

**ANGELFISH INVESTMENTS 878 CC (IN  
LIQUIDATION)**

**MASTER'S REFERENCE NUMBER: C748/2008**

**FIRST LIQUIDATION AND DISTRIBUTION  
ACCOUNT**

*Care of:*

***INDEPENDENT***

***CORPORATE RECOVERY ADVISORS***

Independent Trustees (Proprietary) Limited (Reg Nr 2002/025164/07)

Blaauwklip Office Park Block 2

Webers Valley Road Stellenbosch (Also at Johannesburg)

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***INDEPENDENT***  
***CORPORATE RECOVERY ADVISORS***

<b>ANGELFISH INVESTMENTS 878 CC (IN LIQUIDATION)</b>		
<b>MASTER'S REFERENCE NUMBER: C748/2008</b>		
<b>FIRST LIQUIDATION AND DISTRIBUTION ACCOUNT</b>		
<b>RECONCILIATION</b>		
	<b>Breakdown</b>	
<b>Bank Balance</b>		
Balance of cheque account as on: 16/09/2010	12,810.27	12,810.27
<b>Assets to be realised</b>		
EA2 Listed at valuation		-
EA3 Listed at valuation	1,150,000.00	
	1,150,000.00	
		<b>12,810.27</b>
<b>To be paid upon Confirmation of Account</b>		<b>80,879.00</b>
Liquidator's Fee:	70,505.00	
Allowances	399.00	
Masters Fees	9,975.00	
<b>Provisions</b>		<b>14,520.00</b>
Bank Charges	1,000.00	
Advertising	125.00	
Bond of security - Renewal	13,395.00	
<b>Post Liquidation Income Tax (Ref: 9533291143)</b>		<b>12,089.63</b>
Per Annexure "A"	12,089.63	
<b>VAT Payable to SARS (Req Number: 4820213223)</b>		<b>-33,890.96</b>
Per Free Residue Account	-300.66	
Per Encumbered Asset Account no.1	116,602.25	
Per Encumbered Asset Account no.2	-6,647.46	
Per Encumbered Asset Account no.3	-6,647.46	
Per Encumbered Asset Account no.4	37,259.79	
Per Encumbered Asset Account no.5	64,825.04	
Paid directly (EA1)	-126,000.00	
Paid directly (EA4)	-42,982.46	
Paid Directly (EA5)	-70,000.00	
<b>Distribution Account:</b>		
<b>Encumbered Asset No.1</b>		<b>11,129.89</b>
Secured award to: ABSA Bank	851,129.89	
Less: Interim award paid on 08/09/2010	-840,000.00	
<b>Encumbered Asset No.2</b>		<b>-47,481.87</b>
Shortfall carried to next Account (Asset to be realised)	-47,481.87	
<b>Encumbered Asset No.3</b>		<b>-47,481.87</b>
Shortfall carried to next Account (Asset to be realised)	-47,481.87	
<b>Encumbered Asset No.4</b>		<b>22,354.27</b>
Secured award to: ABSA Bank	272,354.27	
Less: Interim award paid on 08/09/2010	-250,000.00	
<b>Encumbered Asset No.5</b>		<b>692.20</b>
Secured award to: Nedbank	454,476.63	
Nedbank paid directly	6,823.30	
Retained	-500,000.00	
Recovered 01/07/2010	39,392.27	
Correction		-0.03
		<b>12,810.27</b>

