

Company XXX
Accounting 2024

Smith & Soons

Accounting 2024

BALANCE SHEET

ASSETS

	31.12.2024	31.12.2023
Cash on hand	1'084.00	980.00
Bank account	106'541.00	102'000.00
Cash and cash equivalents	107'625.00	102'980.00
Clients or Debtors	136'610.00	142'000.00
Accounts receivable	136'610.00	142'000.00
Current assets	244'235.00	244'980.00
Office machinery, information and communication technology	518.04	600.00
Tangible assets	518.04	600.00
Fixed Assets	518.04	600.00
Total Assets	244'753.04	245'580.00

LIABILITIES

	31.12.2024	31.12.2023
Suppliers or creditors	25'600.00	-.-
Issued checks	6'901.00	-.-
Deposits received	10'000.00	-.-
Suppliers or creditors	36'950.00	38'200.00
Suppliers or creditors	79'451.00	38'200.00
Credit card	-1'000.00	-500.00
Short-term onerous debts	-1'000.00	-500.00
VAT according to VAT report	8'951.05	5'600.00
Other short-term debts	8'951.05	5'600.00
Short-term third party capital	87'402.05	43'300.00
Third party capital	87'402.05	43'300.00
Share capital, rights, foundation capital	116'389.00	158'890.00
Capital or capital of the foundation	116'389.00	158'890.00
Profit	40'961.99	20'060.00
Profit / Loss from Balance Sheet	40'961.99	20'060.00
Equity	157'350.99	178'950.00
Total liabilities	244'753.04	222'250.00

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Accounting 2024

PROFIT & LOSS STATEMENT

	2024	2023
Earnings from own products	108'316.38	102'500.00
Earnings from resale	34'967.63	26'900.00
Earnings from services rendered	18'501.39	9'630.00
Losses on accounts receivable, credit variation	-180.00	-200.00
Net revenues from supplies and services	161'605.40	138'830.00
Revenues from supplies and services	161'605.40	138'830.00
Raw materials	-35'836.26	-28'600.00
Expenses for goods for resale	-2'312.67	-3'500.00
Third party expenses	-18'202.67	-15'600.00
Energy consumption for production	-3'552.27	-2'690.00
Costs for material, goods, services and energy	-59'903.87	-50'390.00
Gross operating result after deducting costs for materials and goods	101'701.53	88'440.00
Salaries	-26'900.00	-30'000.00
Contribution to old age insurance and unemployment	1'680.00	-3'600.00
Contribution to accident insurance	-3'610.00	-3'610.00
Travel and entertainment expenses effective	-138.76	-250.00
Travel and entertainment expense allowance	-3'780.00	-2'960.00
Personnel expenses	-32'748.76	-40'420.00
Gross operating result after deducting personnel expenses	68'952.77	48'020.00
Rental	-24'500.00	-24'500.00
Cleaning of facilities	-2'600.00	-2'300.00
Rental	-27'100.00	-26'800.00
Office supplies	-456.00	-560.00
Telephone / internet	-111.01	-.-
Administrative and IT costs	-567.01	-560.00
Advertising	-323.77	-600.00
Advertising	-323.77	-600.00
Other operating expenses, depreciation, value adjustments and financial results	-27'990.78	-27'960.00
Operating result before depreciation and value adjustments, financial results and taxes (EBITDA)	40'961.99	20'060.00
Operating result before financial results and taxes (EBIT)	40'961.99	20'060.00
Operating result before taxes (EBT)	40'961.99	20'060.00
Profit or loss before taxes	40'961.99	20'060.00
Direct taxes	-.-	-.-
Profit	40'961.99	20'060.00

Smith & Soons

Accounting 2024

CLIENTS/DEBTORS

	31.12.2024	31.12.2023
Client Max	26'400.00	23'900.00
Client Jones	81'490.00	90'000.00
Client Grant	8'900.00	9'600.00
Client Greenfield	19'820.00	18'500.00
Total Clients/Debitors	136'610.00	142'000.00

SUPPLIERS/CREDITORS

	31.12.2024	31.12.2023
Supplier Winfield	36'950.00	35'600.00
Supplier Cameron	-.-	2'600.00
Total suppliers/Creditors	36'950.00	38'200.00

COST CENTERS

	2024	2023
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Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Opening	Balance
*			BALANCE SHEET				
1			ASSETS				
		1000	Cash on hand	1	100	890.00	1'084.00
		1020	Bank account	1	100	158'000.00	106'541.00
100			Cash and cash equivalents		10	158'890.00	107'625.00
		1060	Bonds and stocks	1	106		
106			Short-term Assets listed in Stock Exchange		10		
		1090	Internal transfers	1	109		
		1091	Transfer account for salaries	1	109		
		1099	Amounts to be clarified	1	109		
109			Transfer accounts		10		
		1100	Due from Clients or Debtors	1	110		
		1109	Provision for Doubtful Debts	1	110		
110A			Clients or Debtors		110		136'610.00
110			Accounts receivable		10		136'610.00
		1140	Advances and loans	1	114		
		1176	Withholding tax	1	114		
		1180	Receivables from social insurances and social security institutions	1	114		
		1188	Source tax	1	114		
		1190	Various short-term receivables	1	114		
		1191	Securities	1	114		
114			Other short-term receivables		10		
		1200	Goods for resale	1	120		
		1210	Raw materials	1	120		
		1220	Auxiliary material	1	120		
		1230	Consumables	1	120		
		1260	Finished products	1	120		
		1270	In-process products	1	120		
		1280	Non-invoiced services	1	120		
120			Inventories		10		
		1300	Prepaid expenses	1	130		
		1301	Accrued income	1	130		
130			Prepaid Expenses		10		
10			Current assets		1	158'890.00	244'235.00
		1400	Bonds and stocks	1	140		
		1440	Loans	1	140		
		1460	Loan to share-holder	1	140		

