

**EXHIBIT D**

**Deed of Appointment of Environmental Representative (Rozelle Interchange)**

(Clause 11.11)

































































































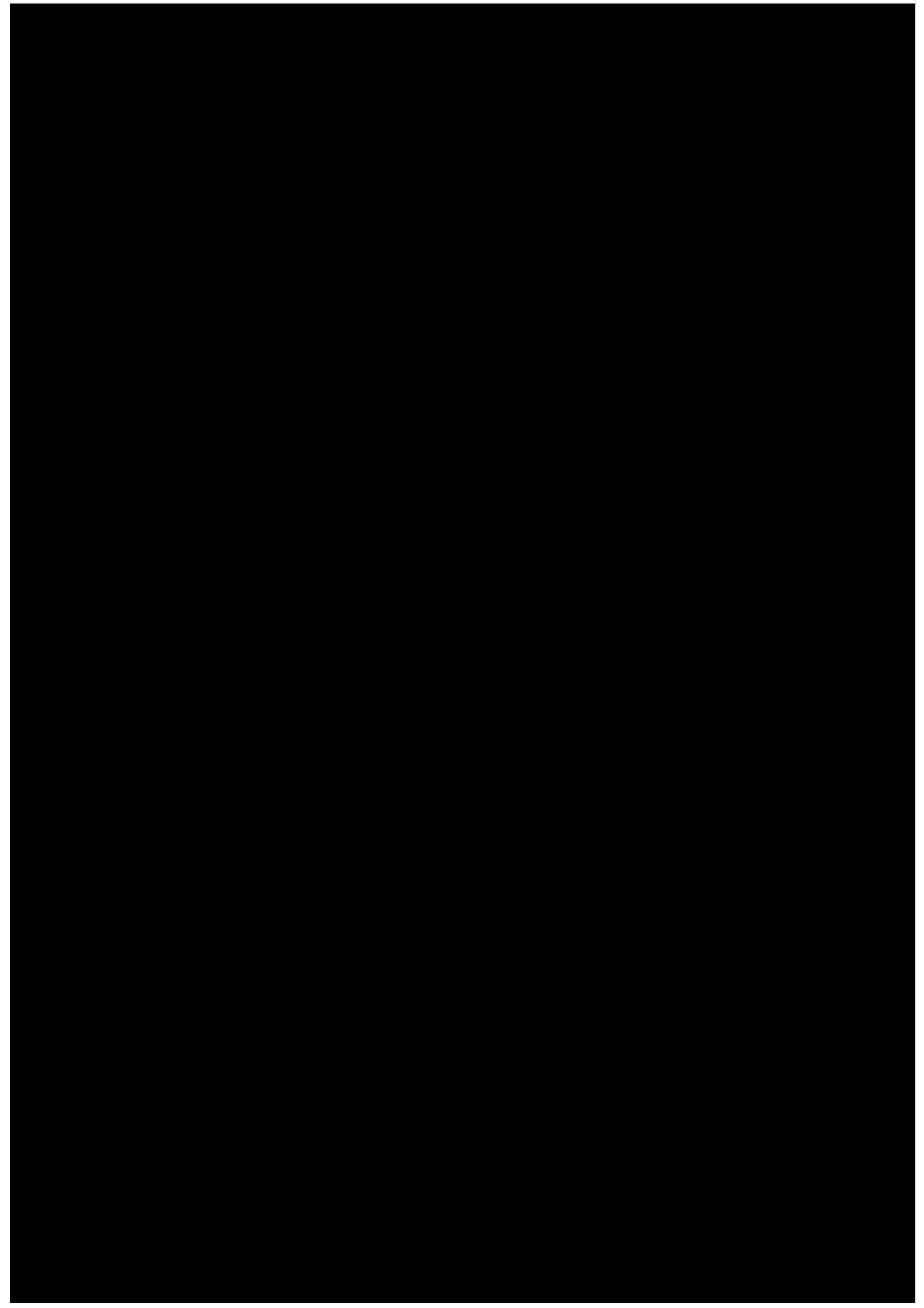


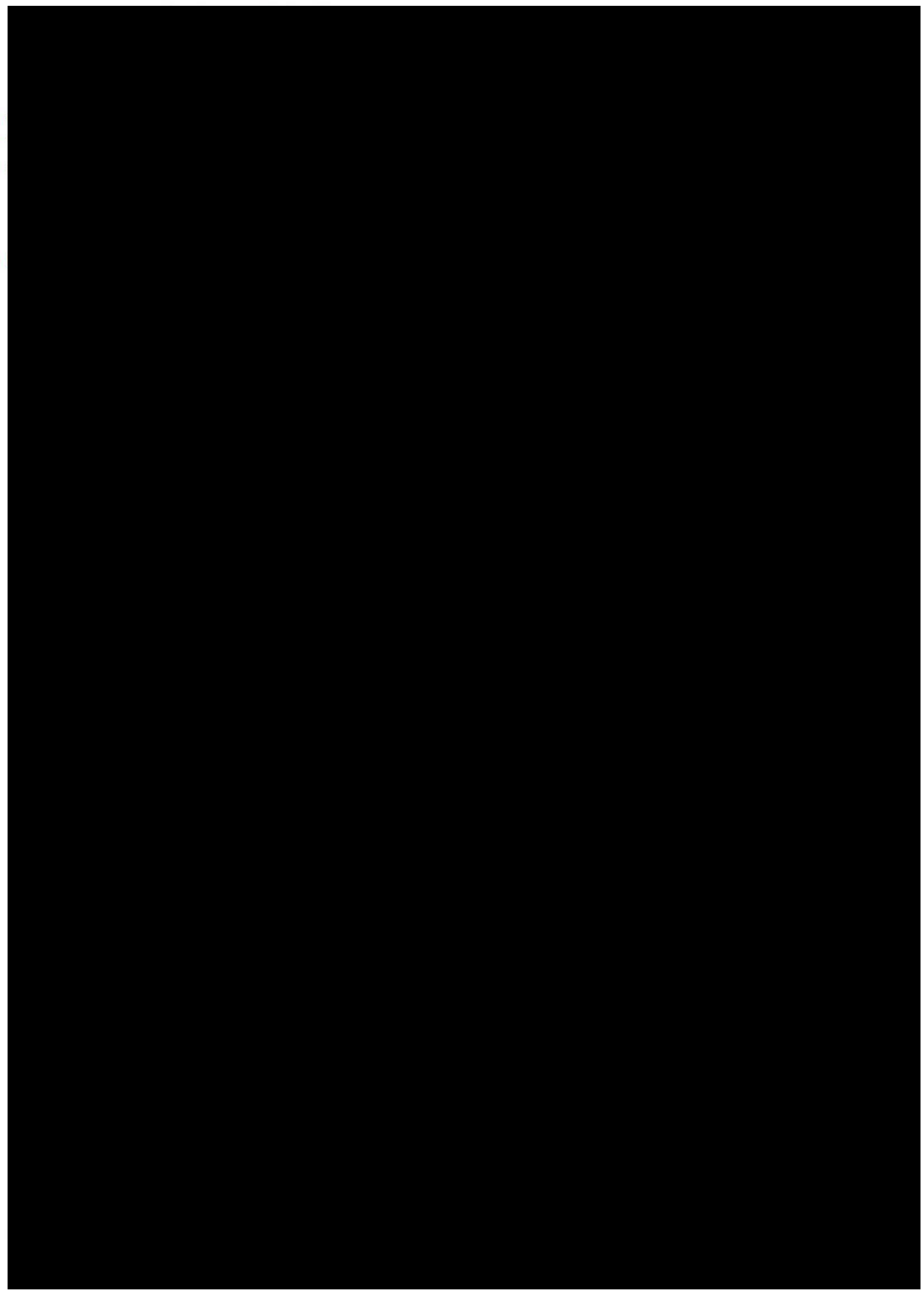
**EXHIBIT E**

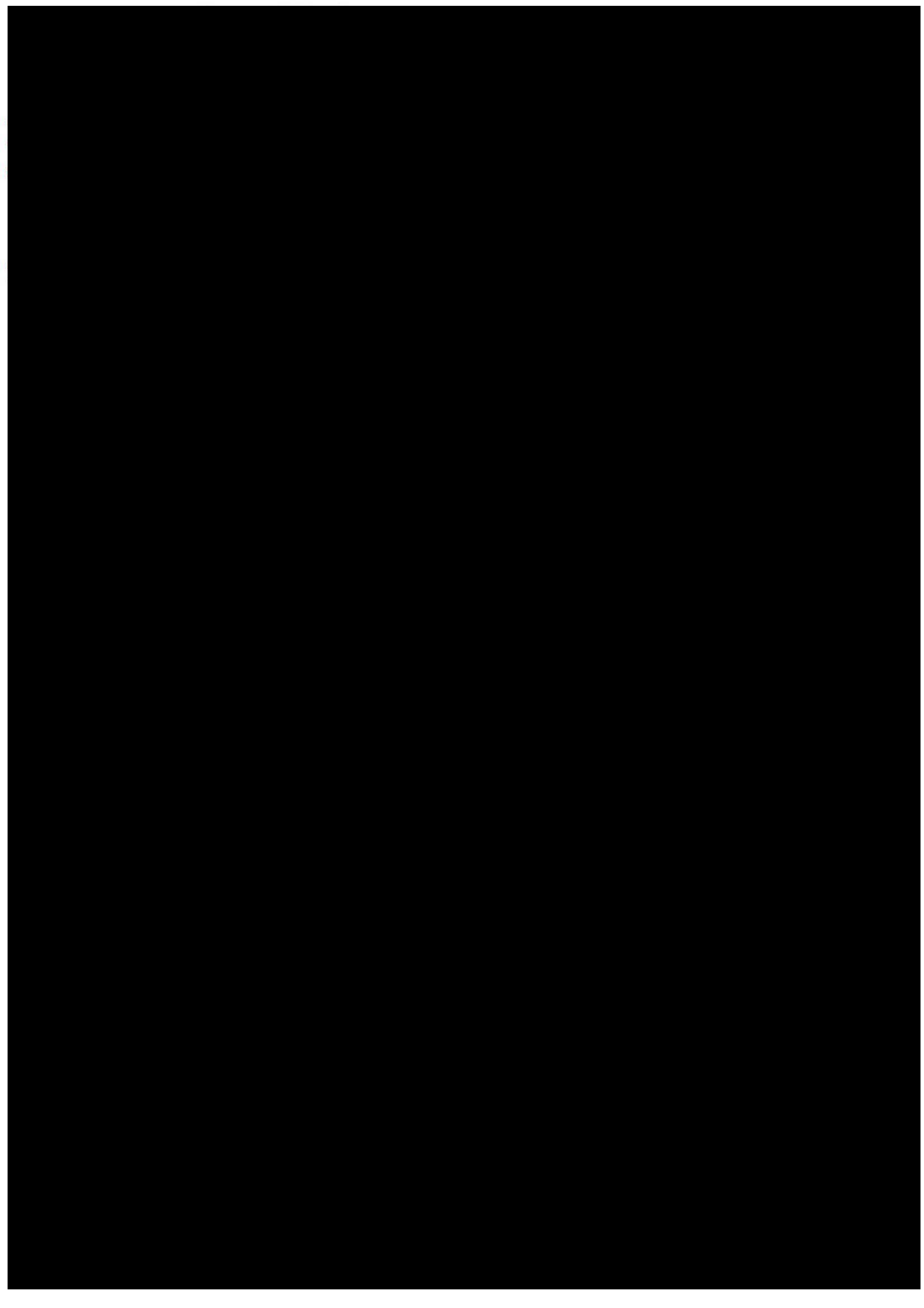
**Overall D&C Program (Rozelle Interchange), Overall Program (WHT Southern Tunnel Works) and Supporting Information**

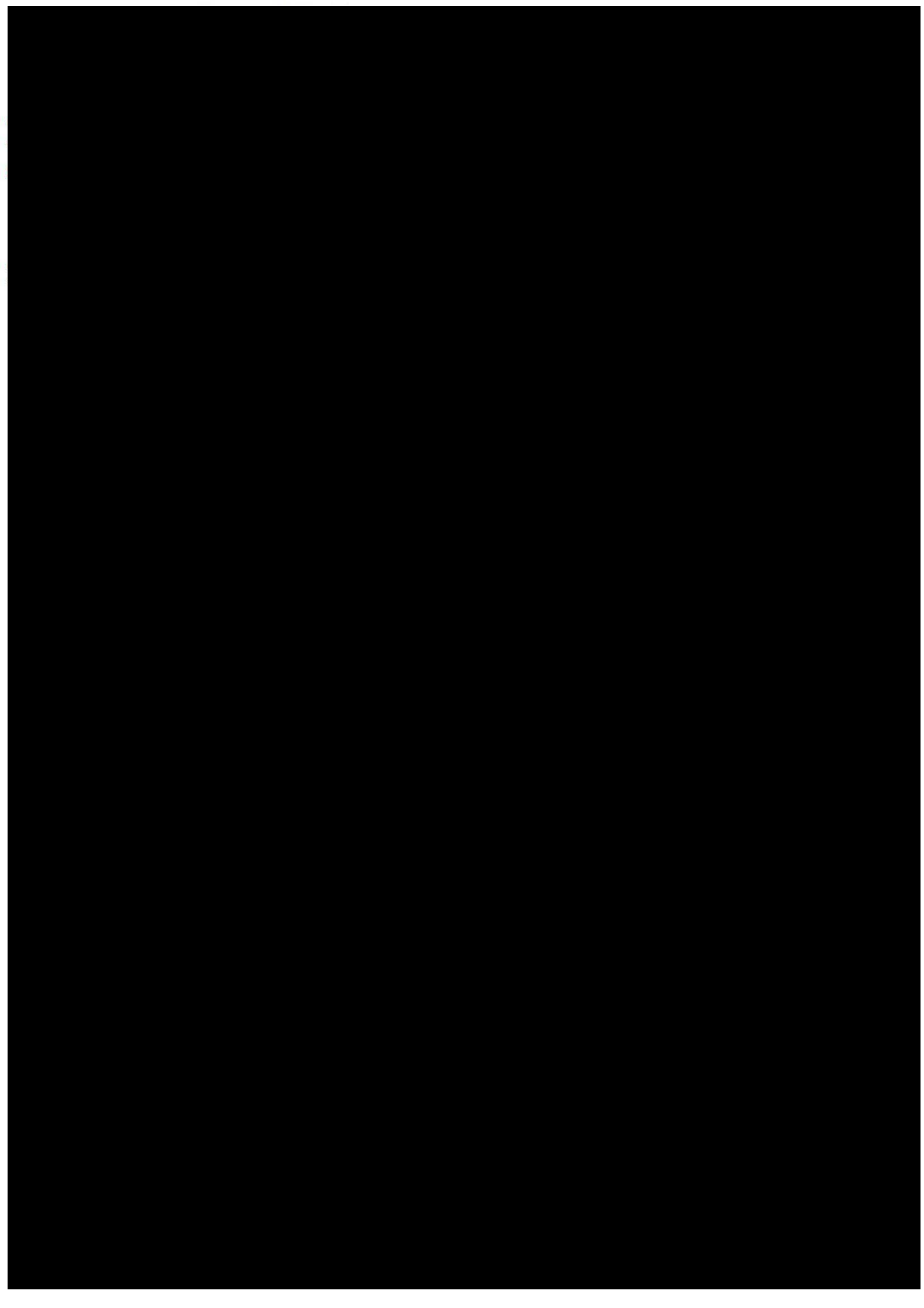
(Clause 16.3)

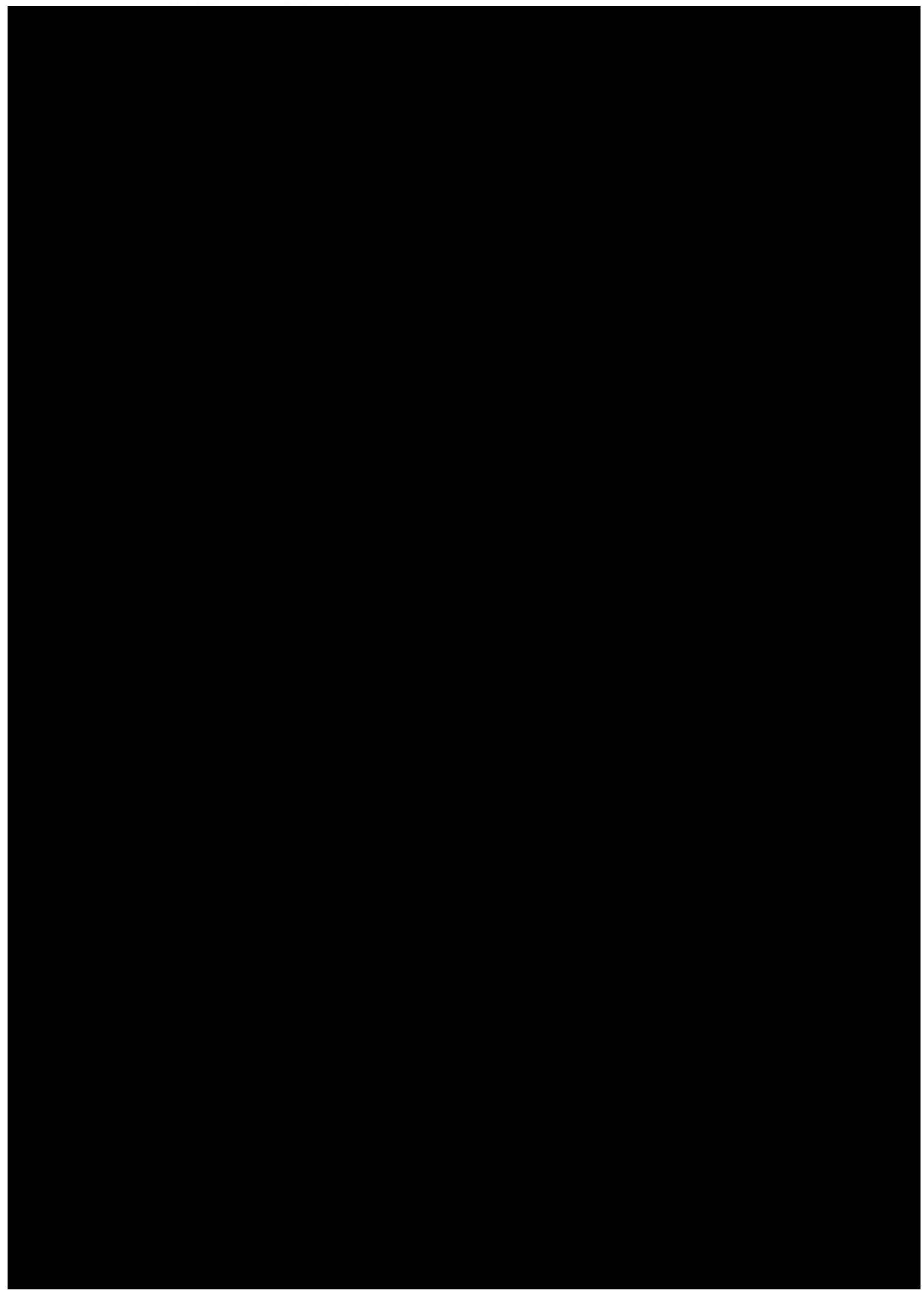
**PART A – Overall D&C Program (Rozelle Interchange)**

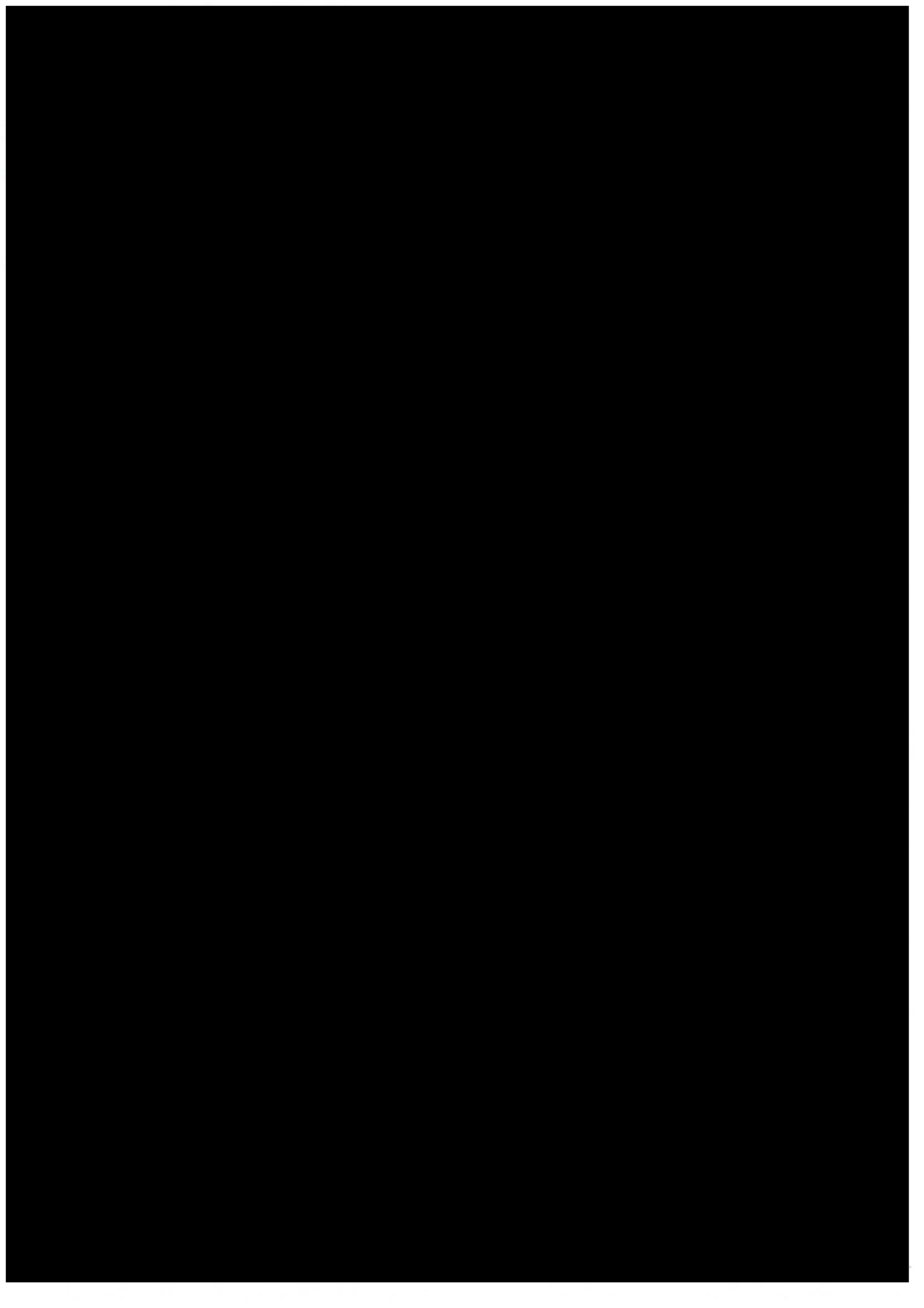


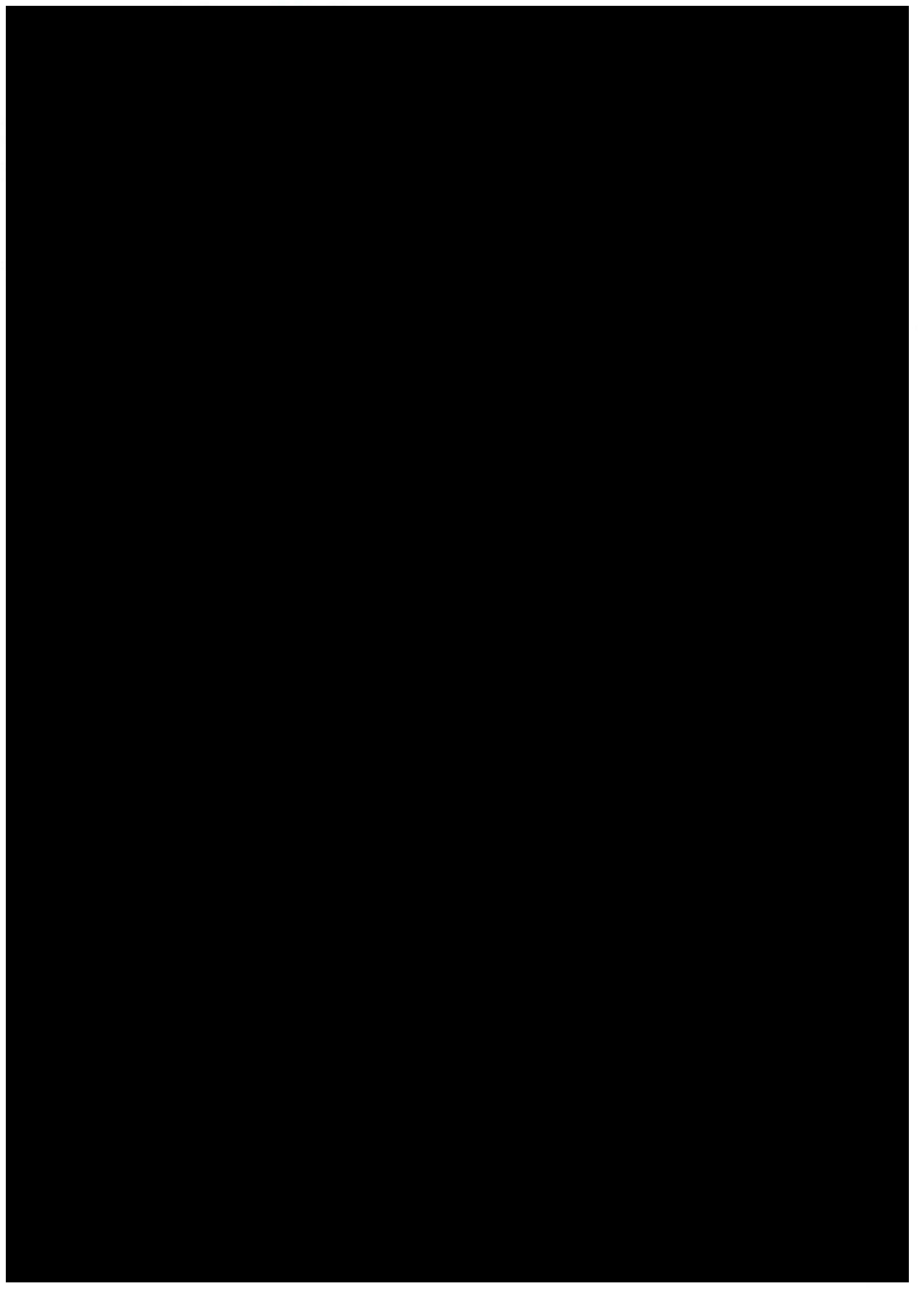




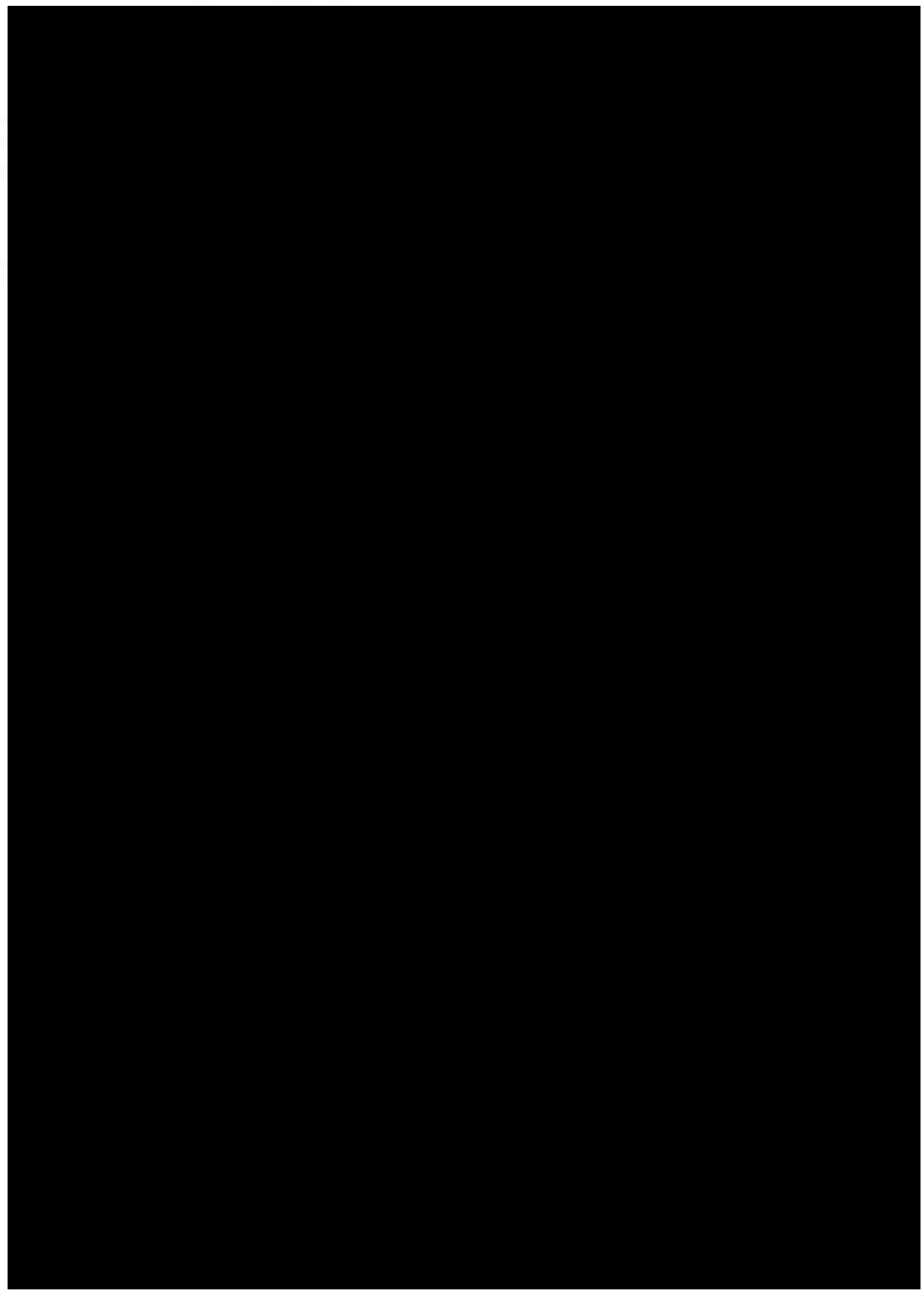










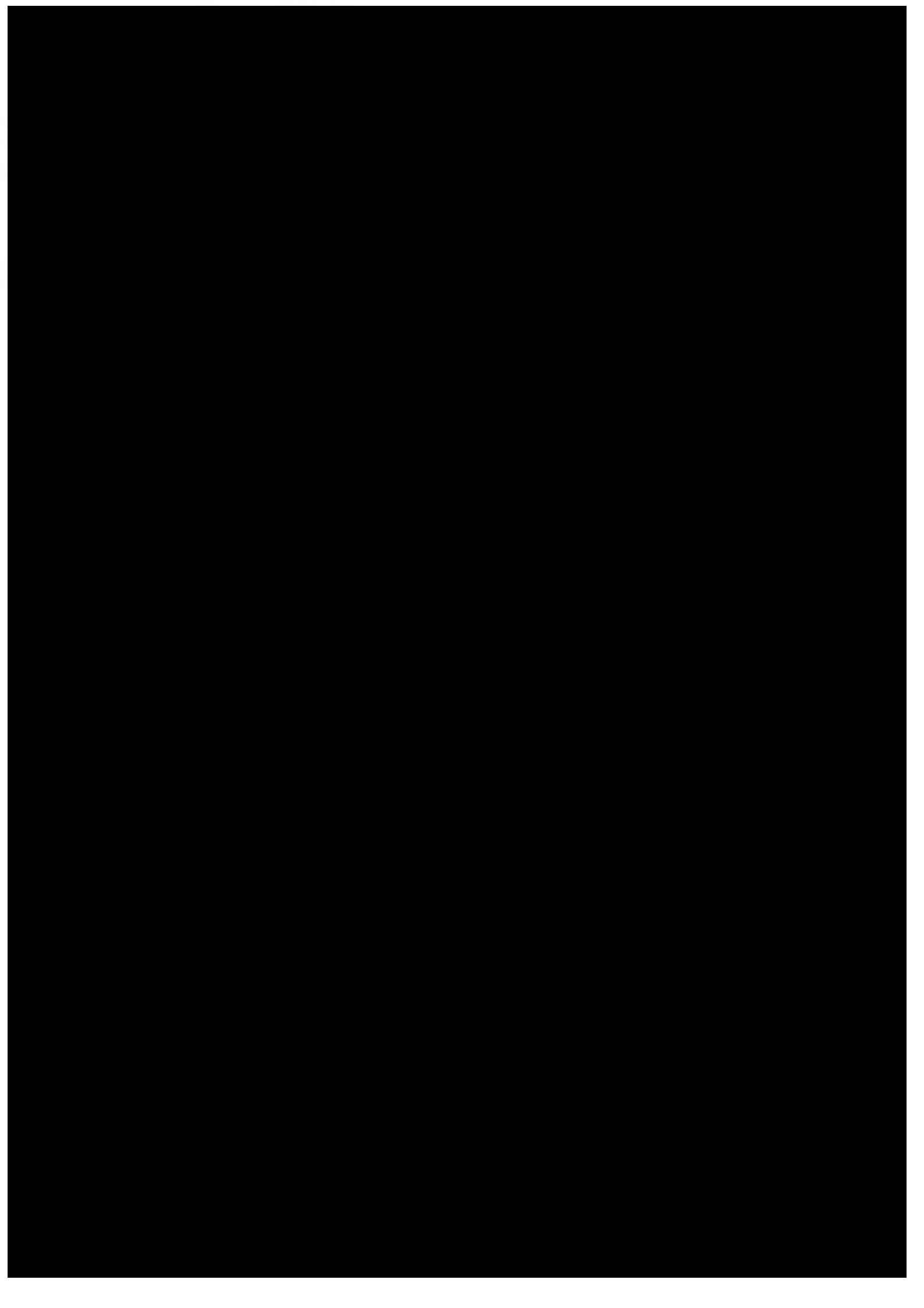


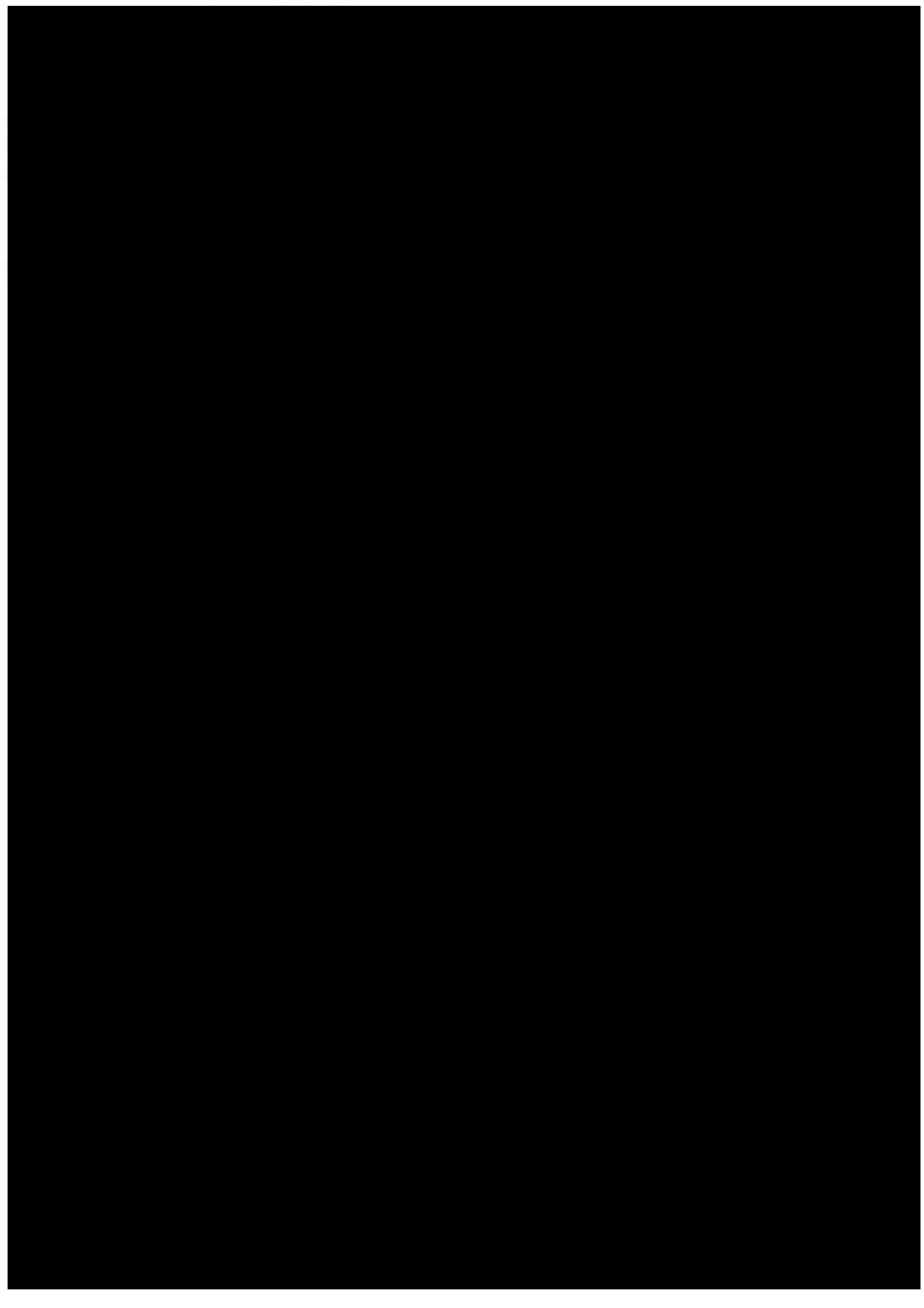
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and transfers between accounts.

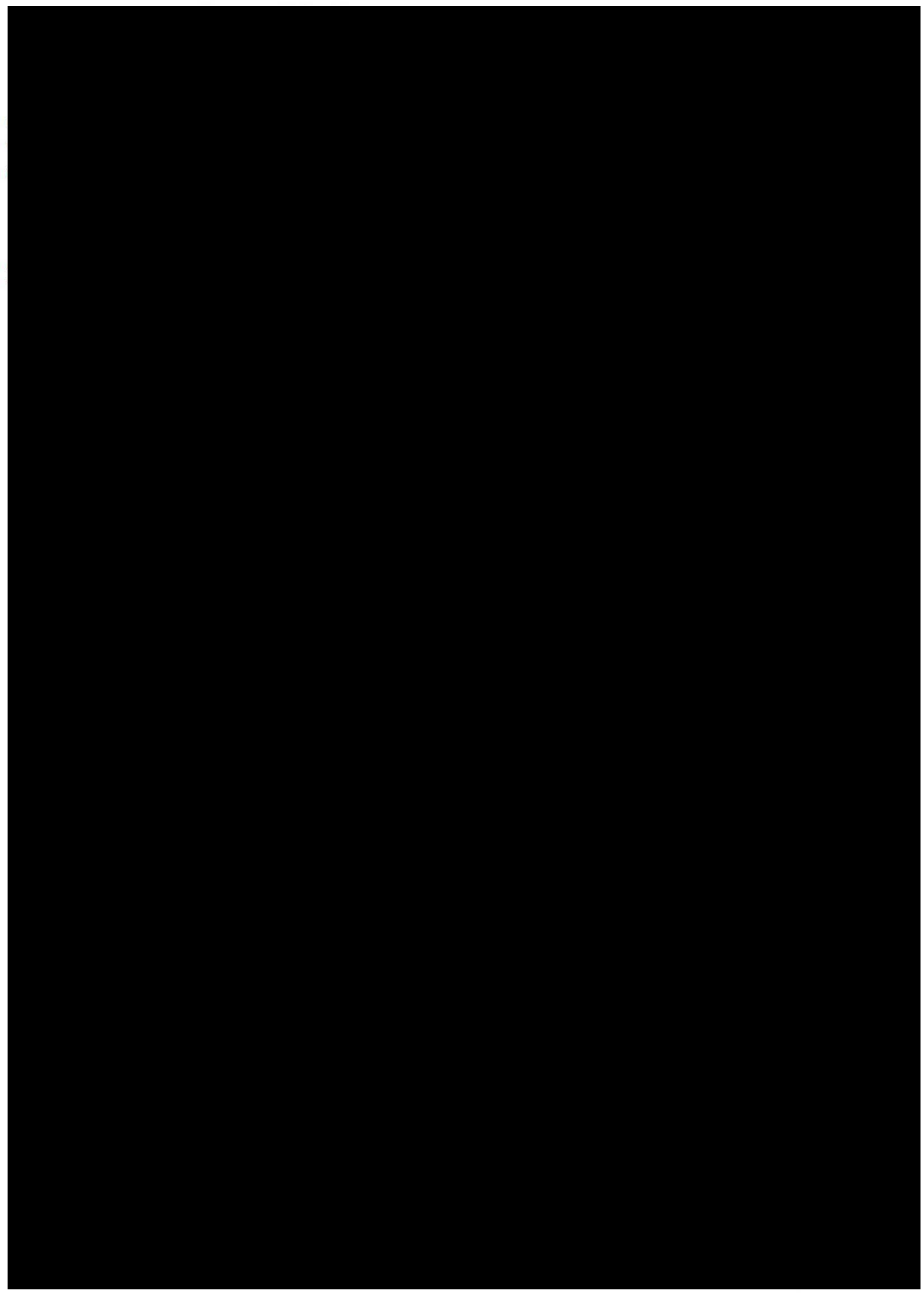
Next, the document outlines the process of reconciling bank statements with the company's records. This involves comparing the bank's record of transactions with the company's ledger to identify any discrepancies. Common reasons for differences include timing differences, such as deposits in transit or outstanding checks, and errors in recording or omission of transactions.

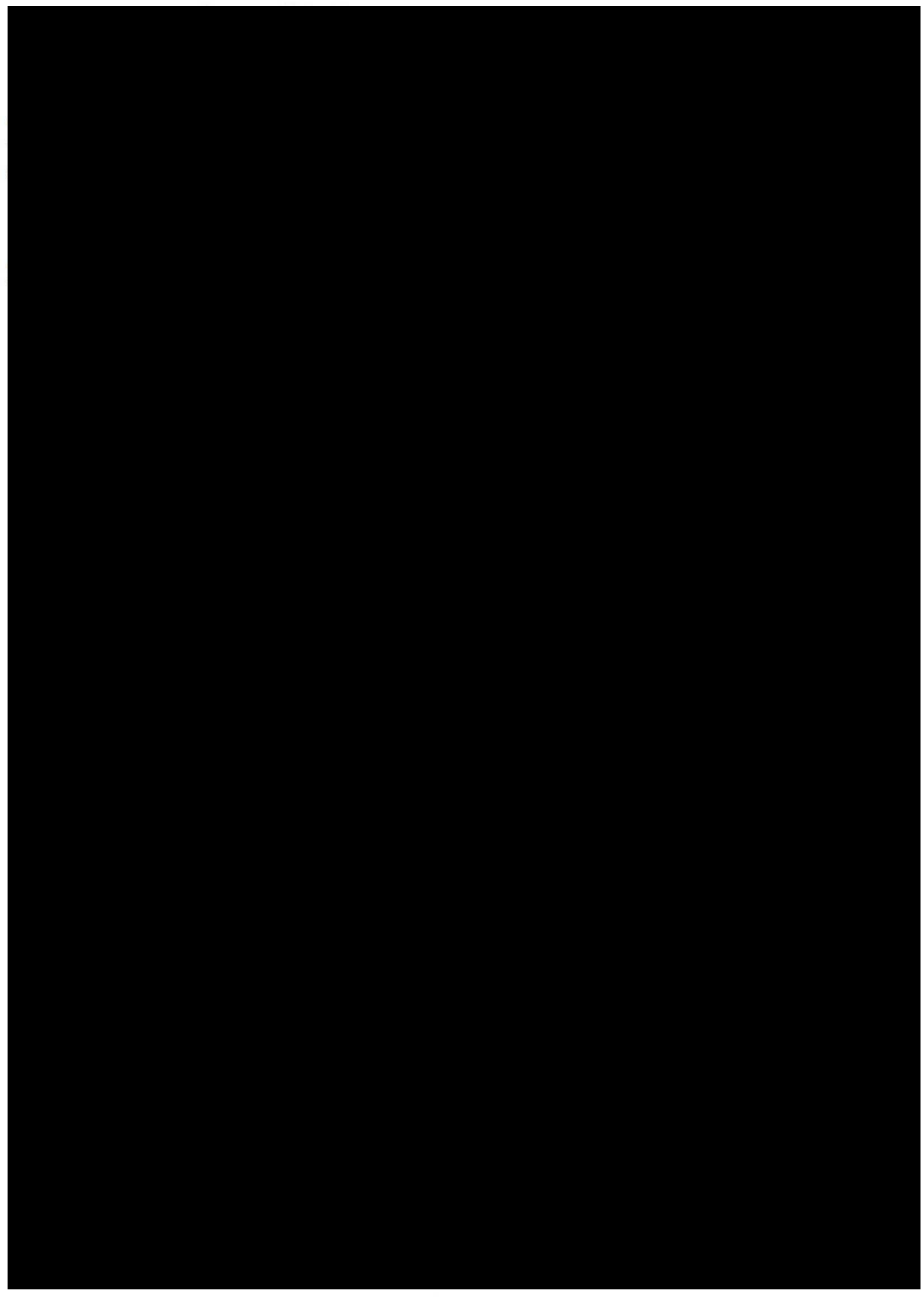
The document then provides a detailed explanation of the accounting cycle, which consists of eight steps: 1) identifying and recording transactions, 2) journalizing, 3) posting to the ledger, 4) calculating the trial balance, 5) adjusting entries, 6) preparing the adjusted trial balance, 7) preparing financial statements, and 8) closing the books. Each step is described in detail, including the necessary journal entries and ledger postings.

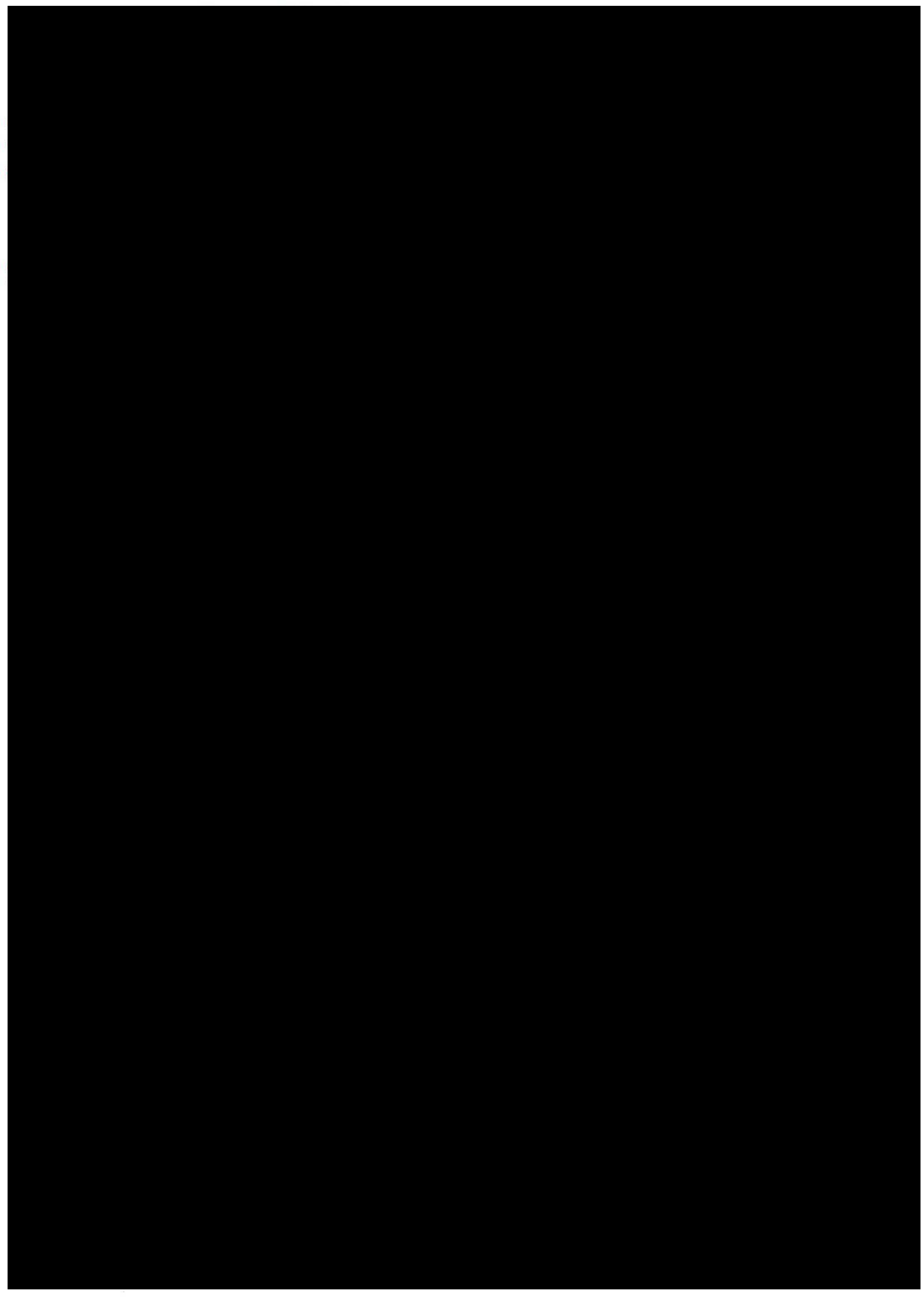
Finally, the document discusses the preparation of financial statements, including the balance sheet, income statement, and statement of cash flows. It explains how these statements are derived from the accounting records and how they provide a comprehensive view of the company's financial performance and position.











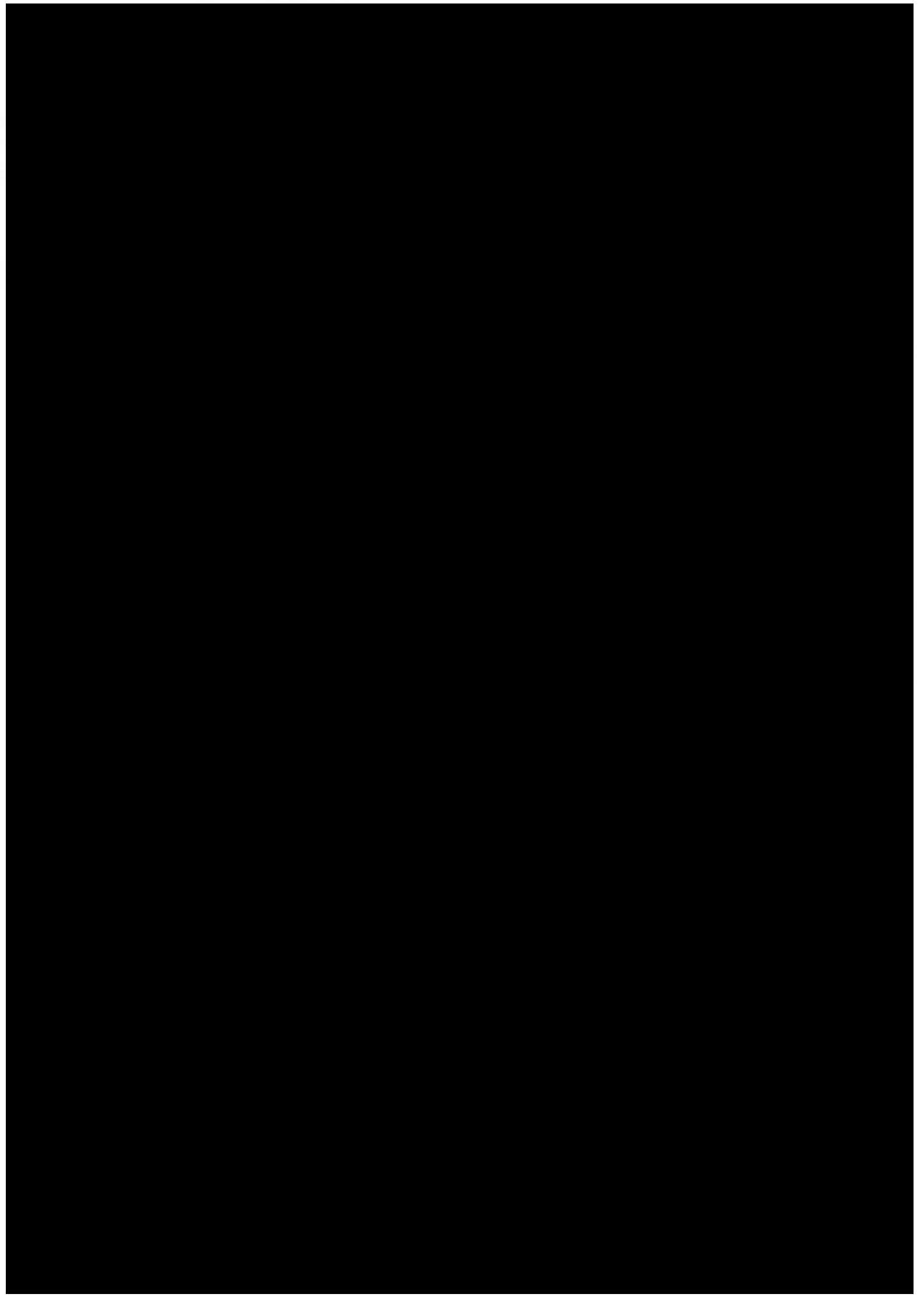
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, employee salaries, and utility bills. It also outlines the proper procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the books balance.

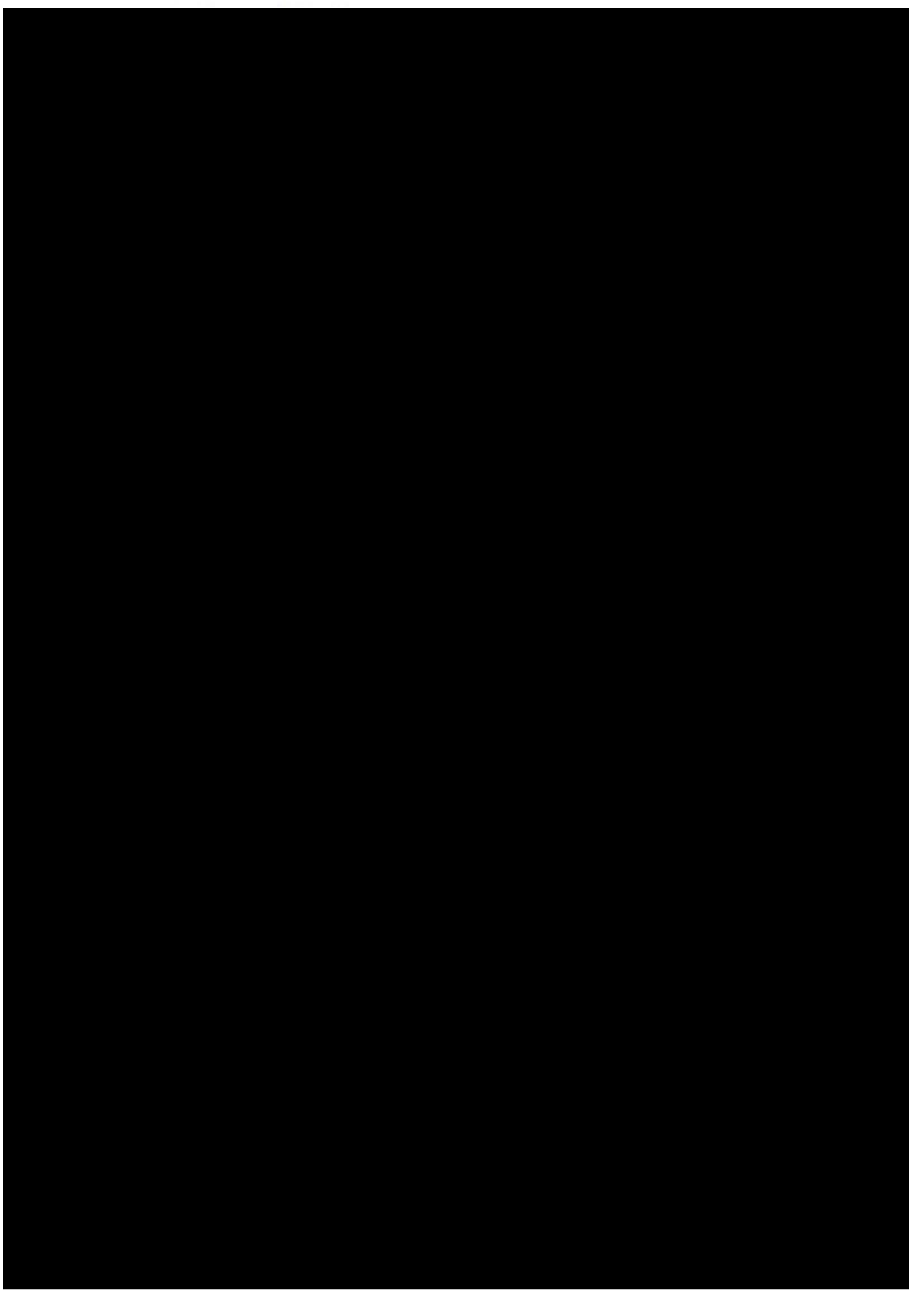
The second part of the document focuses on the analysis of the recorded data. It explains how to calculate key financial ratios and metrics, such as the gross profit margin and the current ratio. These calculations are essential for understanding the company's financial health and performance. The document also discusses the importance of comparing the company's results to industry benchmarks and historical data to identify trends and areas for improvement. It provides a step-by-step guide for performing these analyses and interpreting the results.

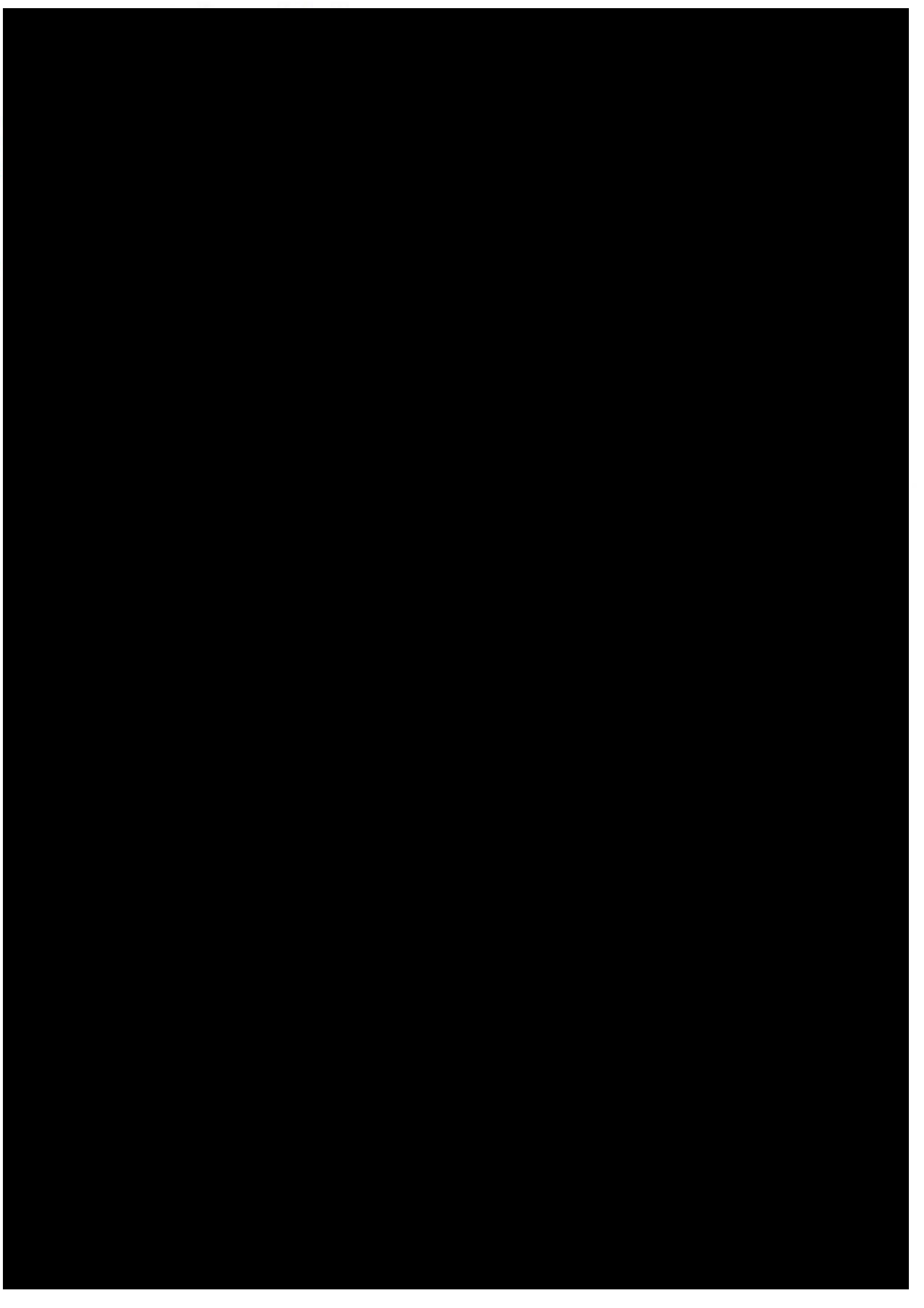
The final part of the document addresses the reporting requirements for the financial data. It discusses the various types of financial statements that must be prepared, including the balance sheet, income statement, and cash flow statement. It provides a detailed explanation of the format and content of each statement, as well as the specific requirements for their preparation and presentation. The document also discusses the importance of providing clear and concise explanations for the data presented in the reports, as well as the need to maintain transparency and accountability in all financial reporting.

