Ref. date: from 01/01/23 to 31/12/23; value date: from 01/01/80 to 31/12/29; Add. date 3: from 01/01/80 to 31/12/29

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Diff.** | **DR** | **CR** | **Acct. name** | **Acct.** | **Cat.** |
|  **Customers abroad** |
| **2,086.10** |  Virtual Diamond Boutique | 22020 | 101 |
| **Suppliers** |
|  | x | **300.00** | Logik |  | 20007 | 200 |
|  |  | **840.00** | Light Design |  | 20110 | 200 |
|  |  | **2,000.00** | Hadas Egozi Farkash Executive Leveraging |  | 20167 | 200 |
|  |  | **8,520.36** | Telma Shlomo |  | 20210 | 200 |
|  |  | **7,629.00** | Tal Elbaz Law Office |  | 30335 | 200 |
|  | **7,629.00** |  | Goldfarb Seligmann |  | 30336 | 200 |
|  |  | **4,599.33** | Columbus |  | 30338 | 200 |
|  |  | **2,621.68** | Partner |  | 30343 | 200 |
| **-18,881.37** | **7,629.00** | **26,510.37** |  | 200 |  | Total for group |
|  | **90,703.00** |  | Amir Benzion, employee |  | 30340 | 300 |
|  |  | **3,120.00** | Shirley Ben-Shetreet, supplier’s counsel |  | 30345 | 300 |
|  |  | **8,500.00** | Susan Doktor |  | 30356 | 300 |
|  | **700.00** |  | Michal Grey |  | 31016 | 300 |
|  |  | **9,267.37** | GETT |  | 31020 | 300 |
|  |  | **2,340.00** | Alon Poraz Tax Consulting, Ltd. |  | 31201 | 300 |
|  |  | **2,104.00** | Pirhe Gan Eden |  | 33121 | 300 |
| **66,071.63** | **91,403.00** | **25,331.37** |  | 300 |  | Total for group |
|  |  |  |  |  |  | **VAT** |
|  | **10,647.38** |  | VAT transactions |  | 40000 | 400 |
|  |  | **598.76** | VAT inputs |  | 40001 | 400 |
|  | **0.07** |  | VAT inputs, fixed property |  | 40002 | 400 |
|  |  | **11,395.64** | VAT CR and DR |  | 40003 | 400 |
| **-1,346.95** | **10,647.45** | **11,994.40** |  | 400 |  | Total for group |
|  |  |  |  |  |  | **Cash** |
|  |  | **67,730.46** | Visa 4915 |  | 41041 | 410 |
|  |  | **14,430.87** | Visa ICC 4693 |  | 41043 | 410 |
|  |  | **258,034.20** | Amir Benzion |  | 61002 | 410 |
| **-340,195.53** | **0.00** | **340,195.53** |  | 410 |  | Total for group |
|  |  |  |  |  |  | **Banks** |
|  |  | **19,593.49** | Mizrahi Bank |  | 42001 | 420 |
|  | **29,254.76** |  | Mizrahi Bank, USD |  | 42002 | 420 |
|  |  | **121,124.52** | Tefahot—mortgage |  | 42006 | 420 |
|  |  | **13,888.01** | 50,000 loan, 16/8/21 |  | 42105 | 420 |
|  |  | **4.08** | Bank Hapoalim, deposit |  | 44005 | 420 |
| **-125,355.34** | **29,254.76** | **154,610.10** |  | 420 |  | Total for group: |
|  | **20,000.00** |  | Logik, loan |  | 44050 | 440 |
| **Deductions/withholding** |
|  | **3,153.00** |  | Income-tax withholding |  | 45000 | 450 |
|  |  | **1,166.00** | National Insurance withholding |  | 45001 | 450 |
|  | **6,284.00** |  | Phoenix training fund |  | 45004 | 450 |
|  | **17,981.00** |  | Phoenix pension |  | 45005 | 450 |
| **26,252.00** | **27,418.00** | **1,166.00** |  | 450 |  | Total for group |
| **-420,645.82** | **87,320.21** | **507,966.03** |  | 4\*\* |  | Total for group |

Ref. date: from 01/01/23 to 31/12/23; value date: from 01/01/80 to 31/12/29; Add. date 3: from 01/01/80 to 31/12/29