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Opening	Balance
	140		Financial assets		14		
		1480	Investments	1	148		
	148		Investments		14		
		1500	Machinery	1	150		
		1510	Office furniture and equipment	1	150		
		1520	Office machinery, information and communication technology	1	150		518.04
		1530	Motor vehicles	1	150		
		1540	Tools and equipment	1	150		
	150		Tangible assets		14		518.04
		1600	Commercial buildings	1	160		
	160		Tangible fixed asset management		14		
		1700	Patents, know-how, licences, rights and development	1	170		
		1710	Brands	1	170		
		1712	Models	1	170		
		1770	Goodwill	1	170		
	170		Intangible fixed assets		14		
		1850	Share capital, rights not paid or non-paid Foundation capital	1	180		
	180		Capital or non-paid Foundation capital		14		
	14		Fixed Assets		1		518.04
	1		Total Assets		00	158'890.00	244'753.04
2			LIABILITIES				
		2000	Suppliers or creditors	2	200	-25'600.00	-25'600.00
		2001	Issued checks	2	200	-6'901.00	-6'901.00
		2030	Deposits received	2	200	-10'000.00	-10'000.00
	200A		Suppliers or creditors		200		-36'950.00
	200		Suppliers or creditors		20	-42'501.00	-79'451.00
		2100	Due to banks short/term	2	210		
		2110	Credit card	2	210		1'000.00
		2120	Financial leasing commitments	2	210		
		2140	Other onerous debts	2	210		
	210		Short-term onerous debts		20		1'000.00
		2200	VAT Due	2	220		
		2201	VAT according to VAT report	2	220		-8'951.05
		2206	Withholding tax	2	220		
		2208	Direct taxes	2	220		

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Opening	Balance
		2210	Other short-term debts	2	220		
		2260	Due to share-holder	2	220		
		2261	Dividends	2	220		
		2270	Social insurances and social security institutions	2	220		
		2279	Source tax	2	220		
220			Other short-term debts		20		-8'951.05
		2300	Accrued expenses	2	230		
		2301	Next year's revenues collected	2	230		
		2330	Short-term provisions	2	230		
230			Accruals and deferred income		20		
20			Short-term third party capital		2A	-42'501.00	-87'402.05
		2400	Due to banks	2	240		
		2420	Financial leasing commitments	2	240		
		2430	Debenture loans	2	240		
		2450	Loans	2	240		
		2451	Mortgage	2	240		
240			Long-term onerous debts		24		
		2500	Other long-term debts (non-onerous)	2	250		
250			Other long-term debts		24		
		2600	Provisions	2	260		
260			Provisions and similar statutory posts		24		
24			Long-term third party capital		2A		
2A			Third party capital		2	-42'501.00	-87'402.05
		2800	Share capital, rights, foundation capital	2	280	-116'389.00	-116'389.00
280			Capital or capital of the foundation		28	-116'389.00	-116'389.00
		2900	Legal reserves	2	290		
		2940	Revaluation reserves	2	290		
290			Legal reserves		28		
		2950	Legal reserve from profit	2	295		
295			Legal reserve from profit		28		
		2960	Optional reserves from profit	2	296		
296			Optional reserves from profit		28		
		2970	Profit / Loss carried forward	2	297		
29A			Profit / Loss for the year		297		-40'961.99
297			Profit / Loss from Balance Sheet		28		-40'961.99
		2980	Treasury stock, shares, rights of investment (negative)	2	290		
298			Treasury stock, shares, rights of investment (negative)		28		

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Opening	Balance
	28		Equity		2	-116'389.00	-157'350.99
	2		Total liabilities		00	-158'890.00	-244'753.04
*			PROFIT & LOSS STATEMENT				
4							
		3000	Earnings from own products	4	30		-108'316.38
		3200	Earnings from resale	4	30		-34'967.63
		3400	Earnings from services rendered	4	30		-18'501.39
		3600	Other revenues and services	4	30		
		3710	Own consumption	4	30		
		3800	Decrease in revenues	4	30		
		3805	Losses on accounts receivable, credit variation	4	30		180.00
	30		Net revenues from supplies and services		3		-161'605.40
		3900	Change in inventories of in-process products	4	39		
		3901	Change in inventories of finished products	4	39		
		3940	Non-invoiced services variations	4	39		
	39		Change in inventories and Non-invoiced services		3		
	3		Revenues from supplies and services		E1		-161'605.40
		4000	Raw materials	3	4		35'836.26
		4200	Expenses for goods for resale	3	4		2'312.67
		4400	Third party expenses	3	4		18'202.67
		4500	Energy consumption for production	3	4		3'552.27
		4900	Reduction of costs	3	4		
	4		Costs for material, goods, services and energy		E1		59'903.87
	E1		Gross operating result after deducting costs for materials and goods		E2		-101'701.53
		5000	Salaries	3	5		26'900.00
		5700	Contribution to old age insurance and unemployment	3	5		-1'680.00
		5710	Family equalization fund	3	5		
		5720	Contribution to pension funds	3	5		
		5730	Contribution to accident insurance	3	5		3'610.00
		5740	Contribution to voluntary daily benefits insurance	3	5		
		5790	Source tax	3	5		
		5800	Other personnel expenses	3	5		
		5810	Training of personnel	3	5		
		5820	Travel and entertainment expenses effective	3	5		138.76
		5830	Travel and entertainment expense allowance	3	5		3'780.00
		5900	Temporary staff	3	5		