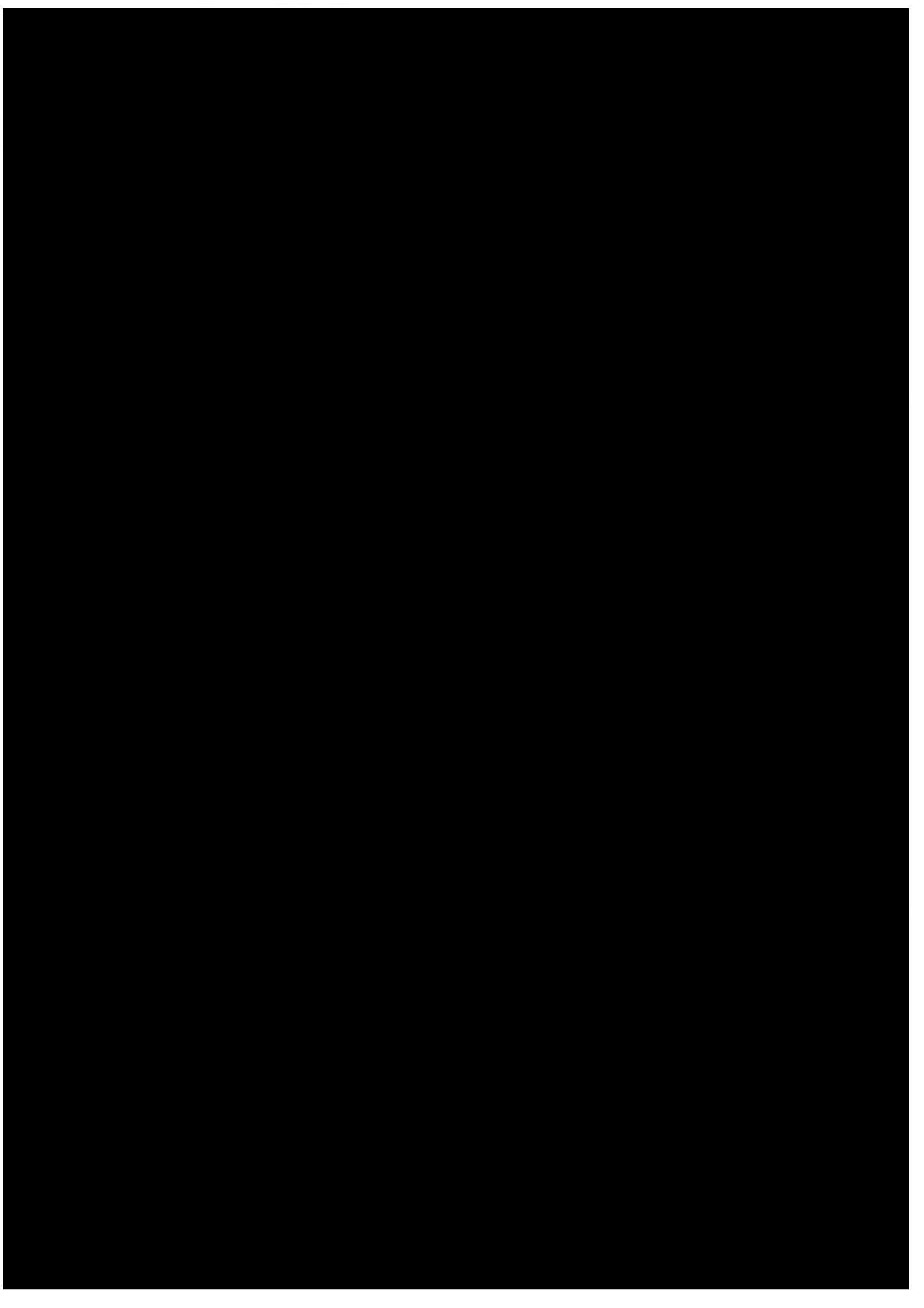


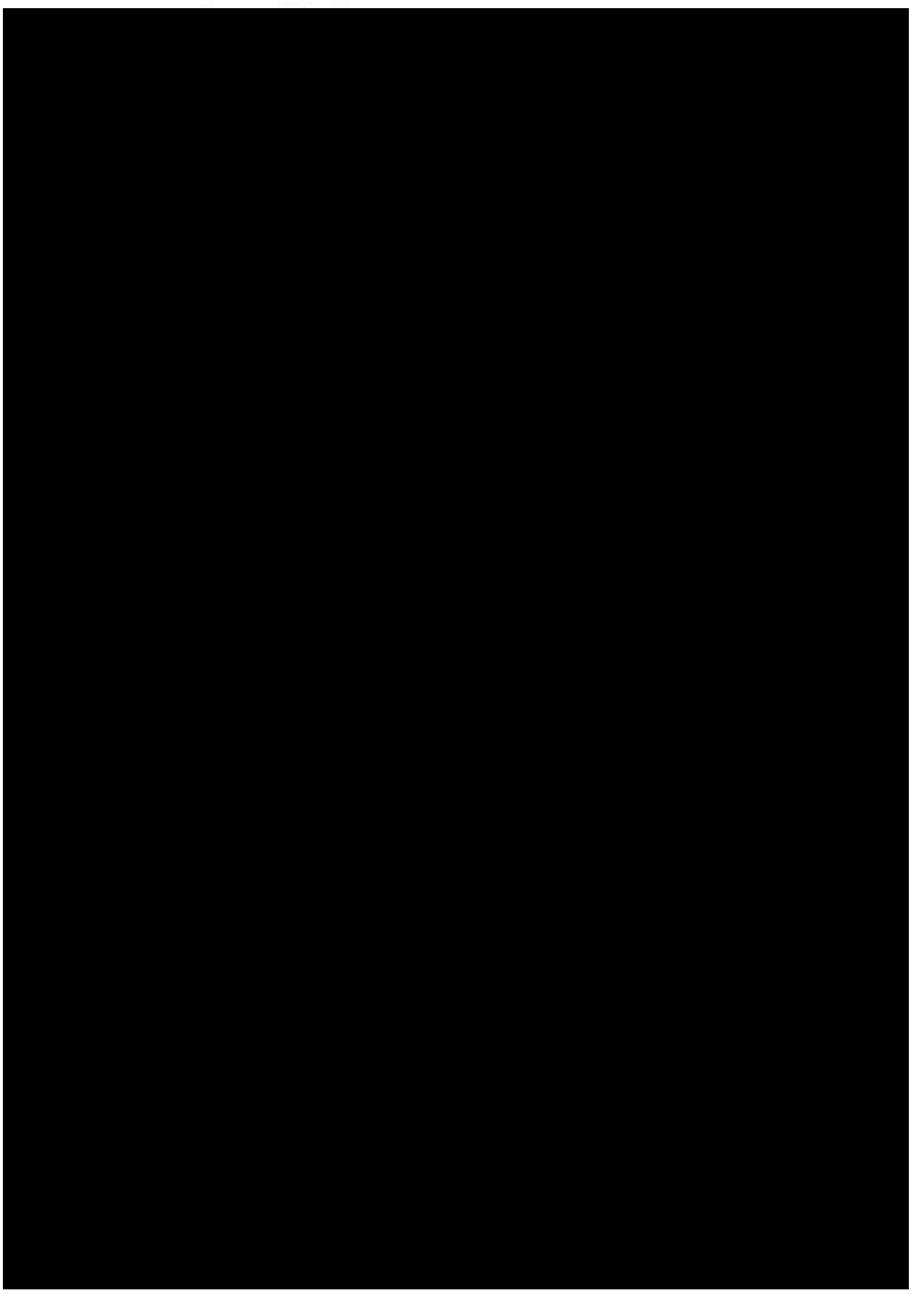


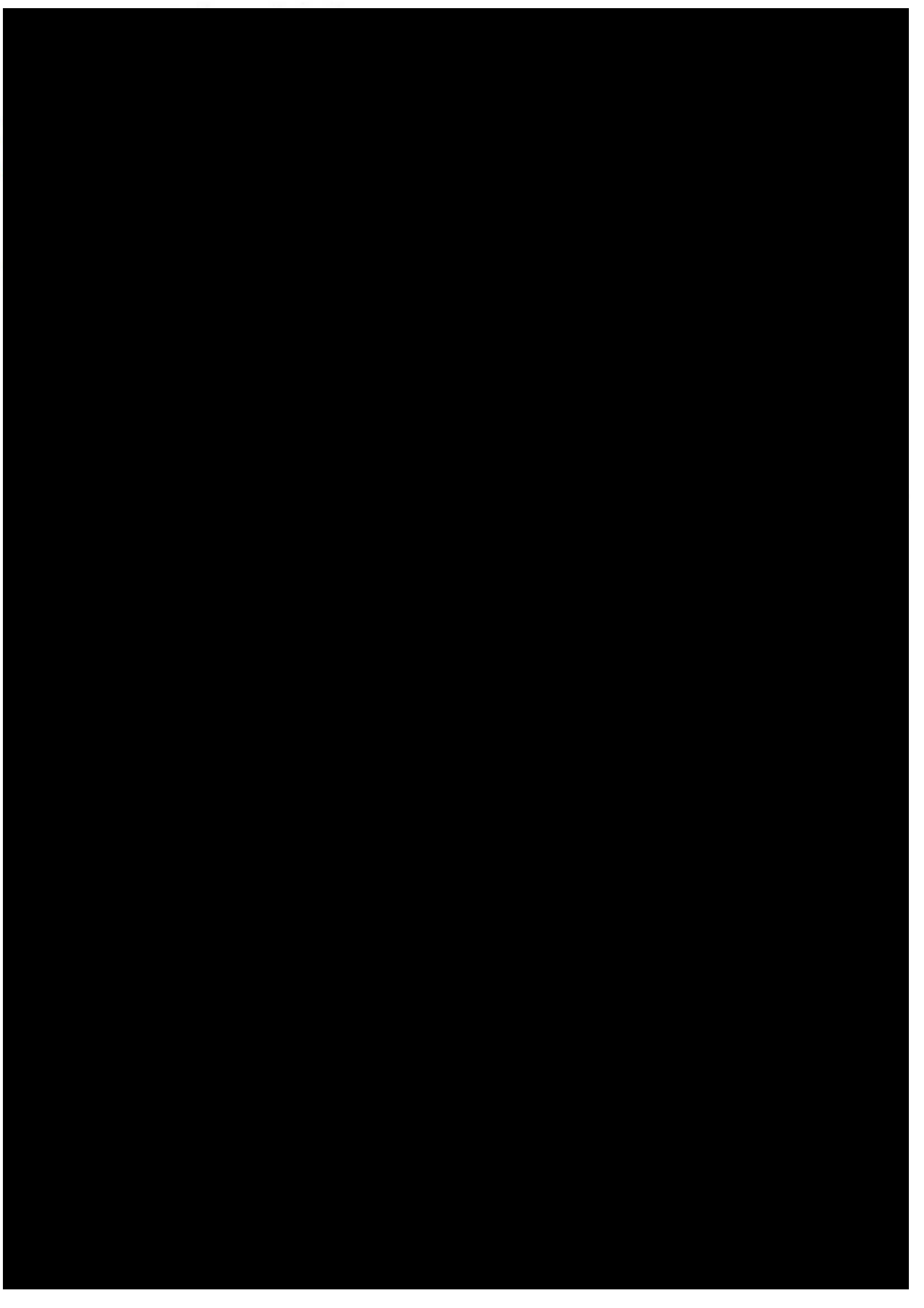


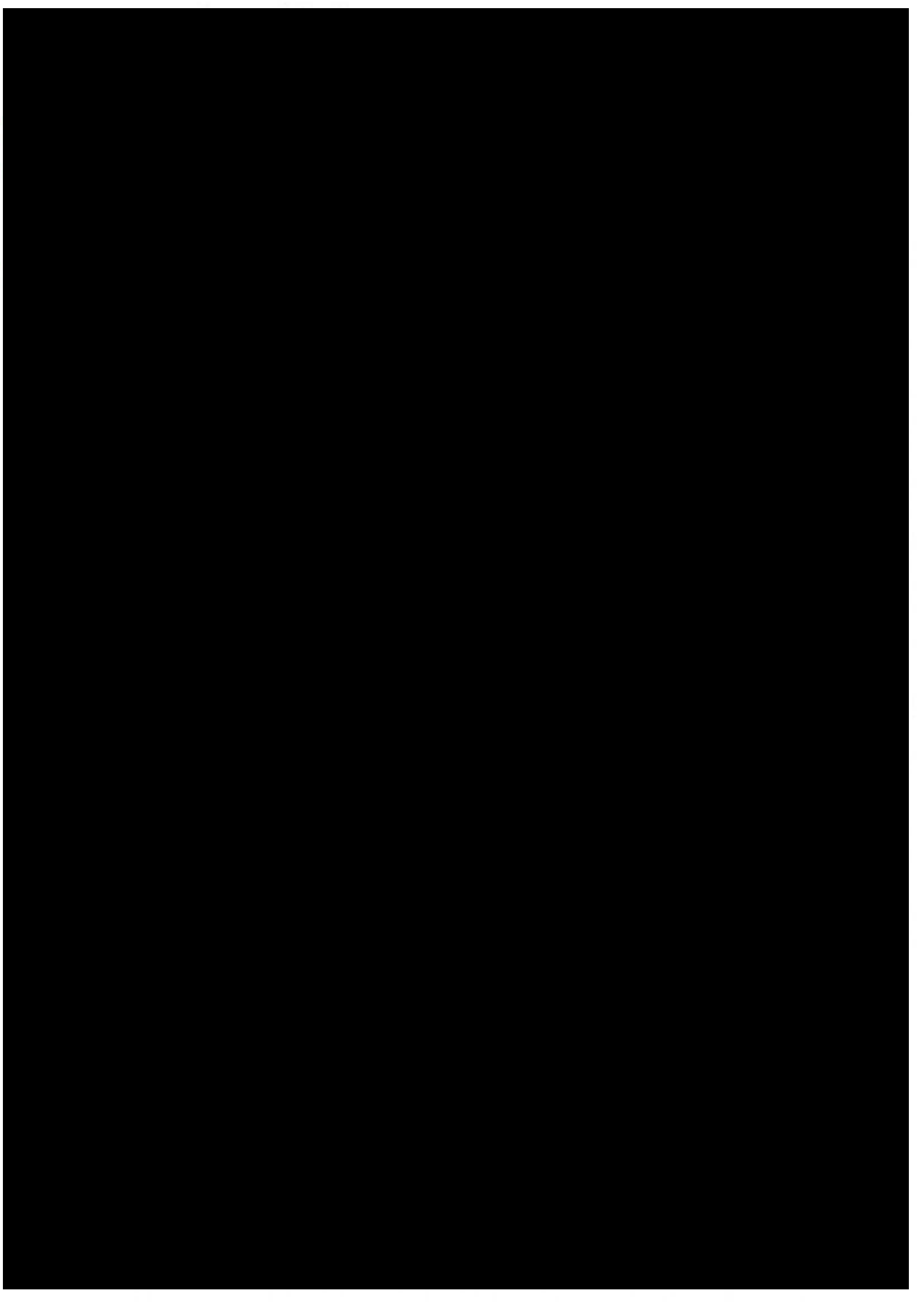




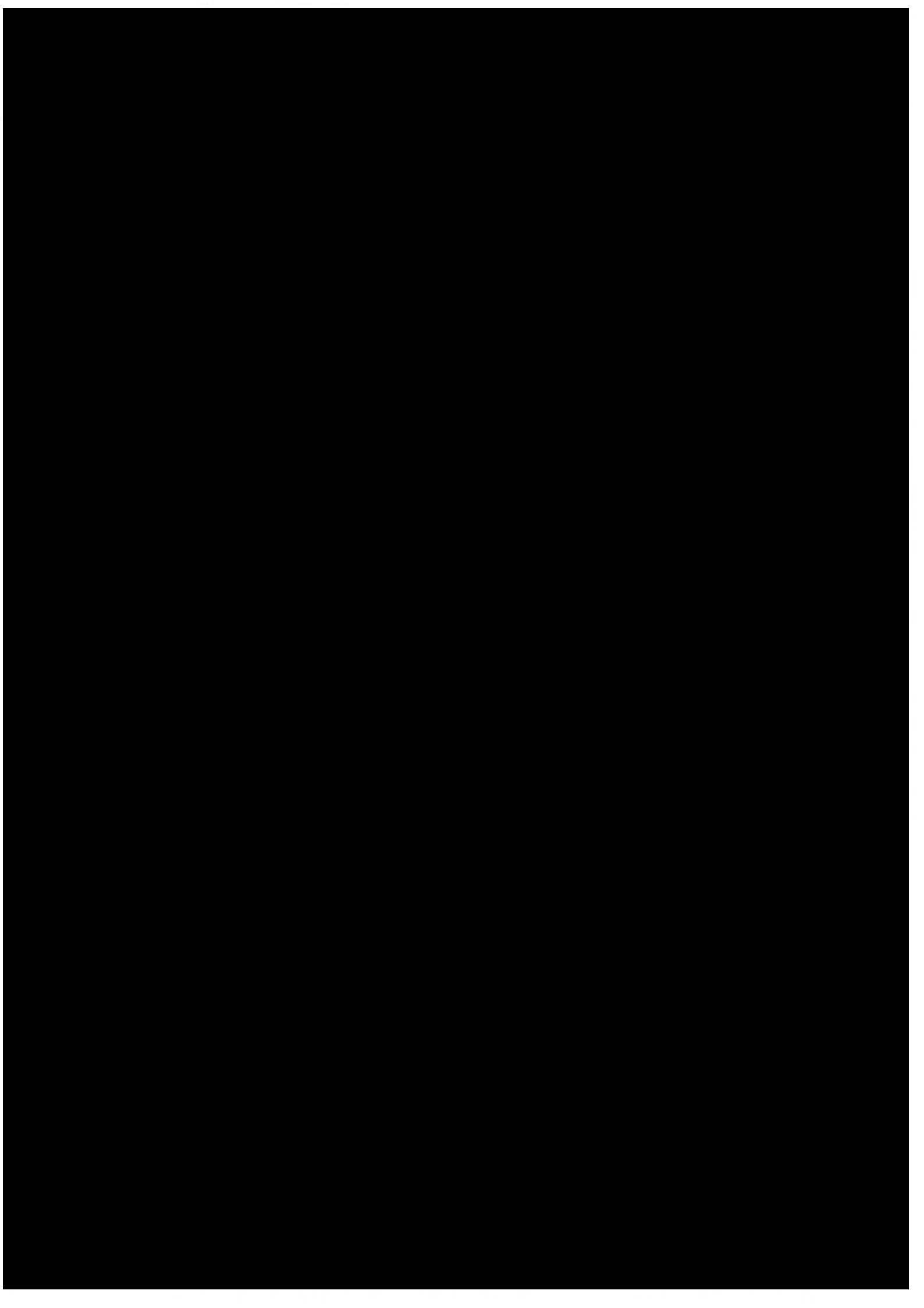


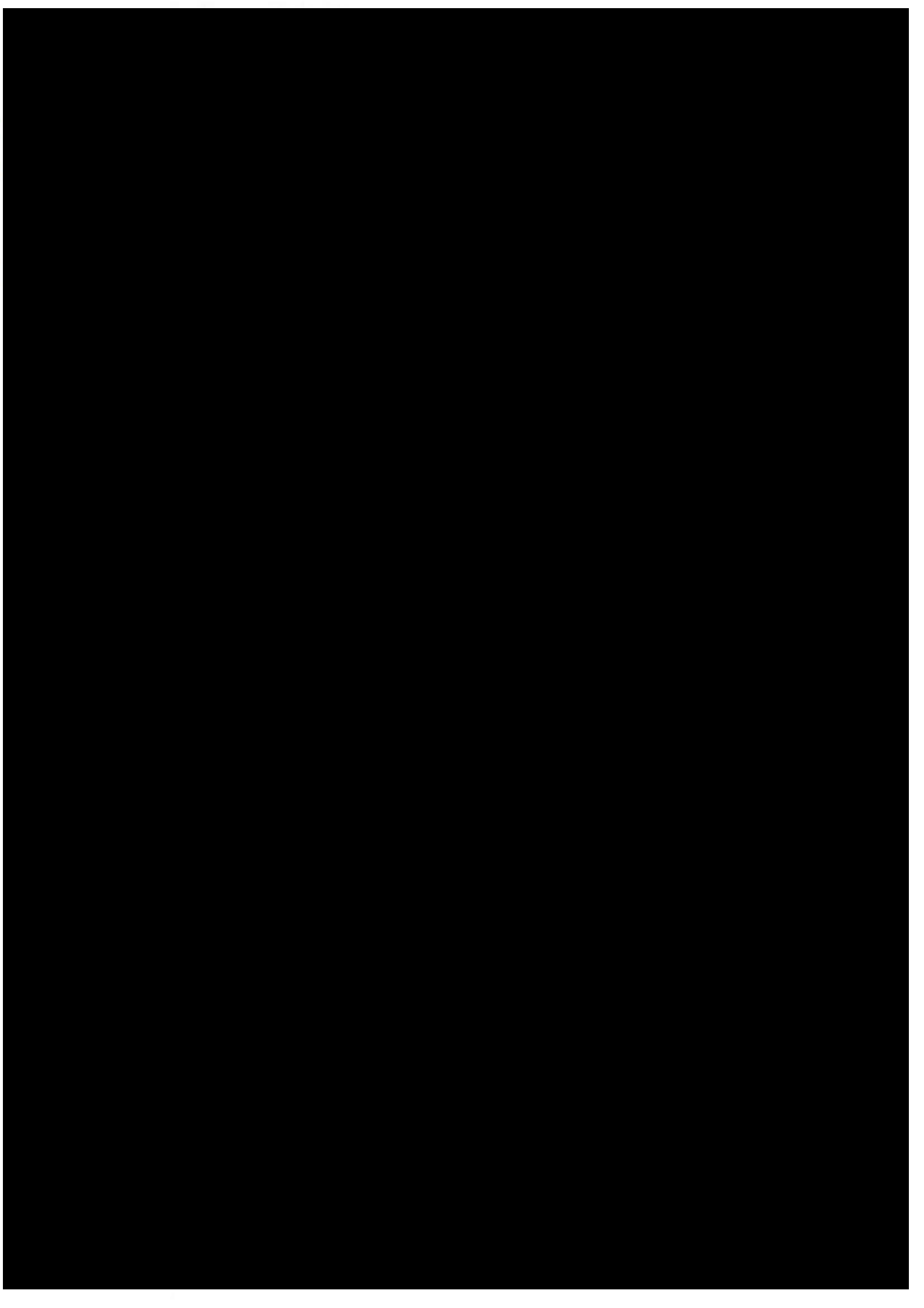


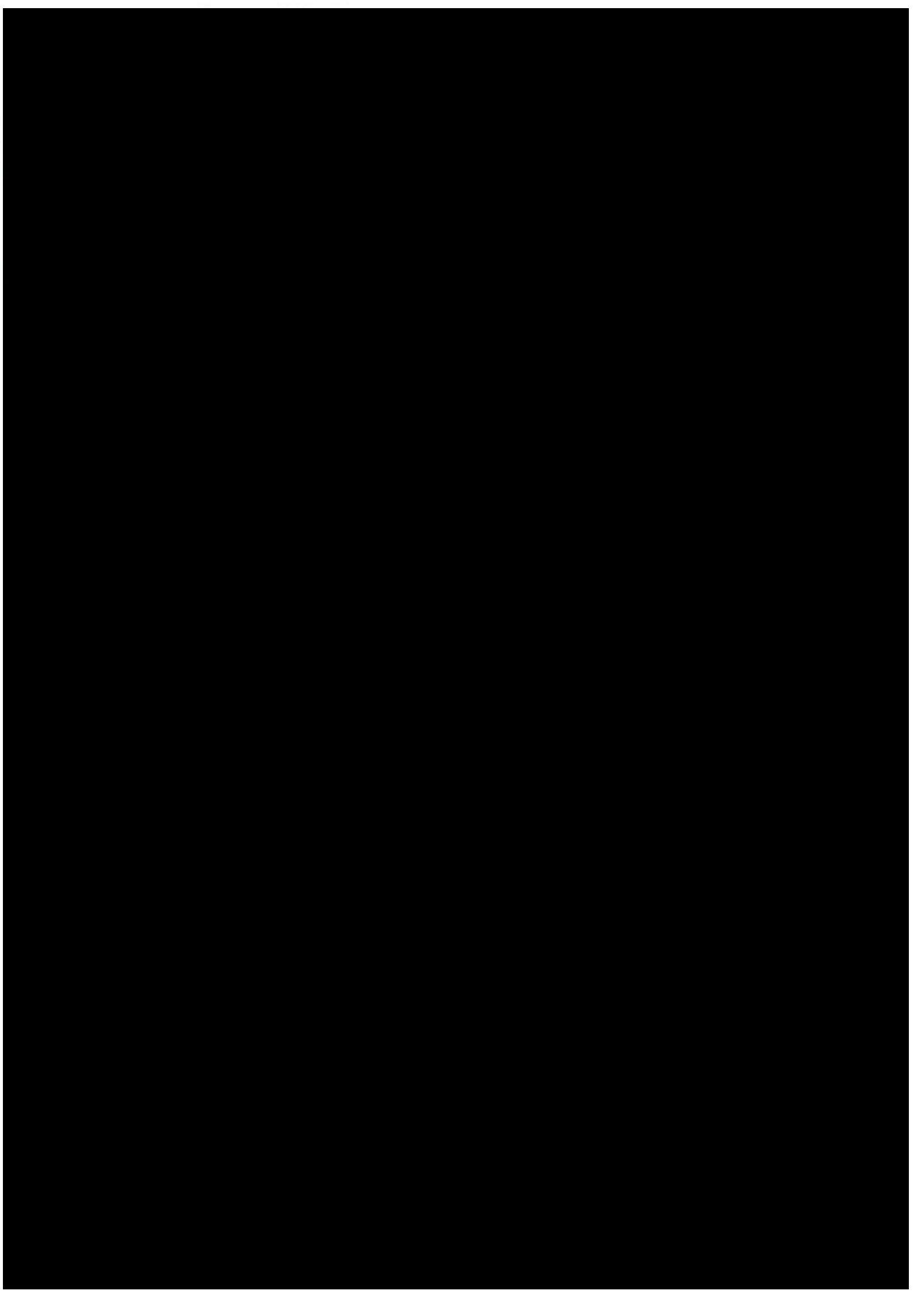


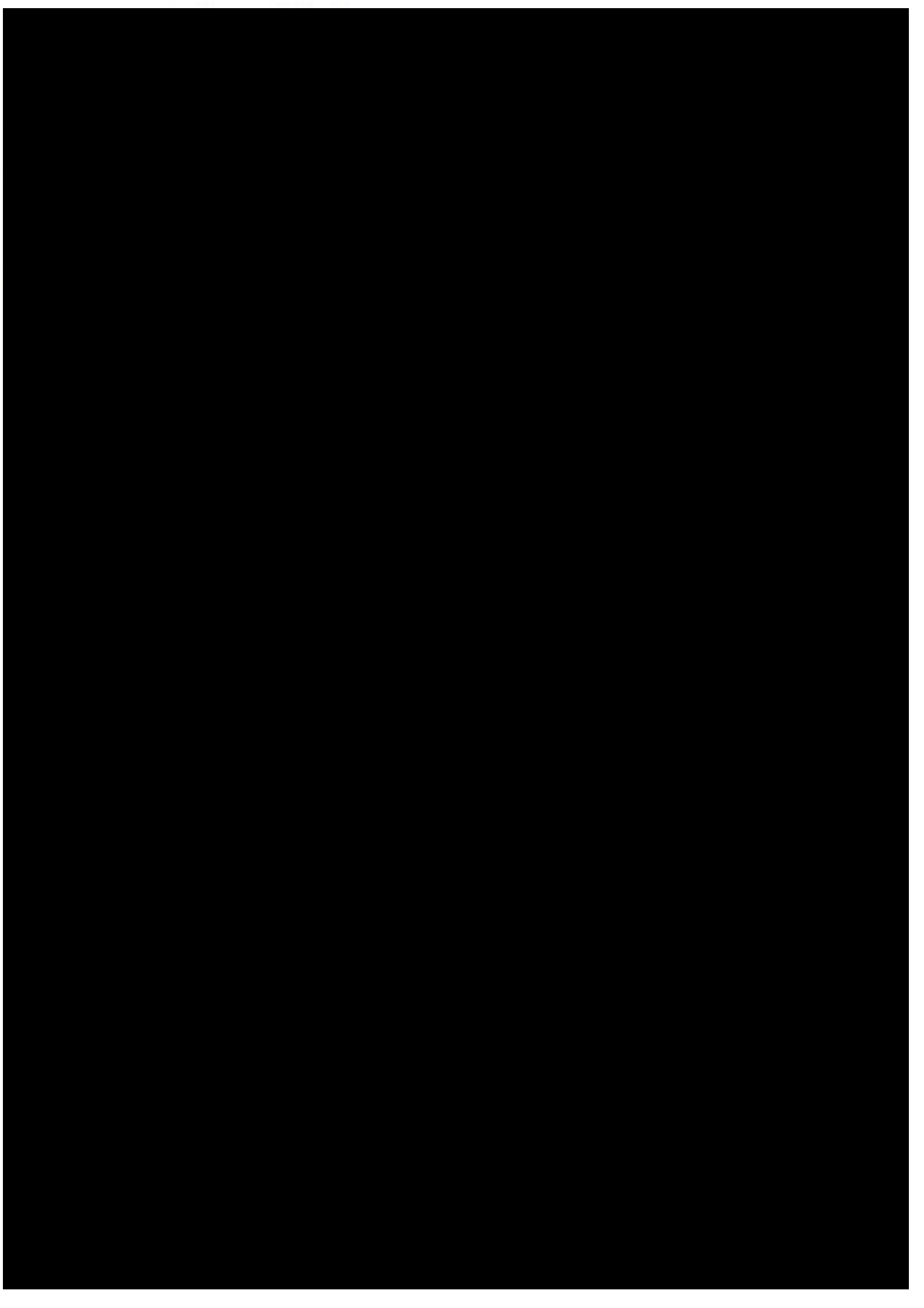




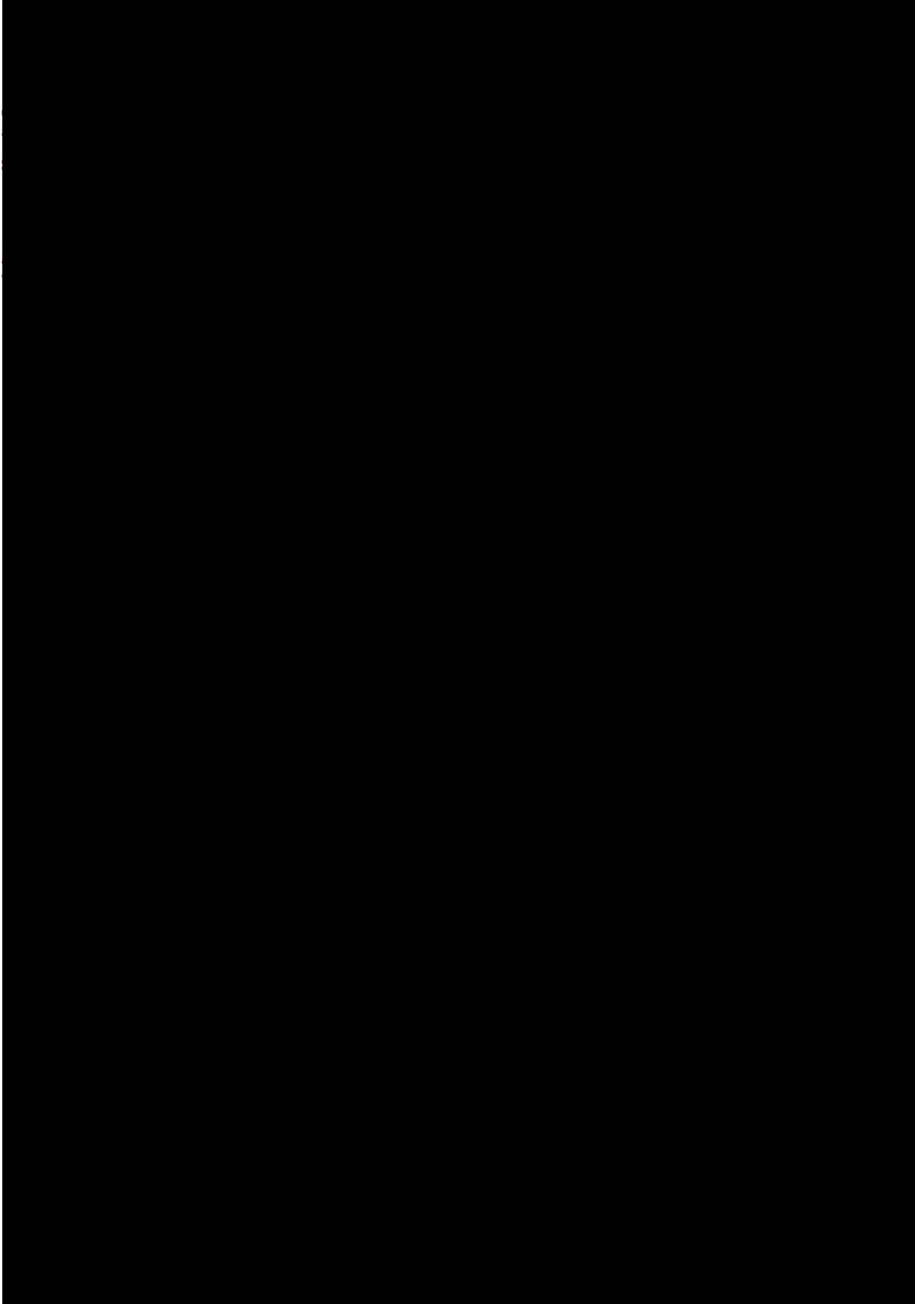


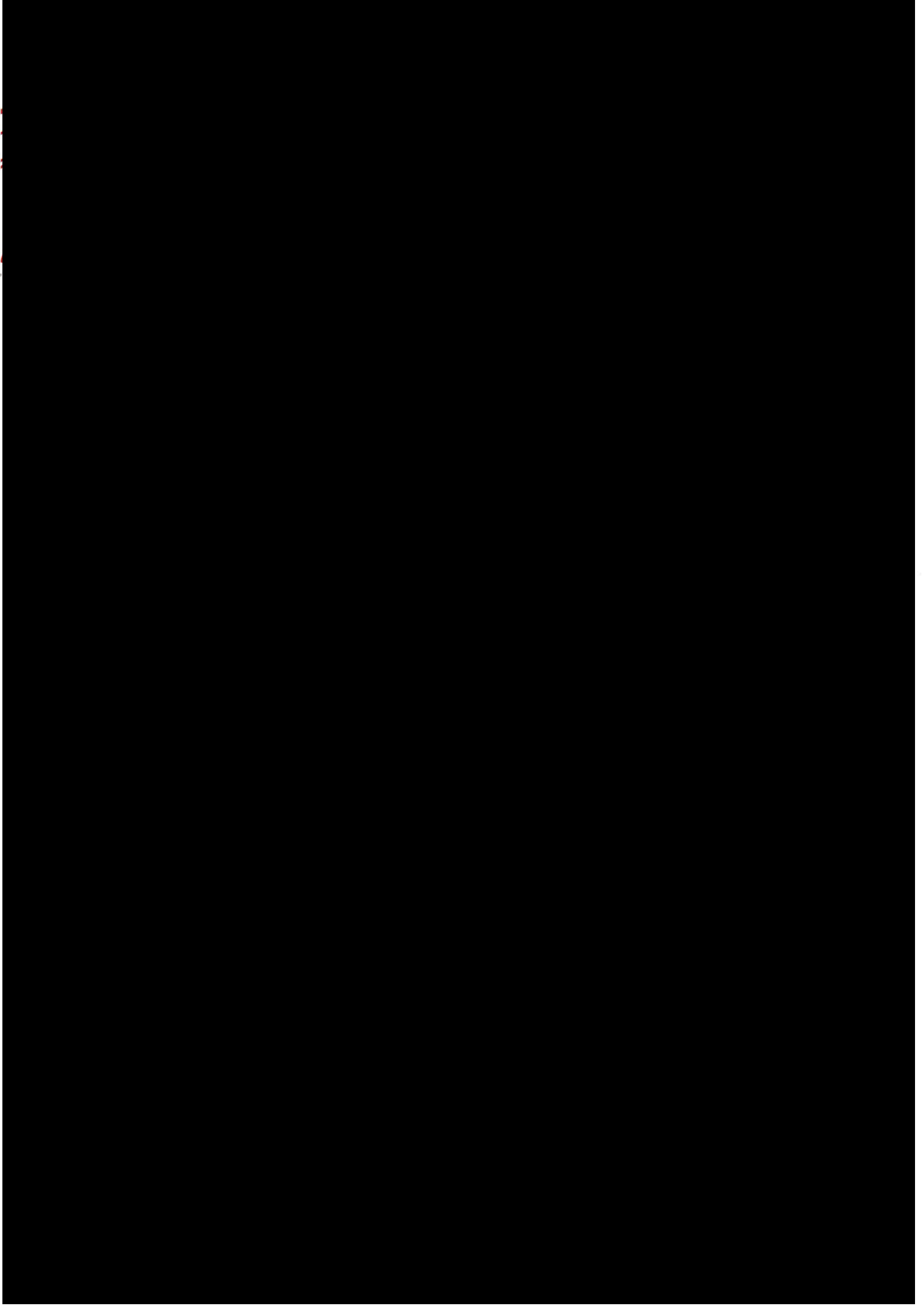


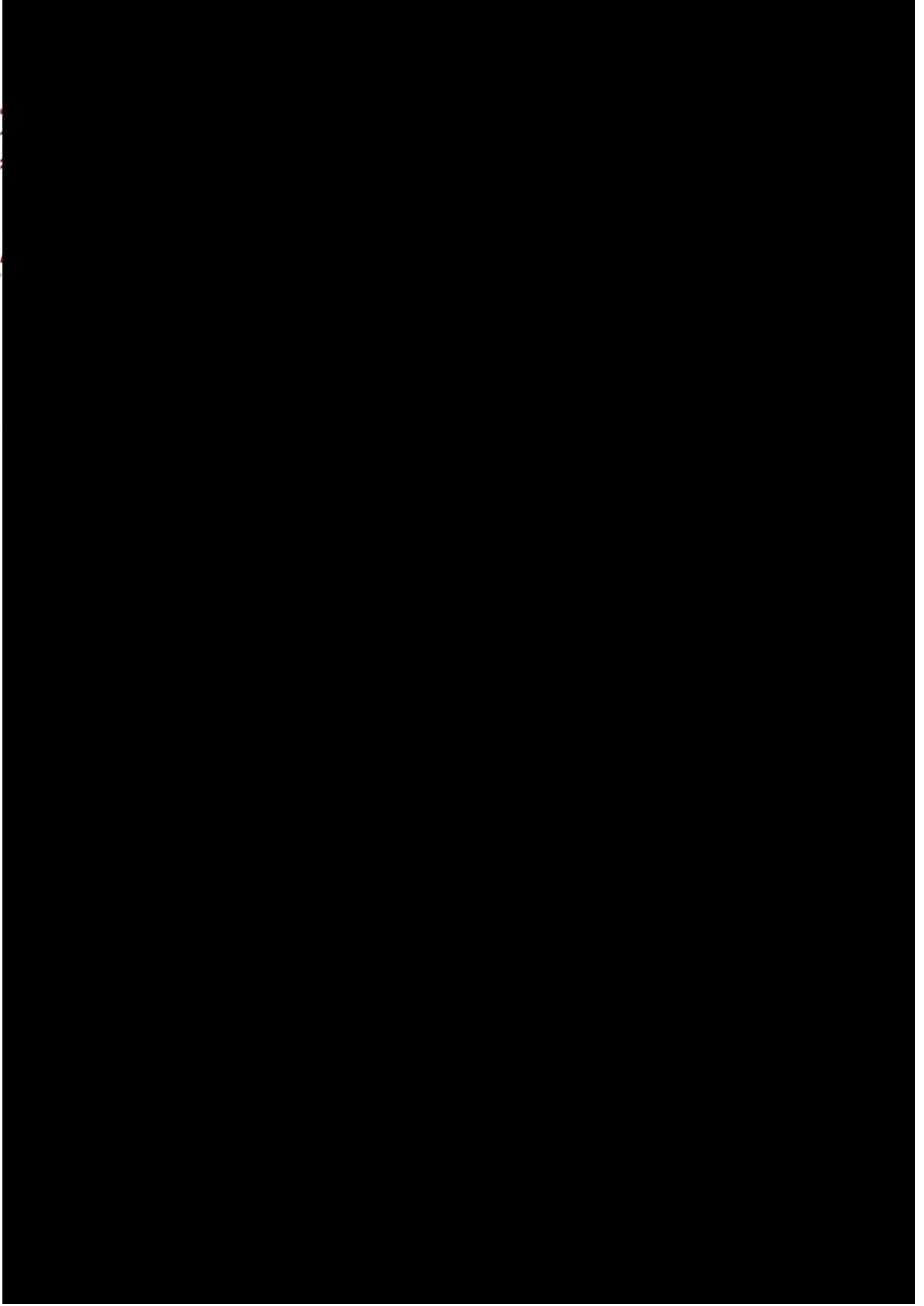














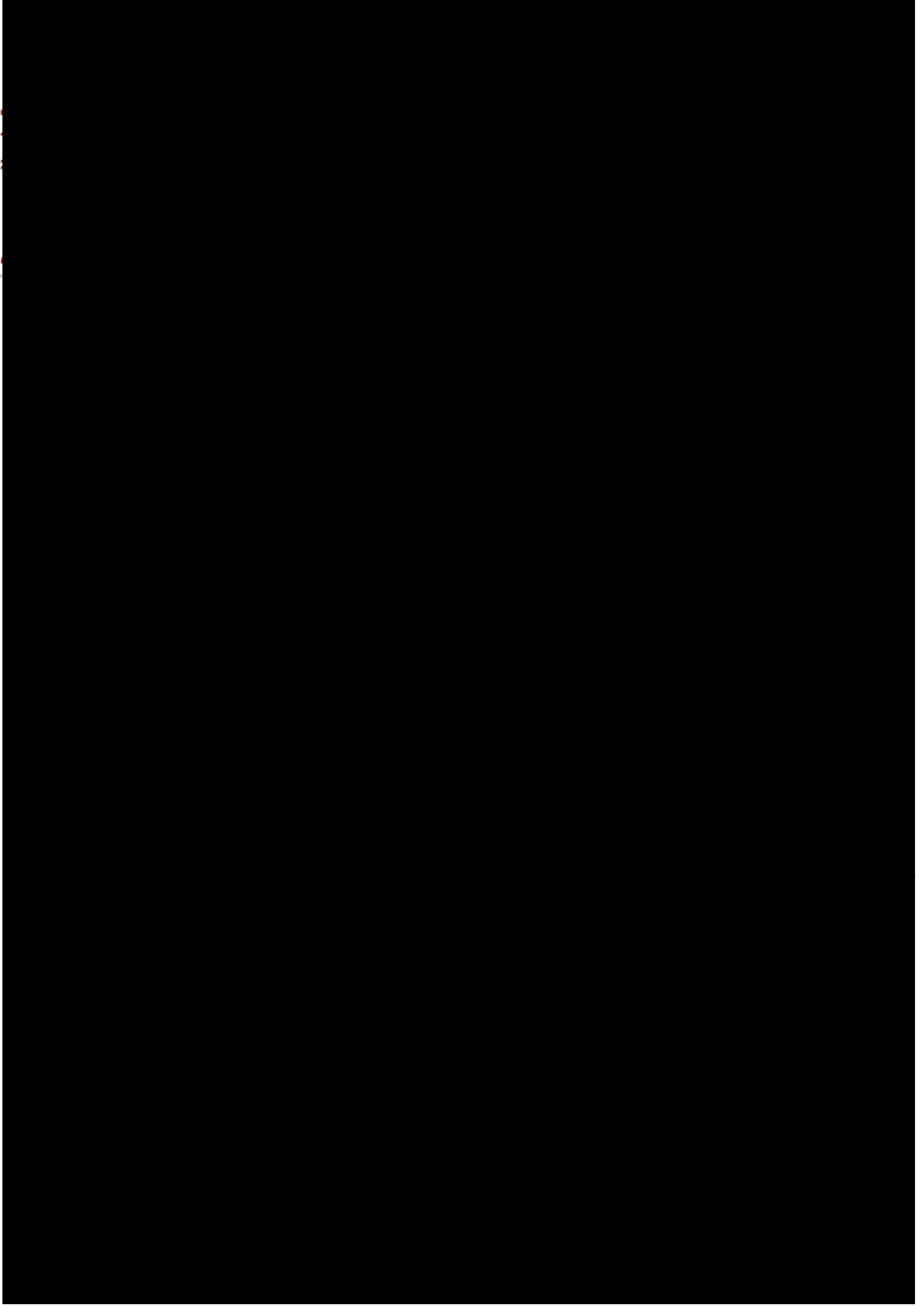
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every receipt, invoice, and bill should be properly filed and indexed for easy retrieval. This is particularly crucial for businesses that operate in highly regulated industries where compliance is a top priority.

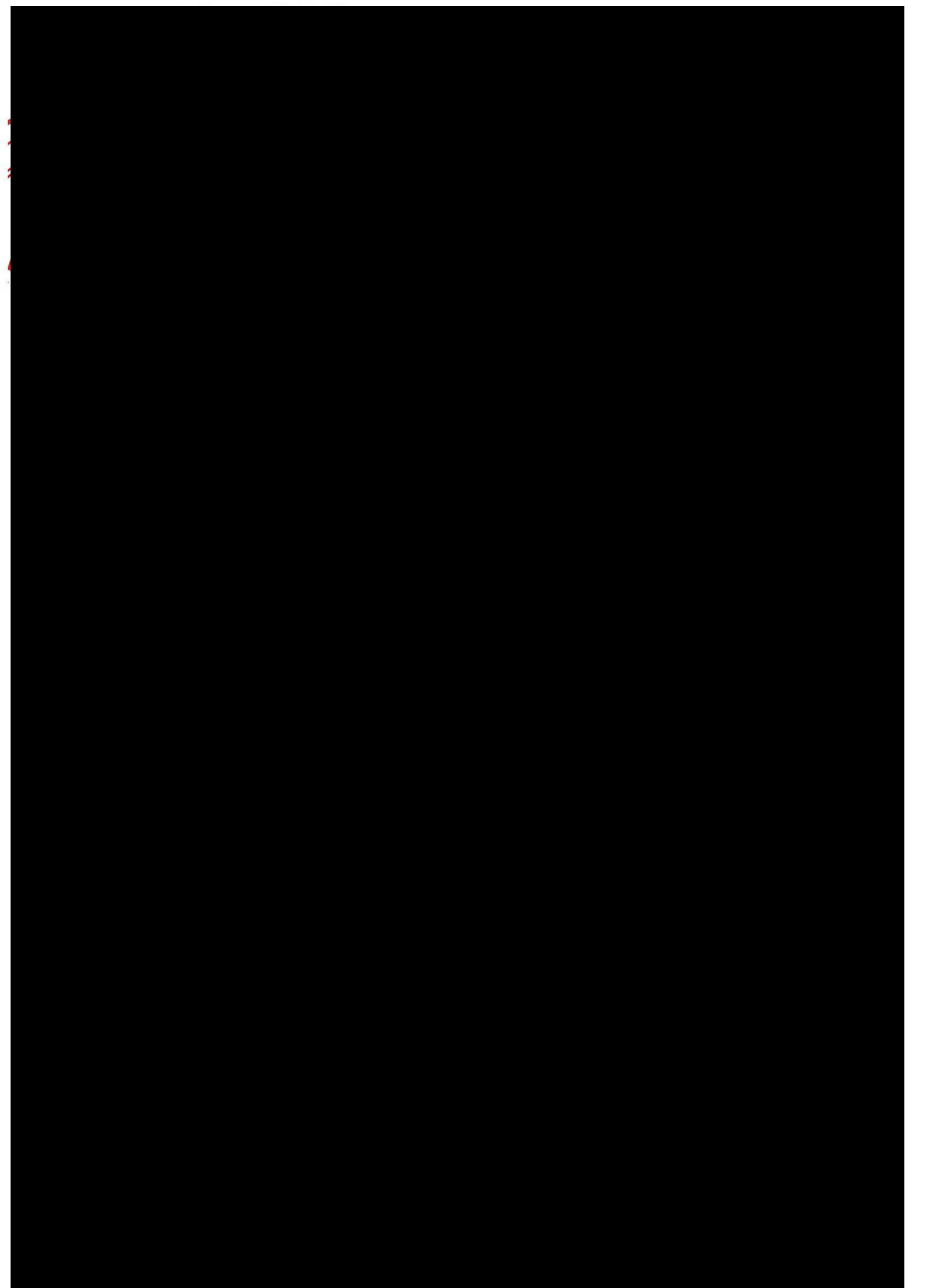
Next, the document addresses the issue of data security. In an era where cyber threats are becoming increasingly sophisticated, it is essential to implement robust security measures to protect sensitive information. This includes using strong passwords, encrypting data, and regularly updating software to patch vulnerabilities.

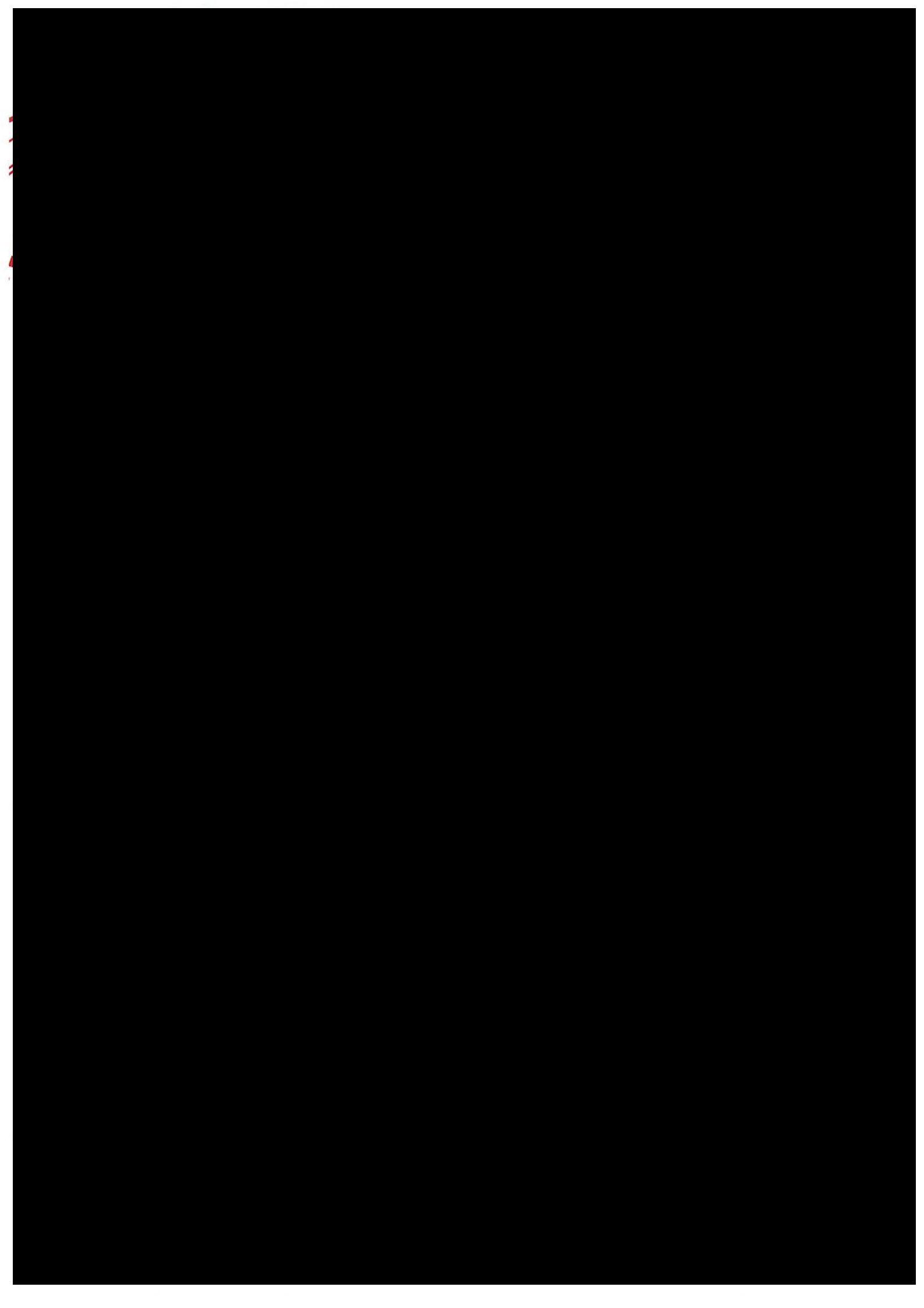
The third section focuses on the importance of regular backups. While it may seem tedious, backing up data is a critical step in disaster recovery. The document provides a checklist of items to be backed up, including databases, financial records, and customer information. It also discusses the different backup methods available, such as local storage and cloud services, and offers advice on how often to perform backups.

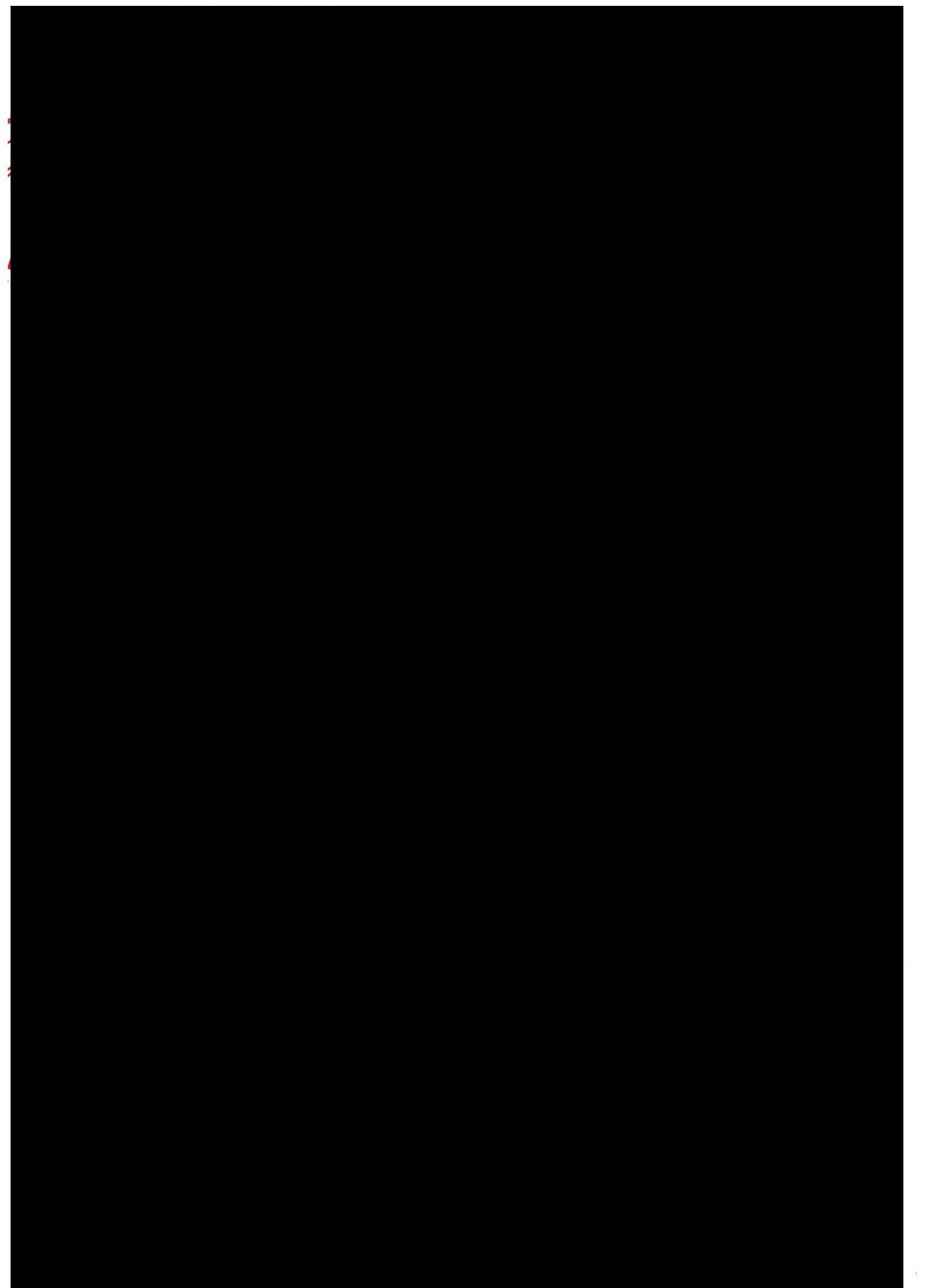
Finally, the document concludes with a section on the importance of staying up-to-date on industry trends and regulations. It encourages businesses to subscribe to relevant publications, attend conferences, and participate in professional development courses. By staying informed, businesses can better anticipate market changes and adjust their strategies accordingly.

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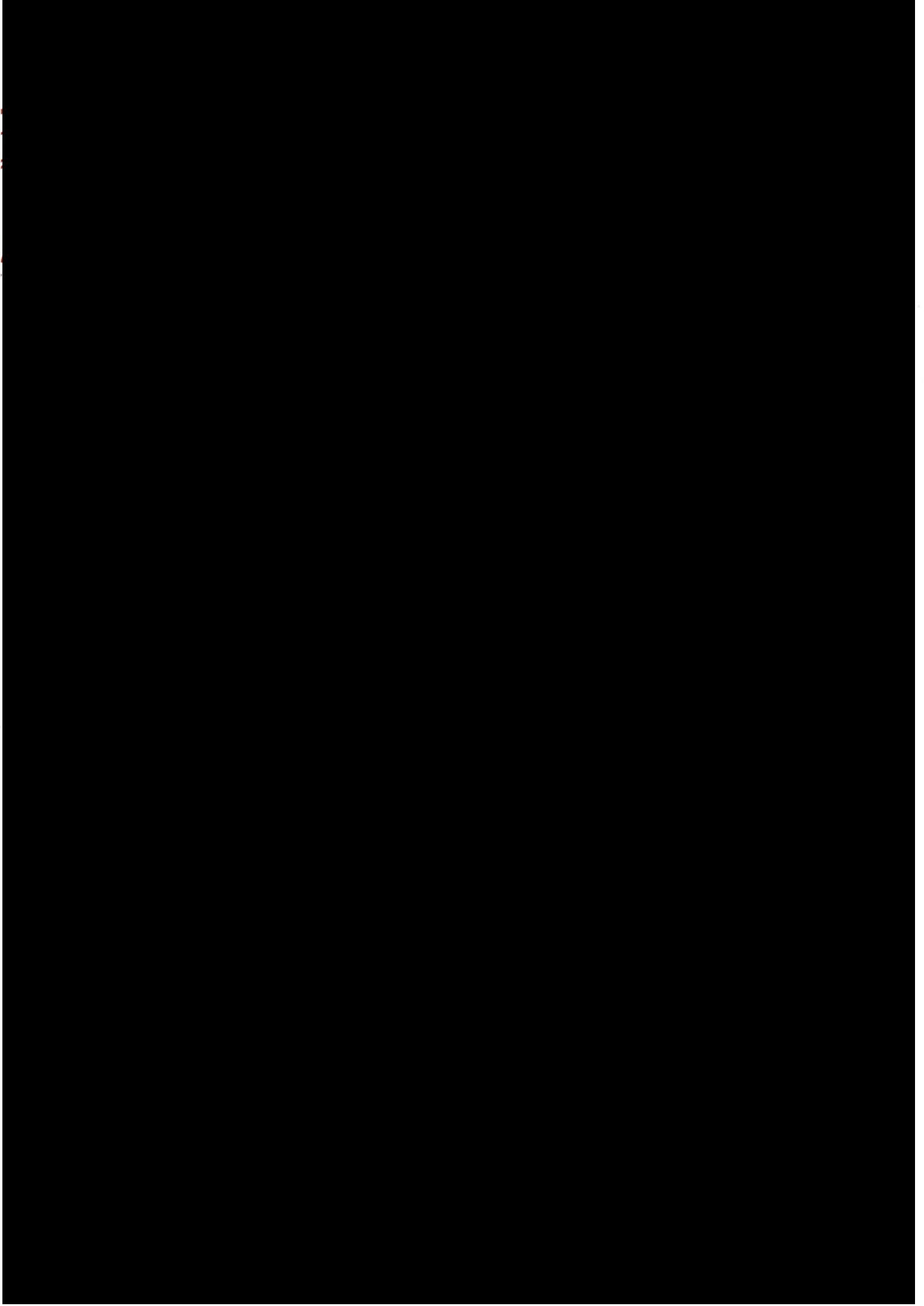
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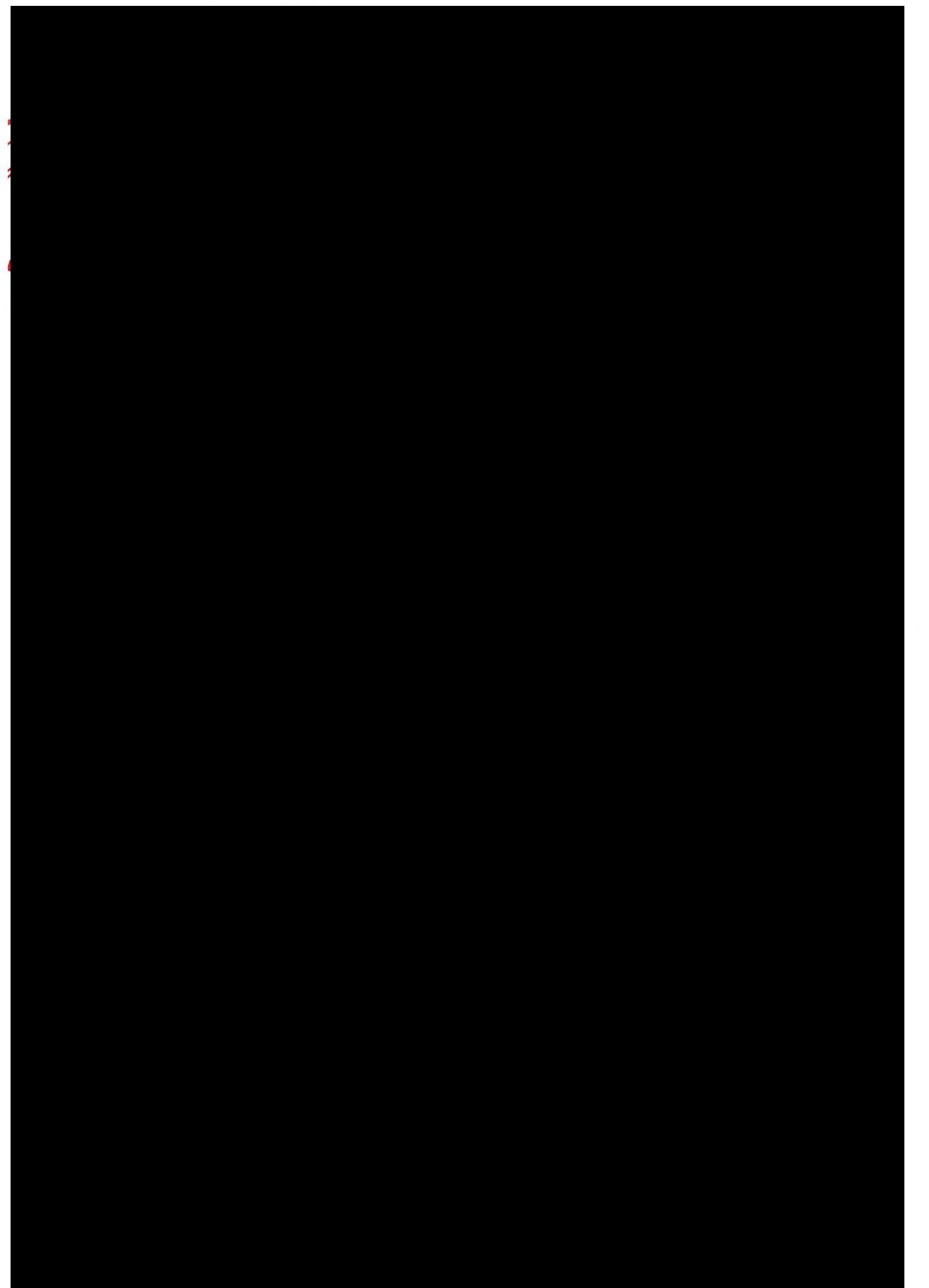
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The second part of the document focuses on the analysis of the financial data. It explains how to calculate key financial ratios and metrics, such as the gross profit margin, operating profit margin, and return on investment. These calculations are essential for understanding the company's financial performance and identifying areas for improvement. The document also discusses the importance of comparing the company's performance to industry benchmarks and providing a clear explanation of any significant variances.

The final part of the document covers the preparation of financial statements. It provides a step-by-step guide to creating the income statement, balance sheet, and cash flow statement. It also discusses the importance of auditing the financial statements to ensure their accuracy and reliability. The document concludes with a summary of the key findings and recommendations for the future, emphasizing the need for continued monitoring and reporting of financial performance.





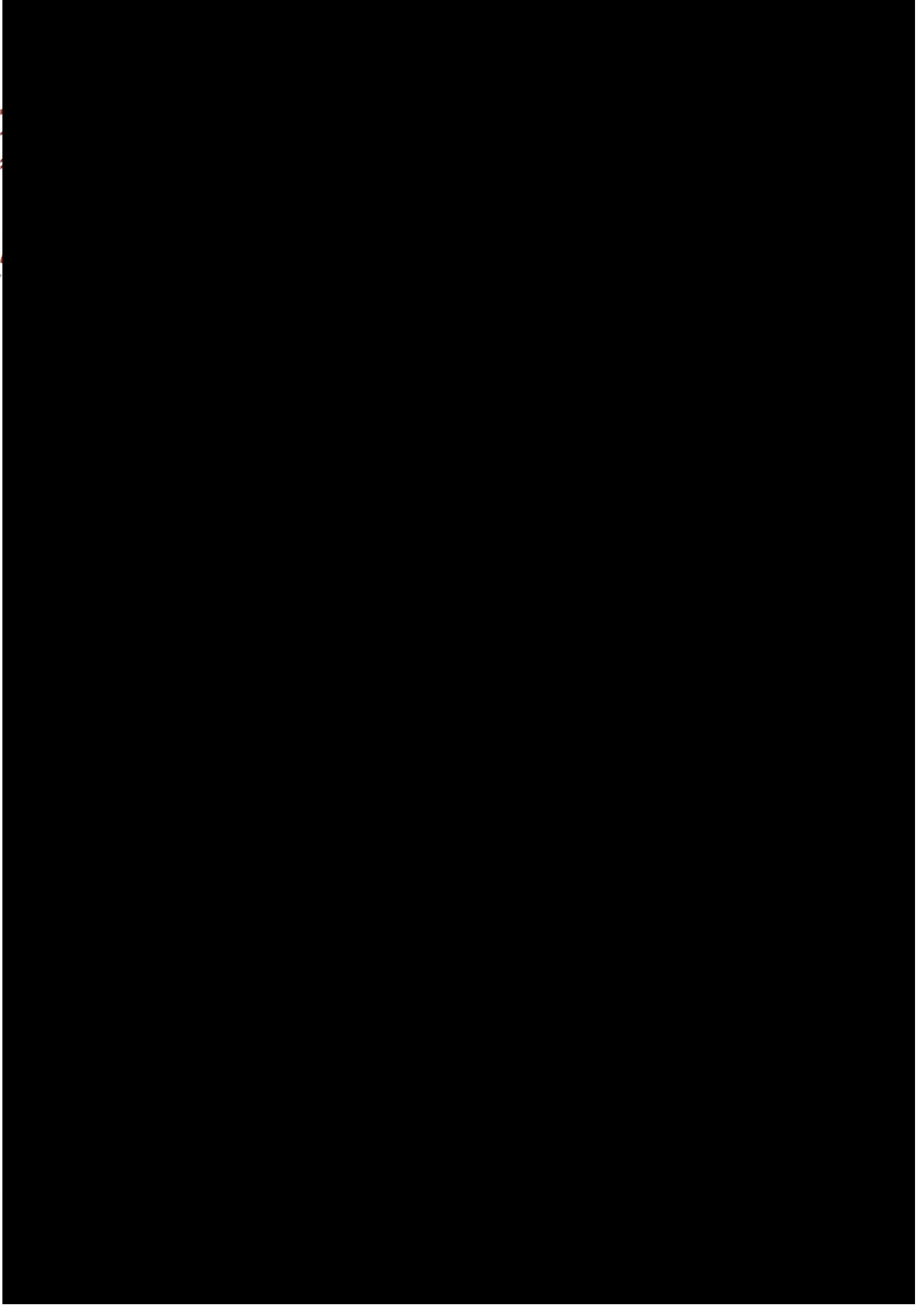


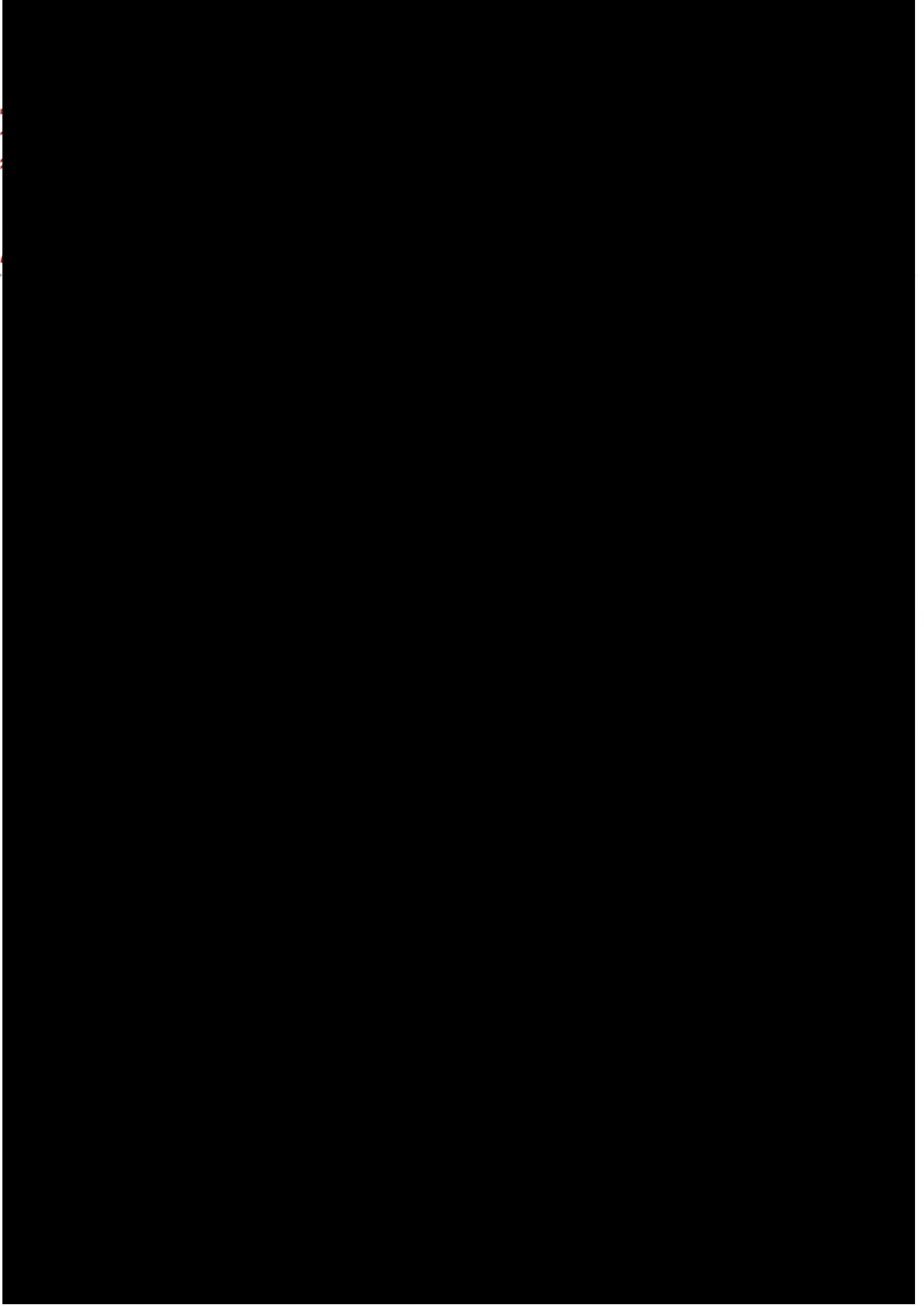
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every sale, purchase, and payment must be properly documented to ensure the integrity of the financial statements. This includes recording the date, amount, and nature of each transaction, as well as the names of the parties involved.

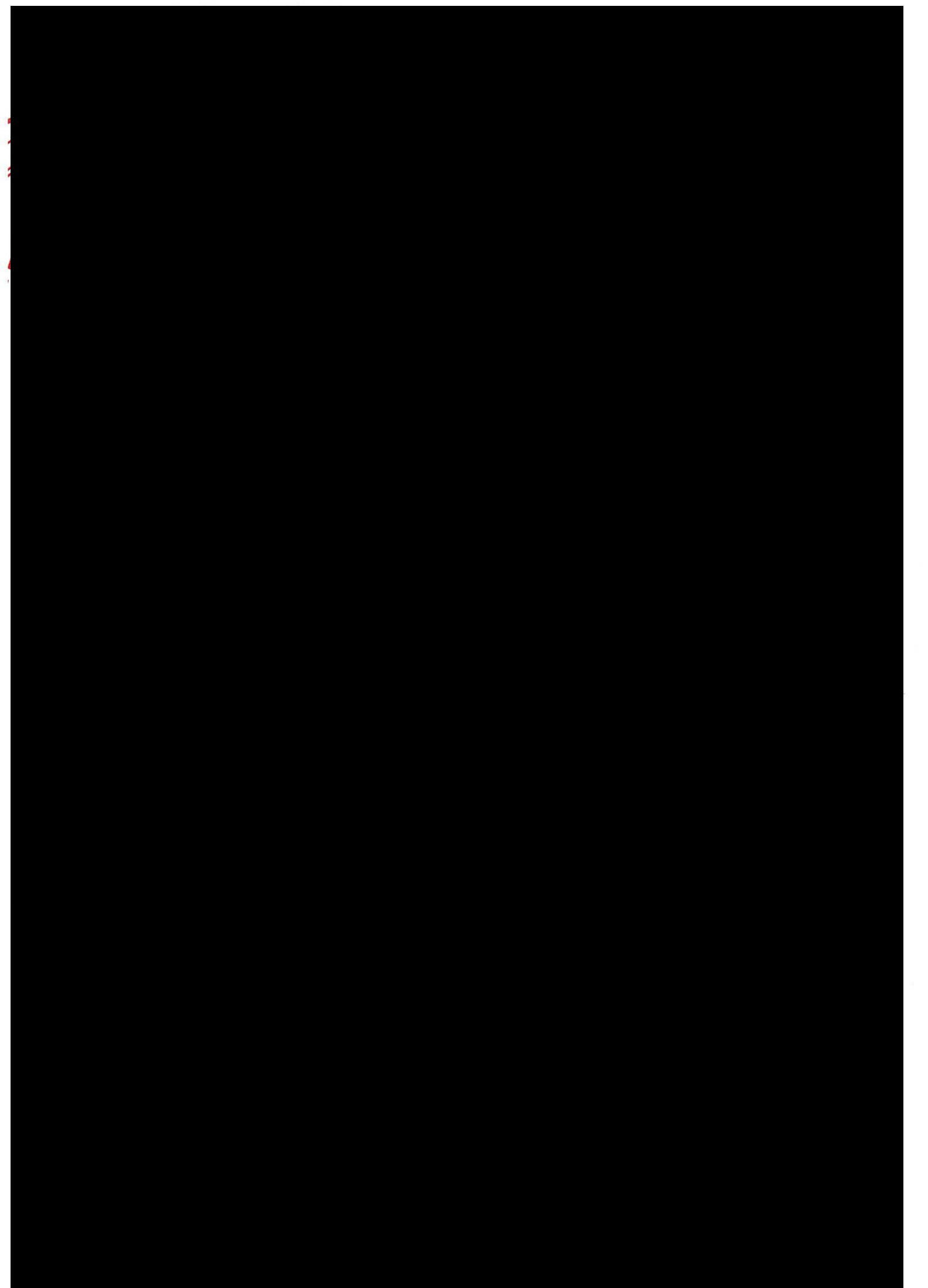
Secondly, the document highlights the need for regular reconciliation of bank accounts and credit cards. By comparing the company's records with the bank statements, any discrepancies can be identified and corrected promptly. This helps to prevent errors and ensures that the company's cash balance is always up-to-date.

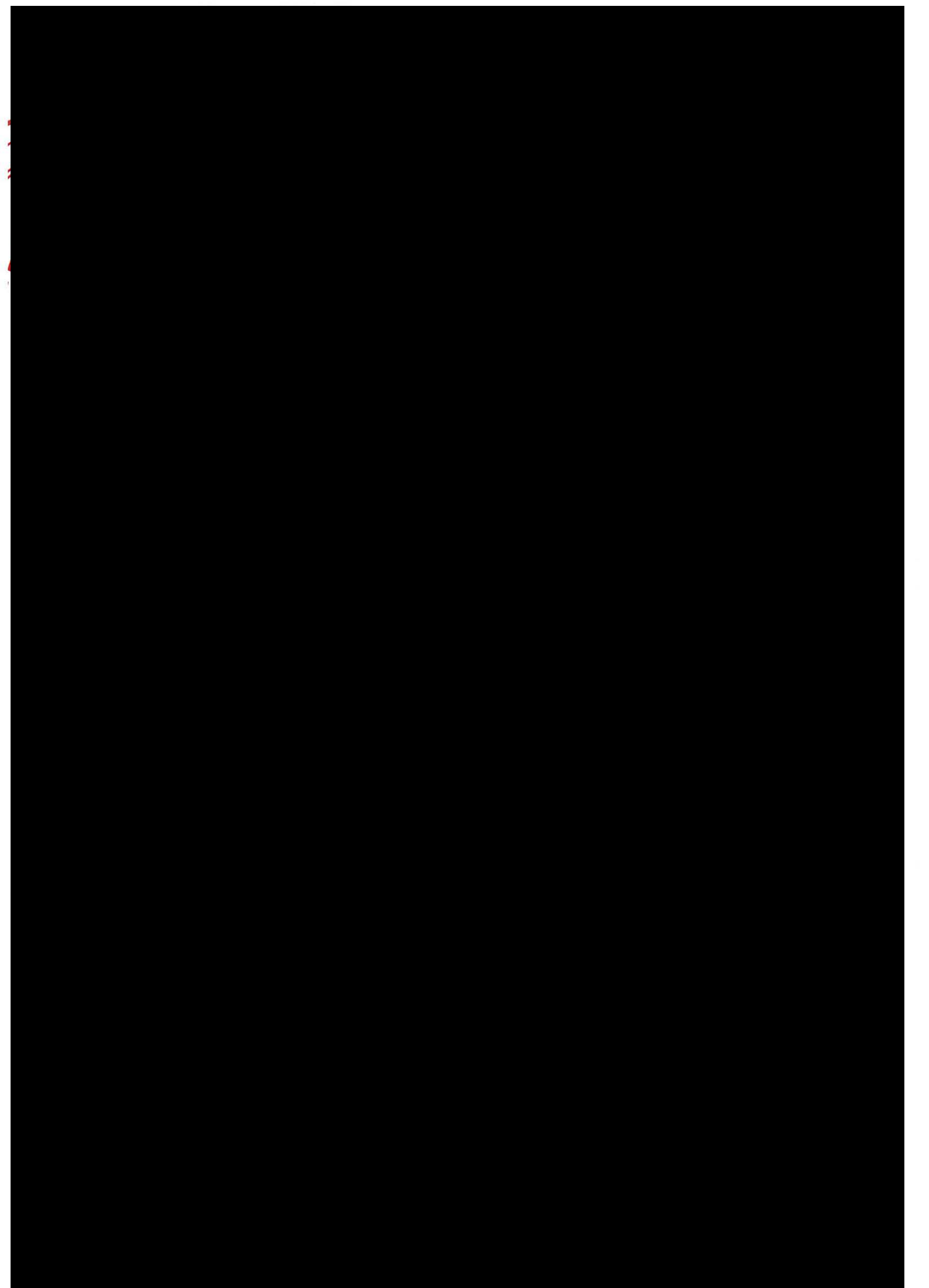
Another key aspect of financial management is the timely payment of bills and invoices. The document advises that the company should establish a clear policy for how long it will take to pay its suppliers and service providers. This not only helps to maintain good relationships but also avoids late fees and penalties.

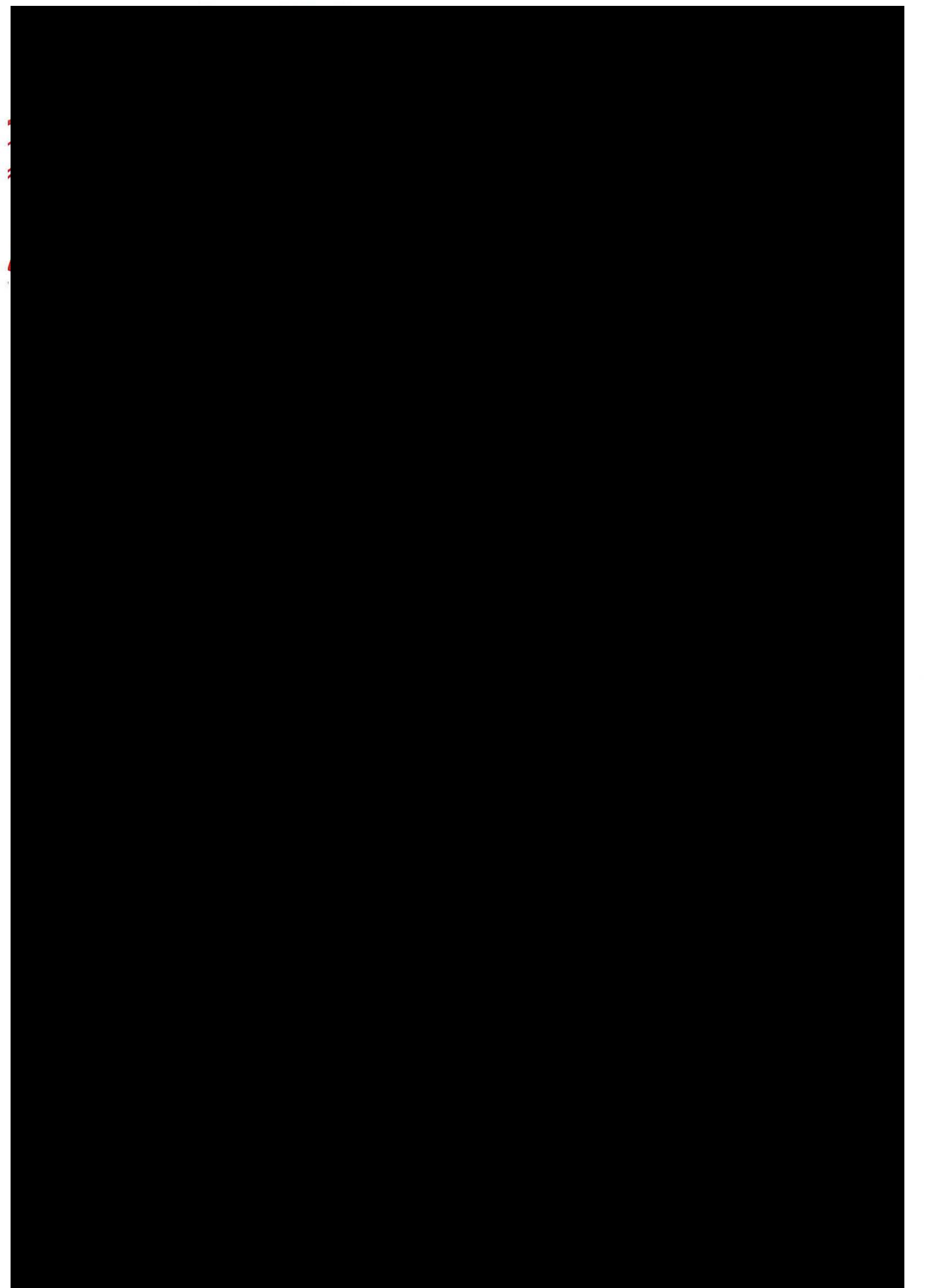
Finally, the document stresses the importance of reviewing the financial statements regularly. This allows the company to track its performance over time and identify any areas where it may be overspending or underperforming. By staying on top of the numbers, the company can make informed decisions about its future operations and investments.







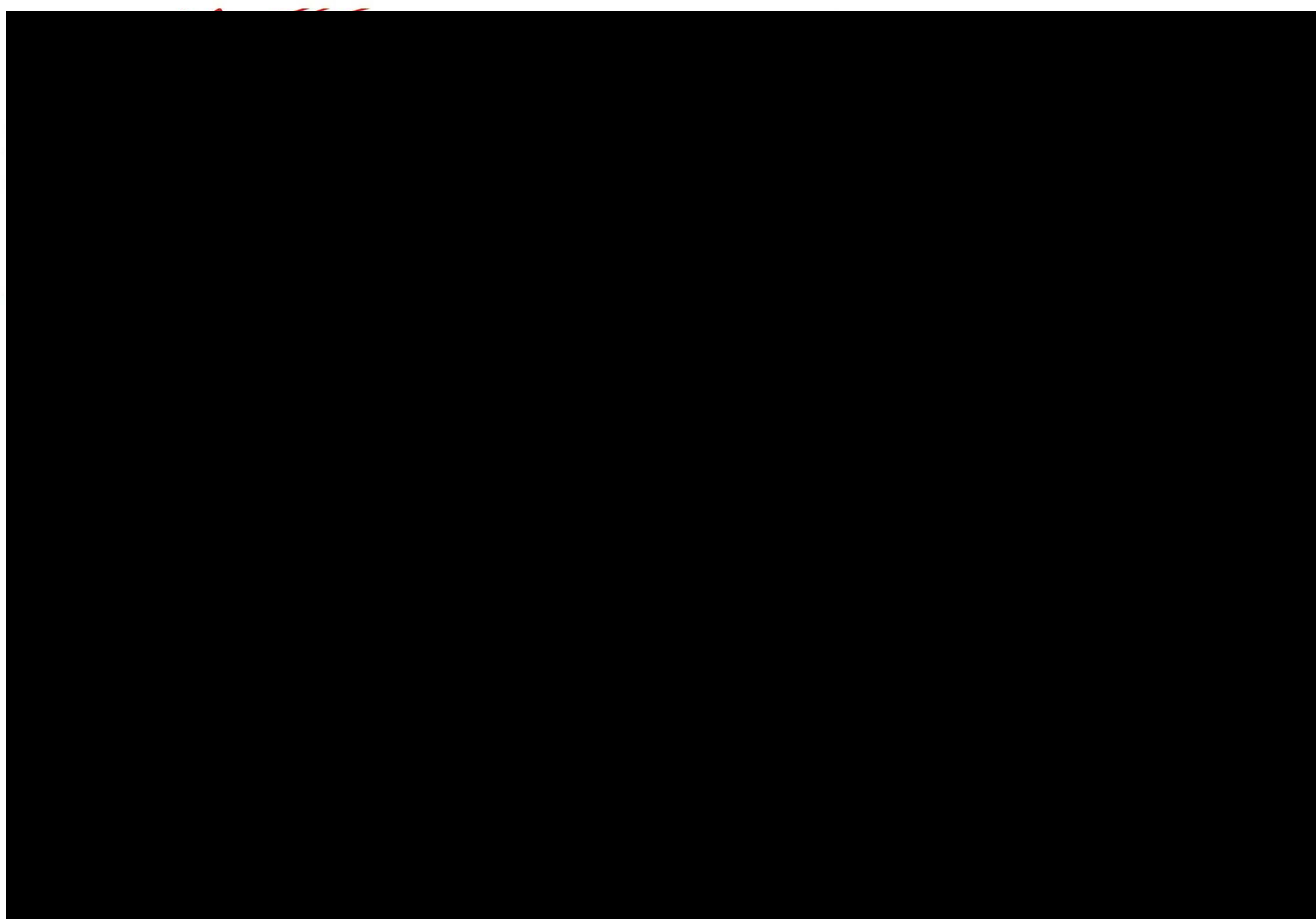


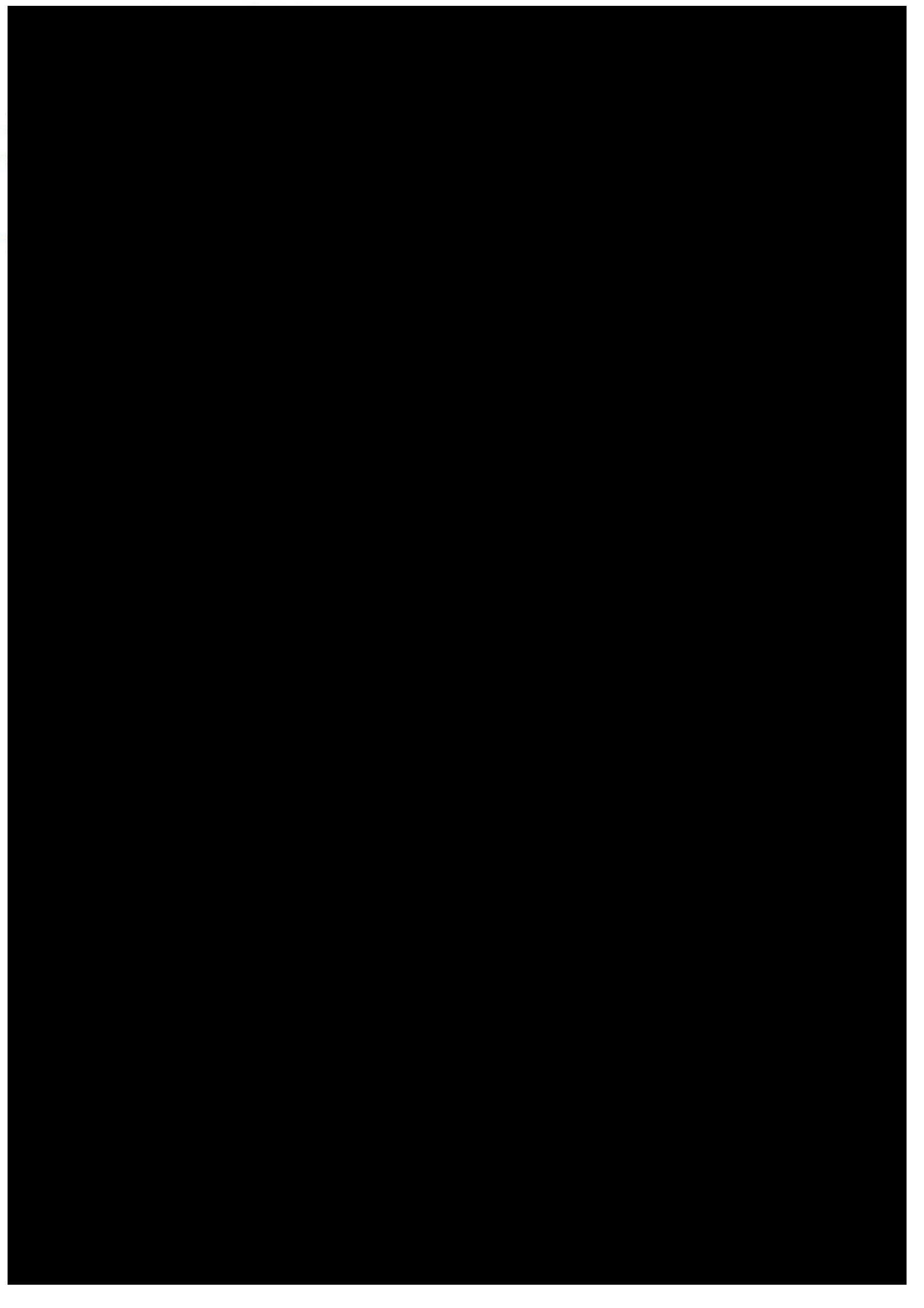


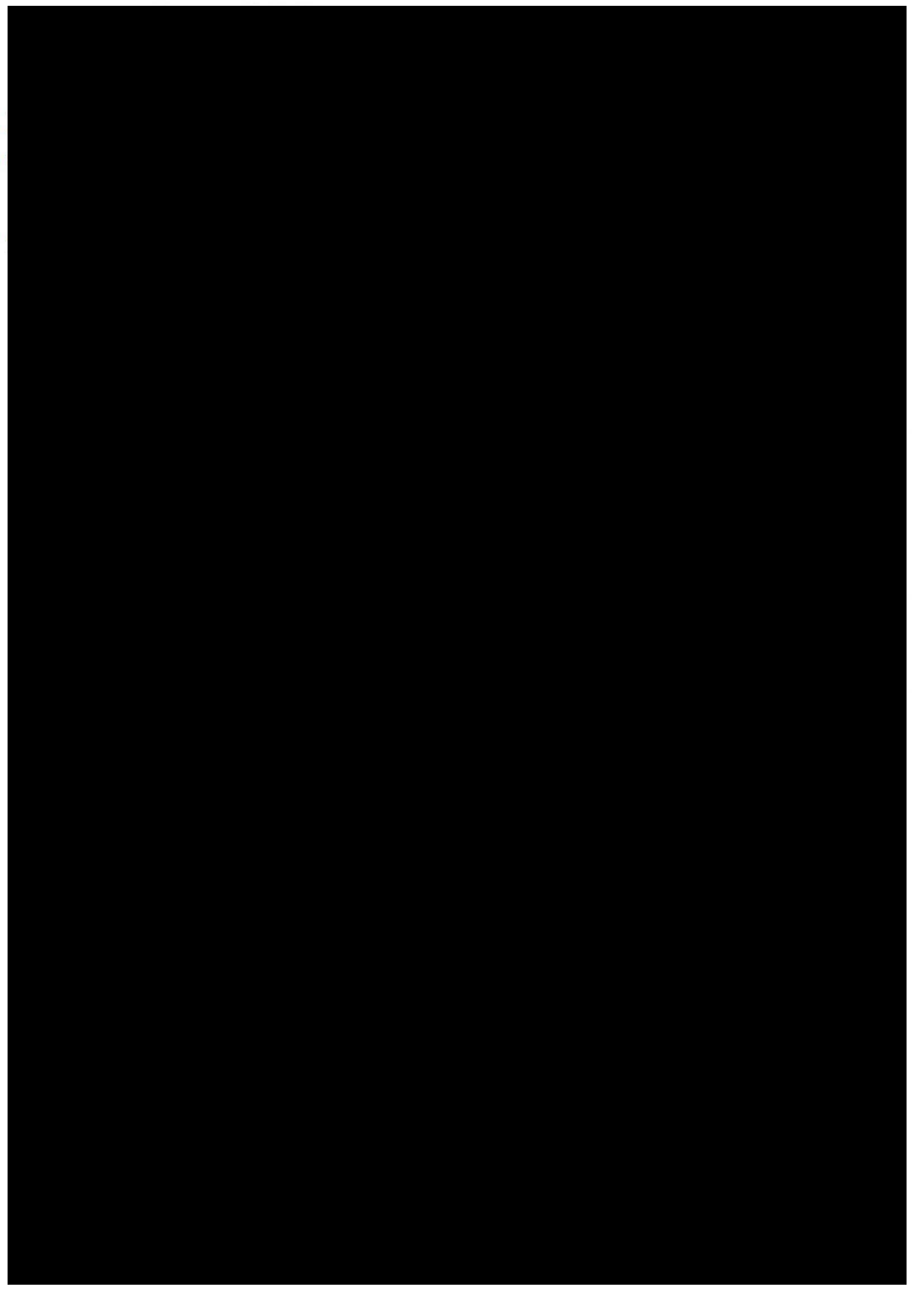












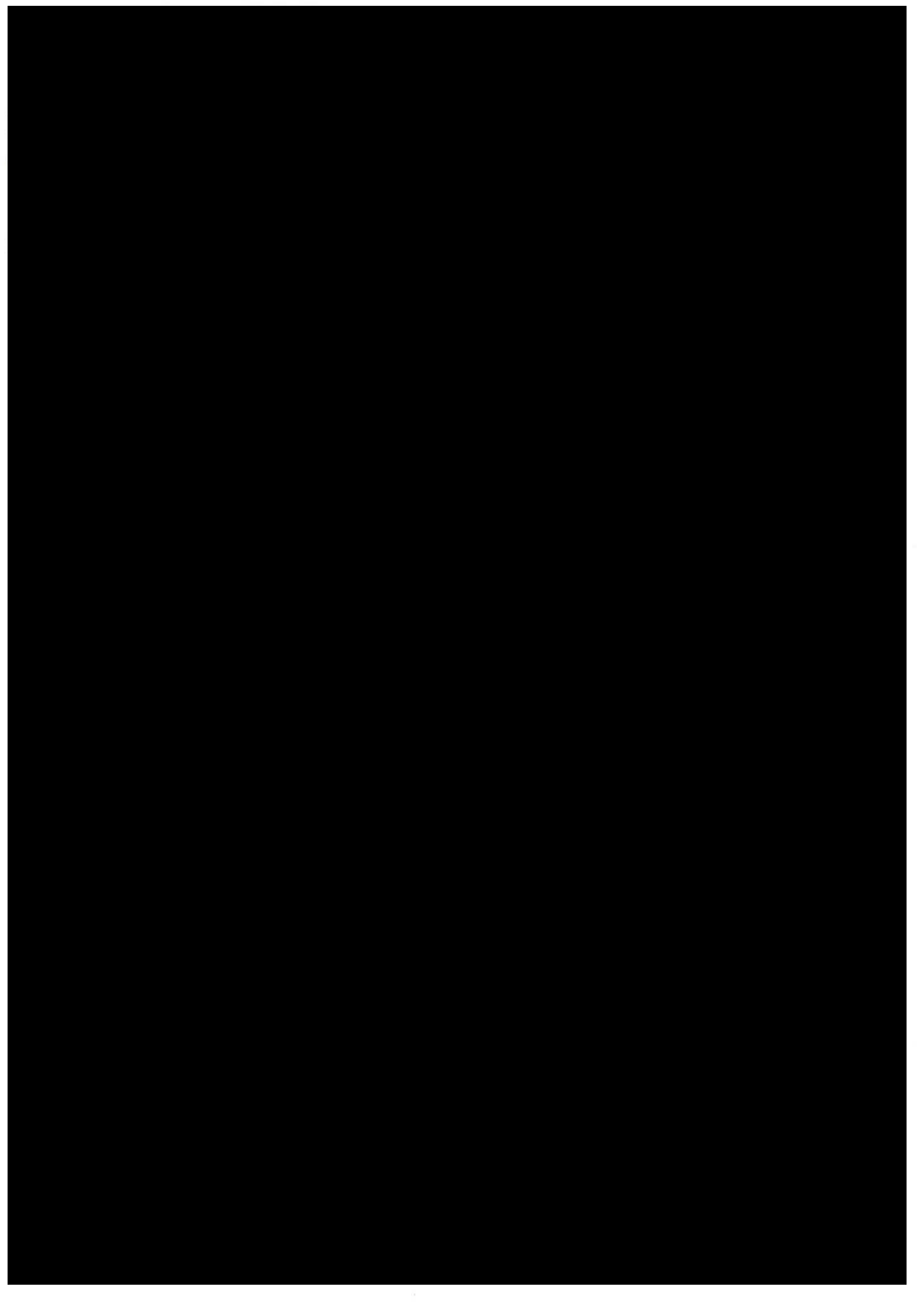
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every receipt and invoice should be properly filed and indexed for easy retrieval. This is particularly crucial for businesses that deal with a large volume of transactions, as it helps in identifying discrepancies and ensuring compliance with tax regulations.

Next, the document addresses the issue of budgeting and financial forecasting. It suggests that businesses should regularly review their financial statements to assess their current financial health and make necessary adjustments to their budget. This involves comparing actual performance against the budgeted figures and identifying areas where costs are exceeding expectations.

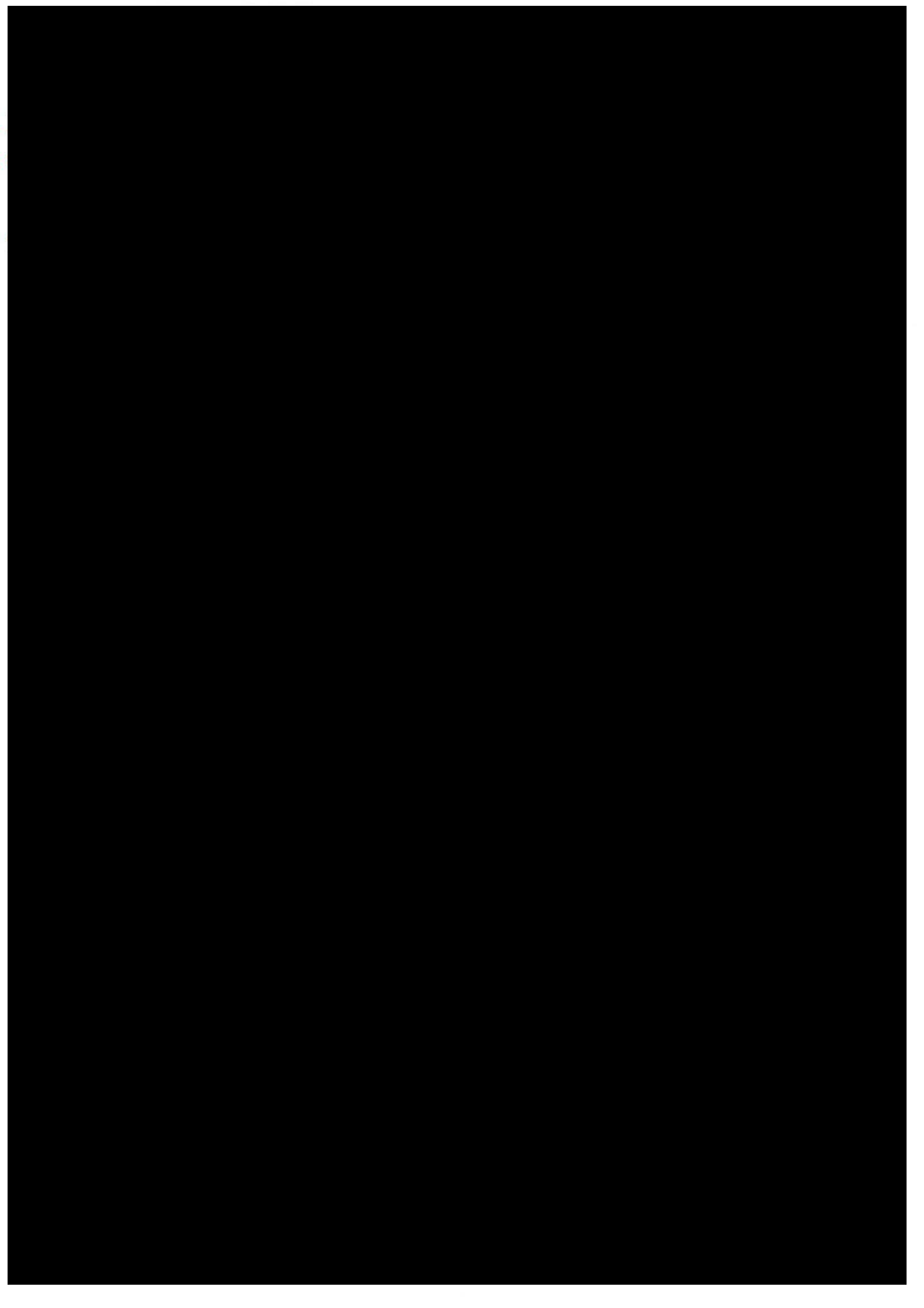
The third section focuses on the importance of maintaining a strong relationship with suppliers and vendors. It highlights that timely payments and clear communication are essential for ensuring a steady flow of goods and services. Businesses should establish clear terms and conditions with their suppliers and ensure that all invoices are paid on time to avoid any disruptions in the supply chain.

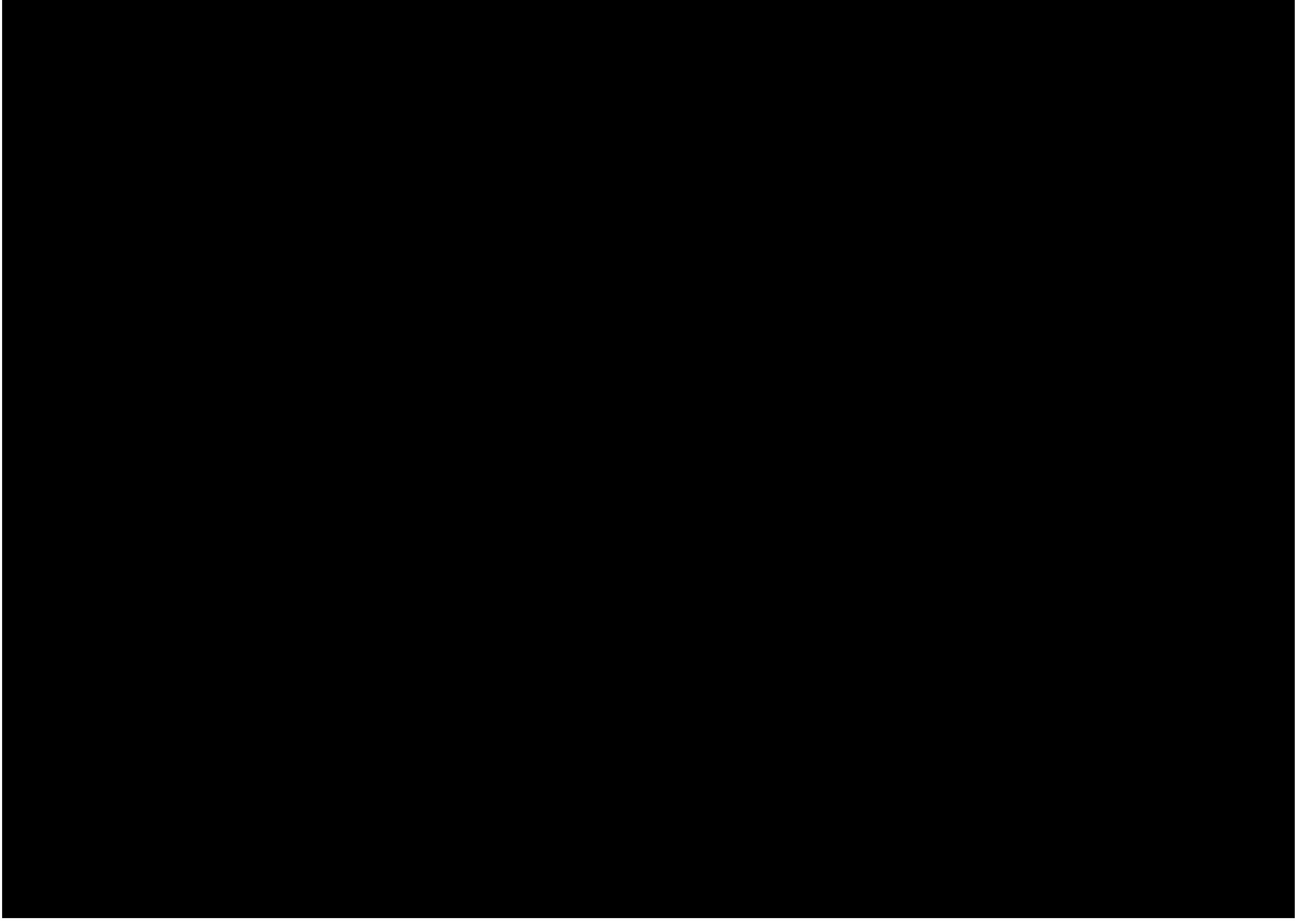
Finally, the document discusses the importance of staying up-to-date with the latest financial regulations and tax laws. It advises businesses to consult with a professional accountant or tax advisor to ensure that they are fully compliant with all applicable laws. This is especially important as tax regulations can change frequently, and non-compliance can result in significant penalties and fines.

