



Nova  
Câmbios

NAMÍBIA

Balanço e Demonstração de  
Resultados  
2011

Trial Balance : 01/03/2011 to 29/02/2012

NAD

Account	INCOME STATEMENT	DEBT	CREDIT
0001/000	Sales - Head Office		
0001/001	Sales - Commission		1.052.207,11
0002/000	Margin Revenue		2.065.026,89
0010/000	Sales - Maerua Mall		
0010/001	Sales - Commission - Maerua Mall		42.241,46
0012/000	Margin Revenue - Maerua Mall		914.422,94
0020/000	Sales - Oshikango		
0020/001	Sales- Commission - Oshikango		14.731,27
0022/000	Margin Revenue - Oshikango		370.424,13
0030/000	Sales - Oshakati		
0030/001	Sales- Commission - Oshakati		11.511,62
0032/000	Margin Revenue - Oshakati		219.862,88
0100/000	Purchases		
0100/010	Purchases - General	9.143,58	
0101/000	Computer Error		764,50
0102/000	Till Short/Over	69.514,92	
0110/000	Accounting fees	159.573,75	
0111/000	Auditing Fees	46.330,44	
0115/000	Advertising and Promotions	61.949,96	
0120/000	Bank charges	90.985,16	
0125/000	Cleaning & consumables	22.687,95	
0132/000	Commission Paid	5.599,51	
0133/000	Computer Expenses	64.942,13	
0140/000	Directors Expences		
0140/001	Directors Fees	30.000,00	
0140/002	Directors Expences	49.255,61	
0140/003	Travel & Accomodation	236.709,02	
0150/000	Entertainment	20.815,75	
0160/000	Fuel & Gas	22.884,92	
0190/000	Insurance	173.460,68	
0191/000	Interest Paid	373,65	
0220/000	Legal Fees	16.400,00	
0221/000	Licences & Permits	3.391,00	
0230/000	Maintenance & Repairs		
0230/001	M& Repairs - General	30.262,66	
0230/002	M& Repairs - Vehicles	16.149,26	
0230/003	M & Repairs - Premises	9.533,70	
0231/000	Municipality	54.497,56	
0250/000	Office Expenses	5.701,83	
0275/000	Interest Received		77.903,90
0281/000	Rent Paid		
0281/001	Rent Paid - Offices	798.773,87	
0281/002	Rent Paid - Vehicle	1.726,27	
0281/003	Rent Paid - Flat	5.500,00	
0290/000	Stationary	29.076,55	
0291/000	Security	383.775,45	
0292/000	Salaries & Wages		
0292/001	Salaries- Salaries Paid	836.066,20	
0292/002	Salaries- PAYE	166.023,28	
0292/003	Salaries- SSC	14.278,00	
0300/000	Telephone & Postage	195.847,59	
0301/000	Travel & Accommodation	68.560,01	
0302/000	Transport	2.204,78	
0498/000	Pro Rata - unclaimable VAT	294.940,73	
	<b>Nett Profit</b>	<b>772.160,93</b>	
		<b>4.769.096,70</b>	<b>4.769.096,70</b>

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Account	BALANCE SHEET	DEBT	CREDIT
	<b>Nett Profit</b>		<b>772.160,93</b>
0502/001	Western National Ins - Cost & Growth		121.909,46
0502/002	Western National Ins - Premium		2.000.000,00
0502/003	Western National Ins - Claims	1.054.167,60	
0502/998	Western National Ins - Op Balance		2.037.594,90
0502/999	Western National Ins - Funds	3.105.336,76	
0510/000	Retained Income/(Loss)		2.168.799,67
0511/000	Shareholder's loan accounts		
0511/001	S Loan - M Cioccolanti		881.243,10
0511/002	S Loan - Novacambios		1.250.350,00
0520/000	Members loan account		126.775,00
0550/000	Fixed Assets		
0550/001	Motor vehicles @ cost	153.900,00	
0550/002	Office equipment @ cost	709.740,35	
0550/003	Furniture and Fittings @ cost	996.372,51	
0551/000	Accumulated Depreciation		
0551/001	Acc Depr Motor vehicles		61.560,00
0551/002	Acc Depr Office equipment		91.806,18
0551/003	Acc Depr Furniture and Fittings		16.300,53
0780/000	Namibian Dollar Inventory - Ongwediva	96.109,40	
0781/000	Foreign Currency Inventory - Ongwediva	24.676,13	
0760/000	Namibian Dollar Inventory	595.995,78	
0761/000	Foreign Currency Inventory	165.154,33	
0770/000	Namibian Dollar Inventory - Maerua Mall	257.400,00	
0771/000	Foreign Currency Inventory - Maerua Mall	41.535,29	
0780/000	Namibian Dollar Inventory - Oshikango		76.747,50
0781/000	Foreign Currency Inventory - Oshikango	7.120,05	
0780/000	Namibian Dollar Inventory - Oshakati	183.672,20	
0781/000	Foreign Currency Inventory - Oshakati	14.084,90	
0810/000	Investments		
0810/001	FNB Investment	0,00	
0810/002	Investment - Bank of Namibia	500.000,00	
0820/000	Petty Cash - Windhoek	0,00	16.009,67
0821/000	Petty Cash - Oshikango	37.123,24	
0821/000	Petty Cash - Marerua Mall	1.502,55	
0821/000	Petty Cash - Independence	32.044,57	
0830/000	Staff Loans	45.488,00	
0840/000	Bank 1 - 62131989751	165.381,65	
0841/000	Bank 2 - FNB Inventory Acc	478.010,04	
0860/000	Deposit Control	165.137,17	
0861/000	Rental Deposits: Lafrenz		
0861/001	Rental Deposit Head Office	16.100,00	
0910/000	Loans Accounts		
0910/002	Loan - Novacambios Zambia	72.600,00	
0911/000	Company Tax		
0911/002	Company Tax-Provisional Tax	200.000,00	
0921/000	Intercompany Loan - Maerua		
0922/000	Intercompany Loan - Oshikango		
0923/000	Intercompany Loan - Real Transfer		
0925/000	Loan - Hi-5 Corporation		67.105,43
0928/000	Intercompany Loan - Back Office	28.099,57	
0930/000	Trade account	218.626,31	
0950/000	VAT Control Account	59.664,74	
0951/000	VAT Provision Account	2.527,70	
0960/000	Income Tax	260.791,53	
		<b>9.688.362,37</b>	<b>9.688.362,37</b>