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Opening	Balance
	5		Personnel expenses		E2		32'748.76
	E2		Gross operating result after deducting personnel expenses		E3		-68'952.77
		6000	Rental	3	60		24'500.00
		6040	Cleaning of facilities	3	60		2'600.00
	60		Rental		6		27'100.00
		6100	Maintenance, repairs and replacement of tangible assets	3	61		
		6105	Leasing costs tangible assets	3	61		
	61		Maintenance, repairs and replacement of tangible assets		6		
		6200	Repairs	3	62		
		6210	Fuel	3	62		
		6220	Car insurance	3	62		
		6260	Car leasing and rental	3	62		
		6270	Car costs - private part	3	62		
		6282	Transportation expenses	3	62		
	62		Vehicle and transportation expenses		6		
		6300	Insurance for damage of items	3	63		
	63		Insurance for damage of items		6		
		6402	Electricity	3	64		
		6410	Heating expenses	3	64		
		6430	Water	3	64		
		6460	Garbage	3	64		
	64		Energy and disposal costs		6		
		6500	Office supplies	3	65		456.00
		6503	Technical magazines, newspapers, periodicals	3	65		
		6510	Telephone / internet	3	65		111.01
		6511	Hosting at third-party	3	65		
		6513	Postal charges	3	65		
		6570	IT charges including leasing	3	65		
		6580	Licenses and updates	3	65		
		6583	Consumables	3	65		
	65		Administrative and IT costs		6		567.01
		6600	Advertising	3	66		323.77
		6642	Gifts to customers	3	66		
	66		Advertising		6		323.77
		6700	Various costs for the financial year	3	67		
	67		Various costs for the financial year		6		
	6		Other operating expenses, depreciation, value adjustments and financial results		E3		27'990.78

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Opening	Balance
	E3		Operating result before depreciation and value adjustments, financial results and taxes (EBITDA)		E4		-40'961.99
		6800	Depreciation and value adjustments of fixed assets	3	68		
	68		Depreciation and value adjustments of fixed assets		E4		
	E4		Operating result before financial results and taxes (EBIT)		E5		-40'961.99
		6900	Financial costs	3	69		
		6950	Financial revenue	4	69		
	69		Financial costs and revenue		E5		
	E5		Operating result before taxes (EBT)		E6		-40'961.99
		7000	Non-operating revenue	4	7		
		7010	Non-operating costs	3	7		
		7500	Corporate real estate revenues	4	7		
		7510	Corporate real estate costs	3	7		
	7		Non-operating items		E6		
		8000	Extraneous costs	3	8		
		8100	Extraneous revenue	4	8		
		8500	Extraordinary, unique costs or costs relating to other accounting periods	3	8		
		8510	Extraordinary, unique revenue or revenue relating to other accounting periods	4	8		
	8		Results of extraneous, extraordinary or unique character, or for other accounting periods		E6		
	E6		Profit or loss before taxes		E7		-40'961.99
		8900	Direct taxes	3	89		
	89		Direct taxes		E7		
	E7		Annual profit or loss		29A		-40'961.99
	00		Difference should be = 0 (blank cell)				
*							
	01		CLIENTS/DEBTORS				
		10000	Client Max	1	DEB1		26'400.00
		10001	Client Jones	1	DEB1		81'490.00
		10002	Client Grant	1	DEB1		8'900.00
		10003	Client Greenfield	1	DEB1		19'820.00

Base

Accounts

Section	Group	Account	Description	BClass	Sum In	Opening	Balance
	DEB1		Total Clients/Debitors		110A		136'610.00
02			SUPPLIERS/CREDITORS				
		20000	Supplier Winfield	2	CRE1		-36'950.00
		20001	Supplier Cameron	2	CRE1		
		20002	Supplier Petersen	2	CRE1		
	CRE1		Total suppliers/Creditors		200A		-36'950.00
*			COST CENTERS				
03							
		.PAC	Packaging A		INV		
		.RM	Raw materials A		INV		
		.AM	Auxiliairy materials A		INV		
	INV		Total inventories				
		,MAN1	Maintenance 1		MAN		
		,MAN2	Maintenance 2		MAN		
		,MAN3	Maintenance 3		MAN		
	MAN		Total maintenance				
		;PB1	Publicity 1		PU		
		;PB2	Publicity 2		PU		
	PU		Total publicity				

Base**Budget**

Date	End	Repeat	Description	Debit A/C	Credit A/C	Amount	Total	VAT Code	%VAT	VAT Acc
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Base

Totals

Group	Description	Gr	Opening	Balance
1	Total Assets	01	158'890.00	244'753.04
2	Total Liabilities and Equity	01	-158'890.00	-203'791.05
01	Net Profit(+) Loss(-) from Balance Sheet	00		40'961.99
3	Total Expenses	02		120'643.41
4	Total Revenue	02		-161'605.40
02	Loss(+) Profit(-) from Profit & Loss Statement	00		-40'961.99
00	Difference should be = 0 (or empty)			
5	Total off balance sheet: Assets			
6	Total off balance sheet: Liabilities			
7	Total class 7			
8	Total class 8			
9	Total class 9			

