



**FRESH EARTH GLUTEN FREE BAKE HOUSE (PTY) LTD  
(In Liquidation)**

**(Registration Number 2012/122804/07)**

**MASTER'S REFERENCE NUMBER T.2802/2019**

First and Final  
Liquidation and Distribution Account

Date of Liquidation

07 October 2019

Unit B5, Clearview Office Park  
77 Wilhelmina Avenue,  
Constantia Kloof, Roodepoort, 1724  
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FRESH EARTH GLUTEN FREE BAKE HOUSE (PTY) LTD (IN LIQUIDATION)

FIRST AND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT

MASTER'S REFERENCE NUMBER : T.2802/2019

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<b>Bank Reconciliation</b>					
Date	Bank Reconciliation	[R]	Voucher	[R]	[R]
<b>Income</b>					
	Bank Account Balance				4 338 482,00
	Account number: 282926232	4 338 482,00	26/09/2022		
<b>Expenses To Be Paid</b>					
	Master's Fees			275 000,00	
	Liquidator's Fees:			1 034 820,64	
	Free Residue	134 723,39			
	Encumbered Asset No.1	150 429,69			
	Encumbered Asset No.2	14 470,13			
	Encumbered Asset No.3	47 462,01			
	Encumbered Asset No.4	545 813,16			
	Encumbered Asset No.5	6 945,66			
	VAI thereon	134 976,61			
	Provisions			3 109,20	
	Liquidation Bonding Services			1 150,00	
	South African Revenue Services			594 458,69	
	VAT	545 001,69	"C"		
	Post Liquidation Income	49 457,00	"C"		
<b>Awards:</b>					
	Emerald Fire Investments (Pty) Ltd {EA1}	276 441,94		276 441,94	
	Nedbank {EA2}	79 060,61		7 060,61	
	Less: Advance dividend paid	72 000,00	27		
	Alternative Living & Technical Solutions {EA3}	300 000,00		300 000,00	
	IDC {EA4}	2 944 924,63		944 924,63	
	Less: Advance dividend paid	2 000 000,00	24		
	Wesbank {EA5}	35 588,08		5 588,08	
	Less: Advance dividend paid	30 000,00	22		
	Preferent Creditors				
	Section 98A - Employees	400 887,59		400 887,59	
	Section 101 - SARS	145 494,87		145 494,87	
	Concurrent Award			349 545,74	
				4 338 482,00	4 338 482,00
				0,00	

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**FIRST AND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT**

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<u>Free Residue Account</u>					
Date	Free Residue Account	[R]	Voucher	[R]	[R]
	<u>Income</u>				
	Amount b/f from Encumbered Asset Account 1				393 988,35
	Amount b/f from Encumbered Asset Account 5				29 968,56
	Debtors Collected	1 312 859,69	"E"		1 312 859,69
	Interest earned per apportionment		"D"		34 374,19
	<u>Expenses</u>				
	Master's Fees per apportionment		"D"	40 503,23	
	Bond of Security per apportionment		"D"	338,75	
	Liquidators Fees			134 723,39	
	10% on Debtors collected	131 285,97			
	10% on interest earned	3 437,42			
	Spendiff	-			
	Subtotal	134 723,39			
	Vat thereon			20 208,51	
	Bank Charges		"B"	2 478,80	
	Legal Fees			10 925,00	
	Schickerling Attorneys	10 925,00	45		
	Administration Wages		"F"	361 050,63	
	Administration Costs			1 676,98	
	Courier	151,32	7		
	Delivery Costs	100,00	25		
	Delivery Costs	100,00	29		
	Delivery Costs	100,00	49		
	Delivery Costs	150,00	54		
	The Citizen	497,00	55		
	Die Beeld	390,84	56		
	Government Gazette	37,82	57		
	Delivery Costs	150,00	61		
	Computer Connection	5 750,00	8	42 642,50	
		32 947,50	41		
		3 945,00	10		
	Jessica Colyn-Suhuddin			2 000,00	
	Submission of EMP501	2 000,00	33		
	Taxed Bill			199 456,71	
	Nature's Choice	11 896,67	28		
	Nature's Choice	187 560,04	28		
	Storage of records		"F"	3 910,00	

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Debtor collection Costs		"E"	93 408,48	
Provisions			3 109,20	
Inspection	37,80			
Confirmation	37,80			
Special Meeting	37,80			
Destruction of records	37,80			
Storage of records	2 208,00			
Post and Petties	250,00			
Bank charges	500,00			
South African Revenue Services			- 41 169,60	
VAT due	- 40 475,53			
Income Tax due	- 694,06			
Amount available for distribution			895 928,20	
			<b>1 771 190,79</b>	<b>1 771 190,79</b>
			-	

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FIRST AND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT

MASTER'S REFERENCE NUMBER : T.2802/2019

Encumbered Asset Account 1

Dealing with the proceeds of movable assets held as security by Emerald Fire Investments (Pty) Ltd by way  
Landlords Legal Hypothec - Creditor 1

