|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 4.3.1 | **Fixed Asset Note** | | | |  |
|  |  | **Land & Buildings** | **Vehicles** | **Equipment** |  |
|  | **Carrying value at the beginning of the year** | **1 100 000** | 364 500   | 234 000   |  |
|  | Cost | **1 100 000** | 500 000   | **390 000** |  |
|  | Accumulated depreciation  (50 000 + 45 000 + 40 500) | **(0)** | (135 500)   | **(156 000)** |  |
|  | **Movements** |  |  |  |  |
|  | Additions | 400 000   | **240 000** | **120 000** |  |
|  | Disposals  (60 000 – [6 000 +6 000 + 6000 + 3 000] 21000 | **(0)** | **(0)** | (39 000)  \* | Any figure  ( ) |
|  | Depreciation  (36 450 + 8 000)  (See Current Vakue in beginning)  (3 000 + 33 000 + 6 000) | **(0)** | (44 450)  #  Operation 1 part correct | (42 000)  #  Operation 1 part correct |  |
|  | **Carrying value at the end of the year** | **1 500 000** | 560 050   | 273 000   |  |
|  | Cost | **1 500 000** | **740 000** | **450 000** | |  | | --- | |  | | **20** | |
|  | Accumulated depreciation | **0** | (179 950)   | (177 000)   |