

**INSOLVENT ESTATE  
JAN-HARM FOURIE**

**Identity Number 870813 5180 08 1  
MARRIED OUT OF COMMUNITY OF PROPERTY**

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**ESTATE NUMBER: C190/2024**

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**FIRST LIQUIDATION & DISTRIBUTION ACCOUNT**

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**CO-TRUSTEES:  
CBStC COOPER & S MAKAMURE  
C/o CK INSOLVENCY, RESTRUCTURING AND  
RECOVERY PRACTITIONERS  
PO BOX 3065, TYGER VALLEY, 7536  
TEL no 021 9102902**

**FIRST LIQUIDATION & DISTRIBUTION ACCOUNT****IN THE INSOLVENT ESTATE OF****JAN-HARM FOURIE****Identity Number: 870813 5180 08 1****MARRIED OUT OF COMMUNITY OF PROPERTY****WHO RESIDED at 13 ONGEGUND STREET, DURBANVILLE  
WESTERN CAPE PROVINCE AT THE TIME OF HIS SEQUESTRATION****DATE OF SEQUESTRATION:****24 MAY 2024****MASTER'S REF:****C190/2024****CO-TRUSTEES:****CBStC COOPER & S MAKAMURE**

DATE	PARTICULARS	VOUCHER	LIABILITIES	ASSET
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**RECONCILIATION STATEMENT**

BALANCE – FIRST NATIONAL BANK – 5 AUGUST 2025

2 315 961,91

**TO PAY****TRUSTEES' FEES**

- ENCUMBERED ASSET ACCOUNT 1
- ENCUMBERED ASSET ACCOUNT 2
- ENCUMBERED ASSET ACCOUNT 3
- FREE RESIDUE ACCOUNT

8 033,62

25 077,94

72 337,50

0,00

105 449,06

**MASTER'S FEES**

139 050,00

**BOND OF SECURITY PREMIUM – 08/2025 – 08/2026**

20 412,50

**ADVERTISEMENT COSTS**

4 910,95

**PETTY CASH & POSTAGES**

850,00

**STORAGE FEES**

1 030,00

**REFUND OPENING BANK ACCOUNT**1,00

6 791,95

**LESS ALREADY PAID**420,89

6 371,06

**BANK CHARGES – PROVISION**

100,00

**SOUTH AFRICAN REVENUE SERVICES**

- INCOME TAX as per ANNEXURE "B"

636,14

**AMOUNT CARRIED FORWARD TO SECOND & FINAL ACCOUNT**

- FREE RESIDUE ACCOUNT (SHORTFALL)

6 890,95

**AWARDED****Claim 1 – ABSA BANK LIMITED**

41 537,26

**LESS PROVISIONAL DIVIDEND**25 000,00

16 537,26

**Claim 2 – ABSA BANK LIMITED**

154 475,20

**LESS PROVISIONAL DIVIDEND**115 000,00

39 475,20

**Claim 3 – ABSA BANK LIMITED**

1 994 821,64

2 322 852,86  
=====2 322 852,86  
=====

<b>FIRST LIQUIDATION &amp; DISTRIBUTION ACCOUNT</b>	
<b>IN THE INSOLVENT ESTATE OF JAN-HARM FOURIE</b>	
<b>Identity Number: 870813 5180 08 1 MARRIED OUT OF COMMUNITY OF PROPERTY</b>	
<b>WHO RESIDED at 13 ONGEGUND STREET, DURBANVILLE WESTERN CAPE PROVINCE AT THE TIME OF HIS SEQUESTRATION</b>	
<b>DATE OF SEQUESTRATION:</b>	<b>24 MAY 2024</b>
<b>MASTER'S REF:</b>	<b>C190/2024</b>
<b>CO-TRUSTEES:</b>	<b>CBStC COOPER &amp; S MAKAMURE</b>

DATE	PARTICULARS	VOUCHER	LIABILITIES	ASSET
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**ENCUMBERED ASSET ACCOUNT 1****ASSETS**

12/11/2024	PROCEEDS SALE of 2018 KAWASAKI NINJA GEN 5 which asset was subject to an INSTALMENT SALE AGREEMENT in favour of ABSA BANK LIMITED		1	69 000,00
	PRO RATA INTEREST EARNED as per ANNEXURE "C"			857,63