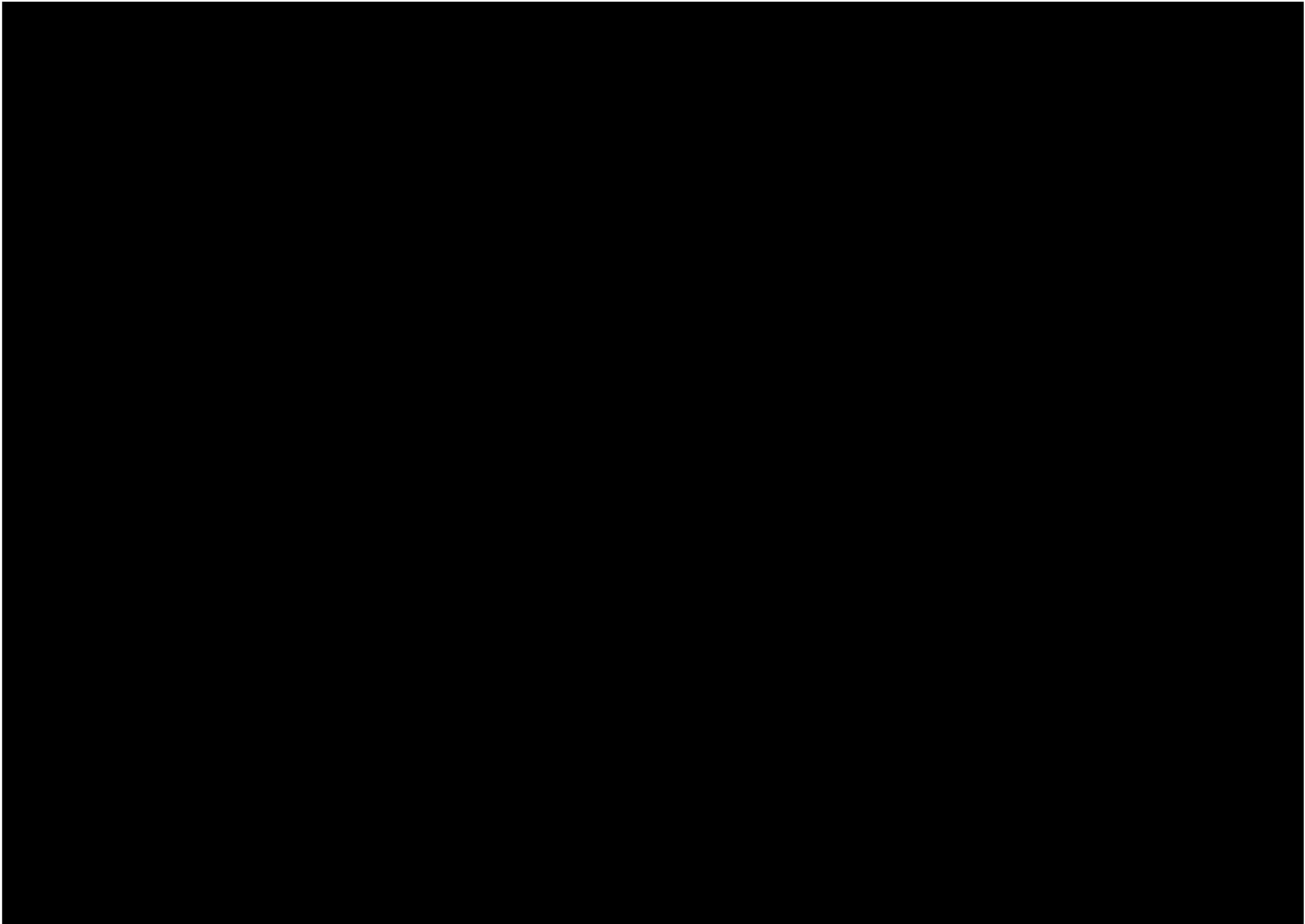


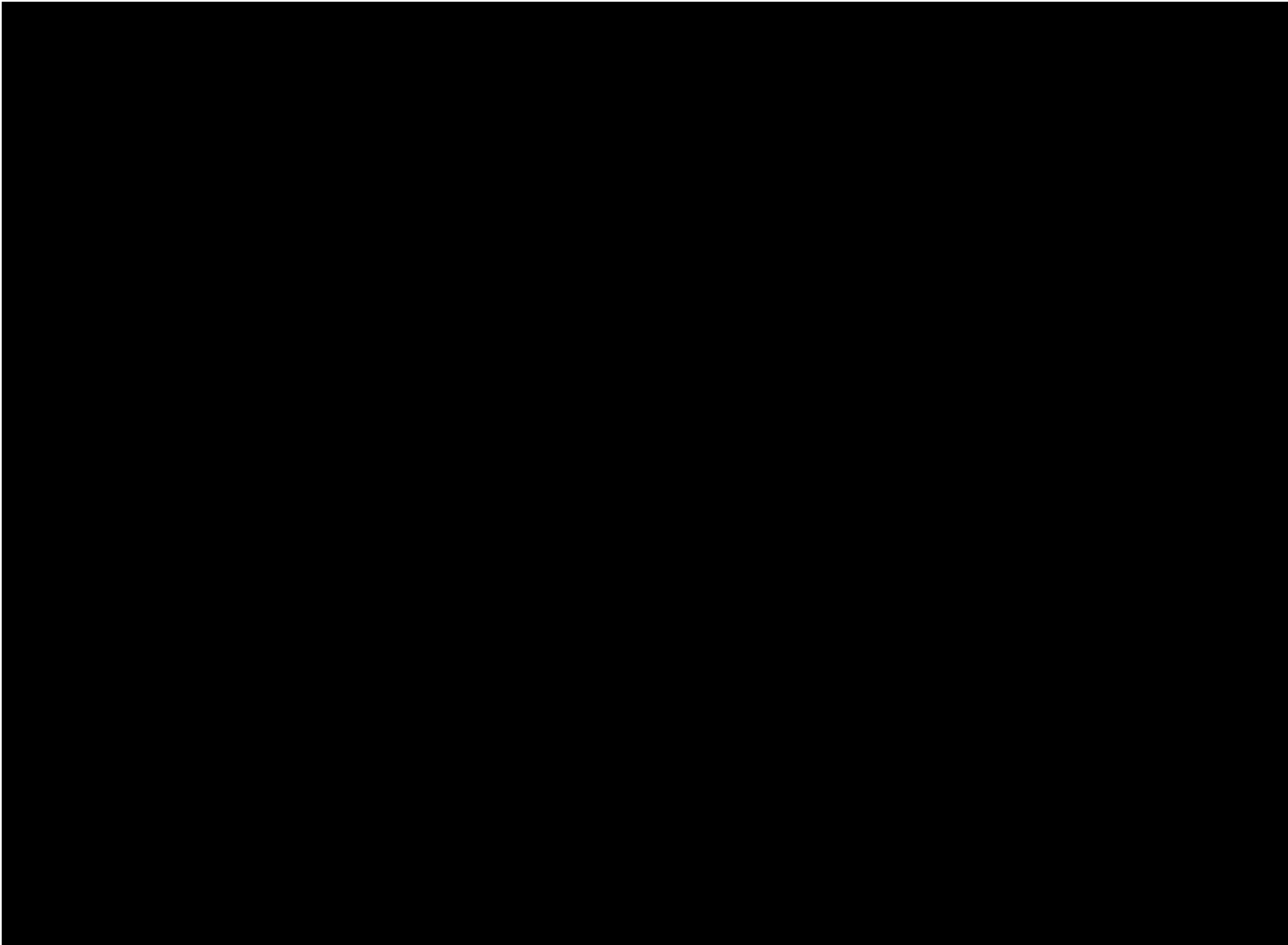


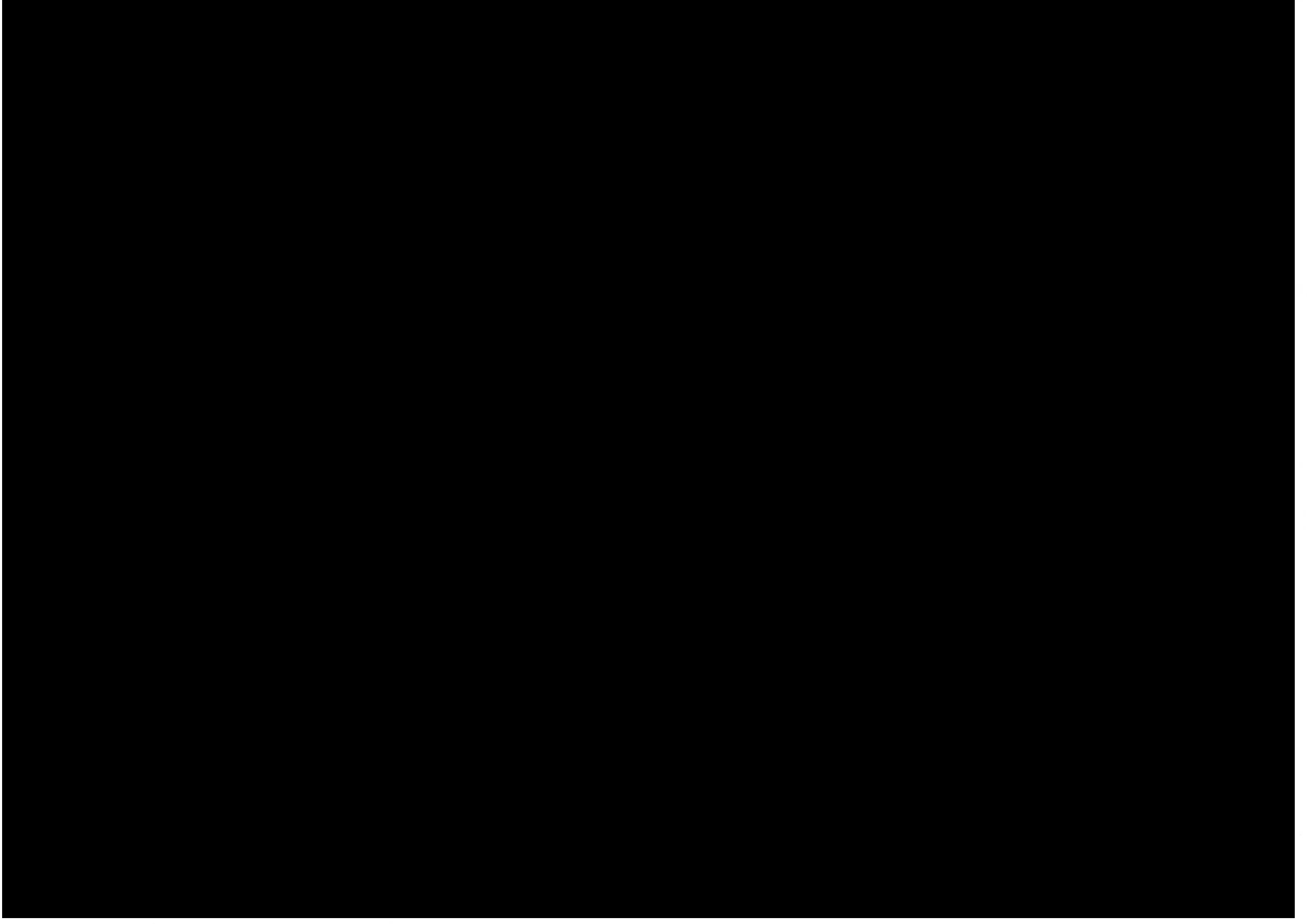


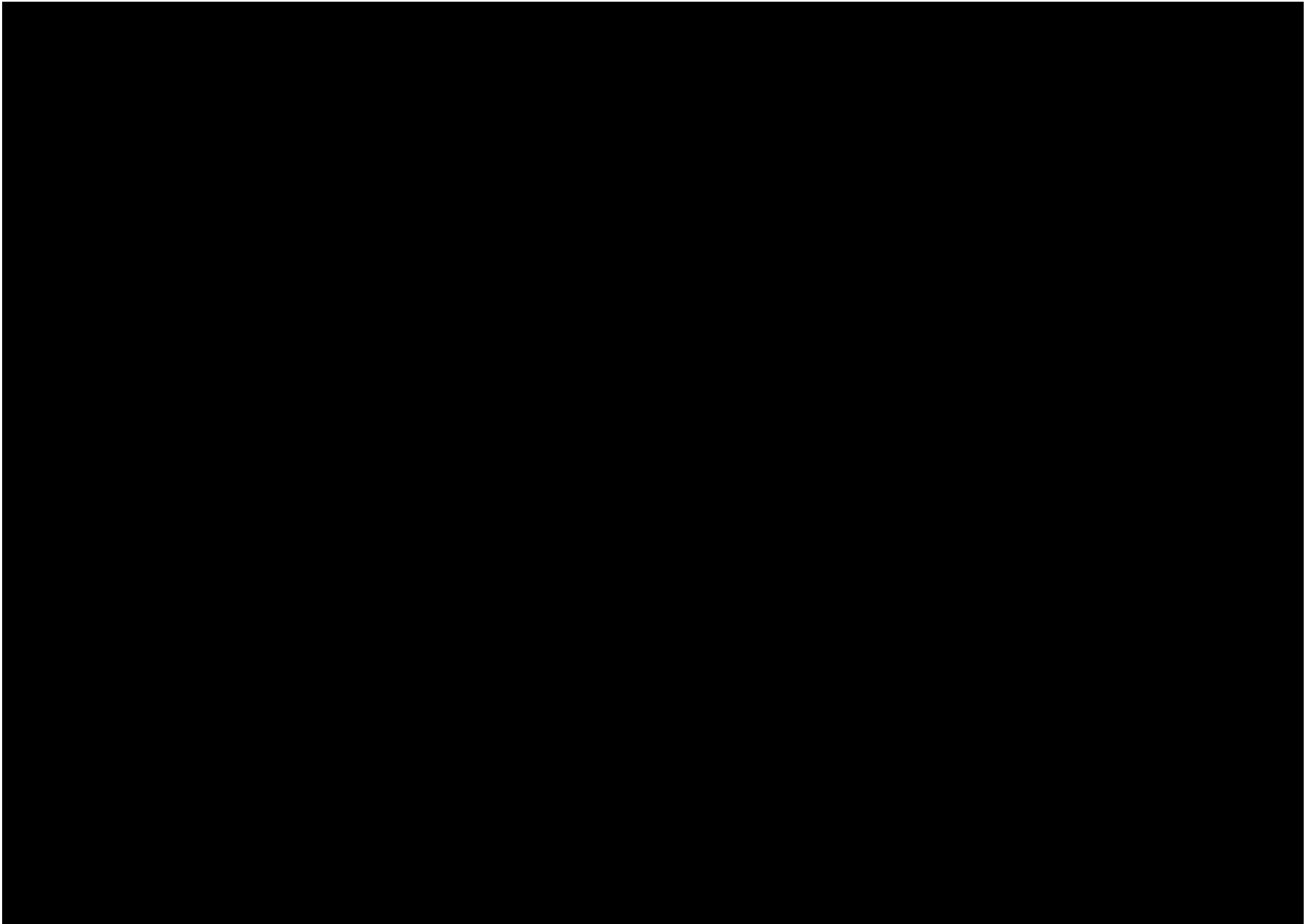


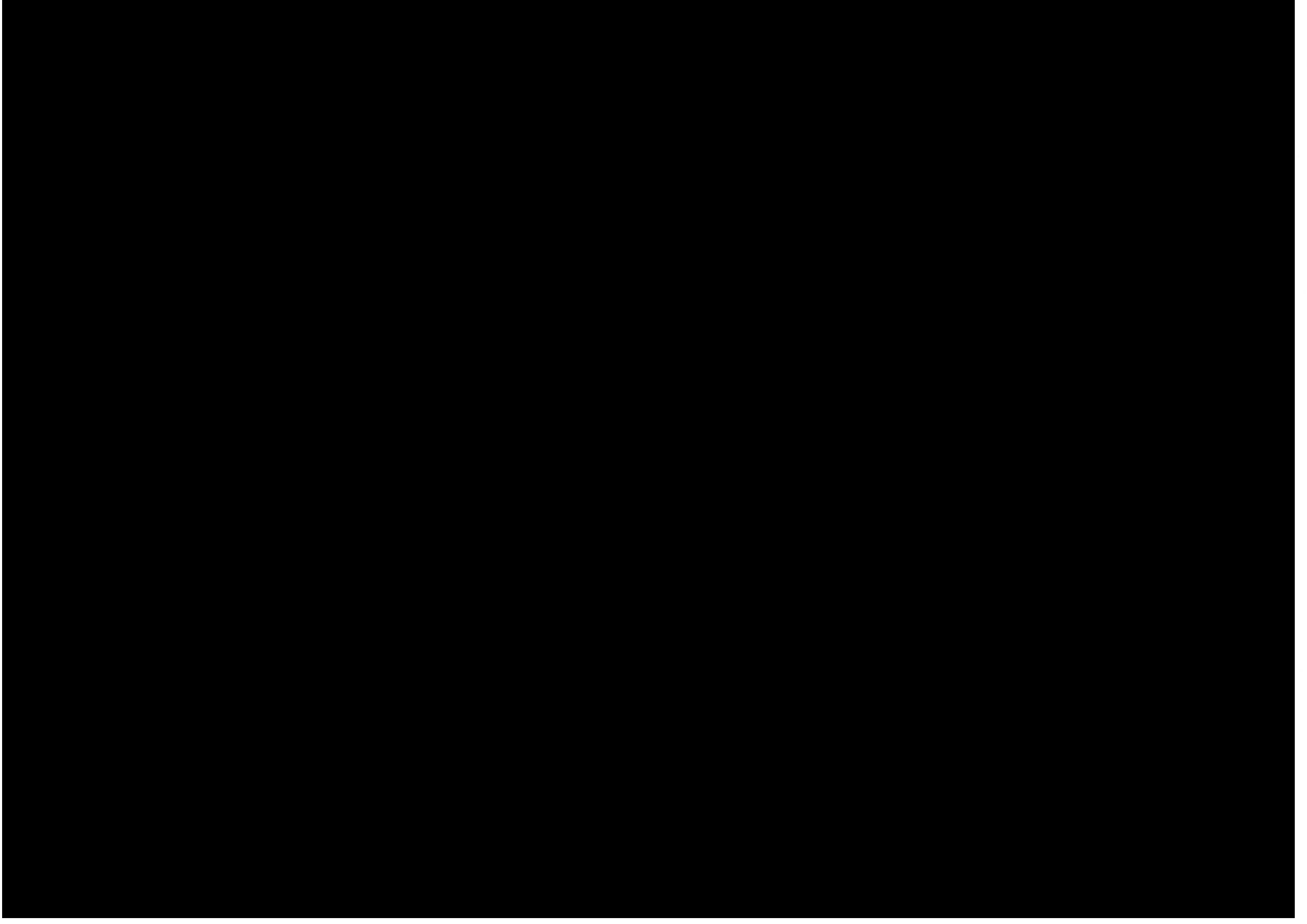


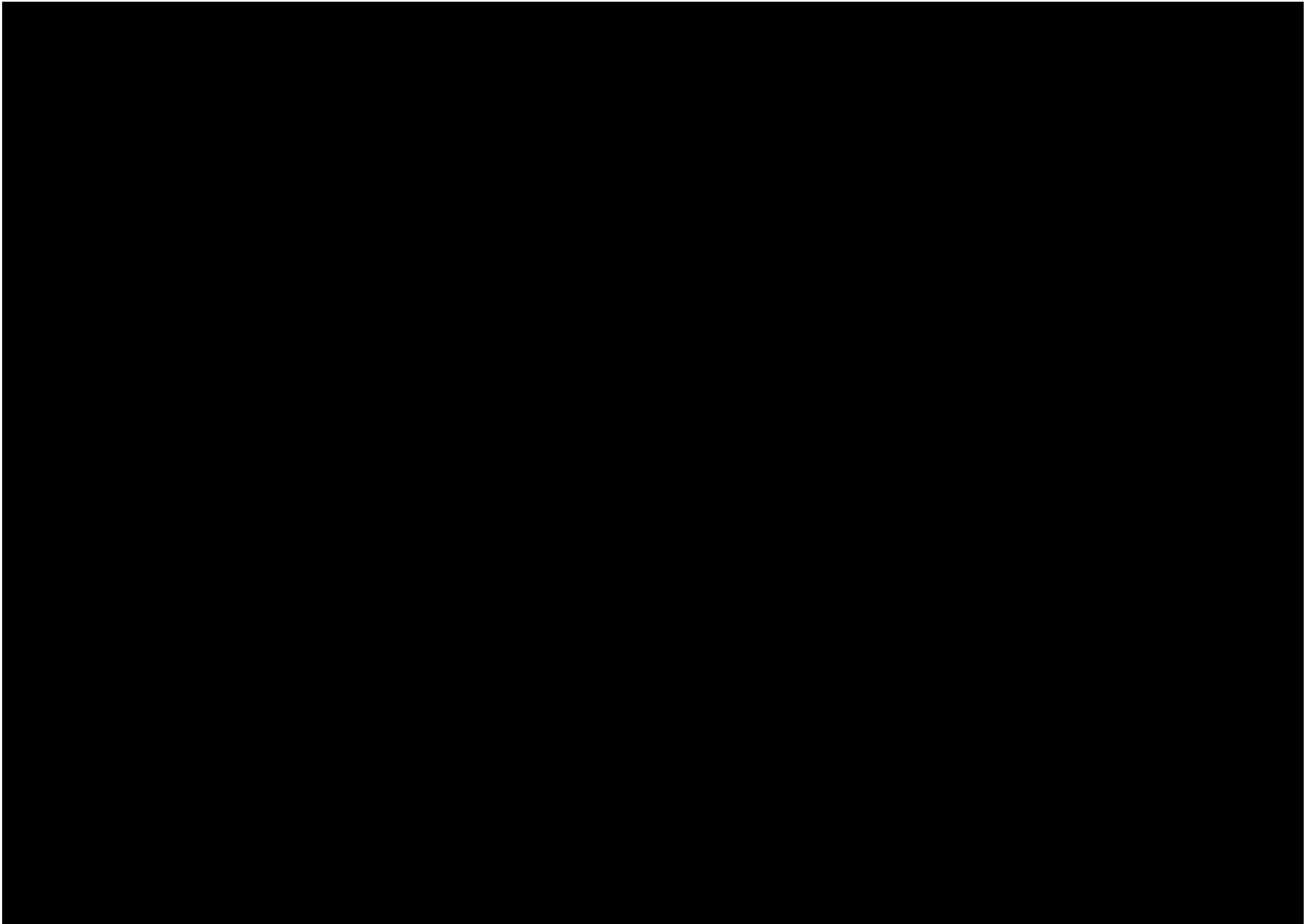




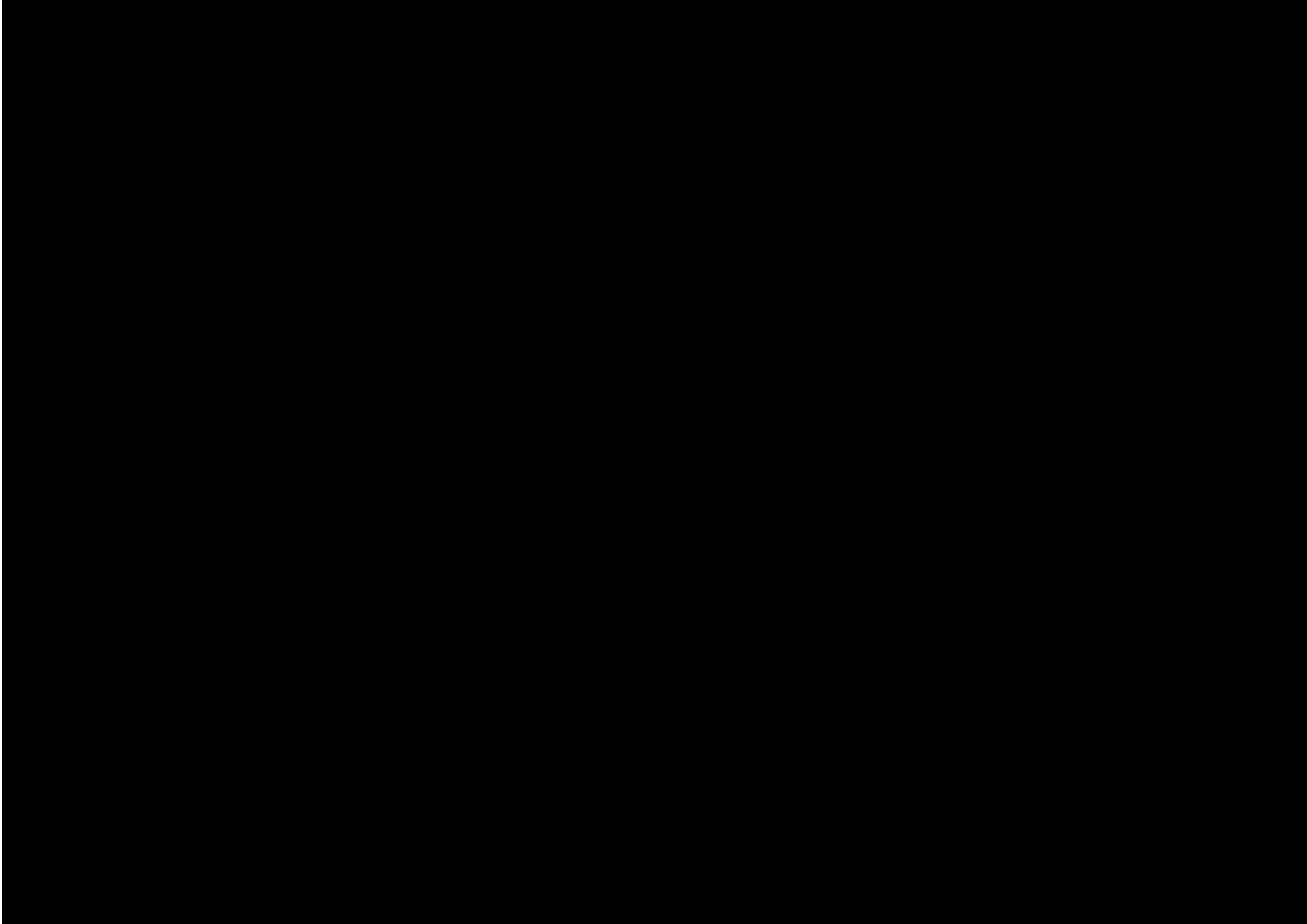


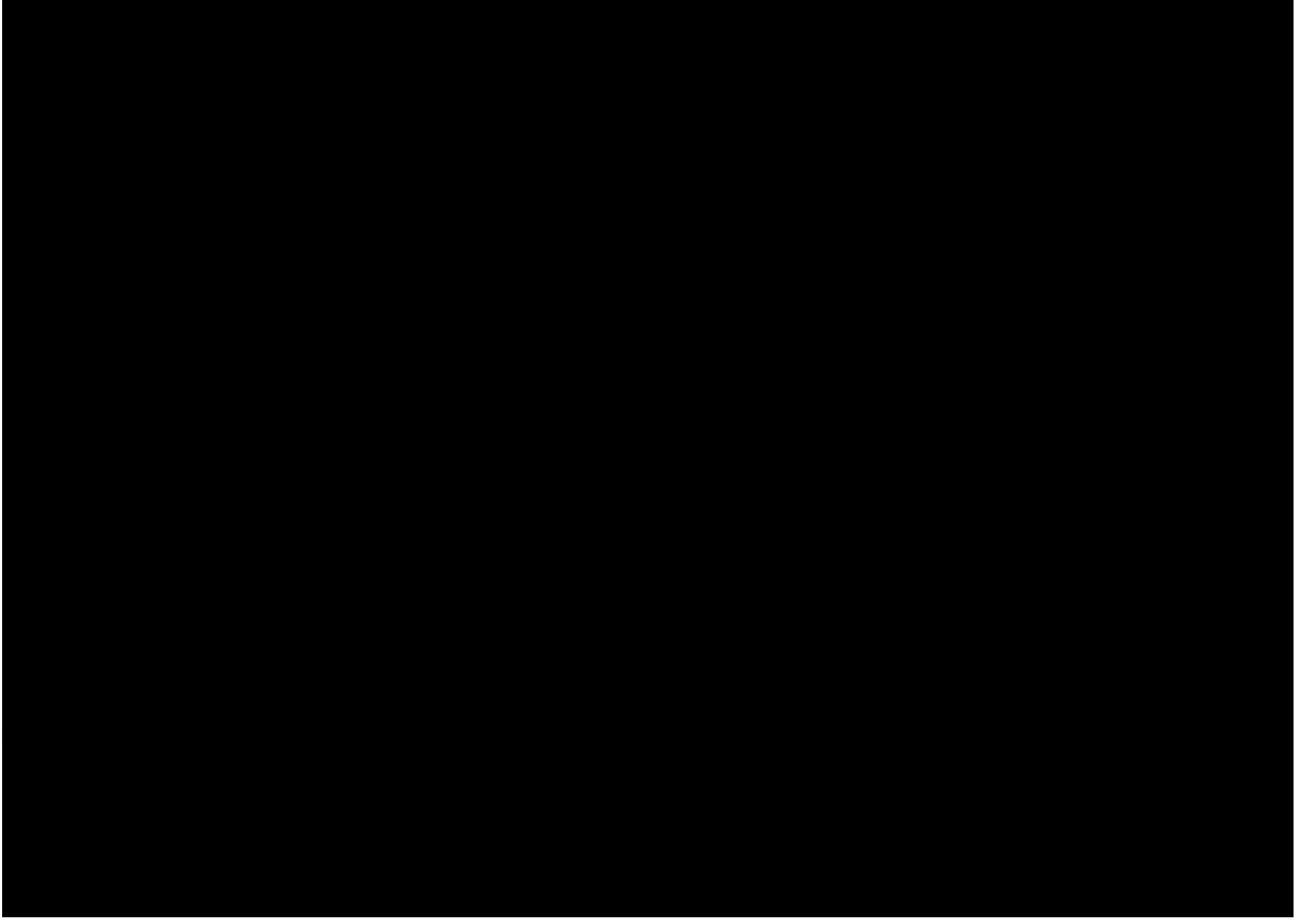


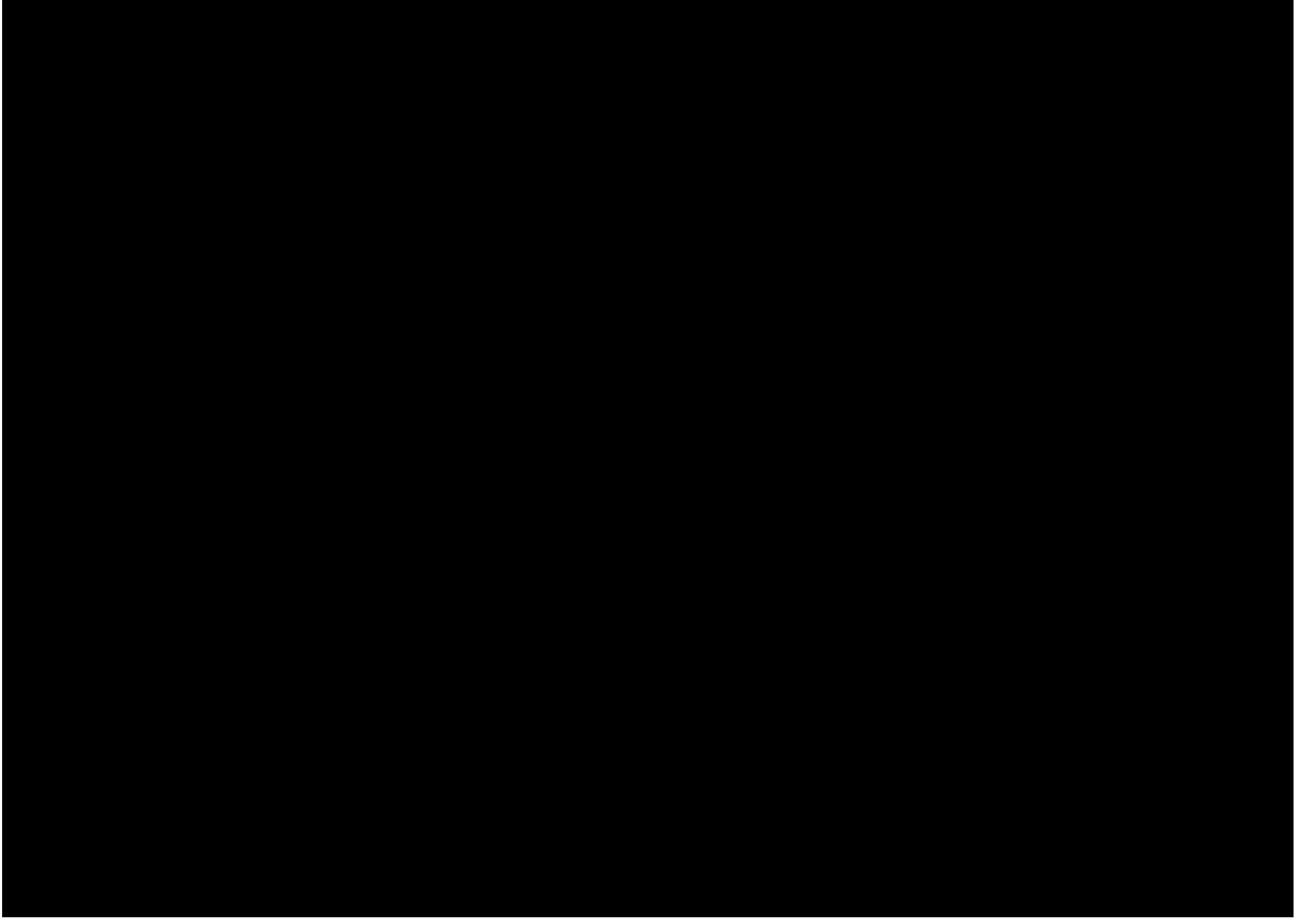


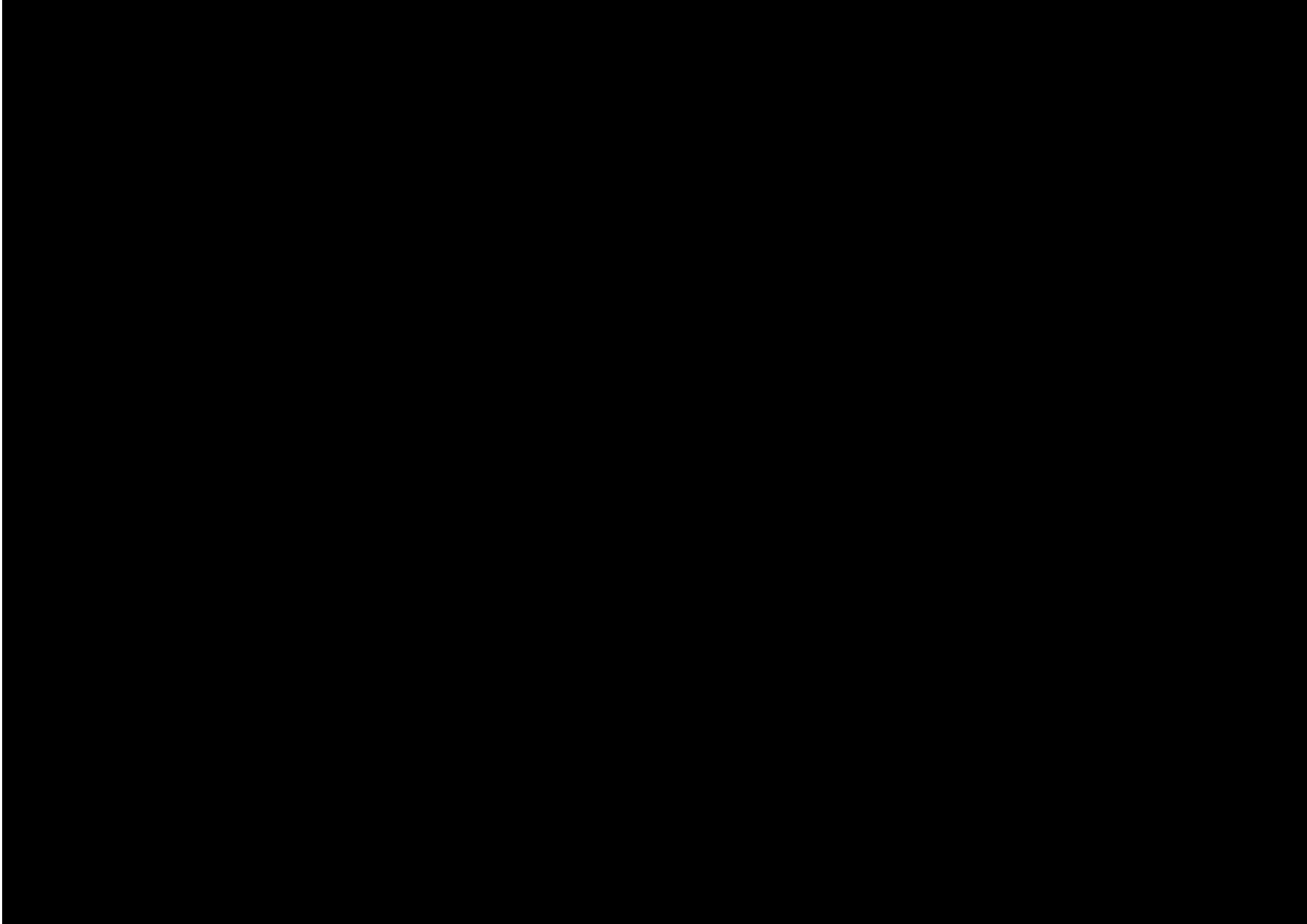


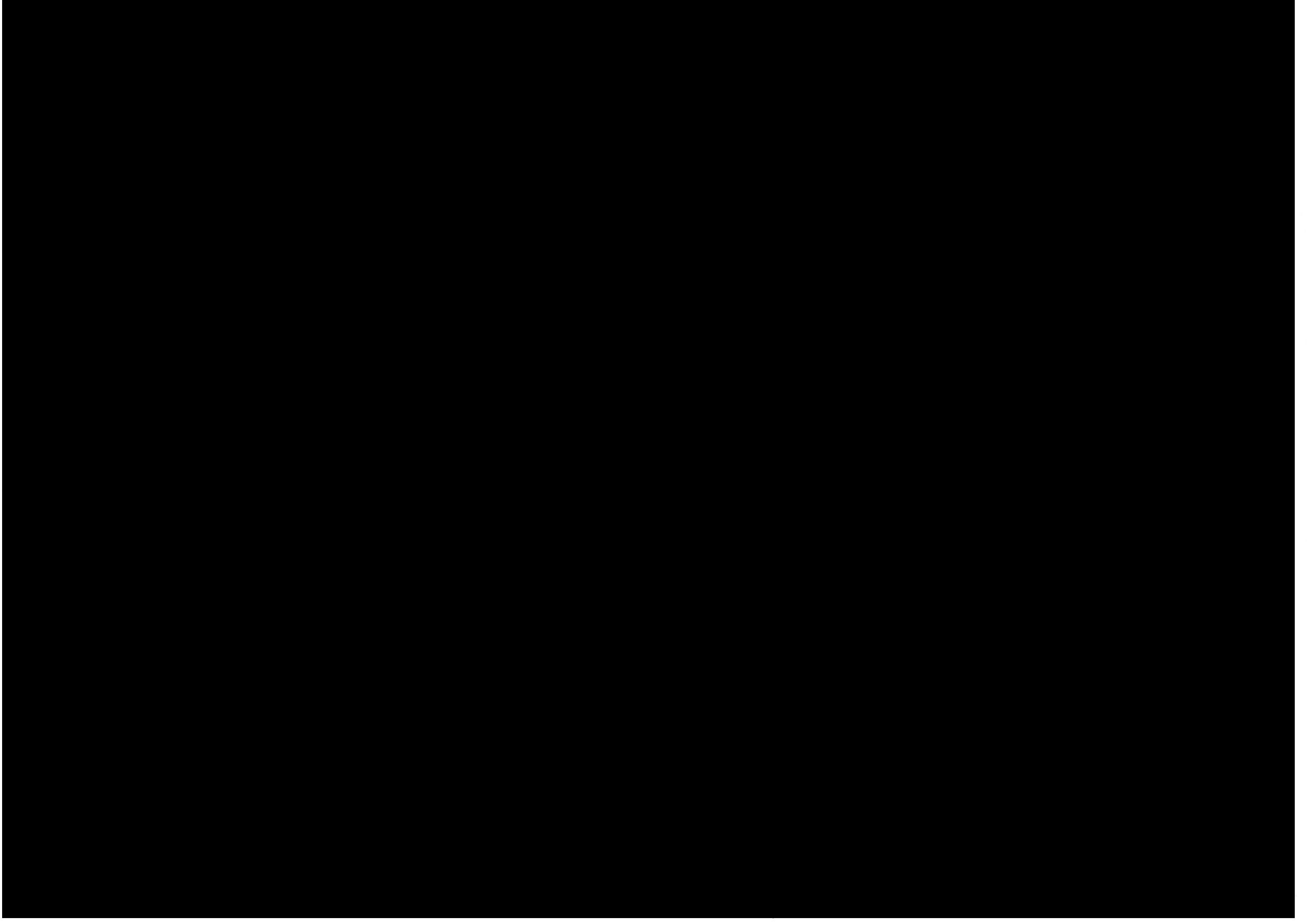


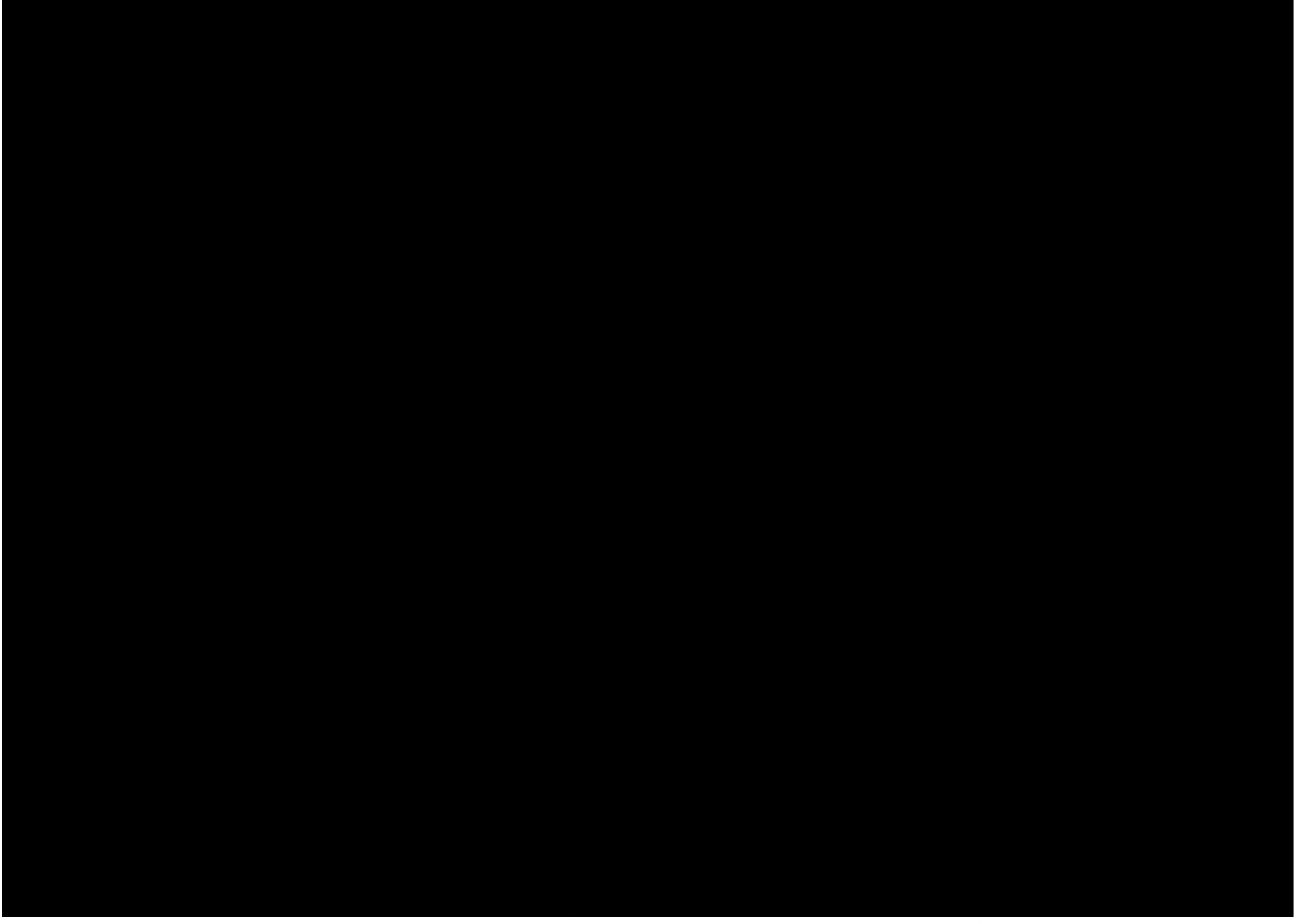


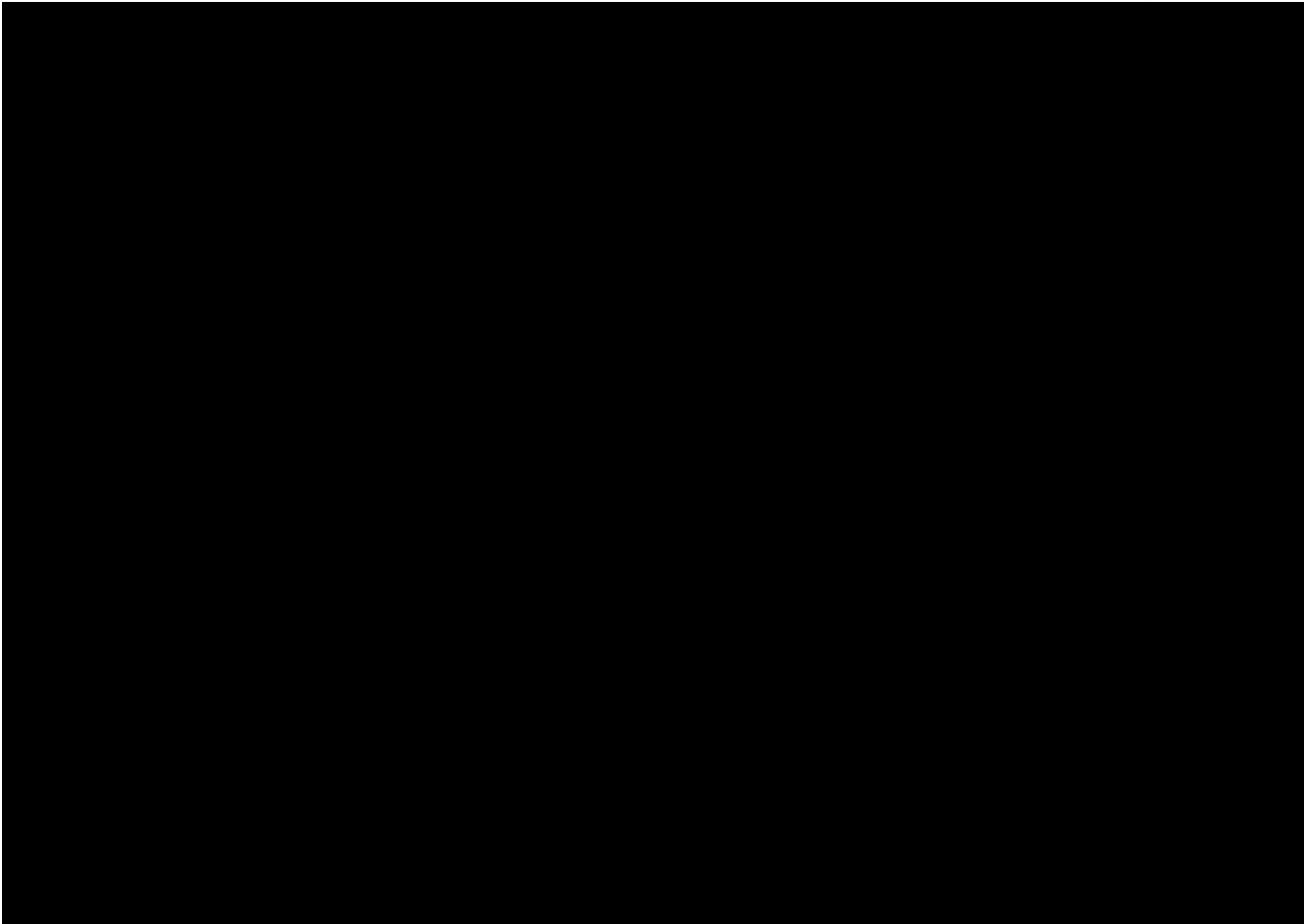


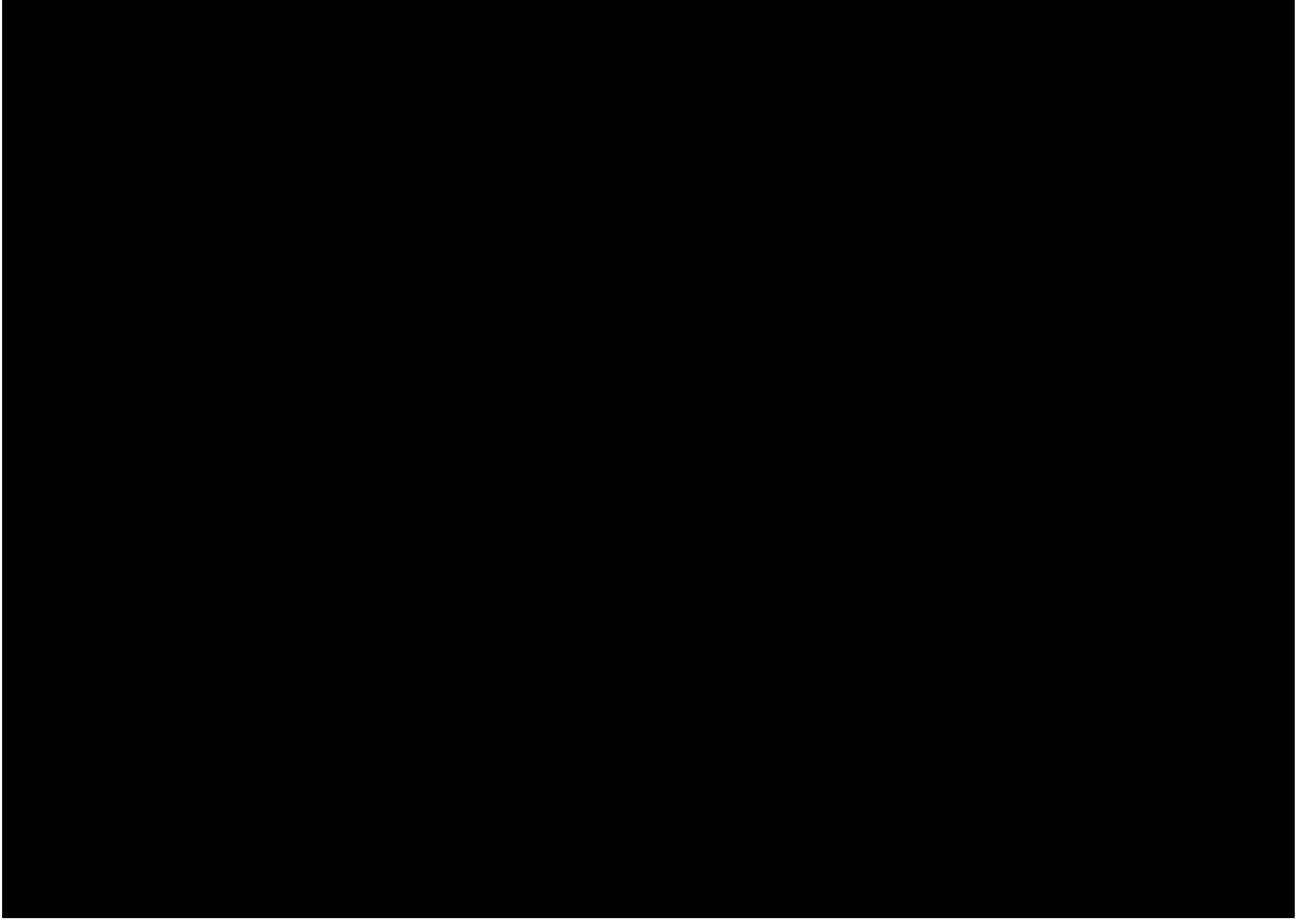




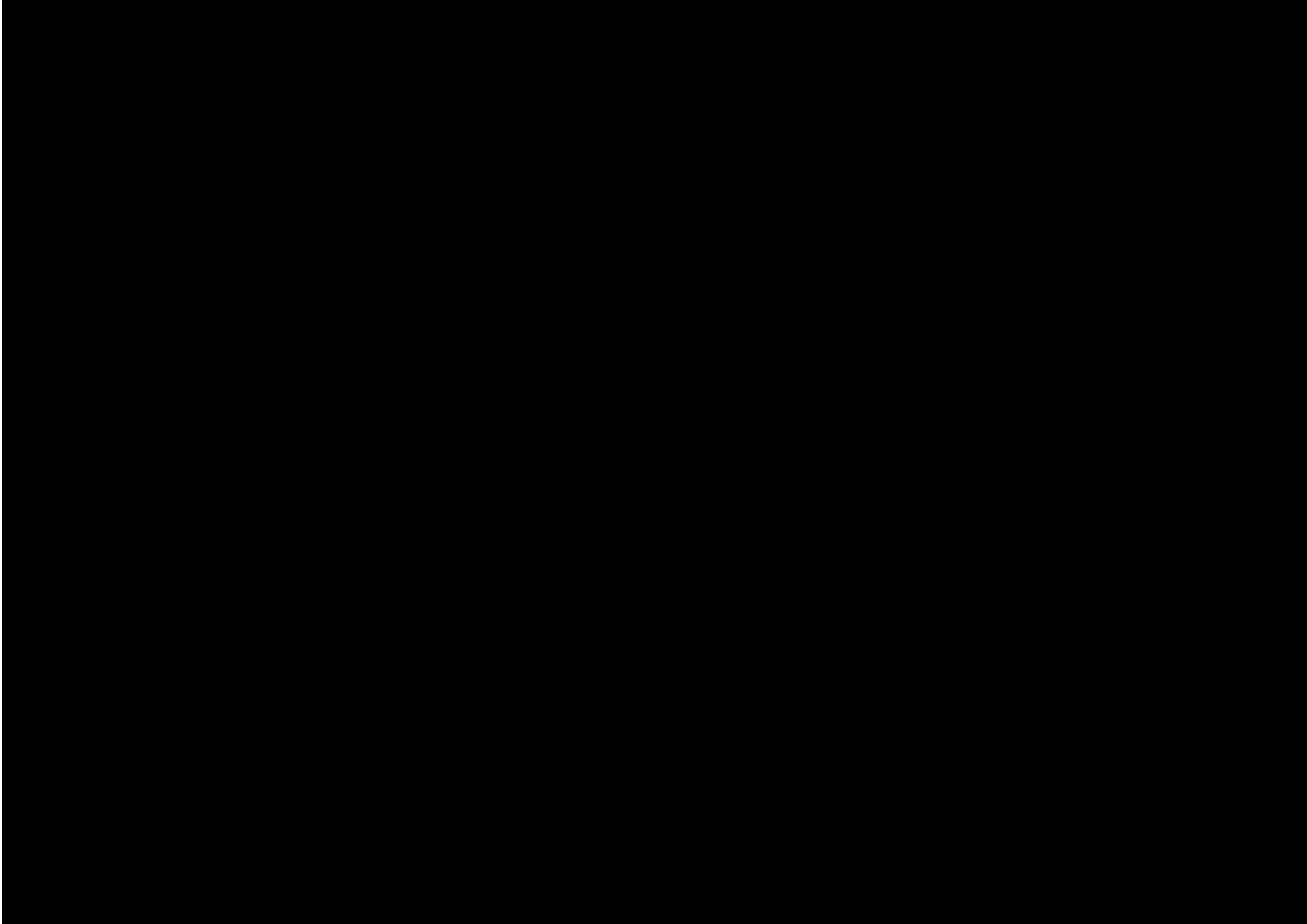


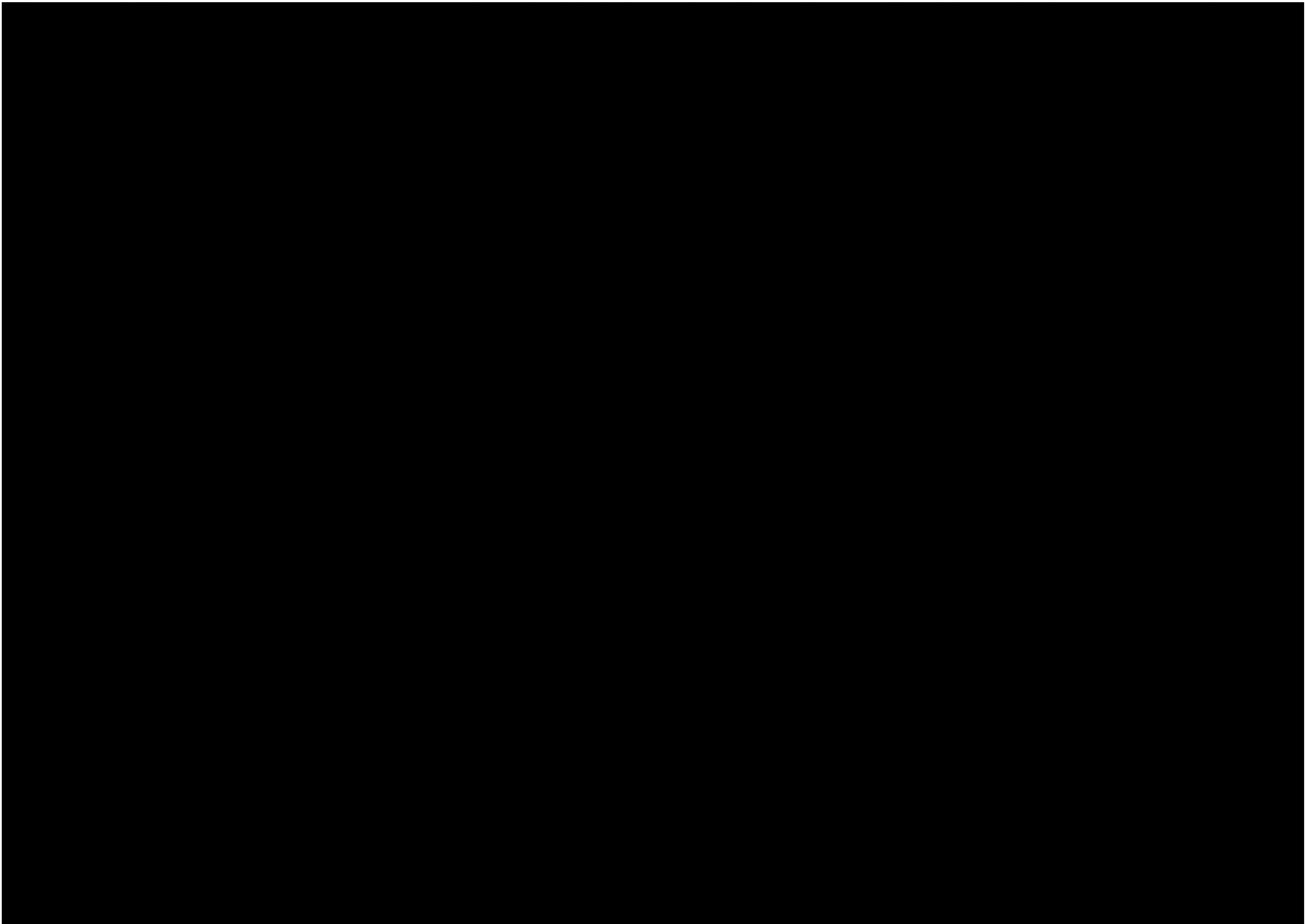


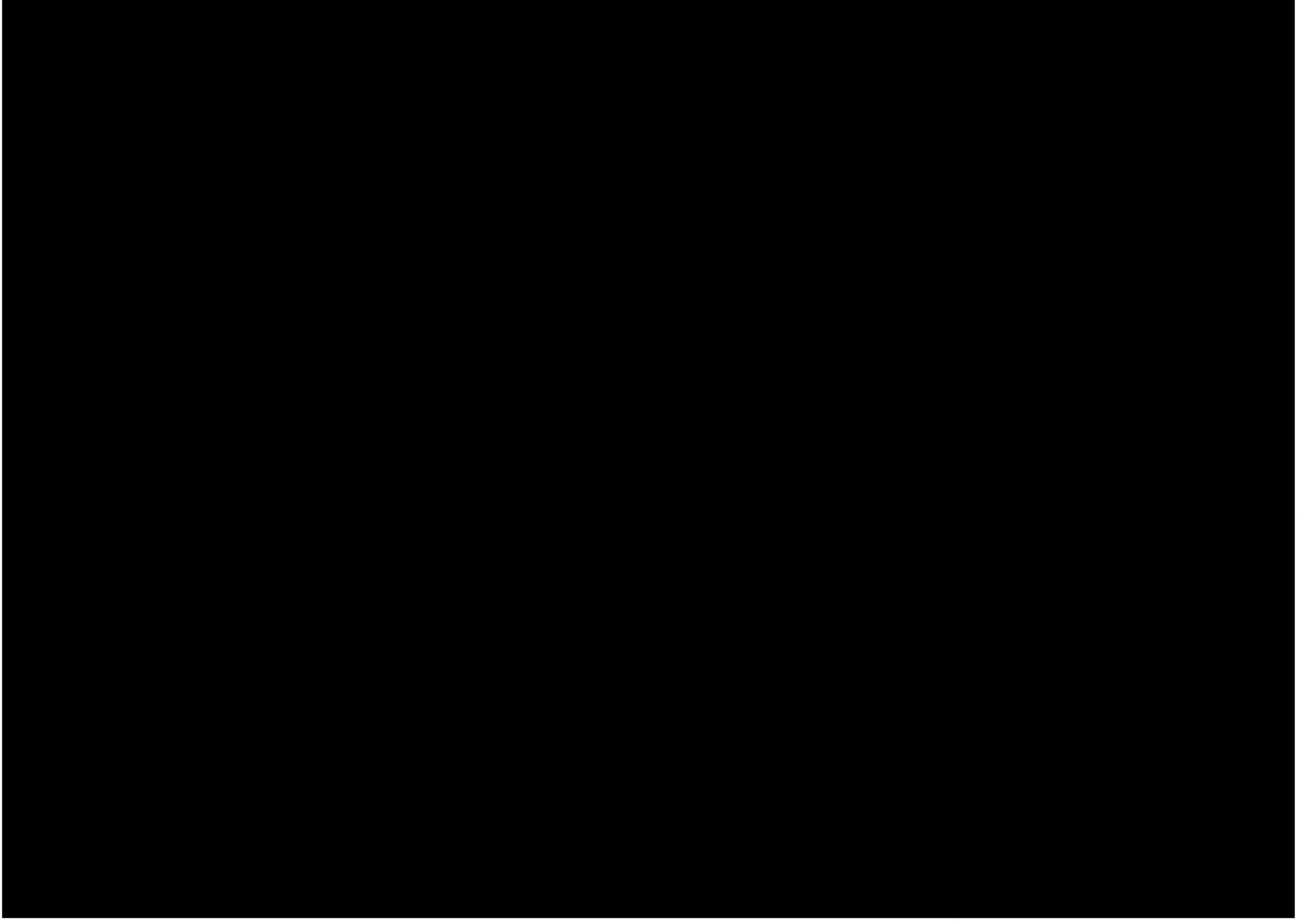




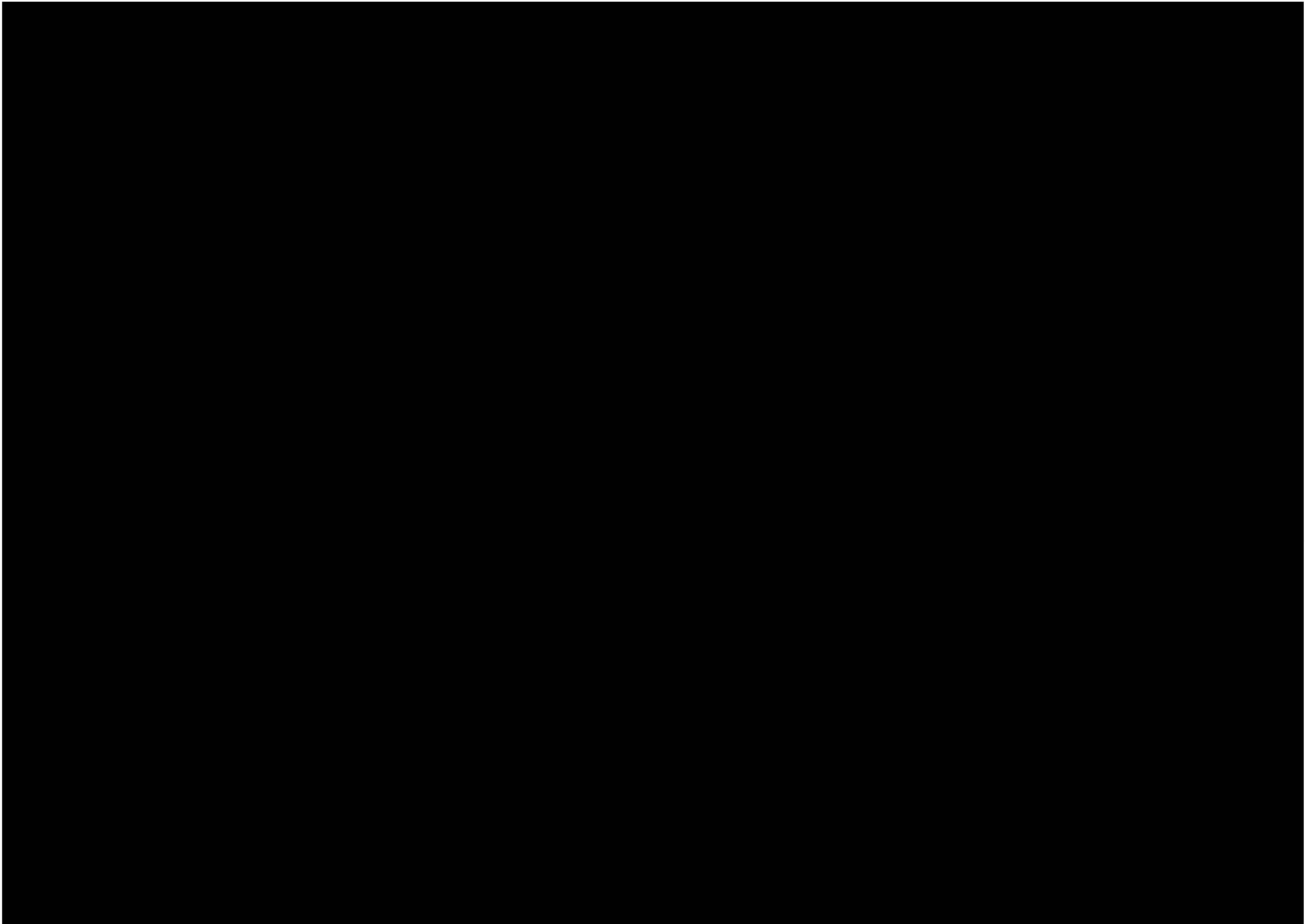


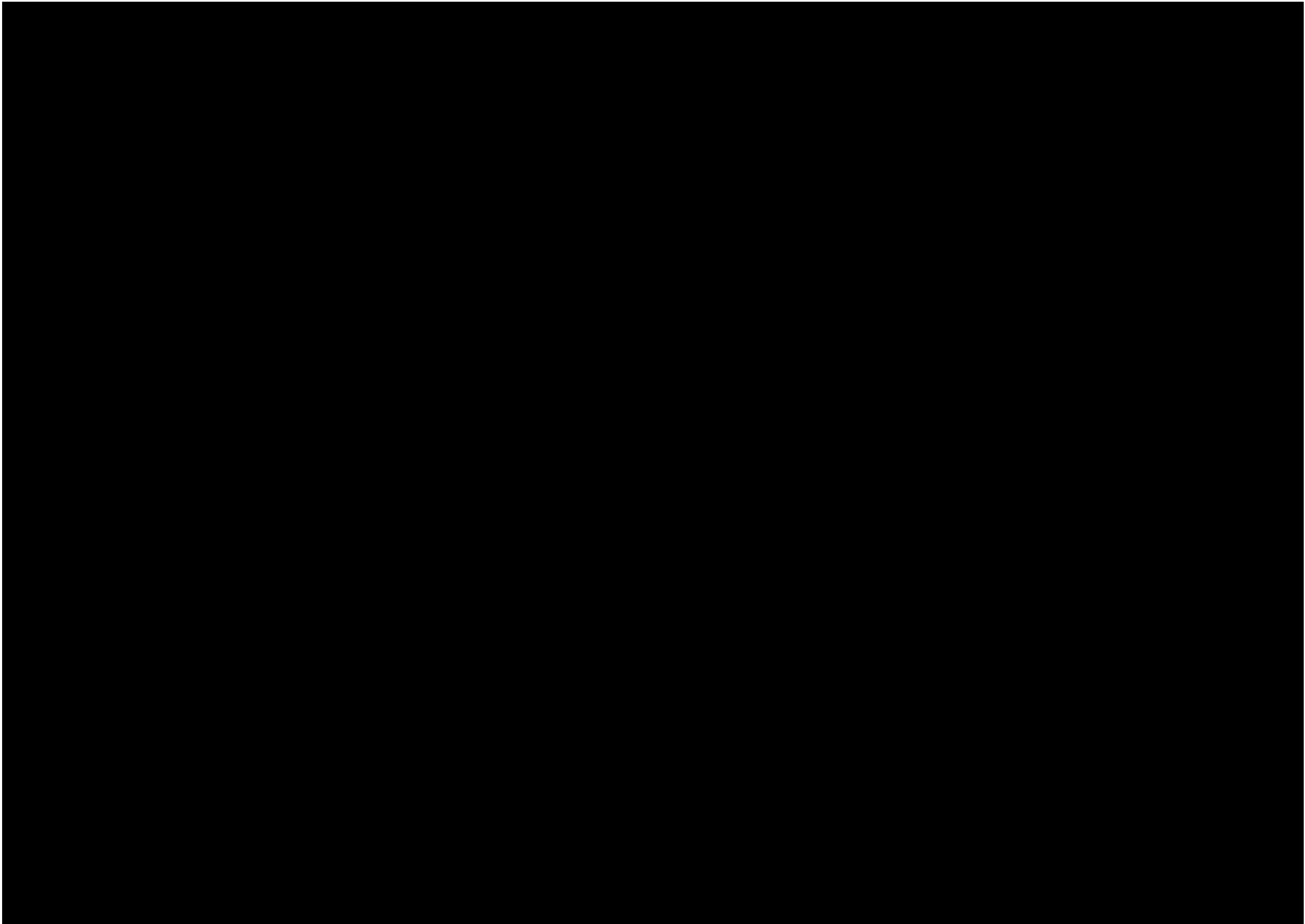


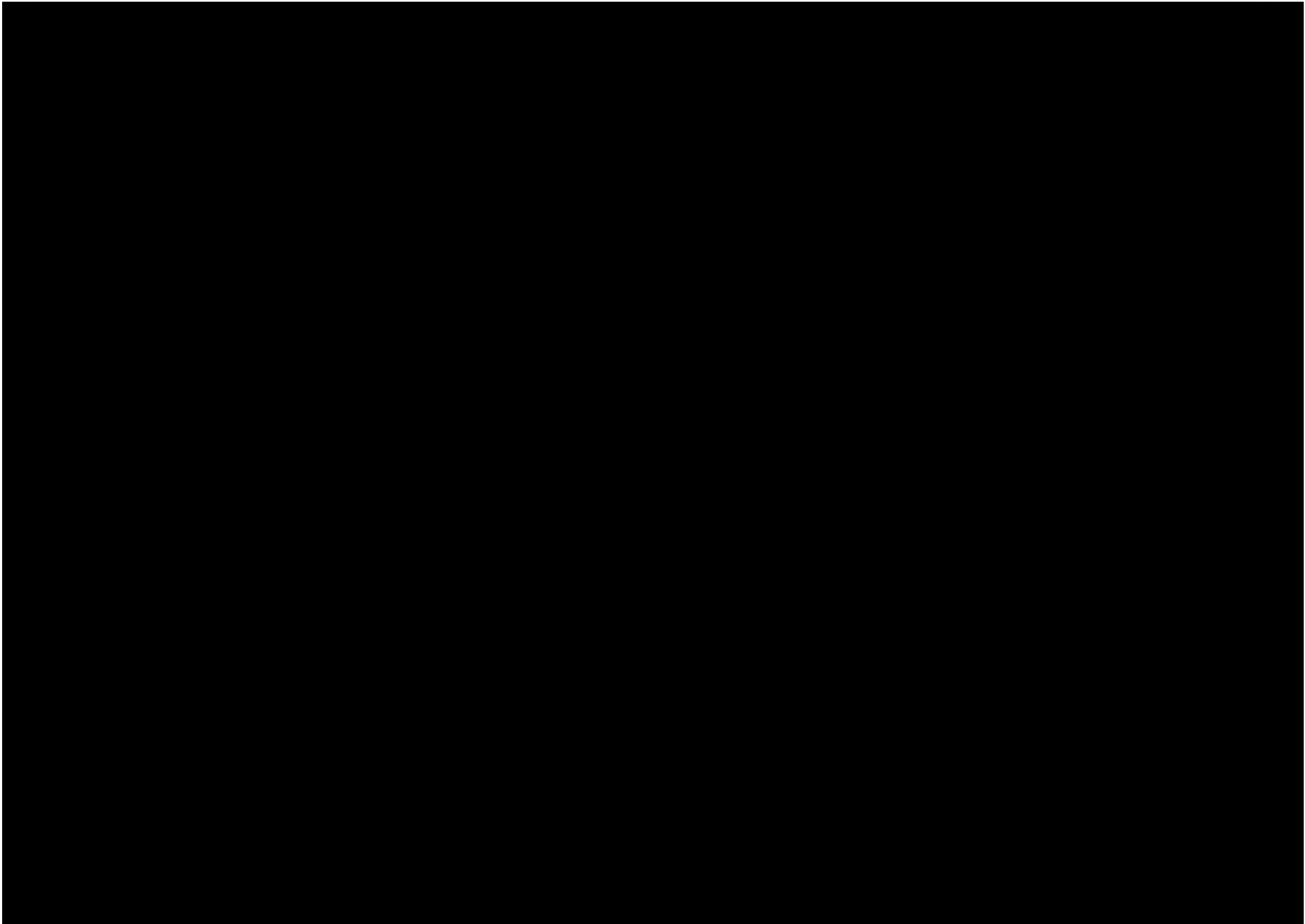


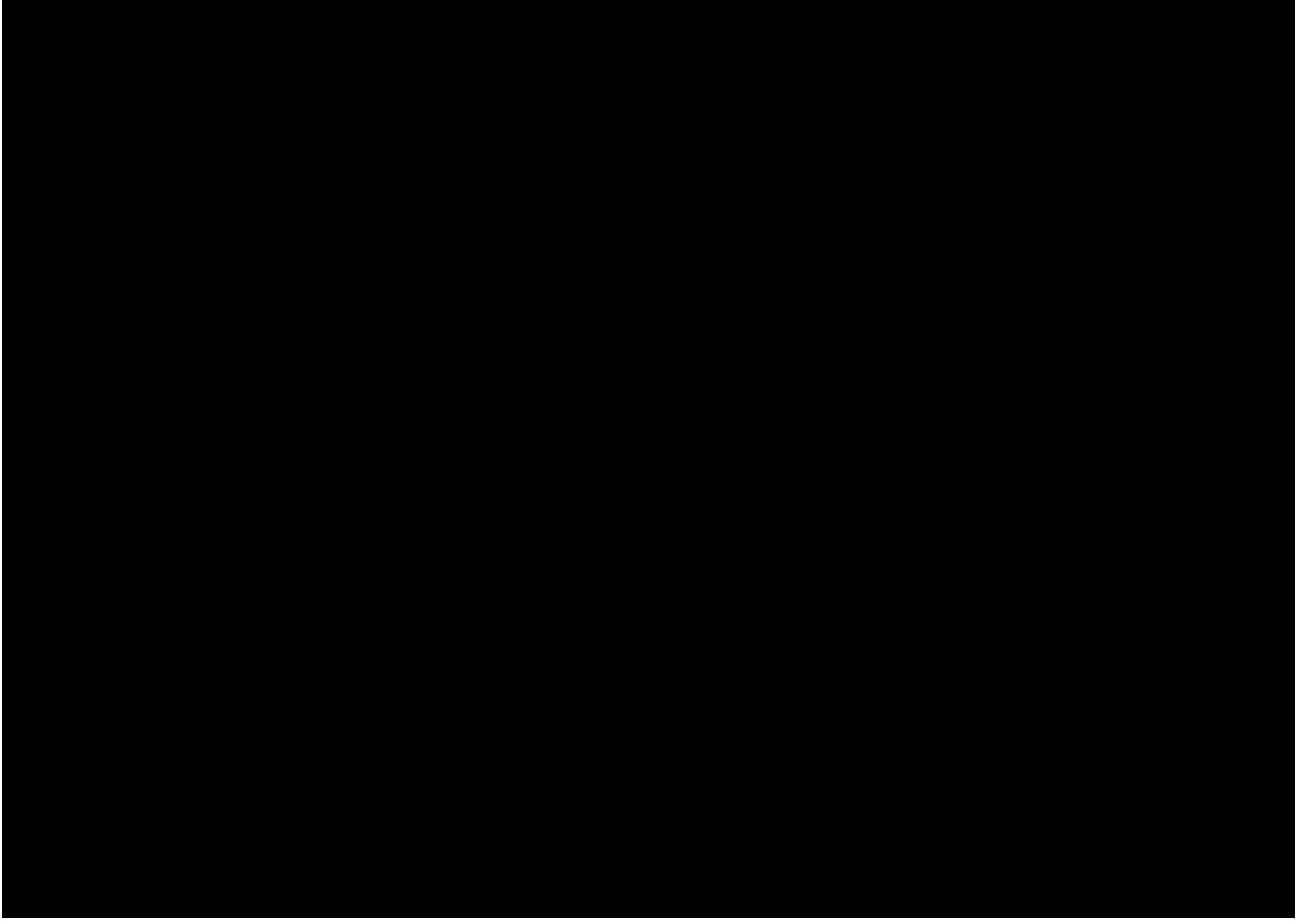




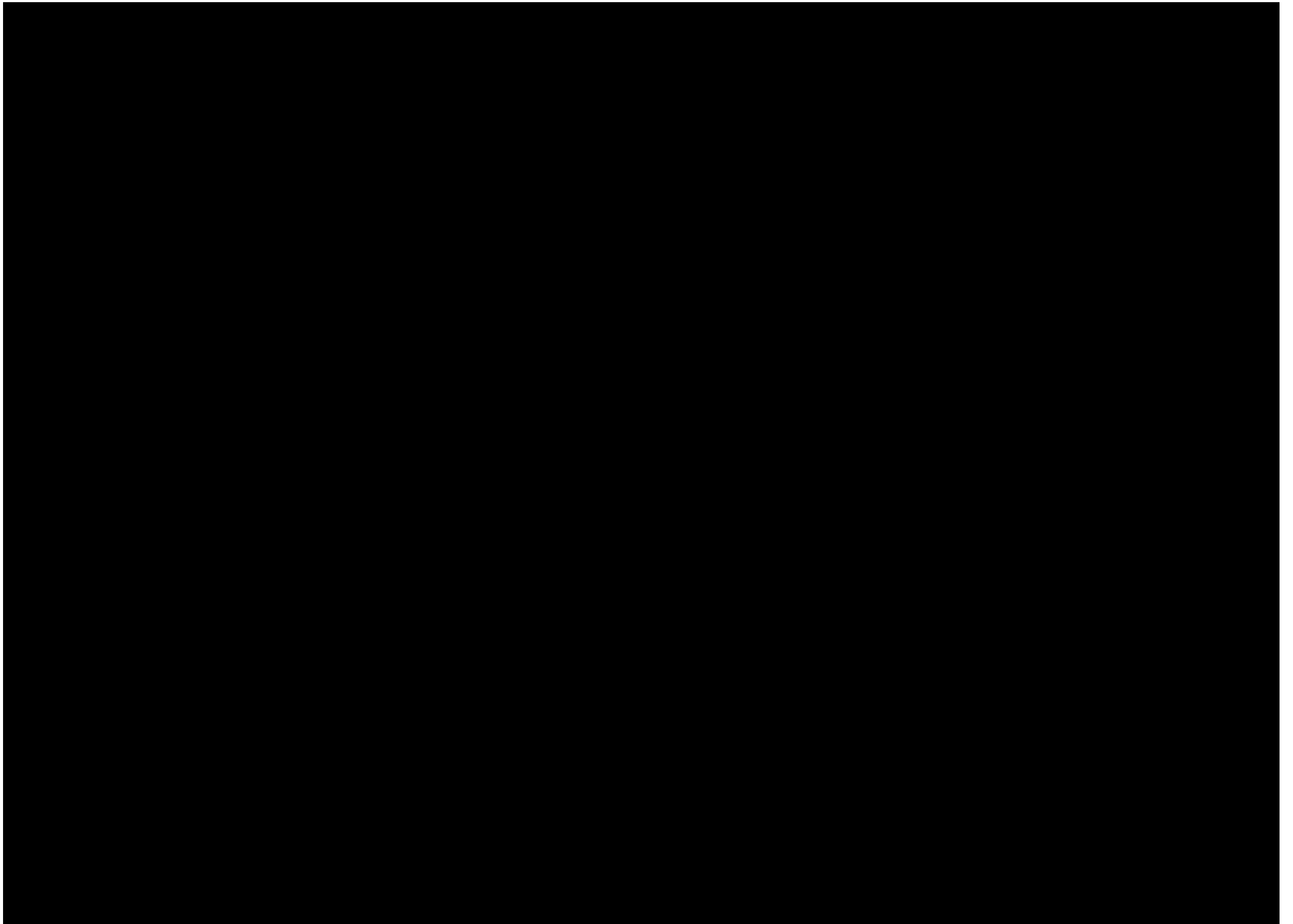


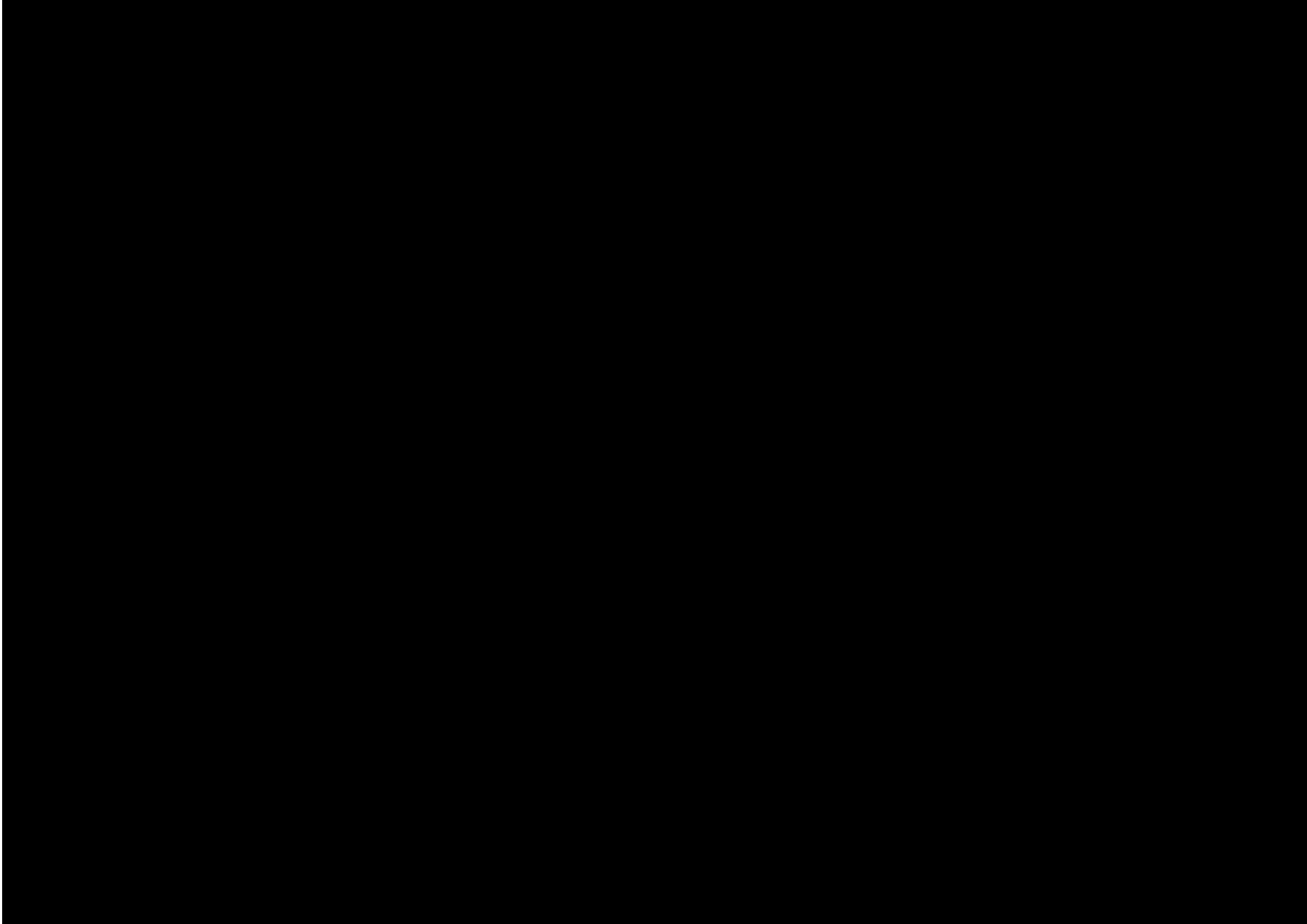


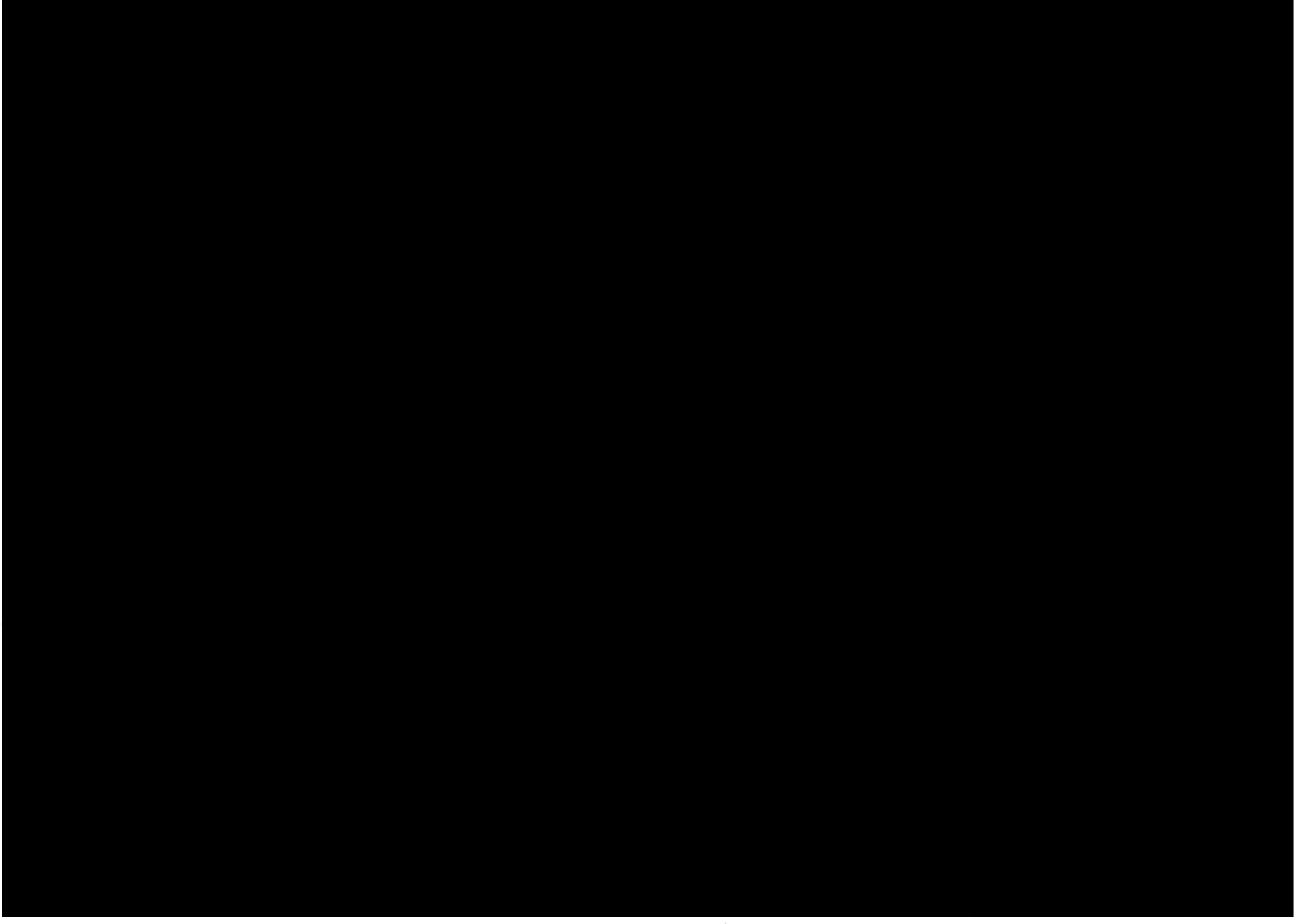


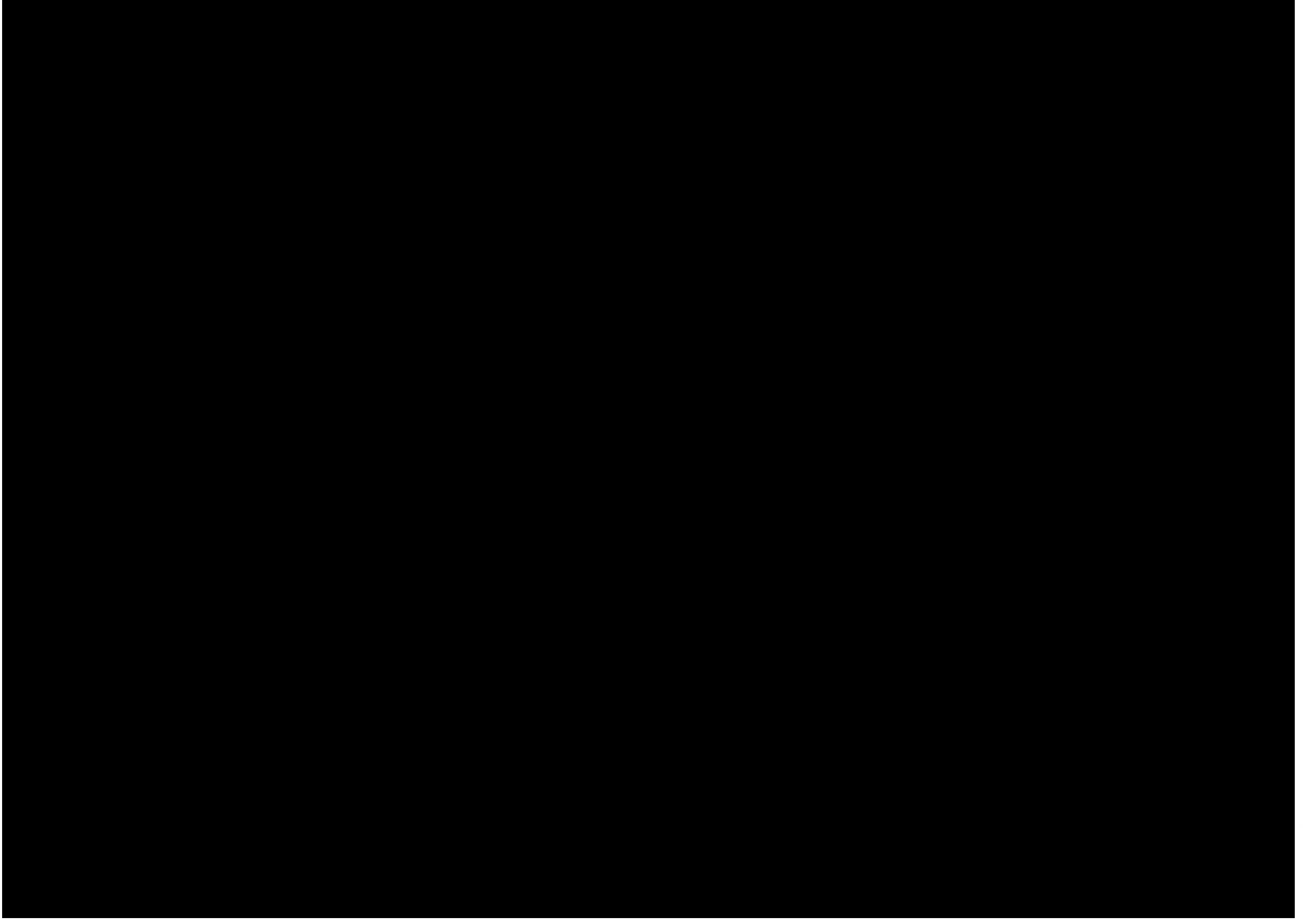