**ANGELFISH INVESTMENTS 878 CC (IN LIQUIDATION)**

**MASTER'S REFERENCE NUMBER: C748/2008**

**FIRST LIQUIDATION AND DISTRIBUTION ACCOUNT**

**FREE RESIDUE ACCOUNT**

Details	Vchr No.	Breakdown	VAT	Excl VAT	Incl VAT
<b>Realisations</b>					
<b>Interest earned:</b>					
Per Annexure "A"	1	-	-	-	-
<i>Total Output VAT</i>			-		
<b>Shortfall (Recovered against interest earned: Ann A)</b>					3,272.58
					<b>3,272.58</b>
<b>Disbursements</b>					
<b>Bond of security:</b>					
As per Annexure "B"		-	-	-	-
<b>Master's fees:</b>					
As per Annexure "B"		-	-	-	-
<b>Liquidator's Fee:</b>					
NIL		-	-	-	-
<b>Bank charges:</b>					
Per Annexure "A"	1	767.12	94.21	672.91	767.12
<b>Advertising:</b>					
10-Jun-09 Government Gazette: Special Resolution	2	125.10	157.45	1,124.67	1,282.12
10-Jun-09 Government Gazette: Form J29	2	53.20			
10-Jun-09 Government Gazette Form F1	2	53.20			
06-May-10 Government Gazette Form F2	2	53.20			
10-Jun-09 Media 24 t/a Die Burger	3	439.33			
10-Jun-09 Independent Newspapers	4	558.09			
<b>Post liquidation Income Tax due</b>					
Per Annexure "A"		-	-	-	-
<b>Allowances:</b>					
Postage & Petties		399.00	49.00	350.00	399.00
<b>Provisions:</b>					
Bank Charges		1,000.00	-	1,125.00	1,125.00
Advertising Costs		125.00			
<i>Total Input VAT</i>			300.66		
<b>VAT Payable to SARS</b>					
Total Output VAT		-	-	-	-300.66
Total Input VAT		-300.66			
<b>Available for Distribution</b>					-
					<b>3,272.58</b>

**ANGELFISH INVESTMENTS 878 CC (IN LIQUIDATION)**  
**MASTER'S REFERENCE NUMBER: C748/2008**  
**FIRST LIQUIDATION AND DISTRIBUTION ACCOUNT**

**ENCUMBERED ASSET ACCOUNT NO. 1**

**Encumbered:**

Immovable property: Erf 1598, Bakoond Street, Yzerfontein

Acc: 8064663517

**Nature of Encumbrance:**

Mortgage bond in favour of ABSA Bank

**Details**

**Vchr  
No.**

**Breakdown**

**VAT**

**Excl VAT**

**Incl VAT**

**REALISATIONS**

**Proceeds**

29-May-09	Viljoen Jordaan & Nell Attorneys	5	1,026,000.00	126,000.00	900,000.00	1,026,000.00
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**Interest earned:**

	Per Annexure "A"		32,293.18	-	32,293.18	32,293.18
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*Total Output VAT*

126,000.00

**1,058,293.18**

**DISBURSEMENTS**

**Bond of security:**

	As per Annexure "B"		18,869.81	2,317.34	16,552.46	18,869.81
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**Master's fees:**

	As per Annexure "B"		5,302.89	-	5,302.89	5,302.89
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**Liquidator's Fee:**

	3% on sale of immovable property		30,780.00	4,687.22	33,480.12	38,167.33
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Less VAT amount X 3% X 14%

			-529.20			
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	10% on interest earned		3,229.32			
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			33,480.12			
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27-Jul-10	Municipal rates and taxes	6	4,495.01	2,393.18	17,094.18	19,487.36
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27-Jul-10	Less: recovered from Purchaser (FS Smit)	6	-407.65			
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27-Jul-10	Repairs	7	15,400.00			
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*Total Input VAT*

9,397.75

**VAT Payable to SARS**

	Total Output VAT		126,000.00	-	-	116,602.25
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	Total Input VAT		-9,397.75			
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**Post liquidation Income Tax due**

	Per Annexure "A"		8,733.64	-	8,733.64	8,733.64
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**Distribution Account:**

	Available for Distribution		851,129.89			
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**Secured award to: ABSA (Ct 1)**

851,129.89

**Interim award: R840 000-00**

**1,058,293.18**

**ANGELFISH INVESTMENTS 878 CC (IN LIQUIDATION)**  
**MASTER'S REFERENCE NUMBER: C748/2008**  
**FIRST LIQUIDATION AND DISTRIBUTION ACCOUNT**

**ENCUMBERED ASSET ACCOUNT NO. 2**

**Encumbered:**  
 Immovable property: Erf 1899, Atlantic Drive, Yzerfontein Acc: 8064663282  
**Nature of Encumbrance:**  
 Mortgage bond in favour of ABSA Bank

Details	Vchr No.	Breakdown	VAT	Excl VAT	Incl VAT
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**REALISATIONS**