Date	Encumbered Asset Account 1	[R]	Voucher	[R]	[R]
	<b>Income</b>				
	Sale of Movable Assets	1 494 407,75	37		1 494 407,75
	Interest per apportionment		"D"		39 127,61
	<b>Expenses</b>				
	Master's Fees per apportionment		"D"	46 104,20	
	Liquidators Fees			150 429,69	
	10% on Realisation	149 440,78			
	10% on interest earned	3 912,76			
	Spendiff	2 923,84			
	Subtotal	150 429,69			
	Vat thereon			22 564,45	
	Bond of security per apportionment		"D"	385,60	
	Realisation Costs			342 596,47	
	Commission	196 590,77	37		
	Auction Costs	102 880,70	37		
	Auction Costs	43 125,00	66		
	Security per apportionment		"F"	96 375,33	
	Asset Insurance per apportionment		"D"	2 588,99	
	Administration Rent	83 981,14	"D"	171 181,14	
	Disposal of waste food & supply skip bin	22 350,00	64		
	Clean-up of building	64 850,00	62		
	South African Revenue Services			30 879,18	
	VAT due	21 019,02	"C"		
	Income Tax due	9 860,16	"C"		
	Awarded to Secured Creditor No 1			276 441,94	
	Amount carried forward to Free Residue			393 988,35	
				<b>1 533 535,36</b>	<b>1 533 535,36</b>

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Encumbered Asset Account 2

Dealing with the proceeds of 2014 Renault Trafic Cici 100 held as security by Nedbank by way  
Instalment Sale Agreement nr 10036480003 - Creditor 4

Date	Encumbered Asset Account 2	[R]	Voucher	[R]	[R]
	<u>Income</u>				
	2016 Renault Trafic	143 750,00	36		143 750,00
	Interest per apportionment		"D"		3 763,76
	<u>Expenses</u>				
	Master's Fees per apportionment		"D"	4 434,85	
	Liquidators Fees			14 470,13	
	10% on Realisation	14 375,00			
	10% on interest earned	376,38			
	Spendiff -	281,25			
	Subtotal	14 470,13			
	Vat thereon			2 170,52	
	Bond of Security per apportionment		"D"	37,09	
	Security per apportionment		"D"	9 270,53	
	Asset Insurance per apportionment		"D"	249,04	
	Realisation Costs			24 770,50	
	Commission	14 375,00	36		
	Auction Costs	10 395,50	36		
	South African Revenue Services			13 050,49	
	VAT due	12 102,03	"C"		
	Income Tax due	948,47	"C"		
	Awarded to Secured Creditor No 4			79 060,61	
				147 513,76	147 513,76

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Encumbered Asset Account 3

Dealing with the proceeds of Skywin Bar Machine held as security by Alternative Living & Technical Solutions by way  
Instalment Sale Agreement - Creditor 5

Date	Encumbered Asset Account 3	[R]	Voucher	[R]	[R]
	<b>Income</b>				
	Skywin Bar Machine	471 500,00	37		471 500,00
	Interest per apportionment		"D"		12 345,14
	<b>Expenses</b>				
	Master's Fees per apportionment		"D"	14 546,32	
	Liquidators Fees			47 462,01	
	10% on Realisation	47 150,00			
	10% on interest earned	1 234,51			
	Spendiff -	922,50			
	Subtotal	47 462,01			
	Vat thereon			7 119,30	
	Bond of Security per apportionment		"D"	121,66	
	Security per apportionment		"D"	30 407,34	
	Asset insurance per apportionment		"D"	816,85	
	South African Revenue Services			53 403,08	
	VAT due	50 292,11	"C"		
	Income Tax due	3 110,97	"C"		
	Awarded to Secured Creditor No 5			300 000,00	
	Amount carried forward to Free Residue			29 968,56	
				<b>483 845,13</b>	<b>483 845,14</b>

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Encumbered Asset Account 4

Dealing with the proceeds of various movable assets held as security by IDC by way  
Notarial Bond - Creditor 2

Date	Encumbered Asset Account 4	[R]	Voucher	[R]	[R]
	<b>Income</b>				
	Various movable asses	5 422 250,00	23		5 422 250,00
	Interest per apportionment		"D"		141 969,06
	<b>Expenses</b>				
	Master's Fees per apportionment		"D"	167 282,66	
	Liquidators Fees			545 813,16	
	10% on Realisation	542 225,00			
	10% on interest earned	14 196,91			
	Spendiff -	10 608,75			
	Subtotal	545 813,16			
	Vat thereon			81 871,97	
	Bond of Security per apportionment		"D"	1 399,09	
	Realisation Costs			626 750,00	
	Commission	542 225,00	23		
	Expenses	84 525,00	23		
	Security per apportionment		"D"	349 684,44	
	Asset Insurance per apportionment		"D"	9 393,80	
	Pro rata Administration Rent		"D"	304 713,86	
	South African Revenue Services			532 385,45	
	VAT due	496 609,24	"C"		
	Income Tax due	35 776,20	"C"		
	Awarded to Secured Creditor No 2			2 944 924,63	
				5 564 219,06	5 564 219,06

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Encumbered Asset Account 5

Dealing with the proceeds of 2016 Renault Trafic held as security by Wesbank by way  
Instalment Sale Agreement No 85252856334 - Creditor 3

