

# My Example Company Trading (Pty) Ltd

---

Management accounts  
for the period ended 29 February 2024

# My Example Company Trading (Pty) Ltd

Dashboard for the period ended 29 February 2024

MANAGEMENT DASHBOARD	My Example Company Trading (Pty) Ltd		Income Statement Summary																																
	as at 29 February 2024		Current	Prior																															
<p>Monthly Sales</p>	<p>Gross Profit %</p> <p>53</p>	Turnover	3,911,623	3,324,879																															
		Gross profit	2,084,673	1,681,352																															
<p>Monthly Profit / (Loss)</p>	<p>Net Profit %</p> <p>8</p>	Operating expenses	1,666,710	1,276,739																															
		Interest paid	19,367	3,785																															
		Taxation paid	122,136	137,604																															
		Profit / (Loss)	304,066	281,224																															
		Interest Cover	<p>23</p>																																
		ROE%	<p>40</p>																																
<p>Top 5 Expenses By Value (Current)</p> <table border="1"> <thead> <tr> <th></th> <th>Current</th> <th>Prior</th> <th>Diff</th> </tr> </thead> <tbody> <tr> <td>Salaries &amp; Wages - Manage</td> <td>685,720</td> <td>434,640</td> <td>251,080</td> </tr> <tr> <td>Salaries &amp; Wages - Staff</td> <td>548,600</td> <td>435,500</td> <td>113,100</td> </tr> <tr> <td>Office Rent</td> <td>144,000</td> <td>120,000</td> <td>24,000</td> </tr> <tr> <td>Advertising &amp; Marketing</td> <td>143,643</td> <td>170,000</td> <td>(26,357)</td> </tr> <tr> <td>Depreciation</td> <td>30,422</td> <td>20,000</td> <td>10,422</td> </tr> </tbody> </table>				Current	Prior	Diff	Salaries & Wages - Manage	685,720	434,640	251,080	Salaries & Wages - Staff	548,600	435,500	113,100	Office Rent	144,000	120,000	24,000	Advertising & Marketing	143,643	170,000	(26,357)	Depreciation	30,422	20,000	10,422	<p>Total Expenses</p>								
	Current	Prior	Diff																																
Salaries & Wages - Manage	685,720	434,640	251,080																																
Salaries & Wages - Staff	548,600	435,500	113,100																																
Office Rent	144,000	120,000	24,000																																
Advertising & Marketing	143,643	170,000	(26,357)																																
Depreciation	30,422	20,000	10,422																																
<p>Monthly Cash Balance</p>	<p>Cash Balance</p> <p>308,038</p>		<p>Cash &amp; cash equivalents summary</p> <table border="1"> <thead> <tr> <th></th> <th>Current</th> <th>Prior</th> </tr> </thead> <tbody> <tr> <td>Operating activities</td> <td>172,529</td> <td>93,836</td> </tr> <tr> <td>Investing activities</td> <td>(45,978)</td> <td>(194,750)</td> </tr> <tr> <td>Financing activities</td> <td>(33,750)</td> <td>200,000</td> </tr> <tr> <td>Cash movement</td> <td>92,801</td> <td>99,086</td> </tr> </tbody> </table>				Current	Prior	Operating activities	172,529	93,836	Investing activities	(45,978)	(194,750)	Financing activities	(33,750)	200,000	Cash movement	92,801	99,086															
		Current	Prior																																
Operating activities	172,529	93,836																																	
Investing activities	(45,978)	(194,750)																																	
Financing activities	(33,750)	200,000																																	
Cash movement	92,801	99,086																																	
<p>Balance sheet summary</p> <table border="1"> <thead> <tr> <th></th> <th>Current</th> <th>Prior</th> </tr> </thead> <tbody> <tr> <td>Total non-current assets</td> <td>415,228</td> <td>379,250</td> </tr> <tr> <td>Total current assets</td> <td>958,756</td> <td>618,533</td> </tr> <tr> <td>Total assets</td> <td>1,373,984</td> <td>997,783</td> </tr> <tr> <td>Total equity</td> <td>769,455</td> <td>543,888</td> </tr> <tr> <td>Total non-current liabilities</td> <td>216,250</td> <td>200,000</td> </tr> <tr> <td>Total current liabilities</td> <td>388,279</td> <td>253,895</td> </tr> <tr> <td>Total liabilities</td> <td>604,529</td> <td>453,895</td> </tr> <tr> <td>Total equity &amp; liabilities</td> <td>1,373,984</td> <td>997,783</td> </tr> </tbody> </table>				Current	Prior	Total non-current assets	415,228	379,250	Total current assets	958,756	618,533	Total assets	1,373,984	997,783	Total equity	769,455	543,888	Total non-current liabilities	216,250	200,000	Total current liabilities	388,279	253,895	Total liabilities	604,529	453,895	Total equity & liabilities	1,373,984	997,783	<p>Current Ratio</p> <p>2.5</p> <p>Total current assets <b>958,756</b></p> <p>Total current liabilities <b>388,279</b></p>		<p>Debt / Equity Ratio</p> <p>0.8</p> <p>Total liabilities <b>604,529</b></p> <p>Total equity <b>769,455</b></p>		<p>RONA</p> <p>31</p> <p>Profit / (Loss) <b>304,066</b></p> <p>Net assets <b>985,705</b></p>	
	Current	Prior																																	
Total non-current assets	415,228	379,250																																	
Total current assets	958,756	618,533																																	
Total assets	1,373,984	997,783																																	
Total equity	769,455	543,888																																	
Total non-current liabilities	216,250	200,000																																	
Total current liabilities	388,279	253,895																																	
Total liabilities	604,529	453,895																																	
Total equity & liabilities	1,373,984	997,783																																	

