

INSOLVENT ESTATE
JULIAN SHAUN & LOLITA FILANDER
ID's 861014 5067 08 6 & 911103 0248 08 8
MARRIED IN COMMUNITY OF PROPERTY

ESTATE NUMBER: C822/2023

**FIRST & FINAL LIQUIDATION, DISTRIBUTION &
CONTRIBUTION ACCOUNT**

CO-TRUSTEES:
CBSIC COOPER & R PIETERS
C/o CK INSOLVENCY, RESTRUCTURING AND
RECOVERY PRACTITIONERS
PO BOX 3065, TYGER VALLEY, 7536
TEL no 021 9102902

FIRST & FINAL LIQUIDATION, DISTRIBUTION & CONTRIBUTION ACCOUNT

**IN THE INSOLVENT ESTATE OF
JULIAN SHAUN & LOLITA FILANDER
ID's 861014 5067 08 6 & 911103 0248 08 8
MARRIED IN COMMUNITY OF PROPERTY**

**WHO RESIDED at ERF 344, PROCLAMATION HILL, PRETORIA
GAUTENG PROVINCE AT THE TIME OF THEIR SEQUESTRATION**

DATE OF SEQUESTRATION:	6 SEPTEMBER 2023
MASTER'S REF:	C000822/2023
CO-TRUSTEES:	CBS&C COOPER & R PIETERS

DATE	PARTICULARS	VOUCHER	LIABILITIES	ASSET
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RECONCILIATION STATEMENT

BALANCE FIRST NATIONAL BANK – 9 NOVEMBER 2024	1 759 662,86
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TO COLLECT

CONTRIBUTION as per CONTRIBUTION ACCOUNT	6 937,73
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TO PAY

TRUSTEES' FEES

- ENCUMBERED ASSET ACCOUNT 1	61 739,55	
- ENCUMBERED ASSET ACCOUNT 2	37 691,25	
- FREE RESIDUE ACCOUNT	<u>0,00</u>	99 430,80

MASTER'S FEES

95 875,00

BOND OF SECURITY PREMIUMS

12/2023 – 12/2024	13 455,00	
12/2024 – 12/2025	<u>13 455,00</u>	26 910,00

ADVERTISEMENT COSTS

5 107,73

PETTY CASH & POSTAGES

800,00

STORAGE FEES

1 030,00

REFUND OPENING BANK ACCOUNT

1,00

6 938,73

LESS ALREADY PAID

2 827,27

4 111,46

HOLLARD INSURANCE – SHORT TERM INSURANCE

3 230,22

SOUTH AFRICAN REVENUE SERVICES

- INCOME TAX on INTEREST RECEIVED as per ANNEXURE "C"	950,25	
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- INCOME TAX on RENTAL RECEIVED as per ANNEXURE "D"	<u>15 552,00</u>	
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16 502,25

AWARDED

Claim 1 – MFC, A DIVISION OF NEDBANK LTD

244 307,38

Claim 3 – ABSA BANK LIMITED

1 276 233,48

1 766 600,59

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1 766 600,59

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ENCUMBERED ASSET ACCOUNT 1

ASSETS

PROCEEDS SALE of ERF 16764, BELLVILLE, REGISTRATION DIVISION CAPE RD, WESTERN CAPE BETTER KNOWN as 25 AARON FIGAJI STREET, GLENHAVEN, BELLVILLE, WESTERN CAPE which PROPERTY was subject to A MORTGAGE BOND in favour of ABSA BANK LIMITED (B20366/2020) (Account number 8088438069) 1 450 000,00

OCCUPATIONAL RENAL RECEIVED as per BANK STATEMENTS

27 FEBRUARY 2024	12 000,00	
30 MARCH 2024	12 000,00	
6 MAY 2024	12 000,00	
3 JUNE 2024	12 000,00	
26 JUNE 2024	12 000,00	
5 AUGUST 2024	12 000,00	
5 SEPTEMBER 2024	12 000,00	
9 NOVEMBER 2024	12 000,00	96 000,00

INTEREST RECEIVED as per ANNEXURE "B"

5 865,75

LIABILITIES

TRUSTEES' FEES

ERF 16764, BELLVILLE
3 % of R1 450 000,00 43 500,00
PLUS 15 % VAT thereon 6 525,00 50 025,00