Date	Encumbered Asset Account 5	[R]	Voucher	[R]	[R]
	<u>Income</u>				
	16N Renault Trafic 1.6 DCI (FM69LZGP)	69 000,00	38		69 000,00
	Interest per apportionment		"D"		1 806,61
	<u>Expenses</u>				
	Master's Fees per apportionment		"D"	2 128,73	
	Liquidators Fees			6 945,66	
	10% on Realisation	6 900,00			
	10% on interest earned	180,66			
	Spendiff -	135,00			
	Subtotal	6 945,66			
	Vat thereon			1 041,85	
	Bond of Security per apportionment		"D"	17,80	
	Realisation Costs			14 605,00	
	Auction expenses	7 705,00	38		
	Commission	6 900,00	38		
	Security per apportionment		"D"	4 449,86	
	Asset Insurance per apportionment		"D"	119,54	
	South African Revenue Services			5 910,09	
	VAT due	5 454,82	"C"		
	Income Tax due	455,26	"C"		
	Awarded to Secured Creditor No 3			35 588,08	
				70 806,61	70 806,61

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Schedule "A"					
Date	Schedule "A"	[R]	Voucher	[R]	[R]
<b>Realisations</b>					
	Free Residue				1 312 859,69
	Encumbered Asset No.1				1 494 407,75
	Encumbered Asset No.2				143 750,00
	Encumbered Asset No.3				471 500,00
	Encumbered Asset No.4				5 422 250,00
	Encumbered Asset No.5				69 000,00
	Interest earned				233 386,36
					<b>9 147 153,80</b>
<b>Master's Fees</b>					
<b>Master's Fees per Tariff from 1 January 2018</b>					
		9 147 153,80			
	First R50 000-00	-50 000,00		0,00	
		9 097 153,80			
	Up to R150 000	-100 000,00		1 000,00	
	On Balance	8 997 153,80		494 725,00	
				<b>495 725,00</b>	
	Maximum amount payable			<b>275 000,00</b>	
<b>Liquidation Bonding Services</b>					
<b>Bond of Security</b>					
AUR2001766/2/0					
	Premium from 13/11/2020 - 12/11/2021		6	575,00	75,00
	Premium from 13/11/2021 - 12/11/2022		43	575,00	75,00
	Premium from 13/11/2022 - 12/11/2023			575,00	75,00
	Premium from 13/11/2022 - 12/11/2023		Provision	575,00	75,00
				<b>2 300,00</b>	<b>300,00</b>

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Schedule "B"					
Date	Schedule "B"	[R]	Voucher	[R]	[R]
		Interest Cheques		Bank charges Cheques	
01/2021	Statement number 25	158,19		1 838,95	
02/2021	Statement number 26	374,98		71,56	
03/2021	Statement number 27	206,34		20,83	
04/2021	Statement number 28	213,06			
05/2021	Statement number 29	233,75		52,05	
06/2021	Statement number 30	1 139,59		72,87	
07/2021	Statement number 31	11 457,69		57,80	
08/2021	Statement number 32	10 541,48		20,83	
09/2021	Statement number 33	10 685,43		10,41	
10/2021	Statement number 34	10 766,28		40,33	
11/2021	Statement number 35	15 437,16			
12/2021	Statement number 36	15 328,17		39,30	
01/2022	Statement number 37	16 362,93		10,41	
02/2022	Statement number 38	15 709,40		19,30	
03/2022	Statement number 39	14 451,69		21,73	
04/2022	Statement number 40	16 153,82		32,58	
05/2022	Statement number 41	16 386,84			
06/2022	Statement number 42	17 711,70		32,58	
07/2022	Statement number 43	18 322,93		10,87	
08/2022	Statement number 44	19 912,28		41,01	
09/2022	Printout	21 832,65		85,39	
	<b>TOTAL</b>	<b>233 386,36</b>		<b>2 478,80</b>	

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<b>Schedule "C"</b>					
<b><u>Vat Payable to the Receiver</u></b>					
<b><u>Account</u></b>	<b><u>Proceeds</u></b>	<b><u>Output</u></b>	<b><u>Input</u></b>	<b><u>Vat</u></b>	
<b><u>Free Residue</u></b>					
Debtors Collected	1 312 859,69	-			
Bond of Security -	338,75		- 44,19		
Liquidator's Fees -	154 931,90		- 20 208,51		
Bank Charges -	2 478,80		- 323,32		
Legal Fees -	10 925,00		- 1 425,00		
Administration Wages -	361 050,63		-		
Administration Costs -	1 676,98		- 218,74		
Computer Connection -	42 642,50		- 5 562,07		
Jessica Colyn-Suhuddin -	2 000,00		-		
Taxed Bill -	199 456,71		-		
Storage of Records -	3 910,00		- 510,00		
Debtor collection Costs -	93 408,48		- 12 183,71		
	<b>440 039,94</b>	<b>-</b>	<b>- 40 475,53</b>	<b>- 40 475,53</b>	
<b><u>Encumbered Asset Number 1</u></b>					
Sale of Movable Assets	1 494 407,75	194 922,75			
Liquidators Fees -	172 994,15		- 22 564,45		
Bond of security per apportionment -	385,60		- 50,30		
Realisation Costs -	342 596,47		- 44 686,50		
Security per apportionment -	96 375,33		- 12 570,70		
Asset Insurance per apportionment -	2 588,99		- 337,69		
Administration Rent -	171 181,14		- 93 694,09		
	<b>708 286,07</b>	<b>194 922,75</b>	<b>- 173 903,73</b>	<b>21 019,02</b>	
<b><u>Encumbered Asset Number 2</u></b>					
Sale of Motor Vehicle	143 750,00	18 750,00			
Liquidator's Fees -	16 640,65		- 2 170,52		
Bond of Security per apportionment -	37,09		- 4,84		
Security per apportionment -	9 270,53		- 1 209,20		
Asset Insurance per apportionment -	249,04		- 32,48		
Realisation Costs -	24 770,50		- 3 230,93		
	<b>92 782,19</b>	<b>18 750,00</b>	<b>- 6 647,97</b>	<b>12 102,03</b>	
<b><u>Encumbered Asset Number 3</u></b>					
Sale of Motor Vehicle	471 500,00	61 500,00			
Liquidator's Fees -	54 581,32		- 7 119,30		
Bond of Security per apportionment -	121,66		- 15,87		
Security per apportionment -	30 407,34		- 3 966,18		
Asset Insurance per apportionment -	816,85		- 106,55		
	<b>385 572,83</b>	<b>61 500,00</b>	<b>- 11 207,89</b>	<b>50 292,11</b>	

