

TRIAL BALANCE From 01/01/2025 To 31/12/2025, Currency: USD, Excludes Opening Balances (Ledger Accounting)

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Last Period	Acc-Number	Description	Actual Debit	Actual Credit
	150/010	Boarding Fees		107.50
-465,041.22	150/020	Tuition Fees		178,042.35
	150/030	Centre Fees - Income		1,760.00
-30.00	150/040	Application Fees		90.00
14,500.00	152/160	Responsible Authority Levy		
-800.00	152/210	Desk Levy		800.00
-23,320.00	152/220	Development Fund		89,965.00
	250/010	Cos - Student Uniforms	270.00	
	250/050	Cos - Tuckshop	200.00	
-10,075.00	303/060	Fund Raising Activities		6,940.00
-2,492.46	303/070	Services to other Entities		
153,135.30	310/010	Basic Salary	132,722.73	
8,984.50	310/020	Casual Labour / Wages	4,670.00	
395.35	310/040	Overtime and Extra Duty	20.00	
4,387.62	310/050	Social Security - Employers Contributio	3,159.29	
2,357.12	310/060	Employment Council Contribution	2,376.37	
2,082.55	310/070	Medical Aid Employers Contribution		
26,800.00	310/100	Housing Allowance	23,290.00	
17,420.00	310/110	Transport Allowance	14,855.00	
674.56	310/220	Protective Clothing	252.87	
1,198.00	310/240	Staff Welfare	761.25	
401.00	310/270	Bereavement Expenses		
1,767.46	310/280	Medical Expenses		
1,143.84	310/310	Workers Compensation	979.55	
257.00	310/320	Subscription Allowances		
150.00	310/380	Students on Attachment Allowance		
	310/390	Retrenchment Package	8,952.00	
1,723.27	310/400	Recognition of Service	759.90	
980.00	320/020	Travel and Subsistence - Local		
1,031.00	340/010	Fuel and Oils and Lubricants - Mv	40.00	
1.00	340/020	Parking Fees and Tollgates		
30.00	340/040	Vehicle Hire / Transport Charges		
1,054.02	360/010	Depreciation -Improvements to buildings		
3,196.93	360/030	Depreciation - Computer Equipment		
3,823.77	360/060	Depreciation - Machiner Tools &Equipment		
149.23	360/070	Depreciation - Kitchen Utensils		
4,256.95	360/080	Depreciation -Text books		
1.43	370/020	Interest Charges on Overdue Accounts		
1,654.99	380/010	Repairs & Maint - Land & Buildings		
1,660.00	380/030	Repairs & Maint - Computer Equipment	11.00	
62.63	380/040	Repairs & Maint - Office & House Equipme		
1,397.03	380/050	Repairs & Maint - Furniture and Fittings	642.00	
1,420.67	380/060	Repairs & Maint - Tools and Equipment	1,142.52	
614.00	380/900	Repairs & Maint - Other Fixed Assets	75.00	
3,480.20	390/010	Electricity Charges	20.00	
1,680.00	390/020	Rates and Water Charges		
1,048.66	390/030	Telephone & Fax Charges	67.00	
2,185.50	390/050	Internet Charges	50.00	
240.00	390/070	Ground Water	1,124.20	
500.00	400/010	Audit Fees	1,200.00	
620.00	400/020	Consultancy Charges	1,075.00	
2,873.48	410/010	Cleaning Laundry and Toiletries	3,253.96	
5,038.35	410/030	Printing Stationery & Photocopying	4,276.91	

Last Period	Acc-Number	Description	Actual Debit	Actual Credit
100.00	410/040	Electrical Material & Consumables		
1,920.00	410/070	Ground / Yard Expenses		
732.00	410/080	Fuel, Oils and Lubricants - Machinery	337.00	
1,010.40	410/090	Non -Renewable Energy	20.00	
1,305.00	420/010	Equipment and Personnel Hire Charges	360.00	
	430/010	Registration Fees & Licences	140.00	
100.00	430/020	Municipality / Council Levies / Licences		
200.00	430/040	Software Purchases, Upgrades & Licences		
2,592.00	440/250	Zimsec	1,293.10	
8,900.00	450/050	Responsible Authority Levy		
	460/010	Sports - Teas and Lunch	758.10	
310.00	460/020	Sports - Uniforms		
100.00	460/030	Sports - Resources	2,061.73	
	460/040	Sports - Transport	400.00	
1,290.00	460/080	School Trips		
593.62	470/030	Rates and Water - Residency		
9,096.28	470/050	Repairs and Maintenance - Residency	1,860.12	
2,790.93	490/010	Security Expenses	816.36	
201.00	490/020	Workshops, Conferences and Seminars	816.00	
5,976.71	490/040	Bank Charges	3,355.62	
60.00	490/100	Staff Meeting Expenses		
1,993.36	490/130	Teas and Lunch	343.00	
2,207.00	490/150	Staff Training	600.00	
640.00	490/170	Awards , Prizes and Rewards	578.00	
20.00	490/180	Altar Requisites / Liturgy		
450.00	490/220	Events and Functions		
96.40	490/260	Grade 7 exams Centre Fee	638.00	
1,092.00	490/300	Garden requirements		
13,817.89	490/320	Fundraising Expenses	3,945.00	
804.93	490/990	General Expenses	140.00	
166,981.75	499/999	Net Profit	52,996.27	
0.00			277,704.85	277,704.85
-166,981.75	499/999	Net Profit		52,996.27
2,180.68	600/010	Improvements to Buildings	1,339.58	
-1,054.02	600/020	Improvements to Building - Accum Dprn		
1,170.00	620/010	Computer Equipment - @ Cost	4,110.18	
-3,196.93	620/020	Computer Equipment - Accum Dprn		
1,935.00	640/010	Furniture & Fittings - @ Cost	1,110.00	
4,667.73	650/010	Machinery, Tools & Equipment - @ Cost		
-3,823.77	650/020	Machinery,Tools & Equipment - Accum dprn		
300.00	660/010	Kitchen Utensils - @ Cost		
-149.23	660/020	Kitchen Utensils - Accum Dprn		
1,619.00	670/010	Other Fixed Assets - @ Cost		
-4,256.95	680/020	Textbooks- Accm Dprn		
195,259.44	710/000	Debtors Control	31,887.80	
	760/020	Intercompany Accounts Village	3,600.00	
-2,700.56	780/010	Stanbic Bank - 9140001130381		26.80
-4,916.38	780/020	Stanbic Bank FCA- 9140005602415		3,269.96
679.00	780/030	Stanbic Bank FCA - 9140008746442	2,001.66	
15,837.52	790/010	Cash Control (Tuition)		226,405.90
-2,593.25	790/020	Cash Control USD	233,151.80	
-19,520.89	800/020	Petty Cash Usd		4,729.81
31,424.93	810/000	Interbank Transfer	2,420.00	
-97.56	840/010	Net Salary Wages Control	1,904.77	
-7,910.40	840/020	Social Security (Nssa and Wcif)		
-33,946.72	840/030	Paye and Aids Levy (Zimra)	4,147.14	

Last Period	Acc-Number	Description	Actual Debit	Actual Credit
-2,201.50	840/040	Labour Union (Nec)		
-1,628.35	840/050	Workers Union Fund (ZESCWU)		
500.00	840/080	Salary Advance		
-87.96	840/130	Salaries Clearing Account	88.41	
-507.08	850/010	Trust Funds - Zimsec		
0.00			285,761.34	287,428.74