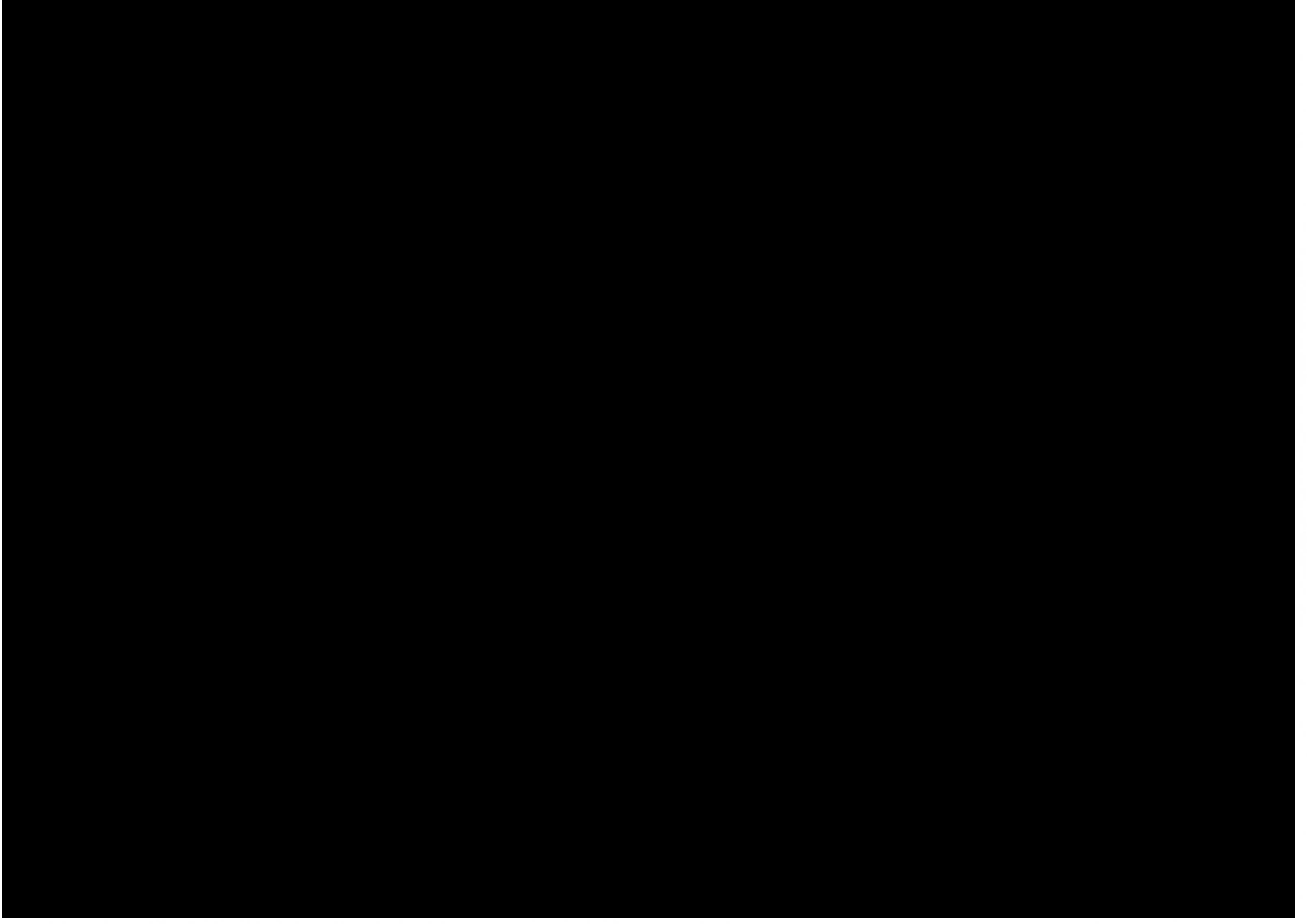


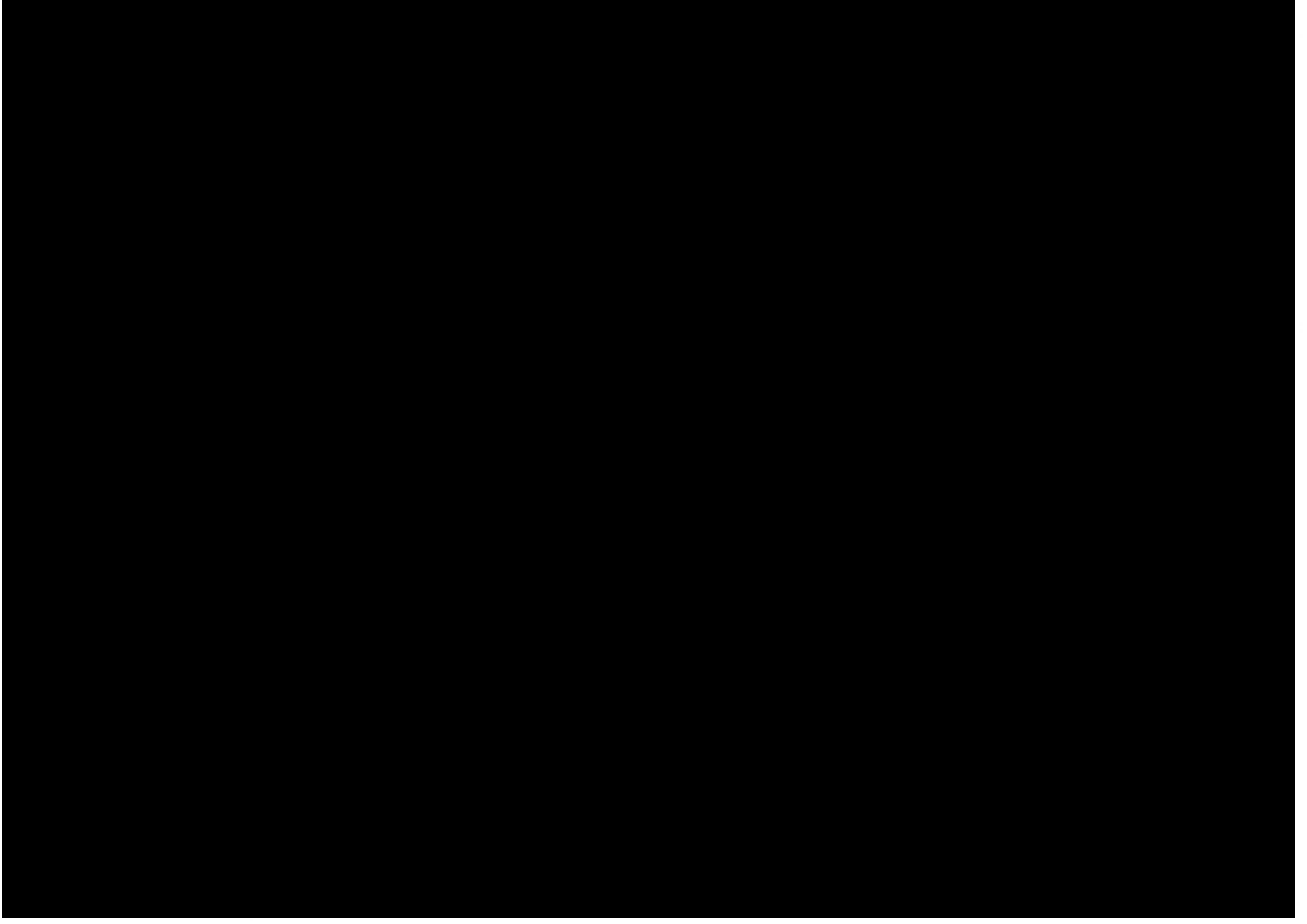


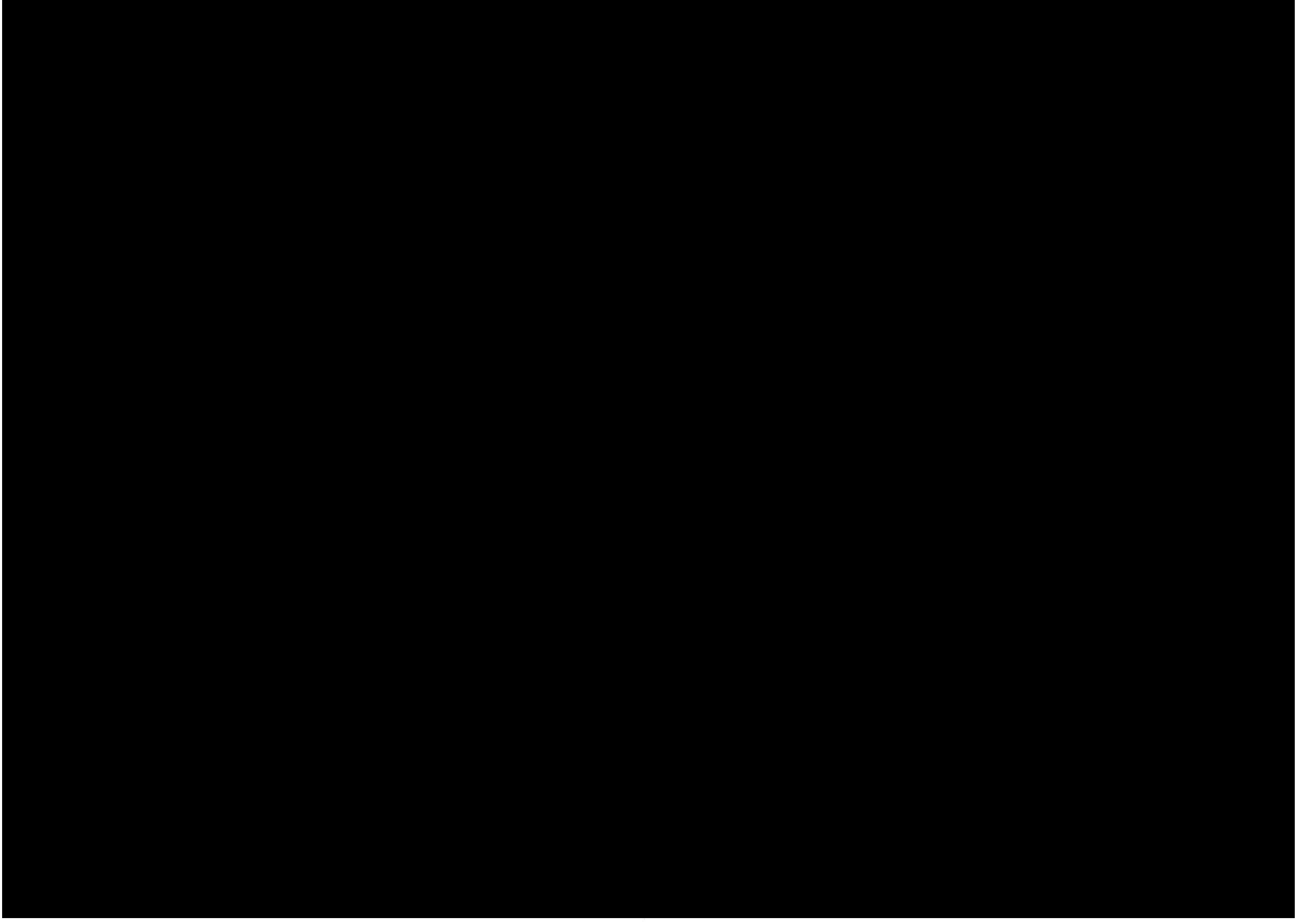


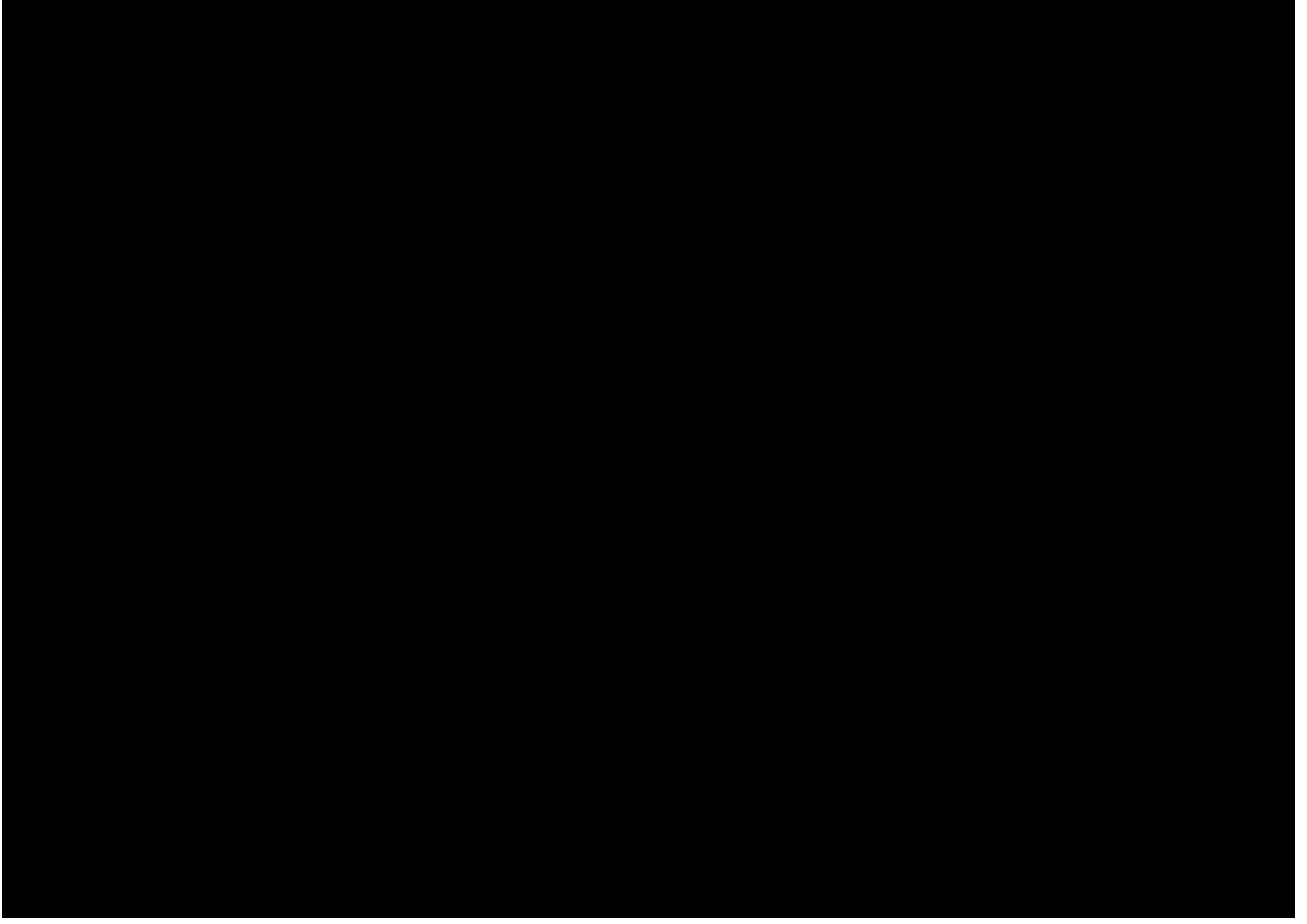




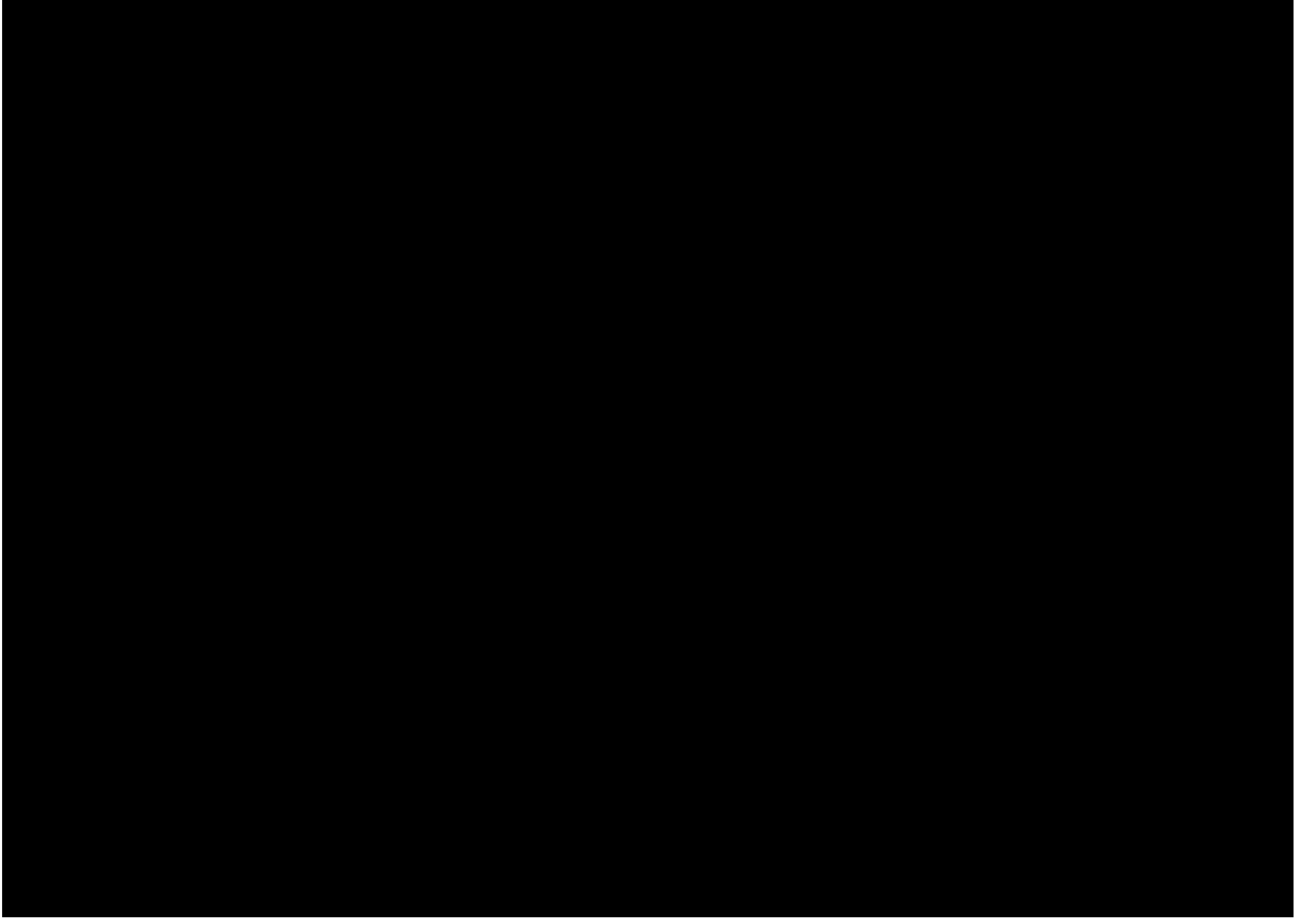


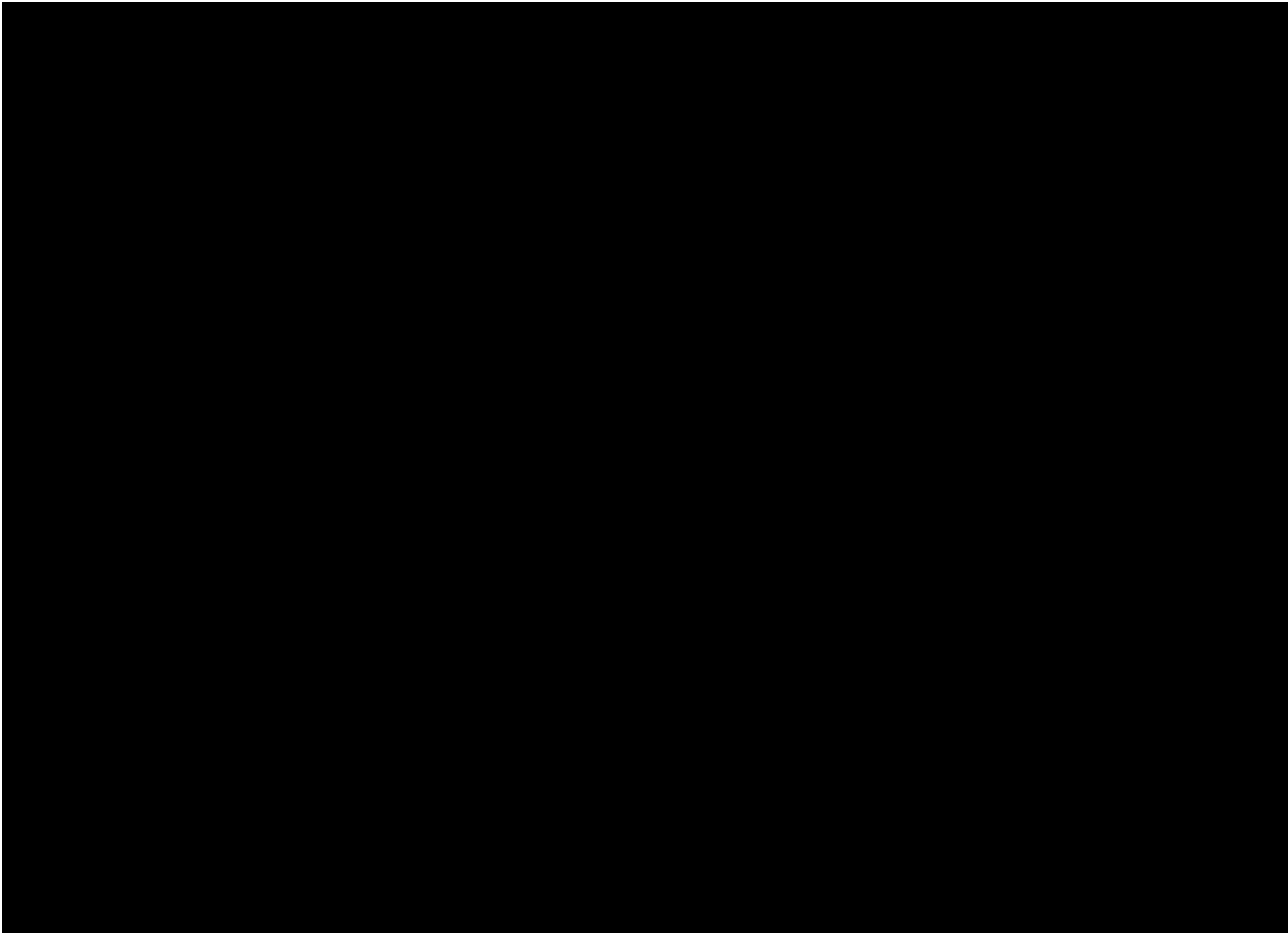


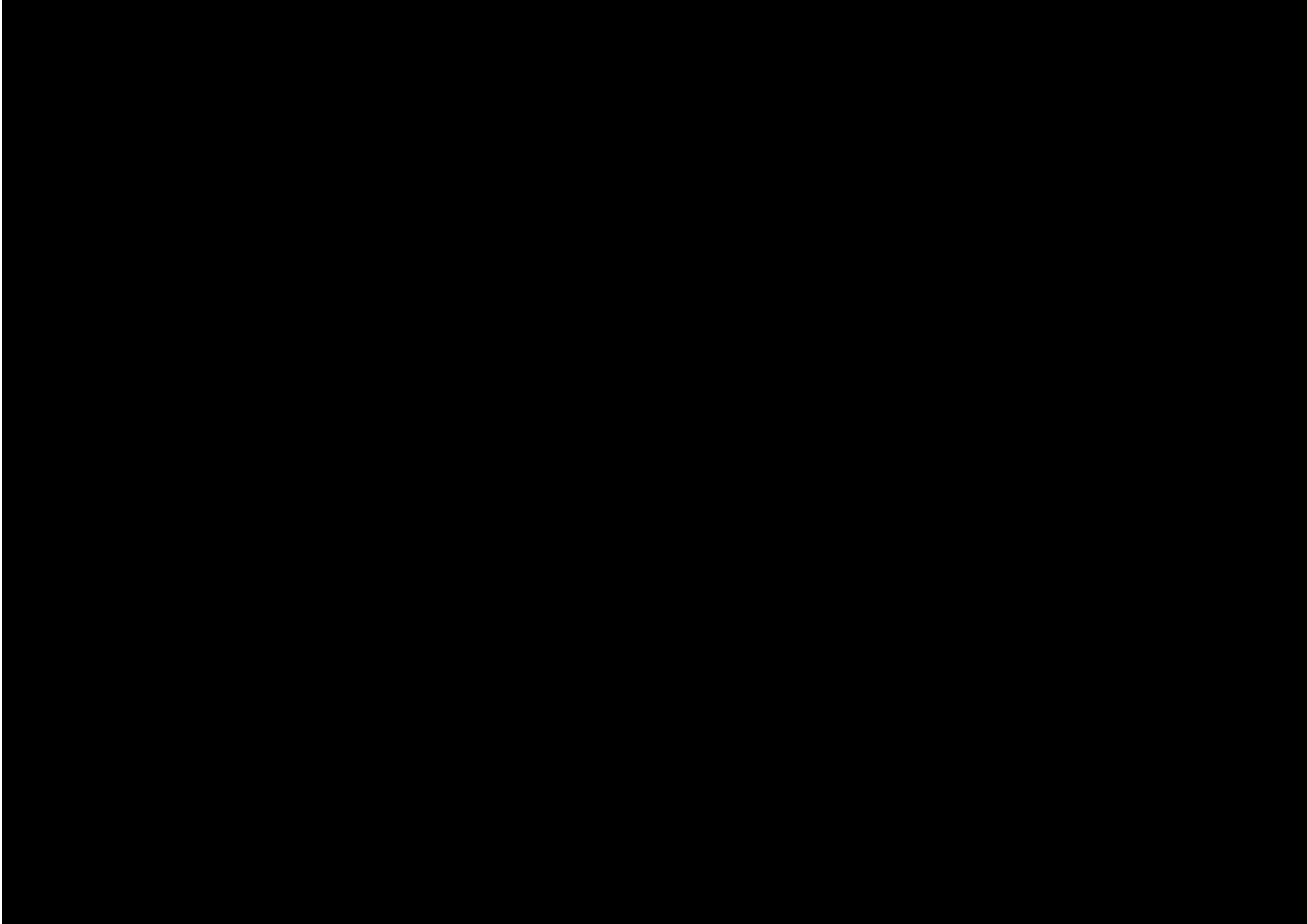


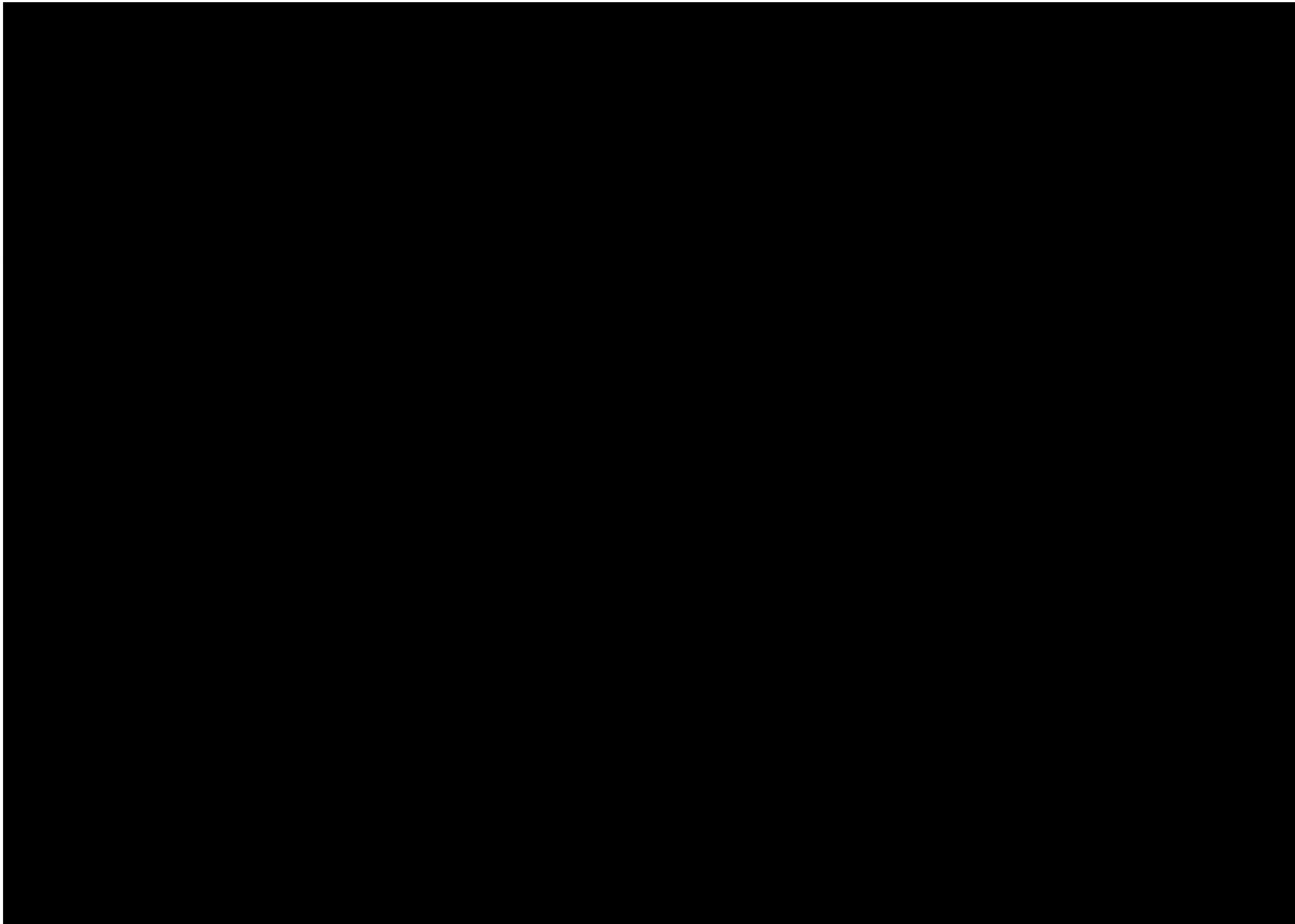


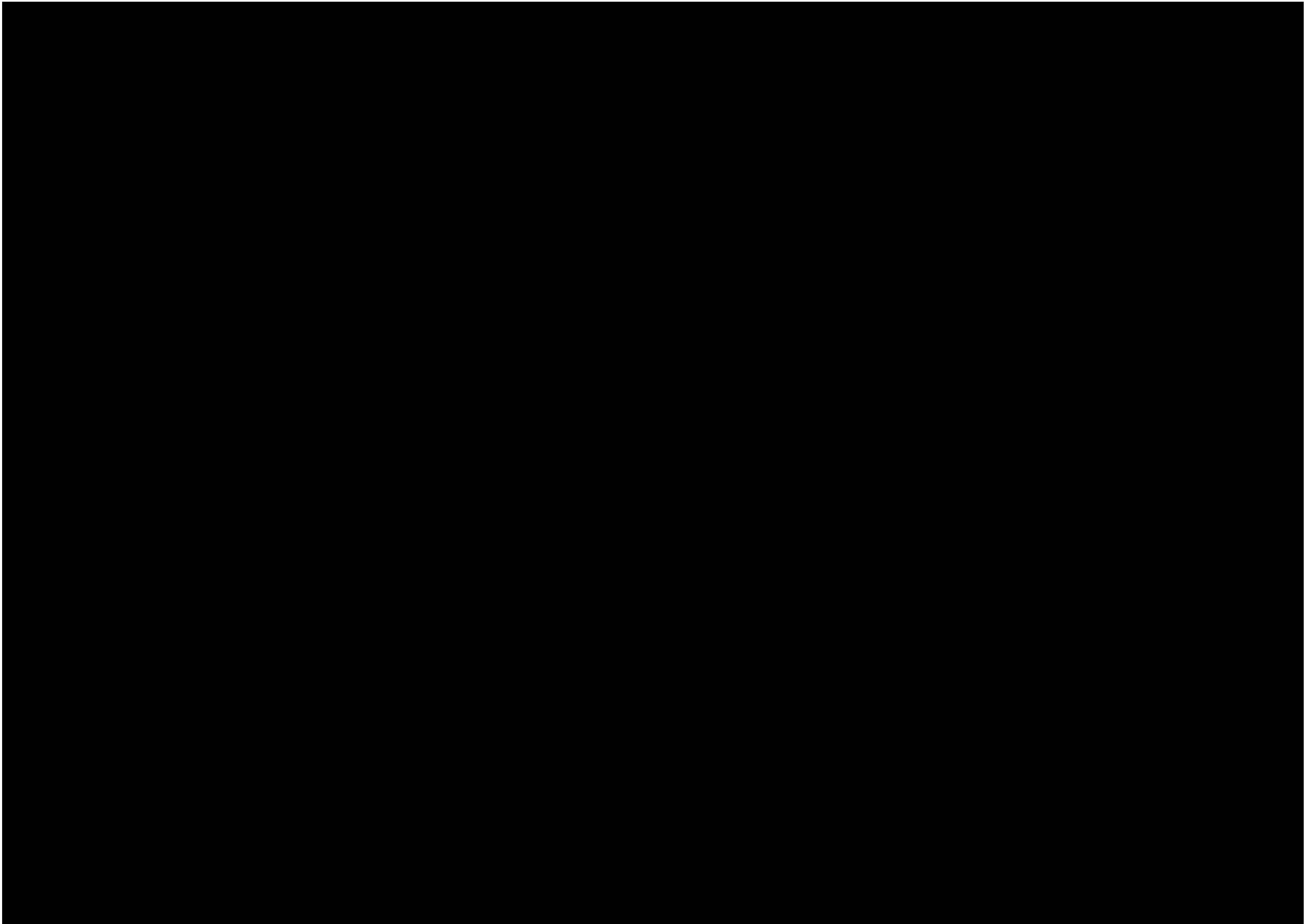


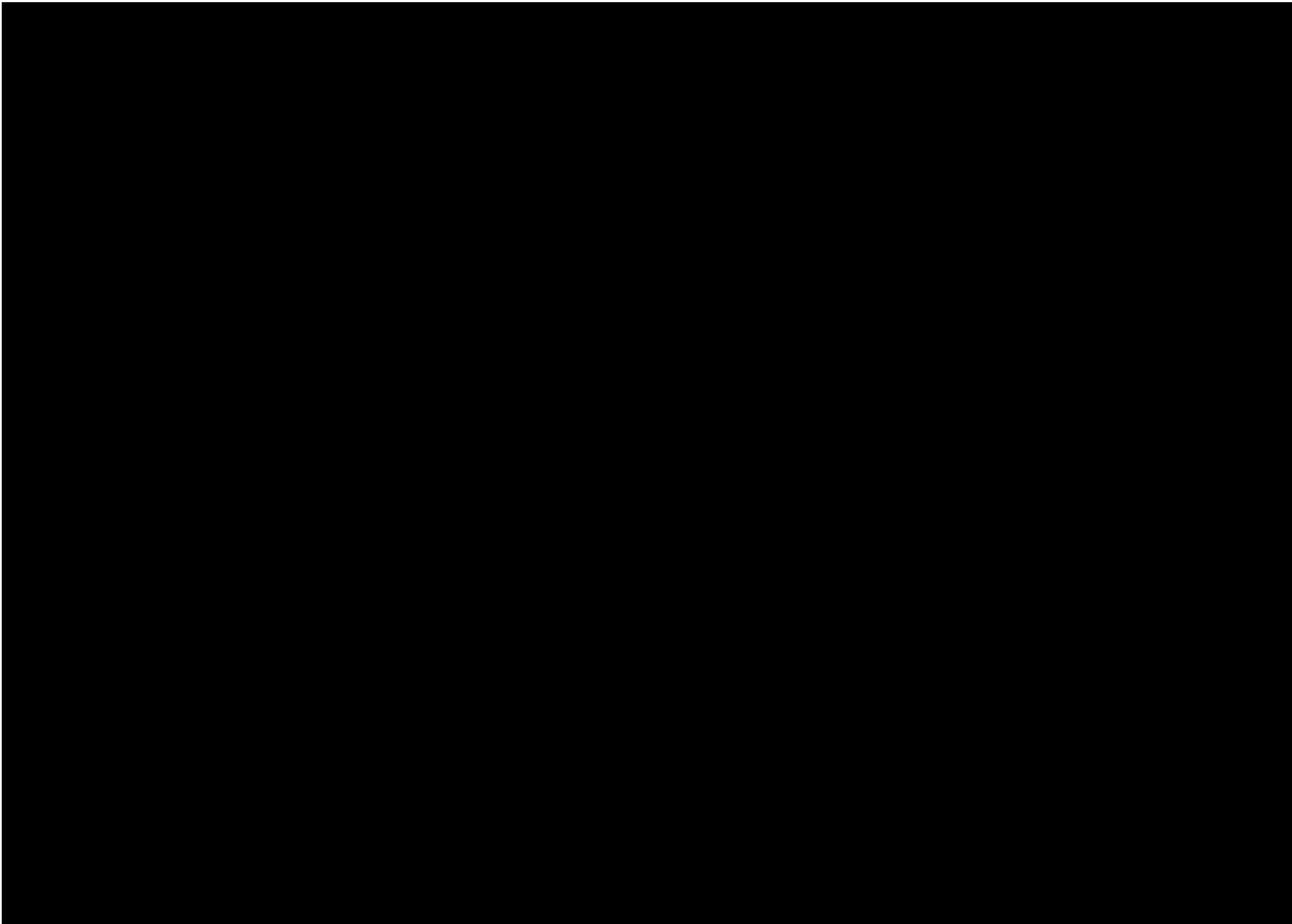


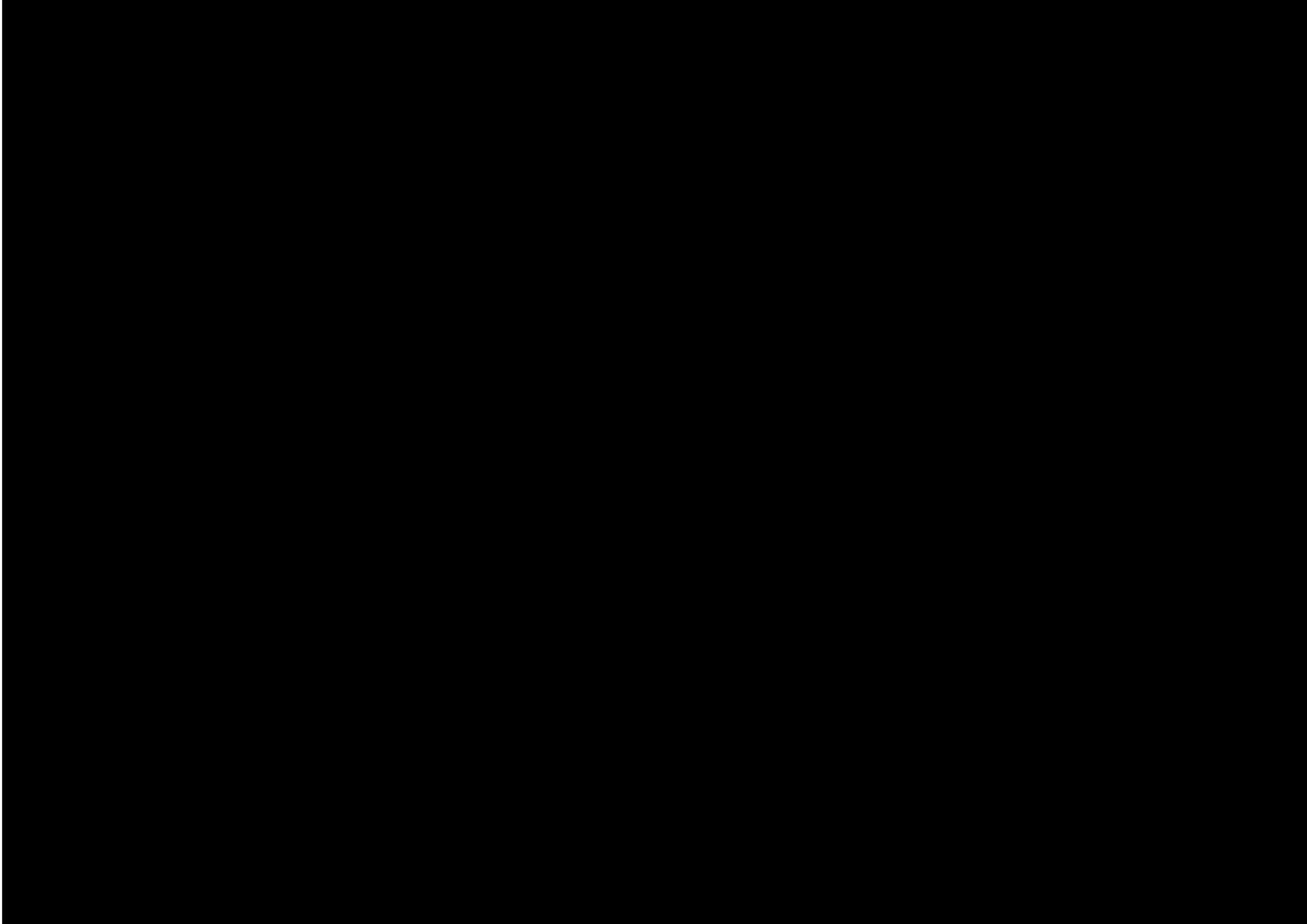


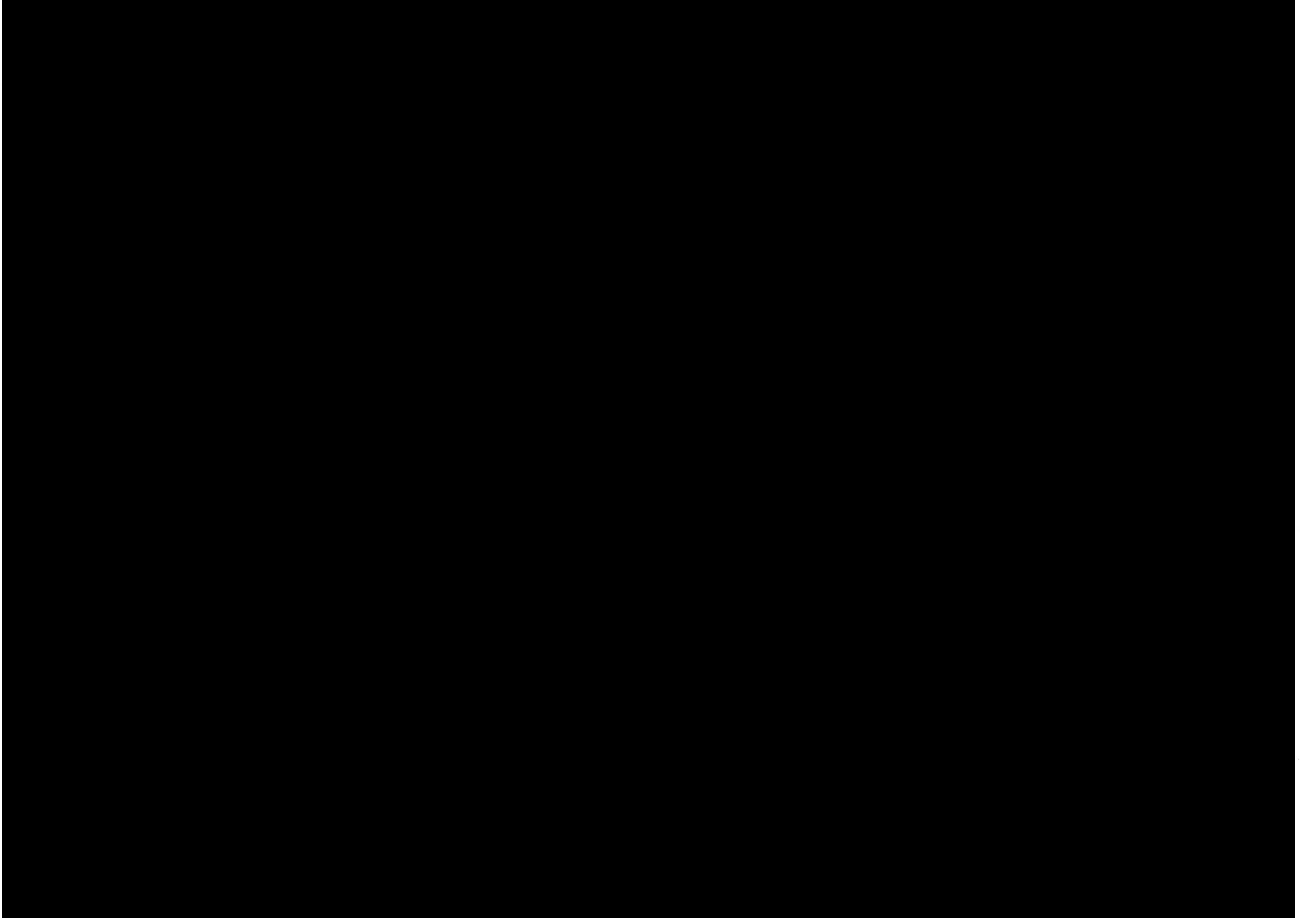




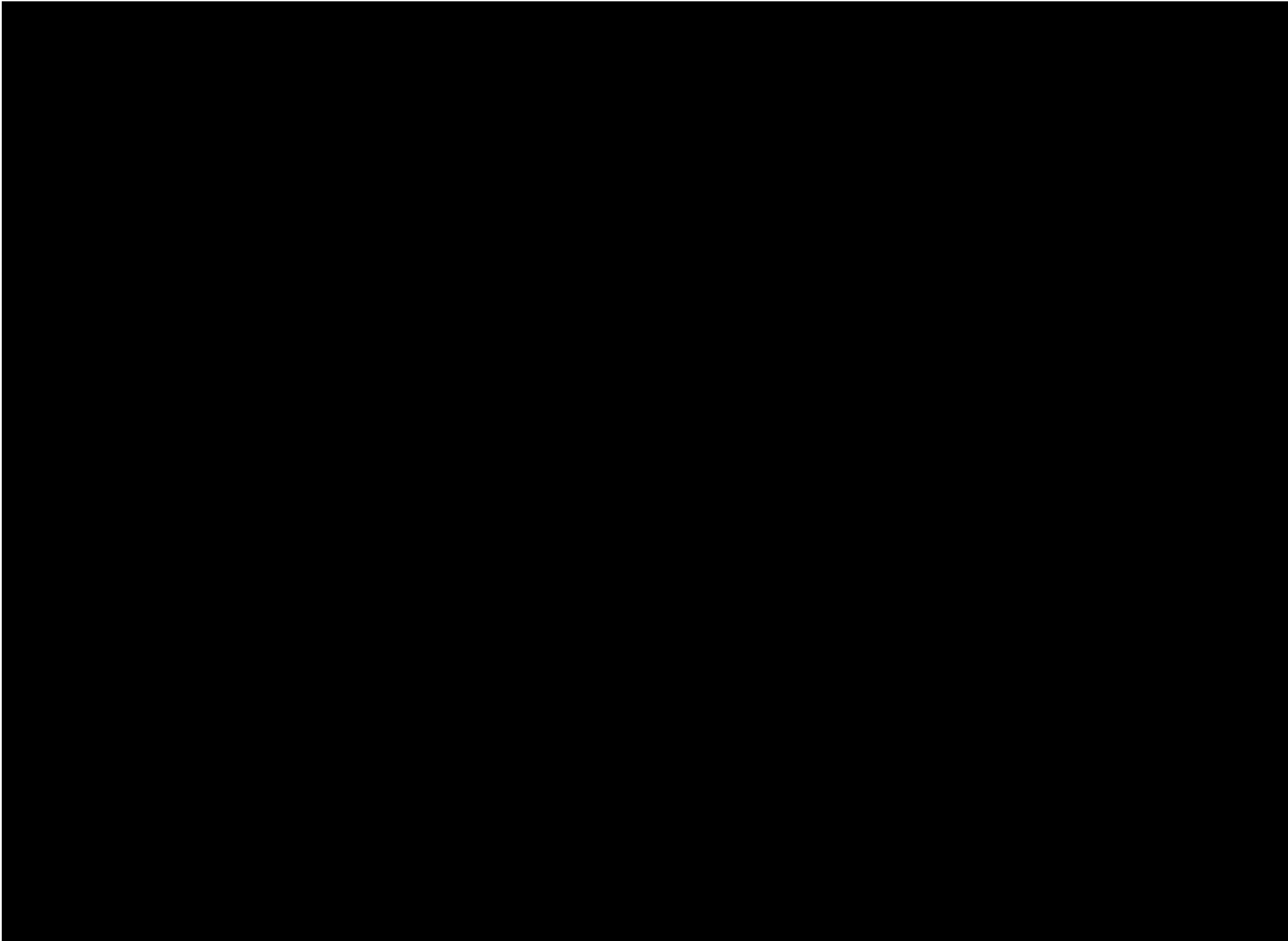


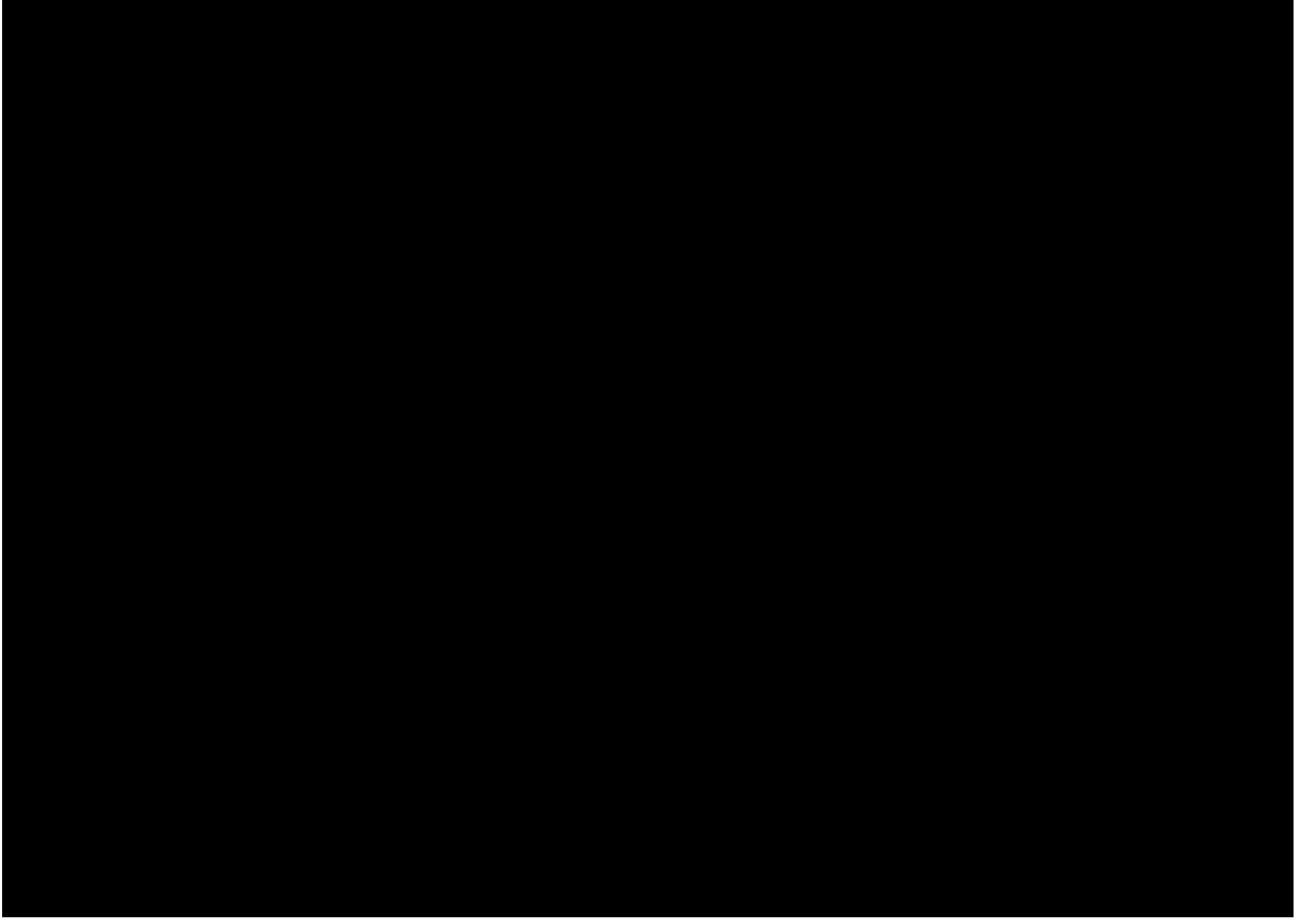


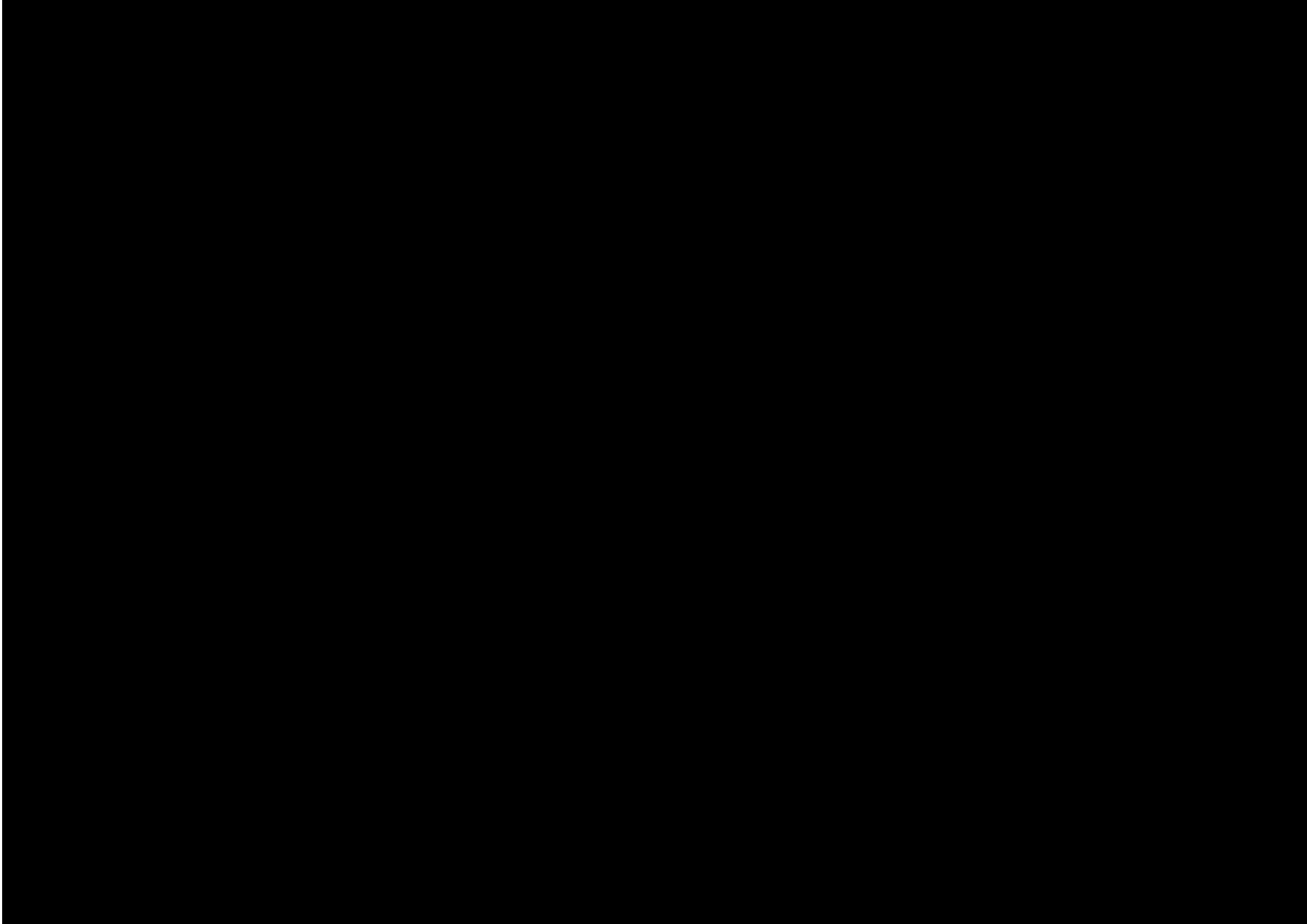


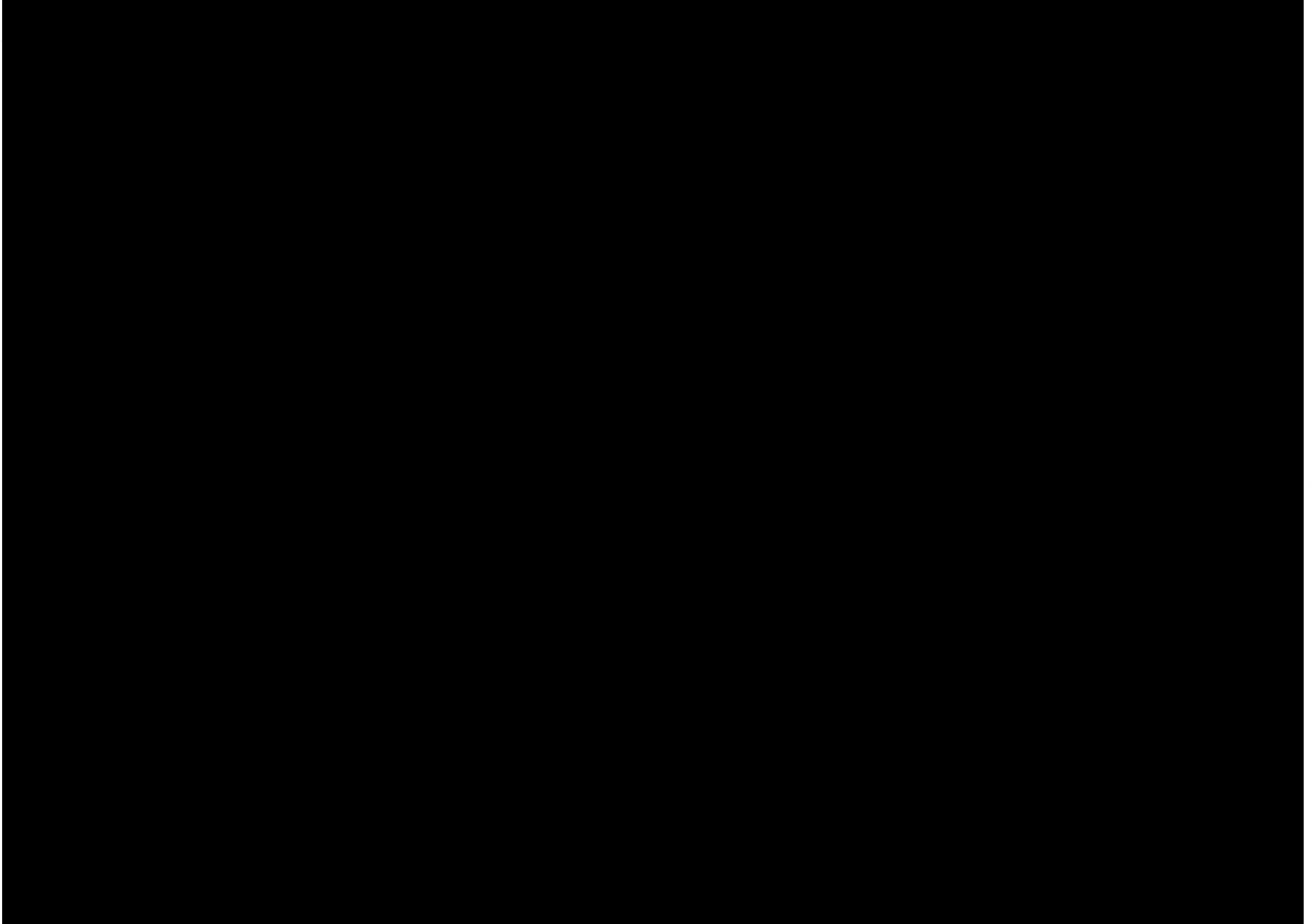


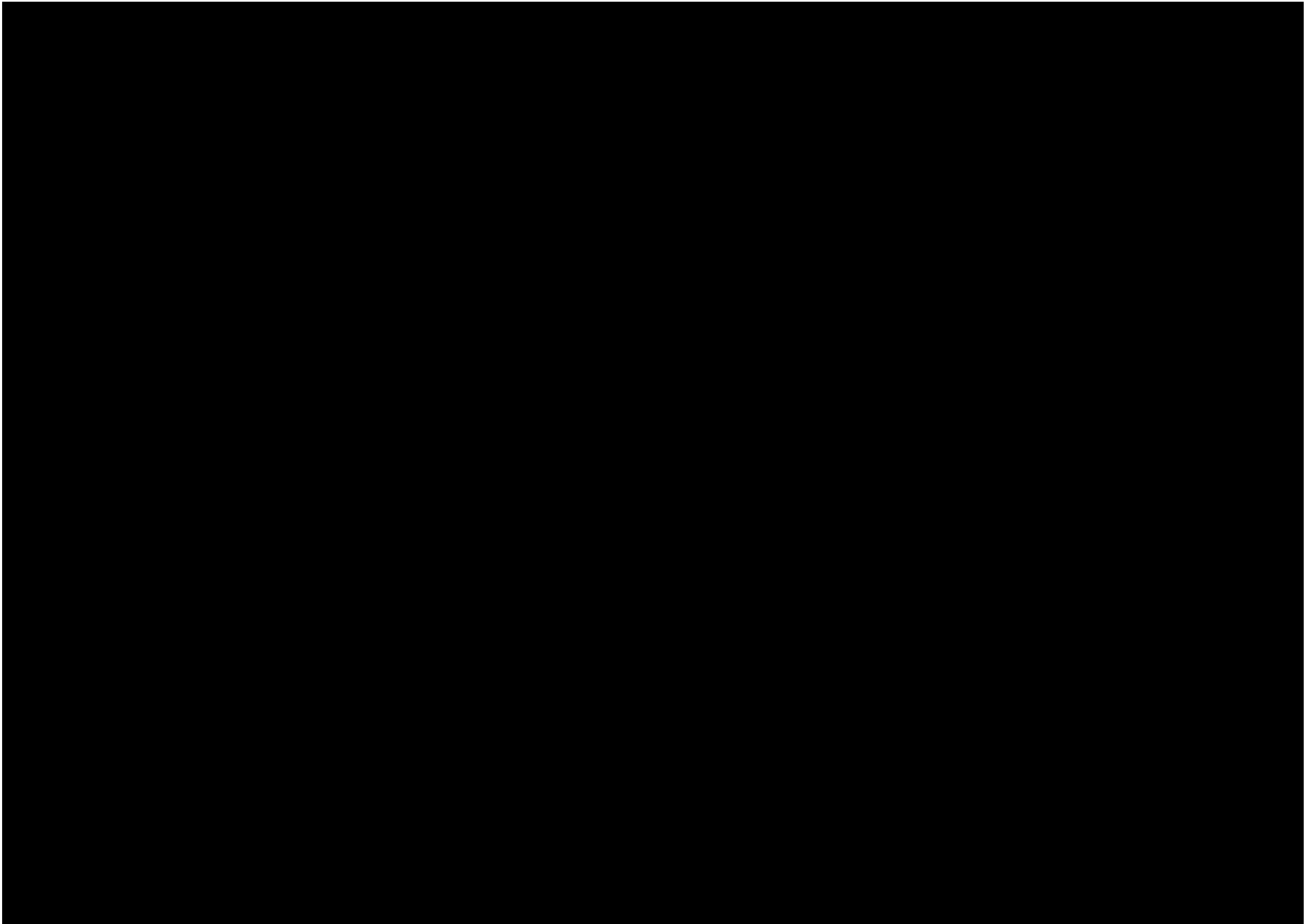


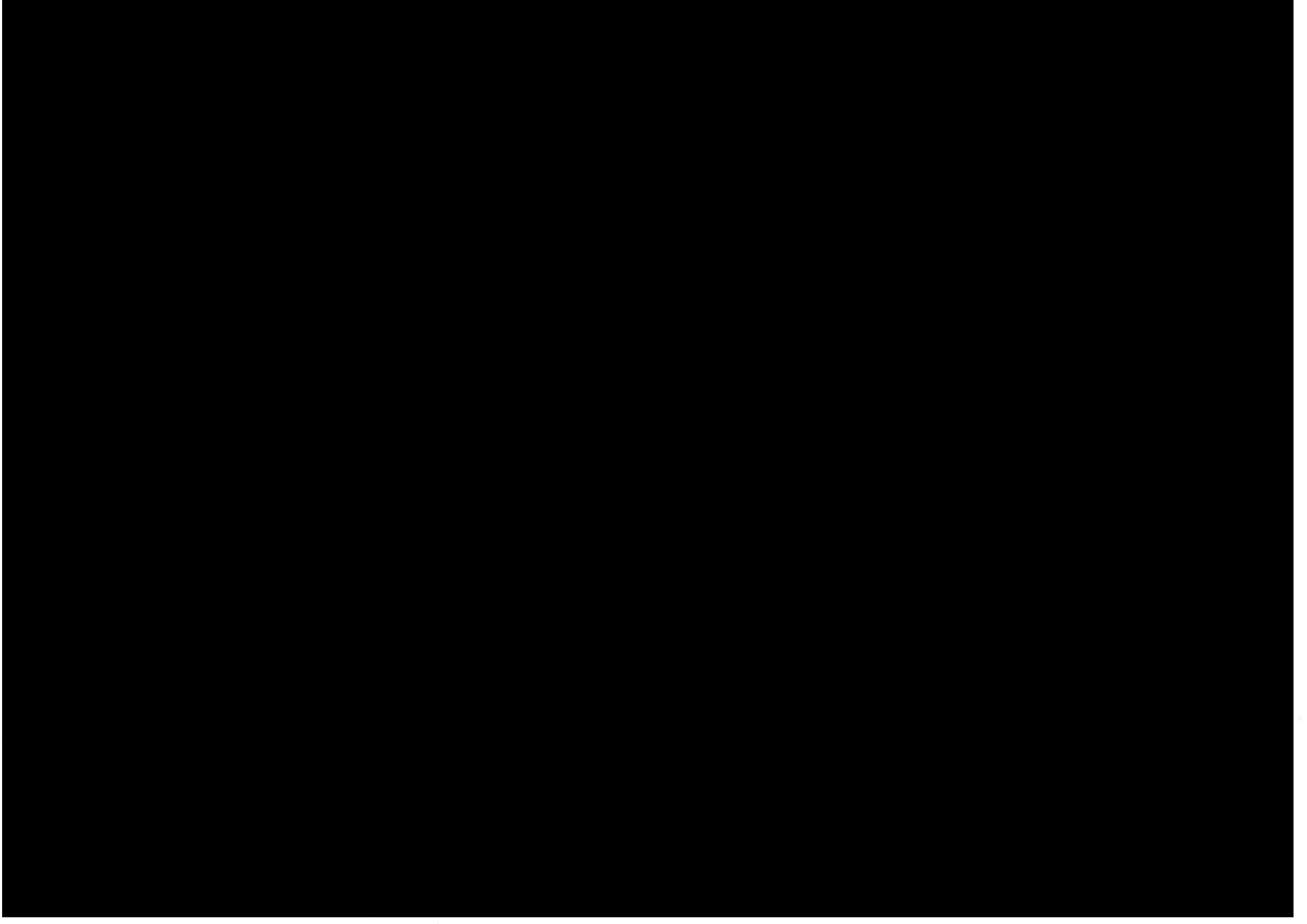


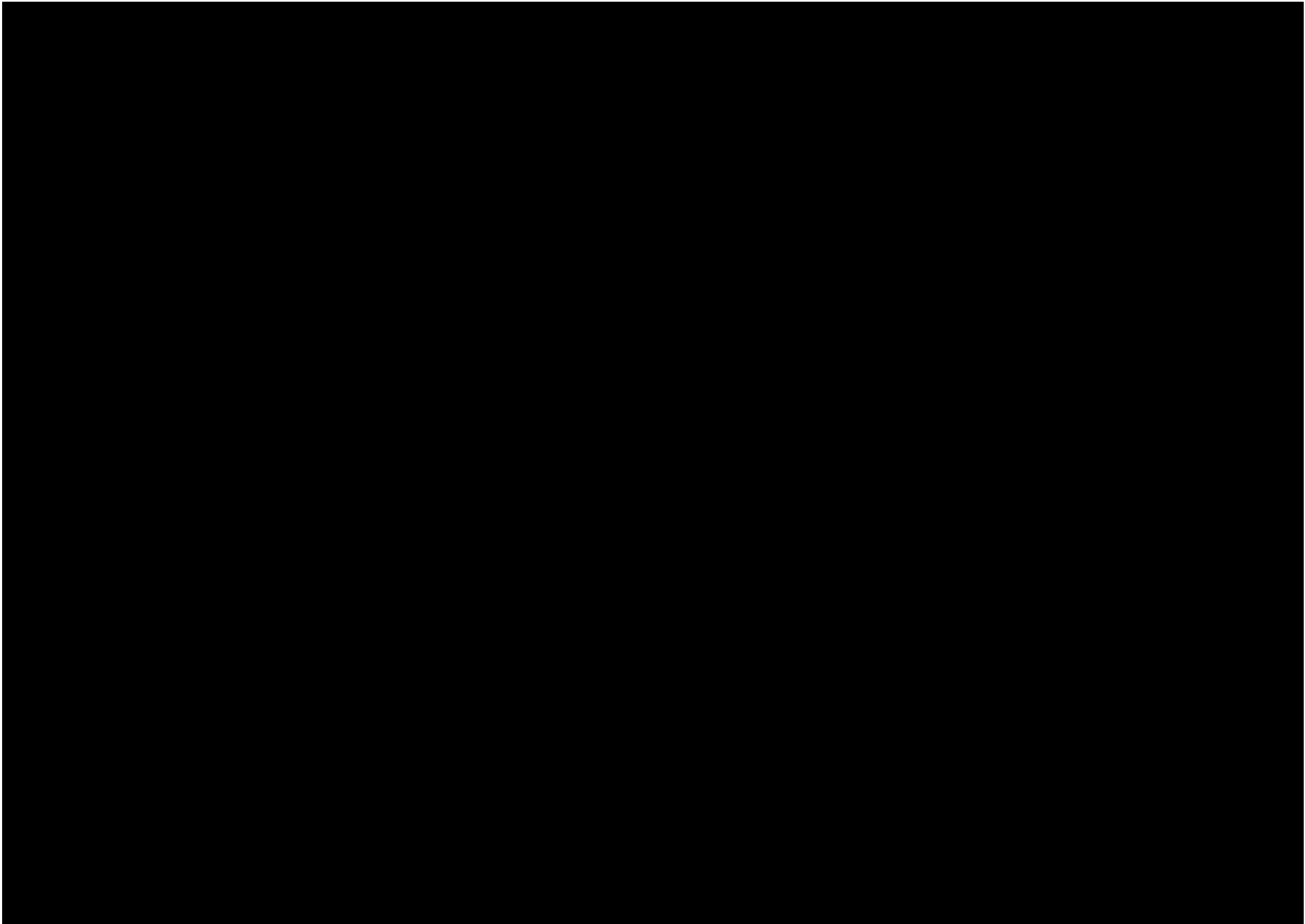


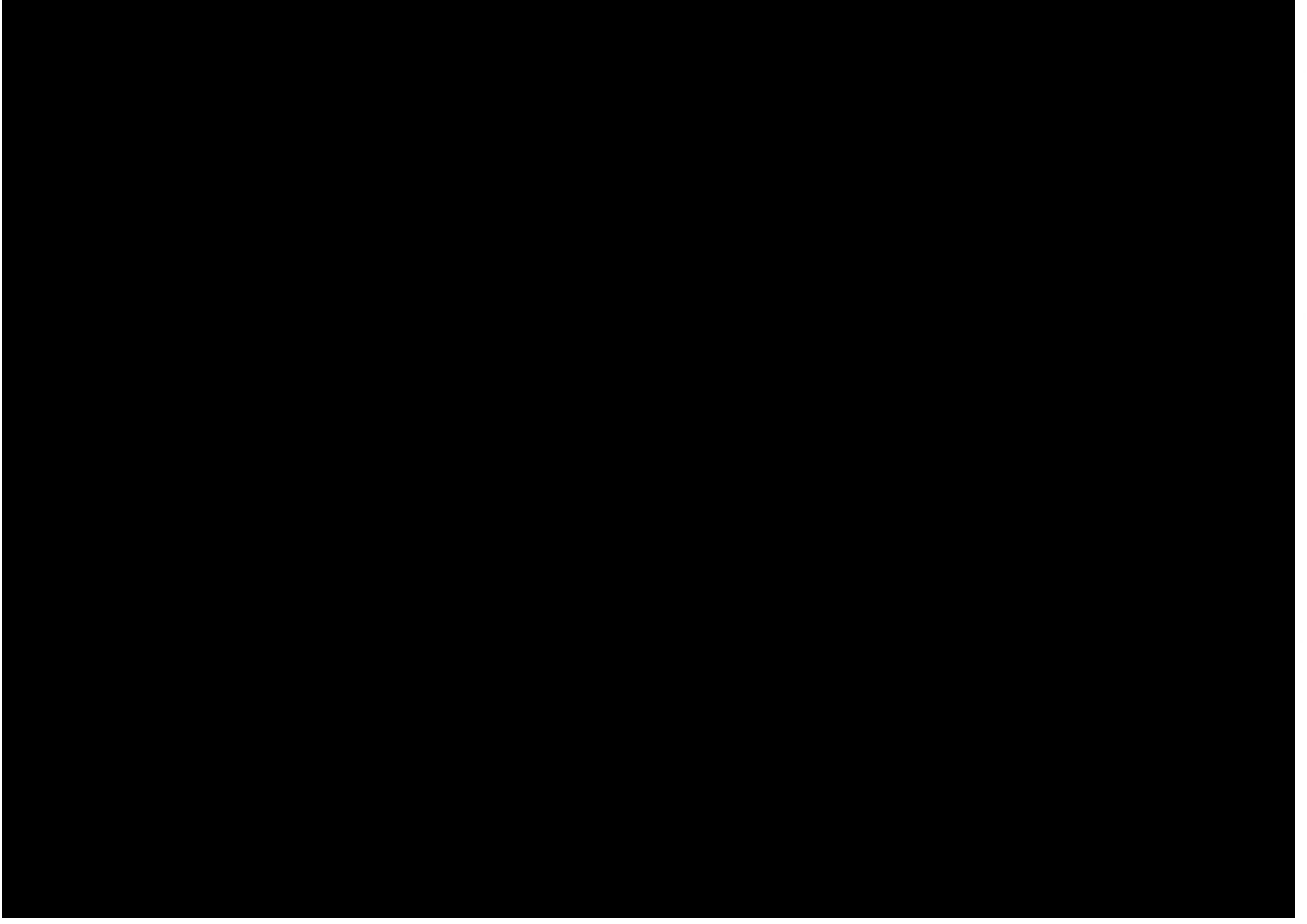




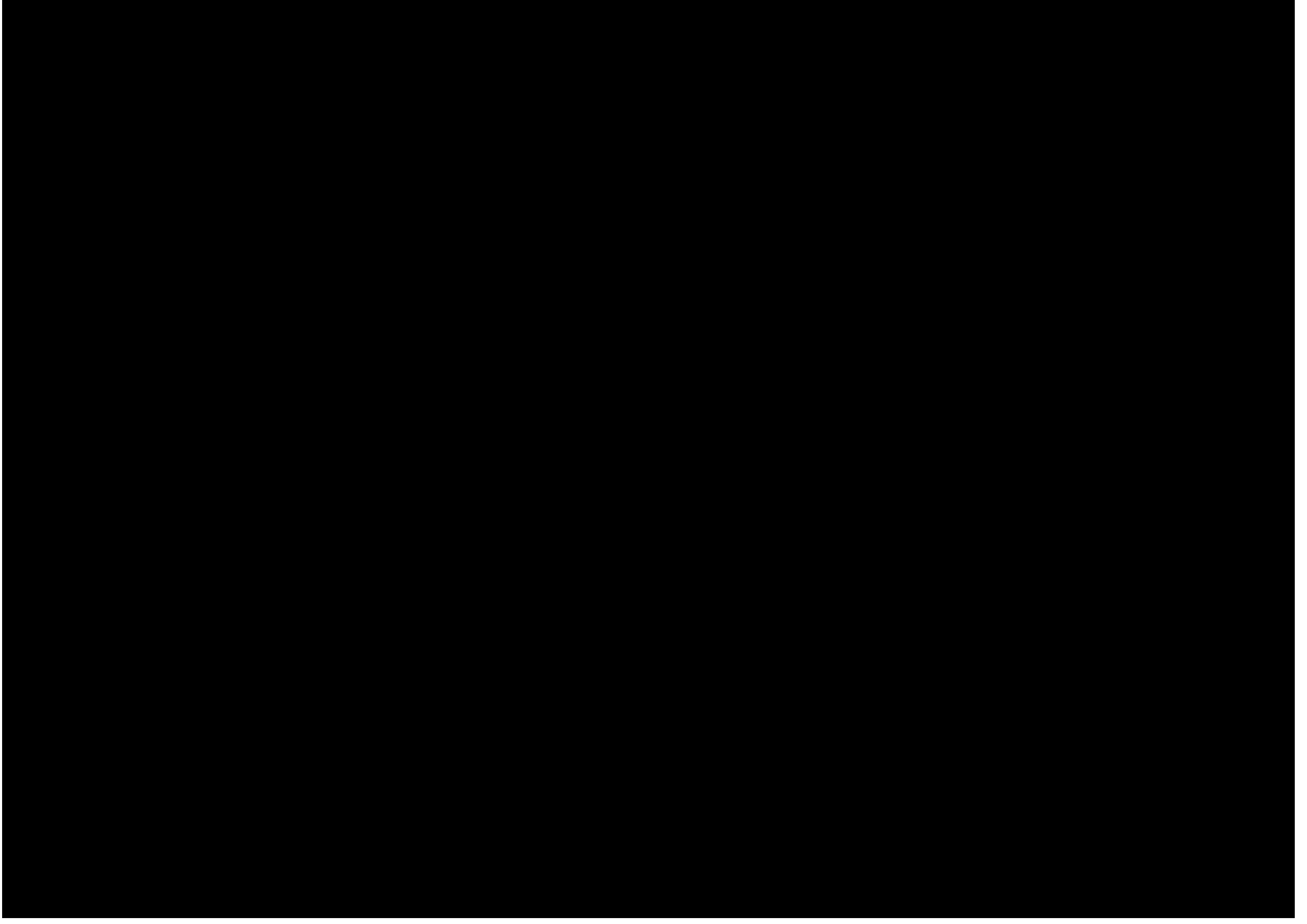


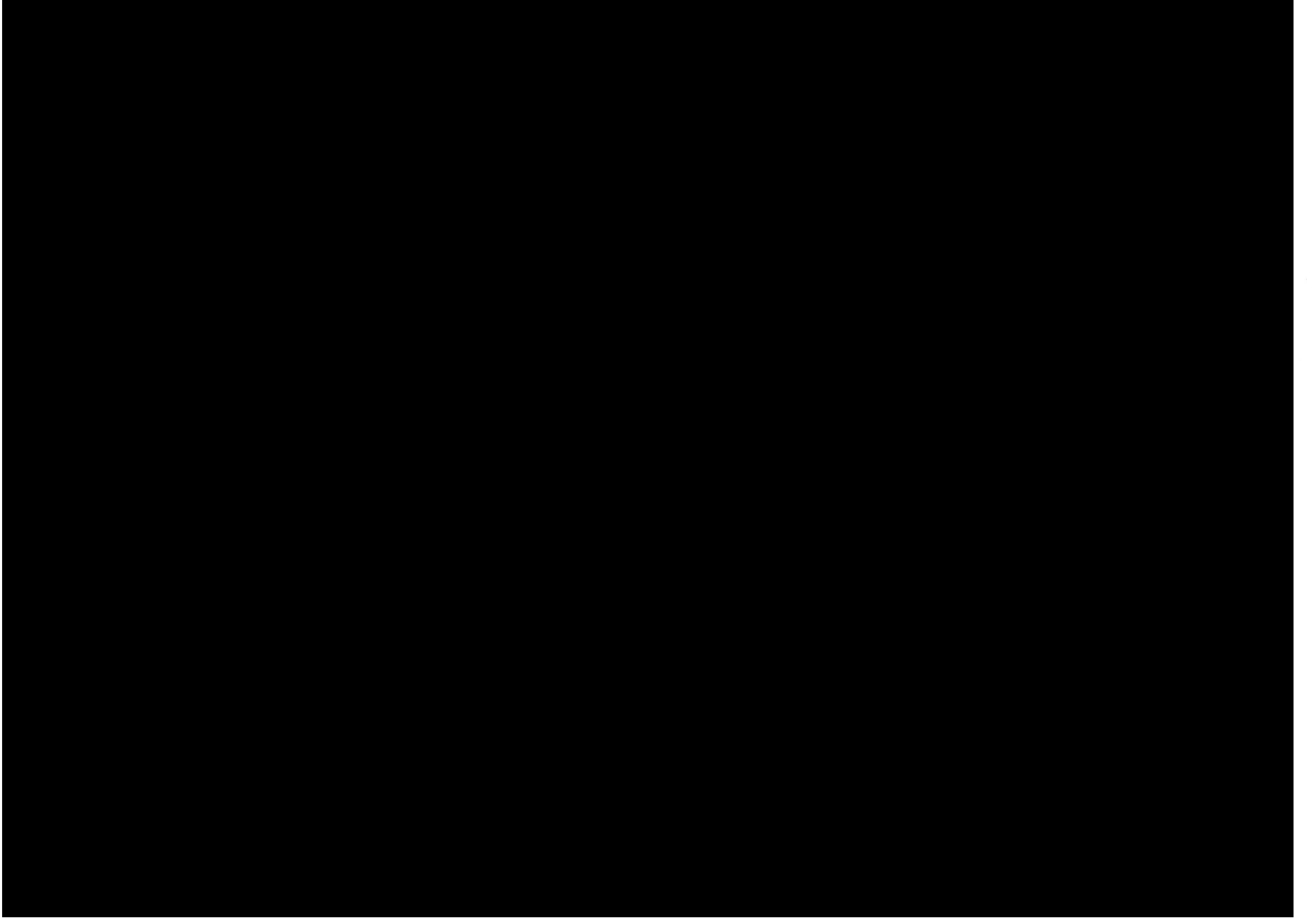


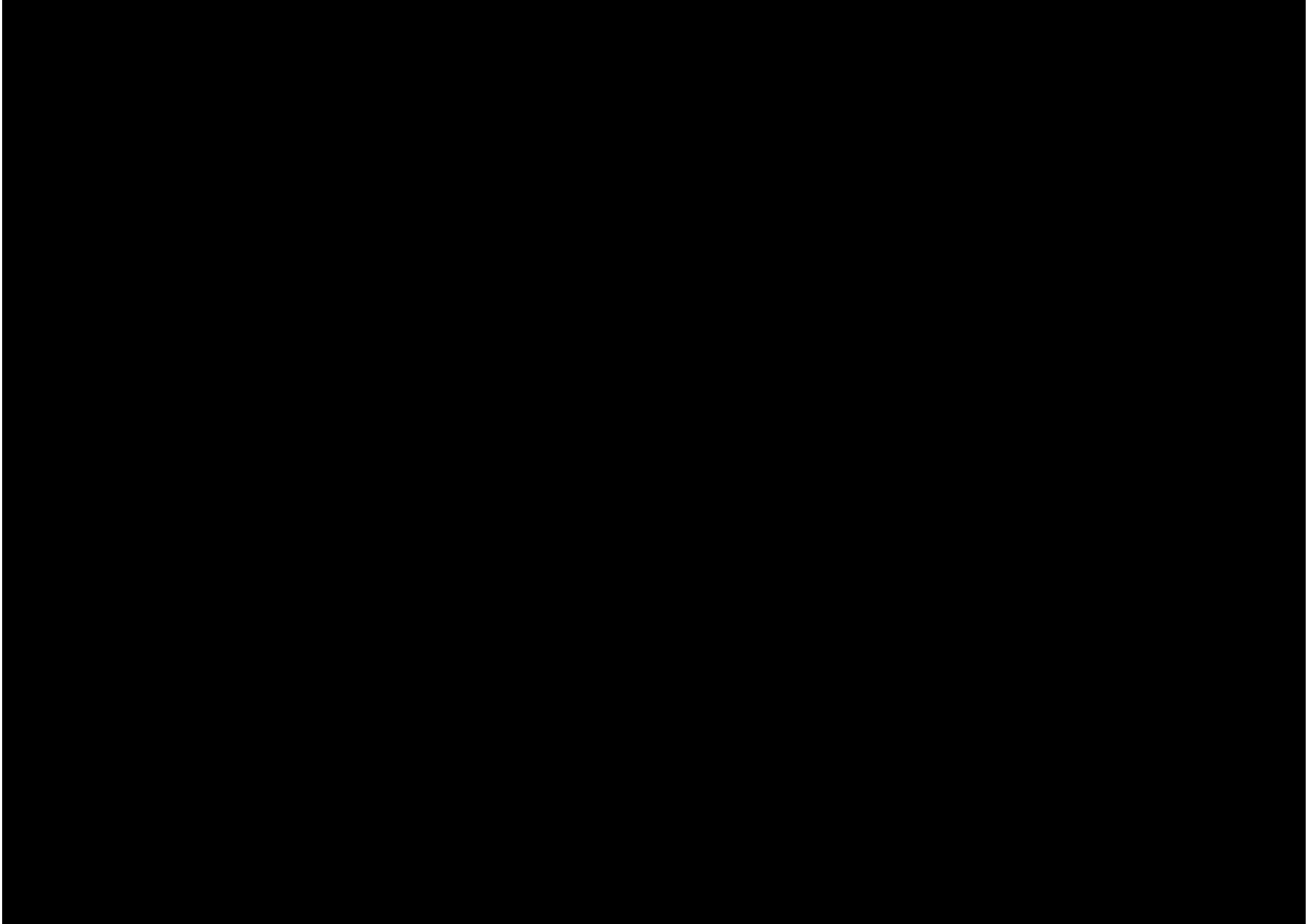


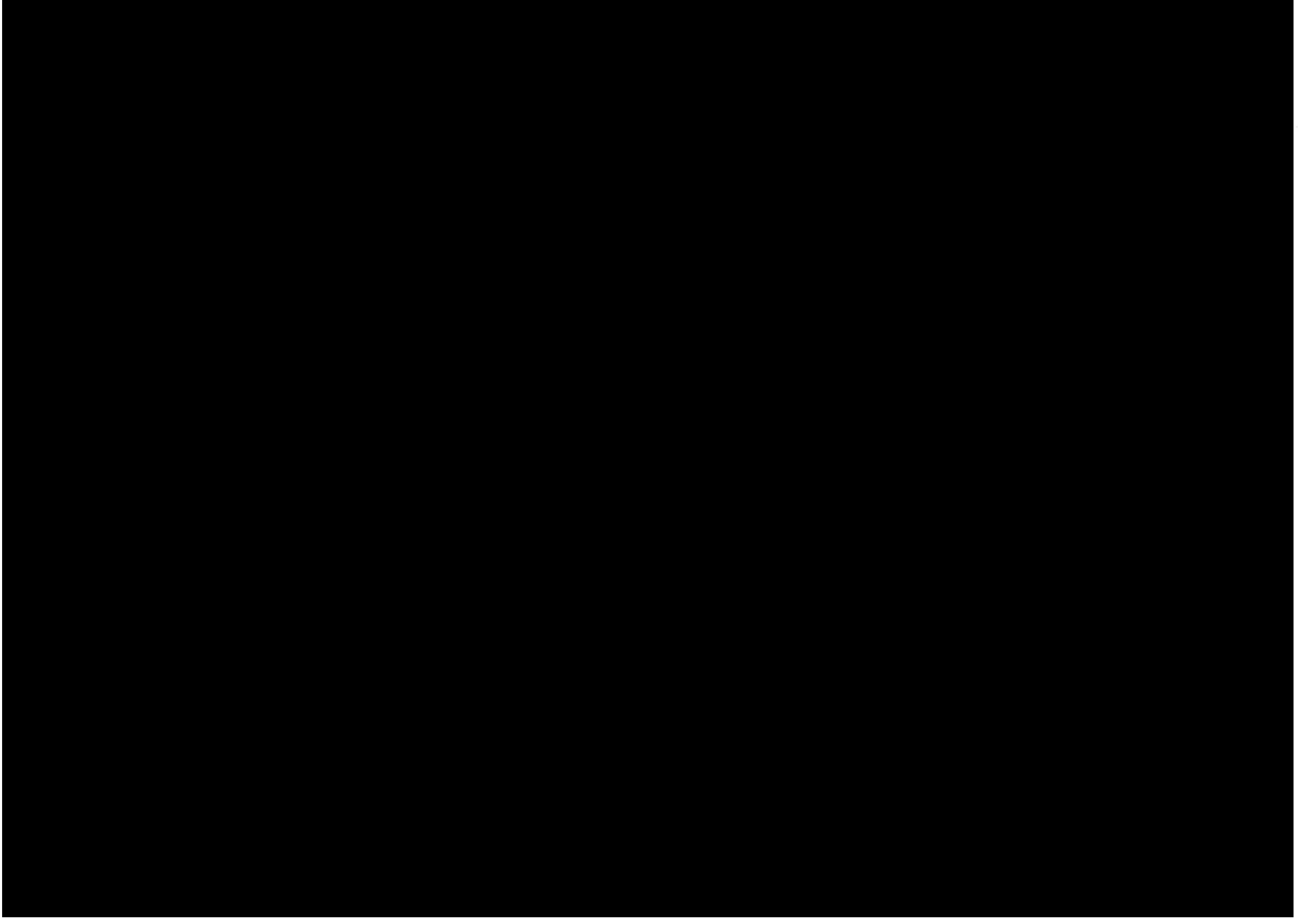