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<b>Encumbered Asset Number 4</b>					
Sale of Movable Assets	5 422 250,00	707 250,00			
Liquidator's Fees	- 627 685,13		- 81 871,97		
Bond of Security per apportionment	- 1 399,09		- 182,49		
Realisation Costs	- 626 750,00		- 81 750,00		
Security per apportionment	- 349 684,44		- 45 611,01		
Asset Insurance per apportionment	- 9 393,80		- 1 225,28		
	<b>3 807 337,54</b>	<b>707 250,00</b>	<b>- 210 640,76</b>	<b>496 609,24</b>	
<b>Encumbered Asset Number 5</b>					
Sale of Motor Vehicle	69 000,00	9 000,00			
Liquidator's Fees	- 7 987,51		- 1 041,85		
Bond of Security per apportionment	- 17,80		- 2,32		
Realisation Costs	- 14 605,00		- 1 905,00		
Security per apportionment	- 4 449,86		- 580,42		
Asset Insurance per apportionment	- 119,54		- 15,59		
	<b>41 820,29</b>	<b>9 000,00</b>	<b>- 3 545,18</b>	<b>5 454,82</b>	
				<b>545 001,69</b>	
<b>Income Tax on post-liquidation Income</b>					
	<b>Interest Accrued</b>	<b>Less: Liq. Fees</b>	<b>Less: Bank charg</b>	<b>Taxable income</b>	<b>Tax @ 28 %</b>
Free Residue	-	-	- 2 478,80	- 2 478,80	- 694,06
Enc Assets No 1	39 127,61	- 3 912,76	-	35 214,85	9 860,16
Enc Assets No 2	3 763,76	- 376,38	-	3 387,38	948,47
Enc Assets No 3	12 345,14	- 1 234,51	-	11 110,62	3 110,97
Enc Assets No 4	141 969,06	- 14 196,91	-	127 772,15	35 776,20
Enc Assets No 5	1 806,61	- 180,66	-	1 625,94	455,26
					<b>49 457,00</b>

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<b>Schedule "D" - Apportionment</b>				
	<b>Realisations</b>	<b>Master's Fees Schedule "A"</b>	<b>Bond of Security Schedule "A"</b>	<b>Interest Earned Schedule "B"</b>
Free Residue	1 312 859,69	40 503,23	338,75	34 374,19
Encumbered Asset No.1	1 494 407,75	46 104,20	385,60	39 127,61
Encumbered Asset No.2	143 750,00	4 434,85	37,09	3 763,76
Encumbered Asset No.3	471 500,00	14 546,32	121,66	12 345,14
Encumbered Asset No.4	5 422 250,00	167 282,66	1 399,09	141 969,06
Encumbered Asset No.5	69 000,00	2 128,73	17,80	1 806,61
	<b>8 913 767,44</b>	<b>275 000,00</b>	<b>2 300,00</b>	<b>233 386,36</b>
	<b>Realisations</b>	<b>Security Costs Schedule "D"</b>	<b>Asset Insurance Voucher 9 Voucher 17 Voucher 21</b>	
Free Residue	-	-	0,00	
Encumbered Asset No.1	1 494 407,75	96 375,33	2 588,99	
Encumbered Asset No.2	143 750,00	9 270,53	249,04	
Encumbered Asset No.3	471 500,00	30 407,34	816,85	
Encumbered Asset No.4	5 422 250,00	349 684,44	9 393,80	
Encumbered Asset No.5	69 000,00	4 449,86	119,54	
	<b>7 600 907,75</b>	<b>490 187,50</b>	<b>13 168,23</b>	
	<b>Realisations</b>	<b>Administration rent Voucher 44</b>		
Encumbered Asset No.1	1 494 407,75	83 981,14		
Encumbered Asset No.4	5 422 250,00	304 713,86		
	<b>6 916 657,75</b>	<b>388 695,00</b>		

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**MASTER'S REFERENCE NUMBER : T.2802/2019**