<b>Proceeds</b>					
Listed at valuation		1,150,000.00	-	-	-
<b>Interest earned:</b>					
Per Annexure "A"		-	-	-	-
<i>Total Output VAT</i>			-		
<b>Shortfall carried to next account</b>					47,481.87
					<b>47,481.87</b>

**DISBURSEMENTS**

<b>Bond of security:</b>					
As per Annexure "B"		20,504.98	2,518.16	17,986.82	20,504.98
<b>Master's fees:</b>					
As per Annexure "B"		-	-	-	-
<b>Liquidator's Fee:</b>					
3% on sale of immovable property		-	-	-	-
Less VAT amount X 3% X 14%		-			
10% on interest earned		-			
<b>Realisation Cost:</b>					
01-Oct-09 MJO (Valuation) (MJO 03848)	8	5,472.00	4,129.31	29,495.04	33,624.35
01-Oct-09 MJO (Advertising cost) (MJO 03888)	9	18,555.19			
26-May-10 MJO (Advertising cost) (MJO 05010 / 3)	10	9,597.16			
<i>Total Input VAT</i>			6,647.46		
<b>VAT Payable to SARS</b>					
Total Output VAT			-	-	-6,647.46
Total Input VAT		-6,647.46			
<b>Post liquidation Income Tax due</b>					
Per Annexure "A"		-	-	-	-
<b>Distribution Account:</b>					
Available for Distribution		-			
<b>Secured award to: ABSA (Ct 1)</b>					
					<b>47,481.87</b>

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**MASTER'S REFERENCE NUMBER: C748/2008**

**FIRST LIQUIDATION AND DISTRIBUTION ACCOUNT**

**ENCUMBERED ASSET ACCOUNT NO. 3**

**Encumbered:**

Immovable property: Erf 1898, Atlantic Drive, Yzerfontein

Acc: 8064663070

**Nature of Encumbrance:**

Mortgage bond in favour of ABSA Bank

Details	Vchr No.	Breakdown	VAT	Excl VAT	Incl VAT
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**REALISATIONS**

**Proceeds**

Listed at valuation

1,150,000.00

**Interest earned:**

Per Annexure "A"

-

*Total Output VAT*

-

*Shortfall carried to next account*

47,481.87

**47,481.87**

**DISBURSEMENTS**

**Bond of security:**

As per Annexure "B"

20,504.98

2,518.16

17,986.82

20,504.98

**Master's fees:**

As per Annexure "B"

-

-

-

-

**Liquidator's Fee:**

3% on sale of immovable property

-

-

-

-

Less VAT amount X 3% X 14%

-

10% on interest earned

-

**Realisation Cost:**

01-Oct-09 MJO (Valuation) (MJO 03847)

11

5,472.00

01-Oct-09 MJO (Advertising cost) (MJO 03887)

12

18,555.19

26-May-10 MJO (Advertising cost) (MJO 05010 / 3)

10

9,597.16

4,129.31

29,495.04

33,624.35

*Total Input VAT*

6,647.46

**VAT Payable to SARS**

Total Output VAT

-

-

-

-6,647.46

Total Input VAT

-6,647.46

**Post liquidation Income Tax due**

Per Annexure "A"

-

-

-

-

**Distribution Account:**

Available for Distribution

-

**Secured award to: ABSA (Ct 1)**

-

**47,481.87**

**ANGELFISH INVESTMENTS 878 CC (IN LIQUIDATION)**

**MASTER'S REFERENCE NUMBER: C748/2008**

**FIRST LIQUIDATION AND DISTRIBUTION ACCOUNT**

**ENCUMBERED ASSET ACCOUNT NO. 4**

**Encumbered:**

Immovable property: Erf 1952, Ixia Close, Yzerfontein

Acc: 8064662799

**Nature of Encumbrance:**

Mortgage bond in favour of ABSA Bank

**Details**

**Vchr  
No.**

**Breakdown**

**VAT**

**Excl VAT**

**Incl VAT**

**REALISATIONS**

**Proceeds**

12-May-10 Dykes, Van Heerden (Cape)