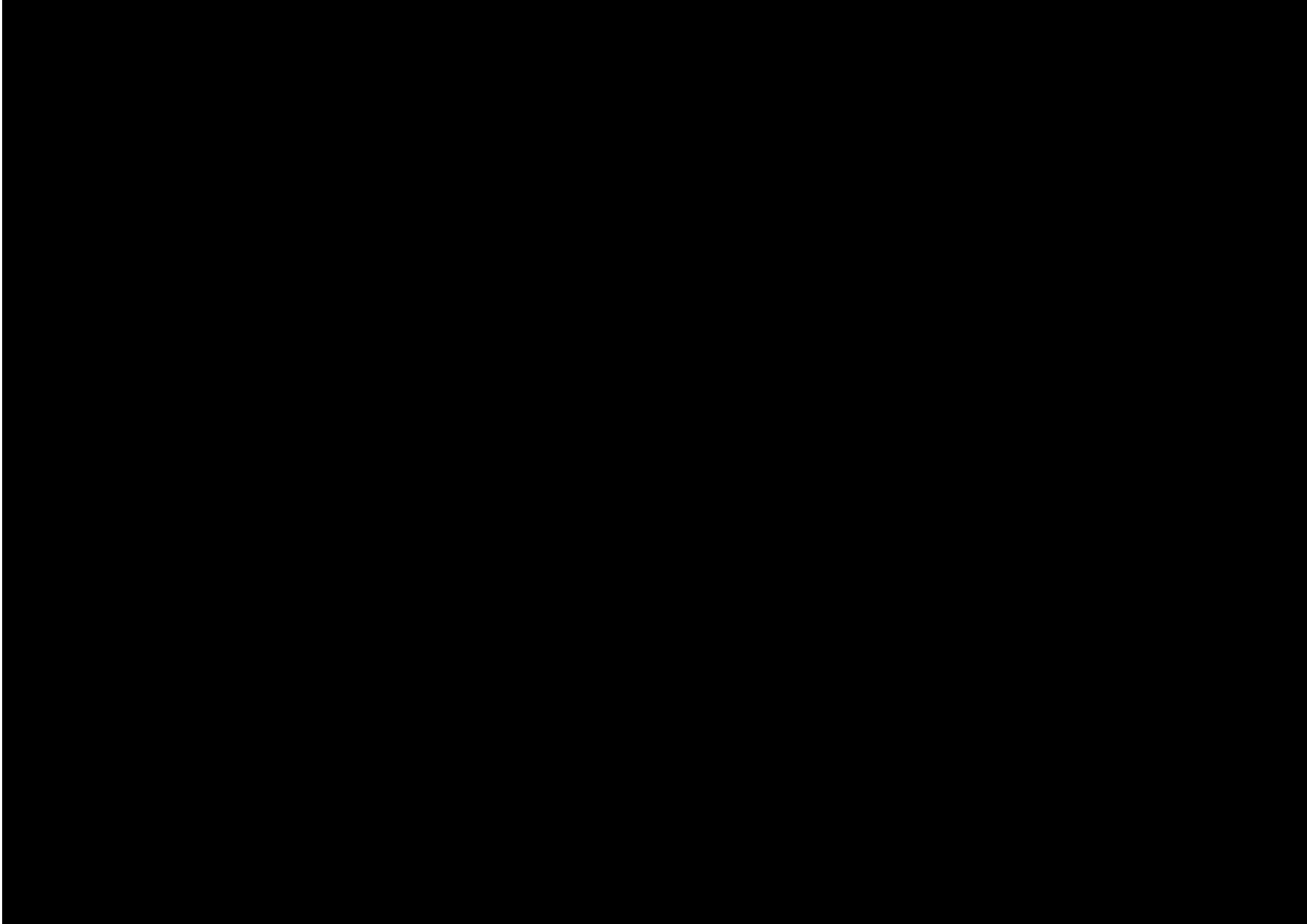


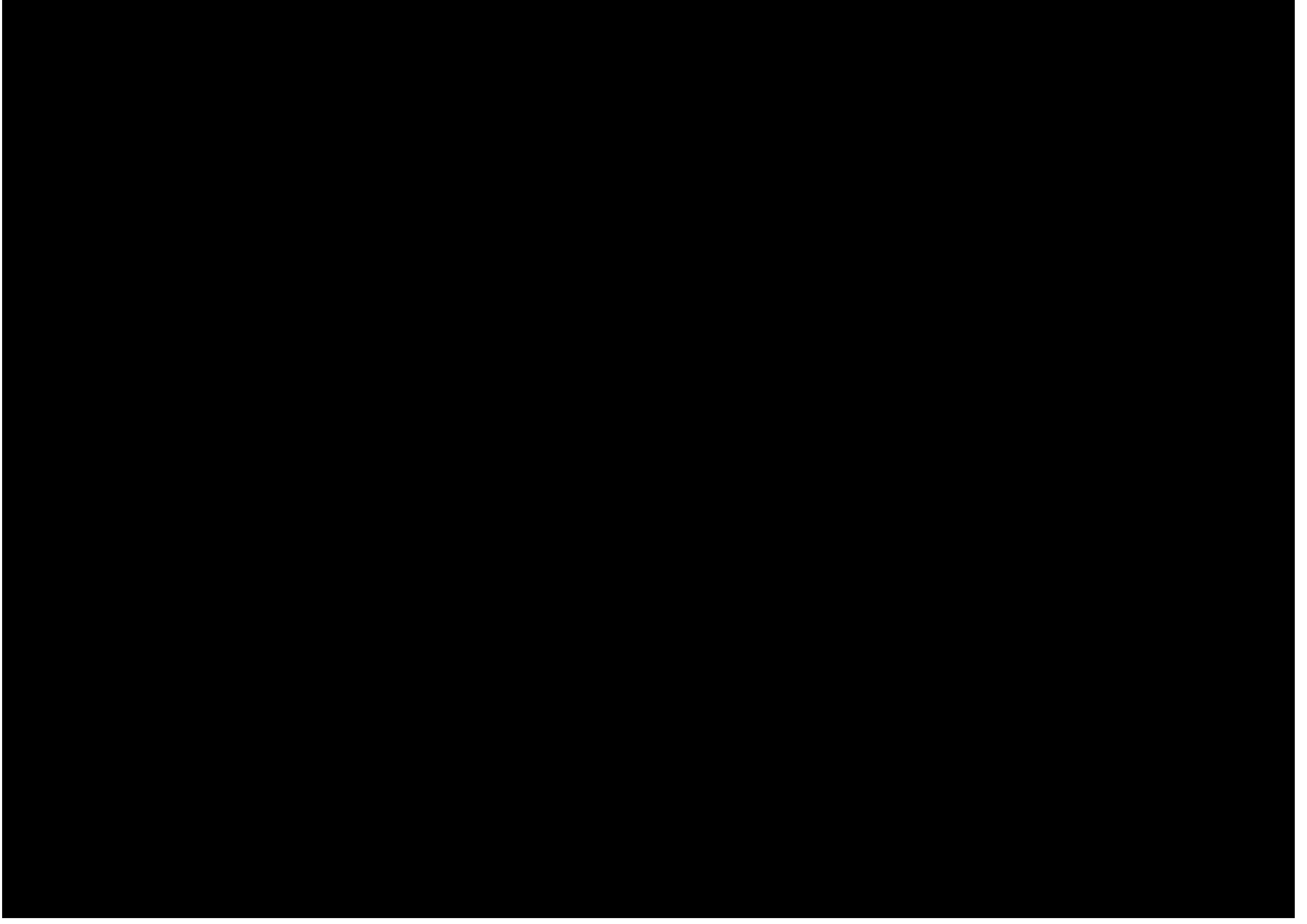


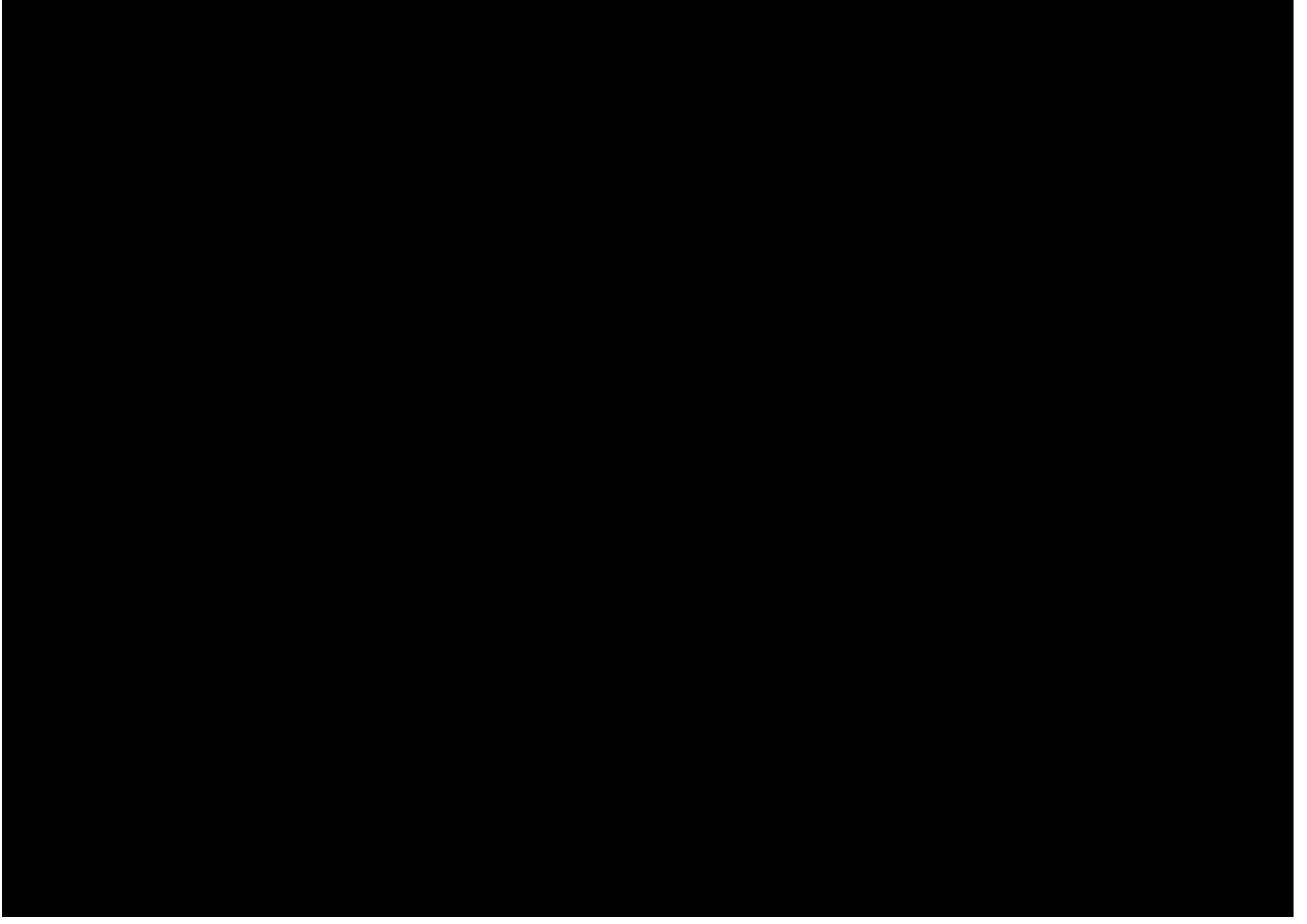


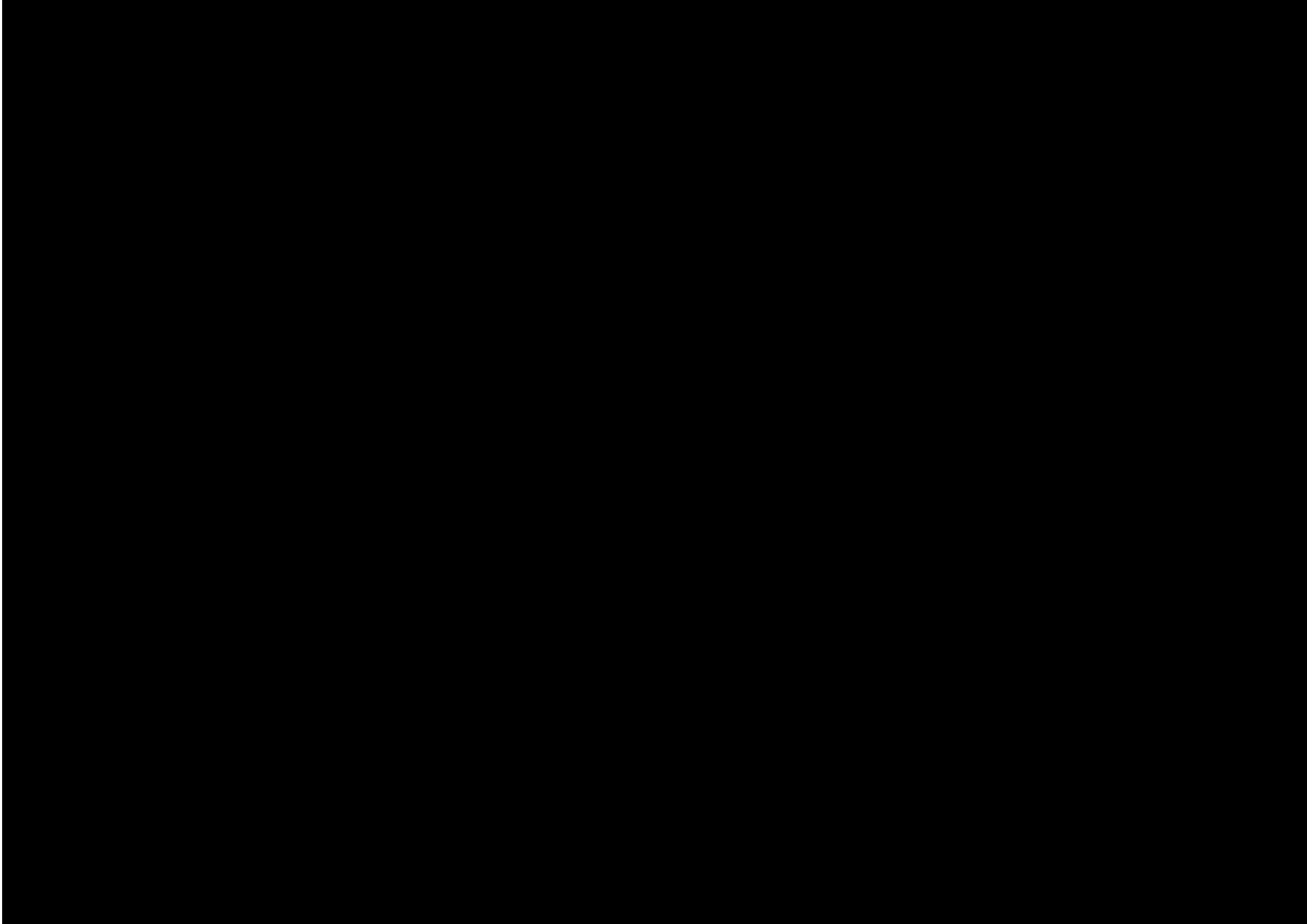




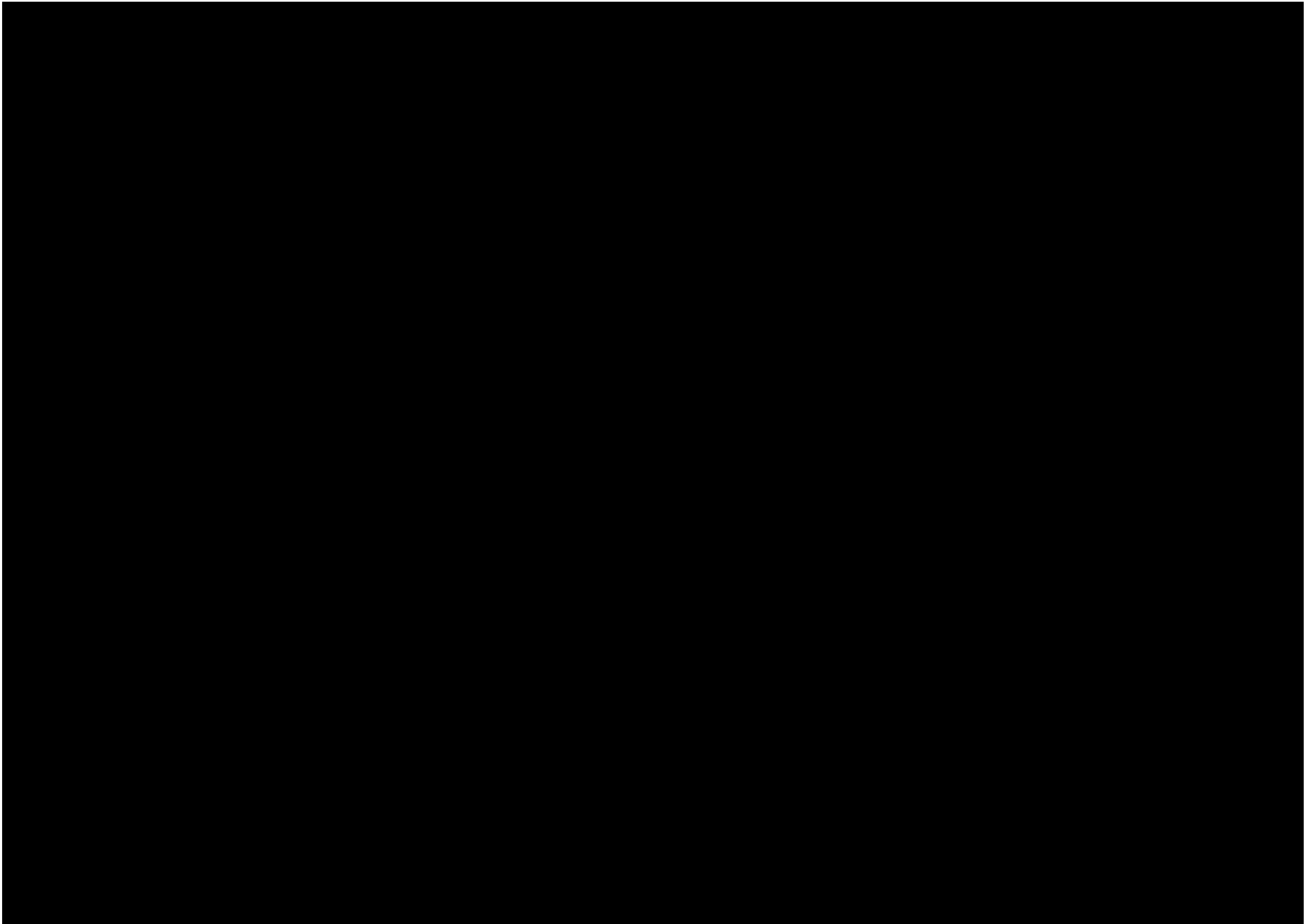


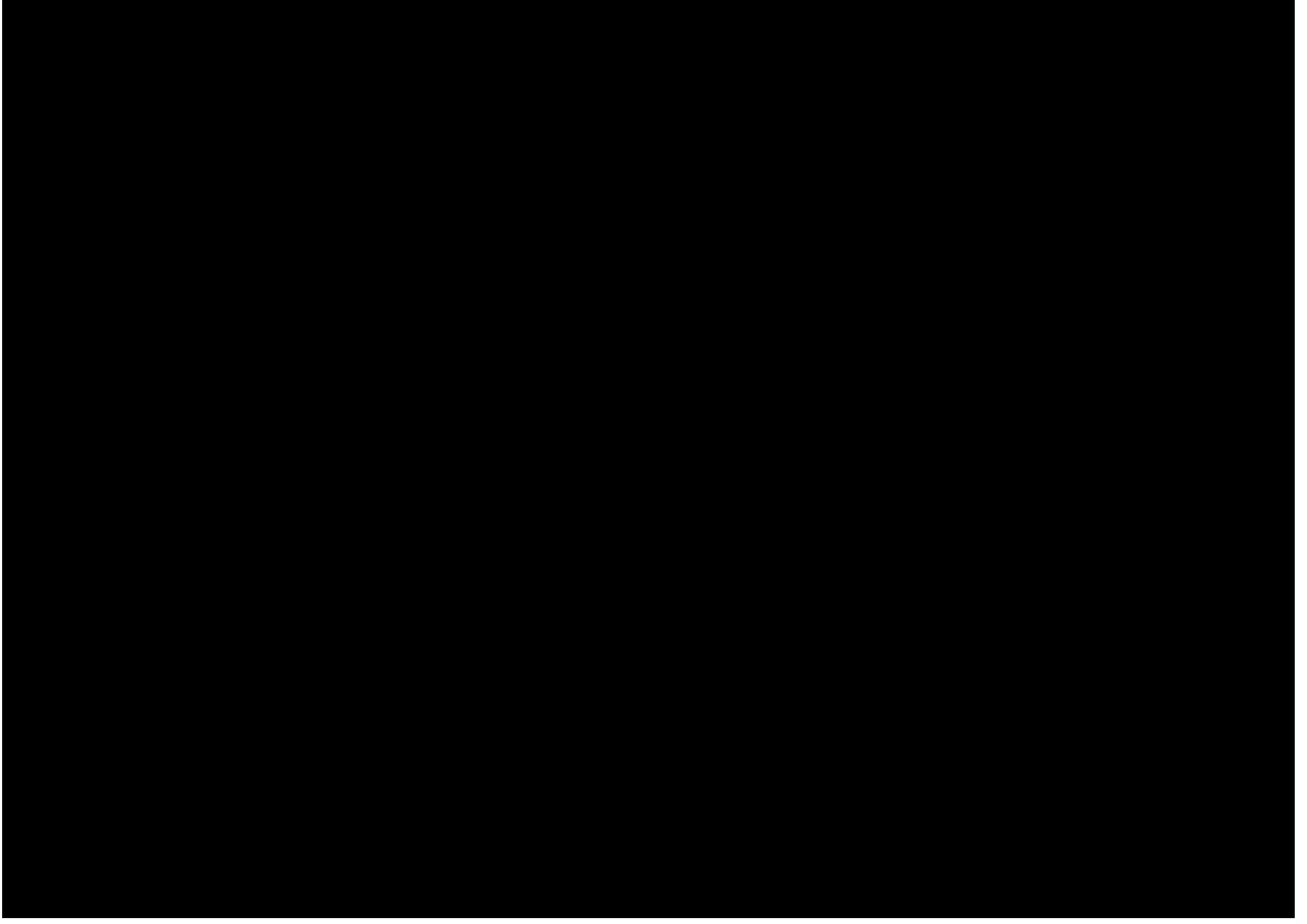


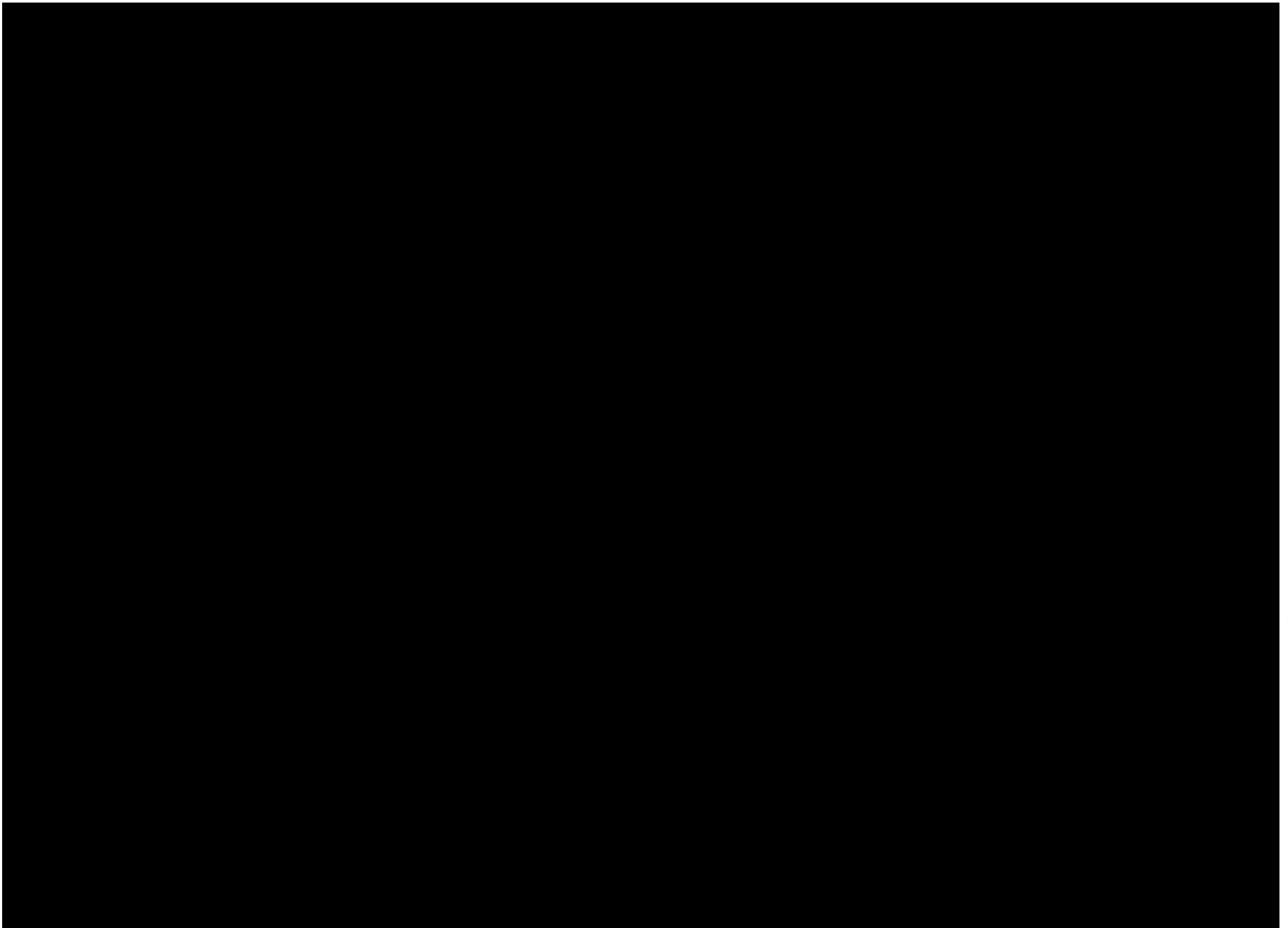


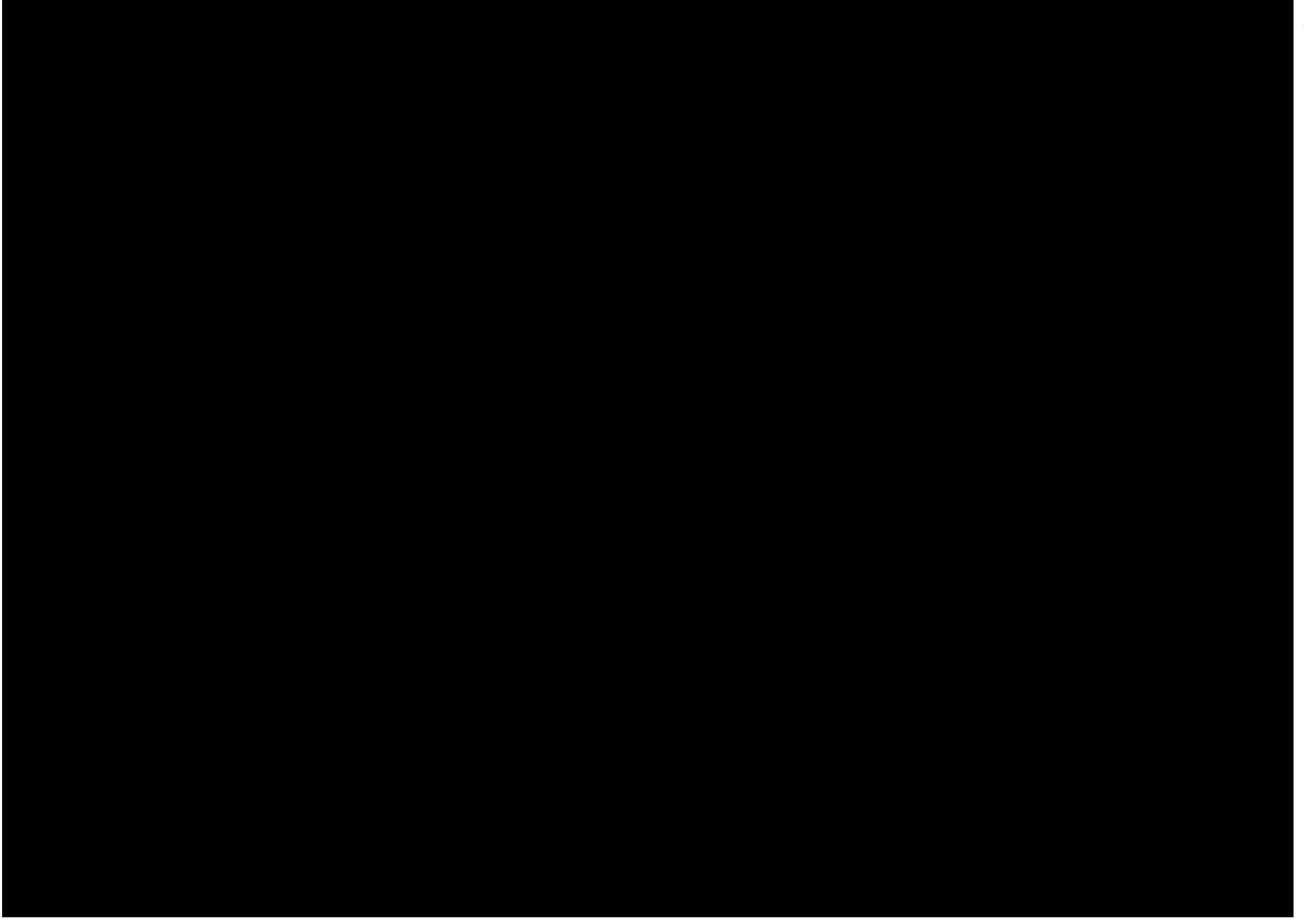


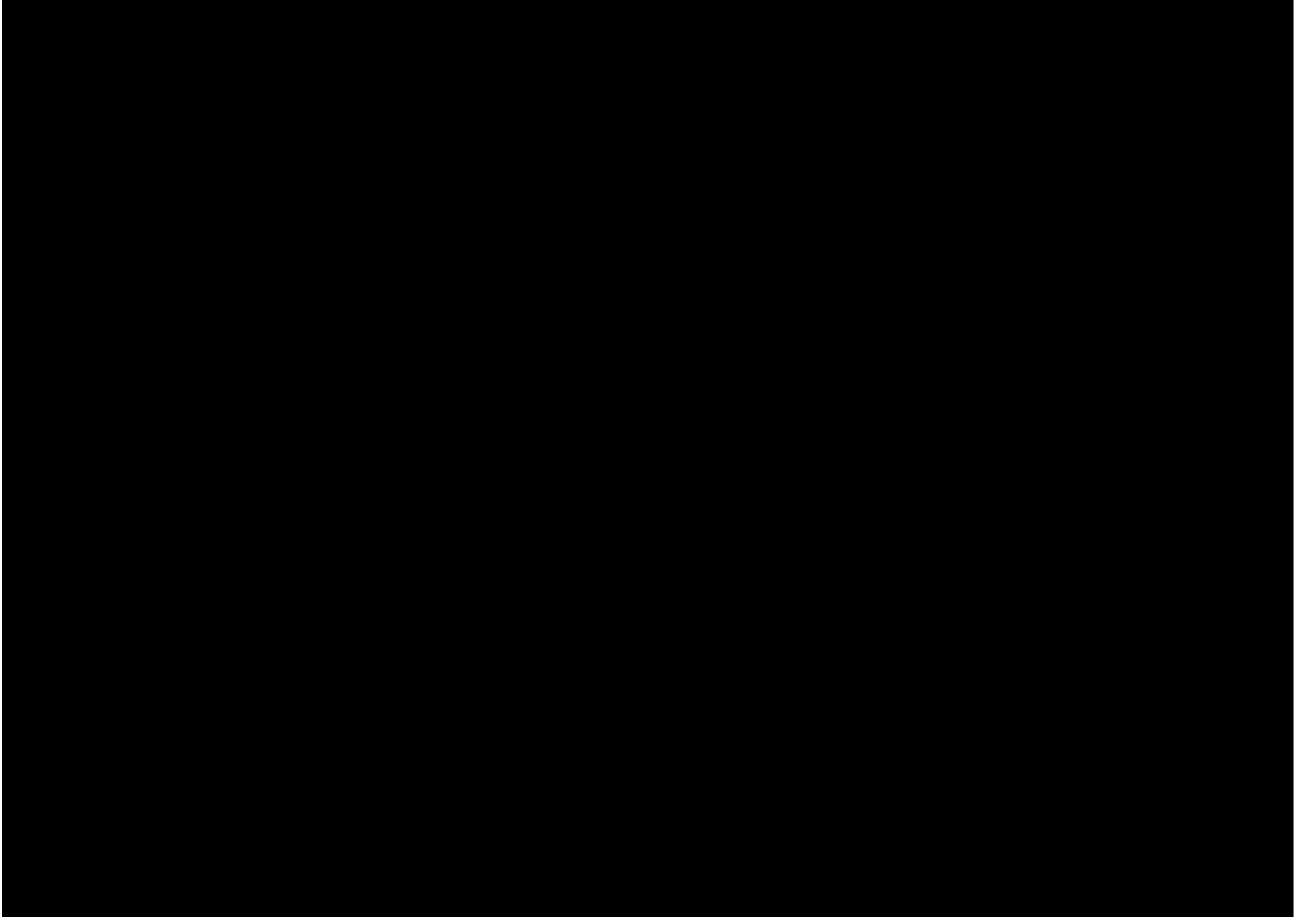


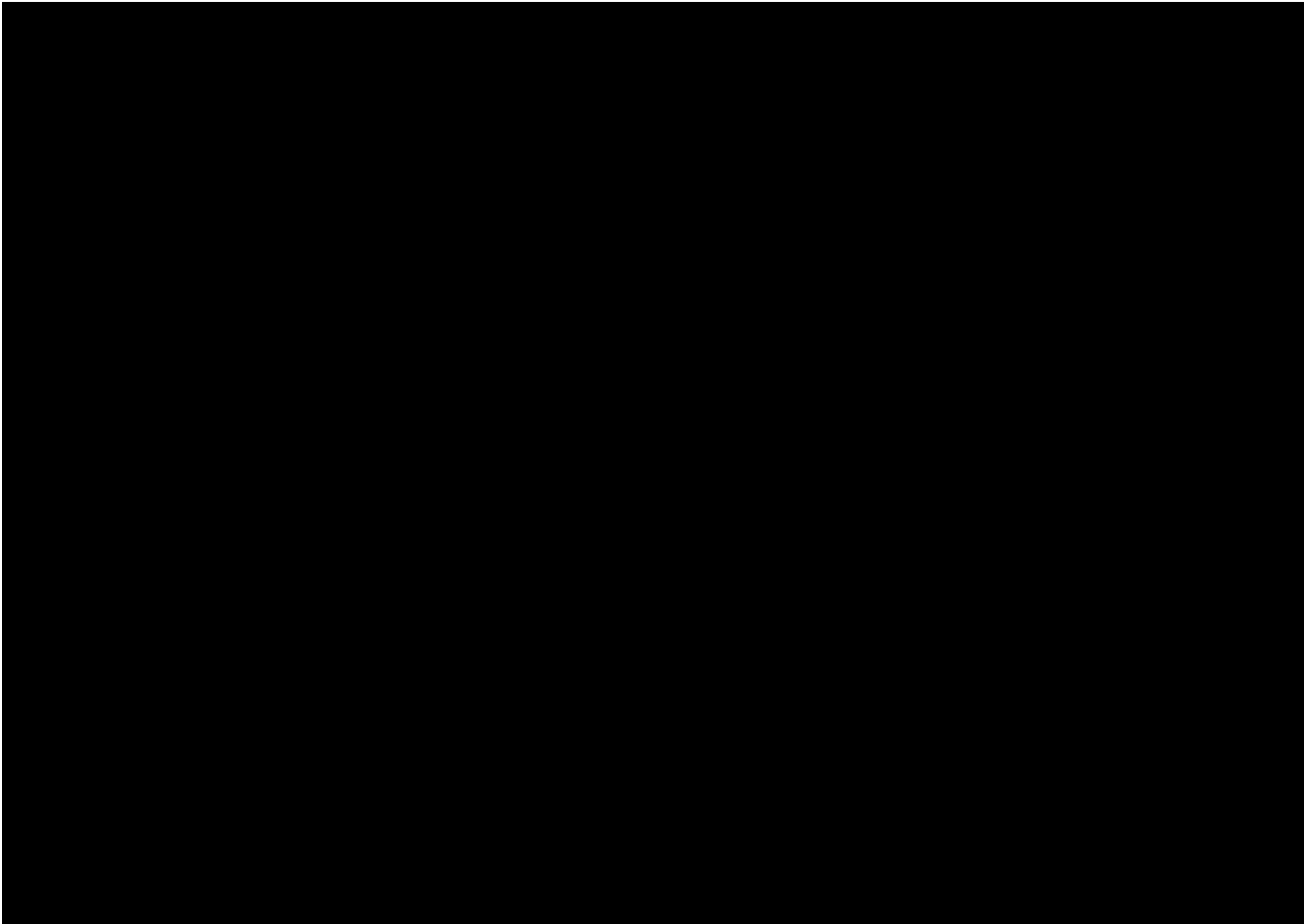


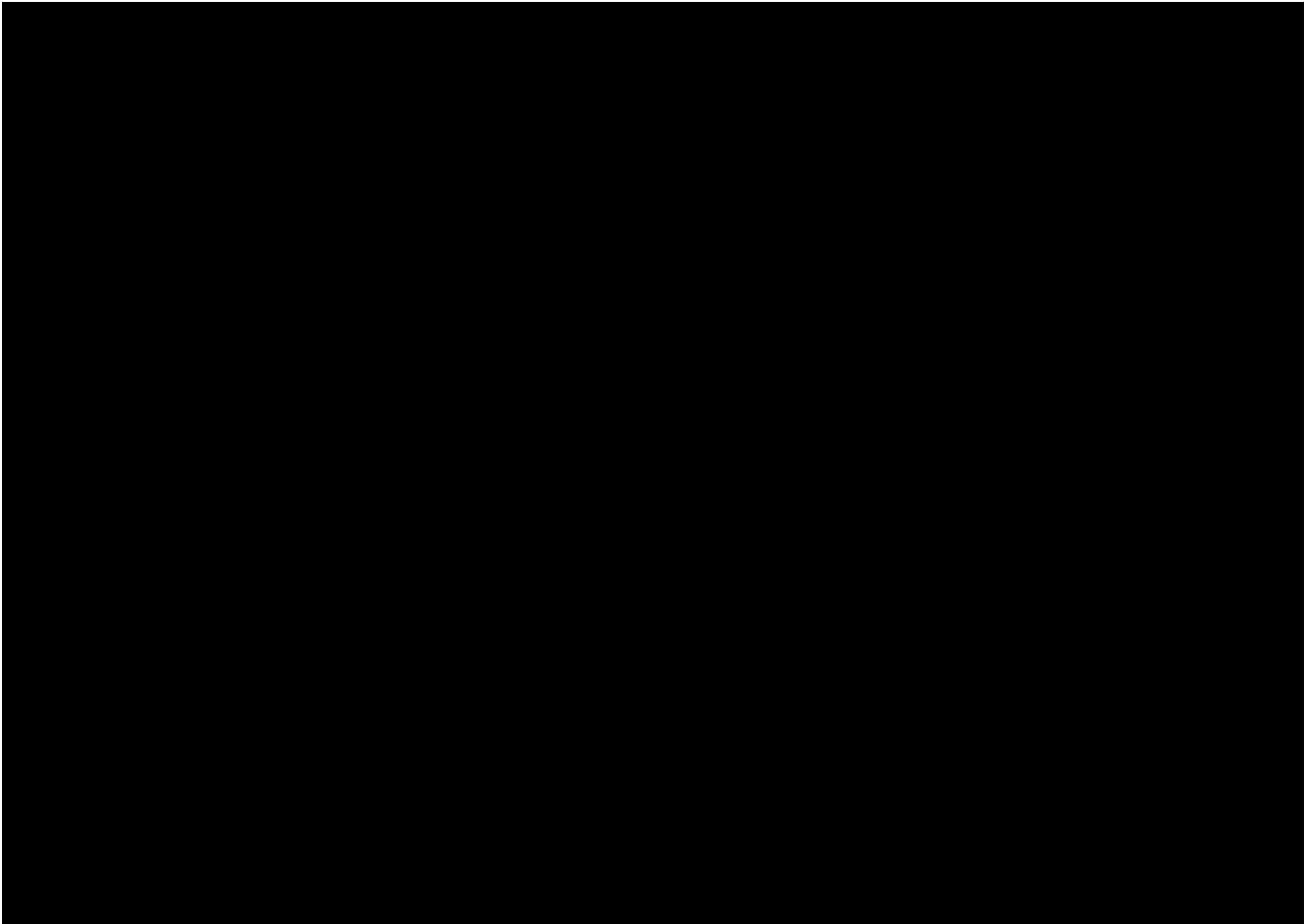


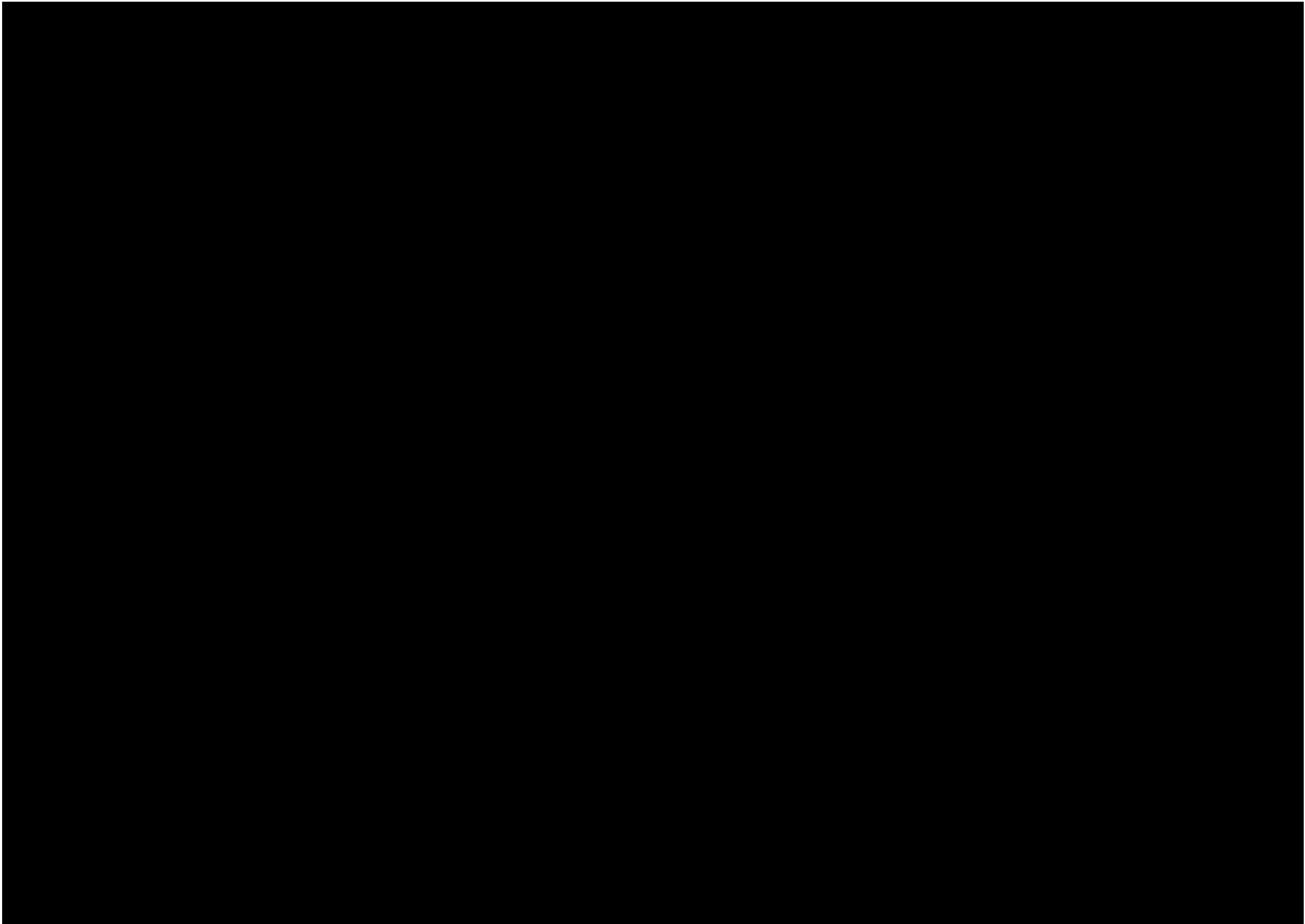




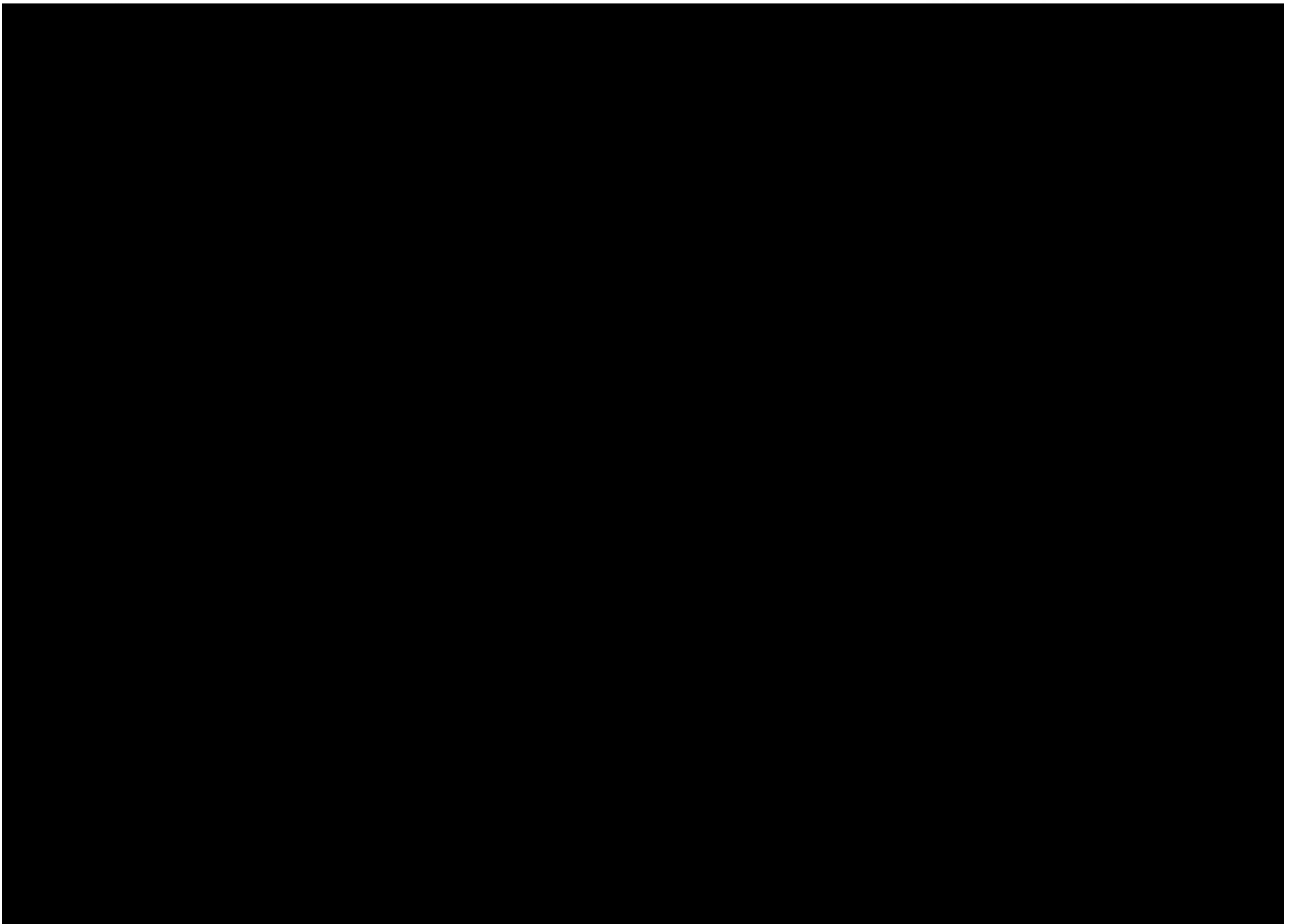


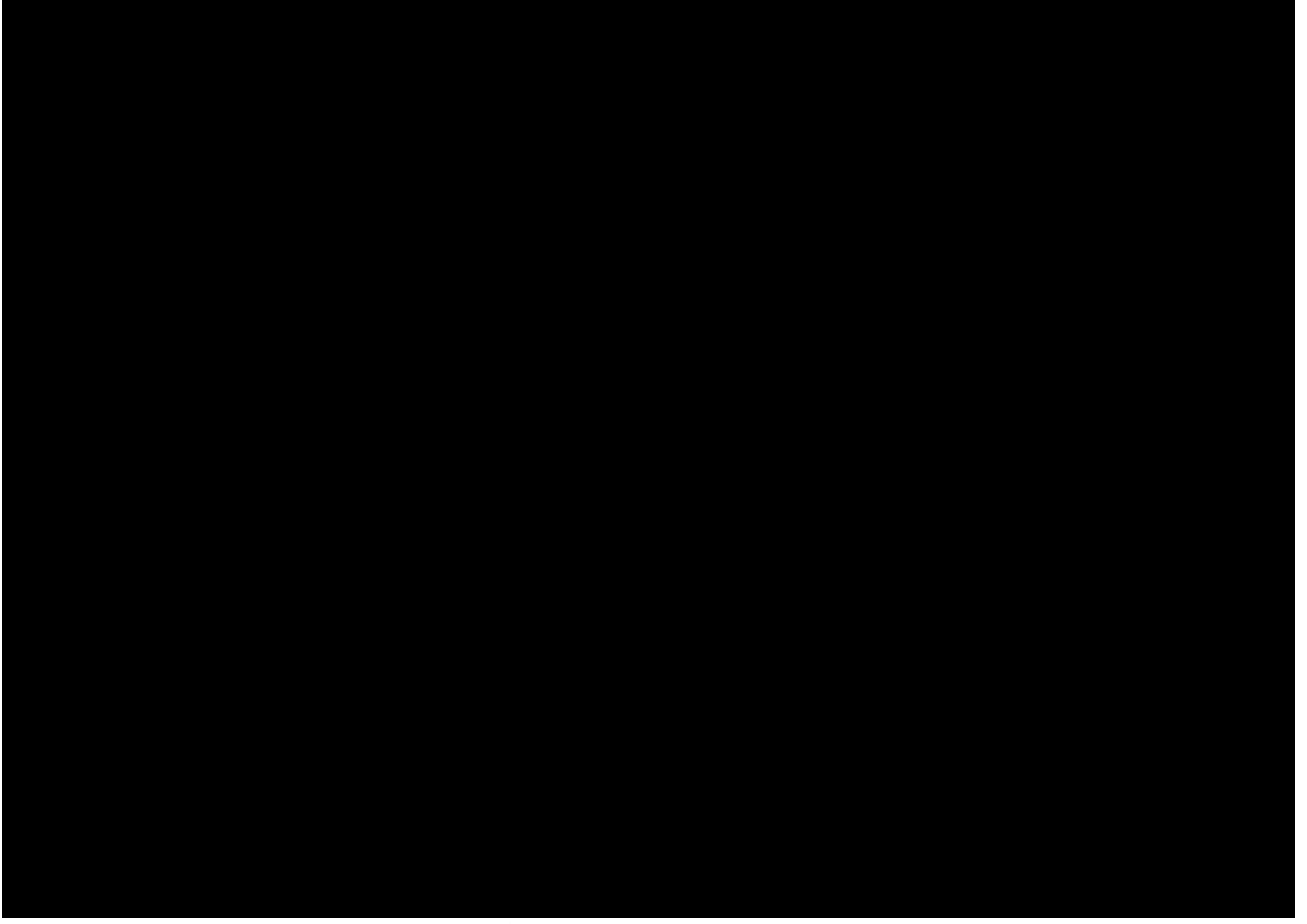


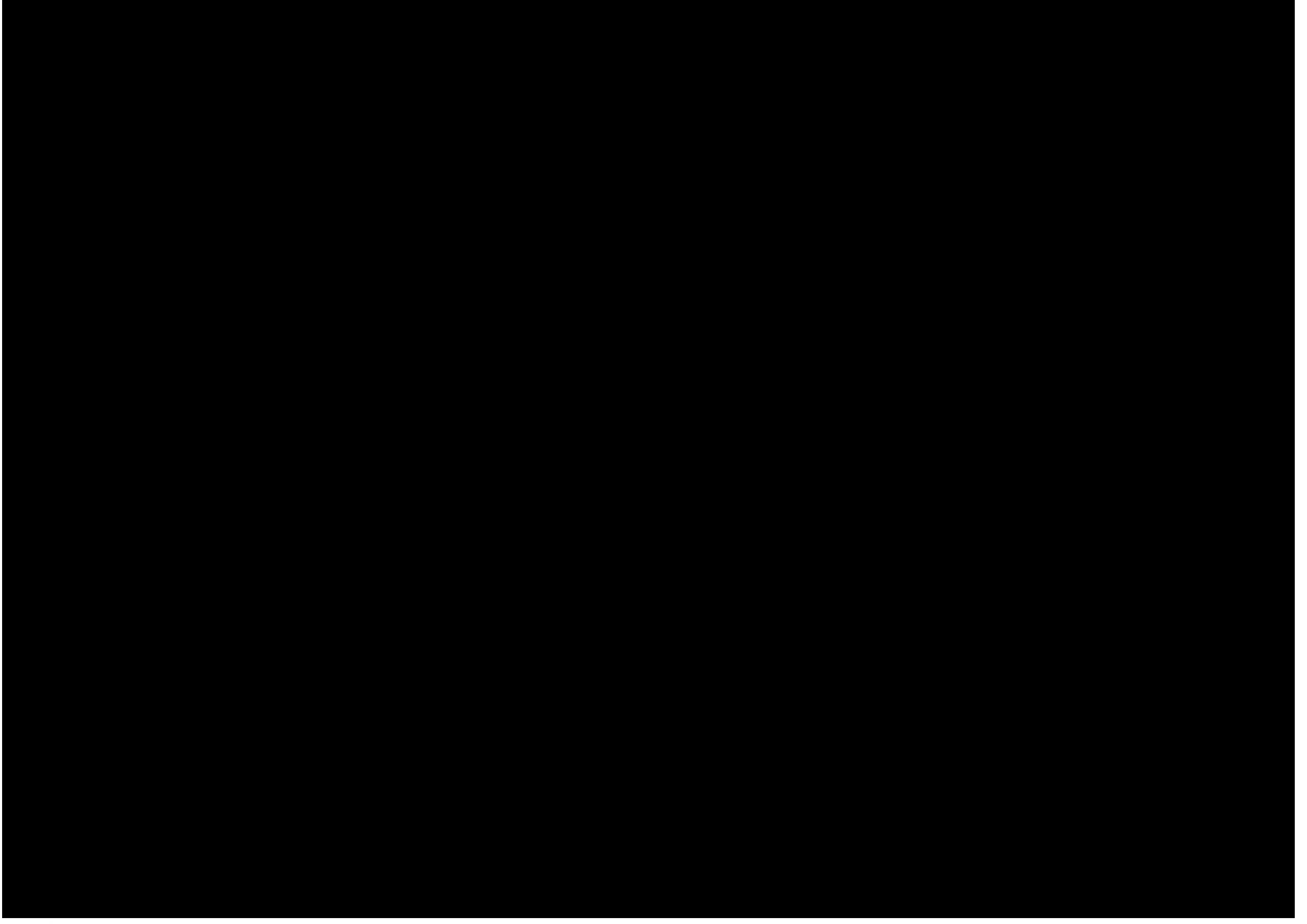


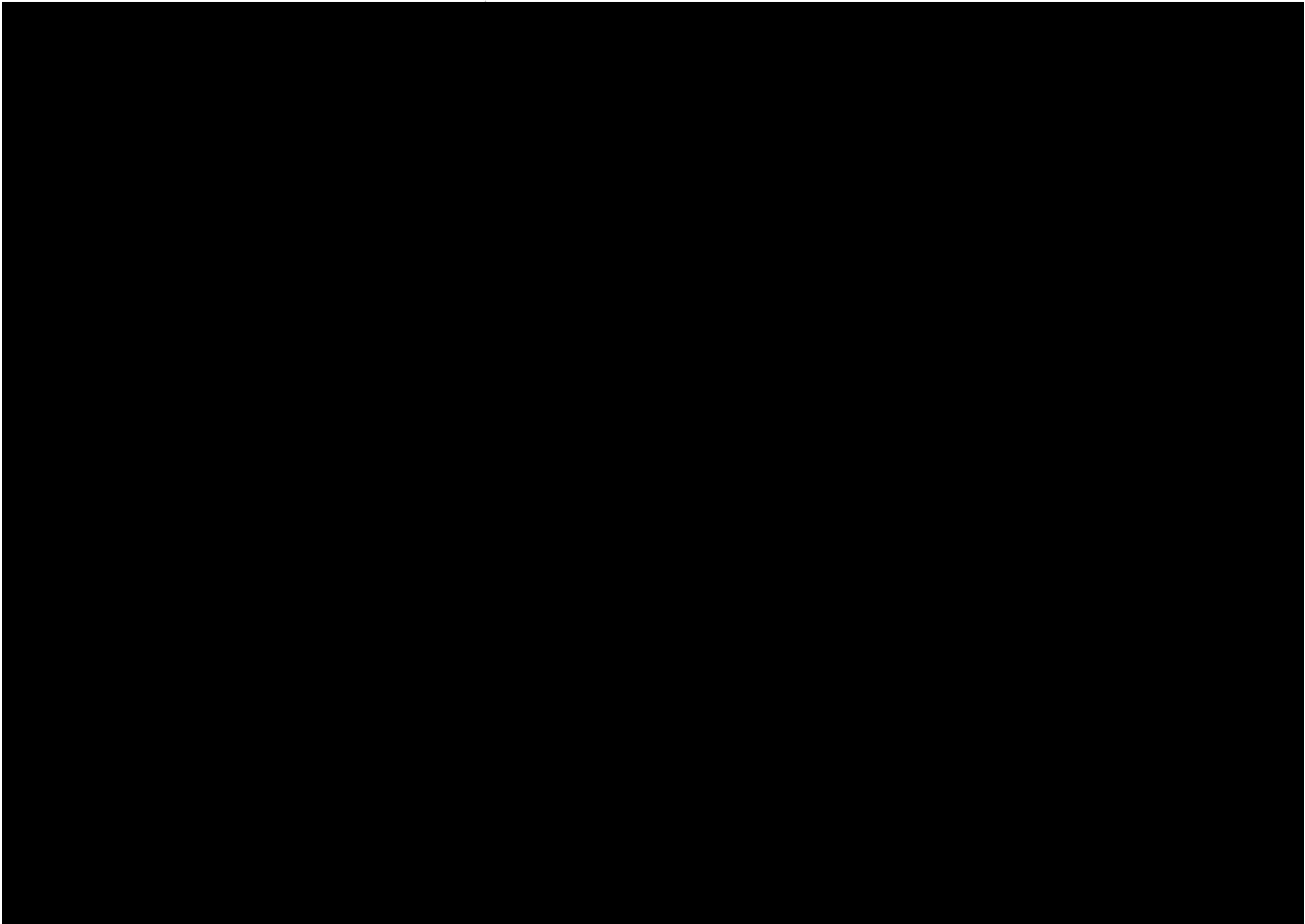


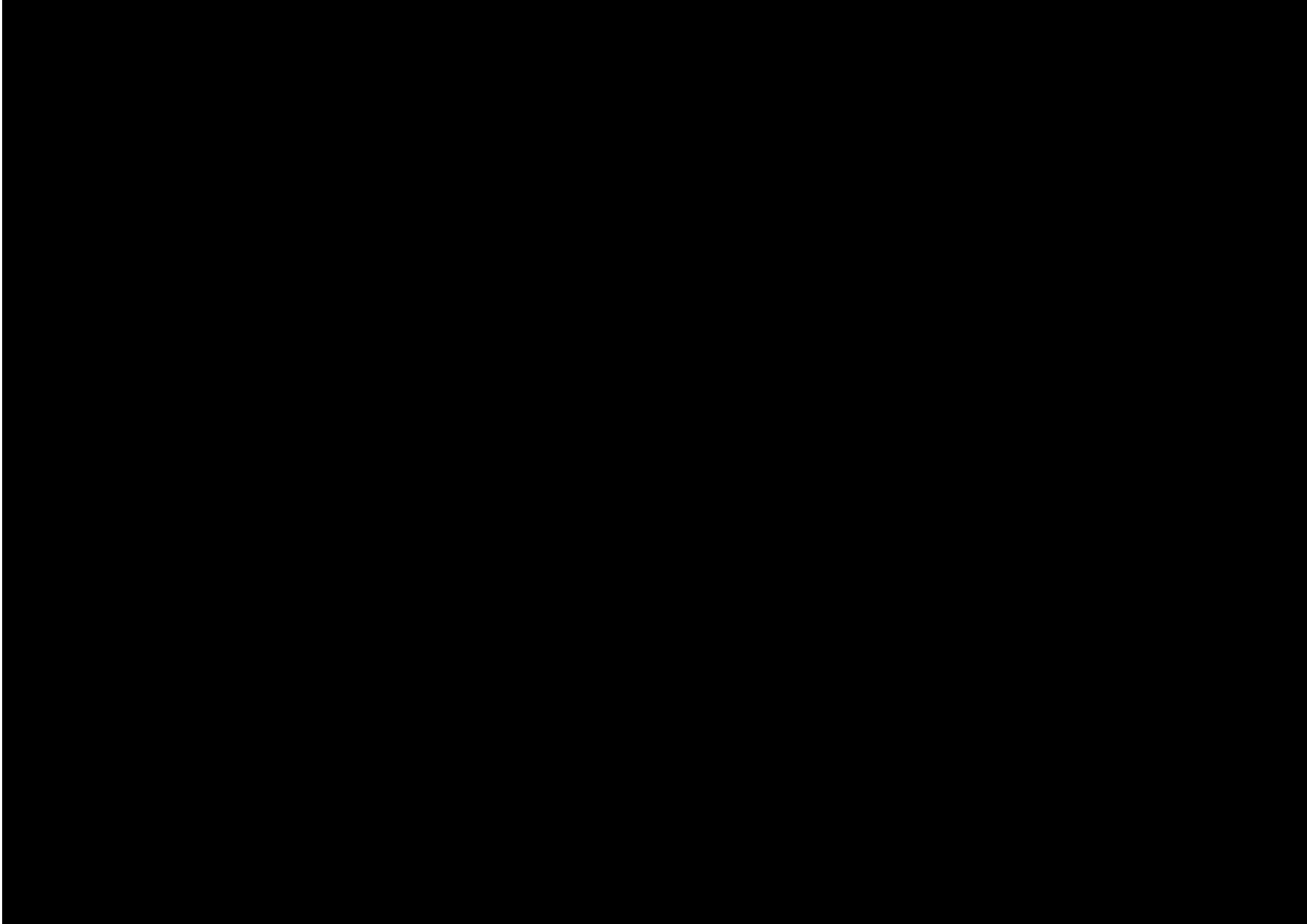


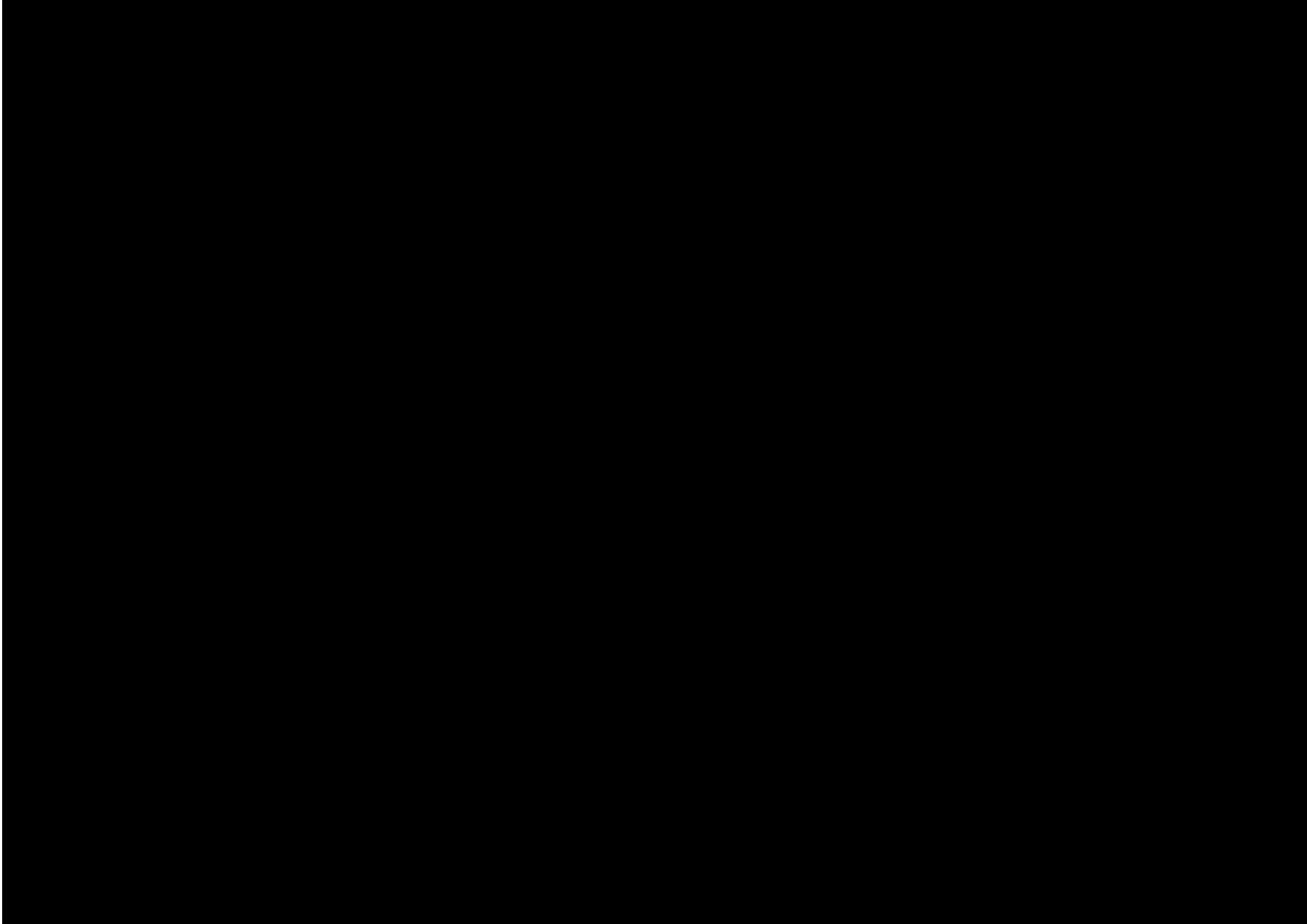


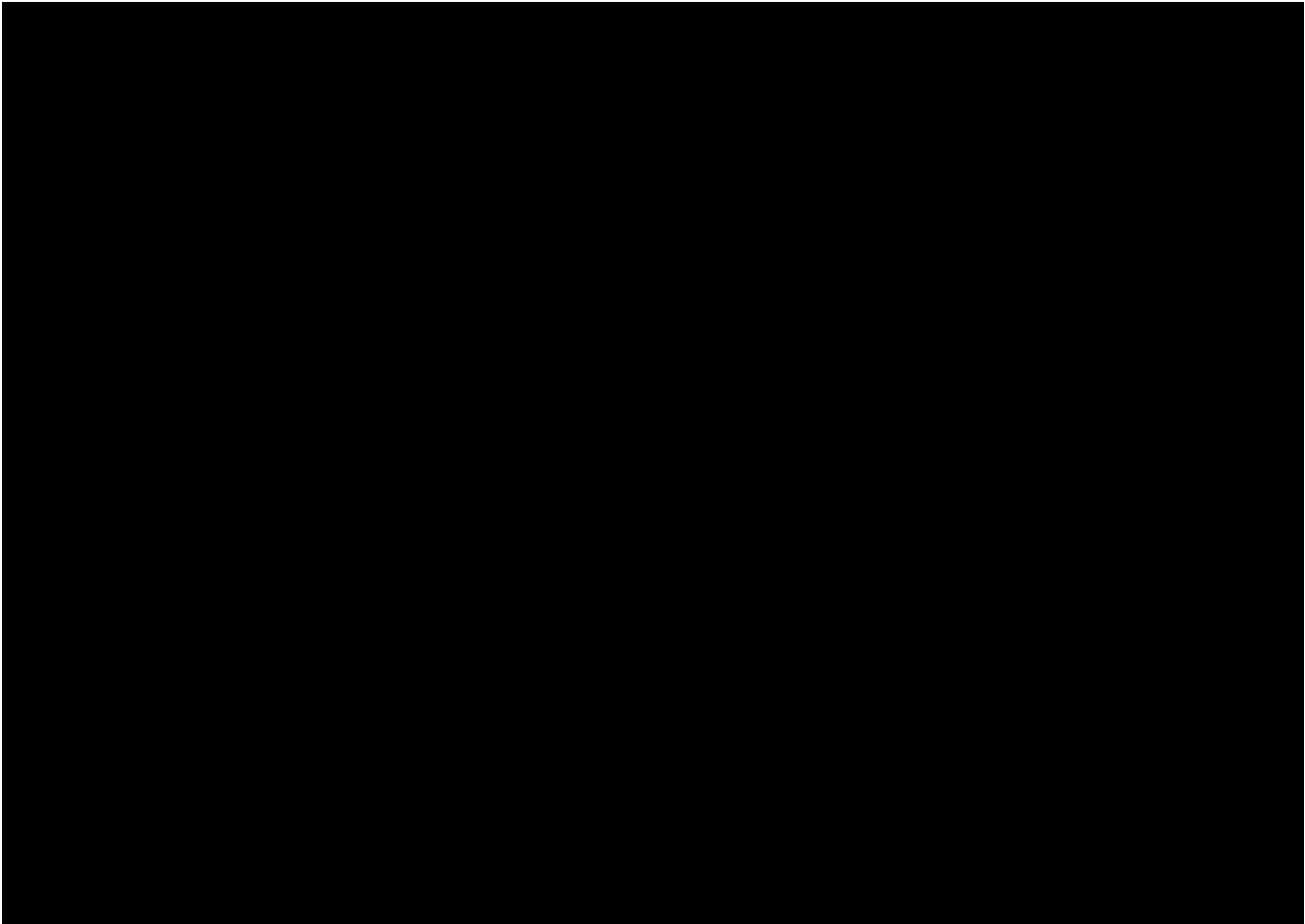


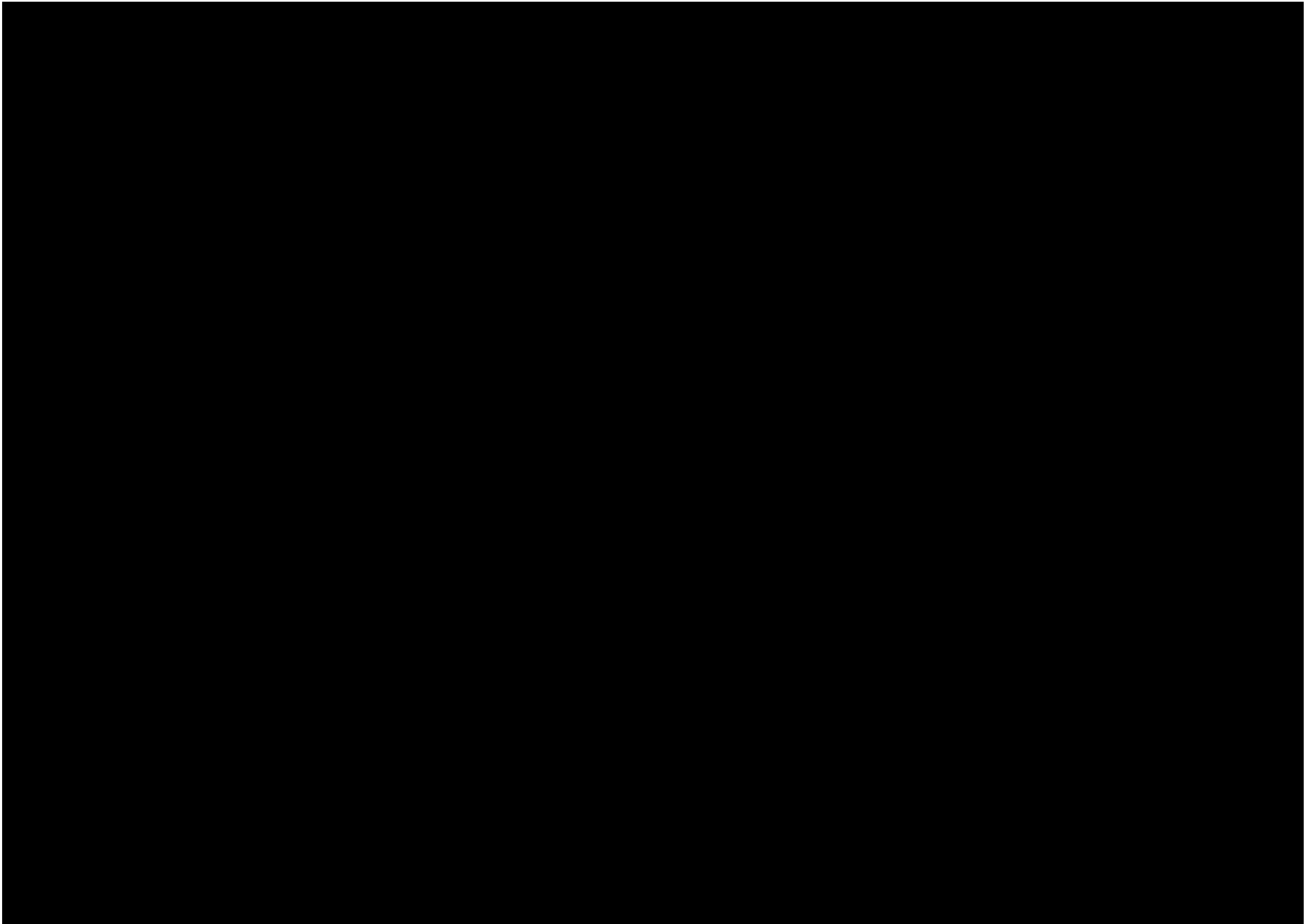




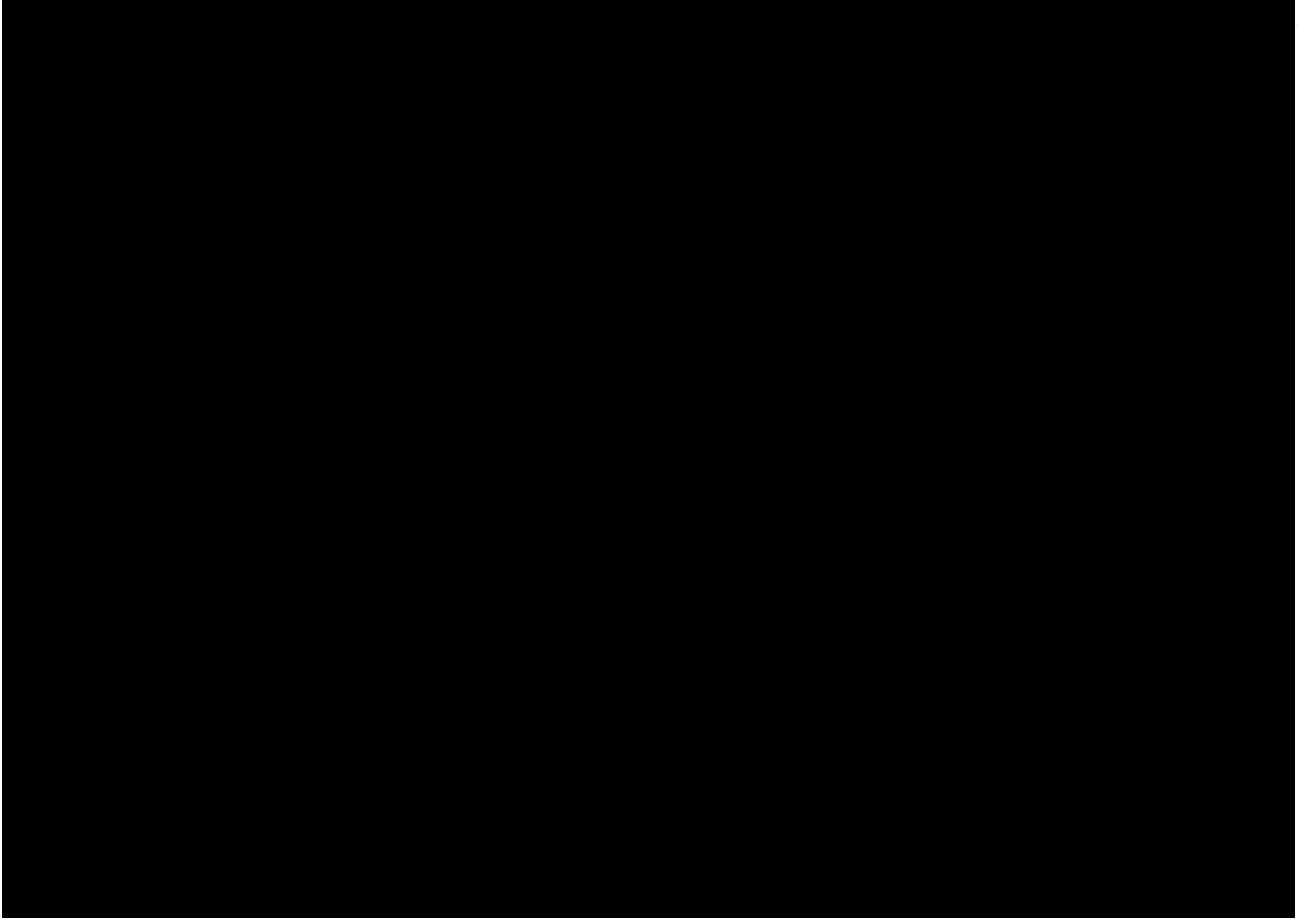


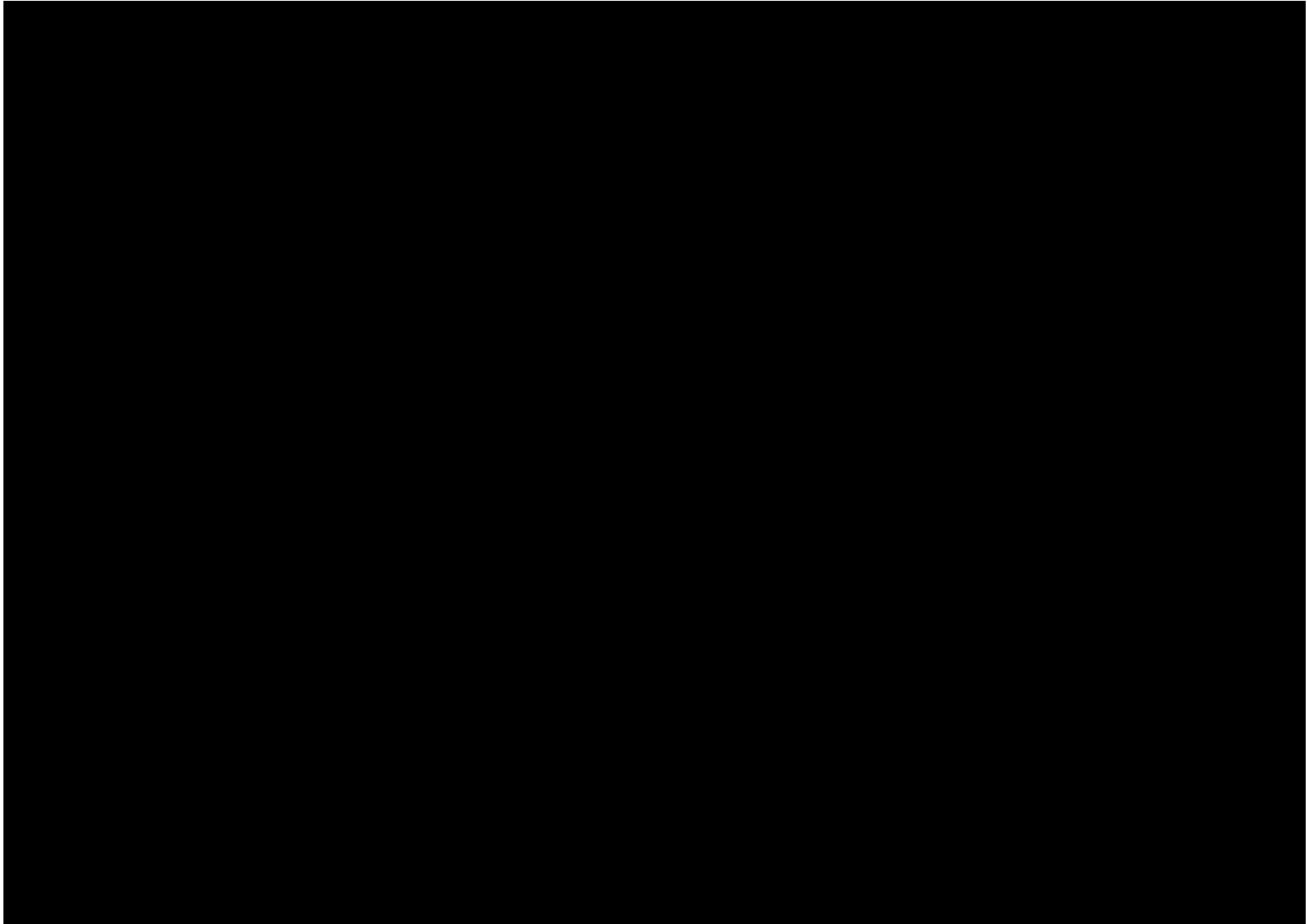


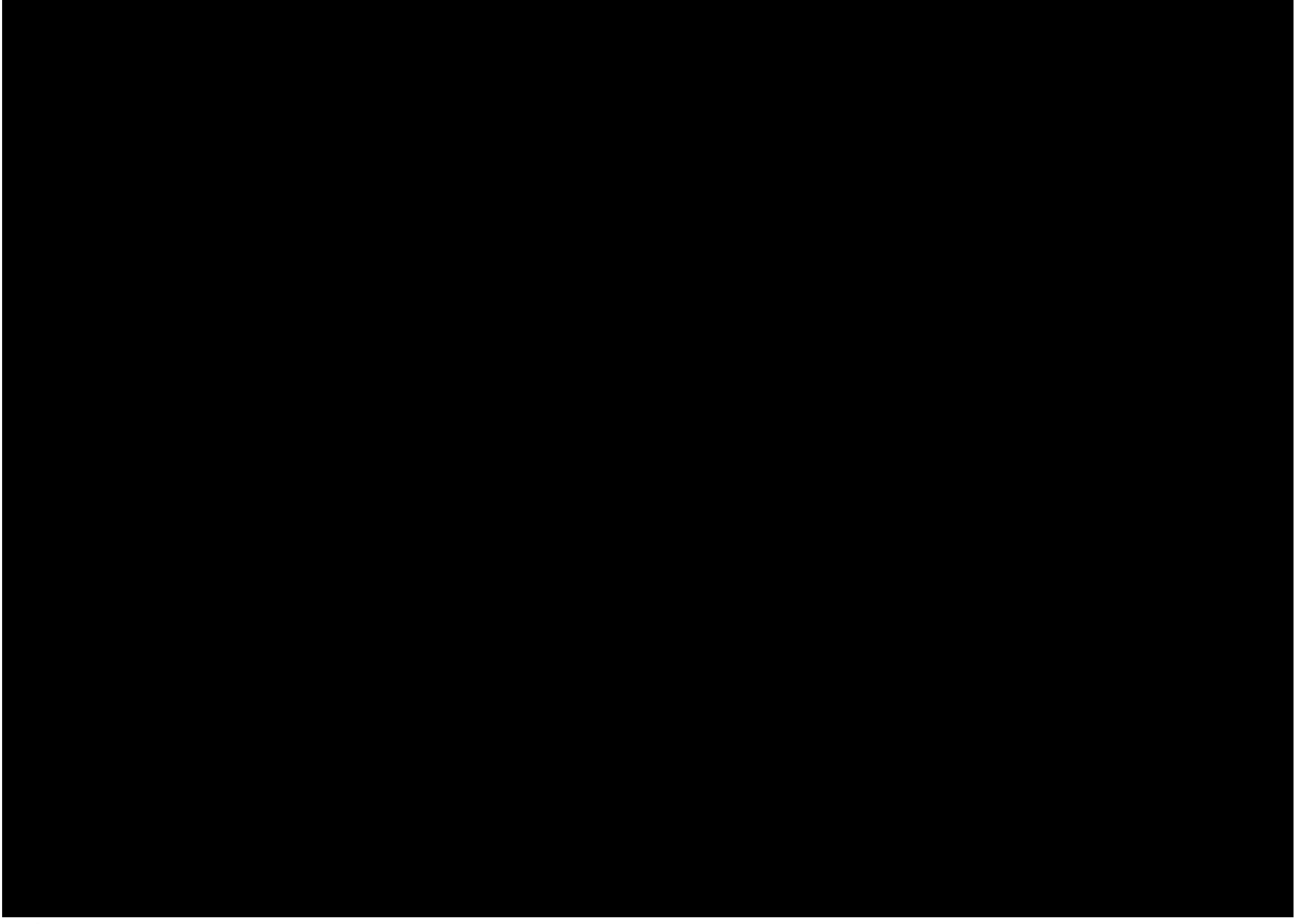


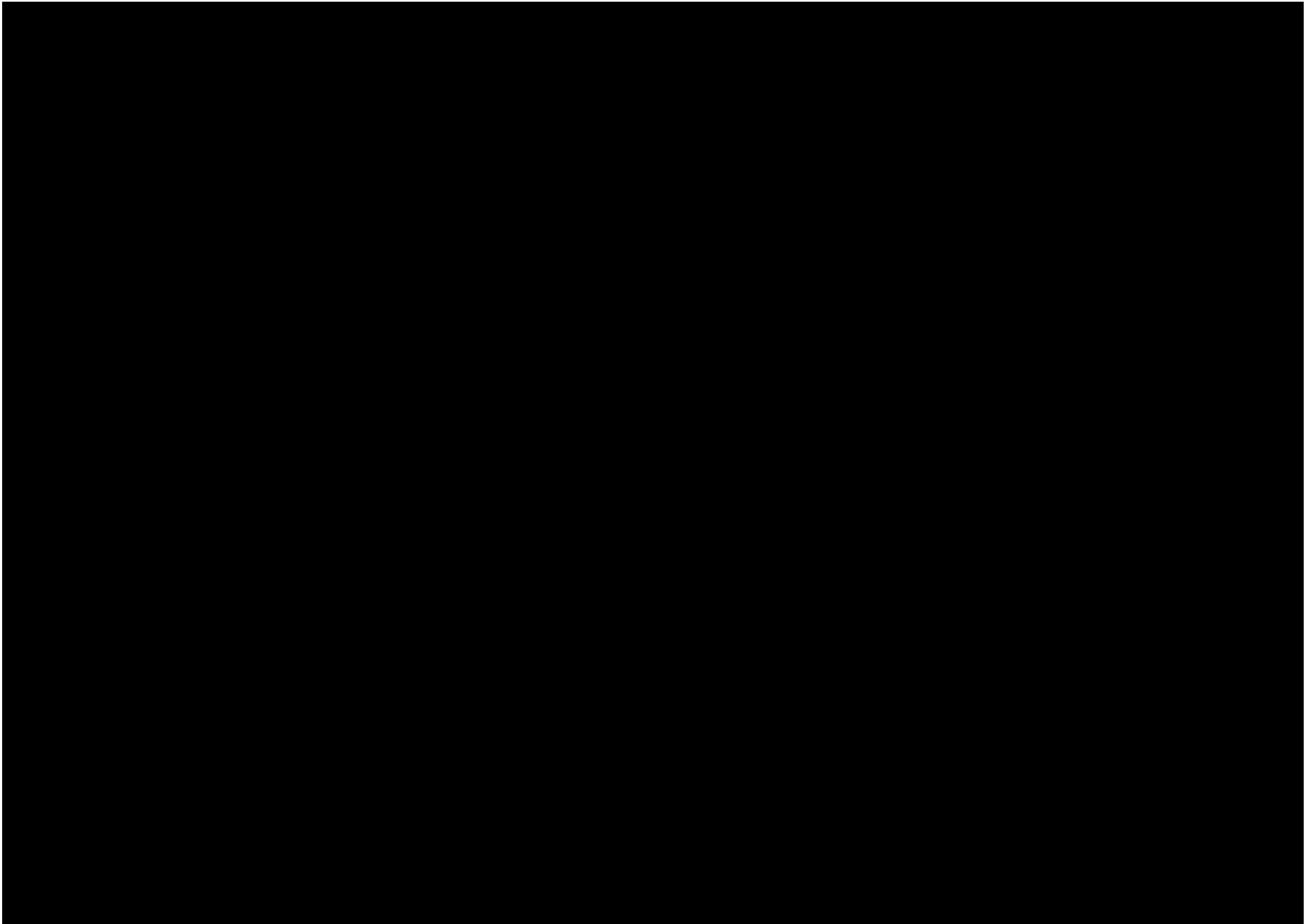


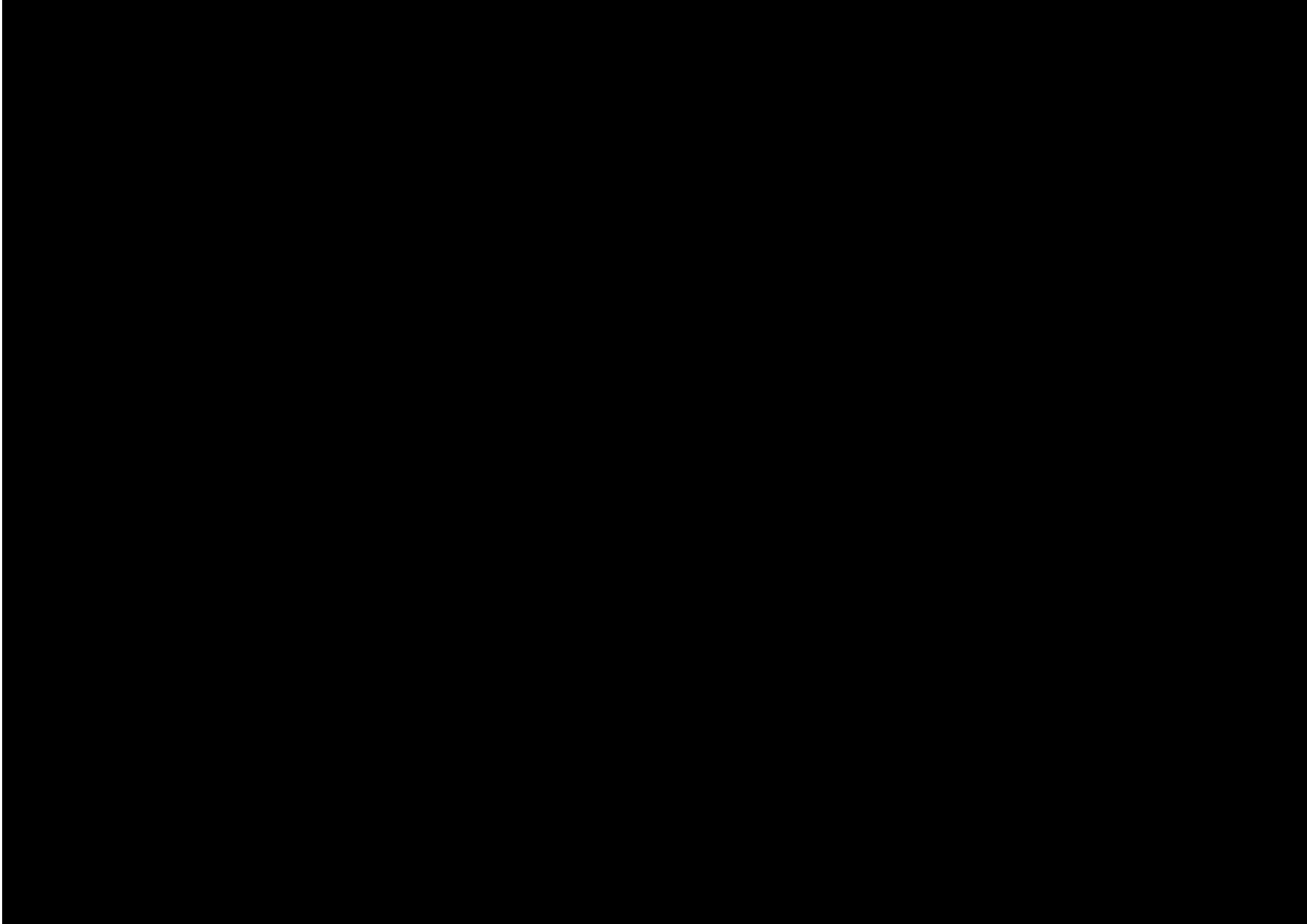