**Schedule "E" - Debtors**

Date	Debtor	Amount	VAT	Voucher
21/12/2020	GF Bake House	3 600,00	-	1
23/12/2020	GF Bake House	108 000,00	-	1
30/12/2020	GF Bake House	416 000,00	-	1
12/05/2021	THR001	2 129,99		18
12/05/2021	Weleda	1 389,20		18
12/05/2021	Adfin	1 694,64		18
12/05/2021	PCI	2 887,94		18
17/05/2021	Various Debtors	395 431,27		19
18/05/2021	Debtor refund	- 1 345,64		20
20/05/2021	Debtor	1 952,70		18
20/05/2021	Krunch	2 716,99		18
25/05/2021	Debtor	629,28		18
26/05/2021	Debtor	28 000,00		18
02/06/2021	Doppio Foods	30 000,00		18
04/06/2021	Various Debtors	49 889,76		18
04/06/2021	Debtor	1 926,38		18
04/06/2021	Debtor	4 006,99		18
17/06/2021	Spar Queenswood	1 757,20		18
21/06/2021	Refund Spar	- 1 932,00		
21/06/2021	Refund Spar	- 3 941,30		
24/06/2021	Adfin	17 897,22		18
25/06/2021	Namibia	3 129,67		18
25/06/2021	Dischem Swakopmund	1 335,36		18
02/07/2021	Debtor	5 209,05		18
08/07/2021	Dischem Pharm	84 863,23		18
05/08/2021	Adfin	2 592,10		18
20/08/2021	Emmerentia Food	12 368,35		18
26/08/2021	Debtor	156 505,99		18
27/08/2021	Debtor	10 561,71		18
06/09/2021	Emmerentia Food	7 631,35		18
17/09/2021	Refund Spar	- 5 492,01		31
17/09/2021	Refund Spar	- 16 611,83		32
20/09/2021	Refund Spar	- 1 069,50		34
20/09/2021	Refund Spar	- 3 190,10		35
26/11/2021	Refund Spar	- 5 209,05		42
14/07/2022	Refund The Good health	- 2 455,25		59
		<b>1 312 859,69</b>	<b>-</b>	

FRESH EARTH GLUTEN FREE BAKE HOUSE (PTY) LTD (IN LIQUIDATION)

FIRST AND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT

MASTER'S REFERENCE NUMBER : T.2802/2019

Costs

10/05/21	Glen Eagles Debt Coll	13 103,56	1 709,16	16
16/08/21	Glen Eagles Debt Coll	23 766,76	3 100,01	30
04/11/21	Glen Eagles Debt Coll	18 123,91	2 363,99	39
13/05/21	TMP Consulting	914,25	119,25	26
23/02/22	JK Pienaar	37 500,00	-	47
		<u>93 408,48</u>	<u>7 292,41</u>	

**FRESH EARTH GLUTEN FREE BAKE HOUSE (PTY) LTD (IN LIQUIDATION)**

**FIRST AND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT**

**MASTER'S REFERENCE NUMBER : T.2802/2019**

**Schedule "F" - Administration Costs**

Date	Payee	Reason	Amount	VAT	Voucher
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Casual / Wage workers

2020/12/31	Sithole B	Wages	6 371,32	-	2
2020/12/31	Tshumba B	Wages	6 939,35	-	2
2020/12/31	Nkomo XD	Wages	4 283,54	-	2
2020/12/31	Khumalo PP	Wages	4 247,54	-	2
2020/12/31	Mazibukweni XP	Wages	4 372,32	-	2
2020/12/31	Chitate T	Wages	6 296,81	-	2
2020/12/31	Dube S	Wages	4 283,54	-	2
2020/12/31	Ballenden MJ	Wages	63 932,91	-	2
2020/12/31	Tsukudu T	Wages	5 940,00	-	2
2020/12/31	Bendrau M	Wages	43 667,89	-	2
2020/12/31	Ndaba JV	Wages	5 928,30	-	2
2020/12/31	Ramadimetja S	Wages	4 283,54	-	2
2020/12/31	Colyn J	Wages	18 977,88	-	2
2020/12/31	Thuma M	Wages	5 920,20	-	2
2020/12/31	Le Roux JA	Wages	18 977,88	-	2
2020/12/31	Koma GS	Wages	18 128,11	-	2
2020/12/31	Galaletsang R	Wages	16 921,23	-	2
2020/12/31	Mabhena N	Wages	4 247,54	-	2
2020/12/31	Ndlovu HM	Wages	8 954,76	-	2
2020/12/31	Monareng R	Wages	4 283,54	-	2
2020/12/31	Mamphwe N	Wages	5 920,20	-	2
2020/12/31	Mpofu HS	Wages	8 974,40	-	2
2020/12/31	Mathole I	Wages	4 247,54	-	2
2020/12/31	Kubheka N	Wages	5 821,20	-	2
2020/12/31	Ziduli M	Wages	6 767,14	-	2
2020/12/31	Mathe GI	Wages	7 184,92	-	2
2020/12/31	Ziduli M	Wages	6 767,14	-	2
2020/12/31	Nozipho M	Wages	7 487,70	-	2
2020/12/31	Ngamlana T	Wages	4 283,54	-	2
2020/12/31	Nyika S	Wages	4 247,54	-	2
2020/12/31	Mahlangu NU	Wages	5 472,96	-	2
2021/01/07	Ncube M	Wages	4 247,54	-	3
2021/01/07	Radebe E	Wages	4 247,54	-	3
2021/01/07	Mokoena T	Wages	8 259,12	-	3
2021/01/07	Nlovu L	Wages	13 863,95	-	3
2021/01/07	Langley AA	Wages	6 300,00	-	4