13A

350,000.00

42,982.46

307,017.54

350,000.00

**Interest earned:**

Per Annexure "A"

10,995.53

-

10,995.53

10,995.53

*Total Output VAT*

42,982.46

**360,995.53**

**DISBURSEMENTS**

**Bond of security:**

As per Annexure "B"

6,436.70

790.47

5,646.23

6,436.70

**Master's fees:**

As per Annexure "B"

1,808.87

-

1,808.87

1,808.87

**Liquidator's Fee:**

3% on sale of immovable property

10,500.00

1,598.66

11,419.03

13,017.69

Less VAT amount X 3% X 14%

-180.53

10% on interest earned

1,099.55

11,419.03

**Realisation Cost:**

01-Oct-09 MJO (Valuation) (MJO 03849)

14

2,736.00

3,333.53

23,810.95

27,144.48

01-Oct-09 MJO (Advertising cost) (MJO 03889)

15

6,962.57

26-May-10 MJO (Advertising cost) (MJO 05010 / 3)

10

9,597.16

12-May-10 Dykes, Van Heerden: Municipality

13B

7,848.75

*Total Input VAT*

5,722.67

**VAT Payable to SARS**

Total Output VAT

42,982.46

-

-

37,259.79

Total Input VAT

-5,722.67

**Post liquidation Income Tax due**

Per Annexure "A"

2,973.73

-

2,973.73

2,973.73

**Distribution Account:**

Available for Distribution

272,354.27

**Secured award to: ABSA (Ct 1)**

272,354.27

**Interim award: R250 000-00**

**360,995.53**

**ANGELFISH INVESTMENTS 878 CC (IN LIQUIDATION)**

**MASTER'S REFERENCE NUMBER: C748/2008**

**FIRST LIQUIDATION AND DISTRIBUTION ACCOUNT**

**ENCUMBERED ASSET ACCOUNT NO. 5**

**Encumbered:**

Immovable property: Erf 5021, Moorreesburg

Acc: 815 349 650 2101

**Nature of Encumbrance:**

Mortgage bond in favour of Nedbank Ltd

**Details**

**Vchr  
No.**

**Breakdown**

**VAT**

**Excl VAT**

**Incl VAT**

**REALISATIONS**

**Proceeds**

24-Jul-09 Smuts Kemp & Smal 16A 570,000.00 70,000.00 500,000.00 570,000.00

**Interest earned:**

Per Annexure "A" 1,413.45 - 1,413.45 1,413.45

*Total Output VAT*

70,000.00

**571,413.45**

**DISBURSEMENTS**

**Bond of security:**

As per Annexure "B" 10,188.54 1,251.22 8,937.31 10,188.54

**Master's fees:**

As per Annexure "B" 2,863.24 - 2,863.24 2,863.24

**Liquidator's Fee:**

3% on sale of immovable property 17,100.00 2,372.63 16,947.34 19,319.97

Less VAT amount X 3% X 14%

-294.00

10% on interest earned

141.34

16,947.34

**Realisation Cost:**

20-Jul-10 MJO (Advertising cost) (MJO 03987) 17 12,630.47 1,551.11 11,079.36 12,630.47

**Realisation Cost:**

24-Jul-09 Rates (Smuts Kemp & Smal) (Nedbank paid) 16B 6,727.30 - 6,727.30 6,727.30