**LIABILITIES****TRUSTEES' FEES****2028 KAWASAKI**

10 % of R69 000,00	6 900,00	
PLUS 15 % VAT thereon	1 035,00	7 935,00

**PRO RATA INTEREST**

10 % of R857,63	85,76	
PLUS 15 % VAT thereon	12,86	98,62
		8 033,62

PRO RATA MASTER'S FEES as per ANNEXURE "A"		3 647,75
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PRO RATA BOND OF SECURITY as per ANNEXURE "A"	2-3	1 070,98
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**12/11/2024 BIDDERS CHOICE AUCTIONS – VARIOUS EXPENSES**

- PRO RATA VALUATION FEE as per ANNEXURE "D"	474,98	4	
- UPLIFTMENT FEE	2 070,00	5	
- PRO RATA COMMISSION as per ANNEXURE "D"	3 967,50	6	
- STORAGE FEE	7 705,00	7	
- PRO RATA MARKETING FEE	558,80	8	
- OUTSTANDING LICENCE FEE	652,80	9	15 429,08

**SOUTH AFRICAN REVENUE SERVICES**

- PRO RATA INCOME TAX as per ANNEXURE "C"		138,94
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**AWARDED**

Claim 1 – ABSA BANK LIMITED

41 537,26

69 857,63

=====

69 857,63

=====

<b>FIRST LIQUIDATION &amp; DISTRIBUTION ACCOUNT</b>	
<b>IN THE INSOLVENT ESTATE OF JAN-HARM FOURIE</b>	
<b>Identity Number: 870813 5180 08 1</b>	
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<b>DATE OF SEQUESTRATION:</b>	<b>24 MAY 2024</b>
<b>MASTER'S REF:</b>	<b>C190/2024</b>
<b>CO-TRUSTEES:</b>	<b>CBS&amp;C COOPER &amp; S MAKAMURE</b>

DATE	PARTICULARS	VOUCHER	LIABILITIES	ASSET
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**ENCUMBERED ASSET ACCOUNT 2****ASSETS**

12/11/2024	PROCEEDS SALE of 2016 MERCEDES-BENS GLC 2205 which asset was subject to an INSTALMENT SALE AGREEMENT in favour of ABSA BANK LIMITED	10		215 000,00
	PRO RATA INTEREST EARNED as per ANNEXURE "C"			3 069,16

**LIABILITIES****TRUSTEES' FEES****2016 MERCEDES**

10 % of R215 000,00	21 500,00			
PLUS 15 % VAT thereon	3 225,00	24 725,00		
<b>PRO RATA INTEREST</b>				
10 % of R3 069,16	306,91			
PLUS 15 % VAT thereon	46,03	352,94	25 077,94	

PRO RATA MASTER'S FEES as per ANNEXURE "A" 11 386,91

PRO RATA BOND OF SECURITY as per ANNEXURE "A" 2-3 3 343,19

12/11/2024 **BIDDERS CHOICE AUCTIONS – VARIOUS EXPENSES**

- PRO RATA VALUATION FEE as per ANNEXURE "D."	1 480,02	4		
- PRO RATA COMMISSION as per ANNEXURE "D"	12 362,50	5		
- STORAGE FEE	7 705,00	11		
- PRO RATA MARKETING FEE	1 741,20	8	23 288,72	

**SOUTH AFRICAN REVENUE SERVICES**

- PRO RATA INCOME TAX as per ANNEXURE "C" 497,20

**AWARDED**

Claim 2 – ABSA BANK LIMITED	154 475,20			
			218 069,16	218 069,16
			=====	=====

**FIRST LIQUIDATION & DISTRIBUTION ACCOUNT****IN THE INSOLVENT ESTATE OF****JAN-HARM FOURIE****Identity Number: 870813 5180 08 1****MARRIED OUT OF COMMUNITY OF PROPERTY****WHO RESIDED at 13 ONGEGUND STREET, DURBANVILLE  
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DATE	PARTICULARS	VOUCHER	LIABILITIES	ASSET
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**ENCUMBERED ASSET ACCOUNT 3****ASSETS**

PROCEEDS SALE of ERF 20809 VIERLANDEN, DURBANVILLE  
CITY OF CAPE TOWN, WESTERN CAPE PROVINCE, also known as  
125A MURRAY STREET, DURBANVILLE