RENTAL

10 % of R96 000,00 9 600,00
PLUS 15 % VAT thereon 1 440,00 11 040,00

INTEREST

10 % of R5 865,75 586,57
PLUS 15 % VAT thereon 87,98 674,55 61 739,55

PRO RATA MASTER'S FEES as per ANNEXURE "A"

79 157,20

PRO RATA BOND OF SECURITY as per ANNEXURE "A"

2 22 217,68

31/05/2024 VAN'S AUCTIONEERS – EXPENSES

ADVERTISING COSTS

GOVERNMENT GAZETTE 263,16
ELECTRONIC MARKETING 3 695,65
DIGITAL MARKETING 8 695,65
STREET POSTERS 2 608,70 15 263,16

OTHER EXPENSES

KM VALUERS – Valuation Fee 18 640,00
VAT 2 289,47 36 192,63

AMOUNTS CARRIED FORWARD

199 307,06 1 551 865,75

DATE	PARTICULARS	VOUCHER	LIABILITIES	ASSET
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ENCUMBERED ASSET ACCOUNT 1 (Continue)

	AMOUNTS BROUGHT FORWARD		199 307,06	1 551 865,75
30/10/2024	STRAUSS DALY – RATES CLEARANCE FIGURES	6	56 592,74	
31/10/2024	HOLLARD INSURANCE COMPANY – SHORT TERM INSURANCE	7	3 230,22	
	SOUTH AFRICAN REVENUE SERVICES			
	- INCOME TAX on INTEREST RECEIVED as per ANNEXURE "C"	950,25		
	- INCOME TAX on RENTAL RECEIVED as per ANNEXURE "D"	<u>15 552,00</u>	16 502,25	

AWARDED

Claim 3 – ABSA BANK LIMITED		1 276 233,48	
		<u>1 551 865,75</u>	<u>1 551 865,75</u>
		=====	=====

**FIRST & FINAL LIQUIDATION, DISTRIBUTION
& CONTRIBUTION ACCOUNT**

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CO-TRUSTEES:

CBStC COOPER & R PIETERS

DATE	PARTICULARS	VOUCHER	LIABILITIES	ASSET
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ENCUMBERED ASSET ACCOUNT 2

ASSETS

15/10/2024	PROCEEDS SALE of 2021 TOYOTA HILUX 2.4 GD6 RB RAIDER AT P/U D/C which VEHICLE was subject to an INSTALMENT SALE AGREEMENT in favour of MFC, A DIVISION OF NEDBANK LTD Registration number CY402623	8		327 750,00
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LIABILITIES

TRUSTEES' FEES

2021 TOYOTA

10 % of R327 750,00

32 775,00

PLUS 15 % VAT thereon

4 916,25

37 691,25

PRO RATA MASTER'S FEES as per ANNEXURE "A"

16 717,80

PRO RATA BOND OF SECURITY as per ANNEXURE "A"

2

4 692,32

30/01/2024 MFC – REPOSSESSION COSTS

- VALUATION FEE

586,50

9

- EDC

3 000,00

10

- DEALER STOCK

13 526,00

11

- STORAGE FEES

6 928,75

12

- VALET AND RECONDITIONING

300,00

13

24 341,25

AWARDED

Claim 1 – MFC, A DIVISION OF NEDBANK LTD

244 307,38

327 750,00

327 750,00

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CBSIC COOPER & R PIETERS

DATE	PARTICULARS	VOUCHER	LIABILITIES	ASSET
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FREE RESIDUE ACCOUNT

ASSETS

NONE

0,00

LIABILITIES

TRUSTEES' FEES

0,00

PRO RATA MASTER'S FEES as per ANNEXURE "A"

0,00

PRO RATA BOND OF SECURITY as per ANNEXURE "A"

2

0,00

ADVERTISEMENT COSTS

- SECOND MEETING OF CREDITORS

12/04/2024 GOVERNMENT GAZETTE 37,82

12/04/2024 DIE BURGER (Afr) 1 421,68 14

12/04/2024 CAPTE TIMES (Eng) 972,59 15

- ACCOUNT FOR INSPECTION

GOVERNMENT GAZETTE 37,82

DIE BURGER (Afr) 1 600,00

THE CAPE TIMES (Eng) 1 000,00

- CONFIRMATION

GOVERNMENT GAZETTE 37,82

5 107,73

PETTY CASH & POSTAGES – NOMINAAL

600,00

PLUS 8 CIRCULARS @ R25,00 each (Report)