Base

VAT codes

Group	VAT Code	Description	Sum In	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
Explanations										
V = Sales (200)										
VS = Discount sales and services (235)										
B = Acquisition tax (38x)										
M = Expenses for material and services (400)										
I = Investments and other operating expenses (405)										
K = Corrections (410, 415, 420)										
Z = Not considered (910)										
VAT codes information (do not modify)										
id=vatcodes-che-2024.20230614										
Last update: 14.06.2023										
VAT Due										
V0	Exempt services (220)		1.1	200;220	Yes					
V0-E	Export services abroad (221)		1.1	200;221	Yes					
V0-T	Transfers in the reporting procedure (225)		1.1	200;225	Yes					
V0-N	Non-taxable services (230)		1.1	200;230	Yes					
	Decrease of income from services, see discounts									
V0-D	Various (280)		1.1	200;280	Yes					
V77	Sales and services 7.7%		1.1	200;302	Yes		7.70			
V81	Sales and services 8.1%		1.1	200;303	Yes		8.10			
V77-B	Sales and services 7.7% (chosen)		1.1	200;205;302	Yes		7.70			
V81-B	Sales and services 8.1% (chosen)		1.1	200;205;303	Yes		8.10			
V25-N	Sales and services 2.5%		1.1	200;312	Yes		2.50			
V26	Sales and services 2.6%		1.1	200;313	Yes		2.60			
V37	Sales and services 3.7%		1.1	200;342	Yes		3.70			
V38	Sales and services 3.8%		1.1	200;343	Yes		3.80			
VS77	Discount Sales and services 7.7%		1.1	235;302			7.70			
VS81	Discount Sales and services 8.1%		1.1	235;303			8.10			
VS25-N	Discount Sales and services 2.5%		1.1	235;312			2.50			
VS26	Discount Sales and services 2.6%		1.1	235;313			2.60			
VS37	Discount Sales and services 3.7%		1.1	235;342			3.70			
VS38	Discount Sales and services 3.8%		1.1	235;343			3.80			
1.1	Taxable turnover (299)		1							
F1	1. Flat tax rate 2024		1.F	200;323	Yes			Yes		
F2	2. Flat tax rate 2024		1.F	200;333	Yes			Yes		
FS1	Discount Sales and services 1. Flat tax rate 2024		1.F	235;323				Yes		
FS2	Discount Sales and services 2. Flat tax rate 2024		1.F	235;333				Yes		
F3	1. Flat tax rate 2018		1.F	200;322	Yes			Yes		

Base

VAT codes

Group	VAT Code	Description	Sum In	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
	F4	2. Flat tax rate 2018	1.F	200;332	Yes			Yes		
	FS3	Discount Sales and services 1. Flat tax rate 2018	1.F	235;322				Yes		
	FS4	Discount Sales and services 2. Flat tax rate 2018	1.F	235;332				Yes		
1.F		Total Flat tax rate (322-333)	1							
	B77	Acquisition tax 7.7% (With VAT /Sales tax)	1.2	382	Yes		7.70			
	B77-1	Acquisition tax 7.7% (Without VAT/Sales tax)	1.2	382	Yes	1	7.70			
	B77-2	Acquisition tax 7.7% (VAT/Sales tax amount)	1.2	382	Yes	2	7.70			
	B81	Acquisition tax 8.1% (With VAT /Sales tax)	1.2	383	Yes		8.10			
	B81-1	Acquisition tax 8.1% (Without VAT/Sales tax)	1.2	383	Yes	1	8.10			
	B81-2	Acquisition tax 8.1% (VAT/Sales tax amount)	1.2	383	Yes	2	8.10			
1.2		Total Tax on purchases (382-383)	1							
1		Total VAT Due (399)	T							
		Recoverable VAT								
	M0	Exempt material- and service expenses	2	xxx						
	I0	Exempt investment and operating expenses	2	xxx						
	M77	Purchase of material and services 7.7% (With VAT/Sales tax)	2	400			7.70			
	M77-1	Purchase of material and services 7.7% (Without VAT /Sales tax)	2	400		1	7.70			
	M77-2	Purchase of material and services 7.7% (VAT/Sales tax amount)	2	400		2	7.70			
	M81	Purchase of material and services 8.1% (With VAT/Sales tax)	2	400			8.10			
	M81-1	Purchase of material and services 8.1% (Without VAT /Sales tax)	2	400		1	8.10			
	M81-2	Purchase of material and services 8.1% (VAT/Sales tax amount)	2	400		2	8.10			
	M25	Purchase of material and services 2.5%	2	400			2.50			
	M26	Purchase of material and services 2.6%	2	400			2.60			
	M37	Purchase of material and services 3.7%	2	400			3.70			
	M38	Purchase of material and services 3.8%	2	400			3.80			
		Investment and operating expenses								
	I77	Investment and operating expenses 7.7%	2	405			7.70			

