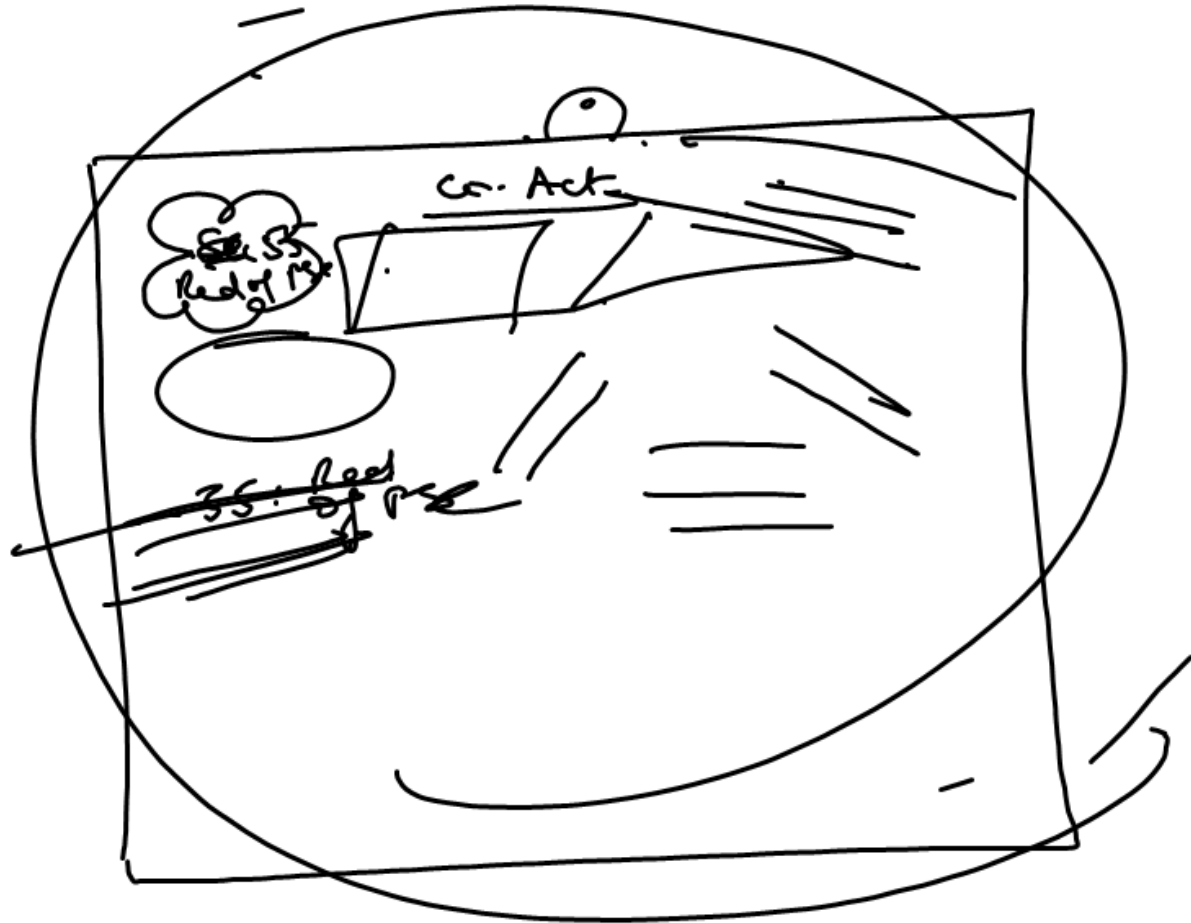








Law



CFM

1) Sp. pt.

PTR

Q 4

Q 6

Q 7



Tax Summary

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