

Step 3 - Our assets, unused clipcards and debt

Here we are focused and capturing how analogs finances look in the bigger picture. We want to know how much of our money is tied up in clipcards and stock.

Clipcards:

We have an obligation to give people money back on their clipcards up to 3 years after they bought them. Therefore we need to adjust how much of our asserts are tied up in clipcards. Even though the money is in the bank. We cannot see it as our money until the clipcards have expired. (In a sense expired clipcards can still be used. But we do not have an obligation to refund them).

We use this sql code to get the info on how much money is tied up in clipcards from the day we close the year (30/06) and three years back.

The date **xxxx-06-30 00:00** should be replaced with the year you are closing the finicial year minus 3 years.

Say **2028-06-30 00:00** in **2031-06-30 00:00**

```
SELECT
    YEAR( t.DateCreated) AS 'Purchase Year' ,
    p.Id as 'ProductId' ,
    p.Name AS 'Product' ,
    COUNT(t.Id) AS 'Unused tickets' ,
    (ph.Price / ph.NumberOfTickets) AS 'Per ticket incl moms', -- Product price as the time of
purchase
    (ph.Price / ph.NumberOfTickets) * COUNT(t.Id) AS 'Subtotal incl moms' -- Subtotal of unused
tickets with purchase price
FROM
    Tickets t
    INNER JOIN Purchases ph ON
        ph.Id = t.Purchase_Id
    INNER JOIN Products p ON
        t.ProductId = p.Id
WHERE
    ph.Completed = 1 -- Only look at completed Purchases
```

```

AND t.IsUsed = 0 -- and unused tickets
AND ph.DateCreated > 'XXXX-06-30 00:00' -- fromDate exclusive (only look at unused tickets
after this date)
GROUP BY
p.Id,
p.Name,
YEAR( t.DateCreated),
(ph.Price / ph.NumberOfTickets)
ORDER BY
YEAR( t.DateCreated)

```

Danish for what to do (Sorry)

- **Ubrugte kaffeklip.** Ubrugte kaffeklip opgøres og reguleres på lignende vis som med regulering af varelager. Analog er forpligtet til at tilbagebetale ubrugte kaffeklippekort op til 3 år efter købsdatoen, dv.s. lukkes regnskabet for 2020, tælles ubrugte kaffeklip fra 2017 med.
 - Kør et dataudtræk fra AnalogIO's AppSalg database :
https://github.com/AnalogIO/analog-core/blob/develop/utils/db_scripts/unusedclipcards-by-year-and-purchase-price.sql og udregn det samlede beløb.
 - Beregn differencen mellem tidligere konto 6952 Ubrugte kaffeklip saldo og det nye beløb af ubrugte kaffeklip. Differencen bogføres med 6952 Ubrugte kaffeklip som konto og 1011 App indtæger som modkonto.

Varelager:

- **Varelager.** Tæl Analogs varelager op for varer af en væsentlig værdi fx kaffe, chai, plantemælk. Mindre ting som fx rørepinde kan udelades. Varelagerets værdi beregnes ud fra indkøbsprisen inkl. Moms.
- Dernæst skal varelager reguleres. *Konto 5520 Varelager* vil allerede have en saldo fra tidligere regnskabsår. Differencen mellem den eksisterende varelager saldo og det optalte varelager, bogføres på konto 5520 Varelager med 1330 Regulering af varelager som modkonto.
- *Eksempelvis hvis konto 5520 Varelager har en saldo på 3.000 kr. og det optalte varelager er på 5.000 kr., laves der et finansbilag på 2.000 kr. (debet).*

Debt:

If analog has debt, then it might make sense to add it to the bookkeeping. This will make it visual. And when you present the final report, then it will give a better understanding of Analog. We have done this in 2020-2021 with Punktafgift. Because we had money we owed. That they at that time

had not asked for yet. We wanted to show it in the report. So the amount in the bank did not look like a profit, when it in reality was not ours.

This is best practise.

Revision #4

Created Fri, Aug 20, 2021 11:50 AM by Anders Stendevad

Updated Fri, Aug 20, 2021 2:59 PM by Anders Stendevad