Base

VAT codes

Group	VAT Code	Description	Sum In	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
	I77-1	Investment and operating expenses 7.7% (Without VAT /Sales tax)	2	405		1	7.70			
	I77-2	Investment and operating expenses 7.7% (VAT/Sales tax amount)	2	405		2	7.70			
	I81	Investment and operating expenses 8.1%	2	405			8.10			
	I81-1	Investment and operating expenses 8.1% (Without VAT /Sales tax)	2	405		1	8.10			
	I81-2	Investment and operating expenses 8.1% (VAT/Sales tax amount)	2	405		2	8.10			
	I25	Investment and operating expenses 2.5%	2	405			2.50			
	I26	Investment and operating expenses 2.6%	2	405			2.60			
	I37	Investment and operating expenses 3.7%	2	405			3.70			
	I38	Investment and operating expenses 3.8%	2	405			3.80			
		Corrections and adjustments								
	K77-A	Subsequent adjustment of prior tax 7.7% (410)	2	410			7.70			
	K81-A	Subsequent adjustment of prior tax 8.1 % (410)	2	410			8.10			
	K77-B	Corrections of prior tax 7.7% (415)	2	415	Yes		7.70			
	K81-B	Corrections of prior tax 8.1% (415)	2	415	Yes		8.10			
	K77-C	Reductions of the deduction of prior tax 7.7% (420)	2	420	Yes		7.70			
	K81-C	Reductions of the deduction of prior tax 8.1% (420)	2	420	Yes		8.10			
	F1050	Tax computation according to form Nr. 1050	2	470		2				
	F1055	Tax computation according to form Nr. 1055	2	471		2				
2		Total Recoverable VAT (479)	T							
T		Total VAT payable (500) or VAT credit (510)	TT							
		Other financial flows								
	Z0-A	Subsidies, tourist taxes collected by the tourism offices, contributions to the institutions responsible for the elimination of waste and for the supply of water (let. a - c)	Z	900	Yes					
	Z0	Gifts, dividends, compensation for damages etc.	Z	910						
Z		Not considered	TT							
TT		Final total for control								

Base

VAT report

Date	Doc	Description	VAT Code	%VAT	Taxable	VAT Acc	Recoverable	Due	Balance	Balance
03.01.2024	1	Sales to Taylor	V81	-8.10	-32'932.47	-2'667.53		2'667.53	-2'667.53	
07.01.2024	3	Sales of products to client Max	V81	-8.10	-26'734.51	-2'165.49		2'165.49	-4'833.02	
07.01.2024	4	Sales of products to client Greenfield	V81	-8.10	-18'501.39	-1'498.61		1'498.61	-6'331.63	
07.01.2024	5	Sales of products to client Grant	V81	-8.10	-8'233.12	-666.88		666.88	-6'998.51	
07.01.2024	6	Sales of products to client Jones	V81	-8.10	-35'975.95	-2'914.05		2'914.05	-9'912.56	
24.01.2024	9	Sales of products to client Jones	V81	-8.10	-39'407.96	-3'192.04		3'192.04	-13'104.60	
		Total code: V81 Sales and services 8.1%			-161'785.40	-13'104.60		13'104.60	-13'104.60	
		Percentage total: 8.10%			-161'785.40	-13'104.60		13'104.60	-13'104.60	
		Total due:			-161'785.40	-13'104.60		13'104.60	-13'104.60	
19.01.2024	7	Purchase of materials at Winfield	M81	8.10	34'181.31	2'768.69	2'768.69		2'768.69	
28.01.2024	21	Invoice for goods for resale	M81	8.10	2'312.67	187.33	187.33		2'956.02	
02.02.2024	22	Paid supplier with banck check	M81	8.10	1'387.60	112.40	112.40		3'068.42	
		Total code: M81 Purchase of material and services 8.1% (With VAT /Sales tax)			37'881.58	3'068.42	3'068.42		3'068.42	
24.01.2024	10	Customs at the border paid in cash	M81-2	8.10	6'172.84	500.00	500.00		500.00	
		Total code: M81-2 Purchase of material and services 8.1% (VAT/Sales tax amount)			6'172.84	500.00	500.00		500.00	
24.01.2024	14	Publicity	I81	8.10	323.77	26.23	26.23		26.23	
24.01.2024	16	Third party charges	I81	8.10	2'312.67	187.33	187.33		213.56	
24.01.2024	18	Electricity costs	I81	8.10	3'413.51	276.49	276.49		490.05	
01.04.2024	25	Credit card: charge for purchase laptop	I81	8.10	518.04	41.96	41.96		532.01	-230.00
01.04.2024	25	Credit card: charge for hotel	I81	8.10	138.76	11.24	11.24		543.25	-80.00

Base

VAT report

Date	Doc	Description	VAT Code	%VAT	Taxable	VAT Acc	Recoverable	Due	Balance	Balance
01.04.2024	25	Credit card: purchase various materials	I81	8.10	74.01	5.99	5.99		549.24	
22.04.2024	26	Electricity	I81	8.10	138.76	11.24	11.24		560.48	-329.00
22.04.2024	26	Telephone	I81	8.10	111.01	8.99	8.99		569.47	-209.00
22.04.2024	26	Invoice for office materials	I81	8.10	193.34	15.66	15.66		585.13	
		Total code: I81 Investment and operating expenses 8.1%			7'223.87	585.13	585.13		585.13	
		Percentage total: 8.10%			51'278.29	4'153.55	4'153.55		4'153.55	
		Total recoverable:			51'278.29	4'153.55	4'153.55		4'153.55	
		Overall total (Recoverable - Due):				-8'951.05	4'153.55	13'104.60	-8'951.05	