12

Title Deed No T29265/2022

Extent ± 222 m<sup>2</sup>

2 375 000,00

**LIABILITIES****TRUSTEES' FEES**ERF 20809

3 % of R2 375 000,00

71 250,00

PLUS 15 % VAT thereon10 687,50

72 337,50

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

124 015,34

**PRO RATA BOND OF SECURITY** as per ANNEXURE "A"

2-3

36 410,83

**STRAUSS DALY ATTORNEYS – TRANSFER COSTS**

- ADVERTISING &amp; VALUATION COSTS

37 588,90

13

- RATES FIGURES

63 895,90

14

- EXTENDED RATES FIGURES

5 416,69

15

- HOA CONSENT FEE

1 650,00

16

- BONTERRE HOME OWNERS ASSOCIATION –

OUTSTANDING LEVIES

38 863,20

147 414,69

**AWARDED**

Claim 3 – ABSA BANK LIMITED

1 994 821,642 375 000,00

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2 375 000,00

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**FIRST LIQUIDATION & DISTRIBUTION ACCOUNT****IN THE INSOLVENT ESTATE OF  
JAN-HARM FOURIE****Identity Number: 870813 5180 08 1  
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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"

0,00

**ADVERTISEMENT COSTS****- SECOND MEETING OF CREDITORS**

18/10/2024 GOVERNMENT GAZETTE 37,82

18/10/2024 MEDIA 24 (Afr) 1 324,90 17

18/10/2034 INDEPENDENT NEWS (Eng) 972,59 18

**- ACCOUNT FOR INSPECTION**

GOVERNMENT GAZETTE 37,82

MEDIA 24 (Afr) 1 500,00

INDEPENDENT NEWS (Eng) 1 000,00

**- CONFIRMATION**

GOVERNMENT GAZETTE 37,82

4 910,95

**BANK CHARGES – PROVISION**

100,00

**PETTY CASH & POSTAGES – NOMINAAL**

600,00

**PLUS 10 CIRCULARS @ R25,00 each (Report)**250,00

19

850,00

**STORAGE FEES**

1 030,00

**SHORTFALL****6 890,95**

6 890,95

6 890,95

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

	TOTAL ASSETS	MASTER'S FEES	BOND OF SECURITY PREMIUM
ENCUMBERED ASSET ACCOUNT 1	69 857,63	3 647,75	1 070,98
ENCUMBERED ASSET ACCOUNT 2	218 069,16	11 386,91	3 343,19
ENCUMBERED ASSET ACCOUNT 3	2 375 000,00	124 015,34	36 410,83
FREE RESIDUE ACCOUNT	0,00	0,00	0,00
<b>TOTALS</b>	<b>2 662 926,79</b>	<b>139 050,00</b>	<b>40 825,00</b>

MASTER'S FEES

TOTAL ASSETS	2 662 926,79	
<u>LESS</u>	<u>150 000,00</u>	1 000,00
	2 512 926,79	
DIVIDE BY R5 000,00	502	
502 X R275,00		138 050,00
<b>TOTAL MASTER'S FEES PAYABLE</b>		<b>139 050,00</b>

$$\frac{139\,050,00}{2\,662\,926,79} = 0,0522169819$$
 FACTOR

BOND OF SECURITY PREMIUM – SAFIRE – SAFCB202408-0026

08/2024 – 08/2025	3 550 000,00	2	20 412,50
08/2025 – 08/2026	3 550 000,00	3	20 412,50
<b>TOTAL BOND PREMIUMS PAYABLE</b>			<b>40 825,00</b>

$$\frac{40\,825,00}{2\,662\,926,79} = 0,01533087584$$
 FACTOR

**ANNEXURE "B"****STATEMENT OF INTEREST RECEIVED & BANK CHARGES PAID  
& INCOME TAX PAYABLE TO SARS**

<b><u>INTEREST &amp; BANK CHARGES</u></b>	<b><u>INTEREST RECEIVED</u></b>	<b><u>BANK CHARGES PAID</u></b>
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**FIRST NATIONAL BANK Account no 63115771916**

AUGUST 2024	0,00	0,00
SEPTEMBER 2024	0,00	0,00
OCTOBER 2024	0,01	0,00
NOVEMBER 2024	522,07	0,00
DECEMBER 2024	451,61	0,00
JANUARY 2025	446,34	0,00
FEBRUARY 2025	389,28	0,00
MARCH 2025	432,94	0,00
APRIL 2025	420,61	0,00
MAY 2025	435,32	0,00
JUNE 2025	406,56	0,00
JULY 2025	422,06	0,00
<b>TOTALS</b>	<b>3 926,79</b>	<b>0,00</b>
	=====	=====