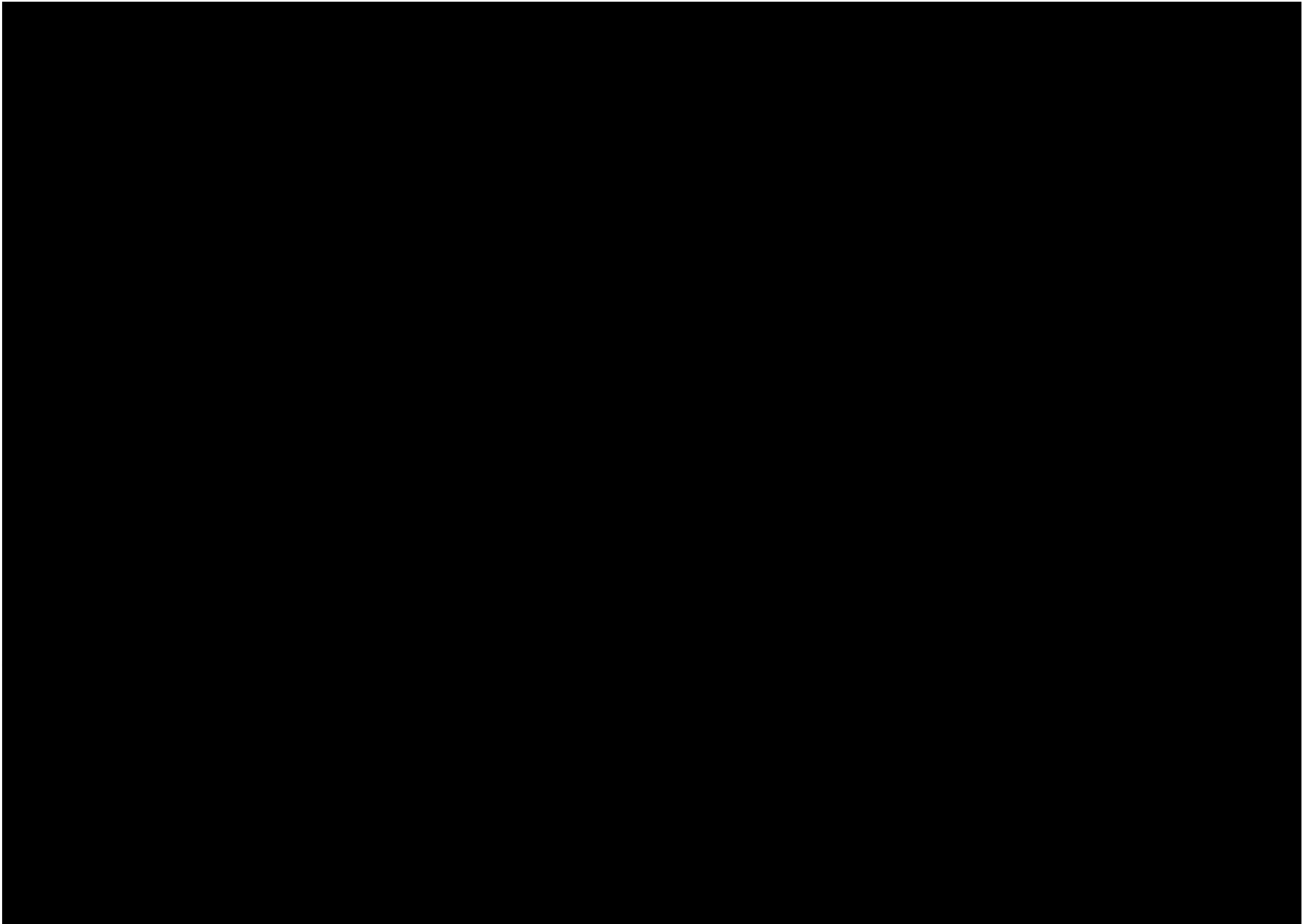


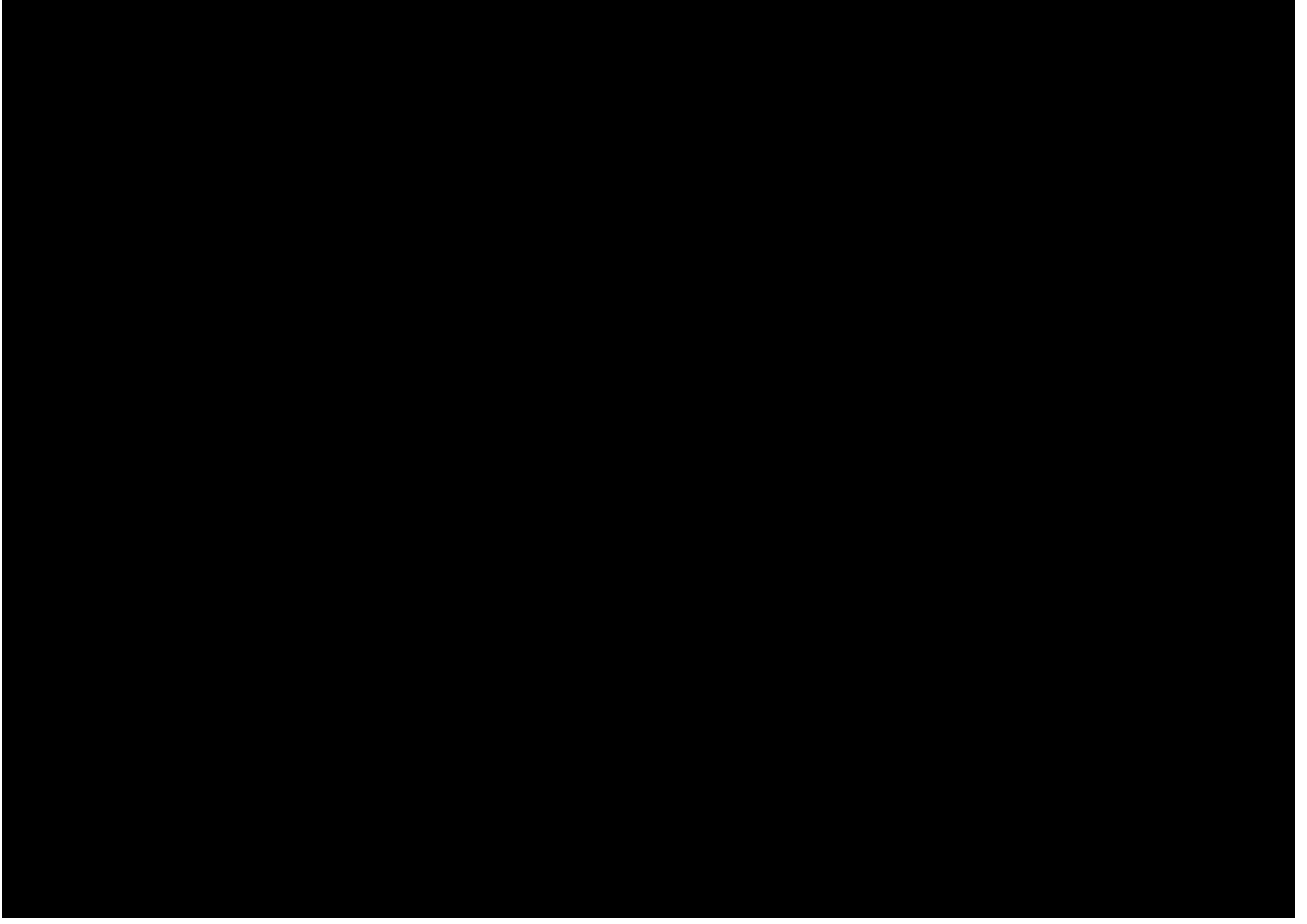


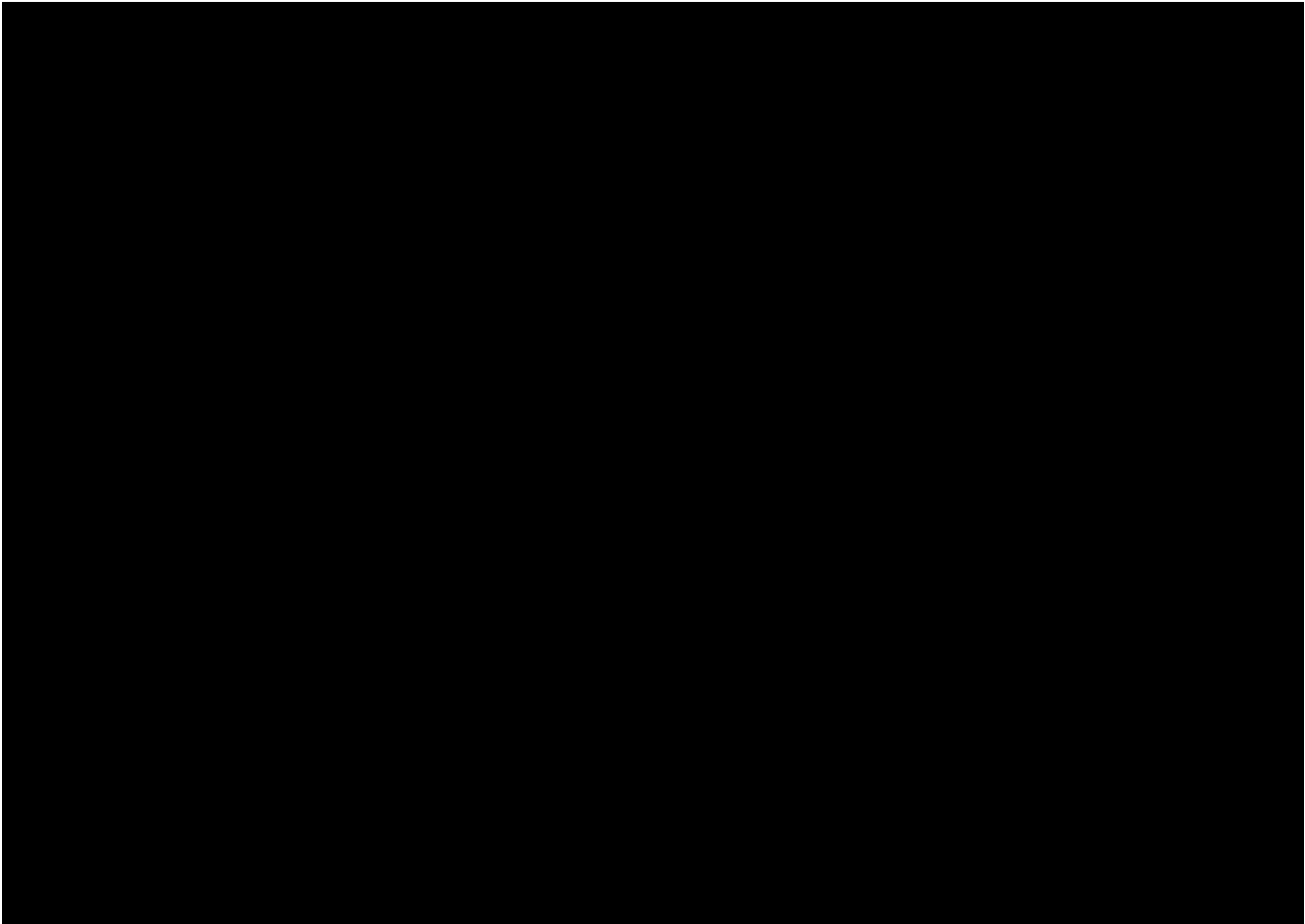




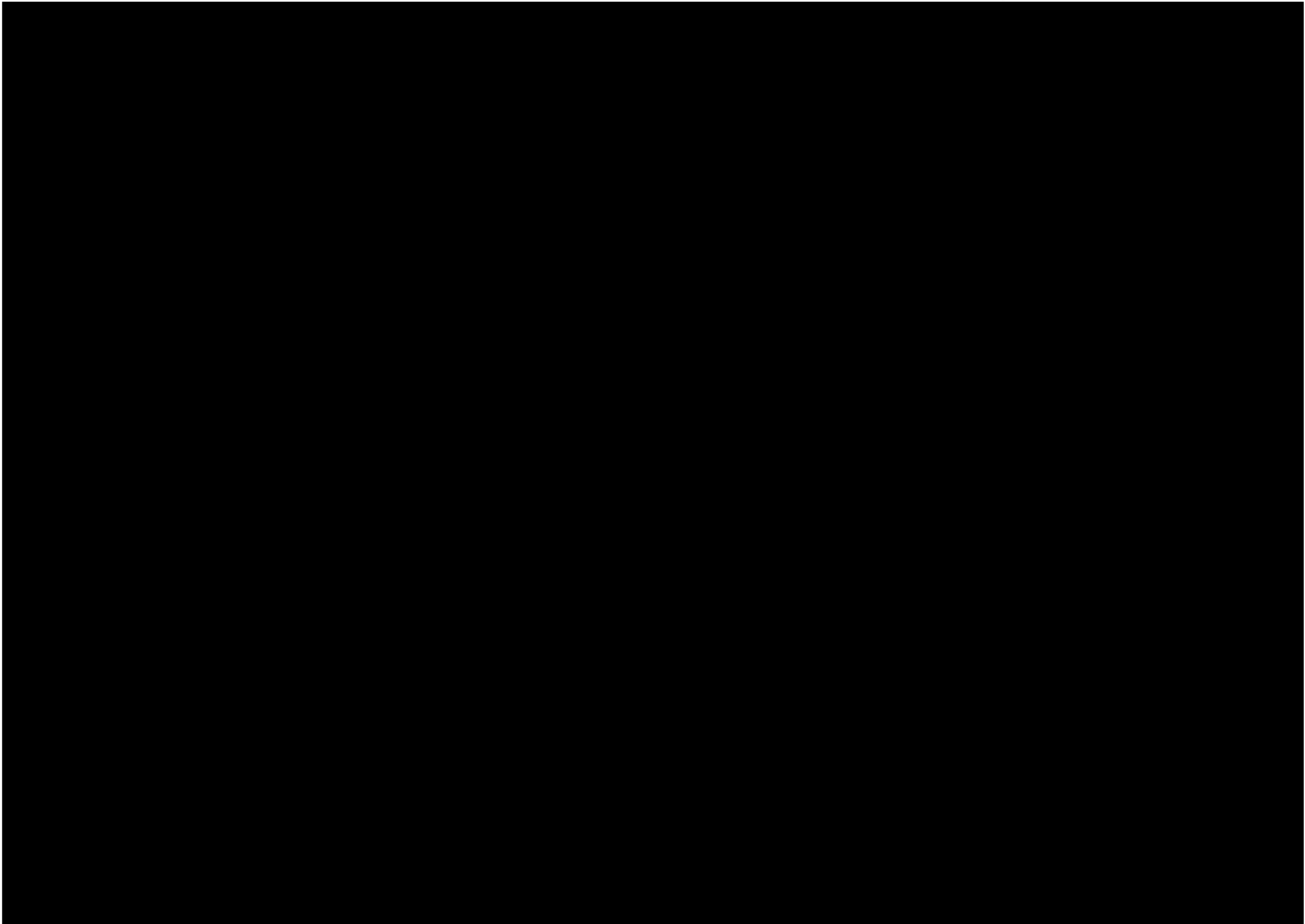


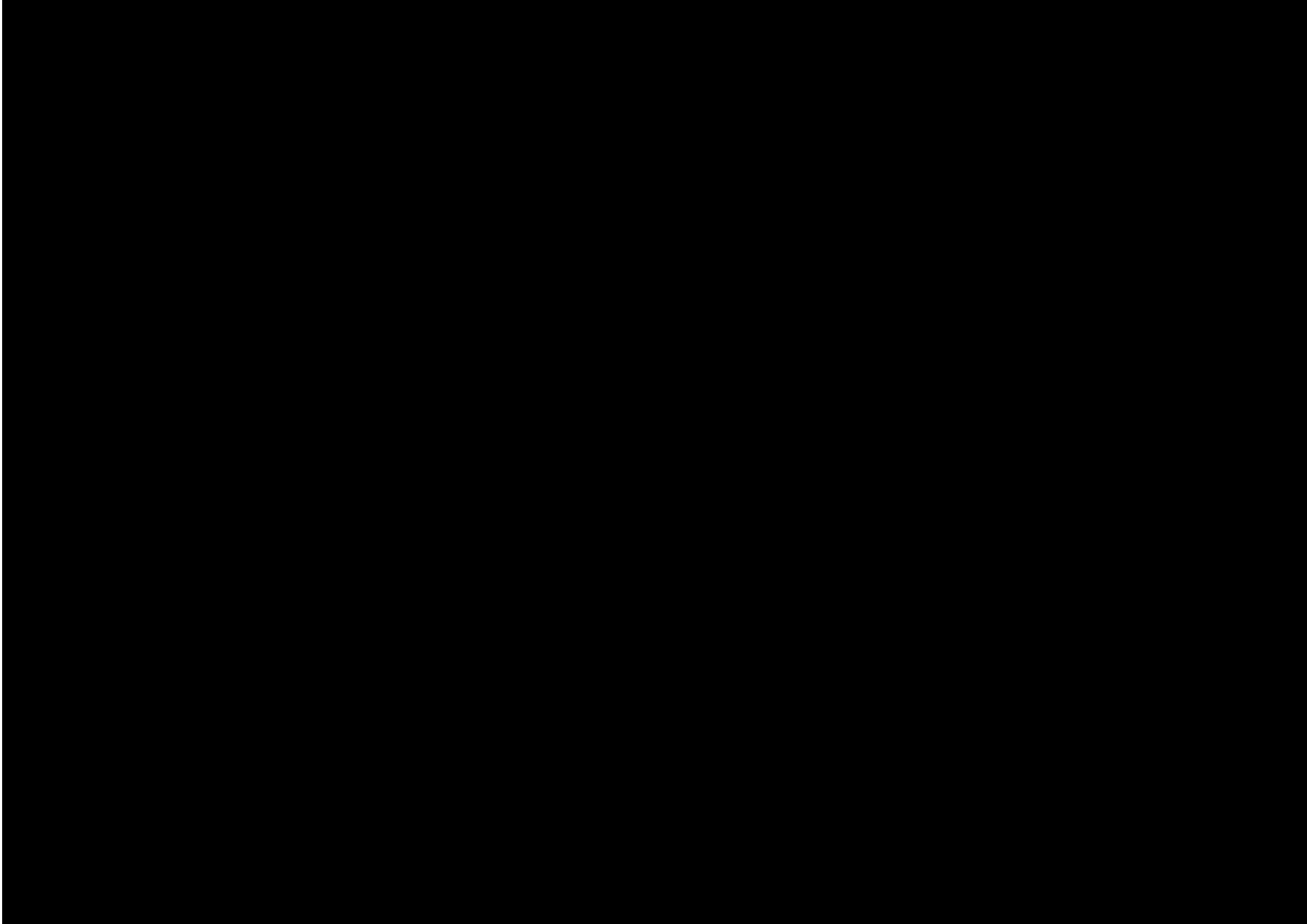


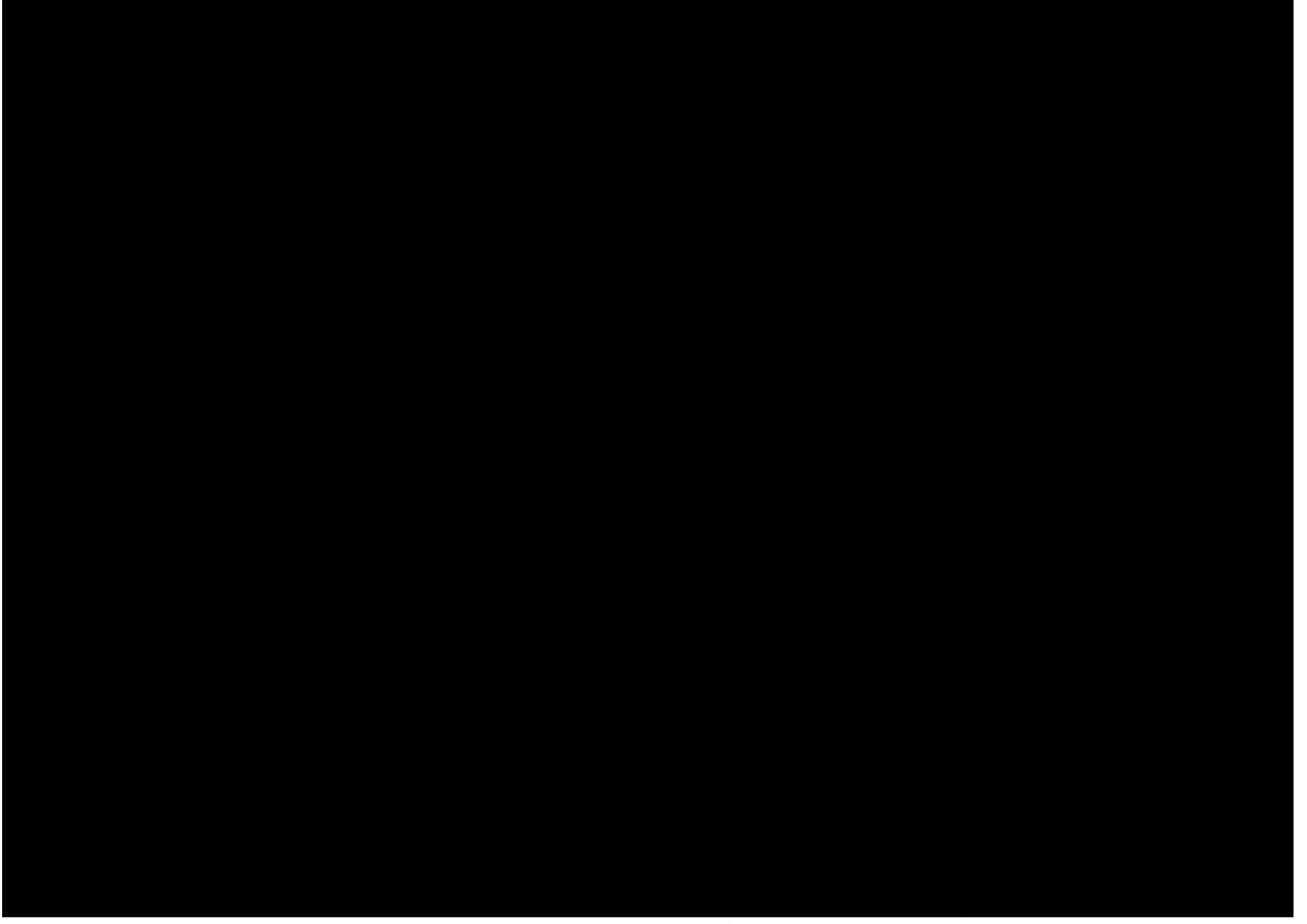


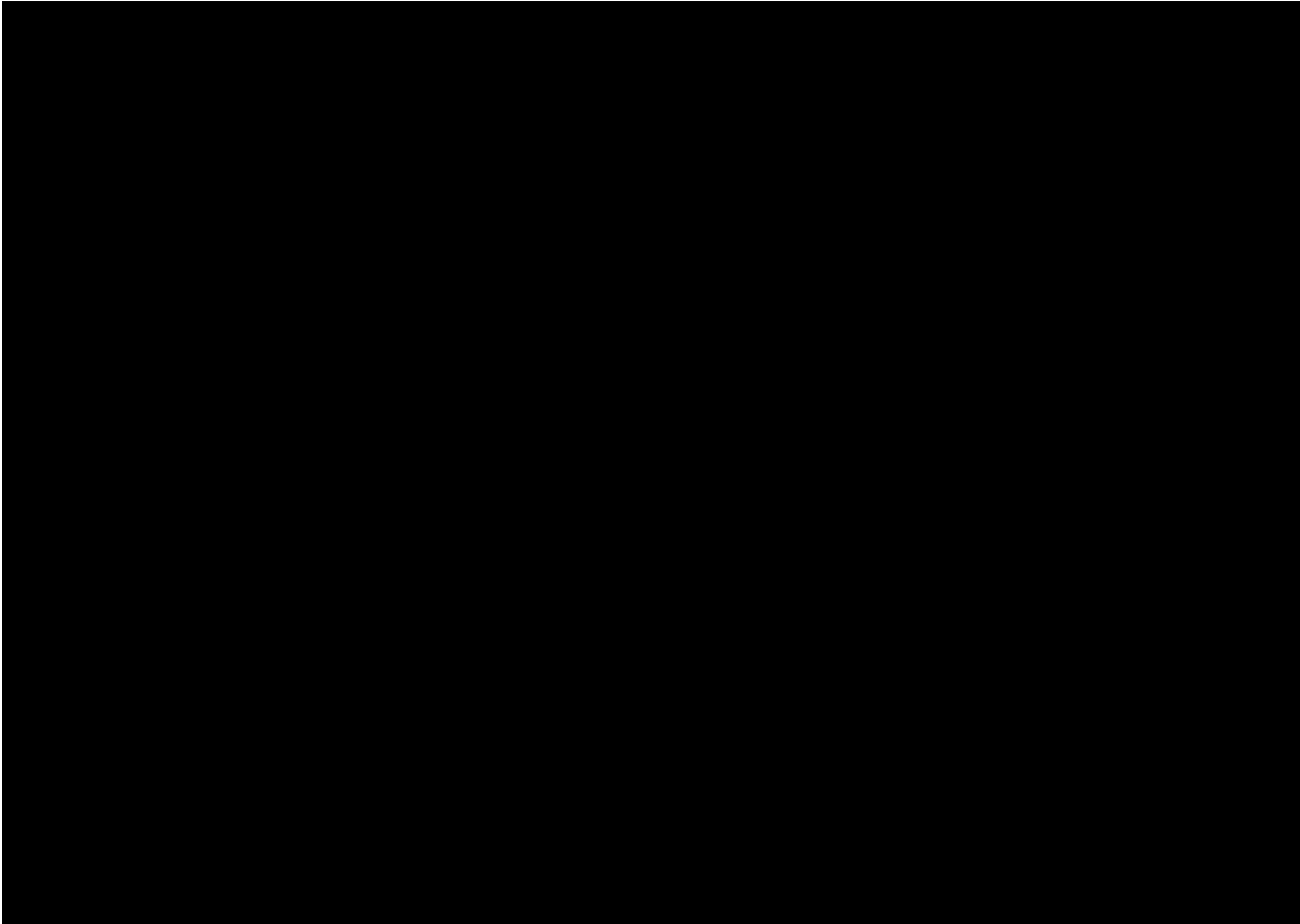


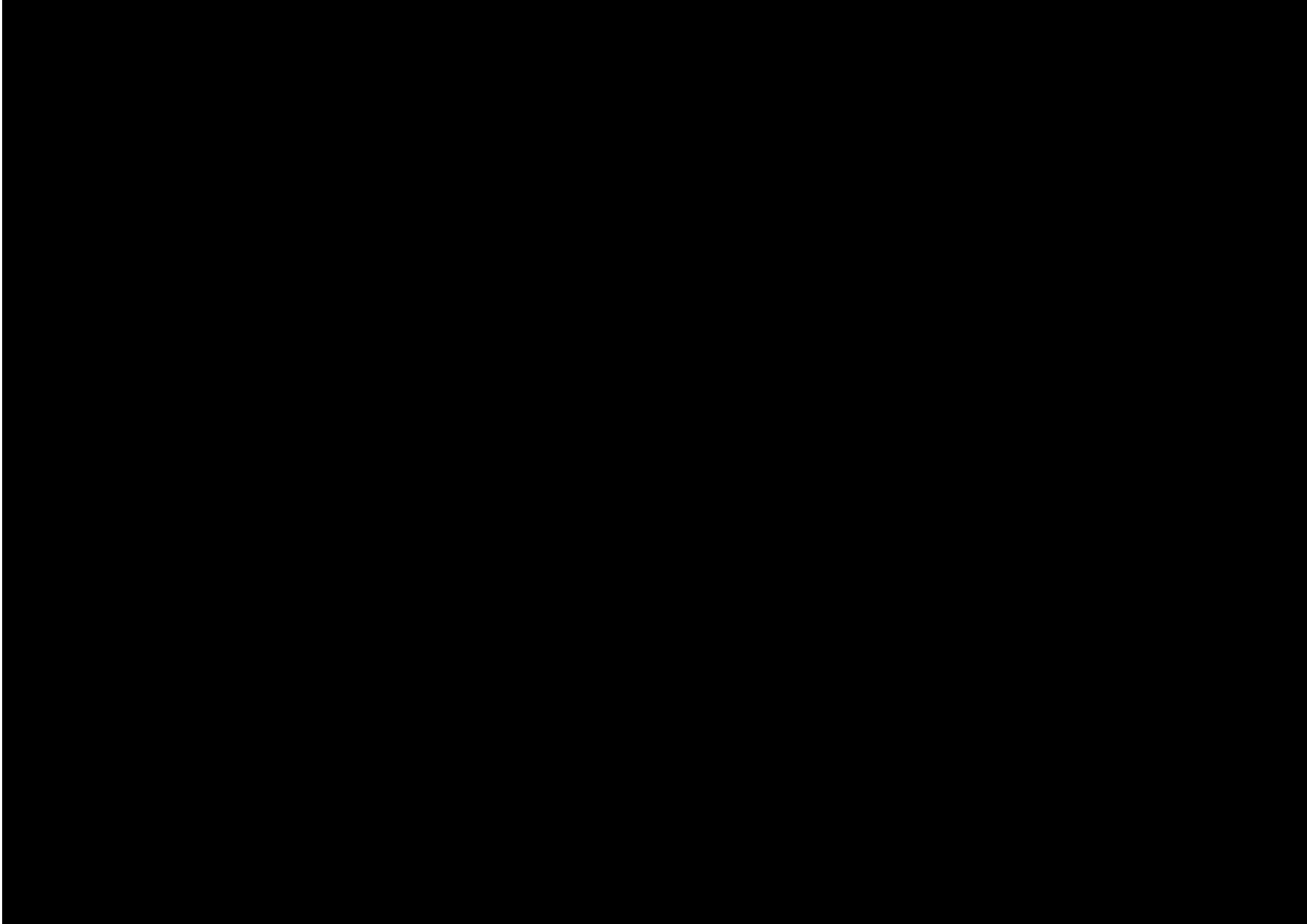


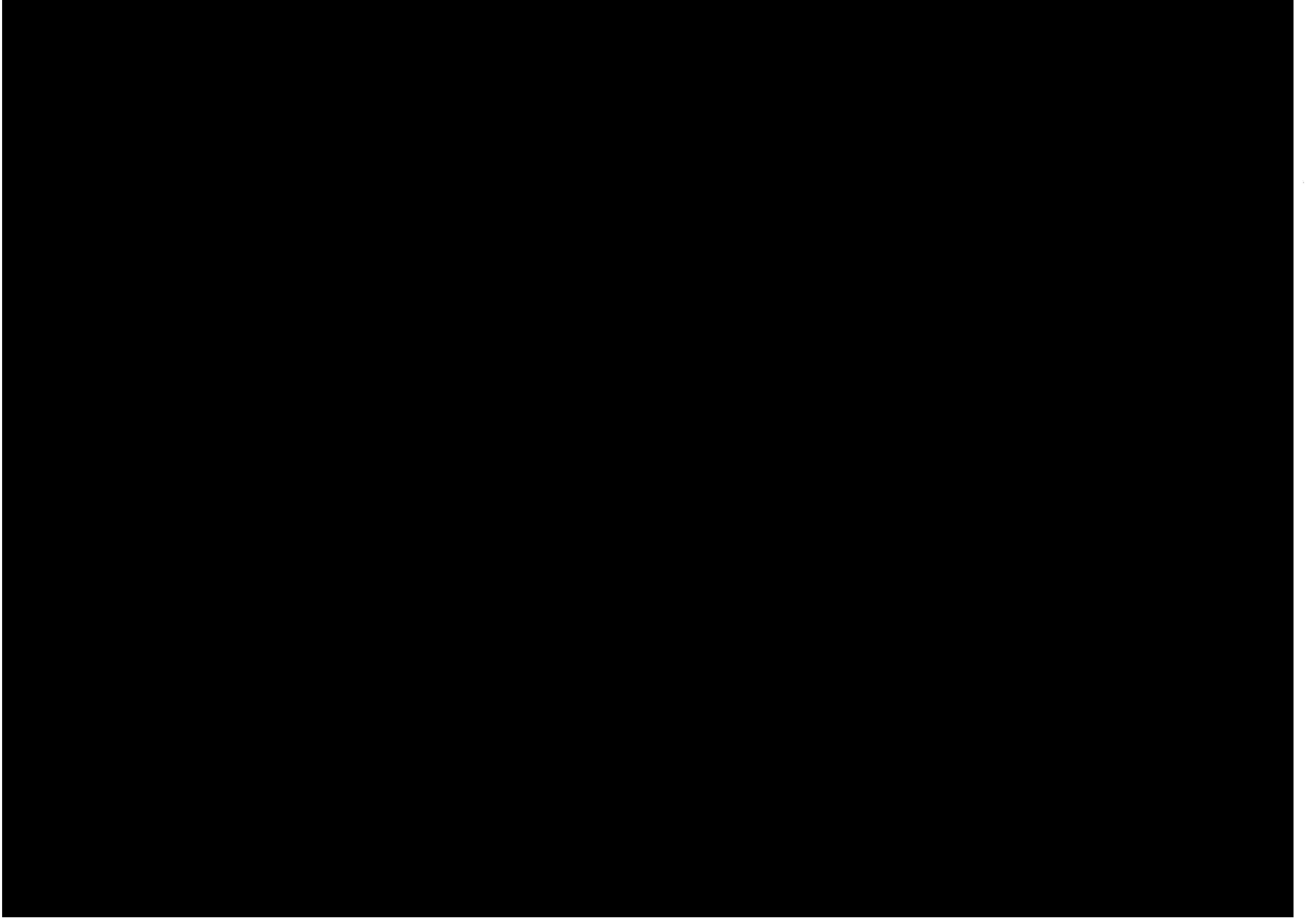


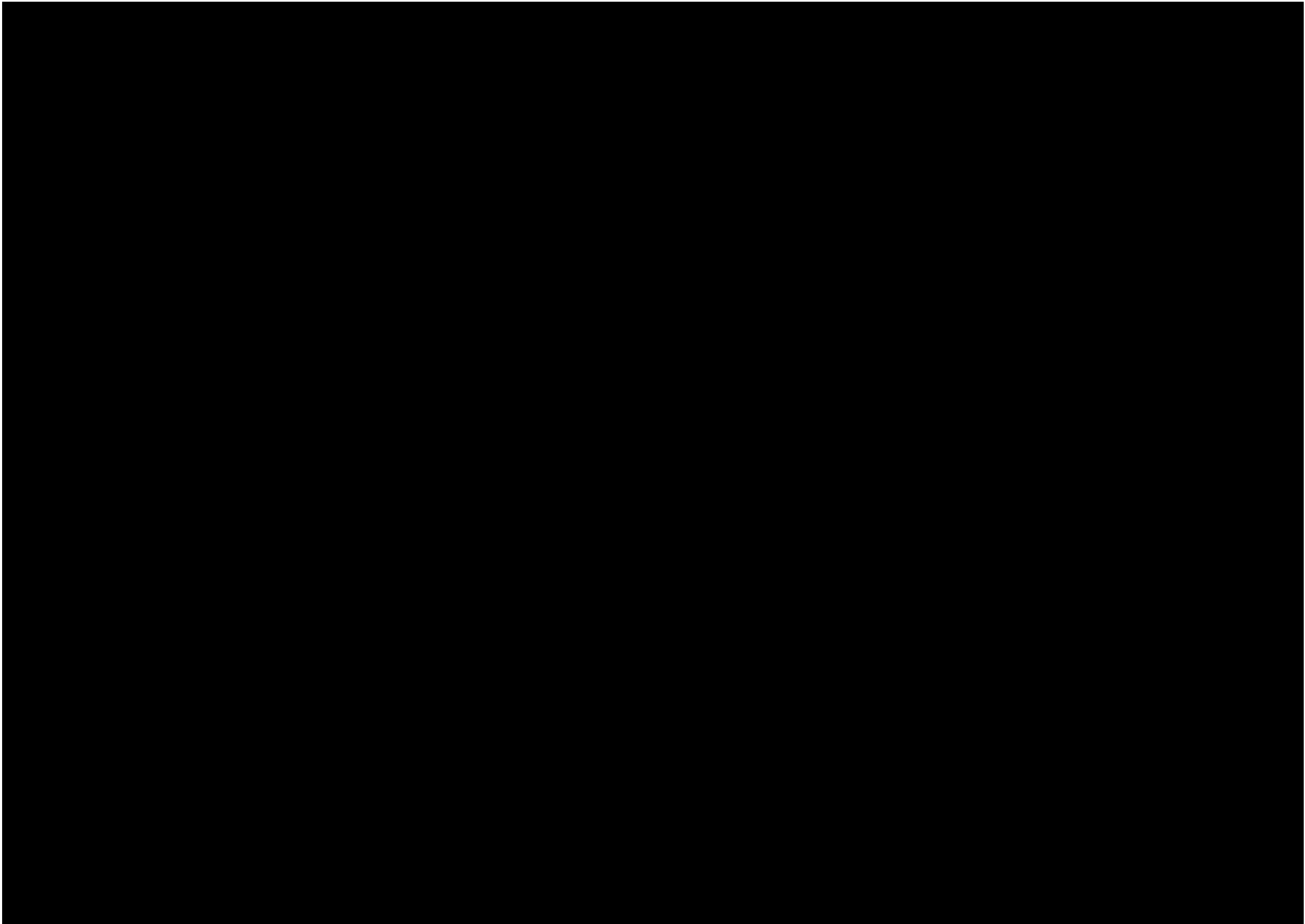


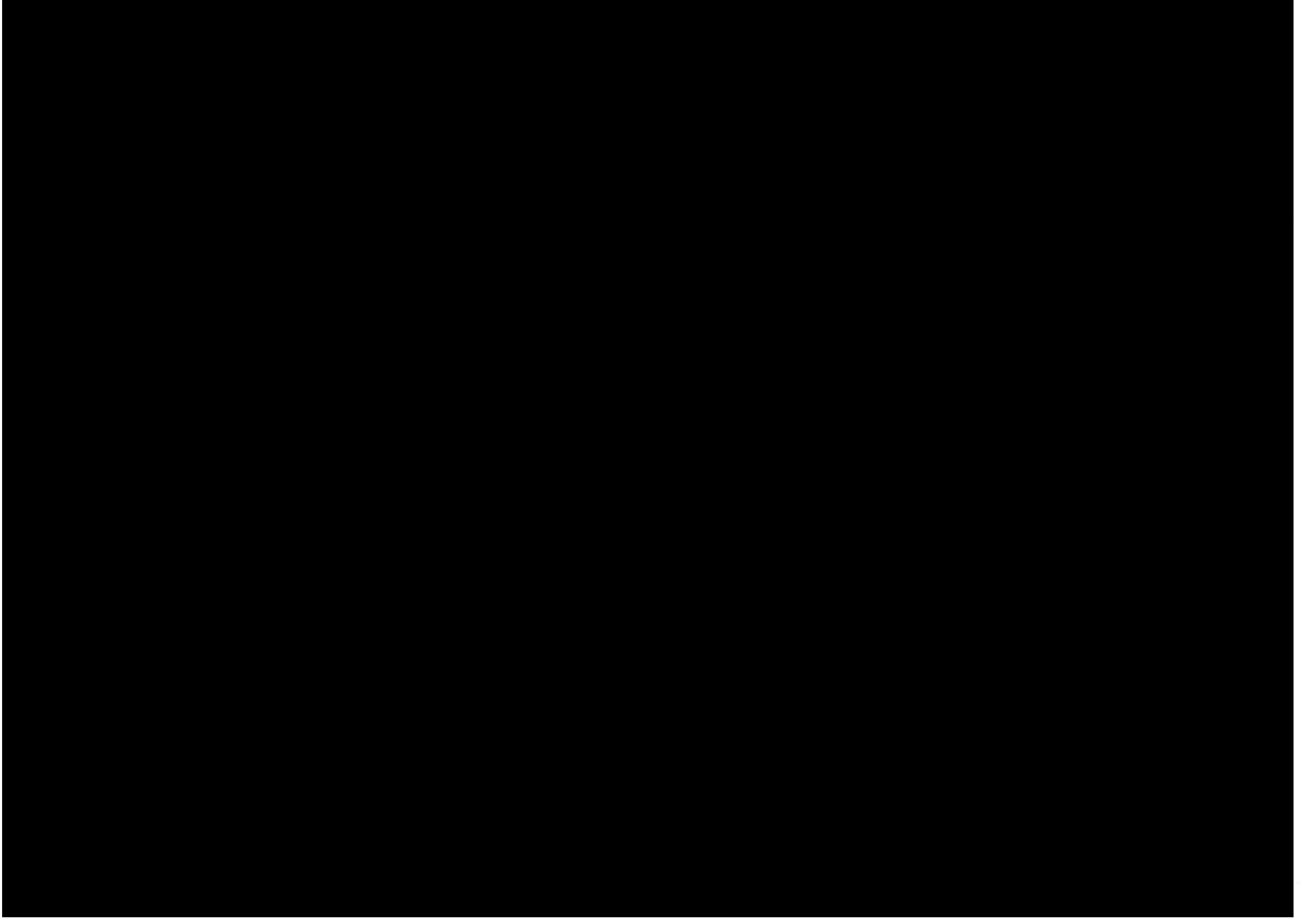




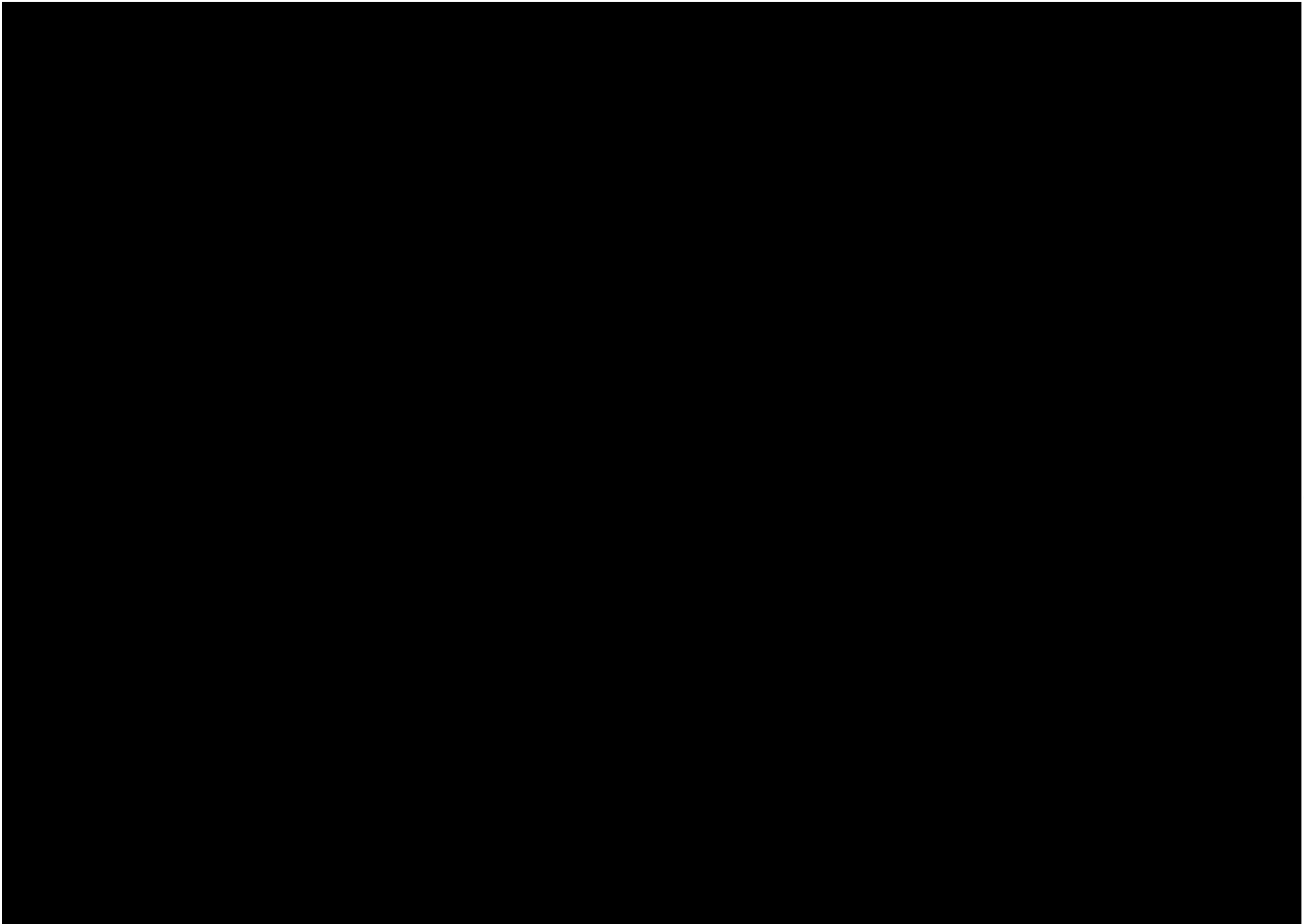


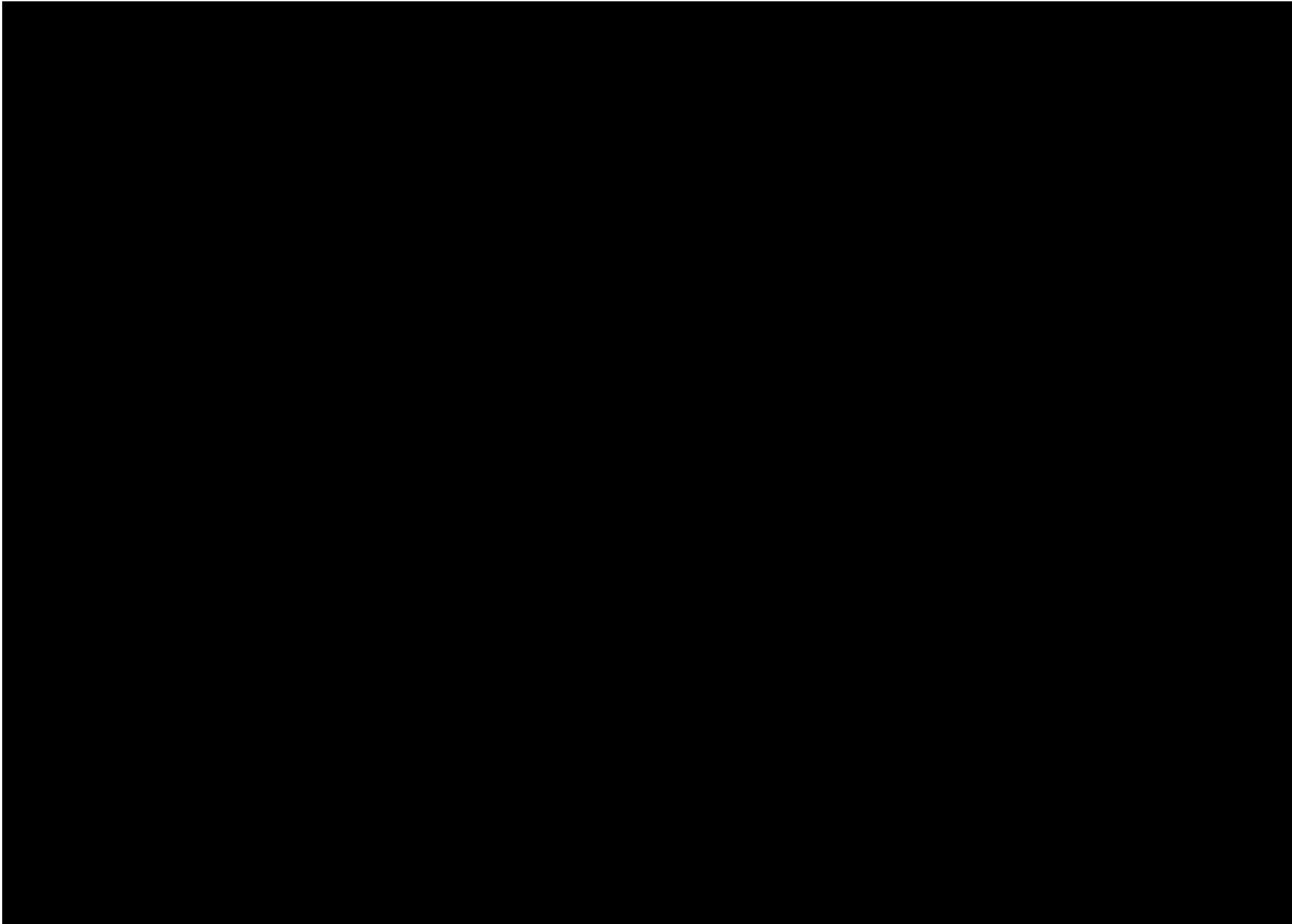


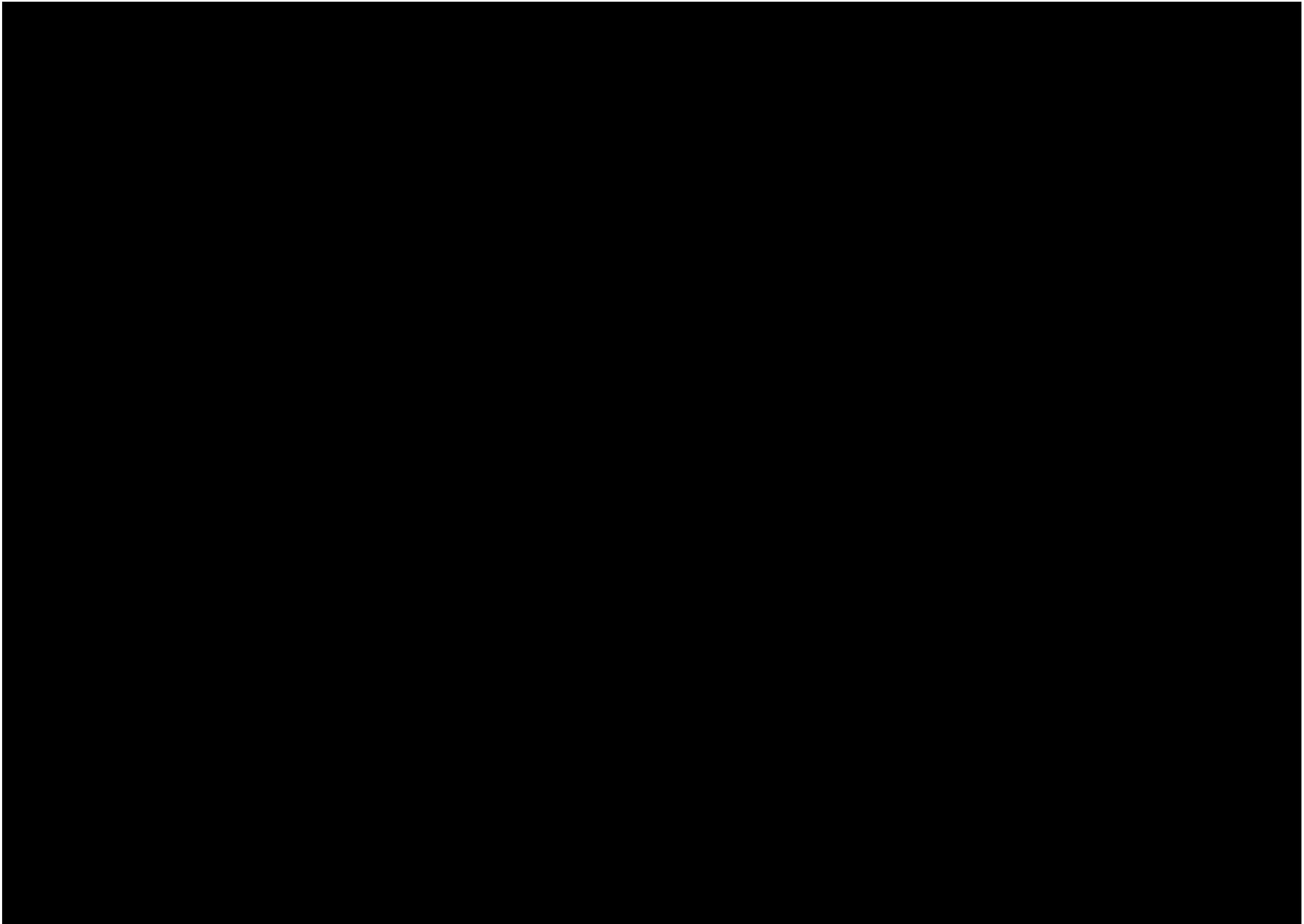


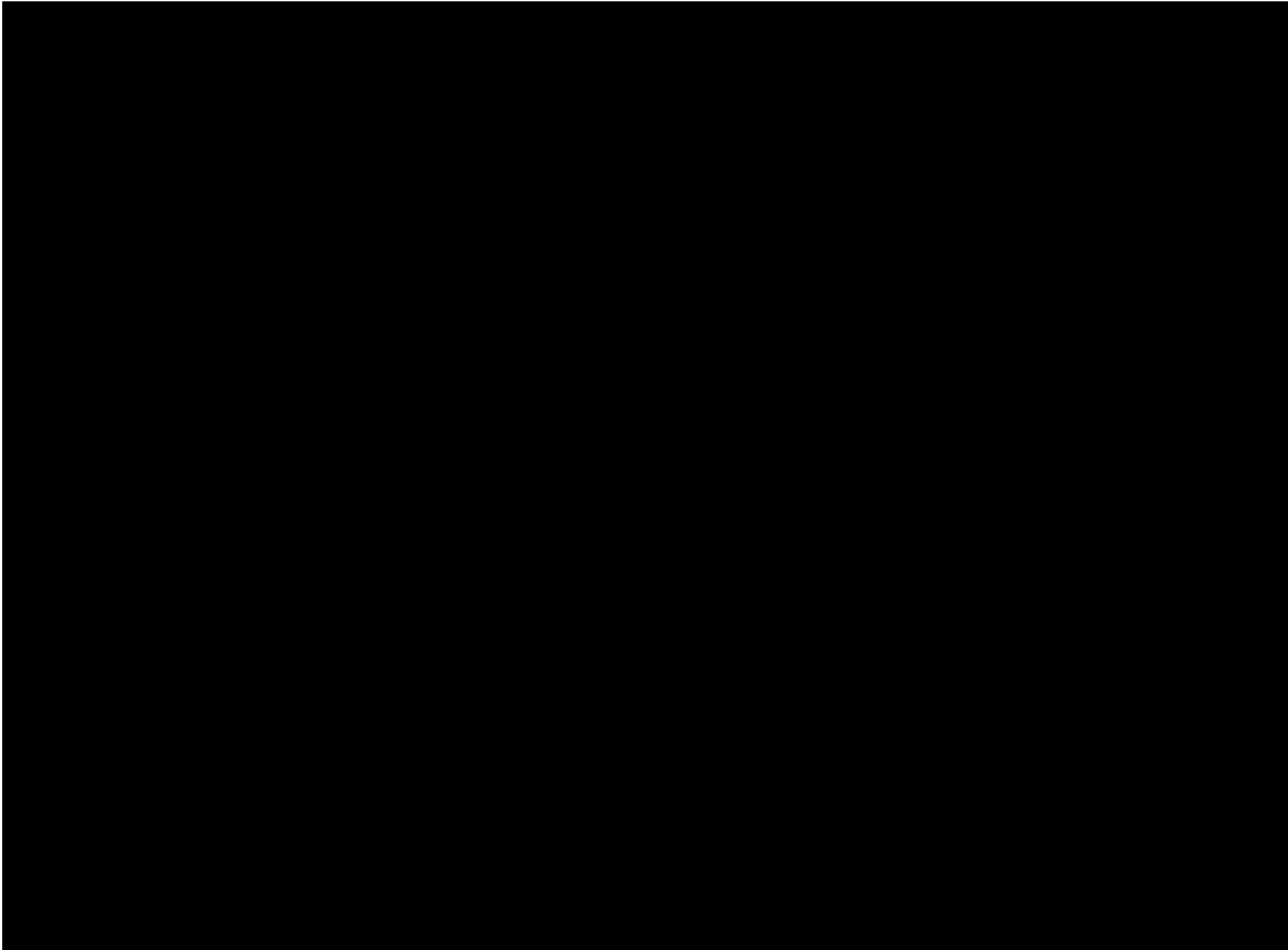


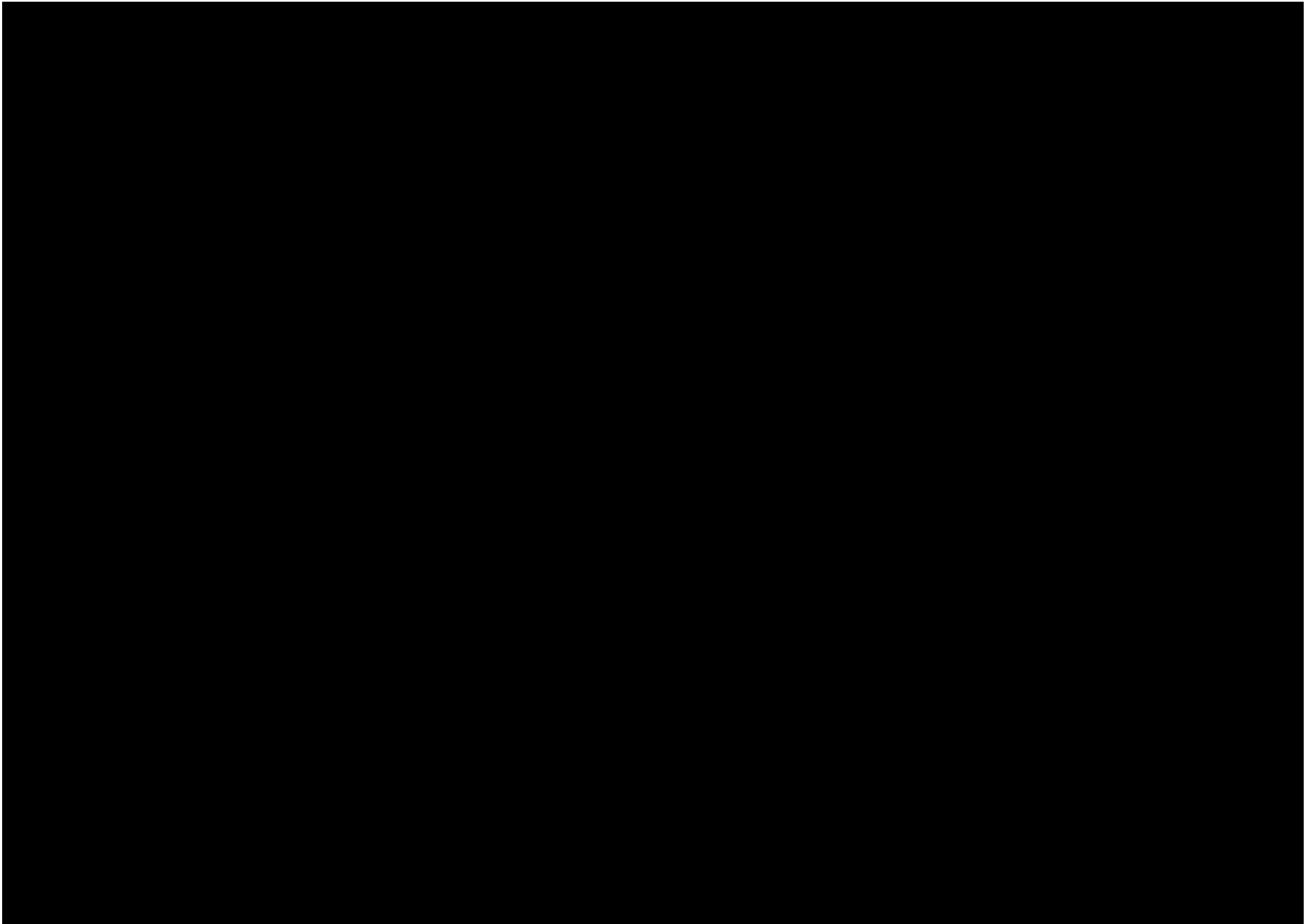


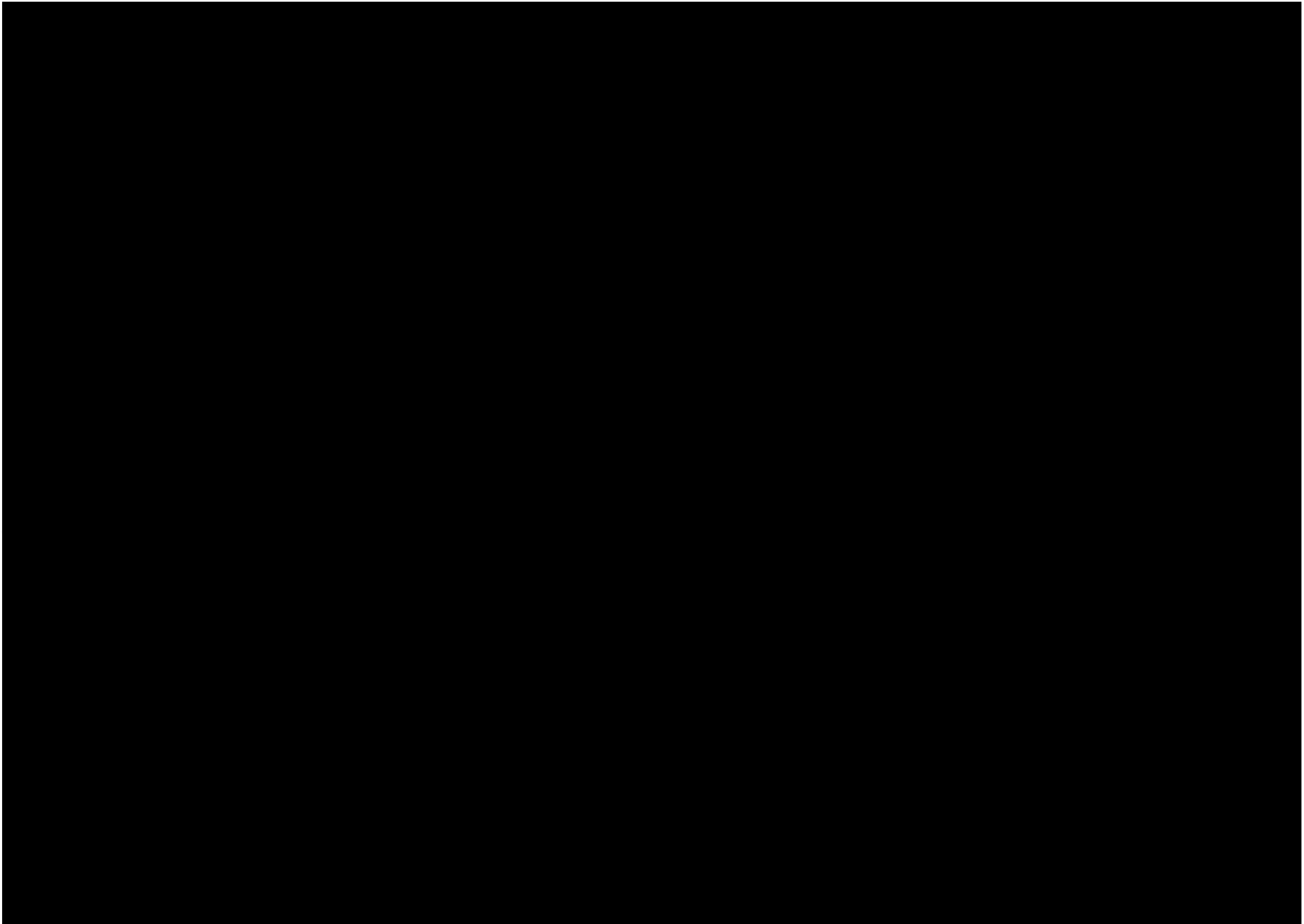


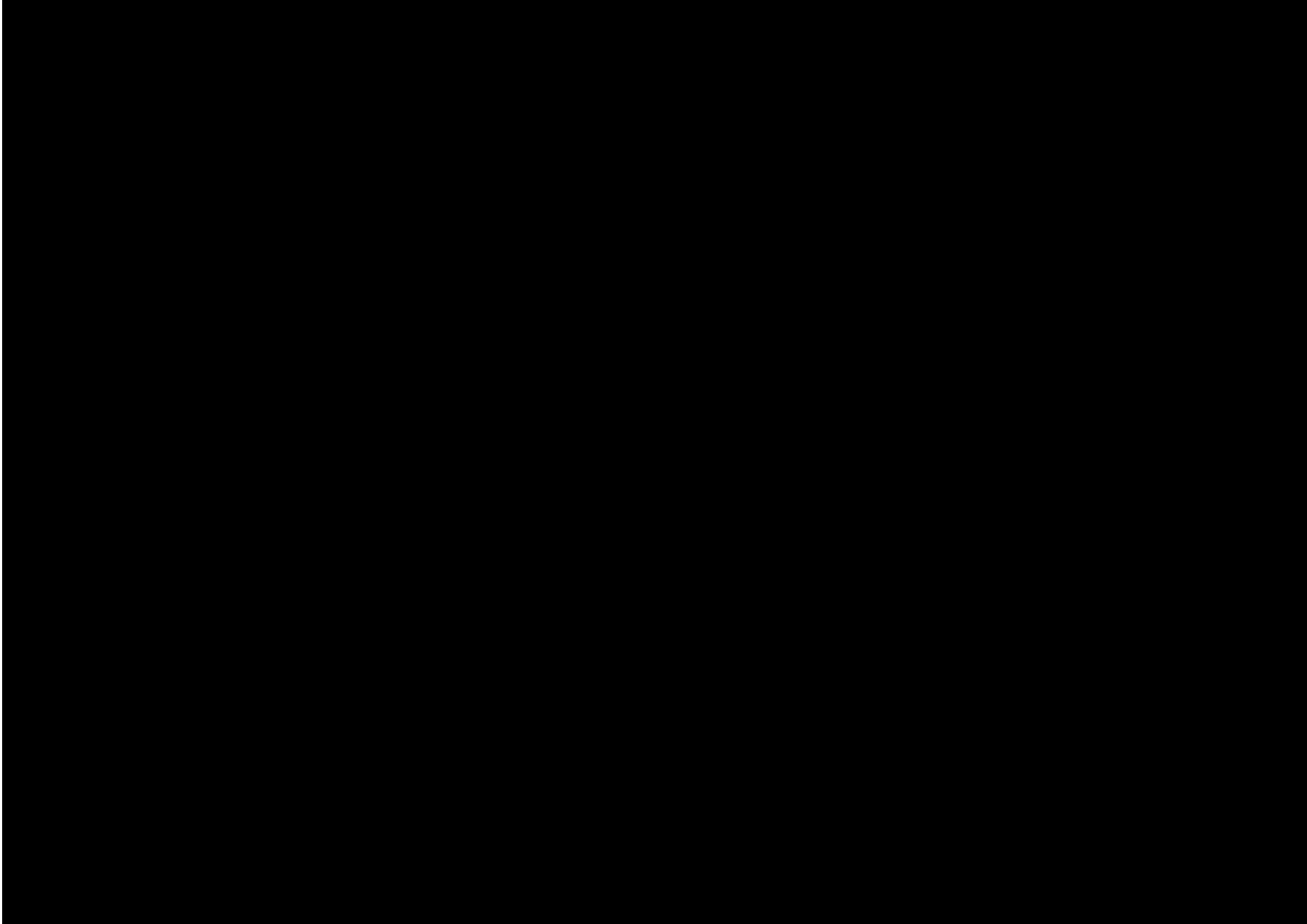


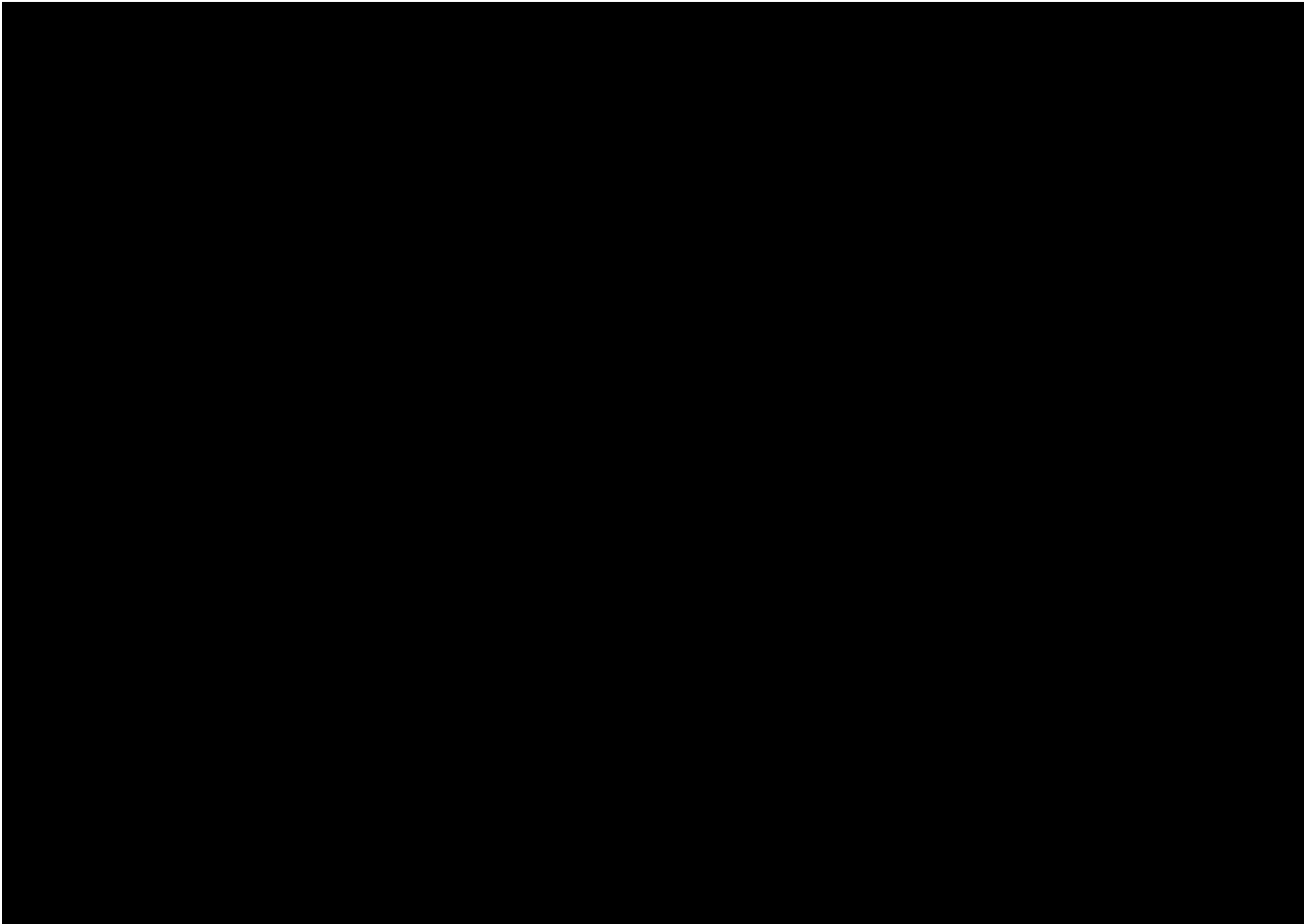




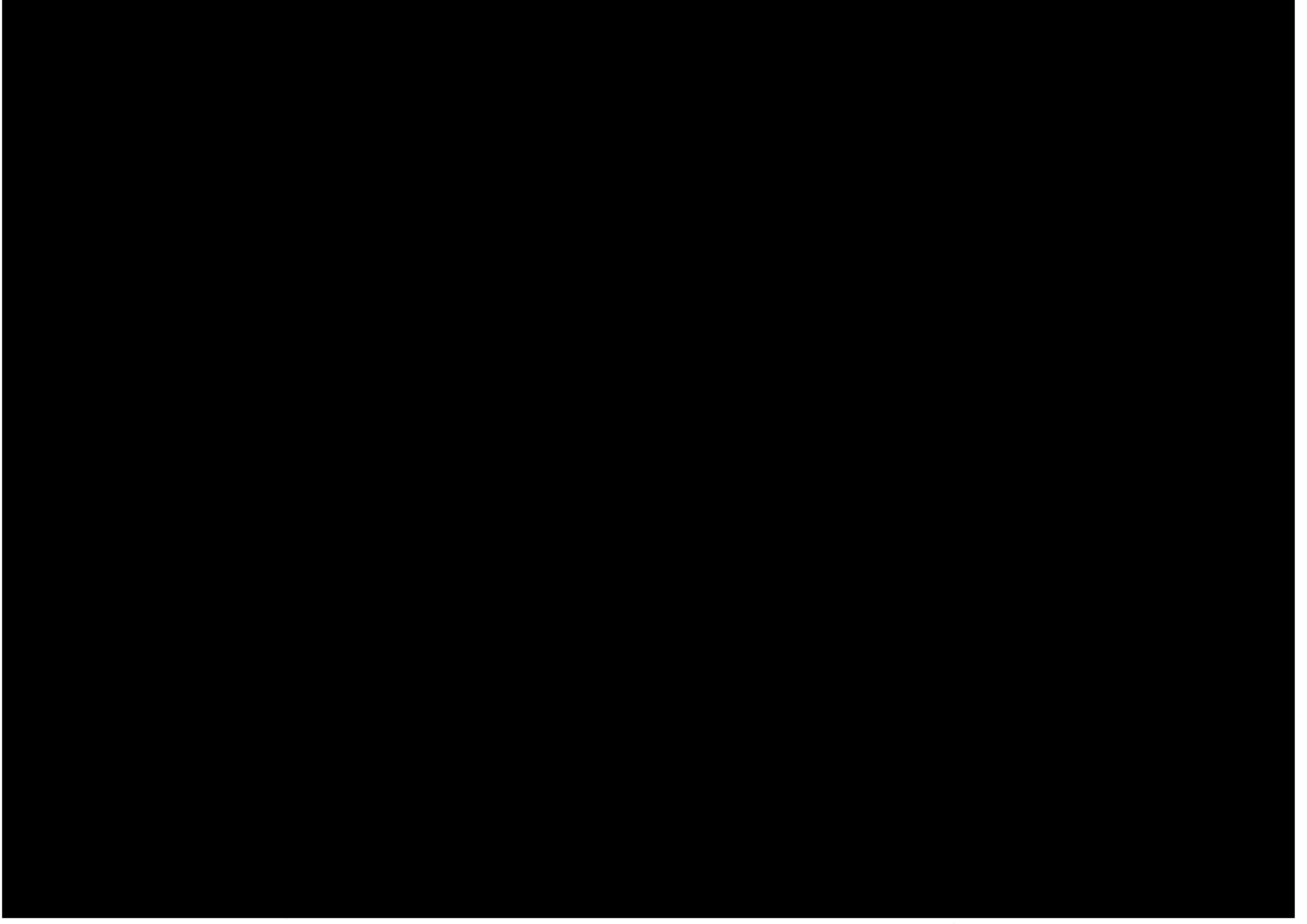


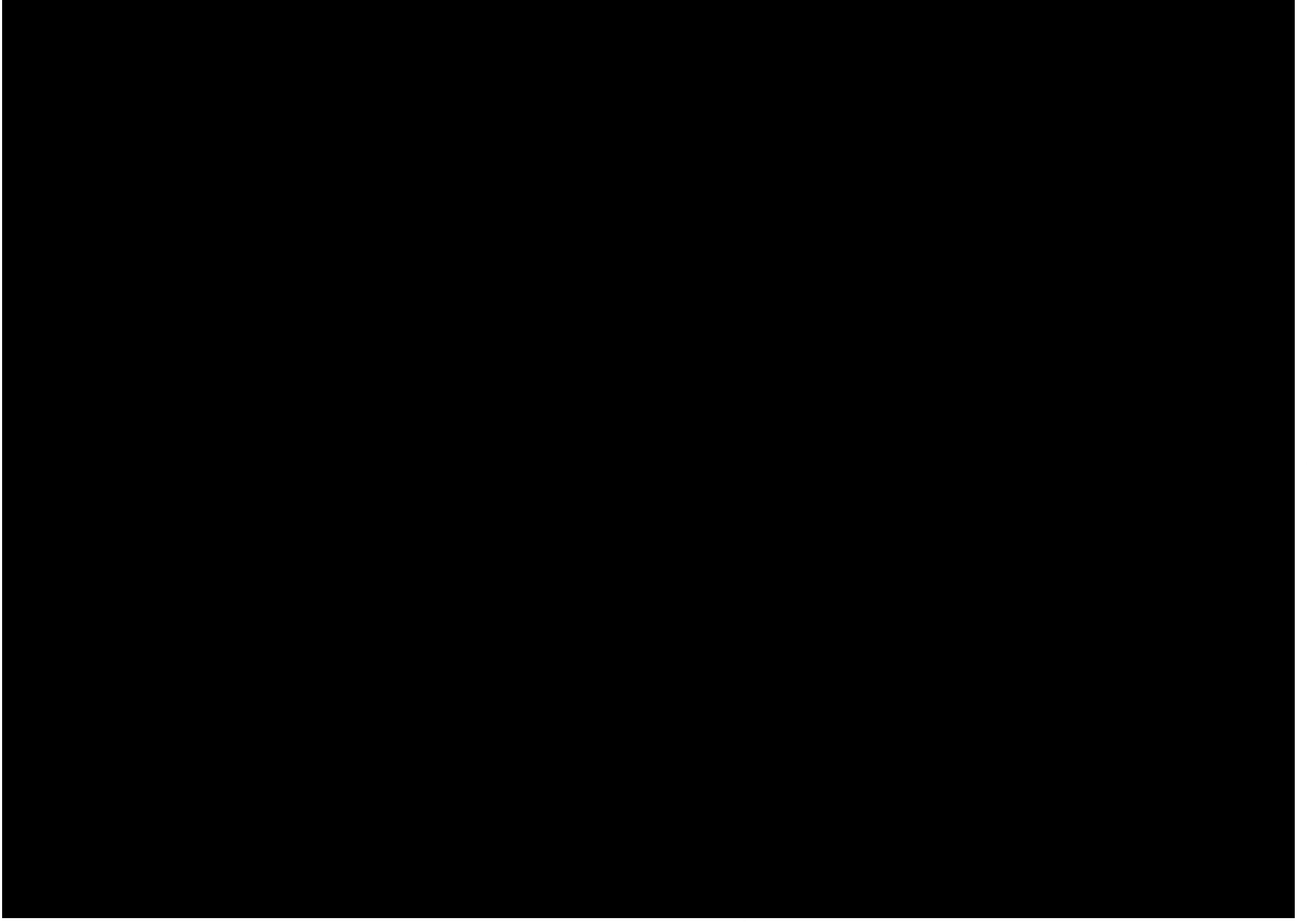


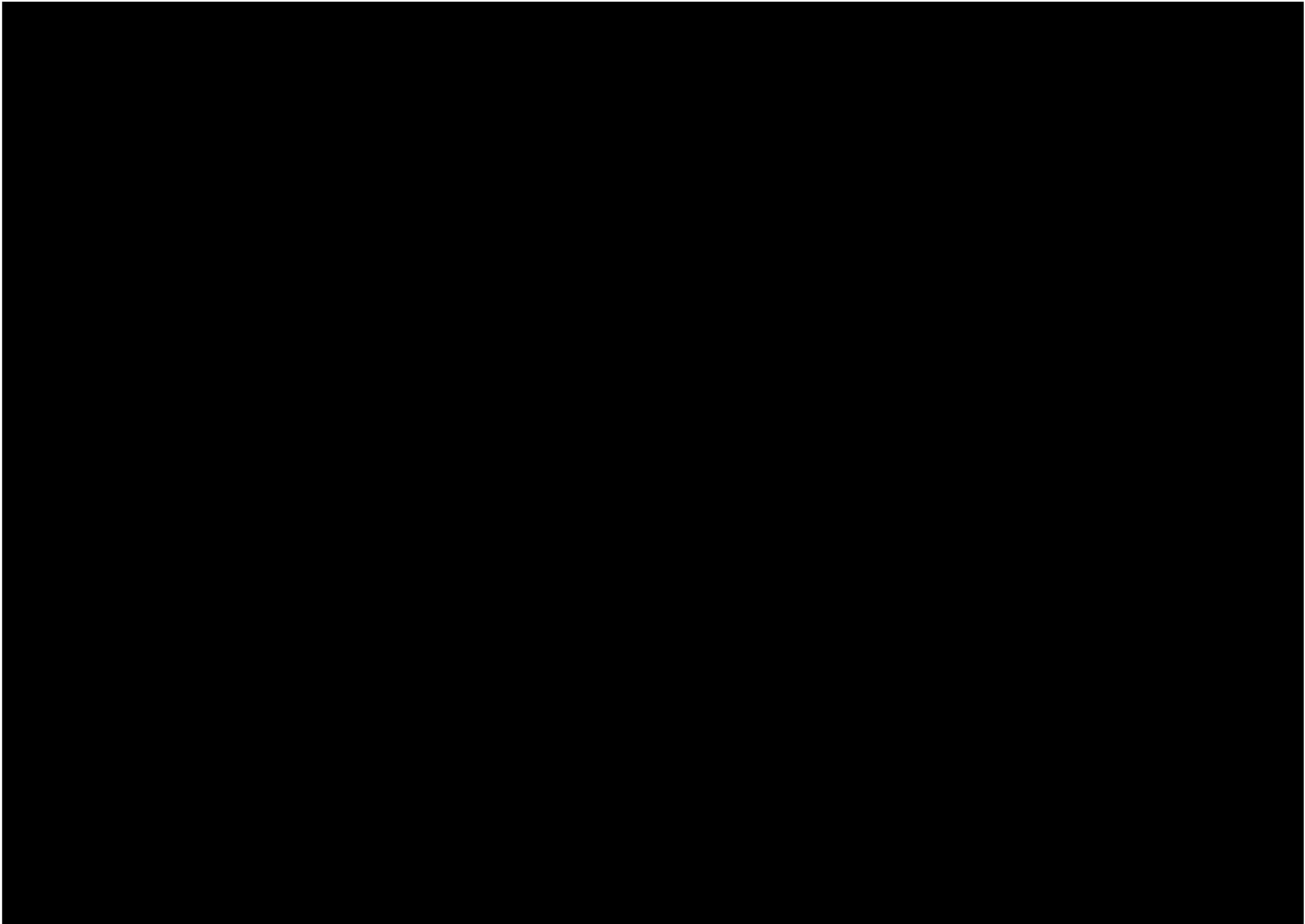


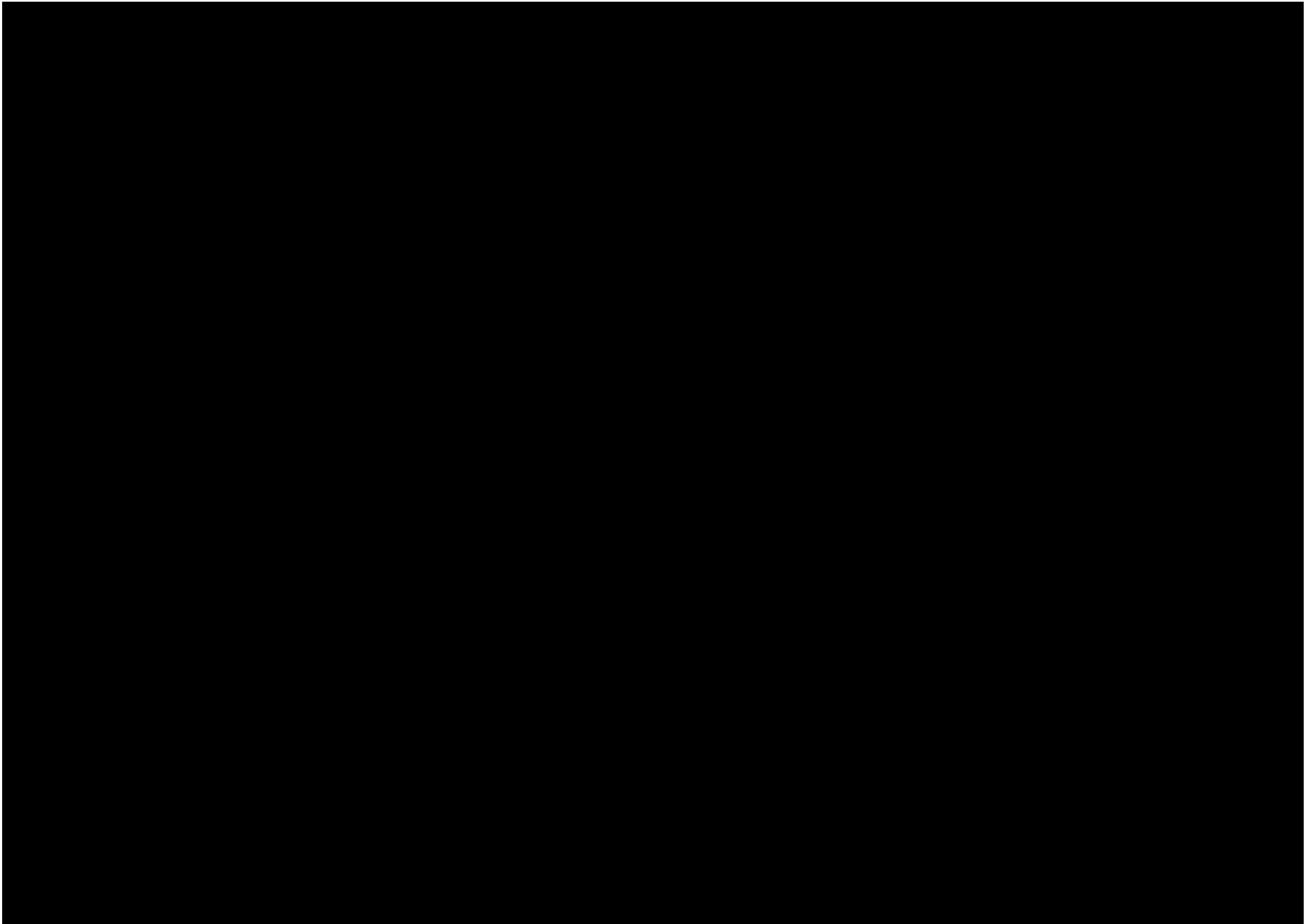


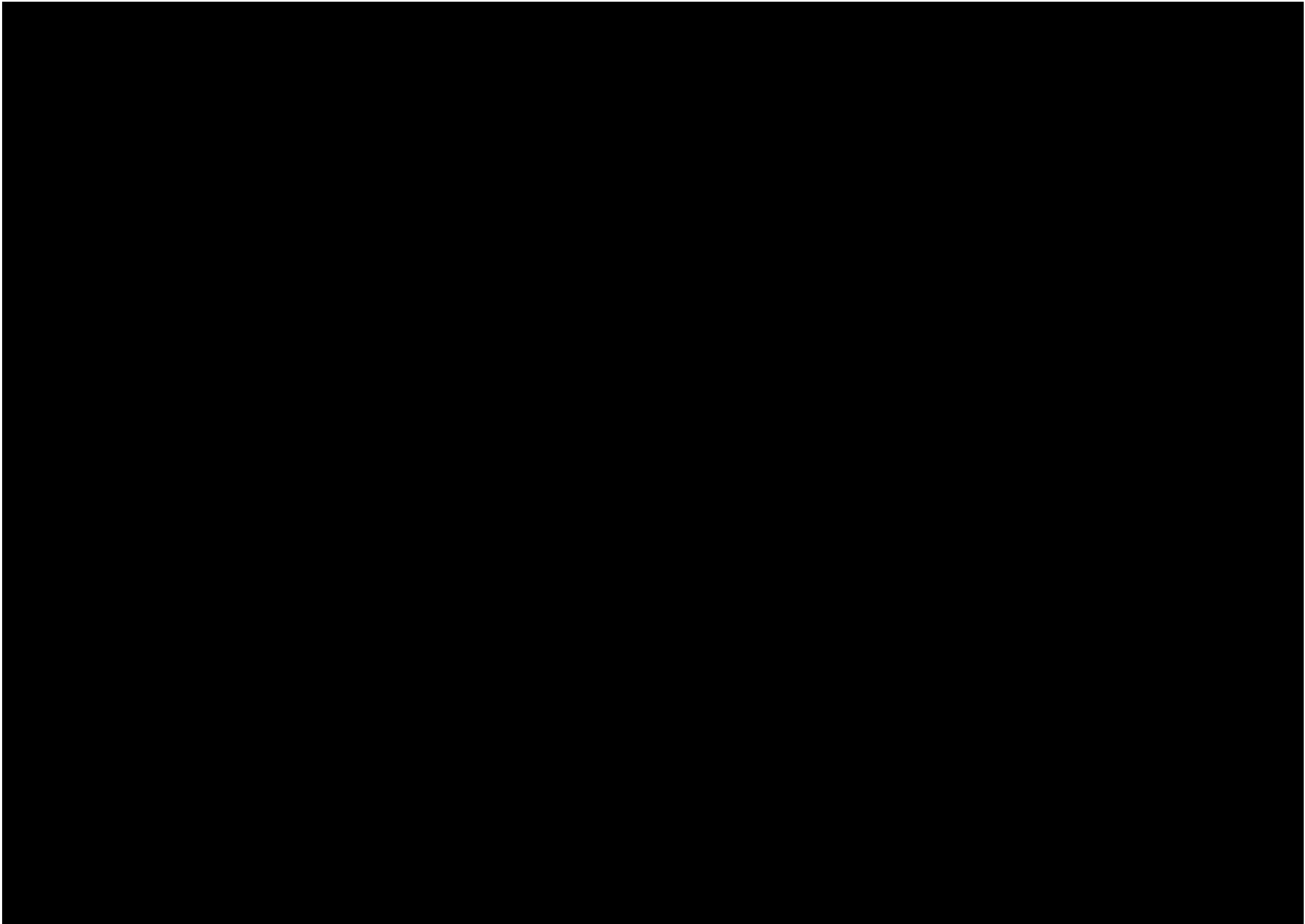


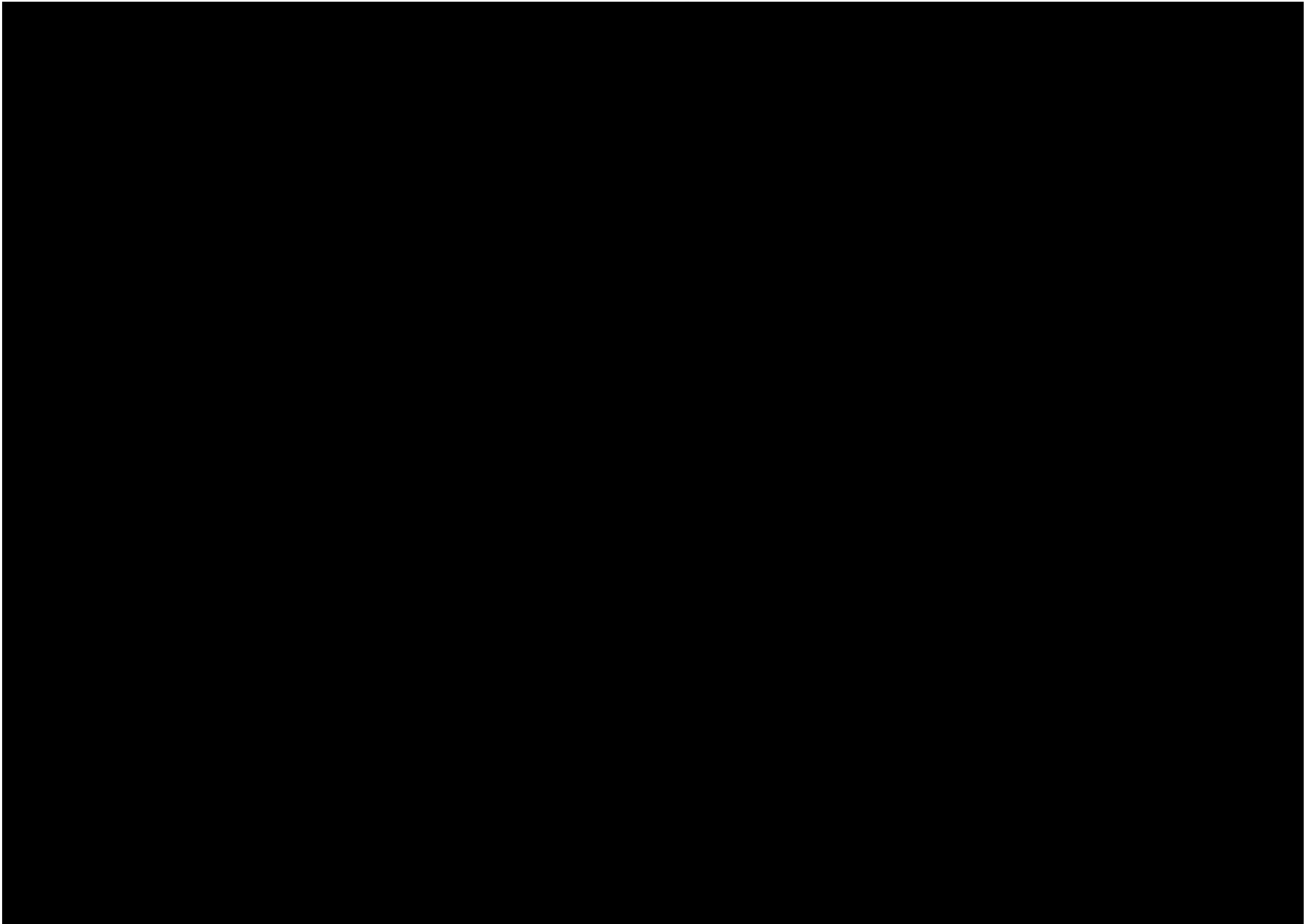


