

3.1 After preparing a draft statement of profit or loss (before interest and tax) for the year ended 31 March 20X6 (before any adjustments which may be required by notes (i) to (iv) below), the summarised trial balance of Triage Co as at 31 March 20X6 is:

	\$'000	\$'000
Equity shares of \$1 each		50,000
Retained earnings as at 1 April 20X5		3,500
Draft profit before interest and tax for year ended 31 March 20X6		30,000
6% convertible loan notes (note (i))		40,000
Leased property (original life 25 years) – at cost (note (ii))	75,000	
Plant and equipment – at cost (note (ii))	72,100	
Accumulated amortisation/depreciation at 1 April 20X5: leased property		15,000
plant and equipment		28,100
Trade receivables (note (iii))	28,000	
Other current assets	9,300	
Current liabilities		17,700
Deferred tax (note (iv))		3,200
Interest payment (note (i))	2,400	
Current tax (note (iv))	700	
	<u>187,500</u>	<u>187,500</u>

The following notes are relevant:

- (i) Triage Co issued 400,000 \$100 6% convertible loan notes on 1 April 20X5. Interest is payable annually in arrears on 31 March each year. The loans can be converted to equity shares on the basis of 20 shares for each \$100 loan note on 31 March 20X8 or redeemed at par for cash on the same date. An equivalent loan without the conversion rights would have required an interest rate of 8%.

The present value of \$1 receivable at the end of each year, based on discount rates of 6% and 8%, are:

	6%	8%
End of year 1	0.94	0.93
2	0.89	0.86
3	0.84	0.79

- (ii) Non-current assets:

The directors decided to revalue the leased property at \$66.3m on 1 October 20X5. Triage Co does not make an annual transfer from the revaluation surplus to retained earnings to reflect the realisation of the revaluation gain; however, the revaluation will give rise to a deferred tax liability at the company's tax rate of 20%.

The leased property is depreciated on a straight-line basis and plant and equipment at 15% per annum using the reducing balance method.

No depreciation has yet been charged on any non-current assets for the year ended 31 March 20X6.

- (iii) In September 20X5, the directors of Triage Co discovered a fraud. In total, \$700,000 which had been included as receivables in the above trial balance had been stolen by an employee. \$450,000 of this related to the year ended 31 March 20X5, the rest to the current year. The directors are hopeful that 50% of the losses can be recovered from the company's insurers.
- (iv) A provision of \$2.7m is required for current income tax on the profit of the year to 31 March 20X6. The balance on current tax in the trial balance is the under/over provision of tax for the previous year. In addition to the temporary differences relating to the information in note (ii), at 31 March 20X6, the carrying amounts of Triage Co's net assets are \$12m more than their tax base.

Required:

- (a) Prepare a schedule of adjustments required to the draft profit before interest and tax (in the above trial balance) to give the profit or loss of Triage Co for the year ended 31 March 20X6 as a result of the information in notes (i) to (iv) above.

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