higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NASIENRIGLYN

NASIONALE SERTIFIKAAT

GEREKENARISEERDE FINANSIËLE STELSELS N4

20 November 2019

Hierdie nasienriglyn bestaan uit 23 bladsye.

Kopiereg voorbehou

AFDELING A

Educational No: OFFSTAT MG 25/09/2019 11:27 Page: 1

Prepared by: Educational Pack

LAST YEAR General Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
12	30/06/2018	G	5100/000-Capital	GJ1201	Opening balance			185,718.81 ✓	
12	30/06/2018	G	5400/000-Drawings	GJ1202	Opening balance		7,500.00 ✓		
12	30/06/2018	G	6200/010-Motor Vehicles: Cost	GJ1203	Opening balance		151,500.00 ✓		
12	30/06/2018	G	6200/020-Motor Vehicles: Accumulated Depreciatio	GJ1204	Opening balance			36,500.00 ✓	
12	30/06/2018	G	7700/000-Trading Stock	GJ1205	Opening balance		7,851.31 ✓		
12	30/06/2018	G	9990/000-Opening Balance / Suspense Account	GJ1206	Opening balance		18,750.00 ✓		
12	30/06/2018	G	8400/000-Bank	GJ1207	Opening balance		50,000.00 ✓		
12	30/06/2018	G	8410/000-Cash Float	GJ1208	Opening balance		1,000.00 ✓		
12	30/06/2018	G	9990/000-Opening Balance / Suspense Account	GJ1209	Opening balance			14,382.50 ✓	
					In balance				

✓

---------- End of Report ----------

[10]

Line transaction

Educational No: OFFSTAT MG 25/09/2019 11:41 Page: 1

Prepared by: Educational Pack

Inventory Journal Batch Report for user student - in Period 12 Last Year ✓

Inventory Code / Description	Narration / Project	Curr Cost	Date / Unit Cost	Reference / New Cost	Curr Qty / GL Acc	Adj Qty By / Adj Value By	New Qty / Line Value
233	Ballpoint pen		30/06/2018	IJ1201		18	18
Ballpoint pen		146.22	146.22	146.22			2,631.96 ✓
236	Bostik 100g		30/06/2018	IJ1202		17	17
Bostik 100g		22.13	22.13	22.13			376.21 ✓
306	Highlighters		30/06/2018	IJ1203		16	16
Highlighters		57.33	57.33	57.33			917.28 ✓
324	Permanent Marker		30/06/2018	IJ1204		15	15
Permanent Marker		24.36	24.36	24.36			365.40 ✓
133	Ruler 30cm		30/06/2018	IJ1205		14	14
Ruler 30cm		3.91	3.91	3.91			54.74 ✓
473	Stapler		30/06/2018	IJ1206		13	13
Stapler		44.44	44.44	44.44			577.72 ✓
336	Trimmer		30/06/2018	IJ1207		12	12
Trimmer		244.00	244.00	244.00			2,928.00 ✓
TOTAL:							7,851.31

---------- End of Report ----------

[8]

Line transaction

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: OFFSTAT MG
PO Box 781893
Sandton
2146
South Africa

Supplier Invoice – 1 Document

Date – 1 Date 07/07/2018

Page 21 1

Document No SI1

Campbell Wholesalers

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
S001 ✓	CW001 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
473	Stapler	2	Each	44.44		14.00%	88.88 ✓
306	Highlighters	4	8Pax	59.99		14.00%	239.96 ✓
336	Trimmer	6	Each	244.44		14.00%	1,466.64 ✓
236	Bostik 100g	8	3Pax	22.25		14.00%	178.00 ✓
148	WAX CRAYONS	10	12P	153.60		14.00%	1,536.00 ✓

11

All invoices ✓

ONLINE SHOPPING STARTS AT
1 AUGUST 2018. ✓

Early Payment Terms:
10% within 15 days from period end
3,240.65 until 15/08/2018

Received in good order

Signed_____ Date_____

Sub Total	3,509.48
Discount @ ✓ 10.00%	350.95
Amount Excl Tax	3,158.53
Tax	442.20
Total	3,600.73

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Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: OFFSTAT MG
PO Box 781893
Sandton
2146
South Africa