**Fixed property**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Diff.** | **DR** |  | **CR** | **Acct. name** | **Acct.** | **Cat.** |
|  |  |  | **1,676.07** | Office equipment | 50001 | 500 |
| **Income** |
|  | **150,502.62** |  | Income |  | 70000 | 700 |
|  | **651,557.23** |  | Exempt income |  | 70001 | 700 |
| **802,059.85** | **802,059.85** | **0.00** |  | 700 |  | Total for group |
| **Graphic design** |
| **1,449.60** | Graphic design | 80004 | 802 |
| **Advertising and marketing** |
|  |  | **2,692.31** | Courses and in-service training |  | 81029 | 808 |
| **-4,141.91** | **0.00** | **4,141.91** |  | 80\* |  | Total for group |
| **Administrative and general expenses** |
|  |  | **6,027.35** | Office |  | 81001 | 810 |
|  |  | **1,215.00** | Fees and dues |  | 81007 | 810 |
|  |  | **16,000.00** | Bookkeeping and auditing |  | 81011 | 810 |
|  |  | **383.88** | Refreshments |  | 81013 | 810 |
|  |  | **8,587.99** | Consulting |  | 81014 | 810 |
|  |  | **1,638.57** | Travel |  | 81016 | 810 |
|  |  | **2,800.00** | Gifts |  | 81018 | 810 |
|  |  | **39,323.06** | Legal |  | 81032 | 810 |
|  |  | **2,724.16** | Translation |  | 81033 | 810 |
|  |  | **357.49** | Parking |  | 81040 | 810 |
|  |  | **752.14** | Maintenance |  | 81041 | 810 |
| **-79,809.64** | **0.00** | **79,809.64** |  | 810 |  | Total for group |
| **Travel abroad** |
|  |  | **4,579.83** | Travel abroad |  | 81060 | 820 |
|  |  | **22,833.50** | Trip to U.S., 12/2–20/3/2023 |  | 82042 | 820 |
|  |  | **33,370.04** | Trip to U.S., 14/4–16/5/23 |  | 82043 | 820 |
|  |  | **22,622.41** | Trip to U.S., 16/5–23/6/23 |  | 82044 | 820 |
|  |  | **3,256.26** | Trip to Germany, 17/7–20/7/23 |  | 82045 | 820 |
|  |  | **2,369.56** | Trip to Italy, 21/7–22/7/23 |  | 82046 | 820 |
|  |  | **5,155.50** | Trip to Spain, 23/7-25/7/23 |  | 82047 | 820 |
|  |  | **39,223.67** | Trip to U.S., 29/7-8/9/23 |  | 82048 | 820 |
| **-133,410.77** | **0.00** | **133,410.77** |  | 820 |  | Total for group |
|  |  | **125,322.00** | Wages |  | 84000 | 840 |
|  |  | **7,297.00** | National Insurance expenses |  | 84001 | 840 |
|  |  | **2,059.00** | Disability |  | 85020 | 840 |
|  |  | **4,712.00** | Advanced training fund |  | 85021 | 840 |
| **-139,390.00** | **0.00** | **139,390.00** |  | 840 |  | Total for group |
| **-356,752.32** | **0.00** | **356,752.32** |  | 8\*\* |  | Total for group |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Diff.** | **DR** |  | **CR** | **Acct. name** | **Acct.** | **Cat.** |

**Financing expenses**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **1,684.46** | Interest |  | 90001 | 900 |
| **5,189.50** | Bank fees |  | 90002 | 900 |
| **283.70** | Credit card fees |  | 90003 | 900 |
| **2,230.79** | Lending interest |  | 90006 | 900 |
| **50,288.54** | Forex revaluation |  | 90008 | 900 |
| **13.12** | Cancellation of balances |  | 99999 | 900 |
| **-59,690.11** | **0.00** | **59,690.11** |  | 900 |  | Total for group |
|  |  | **202.00** | מקדמות0- |  | 99001 | 999 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **-59,892.11** | **0.00** | **59,892.11** |  | 9\*\* |  | Total for group |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **12,369.89** | **990,498.16** | **978,128.27** |  | \*\*\* |  | Total for group |
|  |  | **1,388.89** | Loan, 50,000 |  | 42104 | 4100 |
|  |  | **4,119.00** | Provident fund expenses |  | 84002 | 8400 |
|  |  | **6,862.00** | Severance pay fund expenses |  | 84003 | 8400 |
| **-10,981.00** | **0.00** | **10,981.00** |  | 8400 |  | Total for group |
| **-12,369.89** | **0.00** | **12,369.89** |  | \*\*\*\* |  | Total for group |
| **0.00** | **990,498.16** | **990,498.16** |  |  |  | Total for statement |