200,00

16

800,00

STORAGE FEES

1 030,00

SHORTFALL – CONTRIBUTION PAYABLE as per CONTRIBUTION ACCOUNT

6 937,73

6 937,73

6 937,73

ANNEXURE "A"**CALCULATION OF PRO RATA MASTER'S FEES & BOND OF SECURITY PREMIUM**

	TOTAL ASSETS	MASTER'S FEES	BOND OF SECURITY PREMIUMS
ENCUMBERED ASSET ACCOUNT 1	1 551 865,75	79 157,20	22 217,68
ENCUMBERED ASSET ACCOUNT 2	327 750,00	16 717,80	4 692,32
FREE RESIDUE ACCOUNT	0,00	0,00	0,00
TOTALS	1 879 615,75	95 875,00	26 910,00

MASTER'S FEES

TOTAL ASSETS	1 879 615,75	
<u>LESS</u>	<u>150 000,00</u>	1 000,00
	1 729 615,75	
DIVIDE BY R5 000,00 345 X R275,00	345	94 875,00
TOTAL MASTER'S FEES PAYABLE		95 875,00

FACTOR $\frac{95\,875,00}{1\,879\,615,75} = 0,05100776581$

BOND OF SECURITY PREMIUM – SAFIRE – SAFCB202312-0152

12/2023 – 12/2024	2	2 340 000,00	13 455,00
12/2024 – 12/2025		2 340 000,00	13 455,00
TOTAL BOND PREMIUMS PAYABLE			26 910,00

FACTOR $\frac{26\,910,00}{1\,879\,615,75} = 0,01431675596$

ANNEXURE "B"**STATEMENT OF INTEREST RECEIVED & BANK CHARGES PAID
& INCOME TAX PAYABLE TO SARS****INTEREST & BANK CHARGES****INTEREST
RECEIVED****BANK
CHARGES
PAID****FIRST NATIONAL BANK Account no 63085959478**

JANUARY 2024	0,00	0,00
FEBRUARY 2024	6,56	0,00
MARCH 2024	72,19	0,00
APRIL 2024	131,22	0,00
MAY 2024	180,81	0,00
JUNE 2024	731,38	0,00
JULY 2024	943,79	0,00
AUGUST 2024	915,35	0,00
SEPTEMBER 2024	726,34	0,00
OCTOBER 2024	2 158,11	0,00
TOTALS	5 865,75	0,00
	=====	=====

INCOME TAX PAYABLE**ALLOWABLE
DEDUCTIONS****INTEREST
RECEIVED**

INTEREST RECEIVED		5 865,75
ALLOWABLE DEDUCTIONS		
- BANK CHARGES	0,00	
- TRUSTEES' FEE	586,57	
TAXABLE AMOUNT	5 279,18	
	=====	=====
	5 865,75	5 865,75
	=====	=====
INCOME TAX PAYABLE		
18 % of R5 279,18 =	R950,25	

ANNEXURE "C"**CALCULATION OF & INCOME TAX PAYABLE TO SARS
IN RESPECT OF OCCUPATIONAL RENTAL RECEIVED**

<u>INCOME TAX PAYABLE</u>	<u>ALLOWABLE DEDUCTIONS</u>	<u>RENTAL RECEIVED</u>
OCCUPATIONAL RENTAL RECEIVED		96 000,00
ALLOWABLE DEDUCTIONS		
- TRUSTEES' FEE	9 600,00	
-		
TAXABLE AMOUNT	86 400,00	
	96 000,00	96 000,00
	=====	=====
INCOME TAX PAYABLE		
18 % of R86 400,00 =	R15 552,00	

CONTRIBUTION ACCOUNT

CLAIM No	CREDITOR / APPLICANT & ADDRESS	CONTRIBUTION PAYABLE
	<u>APPLICANT</u> KYLE BRENT WILLIAMSON 74 CARMICHAEL ROAD FISH HOEK	6 937,73
	TOTAL CONTRIBUTION PAYABLE	----- 6 937,73 =====