Supplier Invoice

Date 21/07/2018

Page 1

Document No SI2

KING OFFICE SUPPLIES
PO Box 3
CONCORDIA
8271

Deliver to
33 Colville Street
CONCORDIA
8271

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
S004 ✓	KOS10 ✓	N	9876543210		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
233	Ballpoint pen	5	60	146.66		14.00%	733.30 ✓
133	Ruler 30cm	4	Each	3.99		14.00%	15.96 ✓
324	Permanent Marker	3	Each	24.99	2.50	14.00%	73.10 ✓

7

18

ONLINE SHOPPING STARTS AT
1 AUGUST 2018. ✓

Early Payment Terms:
5% within 60 days from period end
823.81 until 29/09/2018

Received in good order

Signed_____ Date_____

Sub Total	822.36
Discount @ ✓ 7.50%	61.68
Amount Excl Tax	760.68
Tax	106.50
Total	867.18

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Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: OFFSTAT MG
PO Box 781893
Sandton
2146
South Africa

DEBIT NOTE -1 Document

Date -1 Date 25/07/2018

Page 1

Document No DN1 ✓

KING OFFICE SUPPLIES
PO Box 3
CONCORDIA
8271

Deliver to
33 Colville Street
CONCORDIA
8271

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
S004 ✓	KOS10 ✓	N	9876543210	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
233 ✓	Ballpoint pen Wrong colour	1	60	146.66		14.00%	146.66 ✓
324 ✓	Permanent Marker Not ordered	1	Each	24.99	2.50	14.00%	24.37 ✓

8

8

233 - Wrong colour
324 - Not ordered

Received in good order

Signed_____ Date_____

Sub Total	171.03
Discount @ ✓ 7.50%	12.83
Amount Excl Tax	158.20
Tax	22.15
Total	180.35

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Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: OFFSTAT MG
PO Box 781893
Sandton
2146
South Africa

Tax Invoice – 1 Document

Date – 2 Date 05/07/2018
10

Page 15 20 1

Document No TI1 ✓

LOXTON STORES
PO Box 654
MIER
8811 ✓

Deliver to
10 Primrose Road
MIER
8811 ✓

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C003 ✓		N	1472583690 ✓	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
336	Trimmer	1	Each	549.00		14.00%	549.00 ✓
306	Highlighters	3	8Pax	129.00		14.00%	387.00 ✓
473	Stapler	5	Each	100.00		14.00%	500.00 ✓

10

Look out for great deals in August 2018. ✓

Early Payment Terms:
15% within 7 days from period end
1,321.91 until 07/08/2018

Received in good order

Signed_____ Date_____

Sub Total	1,436.00
Discount @ ✓ 5.00%	71.80
Amount Excl Tax	1,364.20
Tax	190.99
Total	1,555.19

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Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: OFFSTAT MG
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date 10/07/2018

Page 1

Document No TI2

Pella Distributors

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C002 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
233	Ballpoint pen	4	60	329.00		14.00%	1,316.00 ✓
133	Ruler 30cm	2	Each	8.80		14.00%	17.60 ✓
236	Bostik 100g	4	3Pax	49.80		14.00%	199.20 ✓
324	Permanent Marker	2	Each	54.80		14.00%	109.60 ✓
COU	Courier cost	52	P/km	4.50		14.00%	234.00 ✓

8

Look out for great deals in August 2018. ✓

Early Payment Terms:
15% within 7 days from period end
1,778.66 until 07/08/2018

Received in good order

Signed_____ Date_____

Sub Total	1,876.40
Discount @ ✓ 5.00%	82.12
Amount Excl Tax	1,794.28
Tax	251.20
Total	2,045.48

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Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: OFFSTAT MG
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date	15/07/2018
Page	1
Document No	TI3

Cash Sales

Deliver to

Lime Acres
13 Colville Street ✓
CAMPBELL
8306

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
CZ99 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
236	Bostik 100g	2	3Pax	49.80		14.00%	99.60 ✓
133	Ruler 30cm	2	Each	8.80		14.00%	17.60 ✓
336	Trimmer	4	Each	549.00		14.00%	2,196.00 ✓
COU	Courier cost	25	P/km	4.50		14.00%	112.50 ✓

8

CASH SALE: 6 - 8 AUGUST ✓ 2018.