*Total Input VAT*

5,174.96

**VAT Payable to SARS**

Total Output VAT 70,000.00 - - 64,825.04

Total Input VAT -5,174.96

**Post liquidation Income Tax due**

Per Annexure "A" 382.26 - 382.26 382.26

**Distribution Account:**

Available for Distribution 454,476.63

**Secured award to: Nedbank (Ct 2)**

454,476.63

**NEDBANK RETAINED PURCHASE PRICE OF R500 000-00**

**571,413.45**



**ANGELFISH INVESTMENTS 878 CC (IN LIQUIDATION)**

**MASTER'S REFERENCE NUMBER: C748/2008**

**FIRST LIQUIDATION AND DISTRIBUTION ACCOUNT**

**ANNEXURE A**

**(Voucher 1)**

**Schedule of interest earned and bank charges**

**Bank: ABSA**

**Cheque Account Number: 407 413 0710**

Number	Statement dated	Interest	Charges
1	28-Jun-09	347.70	19.00
2	1-Jul-09	3,384.15	153.61
3	1-Aug-09	3,468.36	37.50
4	1-Sep-09	3,267.27	37.50
5	1-Oct-09	2,889.77	37.50
6	1-Nov-09	2,927.60	37.50
7	1-Dec-09	2,843.13	37.50
8	1-Jan-10	2,947.91	37.50
9	1-Feb-10	2,958.30	39.20
10	1-Mar-10	2,665.51	39.20
11	1-Apr-10	2,884.11	39.20
12	1-May-10	2,525.45	39.20
13	1-Jun-10	3,448.90	95.11
14	1-Jul-10	3,653.73	39.20
15	1-Aug-10	3,909.67	39.20
16	1-Sep-10	3,853.18	39.20
		<b>47,974.74</b>	<b>767.12</b>

Interest on cheque account	47,974.74
Used towards contribution (Free Residue Account)	-3,272.58
Interest to be apportioned	<b>44,702.16</b>

**Apportionment of interest**

Realisation (net received)	Interest	Inc tax
Encumbered Asset 1	900,000.00	32,293.18
Encumbered Asset 4	306,441.71	10,995.53
Encumbered Asset 5	39,392.27	1,413.45
	<b>1,245,833.98</b>	<b>44,702.16</b>
		<b>12,089.63</b>

**POST LIQUIDATION INCOME TAX**

Interest Earned:	47,974.74
Less 10%	-4,797.47
Taxable Income	<b>43,177.27</b>

**Total post liquidation income tax due (28%)** **12,089.63**

**ANGELFISH INVESTMENTS 878 CC (IN LIQUIDATION)**

**MASTER'S REFERENCE NUMBER: C748/2008**

**FIRST LIQUIDATION AND DISTRIBUTION ACCOUNT**

**ANNEXURE B**

<b>APPORTIONMENT OF BOND OF SECURITY AND MASTER'S FEES</b>		<b>Realisations</b>	<b>Bond</b>	<b>Masters Fees</b>
	Free Residue Account	-	-	-
	Encumbered Asset No 1	1,058,293.18	18,869.81	5,302.89
	Encumbered Asset No 2 (Listed at valuation)	1,150,000.00	20,504.98	-
	Encumbered Asset No 3 (Listed at valuation)	1,150,000.00	20,504.98	-
	Encumbered Asset No 4	360,995.53	6,436.70	1,808.87
	Encumbered Asset No 5	571,413.45	10,188.54	2,863.24
		<b>4,290,702.16</b>	<b>76,505.00</b>	<b>9,975.00</b>
	<b>BOND OF SECURITY:</b>			
	Park Brokers			
	Court Bond: Sum Insured: R5 200 000-00			
10-Jun-09	Premium Due for: 22/09/2008 - 2009	29,640.00	18	
10-Jun-09	Asset cover: 06/11/2008 - 06/05/2009	3,830.00	19	
	Renewal: Sum insured: R5 200 000-00			
26-May-10	Premium Due for: 22/09/2009 - 2010	29,640.00	20	
	Renewal: Sum insured: R2 350 000-00			
	Premium Due for: 22/09/2010 - 2011	13,395.00		
		<b>76,505.00</b>		
	<b>MASTERS FEES:</b>			
	Realisations per above	4,290,702.16		
	Less Encumbered Asset No 2 (Listed at valuation)	-1,150,000.00		
	Less Encumbered Asset No 3 (Listed at valuation)	-1,150,000.00		
	<b>Actual realisation</b>	1,990,702.16		
	First R15,000	1,990,702.16	100.00	
	Total proceeds less R15,000.00	1,975,702.16		
	Divided by R5000	395.14		
	Every full R5000 X R25	395.00	9,875.00	
	Total Fee:		<b>9,975.00</b>	

