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The funds have not been transferred by the bank as at 28 February 2014. The amount is still owed to creditors as at 28 February 2014. 4 4 1.6 Explain why a post-dated cheque received by Belino Traders on 10 February 2014 but dated 25 March 2014 does not appear in the Bank Reconciliation Statement. Any ONE reason:

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The following figures were identified from the accounting records at the end of the financial year 28 February 2014. Ordinary share capital (1 March 2013) 3 000 000

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