Base

Journal

Date	Doc	Invoice	Link	Description	Debit A/C	Credit A/C	Amount	Balance	VAT Code	%VAT	VAT Acc
03.01.2024	1	T-23012		Sales to Taylor	1020	3000	35'600.00		V81	-8.10	-2'667.53
04.01.2024	2			Cash withdrawal from bank account	1000	1020	1'500.00				
07.01.2024	3	T23013		Sales of products to client Max	10000	3200	28'900.00		V81	-8.10	-2'165.49
07.01.2024	4	T23014		Sales of products to client Greenfield	10003	3400	20'000.00		V81	-8.10	-1'498.61
07.01.2024	5	T23015		Sales of products to client Grant	10002	3200	8'900.00		V81	-8.10	-666.88
07.01.2024	6	T23016		Sales of products to client Jones	10001	3000	38'890.00		V81	-8.10	-2'914.05
19.01.2024	7	5623A		Purchase of materials at Winfield	4000	20000	36'950.00		M81	8.10	2'768.69
23.01.2024	8			Gross salaries month of December	5000		26'900.00	26'900.00			
23.01.2024	8			Net salaries month of December		1020	24'330.00	2'570.00			
23.01.2024	8			Social contributions month of December		5700	1'680.00	890.00			
23.01.2024	8			Contributions accident insurance paid by the employee		5730	890.00				
24.01.2024	9	T23016		Sales of products to client Jones	10001	3000	42'600.00		V81	-8.10	-3'192.04
24.01.2024	10			Customs at the border paid in cash		1000	500.00		M81-2	8.10	500.00
24.01.2024	11			Cleaning of offices	6040	1020	2'600.00				
24.01.2024	12			Rent for building	6000	1020	24'500.00				
24.01.2024	13			Representation costs	5830	1020	3'780.00				
24.01.2024	14			Publicity	6600	1000	350.00		I81	8.10	26.23
24.01.2024	15			Payment accident insurance	5730	1020	4'500.00				
24.01.2024	16			Third party charges	4400	1020	2'500.00		I81	8.10	187.33
24.01.2024	17			Toner for printer	6500	1000	456.00				
24.01.2024	18			Electricity costs	4500	1020	3'690.00		I81	8.10	276.49

Base

Journal

Date	Doc	Invoice	Link	Description	Debit A/C	Credit A/C	Amount	Balance	VAT Code	%VAT	VAT Acc
24.01.2024	19			Measured loss on credits	3805	10003	180.00				
28.01.2024	20			Purchase of services abroad	4400	1020	15'890.00				
28.01.2024	21			Invoice for goods for resale	4200	10000	2'500.00		M81	8.10	187.33
02.02.2024	22			Paid supplier with banck check	4000	2001	1'500.00		M81	8.10	112.40
28.02.2024	23			Bank check debiting	2001	1020	1'500.00				
10.03.2024	24			Deposit on credit card	2110	1020	1'000.00				
31.03.2024				#CheckBalance CHF 1'084.00	1000						
31.03.2024				#CheckBalance CHF 106'542.00	1020						
01.04.2024	25			Payment of credit card invoice		1020	790.00	-790.00			
01.04.2024	25			Credit card: charge for purchase laptop	1520		560.00	-230.00	I81	8.10	41.96
01.04.2024	25			Credit card: charge for hotel	5820		150.00	-80.00	I81	8.10	11.24
01.04.2024	25			Credit card: purchase various materials	4000		80.00		I81	8.10	5.99
22.04.2024	26			Payment of different invoices		1020	479.00	-479.00			
22.04.2024	26			Electricity	4500		150.00	-329.00	I81	8.10	11.24
22.04.2024	26			Telephone	6510		120.00	-209.00	I81	8.10	8.99
22.04.2024	26			Invoice for office materials	4000		209.00		I81	8.10	15.66

Base

Info file

Description	Value
-------------	-------

File info

Date	22.03.2024
Time	09:31:25
Program version	10.1.17.24023
Hash algorithm	Sha2-256
Total Hash	4836ac4c77a54192fb347130c20e58d2

File

File Name	C:/Users/caterina.BANANA/github/doc10/en/accounting/double/Smith-Soon.ac2
Working copy file name	C:/Users/caterina.BANANA/AppData/Roaming/Banana.ch/BananaPlus/10.0/WorkingCopies/b8a69251-e75c-4448-b0e7-6133fc31300e/Smith-Soon.ac2
Date last saved	21.03.2024
Time last saved	10:09:04
File size	1278576
File password protected	No
Header Left	Company XXX
Header Right	Accounting 2024
Decimal points for amounts	2
Rounding Type	3:Commercial/Arithmetic (Half up)
Language in use	English
Language used to create	English
Extension 1	
Extension 2	
Extension 3	
Version Creation	10.1.0.23052
Version Last saved	10.1.17.24023
Version Max saved	10.1.17.24023
Version compatibility	8.0.0
Type	Double-entry with VAT/Sales tax
Group type	100
Number type	110
Version type	100
Company	
Courtesy	
Name	
Family Name	
Address 1	
Address 2	
Zip	
City	
State	
Country	
CountryCode	
Web	
Email	
Phone	
Mobile	
IBAN	
Fiscal number	
VAT Number	

Free texts**Accounting data base**

Entire recalculation	No
Basic Currency	
Basic Currency Header	

Base

Info file

Description	Value
-------------	-------

Decimal points for amounts in foreign currency	2
Opening date	01.01.2024
Closure date	31.12.2024
Obligatory transaction date	Yes
Cost center sign relative to amount	No
File from previous year	
VAT Account	2201
Recoverable VAT Account	
VAT rounding	
CC1 VAT amount	0
CC2 VAT amount	0
CC3 VAT amount	0
Difference on initial balance	
Debit/credit difference	

Table name	Accounts
------------	----------

Xml Table name	Accounts
Table header	Accounts
Number of rows	288
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Number of groups	69
Number of accounts	151
Number of accounts with a balance	32
Number of accounts with transactions	29
Hash of the balance	Vleojis9tKtVg+kPCvsvFZ+ROk44XgrYN
Number of accounts with opening balance	6
Hash of the opening balance	2PKVINDvX3m0iZWEHzpFY23ySirG+9sr

Table name	Transactions
------------	--------------

Xml Table name	Transactions
Table header	Transactions
Number of rows	54
Hash complete	FjZr649NGeAEIPgJbA5YKvAkOYAkTqD2
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Earliest transaction date	03.01.2024
Latest transaction date	22.04.2024

