

consolidated Statement of Financial position  
of Homer Group as at 31.12.16

	am'000
Non current Assets:	
Land (500 + 700)	1200
Building (W1)	1400
Brand (20 - 4)	16
Goodwill (W2) - 82,000 / 2	41
	<u>2,657</u>
Current Assets (700 + 400)	1100
Total Assets	<u>3757</u>
Equity and Liabilities:	
Ordinary shares of Rm1 each	2000
Group retained profit (W3)	277.6
	<u>2277.6</u>
NCI (W4)	686.4
	<u>3457</u>
Current liability	300
	<u>3757</u>

(W1)

Building on 1/1/16  
= 660,000 + 770,000 (useful life = 11 years)  
= (770,000 - 660,000)  
(i) = 110,000 surplus  
Depreciation on new amount  
= 770,000 / 11  
= 70,000  
(ii) 70,000 - 60,000 = 10,000  
∴ W1 = 700 + 07 + 10 (i) - 10 (ii)  
= 1400

# Jane Lazar Financial Accounting Answer

**JA Banks**



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