**361 050,63**

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FRESH EARTH GLUTEN FREE BAKE HOUSE (PTY) LTD (IN LIQUIDATION)

FIRST AND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT

MASTER'S REFERENCE NUMBER : T.2802/2019

Security Costs

01/11/2021	Power M Security	Security	83 375,00	10 875,00	5
29/04/2022	Power M Security	Security	83 375,00	10 875,00	11
29/04/2022	Power M Security	Security	83 375,00	10 875,00	12
29/04/2022	Power M Security	Security	73 312,50	9 562,50	13
29/04/2022	Power M Security	Security	83 375,00	10 875,00	14
06/05/22	Power M Security	Security	83 375,00	10 875,00	15
			<u>490 187,50</u>	<u>63 937,50</u>	

Storage of Records

17/11/2021	Plaza Investment	Storage	115,00	15,00	40
07/02/2022	Plaza Investment	Storage	230,00	30,00	46
07/03/2022	Plaza Investment	Storage	115,00	15,00	48
29/03/2022	Plaza Investment	Storage	115,00	15,00	50
05/09/2022	Plaza Investment	Storage	115,00	15,00	51
30/05/2022	Plaza Investment	Storage	115,00	15,00	52
10/05/2022	Asset Auctions	Storage	1 104,00	144,00	53
14/07/2022	Plaza Investment	Storage	115,00	15,00	58
03/08/2022	Plaza Investment	Storage	115,00	15,00	60
26/08/2022	Plaza Investment	Storage	115,00	15,00	63
15/09/2022	Asset Auctions	Storage	1 656,00	216,00	65
			<u>3 910,00</u>	<u>510,00</u>	

FRESH EARTH GLUTEN FREE BAKE HOUSE (PTY) LTD (IN LIQUIDATION)

FIRST AND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT

MASTER'S REFERENCE NUMBER : T.2802/2019

Employee Distribution Schedule - Section 98A

Clock No	Name	Surname	Total Claim	Total Pref	Total Concurrent	Preferent Award	Concurrent Award	Deficiency
1	Petronella Pretty	Dube	6 229,81	6 229,81	-	6 229,81	-	-
5	Nothando	Sibanda	5 357,64	5 357,64	-	5 357,64	-	-
6	Matron	Ncube	5 523,77	5 523,77	-	5 523,77	-	-
14	Xoliswa	Prudence	5 850,19	5 850,19	-	5 850,19	-	-
51	Herbert Smart	Mpofu	22 802,98	21 982,03	820,95	21 982,03	18,77	802,18
54	Landboy	Ndlovu	28 393,29	19 471,92	8 921,37	19 471,92	204,00	8 717,37
60	Tinashe	Chitate	15 629,35	15 629,35	-	15 629,35	-	-
66	Evans	Radebe	7 974,16	7 974,16	-	7 974,16	-	-
67	Gaza Isaac	Mathe	15 012,12	15 012,12	-	15 012,12	-	-
70	Jeffrey Yusumuzi	Ndaba	12 520,75	12 520,75	-	12 520,75	-	-
78	Morena Nkosi	Ziduli	19 421,26	19 421,26	-	19 421,26	-	-
80	Morena Nkosi	Ziduli	19 421,26	19 421,26	-	19 421,26	-	-
81	Reason	Nyathi	10 167,67	10 167,67	-	10 167,67	-	-
82	Nozipho	Mabhena	22 856,48	22 798,34	58,14	22 798,34	1,33	56,81
84	Matthew John	Ballenden	121 441,45	-	121 441,45	-	2 776,88	118 664,57
89	Nobubele	Mabhena	7 392,71	7 392,71	-	7 392,71	-	-
106	Ndwammbi	Mamphwe	10 005,08	10 005,08	-	10 005,08	-	-
108	Simelinkosi	Nyika	8 389,48	8 389,48	-	8 389,48	-	-
110	Buhle	Tshuma	12 783,57	12 783,57	-	12 783,57	-	-
131	MandlaThabiso	Tshuma	6 748,63	6 748,63	-	6 748,63	-	-
143	Bukhosi	Sithole	11 649,75	11 649,75	-	11 649,75	-	-
145	Irene	Mathole	4 527,00	4 527,00	-	4 527,00	-	-
147	Hlengiwe	Masuku	18 181,82	18 181,82	-	18 181,82	-	-
152	Galaletsang Marcia	Rakate	19 796,95	16 568,53	3 228,42	16 568,53	73,82	3 154,60
161	Xolani Descent	Nkomo	5 856,02	5 856,02	-	5 856,02	-	-
170	Napoleon	Kubheka	7 812,18	7 812,18	-	7 812,18	-	-
172	Jacques Adam	Le Roux	34 840,79	24 000,00	10 840,79	24 000,00	247,89	10 592,90
173	Jessica	Colyn-Schuddinh	20 535,30	18 691,28	1 844,02	18 691,28	42,17	1 801,85
174	Tholang	Mphuthi	5 491,46	5 491,46	-	5 491,46	-	-
176	Gaillin Sheldon Melvin	Koma	29 305,03	23 961,24	5 343,79	23 961,24	122,19	5 221,60
177	Malcolm	Bendrau	47 485,00	24 000,00	23 485,00	24 000,00	537,01	22 947,99
184	Thozama	Ngamlana	789,11	789,11	-	789,11	-	-
202	Refiloe	Monareng	3 204,61	3 204,61	-	3 204,61	-	-
203	Sarah Ramadimetja	Ledwaba	1 744,35	1 744,35	-	1 744,35	-	-
204	Tsholofeto	Tsukudu	1 730,50	1 730,50	-	1 730,50	-	-