AFFIDAVIT

I, the undersigned,

CHAVONNES BADENHORST St CLAIR COOPER

in my capacity as CO-TRUSTEE in the INSOLVENT ESTATE of

JULIAN SHAUN & LOLITA FILANDER

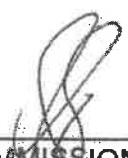
Master's reference: C000822/2023

declare that the above is a true and complete FIRST & FINAL LIQUIDATION, DISTRIBUTION & CONTRIBUTION ACCOUNT of the administration of the above Estate to date and that all known assets have been reflected to my best belief and knowledge.



C. St. C. COOPER
CO-TRUSTEE

I certify that the abovenamed deponent on being asked by me declared that he knows and understands the contents of this Affidavit, that he has no objection against the taking of the prescribed oath whereafter he uttered the following words "I swear that the contents of this affidavit are true so help me God" whereafter he signed the sworn Affidavit in my presence at BLOEMFONTEIN on this the 6th day of NOVEMBER 2024



COMMISSIONER OF OATHS
FULL NAMES:
ADDRESS:
OFFICE:
AREA OF APPOINTMENT:

STACY SAFFY
HONEY CHAMBERS BLOEMFONTEIN
KENNETH KAUNDA DRIVE
COMMISSIONER OF OATHS
KOMMISSARIS VAN EDE
PRACTISING ATTORNEY R.S.A.
PRAKTISERENDE PROKURIEUR R.S.A.

AFFIDAVIT

I, the undersigned,

RYNETTE PIETERS

in my capacity as CO-TRUSTEE in the INSOLVENT ESTATE of

JULIAN SHAUN & LOLITA FILANDER

Master's reference: C000822/2023


declare that the above is a true and complete FIRST & FINAL LIQUIDATION, DISTRIBUTION & CONTRIBUTION ACCOUNT of the administration of the above Estate to date and that all known assets have been reflected to my best belief and knowledge.



R PIETERS
CO-TRUSTEE

I certify that the abovenamed deponent on being asked by me declared that she knows and understands the contents of this Affidavit, that she has no objection against the taking of the prescribed oath whereafter she uttered the following words "I swear that the contents of this affidavit are true so help me God", whereafter she signed the sworn Affidavit in my presence at Stellenbosch on this the 11th day of NOVEMBER 2024

JOHANN LAMBRECHTS KRYNAUW
Ex officio COMMISSIONER OF OATHS (RSA)
CERTIFIED FINANCIAL PLANNER®
BLAAUWKLIP OFFICE PARK - 2
WEBERSVALLEY ROAD, STELLENBOSCH


COMMISSIONER OF OATHS
FULL NAMES:
ADDRESS:
OFFICE:
AREA OF APPOINTMENT:

FIRST & FINAL DISTRIBUTION ACCOUNT									
Insolvent Estate: JULIAN SHAUN & LOLITA FILANDER									
Estate Number: C822/2023									
CLAIM No	NAME & ADDRESS OF CREDITOR	PARTICULARS OF CLAIM	TOTAL OF CLAIM	PREF / SEC CLAIM	CONCURRENT CLAIM	PREF / SEC DIVIDEND	CONCURRENT DIVIDEND	SHORTFALL	
1	MFC, A DIVISION OF NEDBANK LTD PO BOX 1144 JOHANNESBURG 2000 Account number 19295050002	INSTALMENT SALE AGREEMENT - 2021 TOYOTA HILUX	511 165,66	244 307,38	-	244 307,38	-	266 858,28	
2	KYLE BRENT WILLIAMSON 74 CARMICHAEL ROAD FISH HOEK 7975	MONIES LEND AND ADVANCED	1 000 000,00	-	1 000 000,00	-	-	1 000 000,00	
3	ABSA BANK LIMITED 9 LOTHBURY ROAD AUCKLAND PARK JOHANNESBURG, 2001 Mortgage Bond number B20366/2020	MORTGAGE BOND OVER ERF 16764, BELLVILLE	1 560 981,48	1 276 233,48	-	1 276 233,48	-	284 748,00	
	TOTALS		3 072 147,14	1 520 540,86	1 000 000,00	1 520 540,86	-	1 551 606,28	