Base

Info file

Description	Value
Table name VatCodes	
Xml Table name	VatCodes
Table header	VAT codes
Number of rows	101
Hash complete	7CYcyEWocpiLNphP5Xf1v47q39MmO5VG
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Table name Budget	
Xml Table name	Budget
Table header	Budget
Number of rows	1
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0

Base

1000 Cash on hand

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
01.01.2024		Initial balance				890.00
04.01.2024	2	Cash withdrawal from bank account	1020	1'500.00		2'390.00
24.01.2024	10	Customs at the border paid in cash	[*]		500.00	1'890.00
24.01.2024	14	Publicity	6600		350.00	1'540.00
24.01.2024	17	Toner for printer	6500		456.00	1'084.00
31.03.2024		#CheckBalance CHF 1'084.00	[*]			1'084.00
31.12.2024		Total transactions		1'500.00	1'306.00	1'084.00

Base

1020 Bank account

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
01.01.2024		Initial balance				158'000.00
03.01.2024	1	Sales to Taylor	3000	35'600.00		193'600.00
04.01.2024	2	Cash withdrawal from bank account	1000		1'500.00	192'100.00
23.01.2024	8	Net salaries month of December	[5000]		24'330.00	167'770.00
24.01.2024	11	Cleaning of offices	6040		2'600.00	165'170.00
24.01.2024	12	Rent for building	6000		24'500.00	140'670.00
24.01.2024	13	Representation costs	5830		3'780.00	136'890.00
24.01.2024	15	Payment accident insurance	5730		4'500.00	132'390.00
24.01.2024	16	Third party charges	4400		2'500.00	129'890.00
24.01.2024	18	Electricity costs	4500		3'690.00	126'200.00
28.01.2024	20	Purchase of services abroad	4400		15'890.00	110'310.00
28.02.2024	23	Bank check debiting	2001		1'500.00	108'810.00
10.03.2024	24	Deposit on credit card	2110		1'000.00	107'810.00
31.03.2024		#CheckBalance CHF 106'542.00	[*]			107'810.00
01.04.2024	25	Payment of credit card invoice	[*]		790.00	107'020.00
22.04.2024	26	Payment of different invoices	[*]		479.00	106'541.00
31.12.2024		Total transactions		35'600.00	87'059.00	106'541.00

Base

1520 Office machinery, information and communication technology

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
01.04.2024	25	Credit card: charge for purchase laptop	[1020]	518.04		518.04
31.12.2024		Total transactions		518.04		518.04

Base

2000 Suppliers or creditors

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
01.01.2024		Initial balance				-25'600.00
31.12.2024		Total transactions				-25'600.00

Base

2001 Issued checkes

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
01.01.2024		Initial balance				-6'901.00
02.02.2024	22	Paid supplier with banck check	4000		1'500.00	-8'401.00
28.02.2024	23	Bank check debiting	1020	1'500.00		-6'901.00
31.12.2024		Total transactions		1'500.00	1'500.00	-6'901.00

Base

2030 Deposits received

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
01.01.2024		Initial balance				-10'000.00
31.12.2024		Total transactions				-10'000.00

Base

2110 Credit card

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
10.03.2024	24	Deposit on credit card	1020	1'000.00		1'000.00
31.12.2024		Total transactions		1'000.00		1'000.00

Base

2201 VAT according to VAT report

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
03.01.2024	1	[VAT/Sales tax] Sales to Taylor	1020		2'667.53	-2'667.53
07.01.2024	3	[VAT/Sales tax] Sales of products to client Max	10000		2'165.49	-4'833.02
07.01.2024	4	[VAT/Sales tax] Sales of products to client Greenfield	10003		1'498.61	-6'331.63
07.01.2024	5	[VAT/Sales tax] Sales of products to client Grant	10002		666.88	-6'998.51
07.01.2024	6	[VAT/Sales tax] Sales of products to client Jones	10001		2'914.05	-9'912.56
19.01.2024	7	[VAT/Sales tax] Purchase of materials at Winfield	20000	2'768.69		-7'143.87
24.01.2024	9	[VAT/Sales tax] Sales of products to client Jones	10001		3'192.04	-10'335.91
24.01.2024	10	[VAT/Sales tax] Customs at the border paid in cash	1000	500.00		-9'835.91
24.01.2024	14	[VAT/Sales tax] Publicity	1000	26.23		-9'809.68
24.01.2024	16	[VAT/Sales tax] Third party charges	1020	187.33		-9'622.35
24.01.2024	18	[VAT/Sales tax] Electricity costs	1020	276.49		-9'345.86
28.01.2024	21	[VAT/Sales tax] Invoice for goods for resale	10000	187.33		-9'158.53
02.02.2024	22	[VAT/Sales tax] Paid supplier with banck check	2001	112.40		-9'046.13
01.04.2024	25	[VAT/Sales tax] Credit card: charge for purchase laptop	[1020]	41.96		-9'004.17
01.04.2024	25	[VAT/Sales tax] Credit card: charge for hotel	[1020]	11.24		-8'992.93
01.04.2024	25	[VAT/Sales tax] Credit card: purchase various materials	[1020]	5.99		-8'986.94
22.04.2024	26	[VAT/Sales tax] Electricity	[1020]	11.24		-8'975.70
22.04.2024	26	[VAT/Sales tax] Telephone	[1020]	8.99		-8'966.71
22.04.2024	26	[VAT/Sales tax] Invoice for office materials	[1020]	15.66		-8'951.05
31.12.2024		Total transactions		4'153.55	13'104.60	-8'951.05