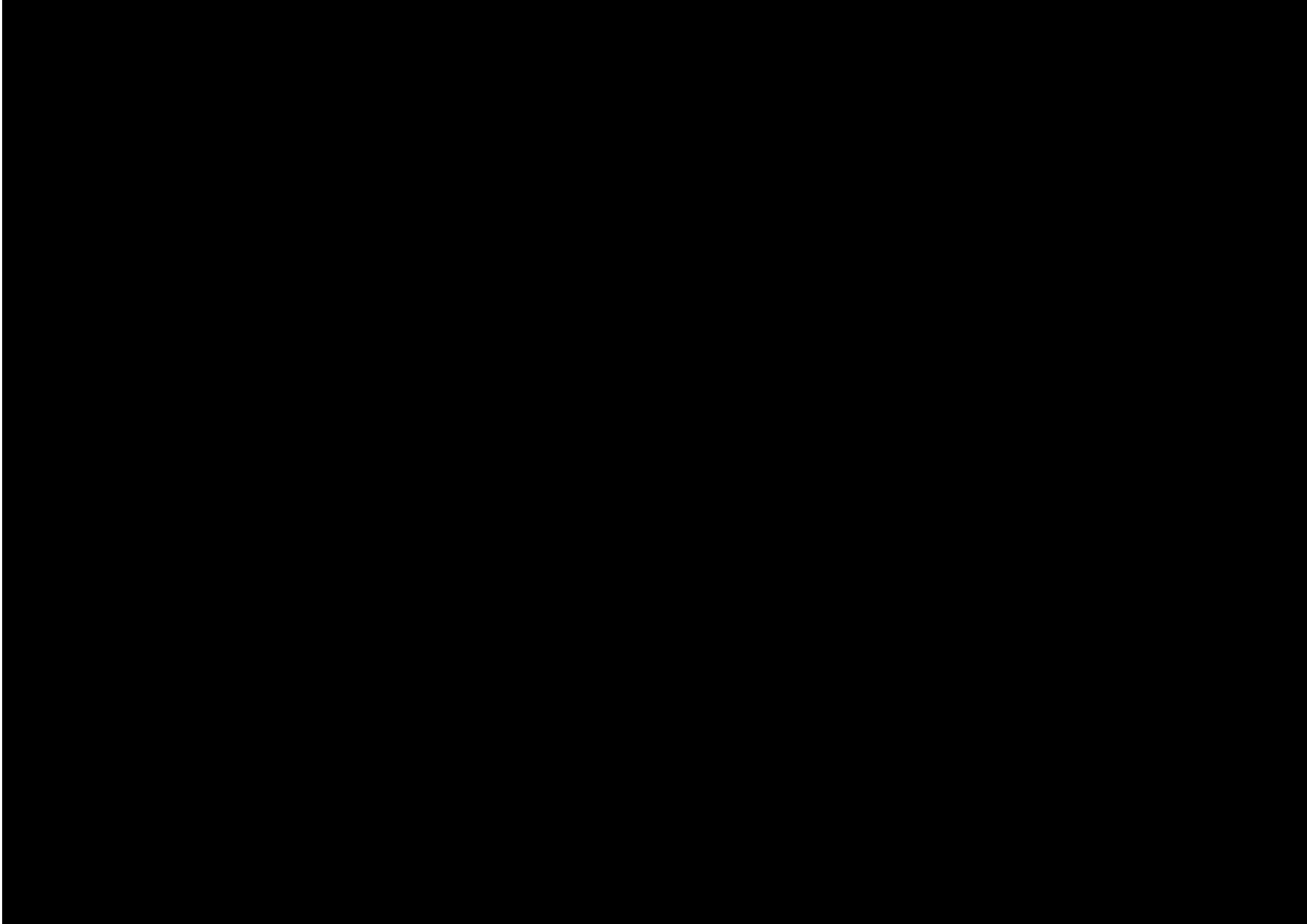


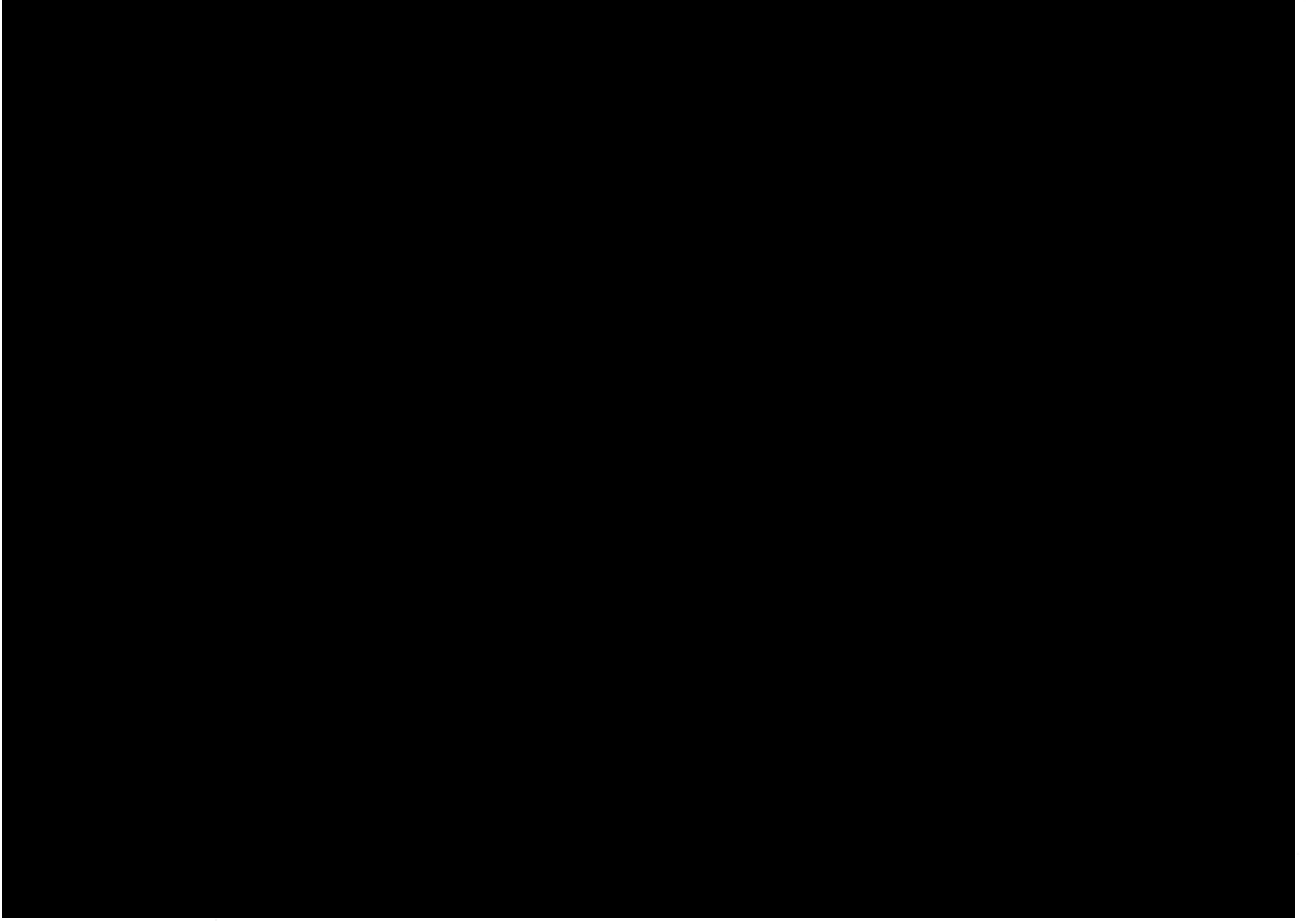




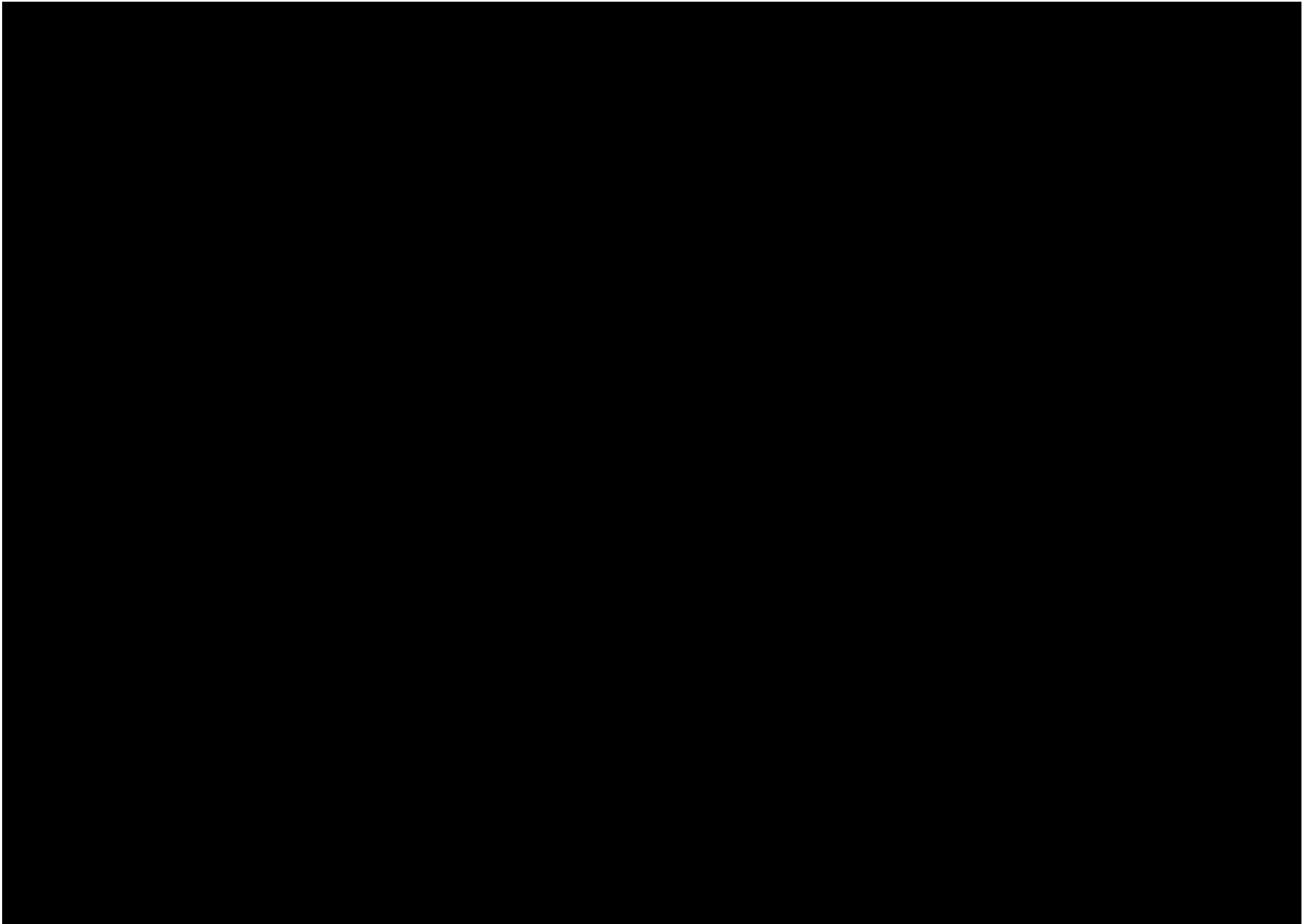


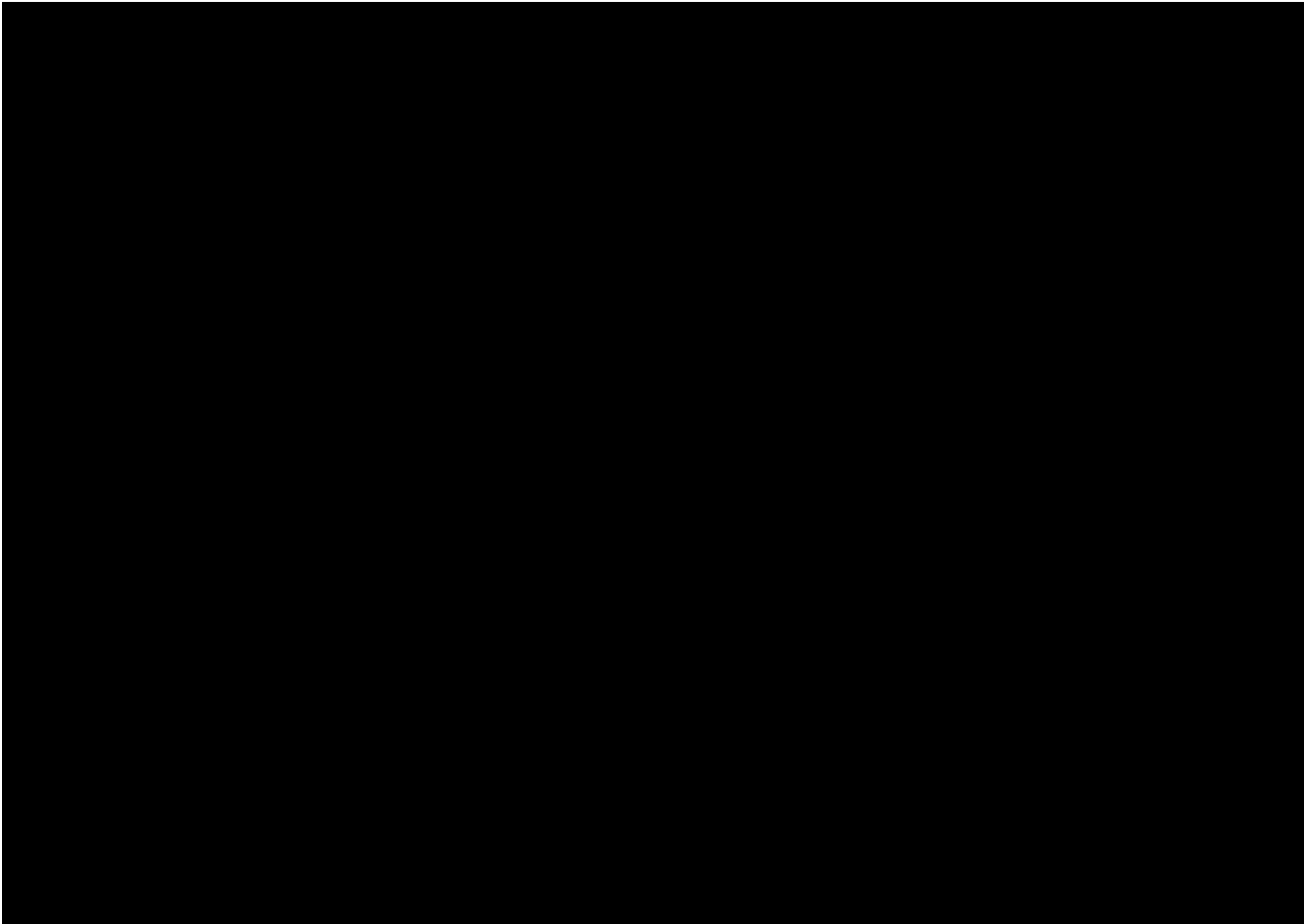


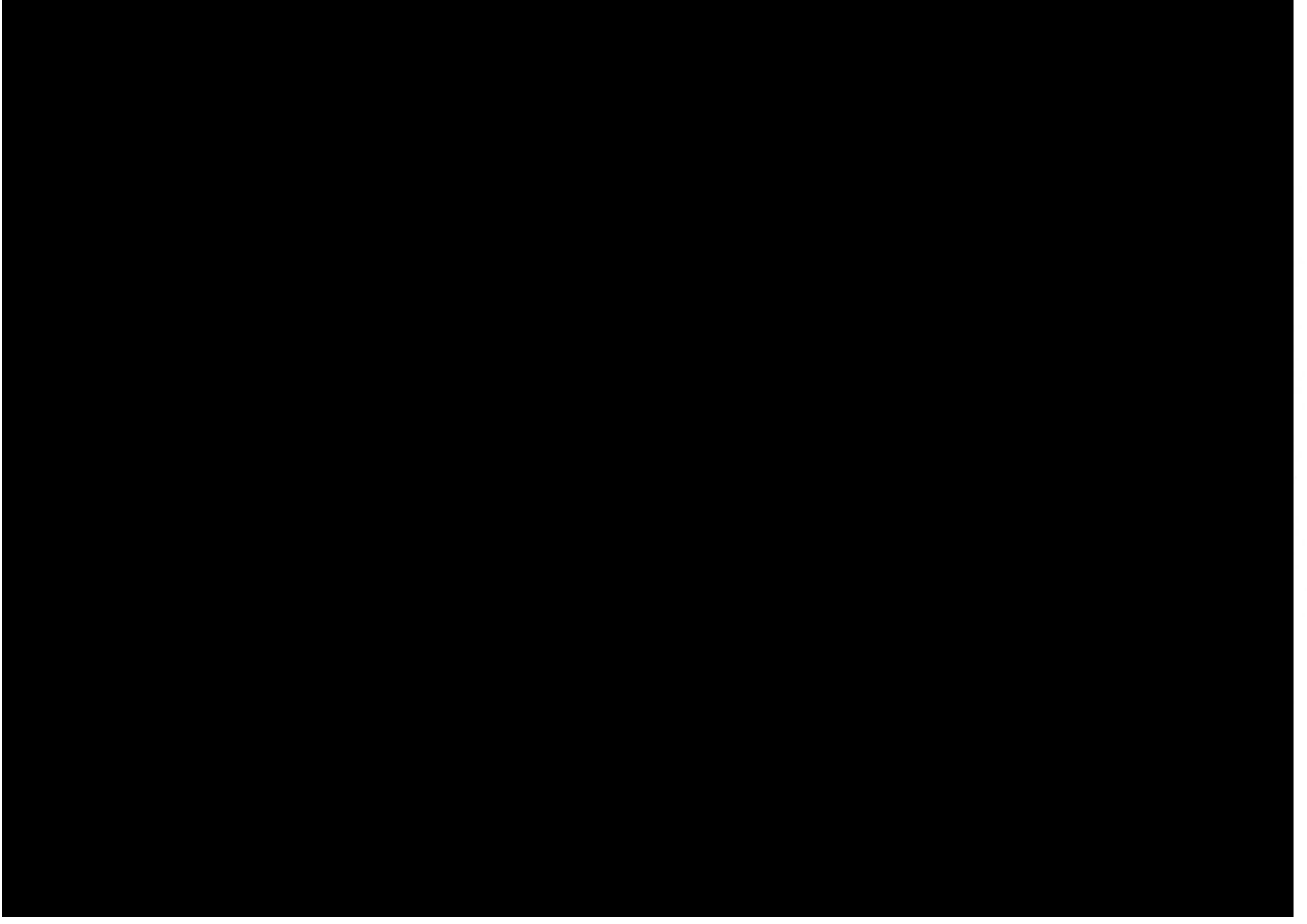


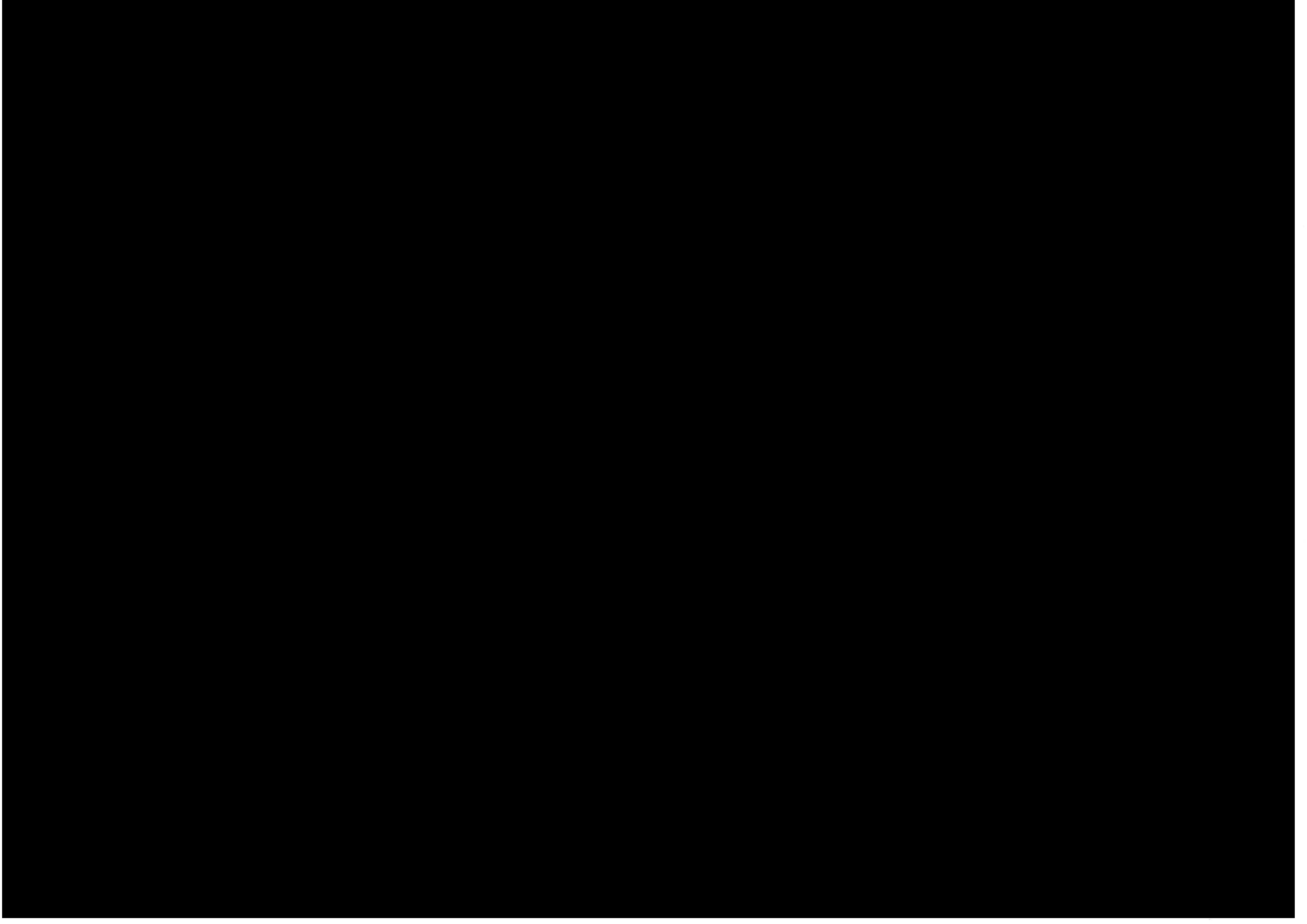


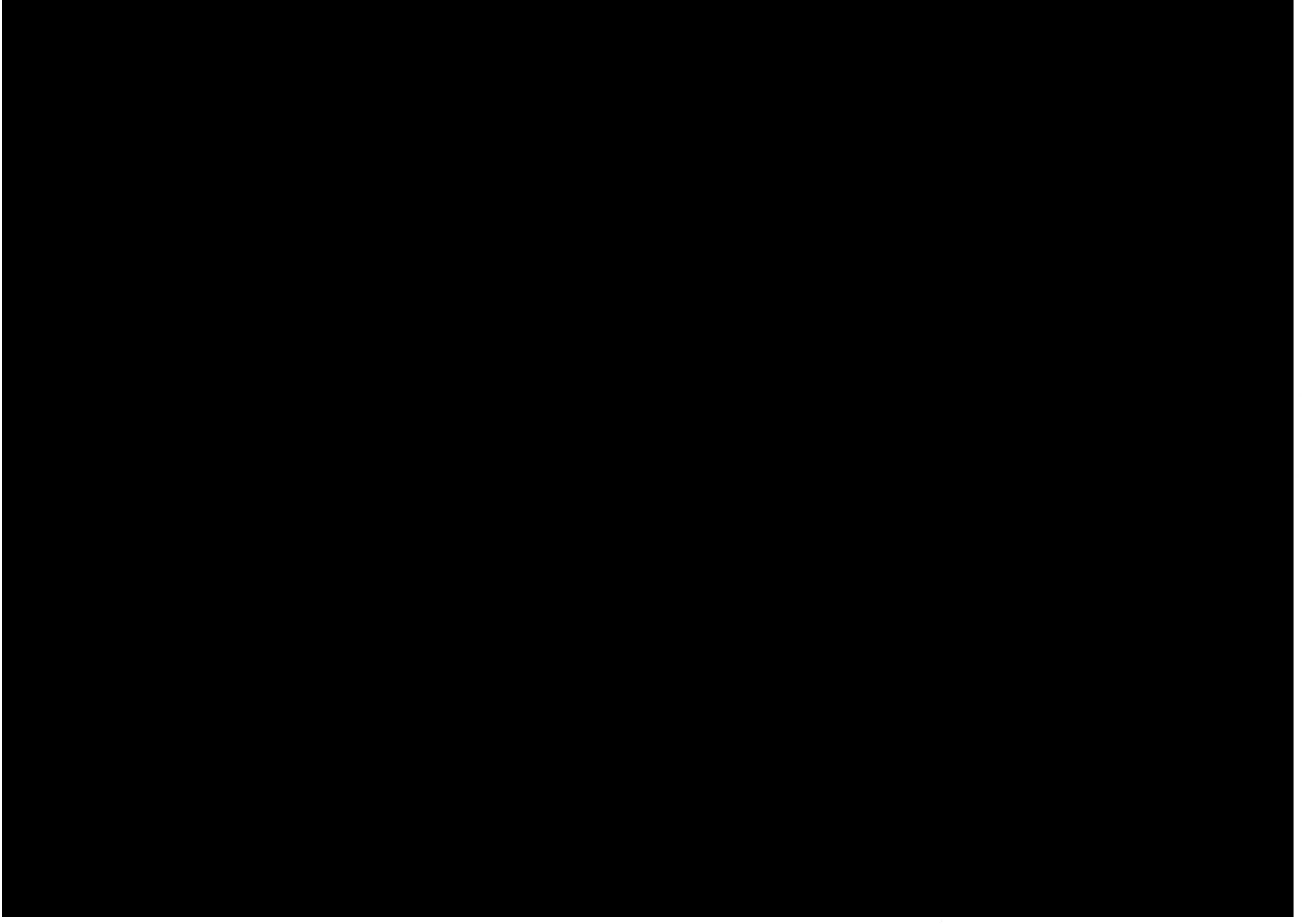


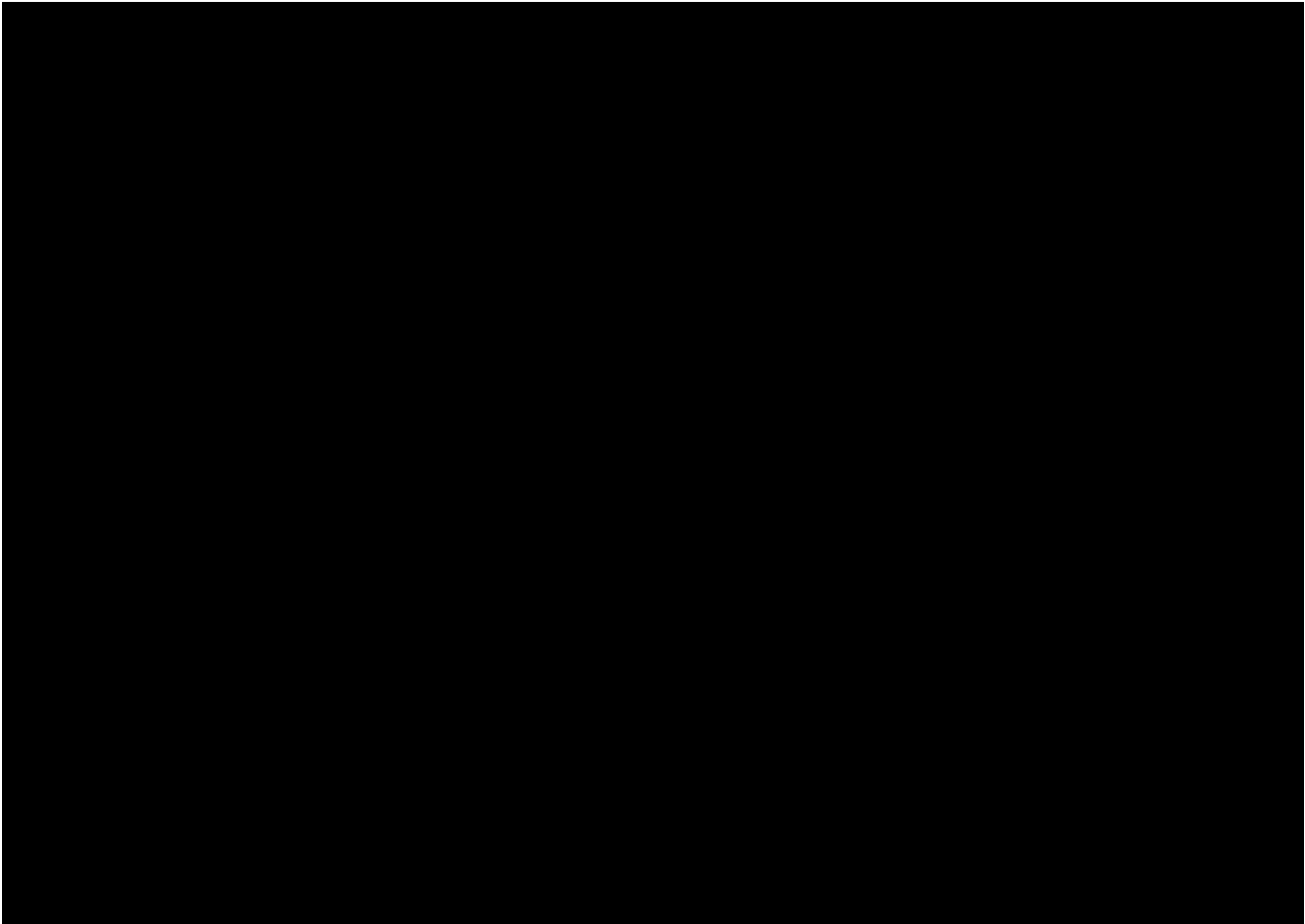


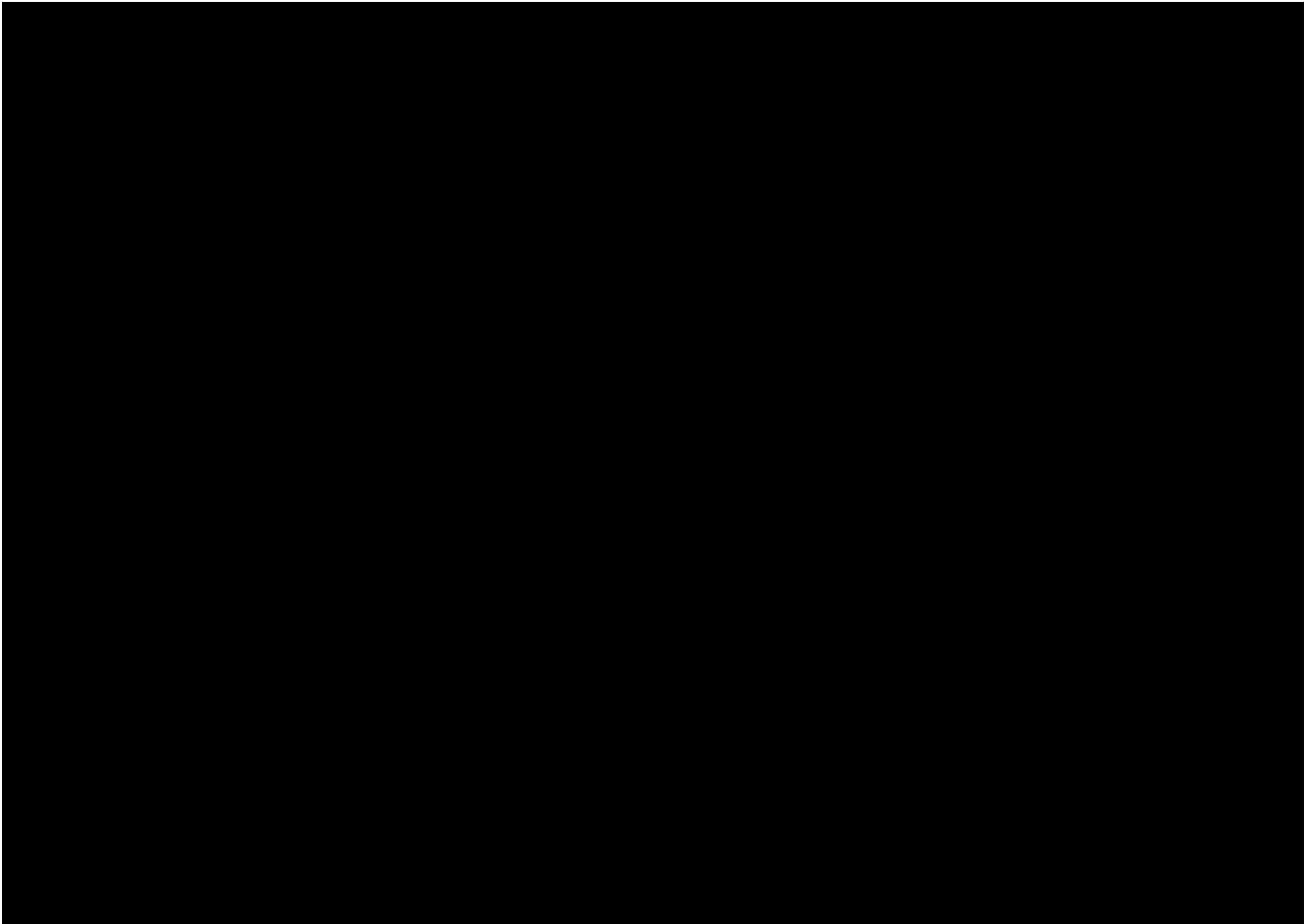


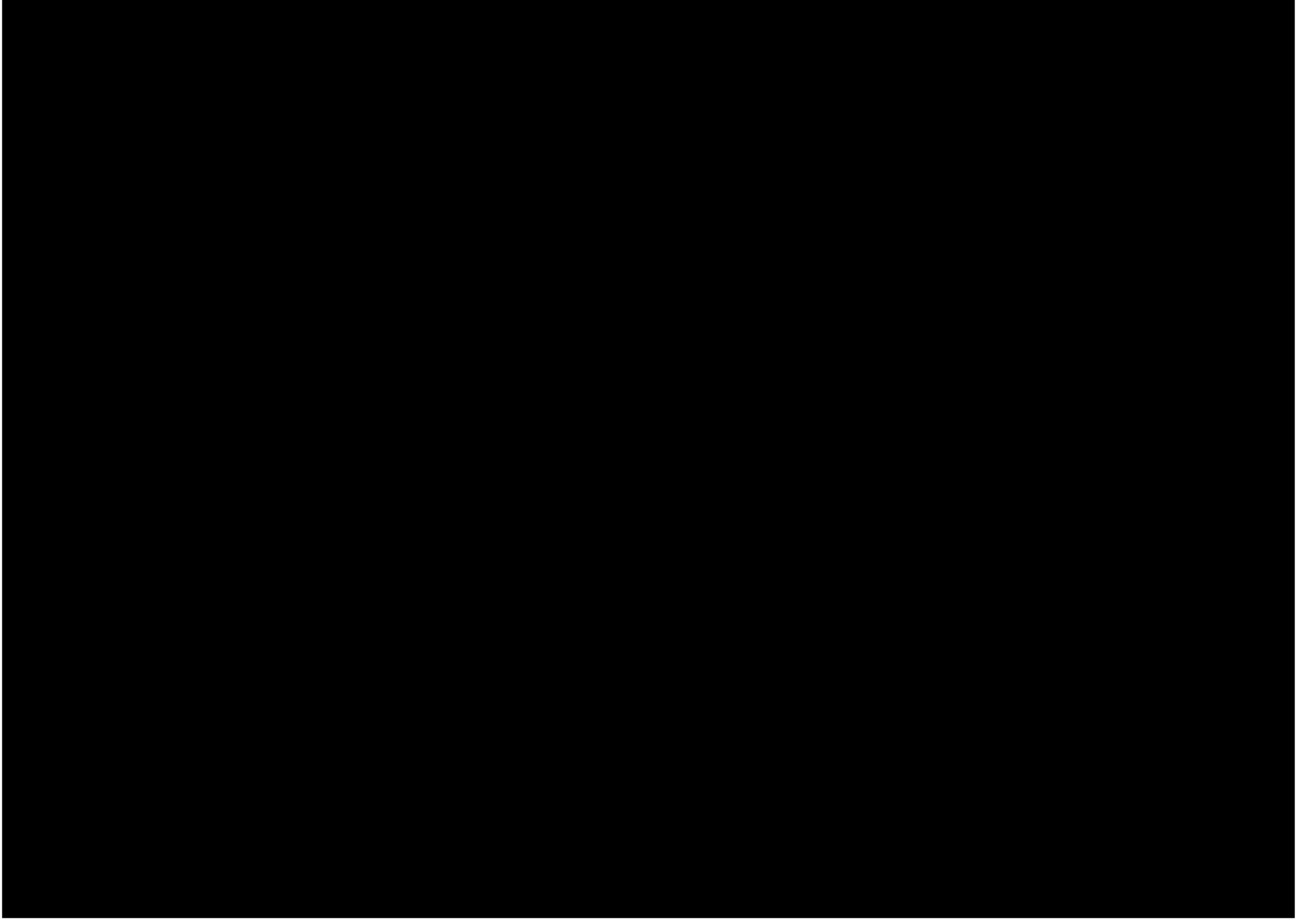




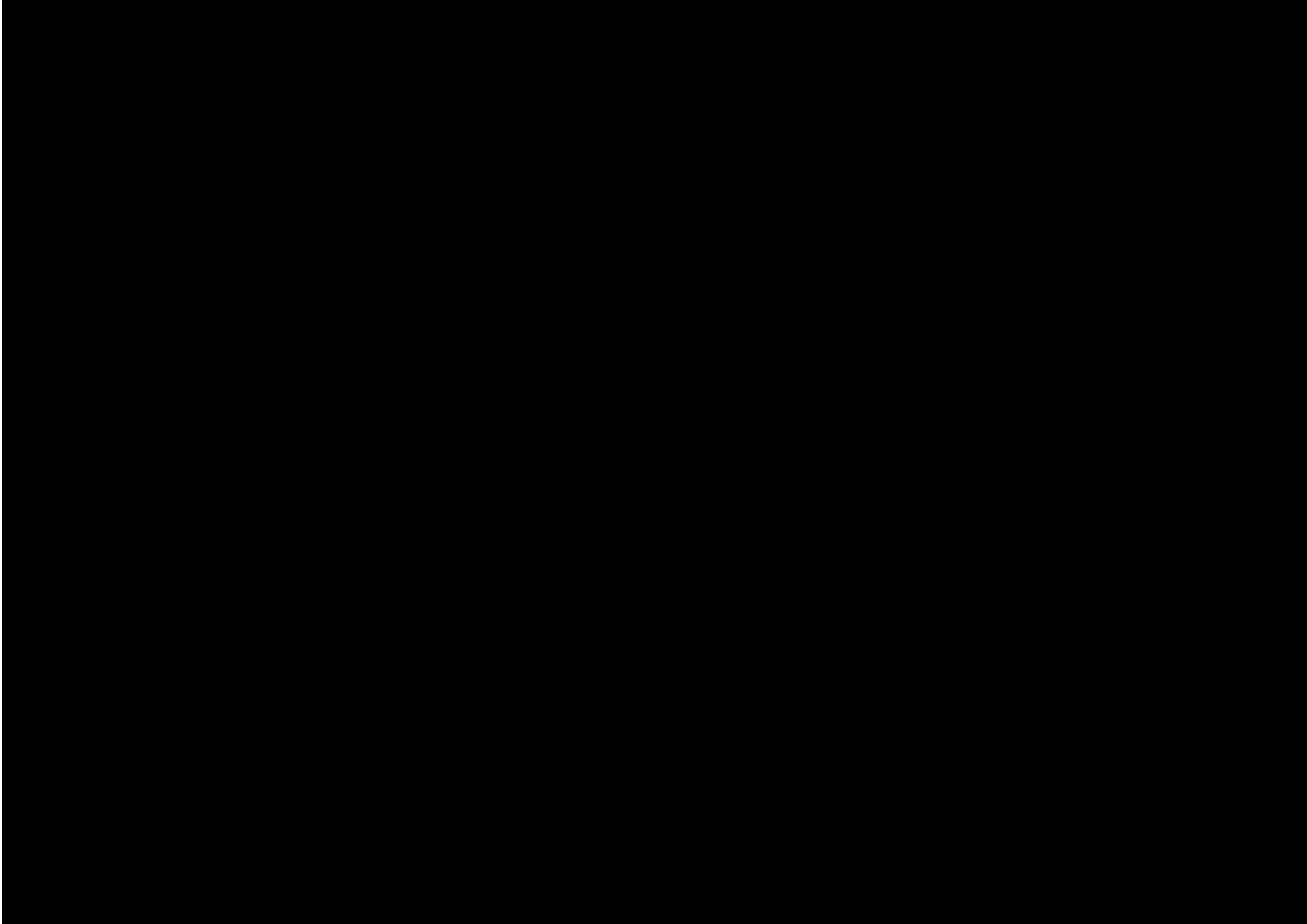


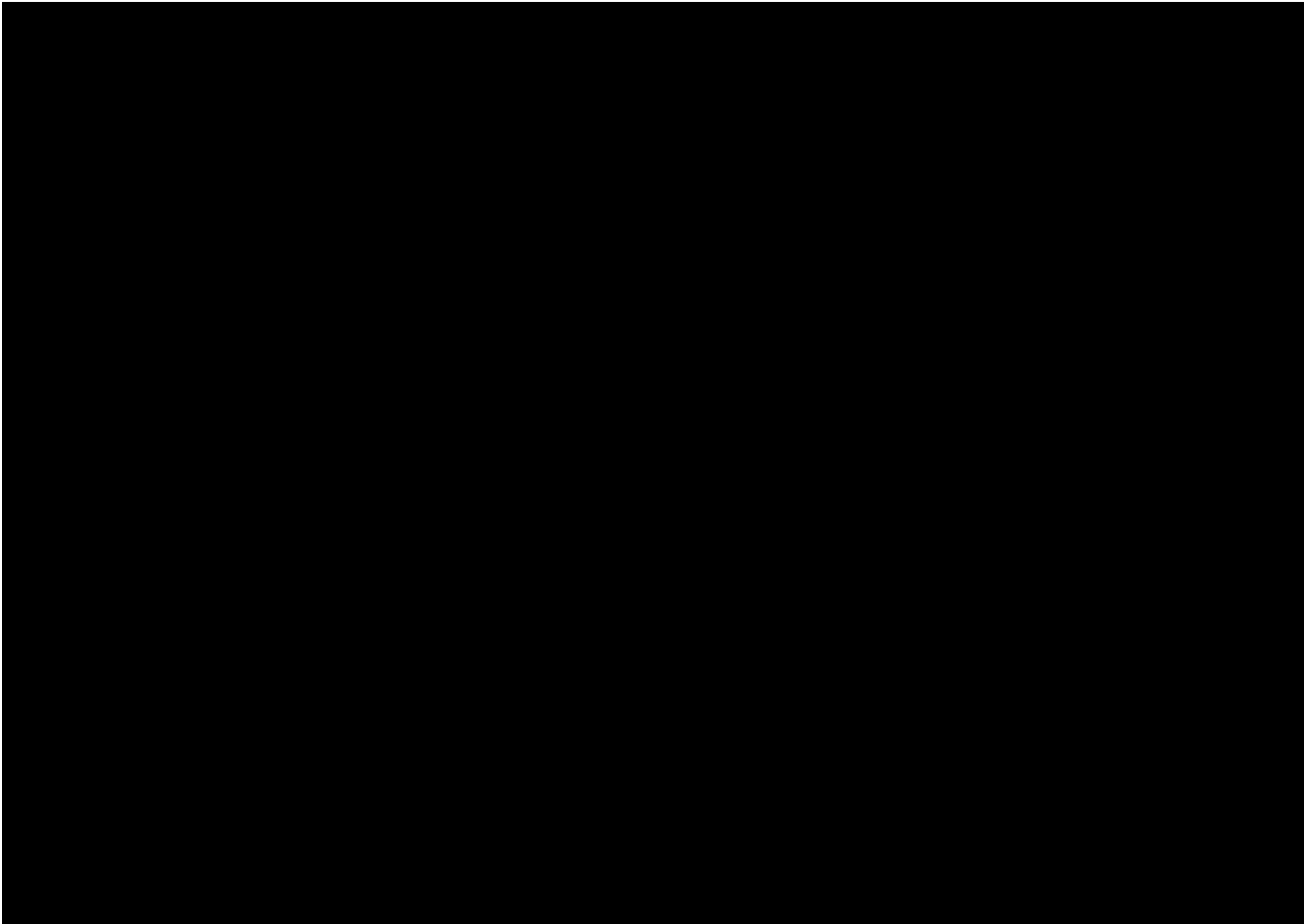


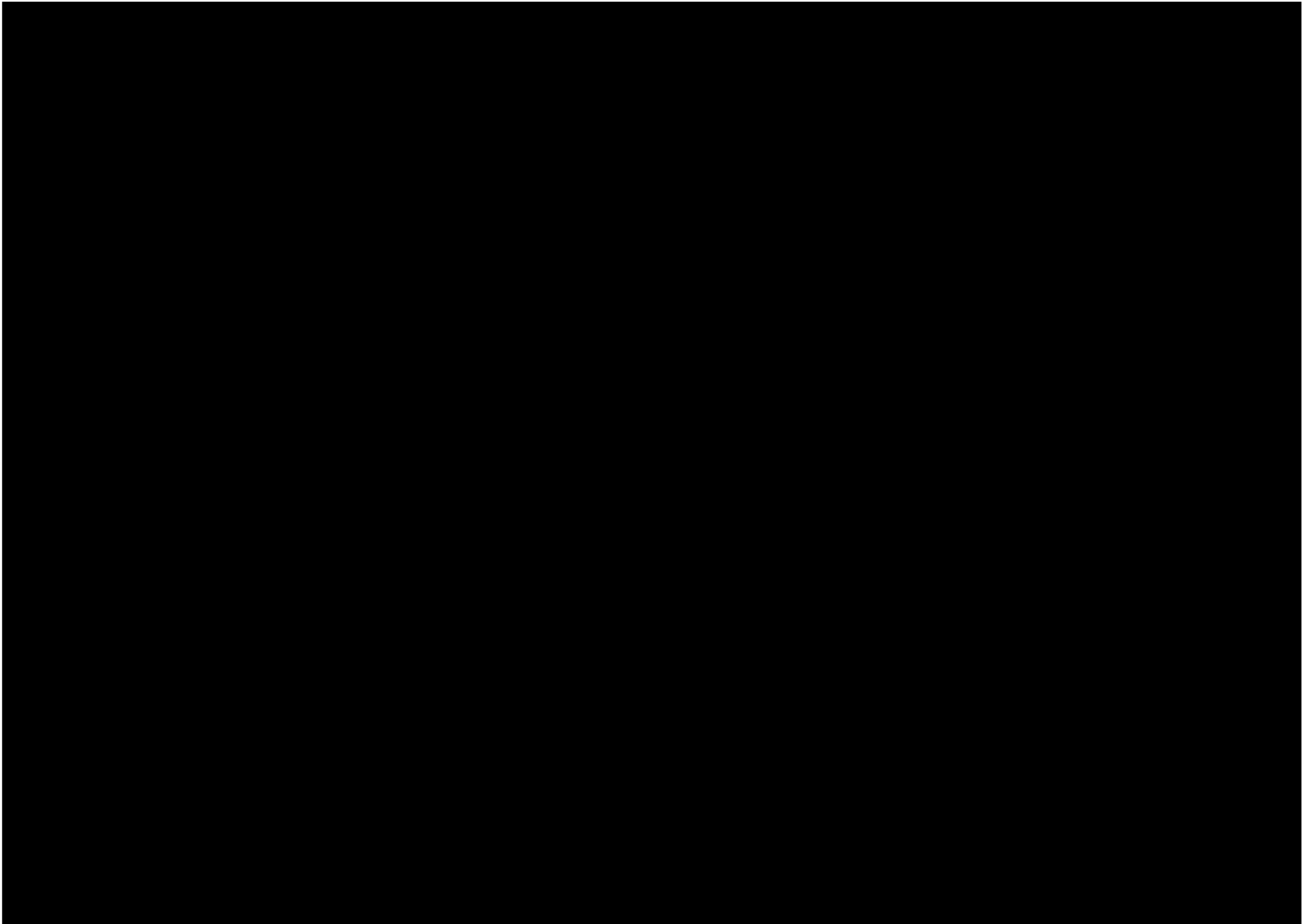


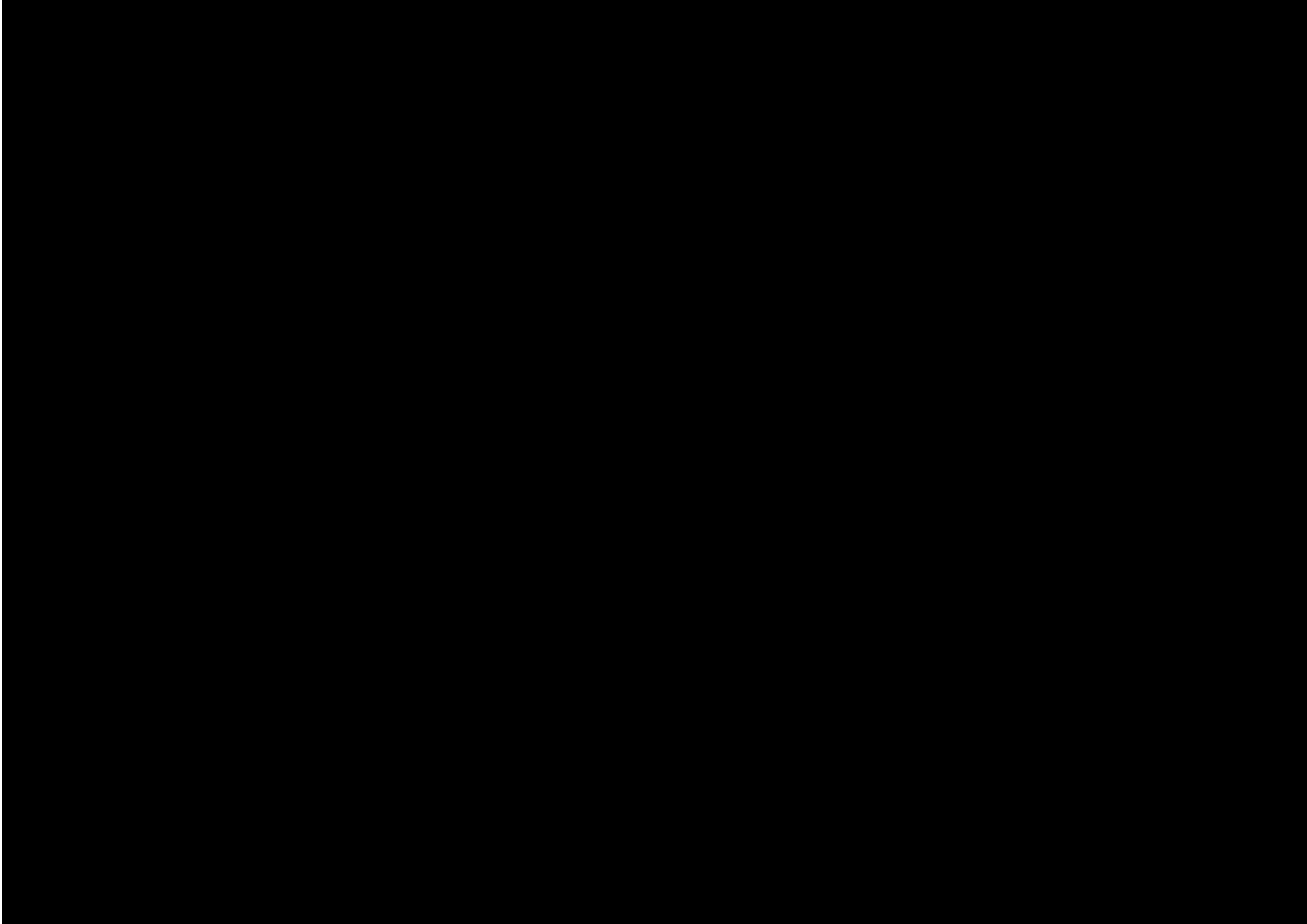


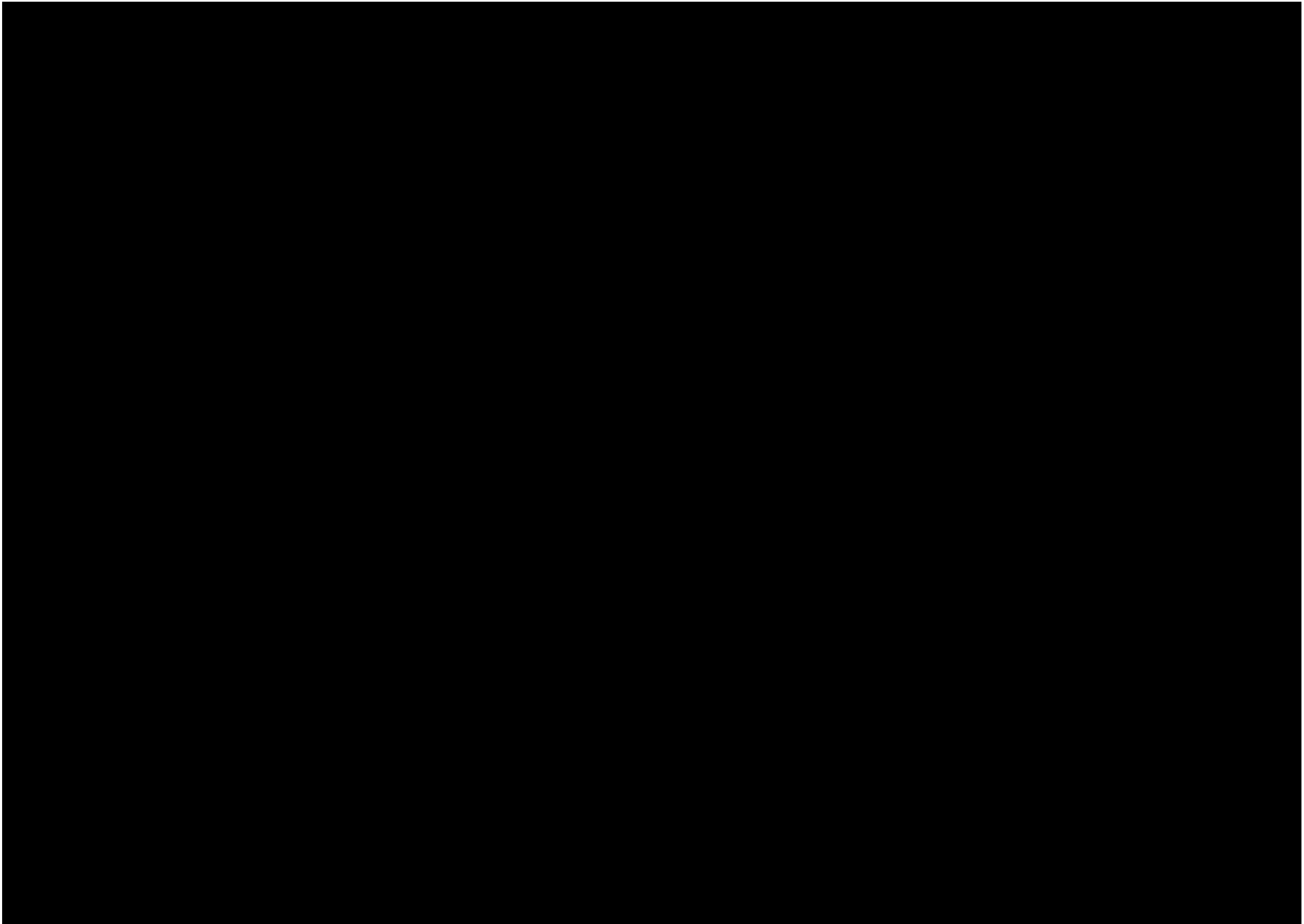


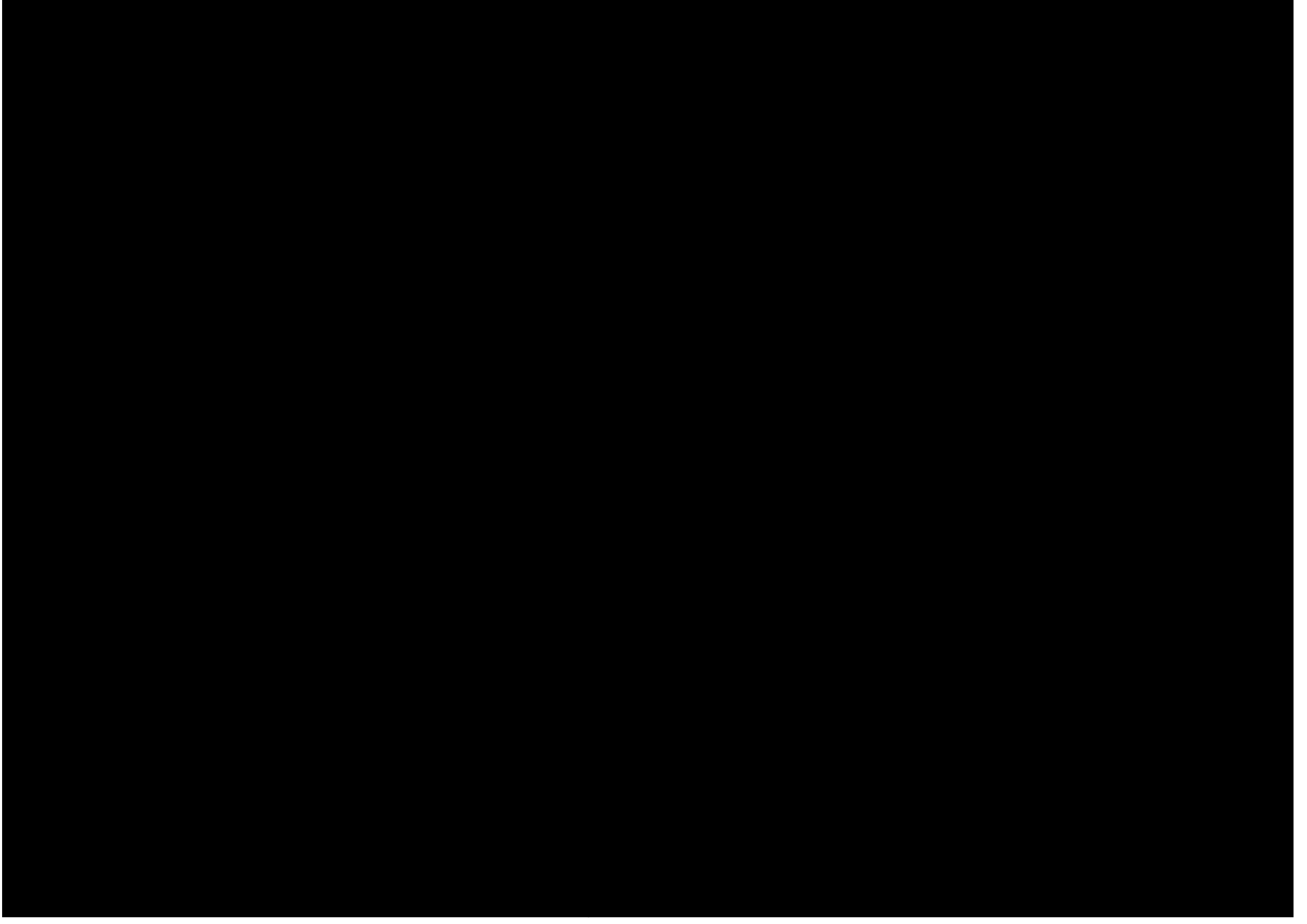


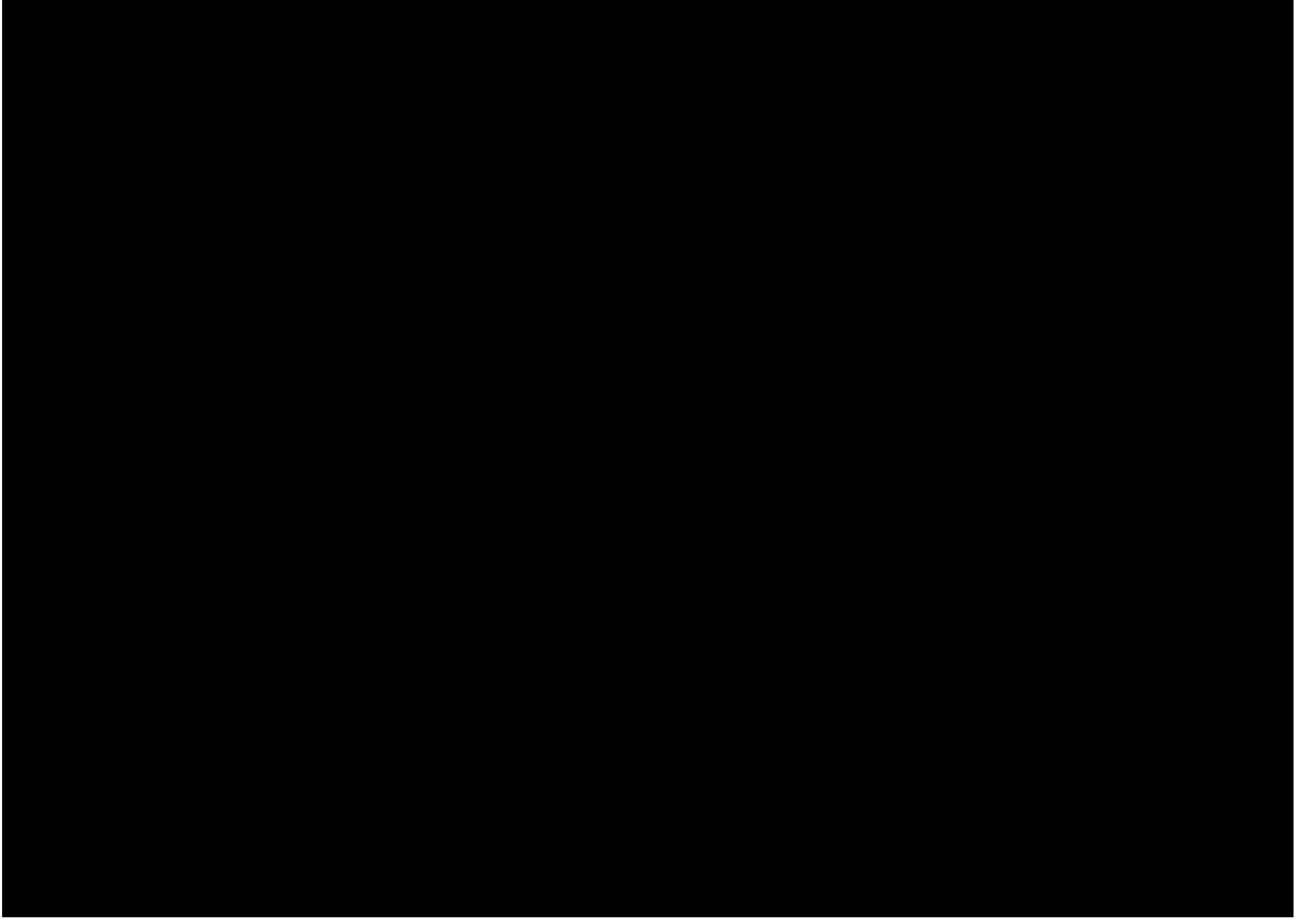


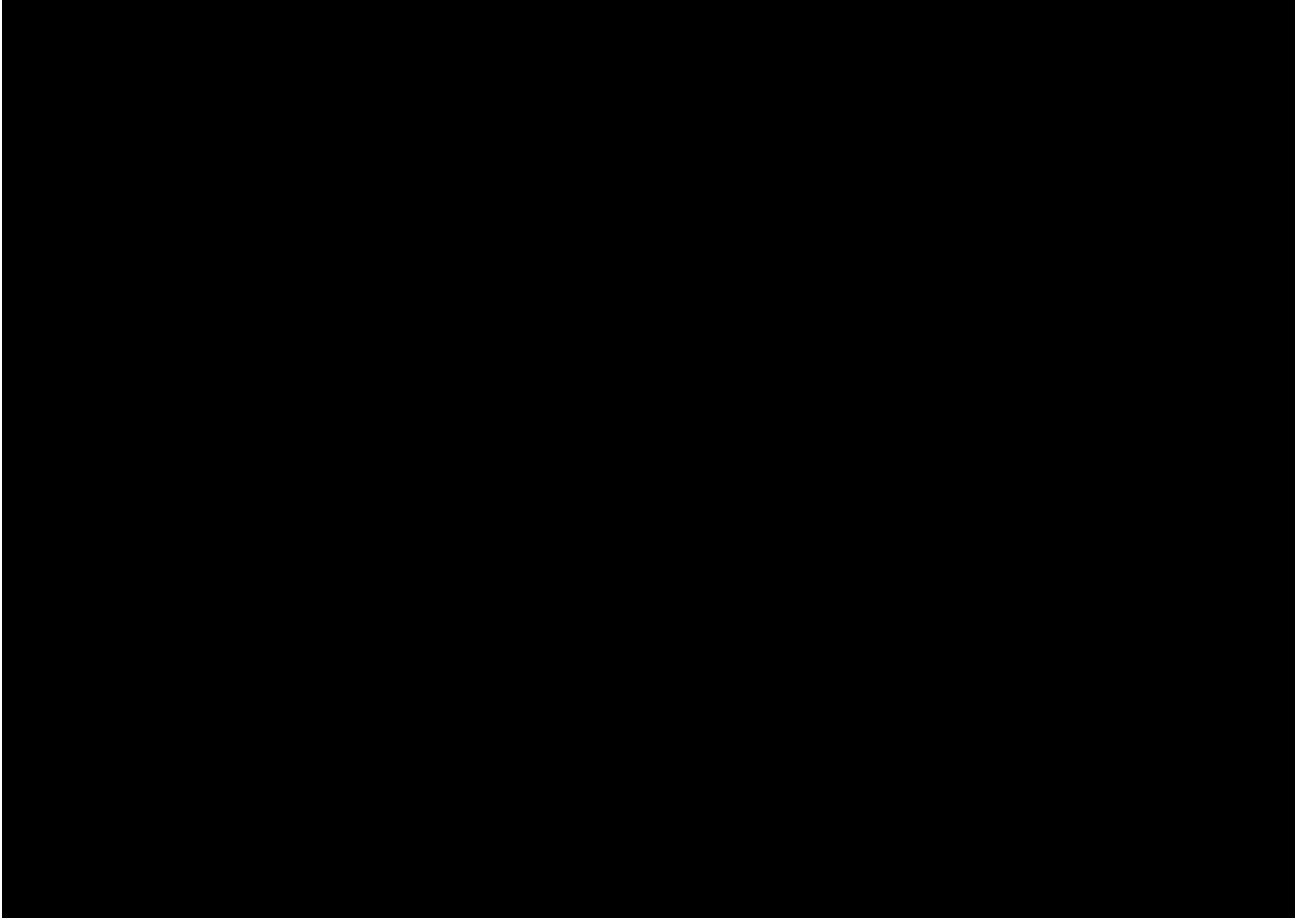




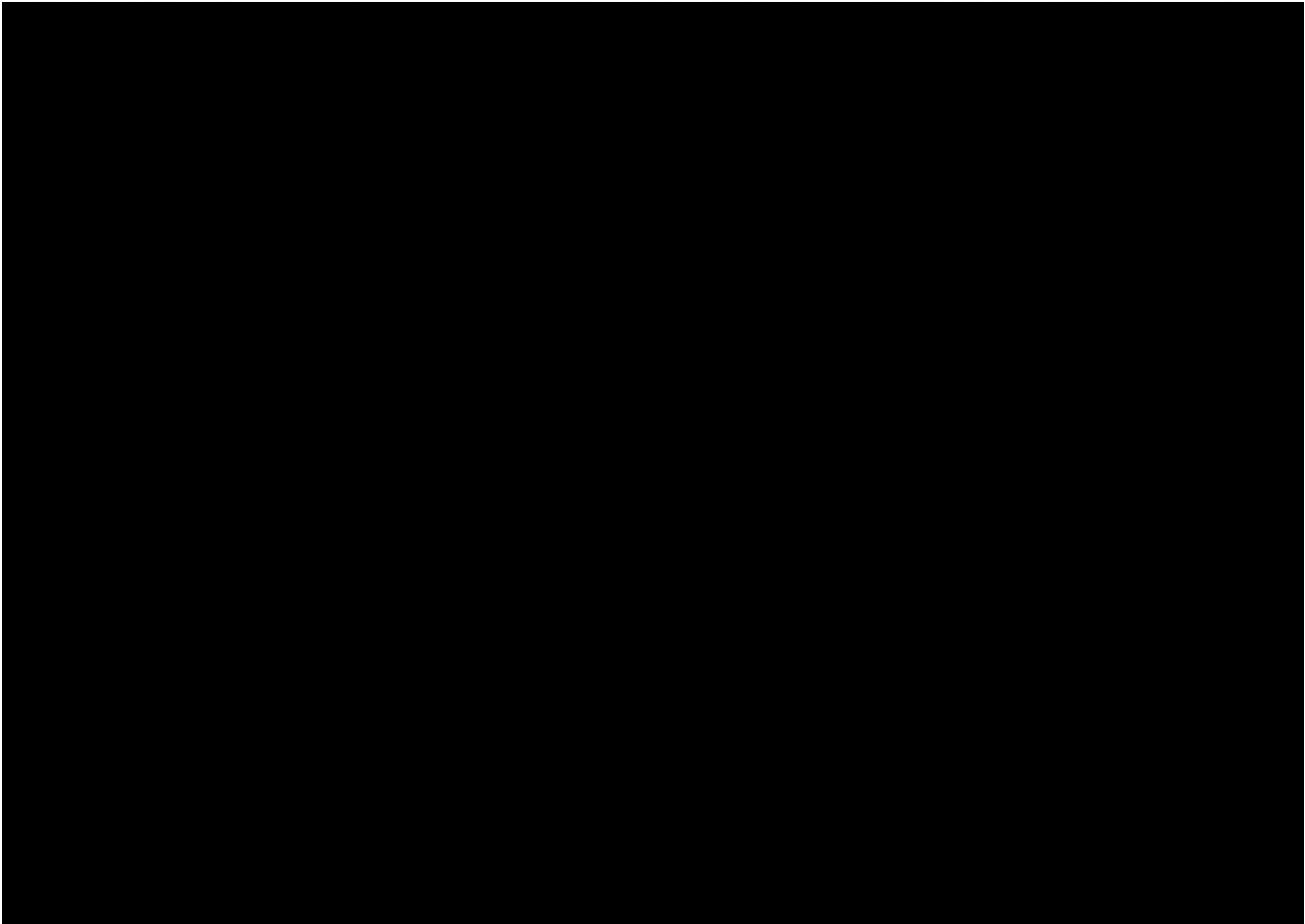


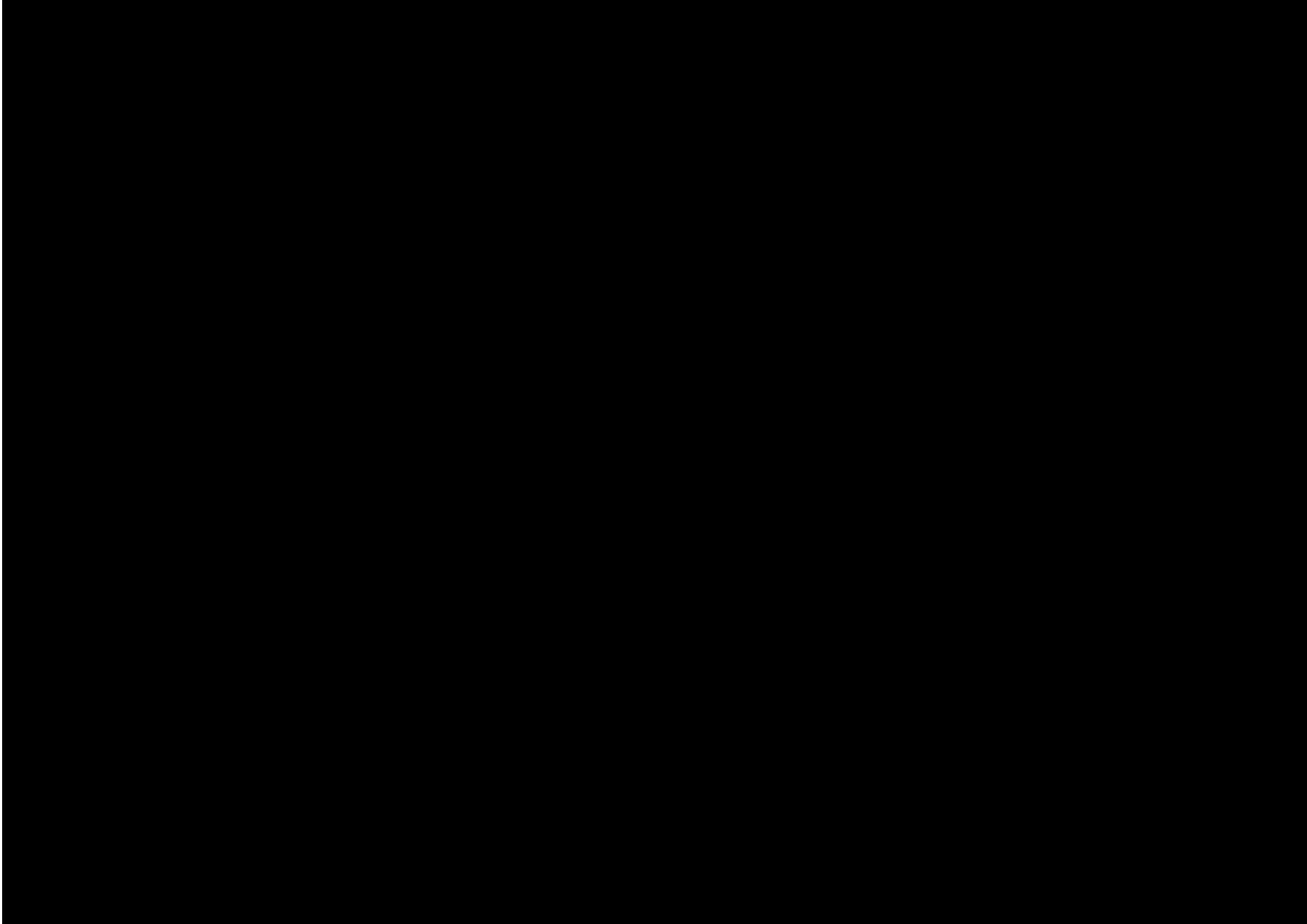


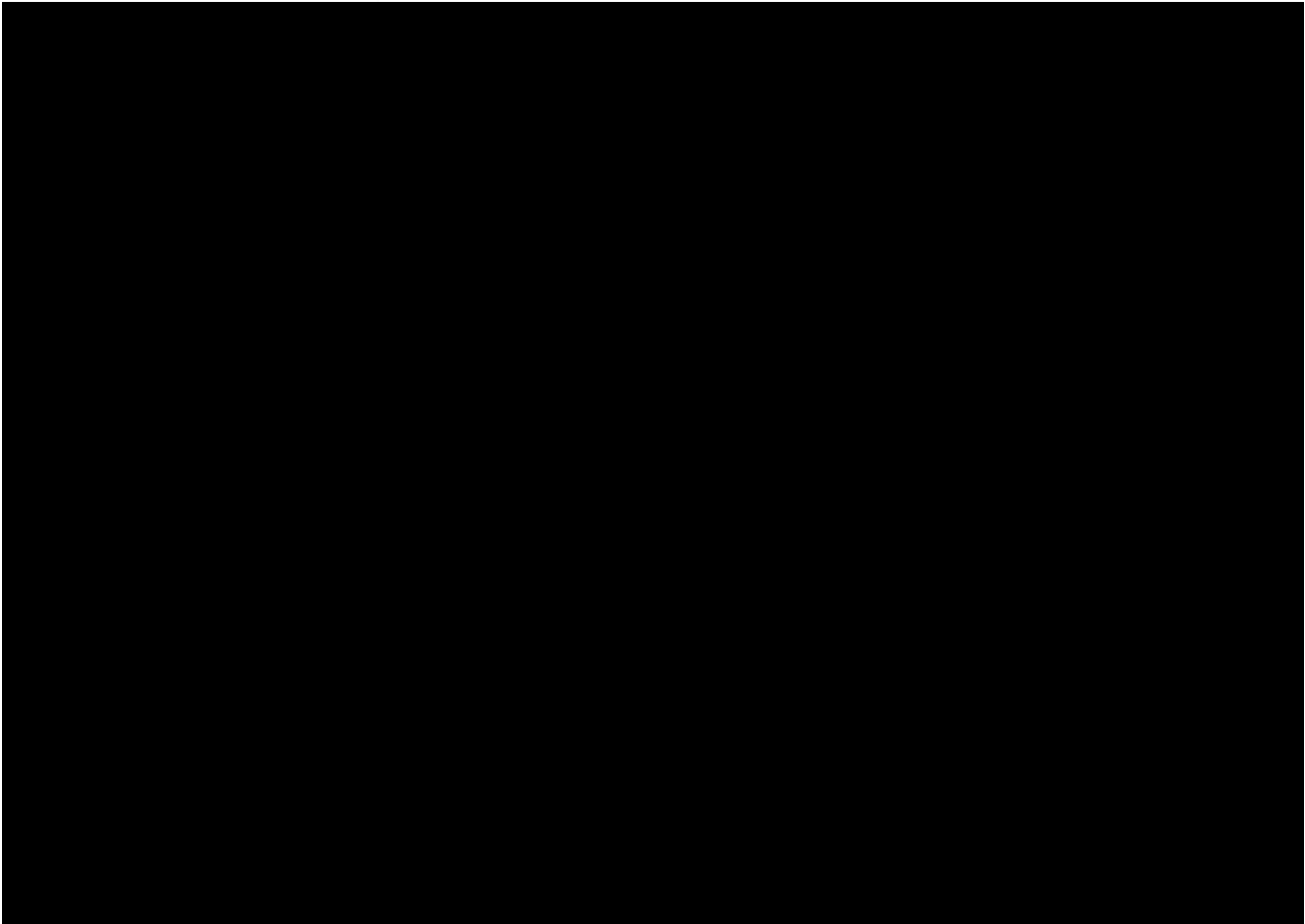


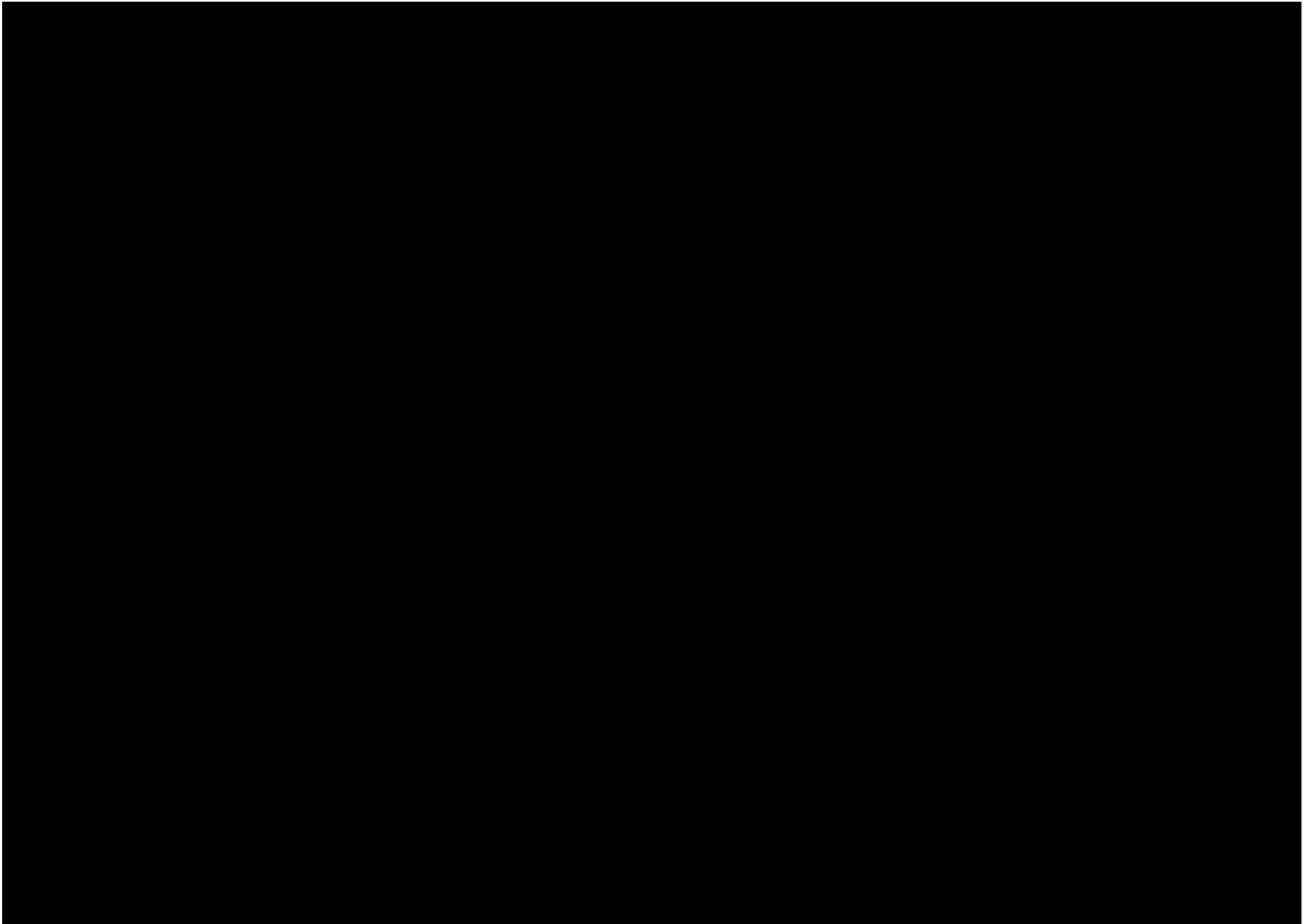








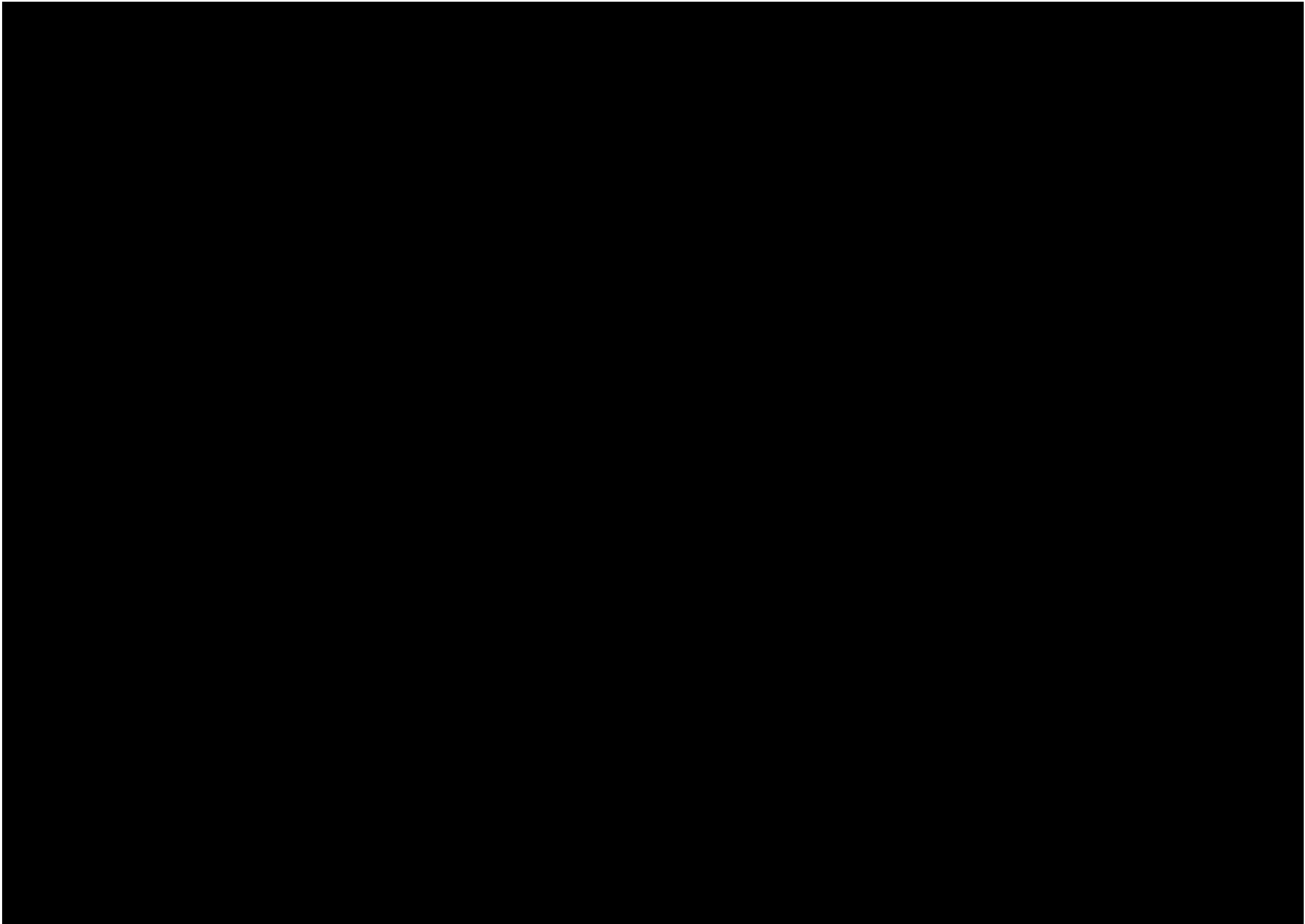


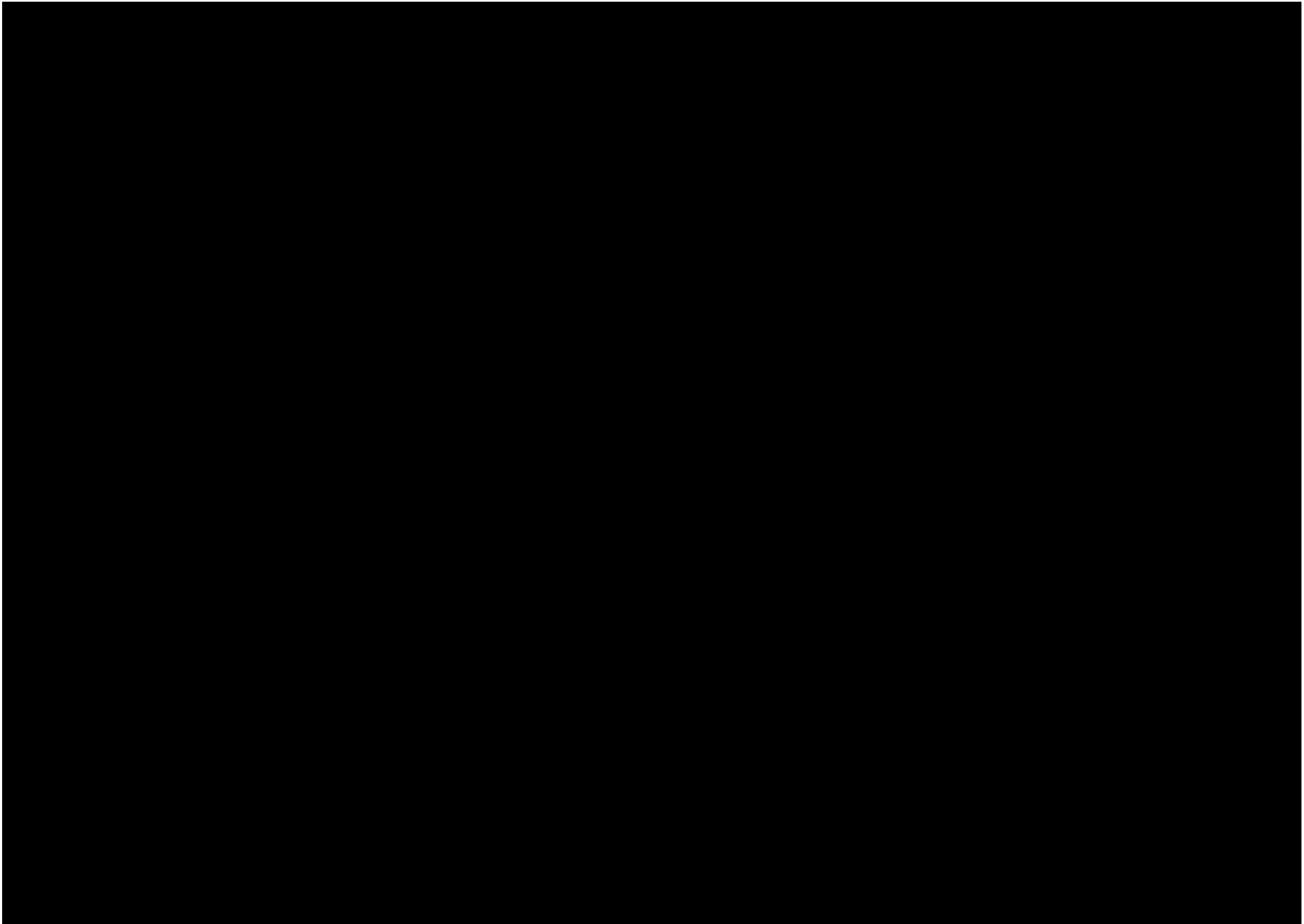