# My Example Company Trading (Pty) Ltd

Statement of comprehensive income for the period ended 29 February 2024

All amounts in South African Rand

		CURRENT MONTH				YEAR-TO-DATE			
		Current	Prior	Diff	%	Current	Prior	Diff	%
I-01G	Turnover	369,560	420,388	(50,828)	(12.1)	3,911,623	3,324,879	586,744	17.6
I-02G	Cost of Sales	(177,643)	(291,095)	113,452	39.0	(1,826,950)	(1,643,527)	(183,423)	(11.2)
	Gross Profit	191,917	129,293	62,624	48.4	2,084,673	1,681,352	403,321	24.0
	<i>Gross Profit %</i>	<i>51.9%</i>	<i>30.8%</i>	<i>21.2%</i>		<i>53.3%</i>	<i>50.6%</i>	<i>2.7%</i>	
I-09G	Other Income	3,272	1,500	1,772	118.1	27,606	18,000	9,606	53.4
	Operating Expenses:								
I-0301G	Accounting Fees	(2,000)	(1,500)	(500)	(33.3)	(24,000)	(18,000)	(6,000)	(33.3)
I-0302G	Advertising & Marketing	(12,100)	(10,000)	(2,100)	(21.0)	(143,643)	(170,000)	26,357	15.5
I-0502G	Amortization	(10,000)	(10,000)	0	0.0	(10,000)	(10,000)	0	0.0
I-0303G	Bank Charges	(100)	(78)	(22)	(28.2)	(1,180)	(936)	(244)	(26.1)
I-0304G	Commission	(15,000)	0	(15,000)	(100.0)	(27,850)	0	(27,850)	(100.0)
I-0305G	Computer Expenses	0	0	0	0.0	(3,477)	(7,210)	3,733	51.8
I-0306G	Consumables & Cleaning	0	0	0	0.0	(2,500)	0	(2,500)	(100.0)
I-0501G	Depreciation	(30,422)	(20,000)	(10,422)	(52.1)	(30,422)	(20,000)	(10,422)	(52.1)
I-0307G	Entertainment	0	0	0	0.0	0	0	0	0.0
I-0308G	Insurance	(320)	(285)	(35)	(12.3)	(3,840)	(3,420)	(420)	(12.3)
I-0309G	Office Expenses	(65)	(55)	(10)	(18.2)	(996)	(660)	(336)	(50.9)
I-0310G	Office Rent	(12,000)	(10,000)	(2,000)	(20.0)	(144,000)	(120,000)	(24,000)	(20.0)
I-08G	Other Expenses	0	0	0	0.0	0	0	0	0.0
I-0311G	Postage	0	0	0	0.0	(524)	(452)	(72)	(15.9)
I-0312G	Professional & Legal Fees	0	0	0	0.0	(5,652)	(36,250)	30,598	84.4
I-0402G	Salaries & Wages - Management	(54,320)	(36,220)	(18,100)	(50.0)	(685,720)	(434,640)	(251,080)	(57.8)
I-0401G	Salaries & Wages - Staff	(42,200)	(33,500)	(8,700)	(26.0)	(548,600)	(435,500)	(113,100)	(26.0)
I-0313G	Stationery	(251)	0	(251)	(100.0)	(2,491)	(1,257)	(1,234)	(98.2)
I-0314G	Subscriptions & Memberships	0	0	0	0.0	(5,200)	(4,800)	(400)	(8.3)
I-0315G	Telephone & Internet	(739)	(625)	(114)	(18.2)	(8,867)	(7,504)	(1,363)	(18.2)
I-0316G	Training	0	0	0	0.0	(4,043)	(1,521)	(2,522)	(165.8)
I-0317G	Travelling & Accommodation	0	0	0	0.0	(13,705)	(4,589)	(9,116)	(198.6)
I-0318G	Utilities	0	0	0	0.0	0	0	0	0.0
	Total Operating Expenses	(179,517)	(122,263)	(57,254)	(46.8)	(1,666,710)	(1,276,739)	(389,971)	(30.5)
	Profit / (Loss) before interest & tax	15,672	8,530	7,142	83.7	445,569	422,613	22,956	5.4
I-06G	Interest Paid	(1,831)	(1,888)	57	3.0	(19,367)	(3,785)	(15,582)	(411.7)
	Profit / (Loss) before tax	13,841	6,642	7,199	108.4	426,202	418,828	7,374	1.8
I-07G	Taxation Paid	(62,160)	(63,150)	990	1.6	(122,136)	(137,604)	15,468	11.2
	Profit / (Loss) for the period	(48,319)	(56,508)	8,189	14.5	304,066	281,224	22,842	8.1
	Retained Earnings : beginning	896,174	650,296	245,878	37.8	543,789	312,564	231,225	74.0
I-10G	Dividends Paid	(78,500)	(50,000)	(28,500)	(57.0)	(78,500)	(50,000)	(28,500)	(57.0)
	<b>Retained Earnings at end of period</b>	<b>769,355</b>	<b>543,788</b>	<b>225,567</b>	<b>41.5</b>	<b>769,355</b>	<b>543,788</b>	<b>225,567</b>	<b>41.5</b>