Received in good order

Signed_____ Date_____

Sub Total	2,425.70
Discount @ ✓ 10.00%	231.32
Amount Excl Tax	2,194.38
Tax	307.22
Total	2,501.60

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Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: OFFSTAT MG
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date	20/07/2018
Page	1
Document No	TI4

Louisvale Pty Ltd

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C001 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
473	Stapler	2	Each	100.00		14.00%	200.00 ✓
306	Highlighters	4	8Pax	129.00		14.00%	516.00 ✓
233	Ballpoint pen	6	60	329.00		14.00%	1,974.00 ✓

5

31

Look out for great deals in August 2018.

Early Payment Terms:
✓ 7.5% within 45 days from period end
2,836.60 until 14/09/2018

Received in good order

Signed_____ Date_____

Sub Total		2,690.00
Discount @	0.00%	0.00
Amount Excl Tax		2,690.00
Tax		376.60
Total		3,066.60

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Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: OFFSTAT MG
PO Box 781893
Sandton
2146
South Africa

Credit Note – 1 Document

Date – 1 Date 15/07/2018

Page 1

Document No CN1

Pella Distributors

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C002 ✓	TI2 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
133 ✓	Ruler 30cm Incorrectly invoiced	1	Each	8.80		14.00%	8.80 ✓
236 ✓	Bostik 100g Receive ballpoints	2	3Pax	49.80		14.00%	99.60 ✓

6

6

133 - Incorrectly invoiced
236 - Receive ballpoints

Received in good order

Signed_____ Date_____

Sub Total	– 1	108.40
Discount @	5.00%	5.42
Amount Excl Tax		102.98
Tax		14.42
Total		117.40

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Educational No: OFFSTAT MG

28/09/2017 11:15 Page: 1

Prepared by: Educational Pack

Suppliers' Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	14/07/2018	S	S003 -Statesman Stationery	SS14	2 Display cabinets @ 3500 each		05	6,140.35	7,000.00	C	6300/010
1	14/07/2018	S	S003 -Statesman Stationery	SS14	10 Files @ 50 each - office use		01	438.60	500.00	C	4200/000
1	14/07/2018	S	S003 -Statesman Stationery	SS14	500 Packing bags @ 2.50 each		01	1,096.49	1,250.00	C	3350/000
1	14/07/2018	G	6300/010-Office Equipment - @ Cost	ZContras	Generated Suppliers' Journal		00	6,140.35	6,140.35	D	6300/010
1	14/07/2018	G	4200/000-Printing & Stationery	ZContras	Generated Suppliers' Journal		00	438.60	438.60	D	4200/000
1	14/07/2018	G	3350/000-Consumables	ZContras	Generated Suppliers' Journal		00	1,096.49	1,096.49	D	3350/000
1	31/07/2018	G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	1,074.56	1,074.56	D	

-1 Date

---------- End of Report ----------

-2 Description
-1 ZContra

10

If entered on Supplier Invoice -2

Educational No: OFFSTAT MG 28/09/2017 11:17 Page: 1

Prepared by: Educational Pack

Suppliers' Allowance batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	22/07/2018	S	S003 -Statesman Stationery	SS14	20 Packing bags - wrong size		01	43.86	50.00	D	3350/000
1	22/07/2018	G	3350/000-Consumables	ZContras	Generated Suppliers' Allowance		00	43.86	43.86	C	3350/000
1	31/07/2018	G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	6.14	6.14	C	

-1 Date

---------- End of Report ----------

-1 ZContra 6

If entered on debit note - 2

Educational No: OFFSTAT MG

28/09/2017 15:34 Page: 1

Prepared by: Educational Pack

CB 2 Payments batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	06/07/2018	G	5400/000-Drawings	108	Cash - tuck shop money - daughter		00	50.00	50.00	D	8410/000
1	12/07/2018	G	4380/000-Refreshments	109	Bayside - sugar, milk, tea		01	109.65	125.00	D	8410/000
1	18/07/2018	G	4600/010-Airtime	110	Voda C - airtime		01	21.93	25.00	D	8410/000
1	24/07/2018	G	3300/000-Computer Expenses	111	LMA Computers - computer cable		01	108.29	123.45	D	8410/000
1	24/07/2018	x G	8410/000-CASH FLOAT	ZContras	Generated CB 2 Payments		00	323.45	323.45	C	
1	31/07/2018	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	33.58	33.58	D	

---------- End of Report ----------

-2 Date

✓ Description

-1 Contra

-7

Educational No: OFFSTAT MG 29/09/2017 11:39 Page: 1

CB 1 Payments batch listing for user student - Pre Update Printout Prepared by: Educational Pack