**ANGELFISH INVESTMENTS 878 CC (IN LIQUIDATION)  
MASTER'S REFERENCE NUMBER: C748/2008**

**FIRST LIQUIDATION AND DISTRIBUTION ACCOUNT**

Claim No	Name and Address of Creditor	Nature of Claim	CLAIM				Deficiency
			Total	Secured	Concurrent		
	Applicant: Creditors winding up						
1	ABSA PO Box 1954 BELLVILLE,	Mortgage bond (EA3) Acc: 8064663070 (Relies)	1,580,558.66	-	-	-	1,580,558.66
2	Nedbank PO Box 17117 DOORNFONTEIN, 2028	Mortgage bond (EA5) Acc: 815 349 650 2101 (Relies)	1,024,404.70	454,476.63	-	454,476.63	569,928.07
3	ABSA PO Box 8686 JOHANNESBURG, 2000	Mortgage bond (EA2) Acc: 8064663282 (Relies)	1,547,396.33	-	-	-	1,547,396.33
4	ABSA PO Box 8686 JOHANNESBURG, 2000	Mortgage bond (EA4) Acc: 8064662799 (Relies)	437,107.16	272,354.27	-	272,354.27	164,752.89
5	ABSA PO Box 8686 JOHANNESBURG, 2000	Mortgage bond (EA1) Acc: 8064663517 (Relies)	1,135,149.15	851,129.89	-	851,129.89	284,019.26
			<b>5,724,616.00</b>	<b>1,577,960.79</b>	<b>-</b>	<b>1,577,960.79</b>	<b>4,146,655.21</b>

**ANGELFISH INVESTMENTS 878 CC (IN LIQUIDATION)**

**MASTER'S REFERENCE NUMBER: C748/2008**

**FIRST LIQUIDATION AND DISTRIBUTION ACCOUNT**

**AFFIDAVIT**

I, the undersigned, JOHANNES FREDERICK KLOPPER, in my capacity as Joint Liquidator in the above matter, do hereby make oath and say that the foregoing is a true and correct account of my administration of the estate and that, to the best of my knowledge and belief there are no further assets to be realised or matters to be attended to, save and except the immovable properties referred to in Encumbered Asset Account No 2 & 3 to be successfully sold and transferred.



**JOHANNES FREDERICK KLOPPER**

SIGNED AND SWORN before me at Stellenbosch on this 27<sup>th</sup> day of September 2010 by the Deponent who has acknowledged that he knows and understands the contents of the Affidavit and he has declared that he has no objections in taking this oath, that he regards this oath to be binding on his conscience and he has uttered the following words: "I swear that the contents of this Affidavit are true so help me God".



**COMMISSIONER OF OATHS**

**HILLARY ANNE PLAATJIES**  
COMMISSIONER OF OATHS  
ATTORNEY R.S.A.  
BLAAUWKLIP OFFICE PARK 2  
WEBERSVALLEY ROAD  
STELLENBOSCH, R.S.A.

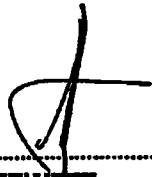
**ANGELFISH INVESTMENTS 878 CC (IN LIQUIDATION)**

**MASTER'S REFERENCE NUMBER: C748/2008**

**FIRST LIQUIDATION AND DISTRIBUTION ACCOUNT**

**AFFIDAVIT**

I, the undersigned, KEVIN KIEWITZ, in my capacity as Joint Liquidator in the above matter, do hereby make oath and say that the foregoing is a true and correct account of my administration of the estate and that, to the best of my knowledge and belief there are no further assets to be realised or matters to be attended to, save and except the immovable properties referred to in Encumbered Asset Account No 2 & 3 to be successfully sold and transferred.



.....  
**K KIEWITZ**

SIGNED AND SWORN before me at CAPE TOWN on this 30 day of September 2010 by the Deponent who has acknowledged that he knows and understands the contents of the Affidavit and he has declared that he has no objections in taking this oath, that he regards this oath to be binding on his conscience and he has uttered the following words: "I swear that the contents of this Affidavit are true so help me God".



.....  
**COMMISSIONER OF OATHS**

**ANTHONY FREDERICK WYNGAARD**  
Commissioner of oaths  
Practising Attorney R.S.A  
Suite 15, Canal Edge Three  
Carl Cronje Drive, Tyger Waterfront  
Bellville, Cape Town