<b><u>INCOME TAX PAYABLE</u></b>	<b><u>ALLOWABLE DEDUCTIONS</u></b>	<b><u>INTEREST RECEIVED</u></b>
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INTEREST RECEIVED		3 926,79
<b>ALLOWABLE DEDUCTIONS</b>		
- BANK CHARGES	0,00	
- TRUSTEES' FEE	392,67	
<b>TAXABLE AMOUNT</b>	<b>3 534,12</b>	
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	3 926,79	3 926,79
	=====	=====
<b>INCOME TAX PAYABLE</b>		
18 % of R3 534,12 =	<b>R636,14</b>	

ANNEXURE "C"**PRO RATA CALCULATION OF INTEREST EARNED & INCOME TAX PAYABLE TO SARS**

	NETT PROCEEDS	PRO RATA INTEREST EARNED	PRO RATA INCOME TAX PAYABLE
ENCUMBERED ASSET ACCOUNT 1	53 570,92	857,63	138,94
ENCUMBERED ASSET ACCOUNT 2	191 711,28	3 069,16	497,20
ENCUMBERED ASSET ACCOUNT 3	0,00	0,00	0,00
FREE RESIDUE ACCOUNT	0,00	0,00	0,00
<b>TOTALS</b>	<b>245 282,20</b>	<b>3 926,79</b>	<b>636,14</b>

$$\text{FACTOR} \quad \frac{3\,926,79}{245\,282,20} = 0,01600927421$$

$$\text{FACTOR} \quad \frac{636,14}{245\,282,20} = 0,0025935025$$

ANNEXURE "D"CALCULATION OF PRO RATA EXPENSES DUE TO BIDDERS CHOICE AUCTIONS

	TOTAL ASSETS	VLAUATION FEES (Voucher 4)	SELLER'S COMMISSION PREMIUM (Voucher 6)	MARKETING FEES (Voucher 8)
ENCUMBERED ASSET ACCOUNT 1	69 000,00	474,98	3 967,50	558,80
ENCUMBERED ASSET ACCOUNT 2	215 000,00	1 480,02	12 362,50	1 741,20
<b>TOTALS</b>	<b>284 000,00</b>	<b>1 955,00</b>	<b>16 330,00</b>	<b>2 300,00</b>

FACTOR  $\frac{1\,955,00}{284\,000,00} = 0,00688380281$

FACTOR  $\frac{16\,330,00}{284\,000,00} = 0,0575$

FACTOR  $\frac{2\,300,00}{284\,000,00} = 0,00809859154$

# AFFIDAVIT

I, the undersigned,

**CHAVONNES BADENHORST St CLAIR COOPER**

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

**JAN-HARM FOURIE**

**Master's reference: C190/2024**

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

- possible MONIES still to be collected; and
- further INTEREST to be earned.

\_\_\_\_\_  
CBStC 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 \_\_\_\_\_ day of AUGUST 2025

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

# AFFIDAVIT

I, the undersigned,

## SIMBARASHE MAKAMURE

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

**JAN-HARM FOURIE**

**Master's reference: C190/2024**

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

- possible MONIES still to be collected; and
- further INTEREST to be earned.

S MAKAMURE  
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  
on this the                                  day of AUGUST 2025

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

**FIRST DISTRIBUTION ACCOUNT**  
**Insolvente Boedel: JAN-HARM FOURIE**  
**Estate Number: C190/2024**

CLAIM No	NAME & ADDRESS OF CREDITOR	PARTICULARS OF CLAIM	TOTAL OF CLAIM	PREF / SEC CLAIM	CONCURRENT CLAIM	PREF / SEC DIVIDEND	CONCURRENT DIVIDEND	SHORTFALL
1	ABSA BANK LIMITED 9 LOTHBURY STREET AUCKLAND PARK JOHANNESBURG 2001	INSTALMENT SALE AGREEMENT - KAWASAKI	160 480,71	41 537,26	-	41 537,26	-	118 943,45
2	ABSA BANK LIMITED 9 LOTHBURY STREET AUCKLAND PARK JOHANNESBURG 2001	INSTALMENT SALE AGREEMENT - MERCEDES	525 523,22	154 475,20	-	154 475,20	-	371 048,02
3	ABSA BANK LIMITED 9 LOTHBURY STREET AUCKLAND PARK JOHANNESBURG 2001	MORTGAGE BOND ERF 20809 DURBANVILLE	3 163 674,22	1 994 821,64	-	1 994 821,64	-	1 168 852,58
<b>TOTALS</b>			3 849 678,15	2 190 834,10	-	2 190 834,10	-	1 658 844,05