576 871,52	400 887,59	175 983,93	400 887,59	4 024,05	171 959,88
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**FRESH EARTH GLUTEN FREE BAKE HOUSE (PTY) LTD (IN LIQUIDATION)**  
**FIRST AND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT**  
**MASTER'S REFERENCE NUMBER : T.2802/2019**

DISTRIBUTION ACCOUNT										
Claim No	Creditors' Name and Address	Particulars	Total	Secured/		Concurrent		Secured/		Deficiency
				Preferent Claim	Preferent Award	Claim	Dividend	Preferent Claim	Award	
1	Emeral Fire Investments (Pty) Ltd Private Bag X 3, Rosebank 2196	Arrear Rental Utilities and Associated Costs	276 441,94	276 441,94	276 441,94	-	-	276 441,94	-	-
2	IDC PO Box 784055 Sandton 2146	Loan Agreements Special Notarial Covering Bond Sessions Accepted i. t. o. Sectopm 78(3)	R16 271 055,78	16 271 055,78	2 944 924,63	13 326 131,15	304 715,73	2 944 924,63	13 021 415,42	
3	Wesbank PO Box 7719 Johannesburg 2000	Instalment Sale Agreement 8525282856334	182 167,28	182 167,28	35 588,08	146 579,20	3 351,68	35 588,08	143 227,51	
4	MFC A Division of Nedbank Limited PO Box 4005 Edenvale 1610	Instalment Sale Agreement 2016 Renault Traffic	174 244,46	174 244,46	79 060,61	95 183,85	2 176,48	79 060,61	93 007,38	
5	Alternative Living & Technical Solutions for Africa (Pty) Ltd. 87 Mowbry Greenside	Loan	300 000,00	300 000,00	300 000,00	-	-	300 000,00	-	
6	Multivac Southern Africa (Pty) Ltd. 2 Sudwala Street Heidelberg 1441	Goods Sold & Delivered	66 863,68	66 863,68	66 863,68			1 528,91	65 334,77	
			17 270 773,14	17 203 909,46	3 636 015,26	13 634 757,88	311 772,80	3 636 015,26	13 322 985,09	

Claim No	Creditors' Name and Address	Particulars	Total	Secured/		Concurrent		Secured/		Concurrent Dividend	Deficiency
				Preferent Claim	Preferent Award	Claim	Claim	Preferent Award	Dividend		
	Balance b/f		17 270 773,14	17 203 909,46		13 634 757,88		3 636 015,26		311 772,80	13 322 985,09
7	2CanMan (Pty) Ltd t/a Spectank PO Box 391036 Bramley 2018	Claim rejected									
8	Kapow Design t/a Deep Design UnitA067, The Palms 2nd Floor, West Wing 145 Sir Lowry Road Woodstock, 7925	Good sold and delivered	166 442,86			166 442,86				3 805,89	162 636,97
9	Chep SA (Pty) Ltd 7 Westville Road Westville Durban, 8000	Equipment Hire	82 868,67			82 868,67				1 894,88	80 973,79
10	The Courier Guy (Pty) Ltd P O Box 532 Lanseria 1748	Courier Services	82 188,25			82 188,25				1 879,32	80 308,93
11	Bluebird Foods (Pty) Ltd P O Box 8123 Verwoerdpark, Alberton 1453	Goods Sold & Delivered Accepted i.t.o. Sctopm 78(3)	42 953,67			42 953,67				982,18	41 971,49
12	Sonic Communications t/a Sonic Digital Media 10 Kyalami View, Candican Street Barbeque Downs	Services Rendered	38 282,58			38 282,58				875,37	37 407,21
13	SARS Private Bag X14 Alberton 1450	Accepted i.t.o. Section 78(3)	173 376,88	145 494,87		27 882,01				637,55	172 739,33
			17 856 886,05	17 349 404,33		14 075 375,92		3 636 015,26		321 847,98	13 899 022,81

Claim No	Creditors' Name and Address	Particulars	Total	Secured/		Concurrent		Secured/		Concurrent Dividend	Deficiency
				Preferent Claim	Preferent Award	Claim	Claim	Preferent Award	Dividend		
	Balance b/f		17 856 886,05	17 349 404,33		14 075 375,92		3 636 015,26		321 847,98	13 899 022,81
14	Abraham Johannes McGill P O Box 1255 Fochville 2515	Good sold and delivered	18 750,00			18 750,00				428,74	18 321,26
15	Sensient Technologies South Africa (Pty) Ltd Postnet Suite 212 Private Bag X23 Gallo Manor Gauteng 2191	Goods Sold & Delivered Accepted i. t. o. Section 78(3)	119 124,13			119 124,13				2 723,90	116 400,23
16	Carbocraft (Pty) Ltd PO Box 1695 Sunninghill 2157	Goods Sold & Delivered Accepted i. t. o. Section 78(3)	8 510,00			8 510,00				194,59	8 315,41
17	Chipkins Puratos PO Box 103 Modderfontein 1645	Goods Sold & Delivered Accepted i. t. o. Section 78(3)	34 904,66			34 904,66				798,13	34 106,53
18	Blue Mango Distributors 10 Glenny Crescent Lonehill 2191	Goods Sold & Delivered Accepted i. t. o. Section 78(3)	158 999,35			158 999,35				3 635,68	155 363,67
19	Scientific Pest Control Services (Pty) Ltd PO Box 80201 Edleen 1625	Services rendered Accepted i. t. o. Section 78(3)	10 465,00			10 465,00				239,29	10 225,71
			18 207 639,19	17 349 404,33		14 426 129,06		3 636 015,26		329 868,31	14 241 755,62