Base

2800 Share capital, rights, foundation capital

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
01.01.2024		Initial balance				-116'389.00
31.12.2024		Total transactions				-116'389.00

Base

3000 Earnings from own products

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
03.01.2024	1	Sales to Taylor	1020		32'932.47	-32'932.47
07.01.2024	6	Sales of products to client Jones	10001		35'975.95	-68'908.42
24.01.2024	9	Sales of products to client Jones	10001		39'407.96	-108'316.38
31.12.2024		Total transactions			108'316.38	-108'316.38

Base

3200 Earnings from resale

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
07.01.2024	3	Sales of products to client Max	10000		26'734.51	-26'734.51
07.01.2024	5	Sales of products to client Grant	10002		8'233.12	-34'967.63
31.12.2024		Total transactions			34'967.63	-34'967.63

Base

3400 Earnings from services rendered

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
07.01.2024	4	Sales of products to client Greenfield	10003		18'501.39	-18'501.39
31.12.2024		Total transactions			18'501.39	-18'501.39

Base

3805 Losses on accounts receivable, credit variation

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
24.01.2024	19	Measured loss on credits	10003	180.00		180.00
31.12.2024		Total transactions		180.00		180.00

Base

4000 Raw materials

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
19.01.2024	7	Purchase of materials at Winfield	20000	34'181.31		34'181.31
02.02.2024	22	Paid supplier with banck check	2001	1'387.60		35'568.91
01.04.2024	25	Credit card: purchase various materials	[1020]	74.01		35'642.92
22.04.2024	26	Invoice for office materials	[1020]	193.34		35'836.26
31.12.2024		Total transactions		35'836.26		35'836.26

Base

4200 Expenses for goods for resale

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
28.01.2024	21	Invoice for goods for resale	10000	2'312.67		2'312.67
31.12.2024		Total transactions		2'312.67		2'312.67

Base

4400 Third party expenses

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
24.01.2024	16	Third party charges	1020	2'312.67		2'312.67
28.01.2024	20	Purchase of services abroad	1020	15'890.00		18'202.67
31.12.2024		Total transactions		18'202.67		18'202.67

Base

4500 Energy consumption for production

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
24.01.2024	18	Electricity costs	1020	3'413.51		3'413.51
22.04.2024	26	Electricity	[1020]	138.76		3'552.27
31.12.2024		Total transactions		3'552.27		3'552.27

Base

5000 Salaries

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
23.01.2024	8	Gross salaries month of December	[*]	26'900.00		26'900.00
31.12.2024		Total transactions		26'900.00		26'900.00

Base

5700 Contribution to old age insurance and unemployment

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
23.01.2024	8	Social contributions month of December	[5000]		1'680.00	-1'680.00
31.12.2024		Total transactions			1'680.00	-1'680.00

Base

5730 Contribution to accident insurance

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
23.01.2024	8	Contributions accident insurance paid by the employee	[5000]		890.00	-890.00
24.01.2024	15	Payment accident insurance	1020	4'500.00		3'610.00
31.12.2024		Total transactions		4'500.00	890.00	3'610.00

Base

5820 Travel and entertainment expenses effective

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
01.04.2024	25	Credit card: charge for hotel	[1020]	138.76		138.76
31.12.2024		Total transactions		138.76		138.76

Base

5830 Travel and entertainment expense allowance

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
24.01.2024	13	Representation costs	1020	3'780.00		3'780.00
31.12.2024		Total transactions		3'780.00		3'780.00

Base

6000 Rental

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
24.01.2024	12	Rent for building	1020	24'500.00		24'500.00
31.12.2024		Total transactions		24'500.00		24'500.00

Base

6040 Cleaning of facilities

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
24.01.2024	11	Cleaning of offices	1020	2'600.00		2'600.00
31.12.2024		Total transactions		2'600.00		2'600.00

Base

6500 Office supplies

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
24.01.2024	17	Toner for printer	1000	456.00		456.00
31.12.2024		Total transactions		456.00		456.00

Base

6510 Telephone / internet

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
22.04.2024	26	Telephone	[1020]	111.01		111.01
31.12.2024		Total transactions		111.01		111.01

Base

6600 Advertising

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
24.01.2024	14	Publicity	1000	323.77		323.77
31.12.2024		Total transactions		323.77		323.77

Base

10000 Client Max

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
07.01.2024	3	Sales of products to client Max	3200	28'900.00		28'900.00
28.01.2024	21	Invoice for goods for resale	4200		2'500.00	26'400.00
31.12.2024		Total transactions		28'900.00	2'500.00	26'400.00

Base

10001 Client Jones

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
07.01.2024	6	Sales of products to client Jones	3000	38'890.00		38'890.00
24.01.2024	9	Sales of products to client Jones	3000	42'600.00		81'490.00
31.12.2024		Total transactions		81'490.00		81'490.00

Base

10002 Client Grant

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
07.01.2024	5	Sales of products to client Grant	3200	8'900.00		8'900.00
31.12.2024		Total transactions		8'900.00		8'900.00

Base

10003 Client Greenfield

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
07.01.2024	4	Sales of products to client Greenfield	3400	20'000.00		20'000.00
24.01.2024	19	Measured loss on credits	3805		180.00	19'820.00
31.12.2024		Total transactions		20'000.00	180.00	19'820.00

Base

20000 Supplier Winfield

Date	Doc	Description	C-Acct.	Debit	Credit	Balance
19.01.2024	7	Purchase of materials at Winfield	4000		36'950.00	-36'950.00
31.12.2024		Total transactions			36'950.00	-36'950.00