## My Example Company Trading (Pty) Ltd

Statement of cash flows for the period ended 29 February 2024

All amounts in South African Rand

		CURRENT MONTH				YEAR-TO-DATE			
		Current	Prior	Diff	%	Current	Prior	Diff	%
<b>Cash flows from operating activities</b>									
	Profit / (Loss) for the period	(48,319)	(56,508)	8,189	14.5	304,066	281,224	22,842	8.1
	Interest Paid	1,831	1,888	(57)	(3.0)	19,367	3,785	15,582	411.7
	Taxation Paid	62,160	63,150	(990)	(1.6)	122,136	137,604	(15,468)	(11.2)
	<i>Adjustment for non-cash expenses:</i>								
B-03G	Amortization	10,000	10,000	0	0.0	10,000	10,000	0	0.0
B-19G	Reserves	0	0	0	0.0	0	0	0	0.0
B-21G	Prior Year Adjustment	0	0	0	0.0	1	0	1	100.0
B-16G	Provisions	0	0	0	0.0	0	0	0	0.0
	<i>Changes in operating assets &amp; liabilities</i>								
B-10G	Inventory	7,160	(6,749)	13,909	206.1	(131,167)	(120,787)	(10,380)	(8.6)
B-08G	Trade Debtors	(98,409)	(59,045)	(39,364)	(66.7)	(111,255)	(67,300)	(43,955)	(65.3)
B-05G	Loans & Advances	(10,000)	(10,000)	0	0.0	0	(10,000)	10,000	100.0
B-09G	Other Debtors	(20,000)	(15,000)	(5,000)	(33.3)	(5,000)	(15,000)	10,000	66.7
B-07G	Cash On Hand	0	0	0	0.0	0	0	0	0.0
B-12G	Trade Creditors	(18,161)	(2,968)	(15,193)	(511.9)	46,981	24,918	22,063	88.5
B-13G	Accruals	50,000	0	50,000	100.0	54,300	(6,300)	60,600	961.9
B-17G	Sales Tax	(13,870)	(12,377)	(1,493)	(12.1)	4,603	(2,919)	7,522	257.7
	<i>Cash generated from operations</i>	<i>(77,608)</i>	<i>(87,609)</i>	<i>10,001</i>	<i>11.4</i>	<i>314,032</i>	<i>235,225</i>	<i>78,807</i>	<i>33.5</i>
	Interest Paid	(1,831)	(1,888)	57	3.0	(19,367)	(3,785)	(15,582)	(411.7)
	Taxation Paid	(62,160)	(63,150)	990	1.6	(122,136)	(137,604)	15,468	11.2
	<i>Net cash from operating activities</i>	<i>(141,599)</i>	<i>(152,647)</i>	<i>11,048</i>	<i>7.2</i>	<i>172,529</i>	<i>93,836</i>	<i>78,693</i>	<i>83.9</i>
<b>Cash flows from investing activities</b>									
B-00G	Property, Plant & Equipment	20,222	20,000	222	1.1	4,772	(59,750)	64,522	108.0
B-04G	Investments	(20,000)	(50,000)	30,000	60.0	(50,750)	(135,000)	84,250	62.4
	<i>Net cash used in investing activities</i>	<i>222</i>	<i>(30,000)</i>	<i>30,222</i>	<i>100.7</i>	<i>(45,978)</i>	<i>(194,750)</i>	<i>148,772</i>	<i>76.4</i>
<b>Cash flows from financing activities</b>									
B-20G	Shareholders Contributions	0	0	0	0.0	0	0	0	0.0
B-18G	Long Term Liabilities	(3,480)	0	(3,480)	(100.0)	16,250	200,000	(183,750)	(91.9)
B-14G	Dividends Paid	0	0	0	0.0	(50,000)	0	(50,000)	(100.0)
	<i>Net cash used in financing activities</i>	<i>(3,480)</i>	<i>0</i>	<i>(3,480)</i>	<i>(100.0)</i>	<i>(33,750)</i>	<i>200,000</i>	<i>(233,750)</i>	<i>(116.9)</i>
	Net increase / (decrease) in cash	(144,857)	(182,647)	37,790	20.7	92,801	99,086	(6,285)	(6.3)
	Cash equivalents at beginning of period	452,895	397,884	55,011	13.8	215,237	116,151	99,086	85.3
	<b>Cash equivalents at end of period</b>	<b>308,038</b>	<b>215,237</b>	<b>92,801</b>	<b>43.1</b>	<b>308,038</b>	<b>215,237</b>	<b>92,801</b>	<b>43.1</b>