Claim No	Creditors' Name and Address	Particulars	Total	Secured/		Concurrent		Secured/		Concurrent Dividend	Deficiency
				Preferent Claim	Preferent Award	Claim	Claim	Preferent Award	Dividend		
	Balance b/f		18 207 639,19	17 349 404,33		14 426 129,06		3 636 015,26		329 868,31	14 241 755,62
20	South African National Halaal Authority 98 Overport Drive Gem Towers, 4th Floor Durban	Halaal Certification - Licensing Fees Accepted i.t.o. Section 78(3) FR	5 030,08			5 030,08				115,02	
21	Nature's Choice (Pty) Ltd PO Box 747 Meyerton 1960	Goods Purchased and Delivered Judgment FR	655 935,67			655 935,67				14 998,65	640 937,02
22	2CanMan (Pty) Ltd t/a Spectank 1 Loerie Avenue Douglasdale Gauteng	Goods Sold & Delivered Accepted i.t.o. Section 78(3) FR	9 134,62			9 134,62				208,87	8 925,75
23	Main Street 1052 (Pty) Ltd t/a Nashua Central 367 Kent Avenue Randburg JHB	Rental of Goods FR	14 468,50			14 468,50				330,84	14 137,66
	Employees concurrent claims		175 983,93			175 983,93				4 024,05	171 959,88
			<b>19 068 191,99</b>	<b>17 349 404,33</b>		<b>15 286 681,86</b>		<b>3 636 015,26</b>		<b>349 545,74</b>	<b>15 077 715,93</b>
										0,02	

FRESH EARTH GLUTEN FREE BAKE HOUSE (PTY) LTD (IN LIQUIDATION)

FIRST AND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT

MASTER'S REFERENCE NUMBER : T.2802/2019

**LIQUIDATORS' AFFIDAVIT**

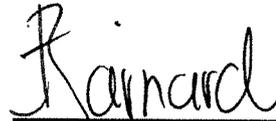
Section 403(2) of the Companies Act, 61 of 1973 ("The Act")

I, the undersigned

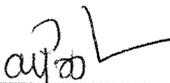
**ANNEKE BARNARD**

the appointed Joint Liquidator of the Company, do hereby make oath and say that the foregoing contains a full and true account of my administration of this estate, to date hereof, and that, to the best of my knowledge and belief, all assets have been accounted for.

I furthermore confirm that the Current Account opened in this matter, complies with the provisions of Section 394 of the Companies Act 61 of 1973, and that the terms and conditions of this Account does not include an Agency Fee.

  
A BARNARD

I hereby certify that the Deponent has acknowledged that s/he knows and understands the contents of this Affidavit, which was signed and sworn before me at Rondepoort on the 26<sup>th</sup> day of SEPTEMBER 2022, the regulations contained in the Government Notice No R 1258 of 21 July 1972 as amended, and the Government Notice No R 1658 of 19 August 1977, as amended, having been complied with.



COMMISSIONER OF OATHS

Full names:

Business Address:

Office:

ANGELENE POOLE  
COMMISSIONER OF OATHS (RSA)  
i.t.o. Section 5(1) of the Act  
# 9/118/2 Randburg  
27-7th Avenue Parktown North 2193  
Date: 26/9/22

FRESH EARTH GLUTEN FREE BAKE HOUSE (PTY) LTD (IN LIQUIDATION)

FIRST AND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT

MASTER'S REFERENCE NUMBER : T.2802/2019

LIQUIDATORS' AFFIDAVIT

Section 403(2) of the Companies Act, 61 of 1973 ("The Act")

I, the undersigned

GAIRONESA DAVIDS

the appointed Joint Liquidator of the Company, do hereby make oath and say that the foregoing contains a full and true account of my administration of this estate, to date hereof, and that, to the best of my knowledge and belief, all assets have been accounted for.

I furthermore confirm that the Current Account opened in this matter, complies with the provisions of Section 394 of the Companies Act 61 of 1973, and that the terms and conditions of this Account does not include an Agency Fee.

  
G DAVIDS

I hereby certify that the Deponent has acknowledged that s/he knows and understands the contents of this Affidavit, which was signed and sworn before me at CLAREMONT on the 28 day of SEPTEMBER 2022, the regulations contained in the Government Notice No R 1258 of 21 July 1972 as amended, and the Government Notice No R 1658 of 19 August 1977, as amended, having been complied with.



COMMISSIONER OF OATHS

Full names:

Business Address:

Office:

.....  
TASNEEM SHAIK MAHOMED  
Commissioner of Oaths  
Practising Attorney, R.S.A  
No. 1 Cnr Garfield & Alamiem Roads  
Claremont 7700  
Tel/Fax: 021 558 6907