Additional information

Jakoub is preparing his business's financial statements for the year ended 31 December 2022. The following additional information is available.

Payments	$
Purchase of new ovens	5600
Installation costs for new ovens	400
Repairs to electrical equipment	2600
Maintenance of computer equipment	300
Extension to restaurant	85000
Decoration of restaurant extension	3200

Receipts	$
Bank loan	25000
Additional capital provided by Jakoub	40000
Proceeds from the disposal of unwanted furniture	2800

REQUIRED

(e) Calculate the total amount for **each** of the following:

(i) capital expenditure

.....

..... [1]

(ii) capital receipts.

.....

..... [1]

[Total: 15]

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2(d)(i)	**Define each of the following terms:** **capital expenditure.** A payment to purchase a non-current asset for example purchase of property **(1)**	**1**
2(d)(ii)	**Define each of the following terms:** **capital receipts.** Receipt from non-recurring activities for example sale of property **(1)**	**1**
2(e)(i)	**Calculate the total amount for each of the following**: **capital expenditure.** $94 200 **(1)**	**1**
Question	**Answer**	**Marks**
2(e)(ii)	**Calculate the total amount for <u>each</u> of the following**: **capital receipts.** $67 800 **(1)**	**1**