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	01/07/2018	* G	4380/000-Refreshments	107	Mier Deli - cupcakes staff		01	438.60	500.00	D	8400/000
1	04/07/2018	* G	4150/030-Motor Vehicle - Insurance & Licence	108	Loxton Municipality		01	3,032.26	3,456.78	D	8400/000
1	07/07/2018	* G	4300/000-Rent Paid	109	Campbell Properties		01	19,450.20	22,173.23	D	8400/000
1	07/07/2018	* G	5400/000-Drawings	109	Campbell Properties - rent		00	10,150.00	10,150.00	D	8400/000
1	15/07/2018	S	S001 -Campbell Wholesalers	110	Settle account		00	3,240.65	3,240.65	D	8400/000
1	24/07/2018	* S	S003 -Statesman Stationery	111	Settle invoice		00	8,482.50	8,482.50	D	8400/000
1	25/07/2018	S	S004 -KING OFFICE SUPPLIES	112	Settle invoice		00	652.49	652.49	D	8400/000
1	31/07/2018	G	8410/000-CASH FLOAT	113	Cash - restore amount		00	123.45	123.45	D	8400/000
1	31/07/2018	* G	6200/010-Motor Vehicles - @ Cost	114	Concordia Motors - delivery vehicle		05	303,227.11	345,678.90	D	8400/000
1	08/07/2018	* G	3200/000-Bank Charges	BS101	CAPITEC - service fee		01	20.57	23.45	D	8400/000
1	15/07/2018	* G	7150/000-INVESTMENT: CAPITEC 10.5% pa	BS102	CAPITEC		00	25,000.00	25,000.00	D	8400/000
1	21/07/2018	* G	3200/000-Bank Charges	BS101	CAPITEC - cash handling fees		01	86.63	98.76	D	8400/000
1	23/07/2018	* G	9500/000-Vat / Tax Control Account	BS103	SARS		00	9,876.54	9,876.54	D	8400/000
1	25/07/2018	* G	3850/000-Insurance	BS104	PELLA INSURERS		01	3,032.26	3,456.78	D	8400/000
1	26/07/2018	* G	3200/000-Bank Charges	BS101	CAPITEC - admin fee		01	47.65	54.32	D	8400/000
1	30/07/2018	* G	3200/000-Bank Charges	BS105	CAPITEC - tax levy		00	91.92	91.92	D	8400/000
1	15/07/2018	S	S001 -Campbell Wholesalers	110	Discount		01	315.86	360.08	D	2700/000
1	24/07/2018	S	S003 -Statesman Stationery	111	Discount		01	190.79	217.50	D	2700/000
1	25/07/2018	S	S004 -KING OFFICE SUPPLIES	112	Discount		01	30.12	34.34	D	2700/000
1	31/07/2018	x G	8400/000-BANK	ZContras	Generated CB 1 Payments		00	433,059.77	433,059.77	C	
1	31/07/2018	x G	2700/000-Discount Received for Cash	ZContras	Generated Discount - ZContras		00	536.77	536.77	C	2700/000
1	31/07/2018	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	46,031.79	46,031.79	D	