## My Example Company Trading (Pty) Ltd

Statement of financial position as at 29 February 2024

All amounts in South African Rand

		CURRENT MONTH				YEAR-TO-DATE			
		Current	Prior	Diff	%	Current	Prior	Diff	%
<b>ASSETS</b>									
B-00G	Property, Plant & Equipment - Cost	244,478	249,250	(4,772)	(1.9)	244,478	249,250	(4,772)	(1.9)
B-03G	Intangible Assets - Amortization	(30,000)	(20,000)	(10,000)	(50.0)	(30,000)	(20,000)	(10,000)	(50.0)
B-04G	Investments	200,750	150,000	50,750	33.8	200,750	150,000	50,750	33.8
	Total Non-Current Assets	415,228	379,250	35,978	9.5	415,228	379,250	35,978	9.5
<b>Current Assets</b>									
B-10G	Inventory	341,581	210,414	131,167	62.3	341,581	210,414	131,167	62.3
B-08G	Trade Debtors	278,137	166,882	111,255	66.7	278,137	166,882	111,255	66.7
B-05G	Loans & Advances	10,000	10,000	0	0.0	10,000	10,000	0	0.0
B-09G	Other Debtors	20,000	15,000	5,000	33.3	20,000	15,000	5,000	33.3
B-06G	Bank Accounts	308,038	215,237	92,801	43.1	308,038	215,237	92,801	43.1
B-07G	Cash On Hand	1,000	1,000	0	0.0	1,000	1,000	0	0.0
	Total Current Assets	958,756	618,533	340,223	55.0	958,756	618,533	340,223	55.0
	<b>Total Assets</b>	<b>1,373,984</b>	<b>997,783</b>	<b>376,201</b>	<b>37.7</b>	<b>1,373,984</b>	<b>997,783</b>	<b>376,201</b>	<b>37.7</b>
<b>EQUITY &amp; LIABILITIES</b>									
<b>Equity</b>									
B-20G	Shareholders Contributions	100	100	0	0.0	100	100	0	0.0
B-19G	Reserves	0	0	0	0.0	0	0	0	0.0
B-21G	Retained Earnings	769,355	543,788	225,567	41.5	769,355	543,788	225,567	41.5
	Total Equity	769,455	543,888	225,567	41.5	769,455	543,888	225,567	41.5
<b>Non-Current Liabilities</b>									
B-18G	Long Term Liabilities	216,250	200,000	16,250	8.1	216,250	200,000	16,250	8.1
	Total Non-Current Liabilities	216,250	200,000	16,250	8.1	216,250	200,000	16,250	8.1
<b>Current Liabilities</b>									
B-12G	Trade Creditors	154,553	107,572	46,981	43.7	154,553	107,572	46,981	43.7
B-13G	Accruals	131,000	76,700	54,300	70.8	131,000	76,700	54,300	70.8
B-17G	Sales Tax	24,226	19,623	4,603	23.5	24,226	19,623	4,603	23.5
B-16G	Other Provisions	0	0	0	0.0	0	0	0	0.0
B-14G	Dividends Payable	78,500	50,000	28,500	57.0	78,500	50,000	28,500	57.0
B-15G	Provision for Taxation	0	0	0	0.0	0	0	0	0.0
	Total Current Liabilities	388,279	253,895	134,384	52.9	388,279	253,895	134,384	52.9
	<b>Total Equity &amp; Liabilities</b>	<b>1,373,984</b>	<b>997,783</b>	<b>376,201</b>	<b>37.7</b>	<b>1,373,984</b>	<b>997,783</b>	<b>376,201</b>	<b>37.7</b>