---------- End of Report ----------

-2 Dates
-2 Tax
-2 Description
-12Contra
25

Educational No: OFFSTAT MG

29/09/2017 12:04 Page: 1

Prepared by: Educational Pack

Entry Type Details : 01/07/2018 to 31/07/2018

Date	Account	Name	Reference	Description	Tax Type	Tax	Amount
Contra Acc (If Available)	Batch ID (If Available)	User Name					
Entry Type 2 : 8400/000 - BANK - CB 1 Receipts							
31/07/2018	2850/000	Bad Debts Recovered	1/2	N Bokveld	04	-275.39	-1,967.11
	9	student					
01/07/2018	5100/000	Capital	DEP1	R001 - Marco Williams	00		-65,000.00
	7	student					
18/07/2018	C003	LOXTON STORES	DEP2	R002 - SETTLE INVOICE 5/07/18	00		-1,321.91
	7	student					
18/07/2018	C003	LOXTON STORES	DEP2	Discount	01	-28.65	-233.28
	7	student					
25/07/2018	C002	Pella Distributors	DEP3	R003 - SETTLE INVOICE 10/07/18	00		-1,638.87
	7	student					
31/07/2018	2950/000	COMMISSION RECEIVED	DEP3	R004 - Phelisa Malantsi	01	-184.21	-1,315.79
	7	student					
25/07/2018	C002	Pella Distributors	DEP3	Discount	01	-35.52	-289.21
	7	student					
30/07/2018	2960/000	INTEREST ON CURRENT ACCOUNT	BS106	CAPITEC	00		-1,346.63
	7	student					
15/07/2018	CZ99	Cash Sales	DEP1	CRR 001	00		-2,501.60
	7	student					
31/07/2018	8400/000	BANK	ZContras	Generated CB 1 Receipts	00		73,309.01
	7	student					
31/07/2018	3550/000	Discount Allowed for Cash	ZContras	Generated Discount - ZContras	00		458.32
	7	student					
31/07/2018	9500/000	Vat / Tax Control Account	ZContras	ZContras - Tax entry	00		-120.04
8400/000	7	student					
31/07/2018	8400/000	BANK	ZContras	Generated CB 1 Receipts	00		2,242.50
	9	student					
31/07/2018	9500/000	Vat / Tax Control Account	ZContras	ZContras - Tax entry	00		-275.39
8400/000	9	student					
Total for Entry Type 2 : 8400/000 - BANK - CB 1 Receipts							0.00

-2 Tax

-2 Date

---------- End of Report ----------

-2 Description < R / CRR

12

Educational No: OFFSTAT MG 29/09/2017 11:39 Page: 1

Reconciliation Output : Cash Book 1 - 8400/000 - BANK Prepared by: Educational Pack

Closing Balance As Per Bank Statement			-307,056.08
Less Outstanding CB 1 Payments :			
110	15/07/2018	Settle account	3,240.65
112	25/07/2018	Settle invoice	652.49
113	31/07/2018	Cash - restore amount	123.45
Sub Total			4,016.59 CR
Plus Outstanding CB 1 Receipts :			
DEP2	18/07/2018	R002 - SETTLE INVOICE 5/07/18	1,321.91
Sub Total			1,321.91 DR
Reconciled Bank Balance			-309,750.76
Computer Bank Balance As At 31/07/2018			-309,750.76
Diff			0.00

---------- End of Report ----------

4

Educational No: OFFSTAT MG

29/09/2017 12:05 Page: 1

Supplier Master Listing

Prepared by: Educational Pack

Acc S004
Name KING OFFICE SUPPLIES
Physical Address
33 Colville Street
CONCORDIA
8271

Postal Address
PO Box 3
CONCORDIA
8271

Telephone: 053 258 1793
Fax: 053 258 1777
Contact: Carley Titus
Mobile Phone: 0848523947
Email: titus.c@gmail.com
Type: B/F
Early Terms: 3
Normal Terms: 0
Tax Code: 0
Freight:

Blocked: No
Credit Limit: 4,000.00
Remittances: P
Currency Code: 0
EU Country:
No. of Notes: 0
Tax Mode: No Tax Type Default
Tax Reference: 9876543210
Ship / Delivery:
Category: 0

---------- End of Report ----------

9

Educational No: OFFSTAT MG

29/09/2017 12:06 Page: 1

INCOME STATEMENT : 01/07/2018 to 31/07/2018

Prepared by: Educational Pack

SALES		
Sales	7,939.88	7,939.88
COST OF SALES		
Purchases	3,761.01	3,761.01
GROSS PROFIT / (LOSS)		4,178.87
OTHER INCOME		
Discount Received for Cash	536.77	
Interest Received	315.41	
Bad Debts Recovered	1,967.11	
COMMISSION RECEIVED ✓	1,315.79	
INTEREST ON CURRENT ACCOUNT ✓	1,346.63	5,481.71
		9,660.58
EXPENSES		
Bank Charges	246.77	
Computer Expenses	108.29	
Consumables	1,052.63	
Discount Allowed for Cash	458.32	
Insurance	3,032.26	
Motor Vehicle Expenses		
Motor Vehicle - Insurance & Licence	3,032.26	
Printing & Stationery	438.60	
Rent Paid	19,450.20	
Refreshments	548.25	
Telephone & Fax		
Airtime	21.93	28,389.51
NET PROFIT / (LOSS) BEFORE TAX		(18,728.93)
TAX		
DIVIDENDS		
NET PROFIT / (LOSS)		(18,728.93)

✓ No zero items

3

Educational No: OFFSTAT MG

29/09/2017 12:07 Page: 1

BALANCE SHEET as at 31/07/2018

Prepared by: Educational Pack

-1 Alternative form
-1 Capital Employed not first

CAPITAL EMPLOYED			
Share Capital			
Capital	212,007.36 ✓	212,007.36	
Retained Income			
Retained Income / (Accumulated Loss)	21,011.45		
Net Profit/Loss this year	(18,728.93) ✓	2,282.52	214,289.88
			214,289.88
EMPLOYMENT OF CAPITAL			
Fixed Assets			
Motor Vehicles - Net Value	418,227.11		
Office Equipment - Net Value	6,140.35	424,367.46	
Investments			
INVESTMENT: CAPITEC 10.5% pa	25,000.00	25,000.00	449,367.46
Current Assets			
Trading Stock	7,851.31		
Customer Control Account	22,132.01	29,983.32	
Current Liabilities			
BANK	307,508.26		
CASH FLOAT	(800.00)		
Vat / Tax Control Account	(56,029.86)		
Opening Balance / Suspense Account	14,382.50	(265,060.90)	(235,077.58)
			214,289.88

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Customer Detailed Ledger 01/07/2018 to 31/07/2018

Date	Entry Type	Reference	Contra Acc. (If Avail)	Description	Debit	Credit	Cumulative
C001 : Louisvale Pty Ltd							
Opening Balance as at 01/07/2018					10,750.00		
20/07/2018	Customers' Journal	TI4		Tax Invoice	3,066.60		13,816.60
31/07/2018	Interest Charged Jnl	INT.0118		Interest Charged	201.56 ✓		14,018.16
Closing Balance as at 31/07/2018					14,018.16 ✓		
C002 : Pella Distributors							
Opening Balance as at 01/07/2018					8,000.00		
10/07/2018	Customers' Journal	TI2		Tax Invoice	2,045.48		10,045.48
15/07/2018	Customers' Allowance	CN1		Credit Note - TI2		117.40	9,928.08
25/07/2018	CB 1 Receipts	DEP3		R003 - SETTLE INVOICE 10/07/18		1,638.87	8,289.21
25/07/2018	CB 1 Receipts	DEP3		Discount		289.21	8,000.00
31/07/2018	Interest Charged Jnl	INT.0118		Interest Charged	113.85 ✓		8,113.85
Closing Balance as at 31/07/2018					8,113.85 ✓		
C003 : LOXTON STORES							
Opening Balance as at 01/07/2018					0.00		
05/07/2018	Customers' Journal	TI1		Tax Invoice	1,555.19		1,555.19
18/07/2018	CB 1 Receipts	DEP2		R002 - SETTLE INVOICE 5/07/18		1,321.91	233.28
18/07/2018	CB 1 Receipts	DEP2		Discount		233.28	0.00
Closing Balance as at 31/07/2018					0.00 ✓		
TOTAL CLOSING BALANCE AS AT 31/07/2018					22,132.01		

---------- End of Report ----------

✓ Not Cash Sales 6

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Current Item Based Price List - Exclusive

Code	Description	Unit	Price List 1
148	WAX CRAYONS ✓	12P ✓	345.60 ✓

---------- End of Report ----------

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TOTAAL AFDELING A: 180

AFDELING B

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Notes Prepared by: Educational Pack

Other	SECTION B	Open	SECTION B	29/09/2017	29/09/2017

1.1.1 Trading name: CFS Traders ✓
1.1.2 VAT no: 2583697410 ✓
1.1.3 Period end: 30 June 2018 ✓
1.1.4 Output - standard rate - rands only - R259000 ✓
1.1.5 Output - other: 208.77 ✓
1.1.6 Input - capital goods: 4555.37 ✓
1.1.7 Input - standard rate: 5460.30 ✓
1.1.8 Input - Bad debts: 904.93 ✓
1.1.9 Amount payable ✓
1.1.10 Signature missing ✓ 10

1.2.1 No ✓
1.2.2 Cash sales ✓
1.2.3 Bank ✓
1.2.4 detailed ledger ✓
1.2.5 receipts ✓
1.2.6 Supplier Journal ✓ 6

1.3 Age analysis purposes ✓✓
Transactions was for previous year ✓✓ 4

---------- End of Report ----------

TOTAAL AFDELING B: 20
GROOTTOTAL: 200

Kopiereg voorbehou