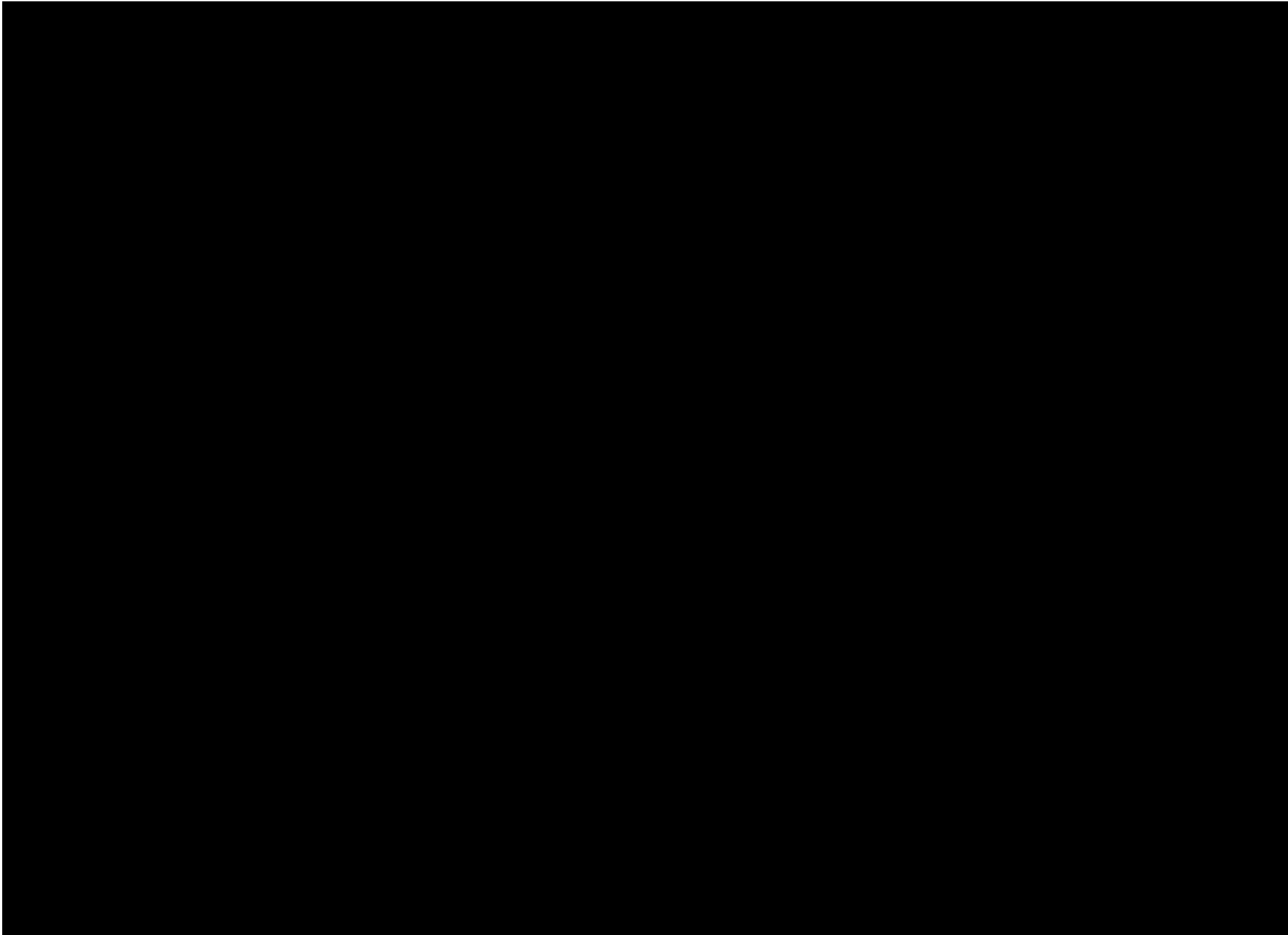




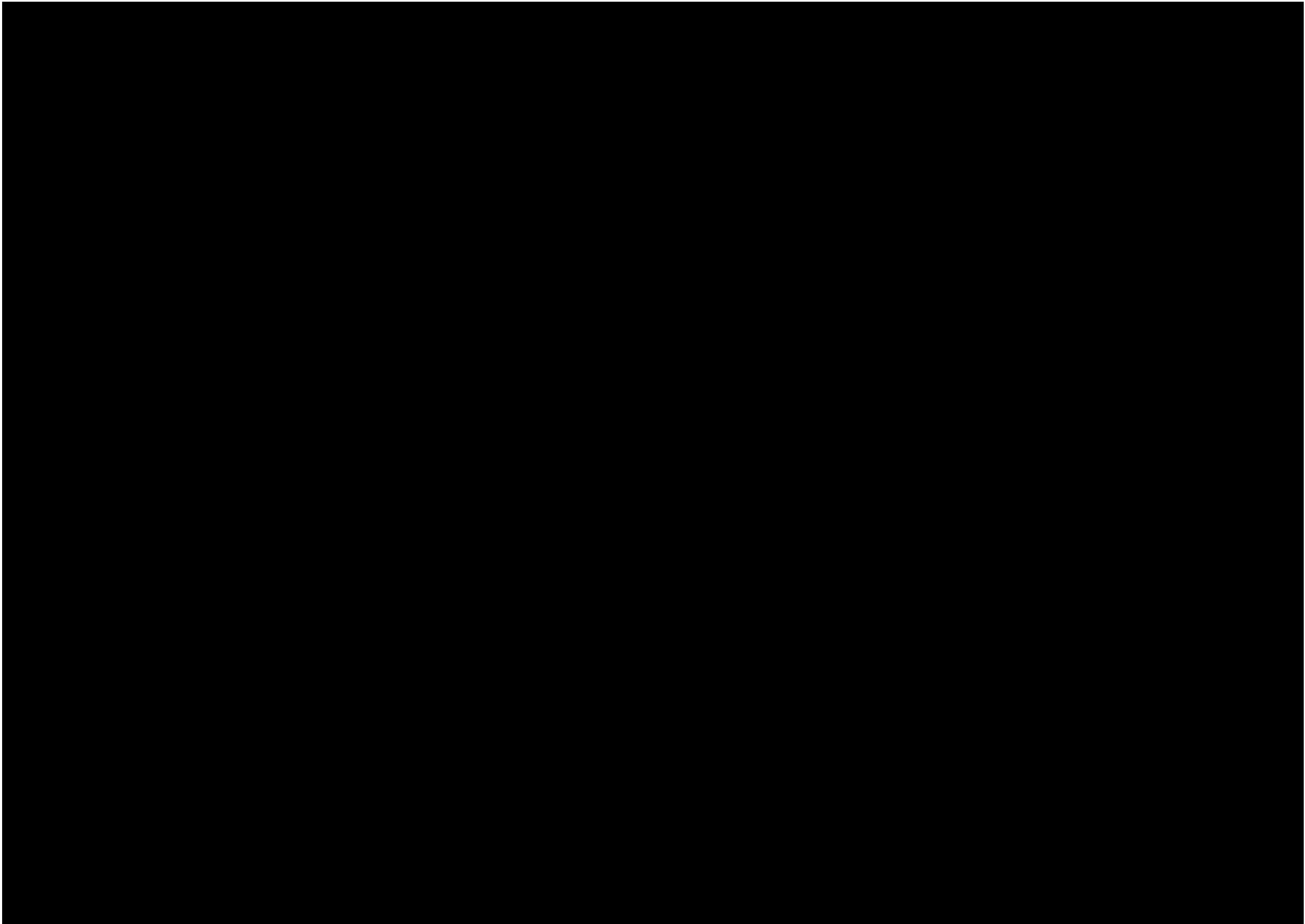


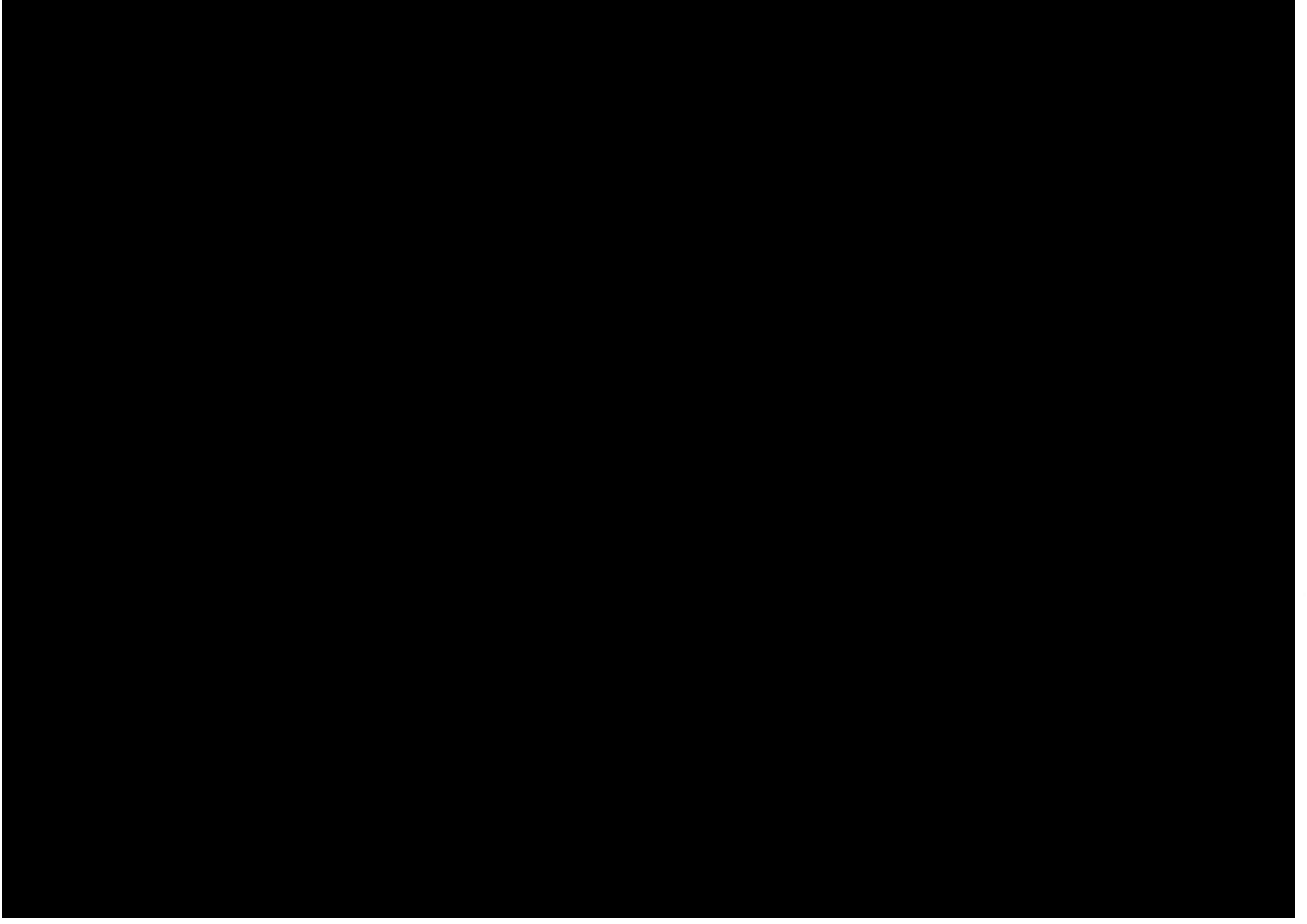


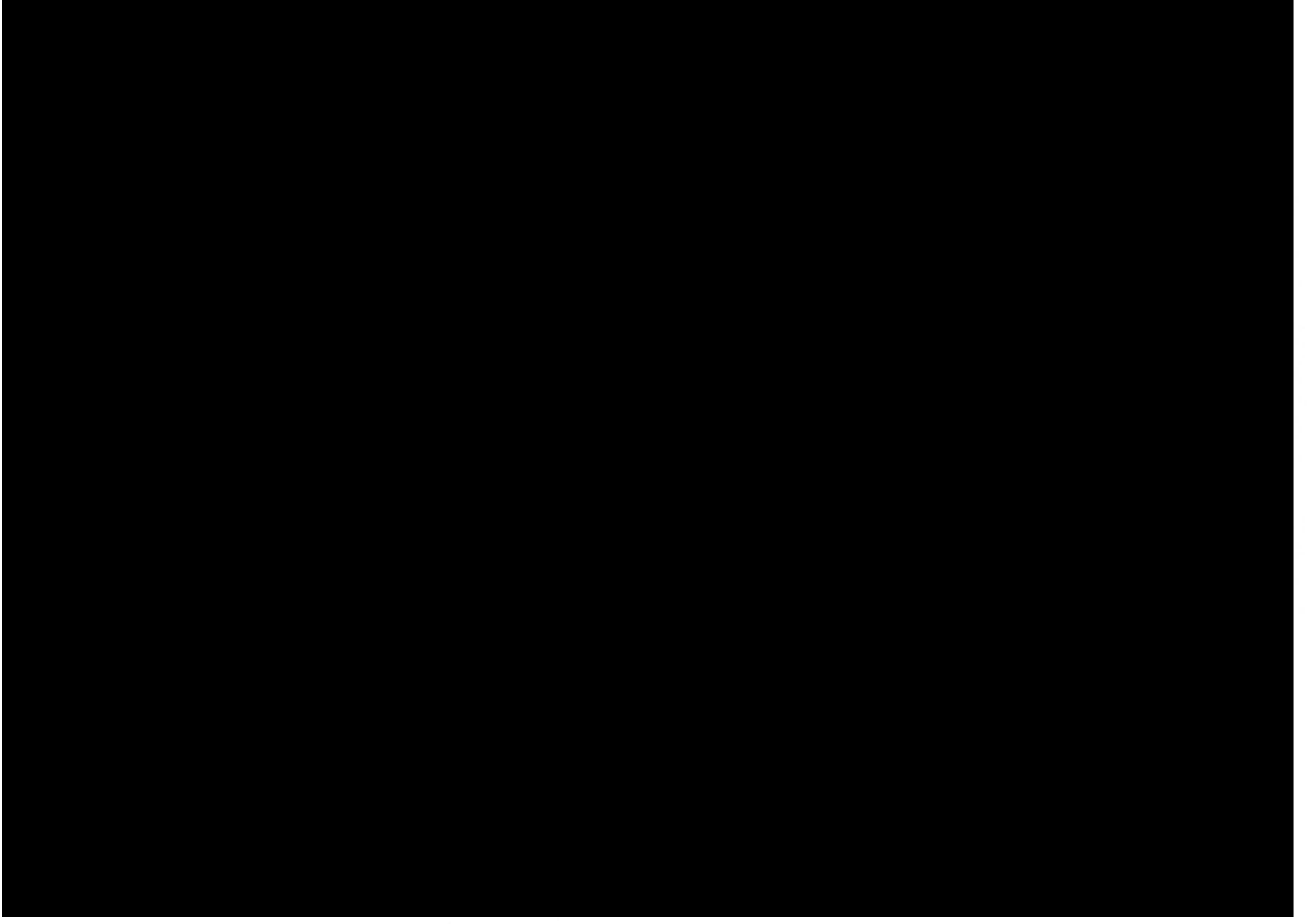


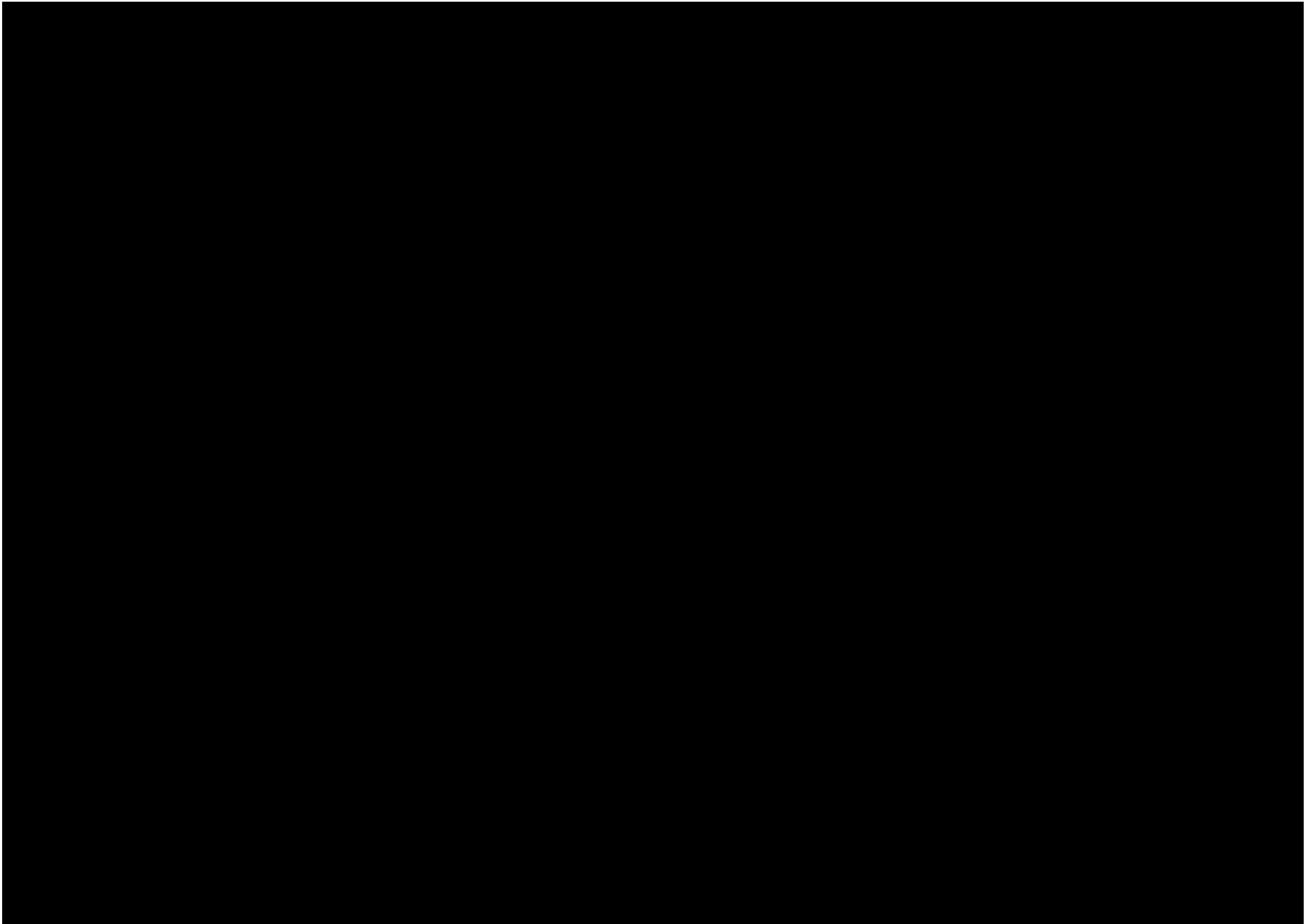


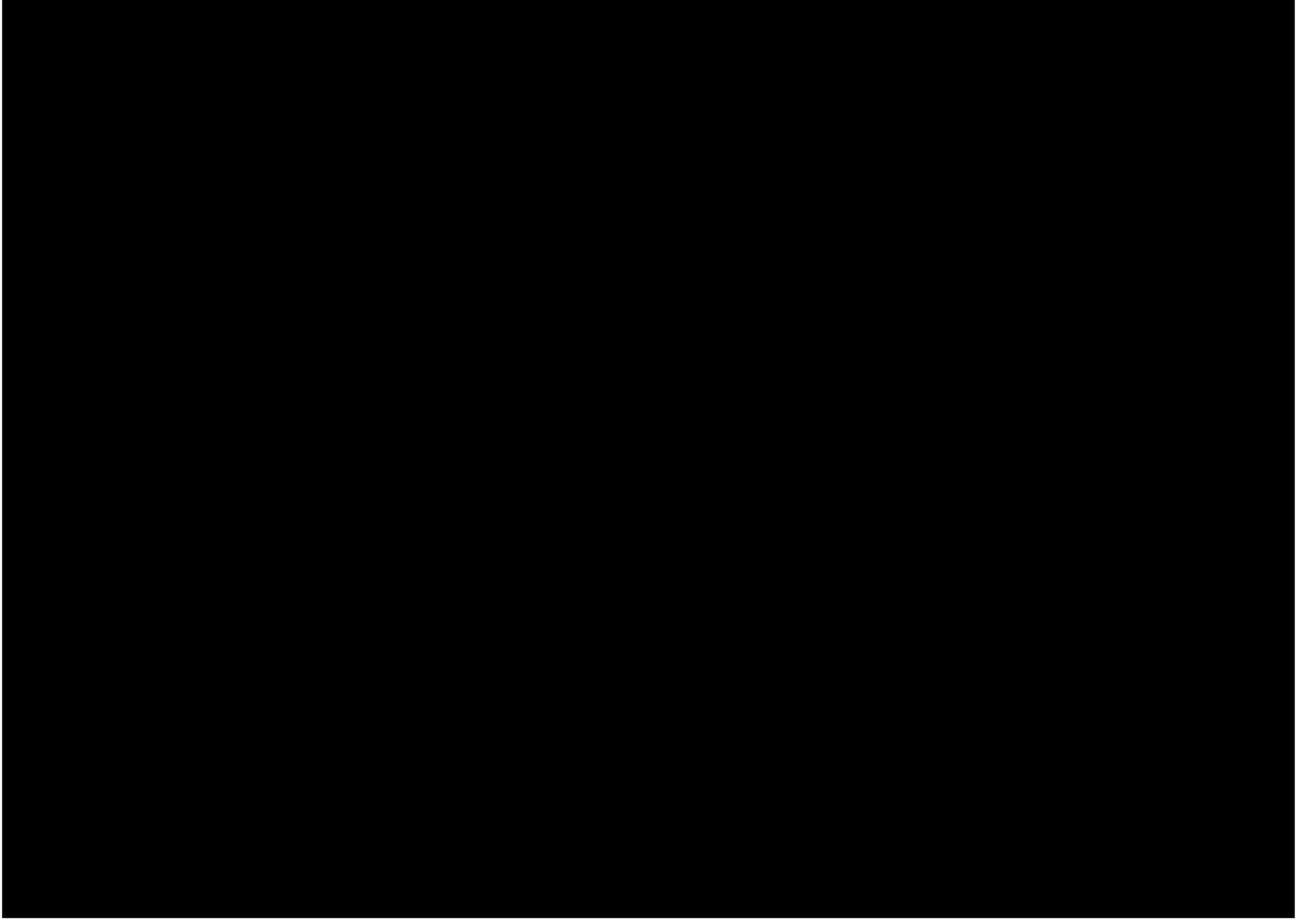


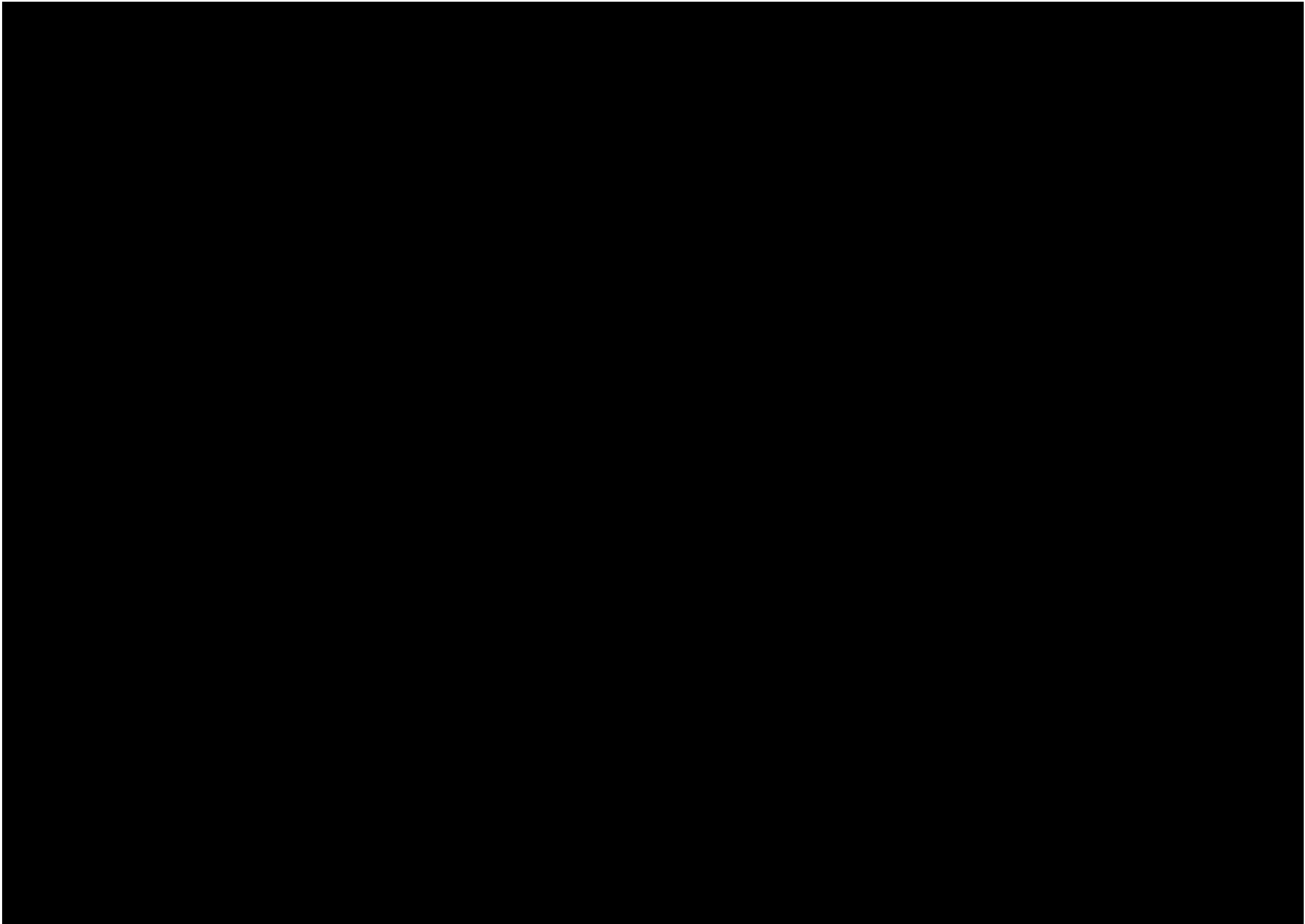


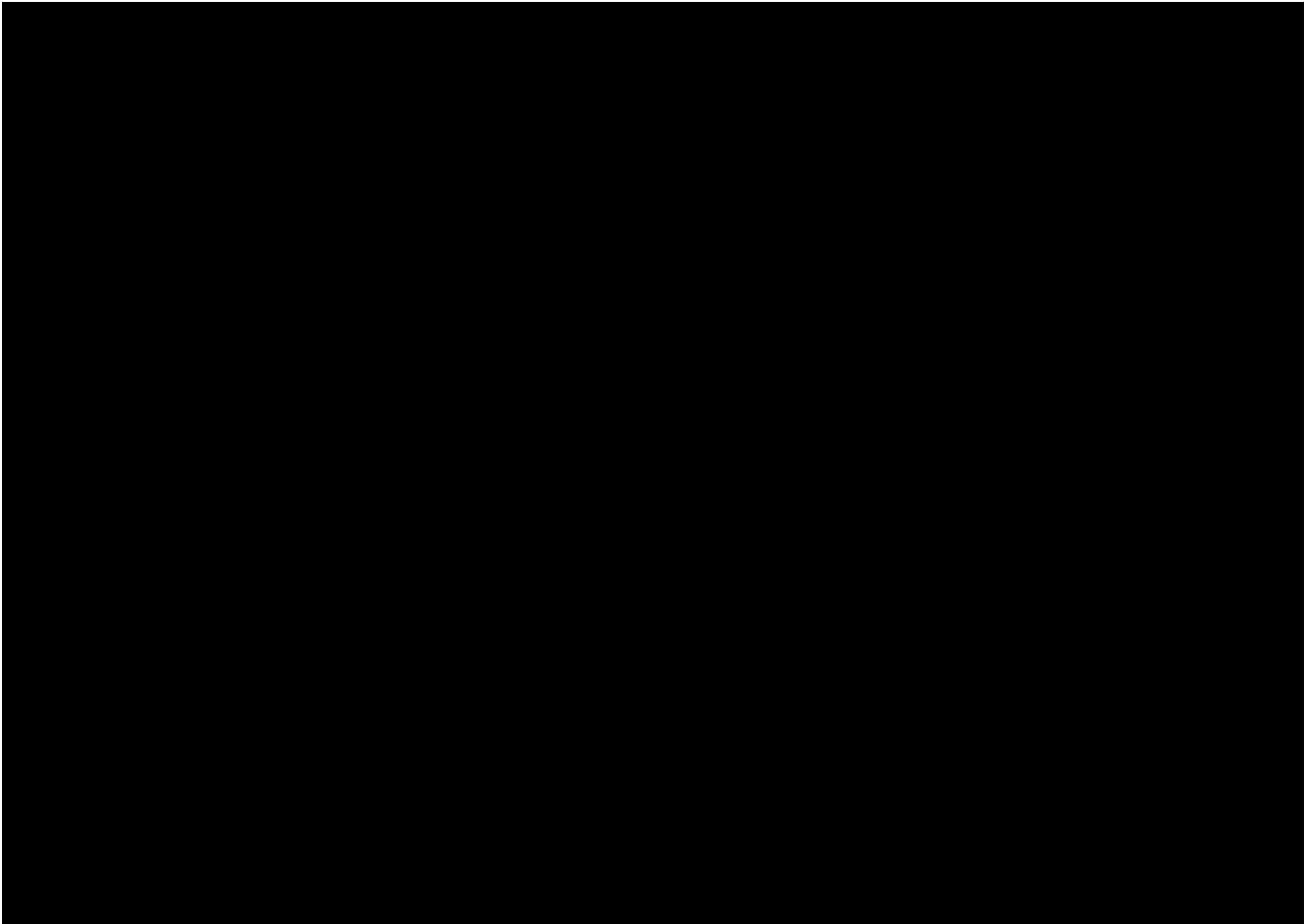


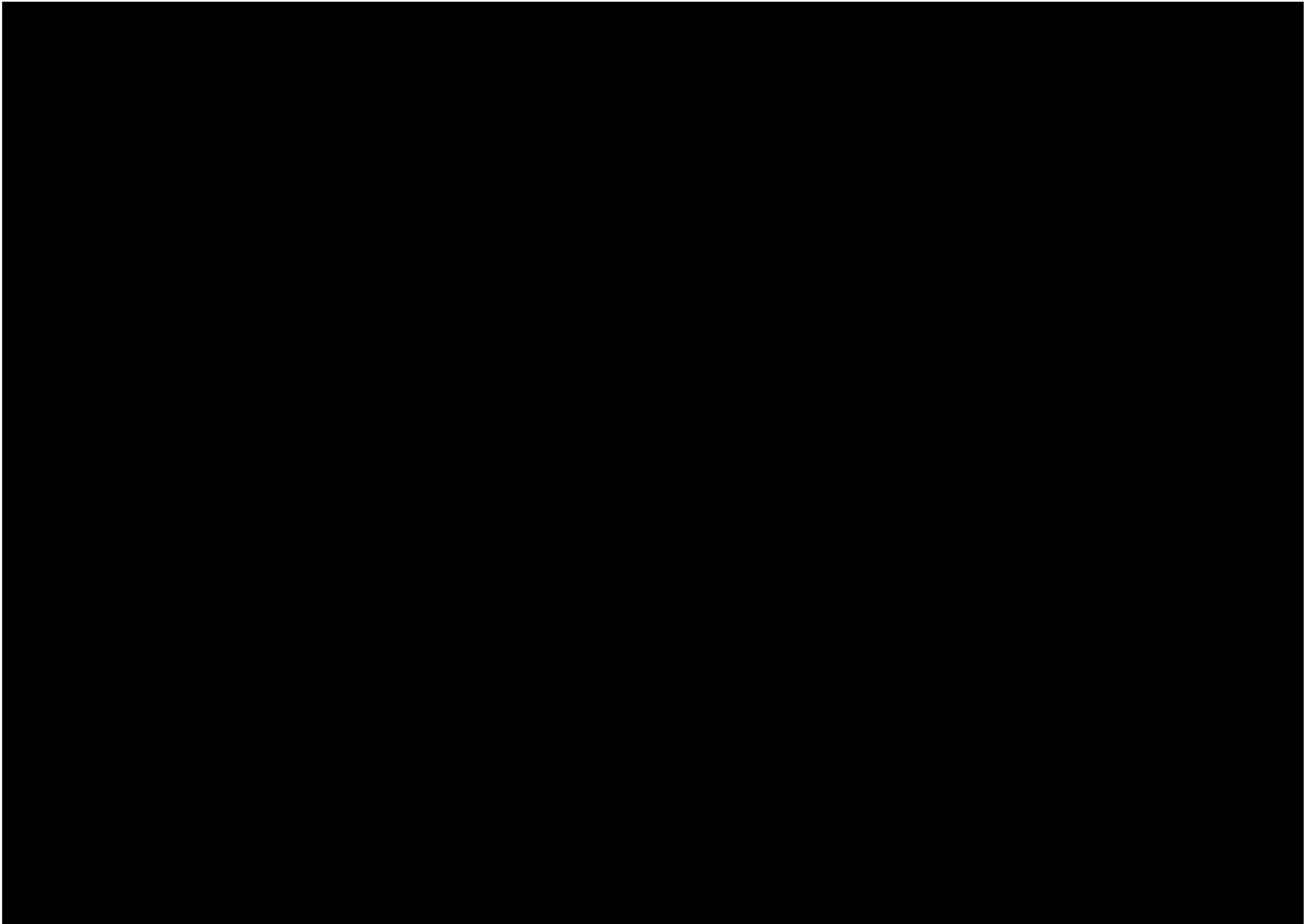




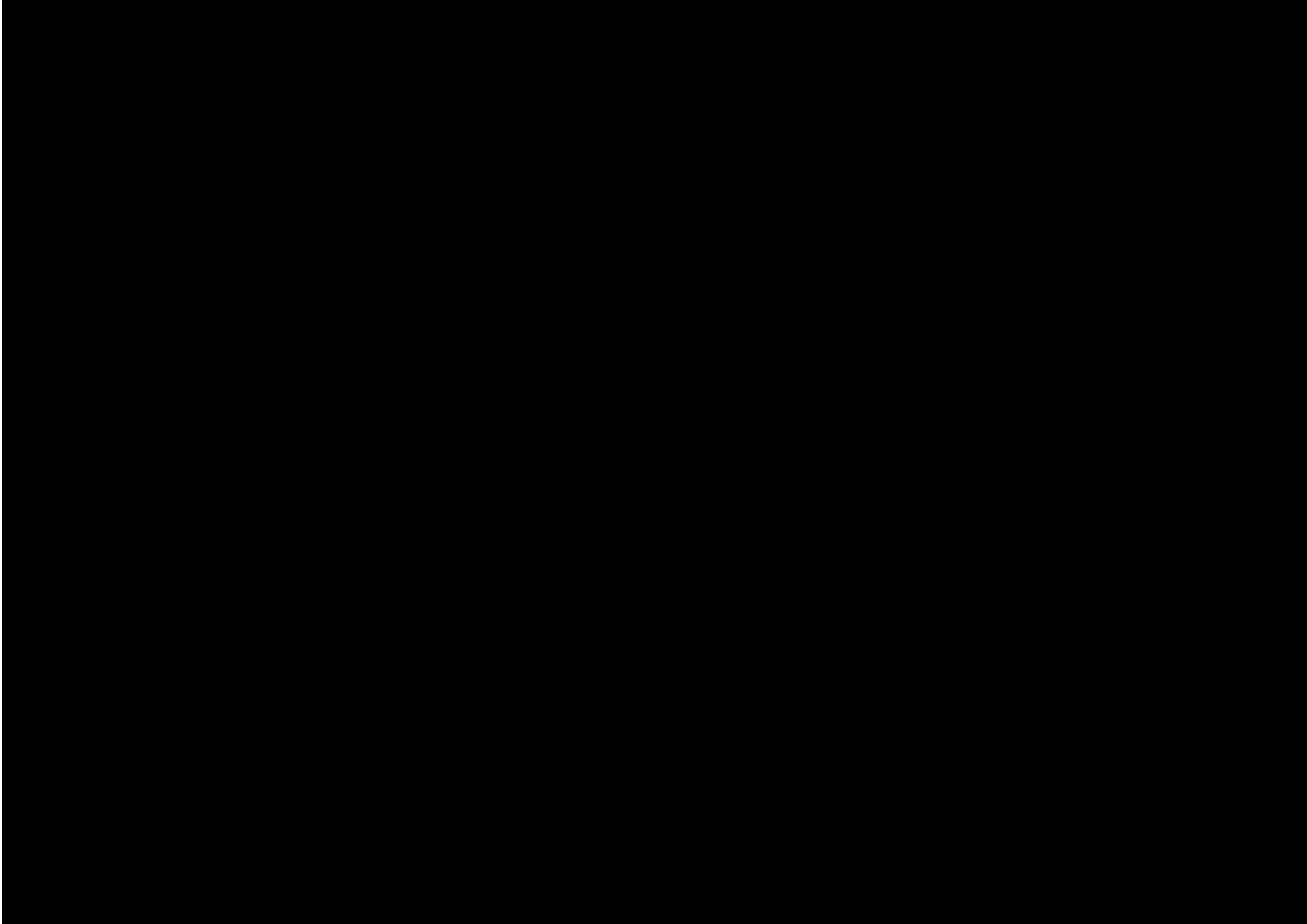


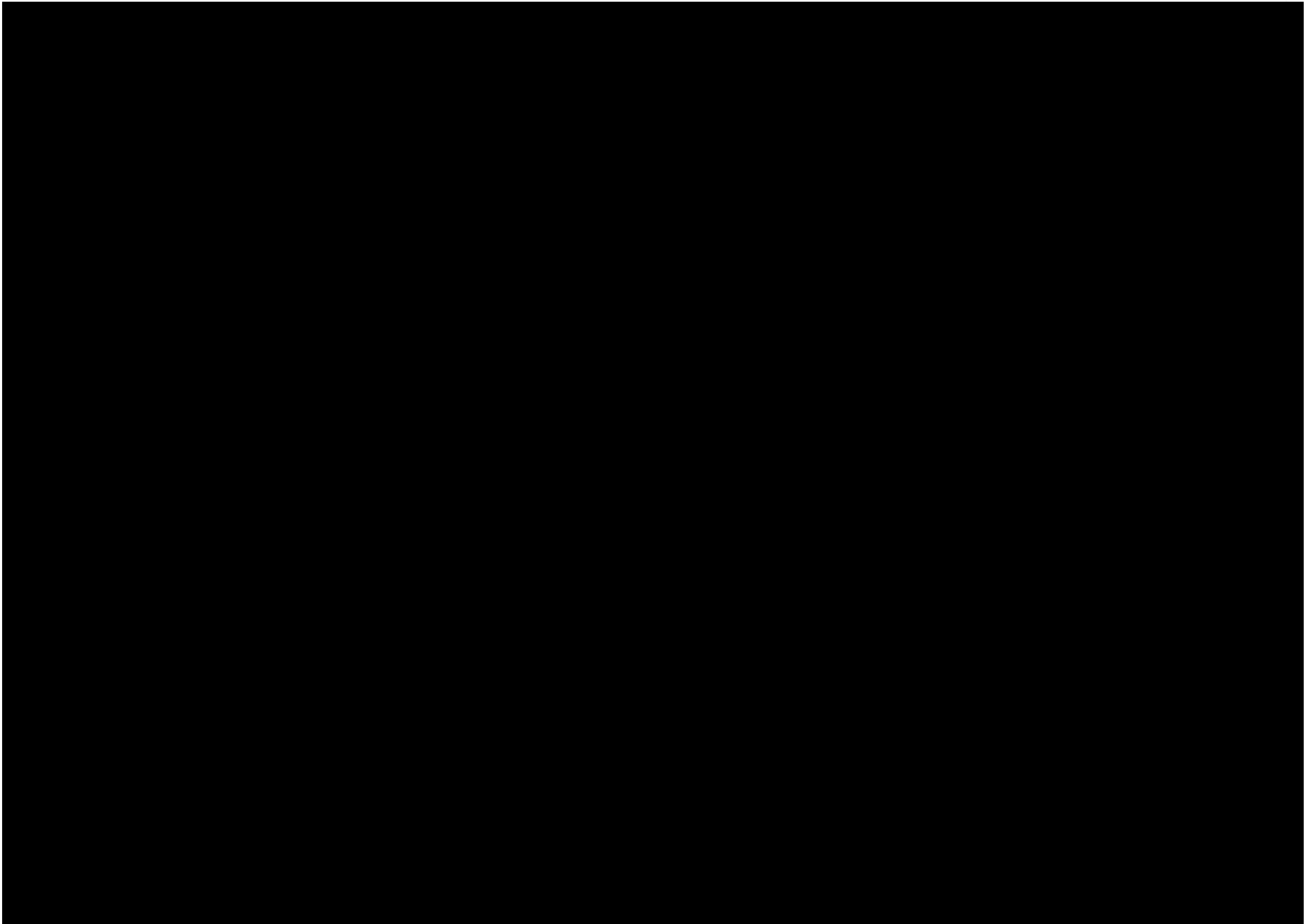


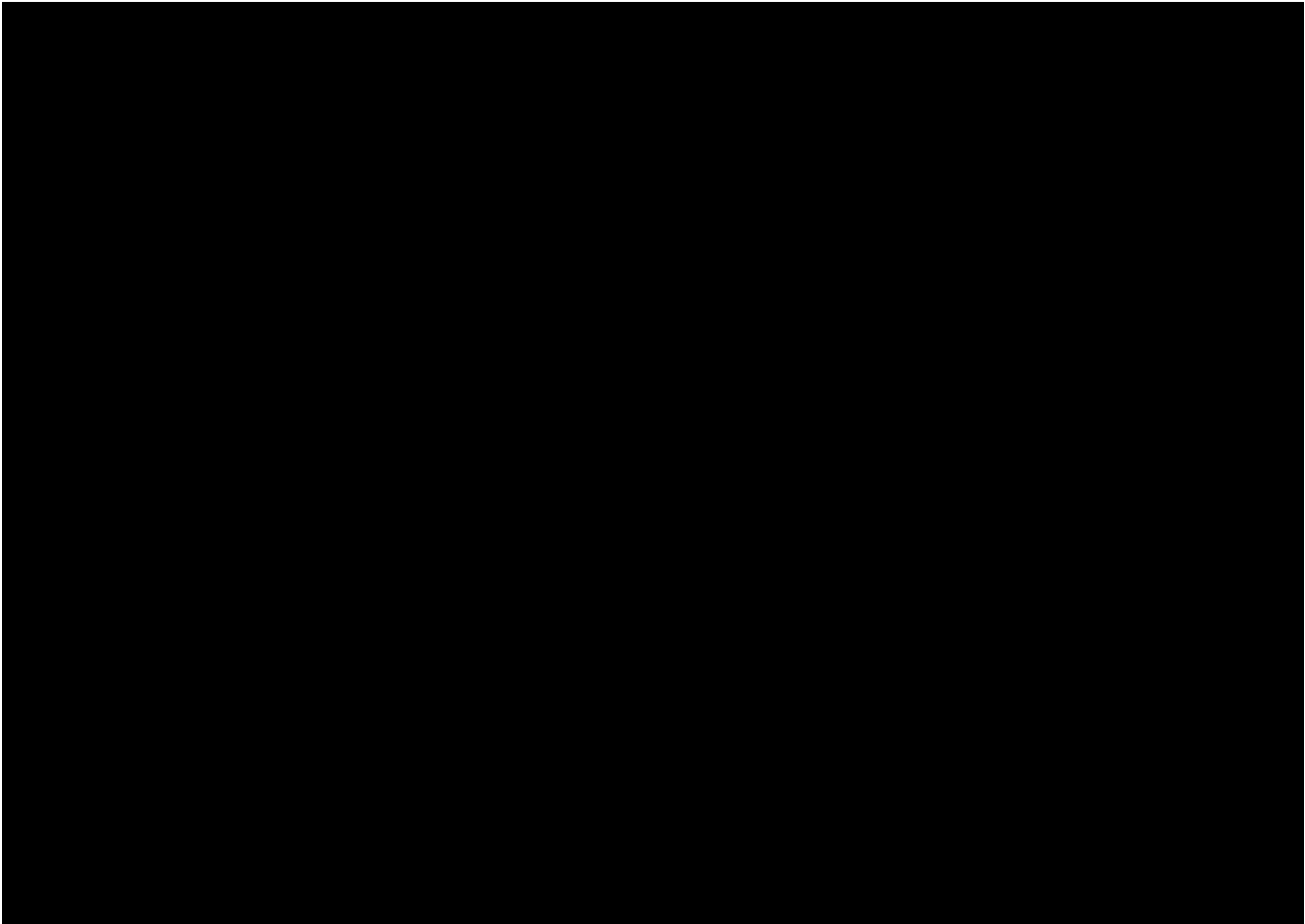


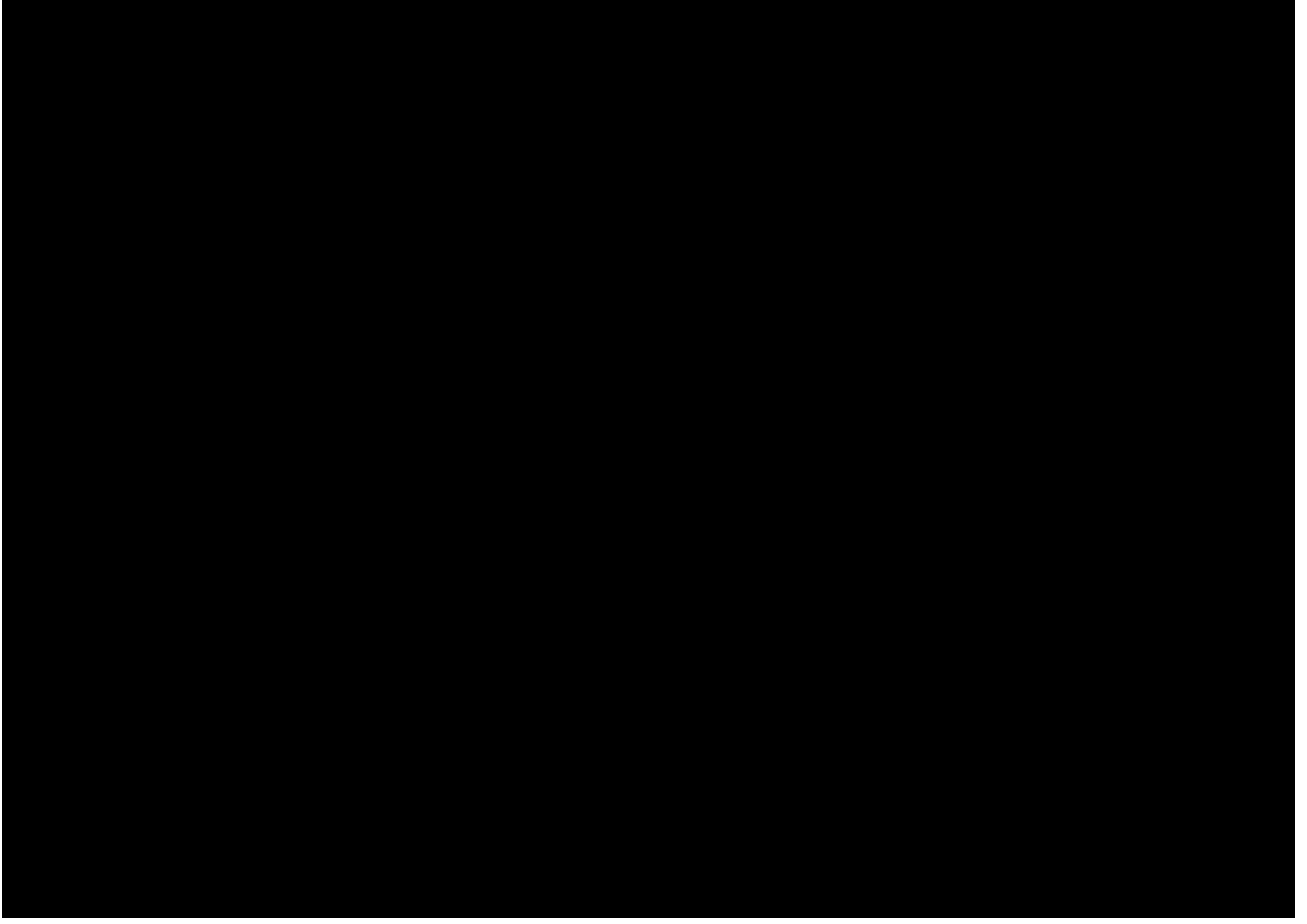


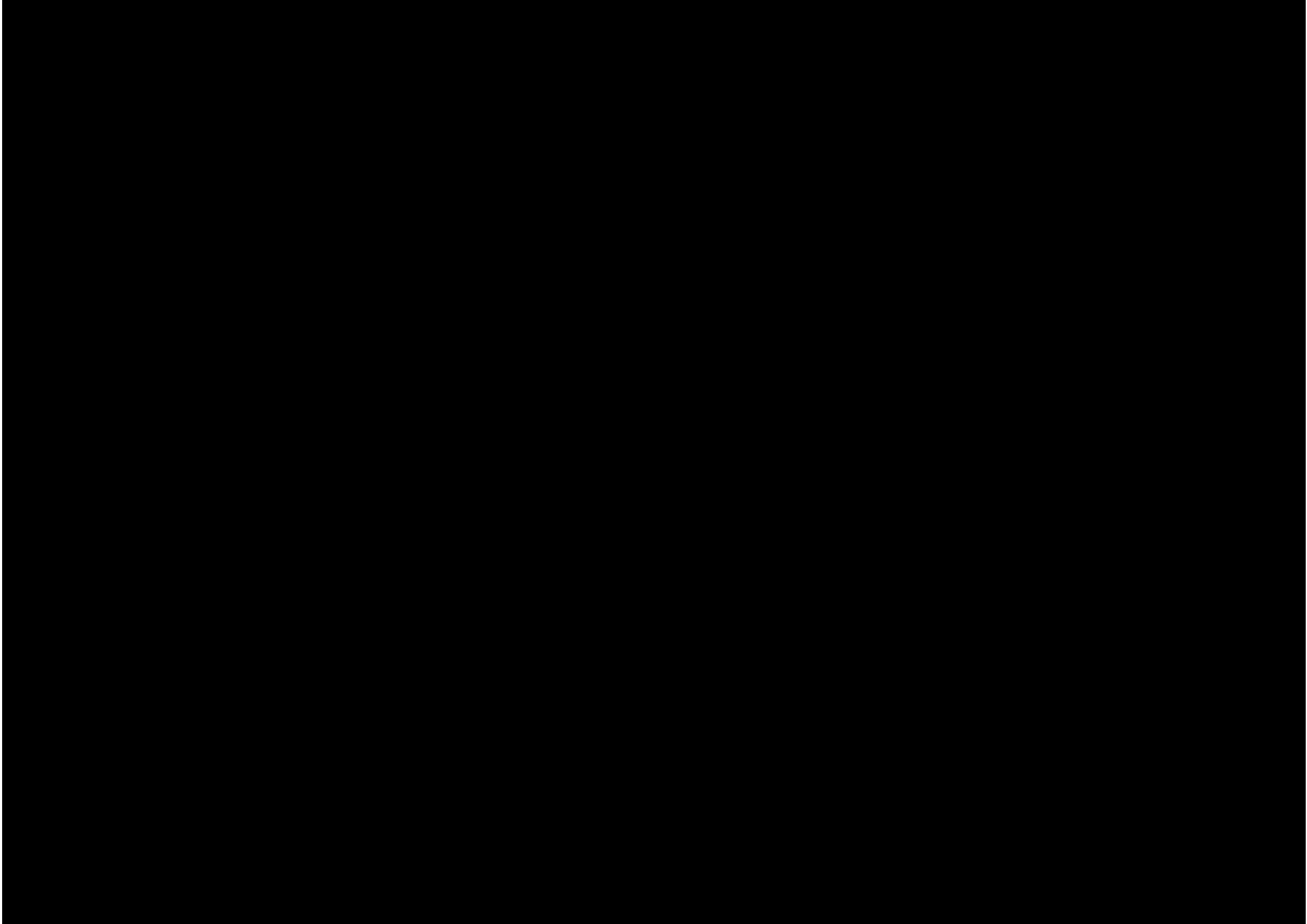


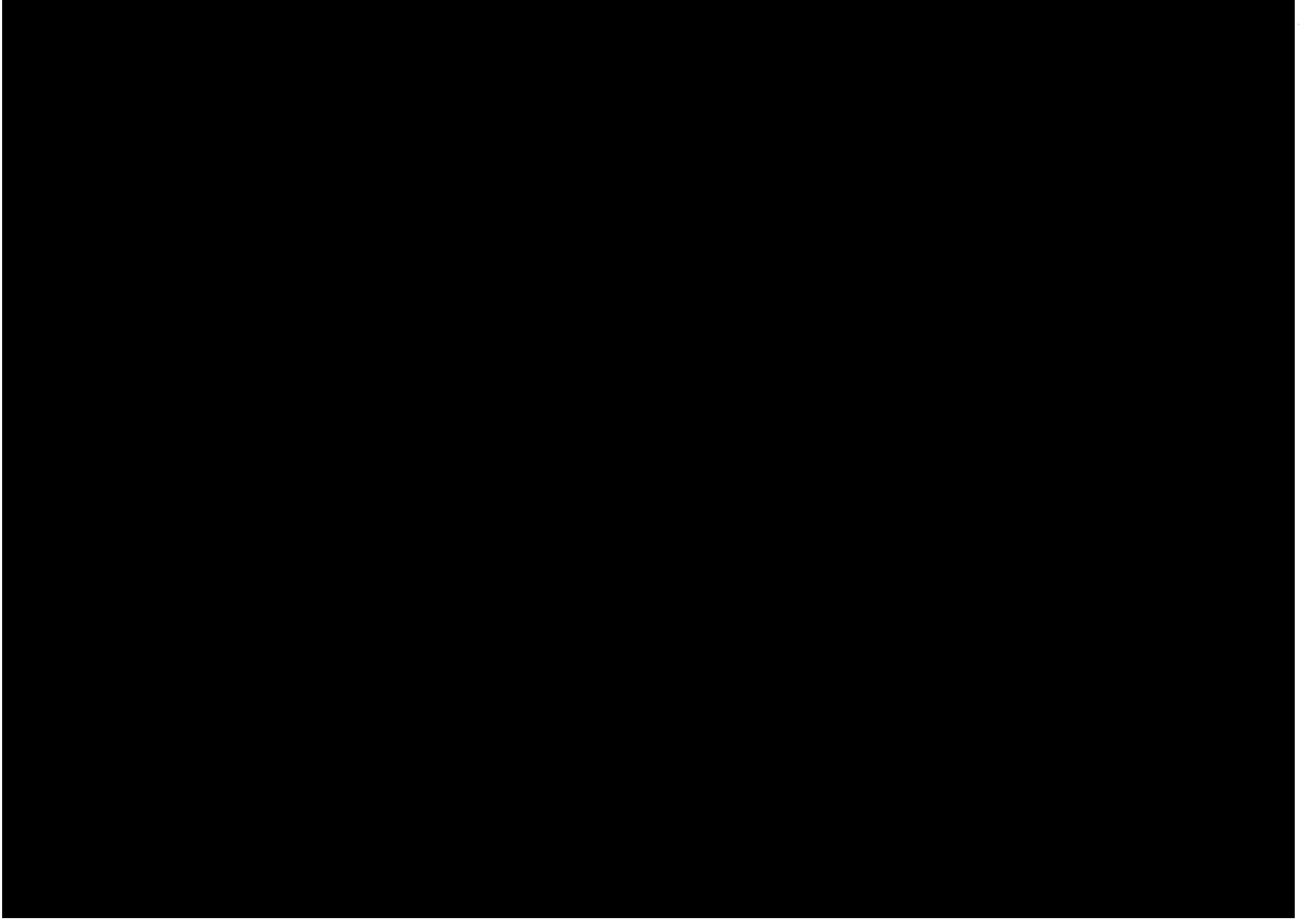


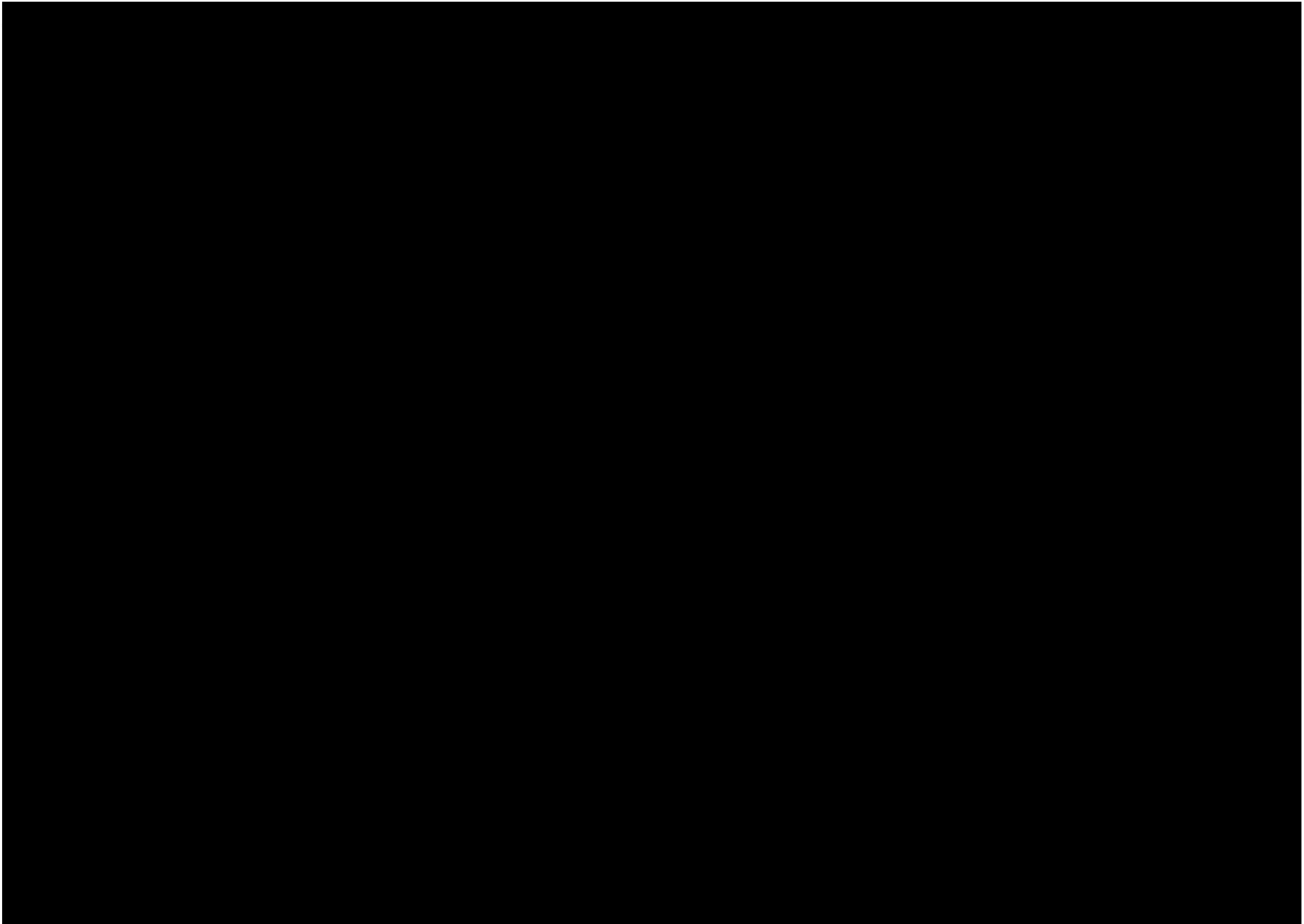


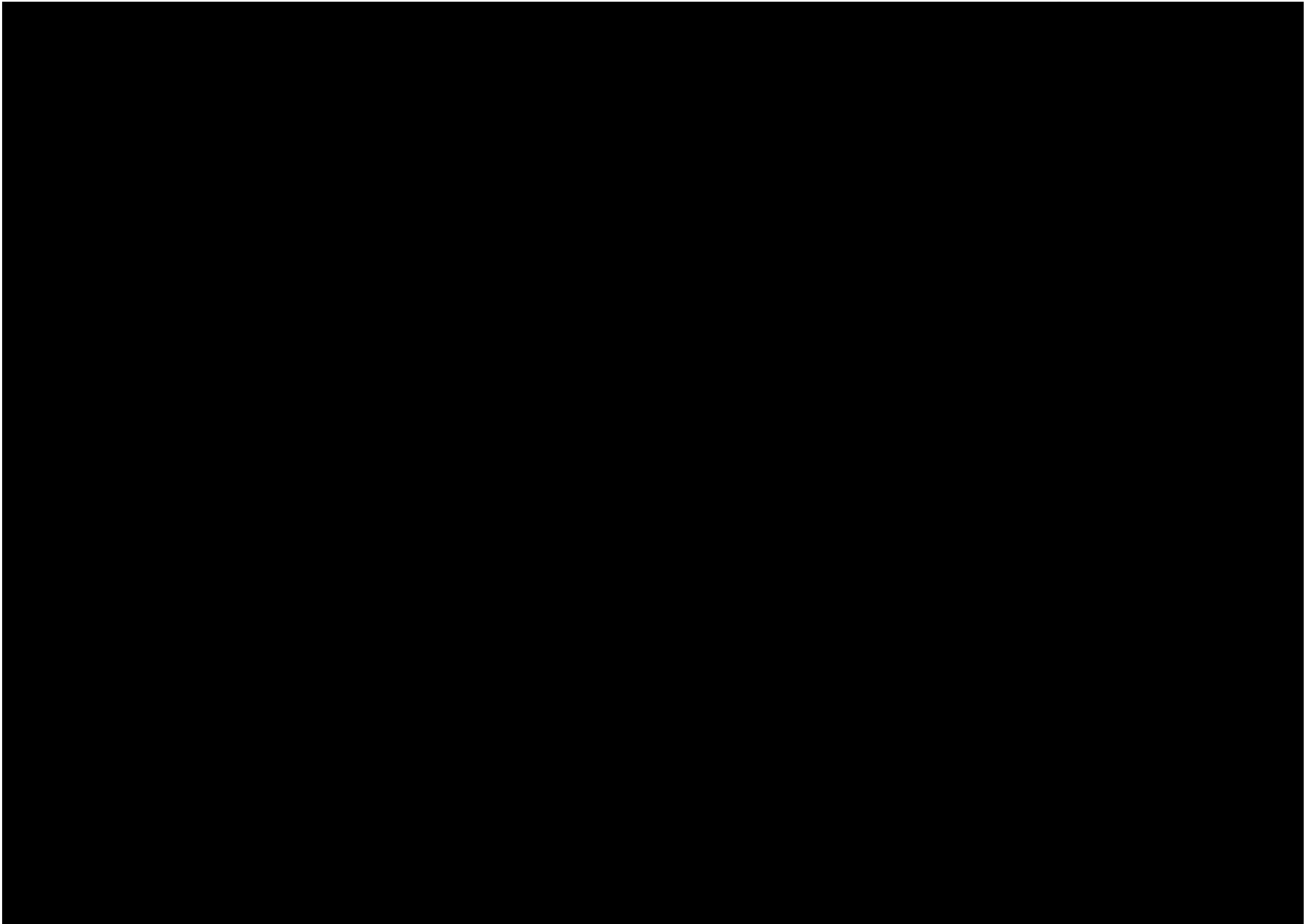




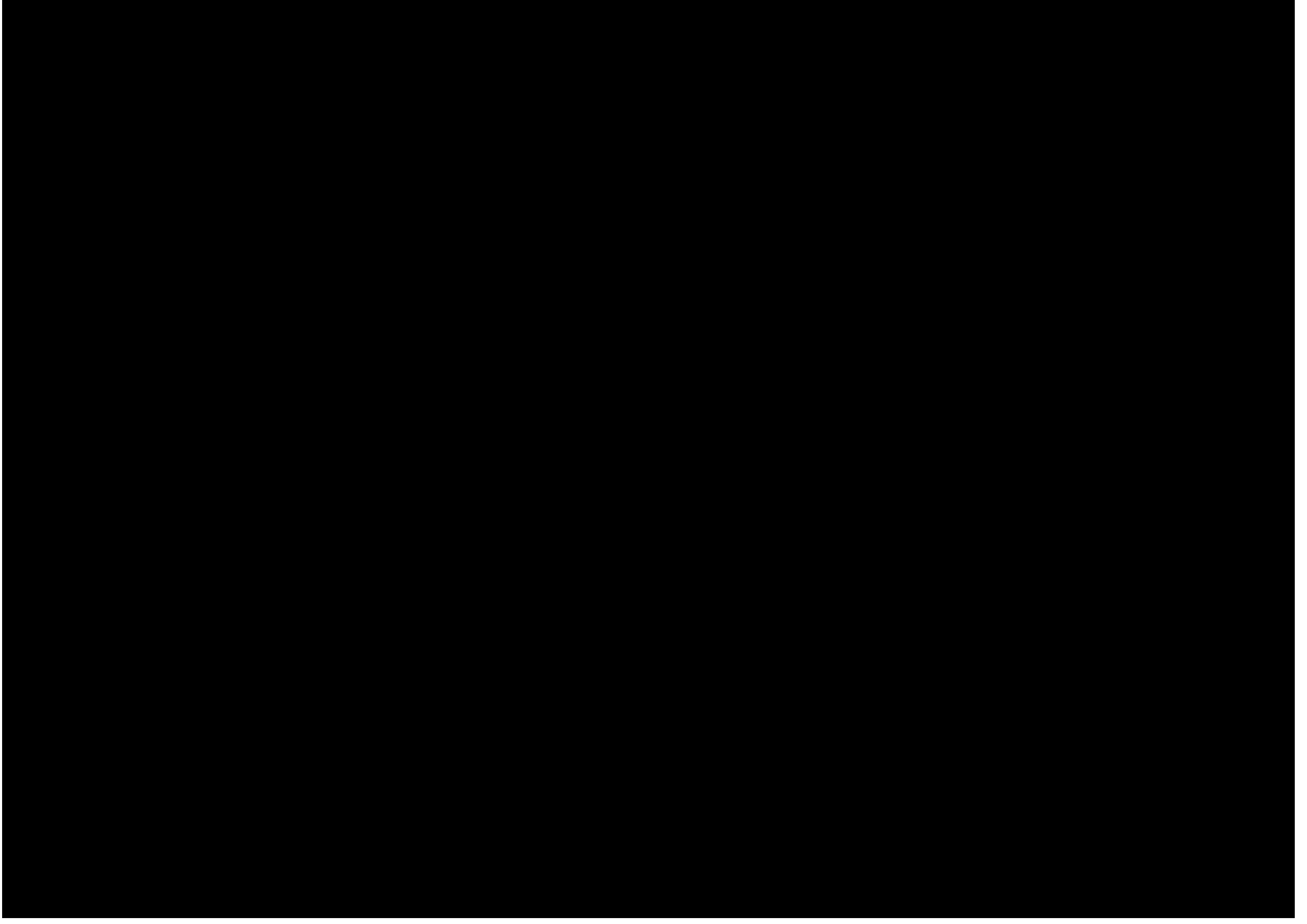


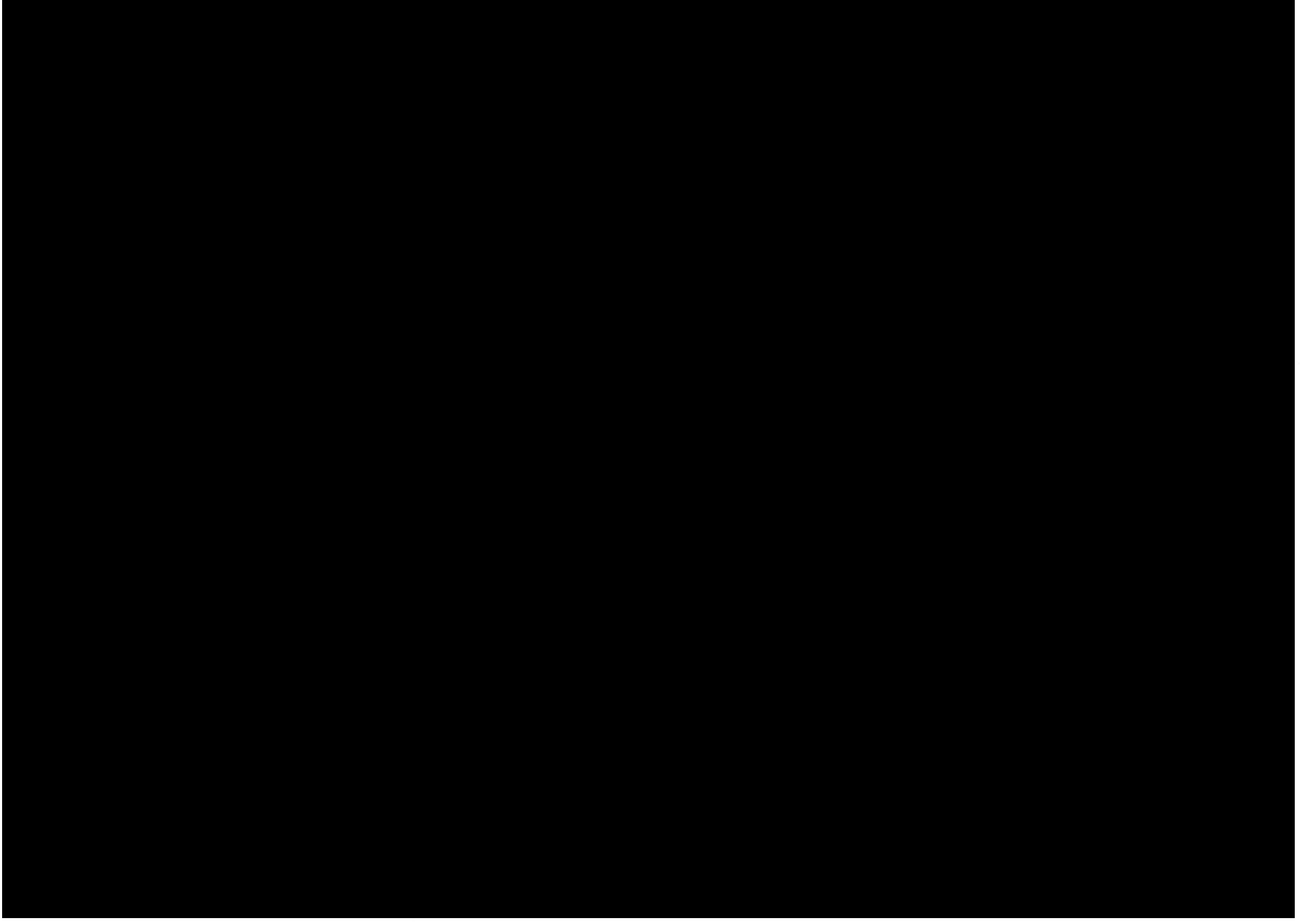


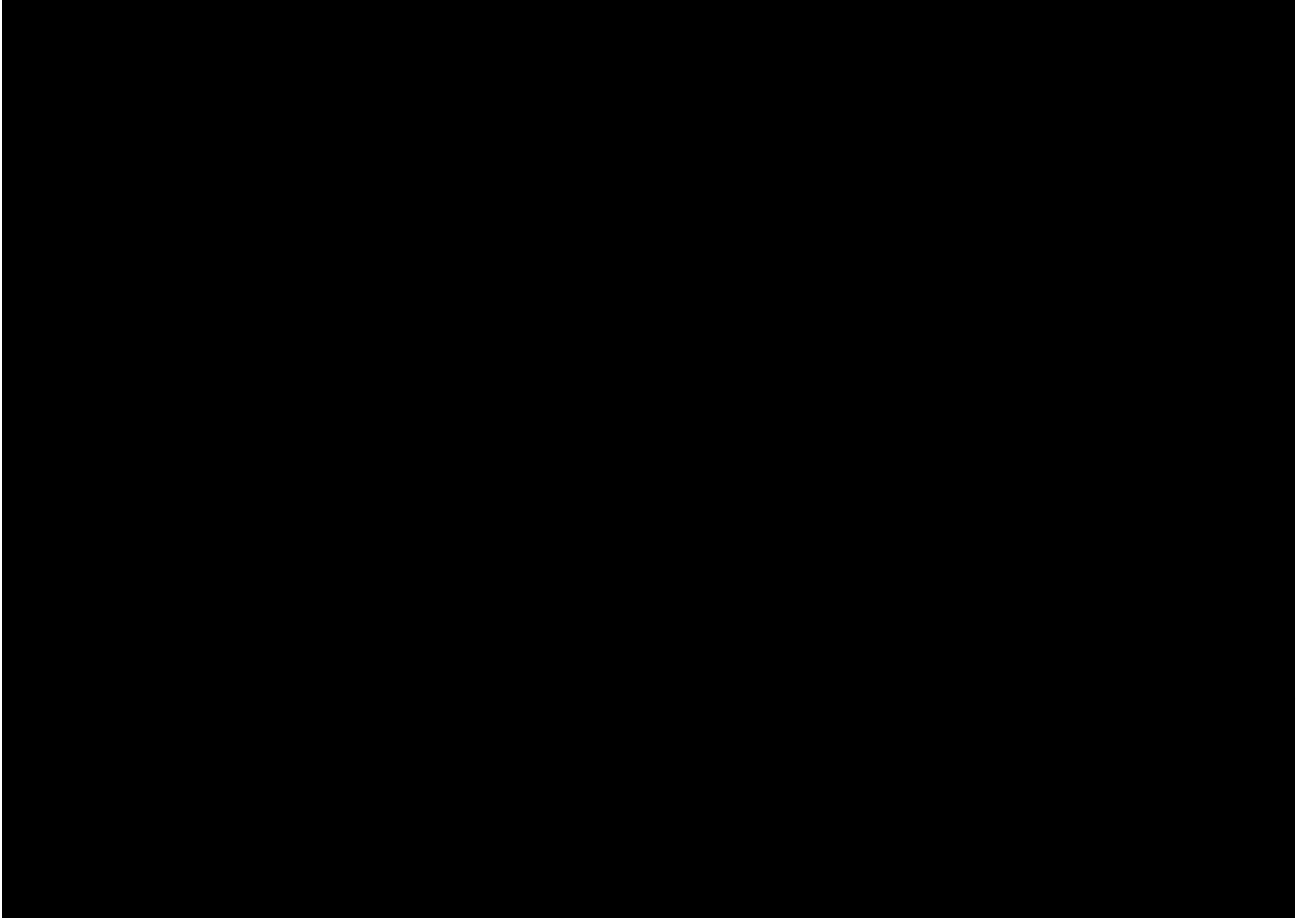


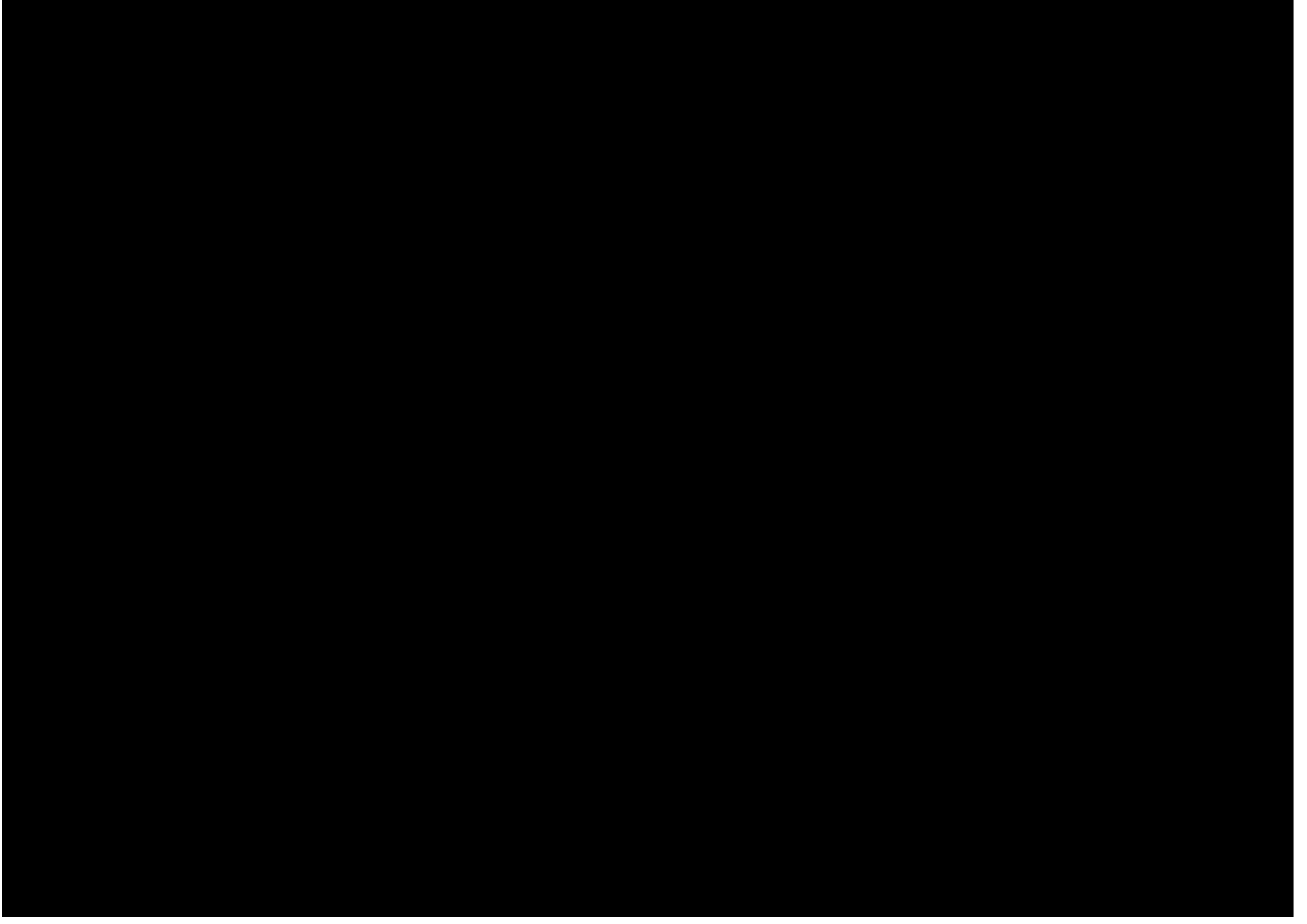


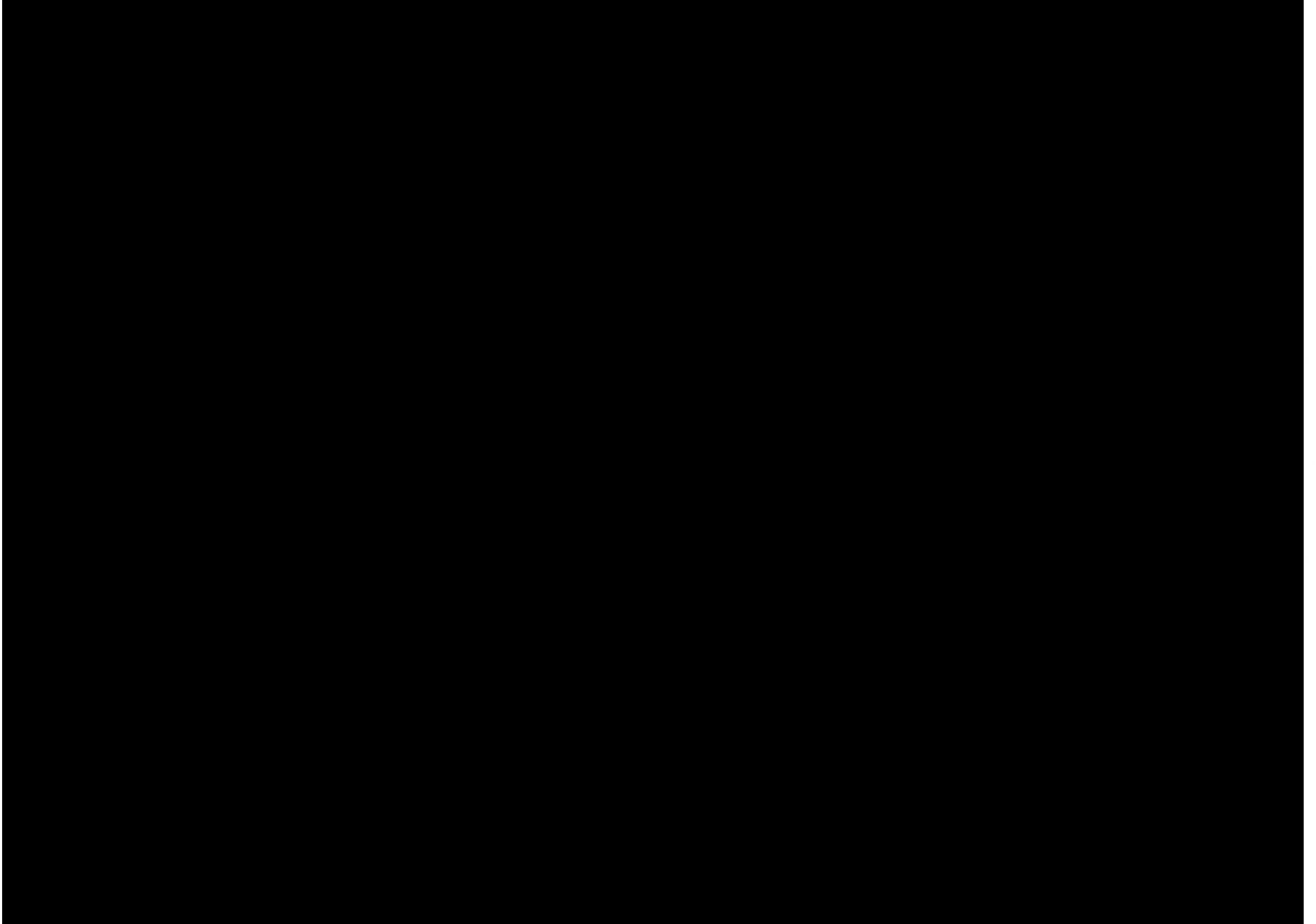


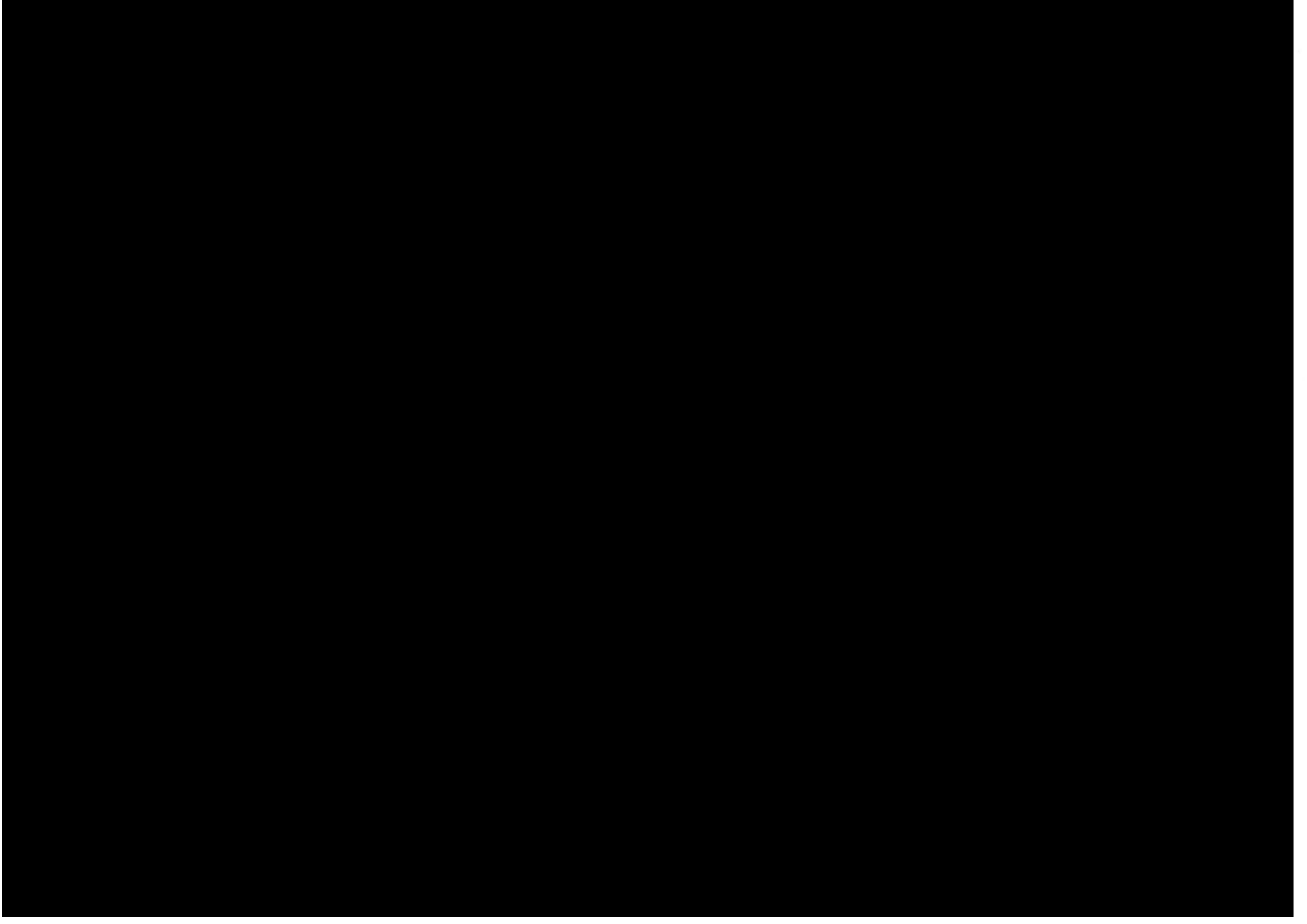


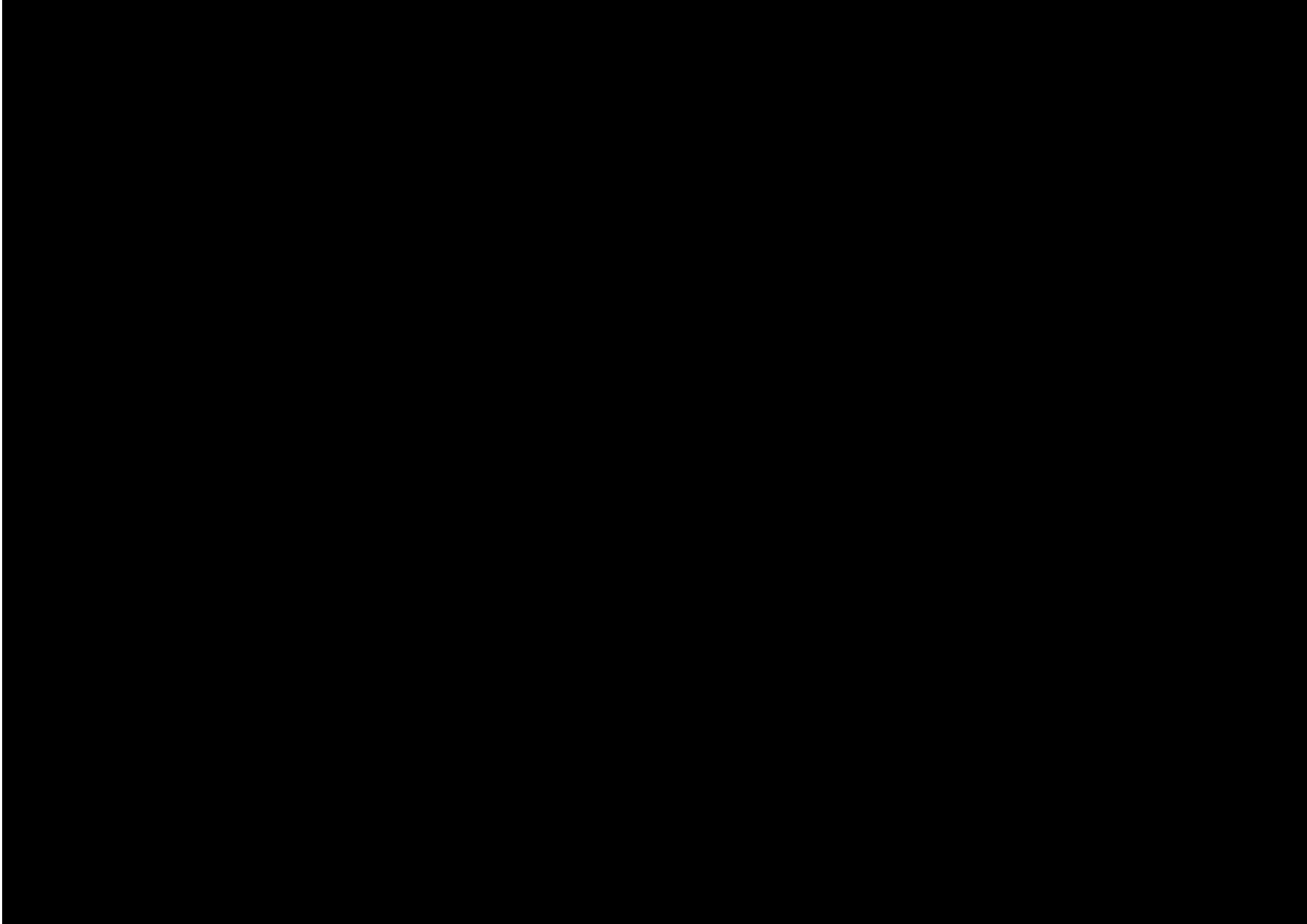


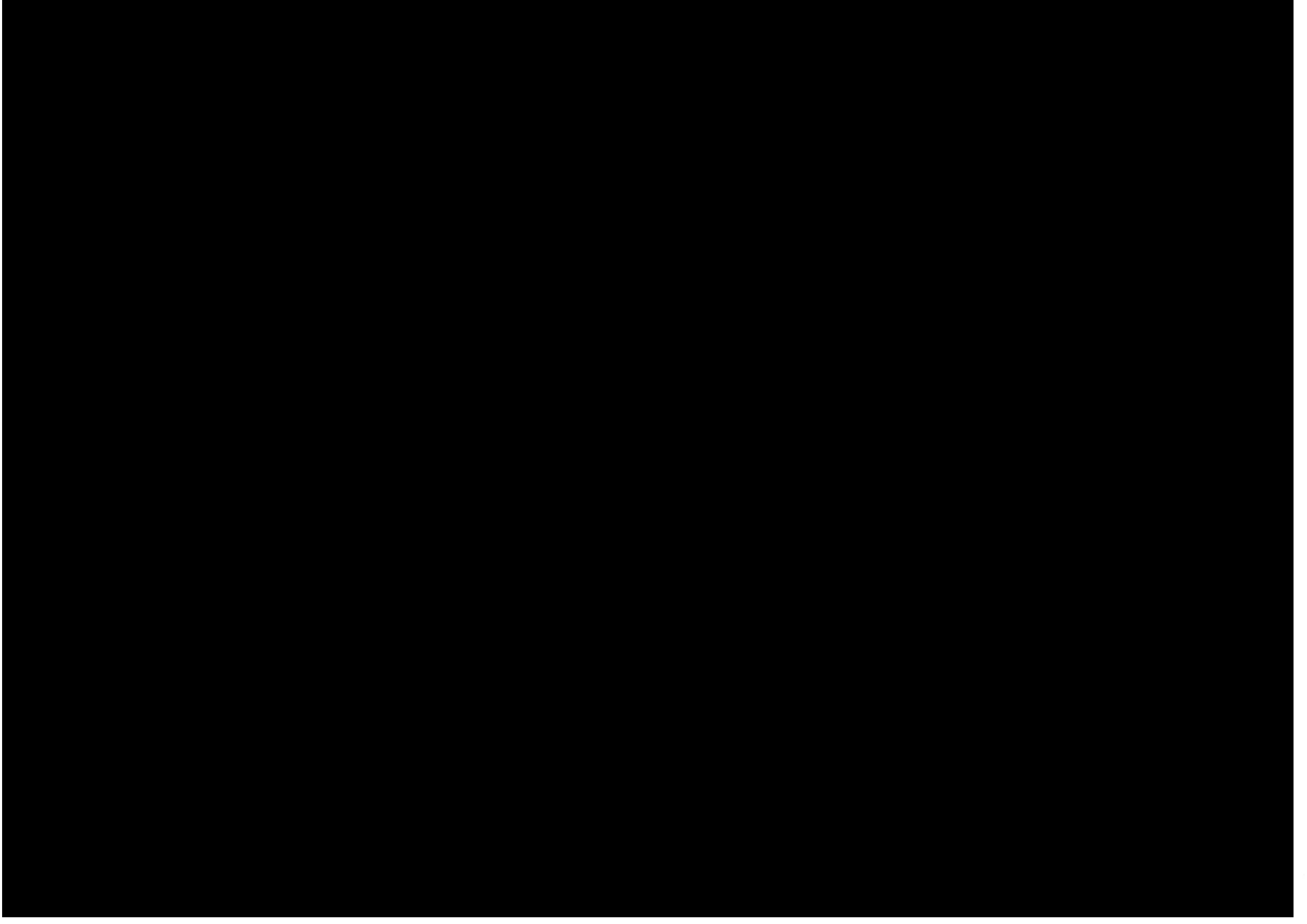




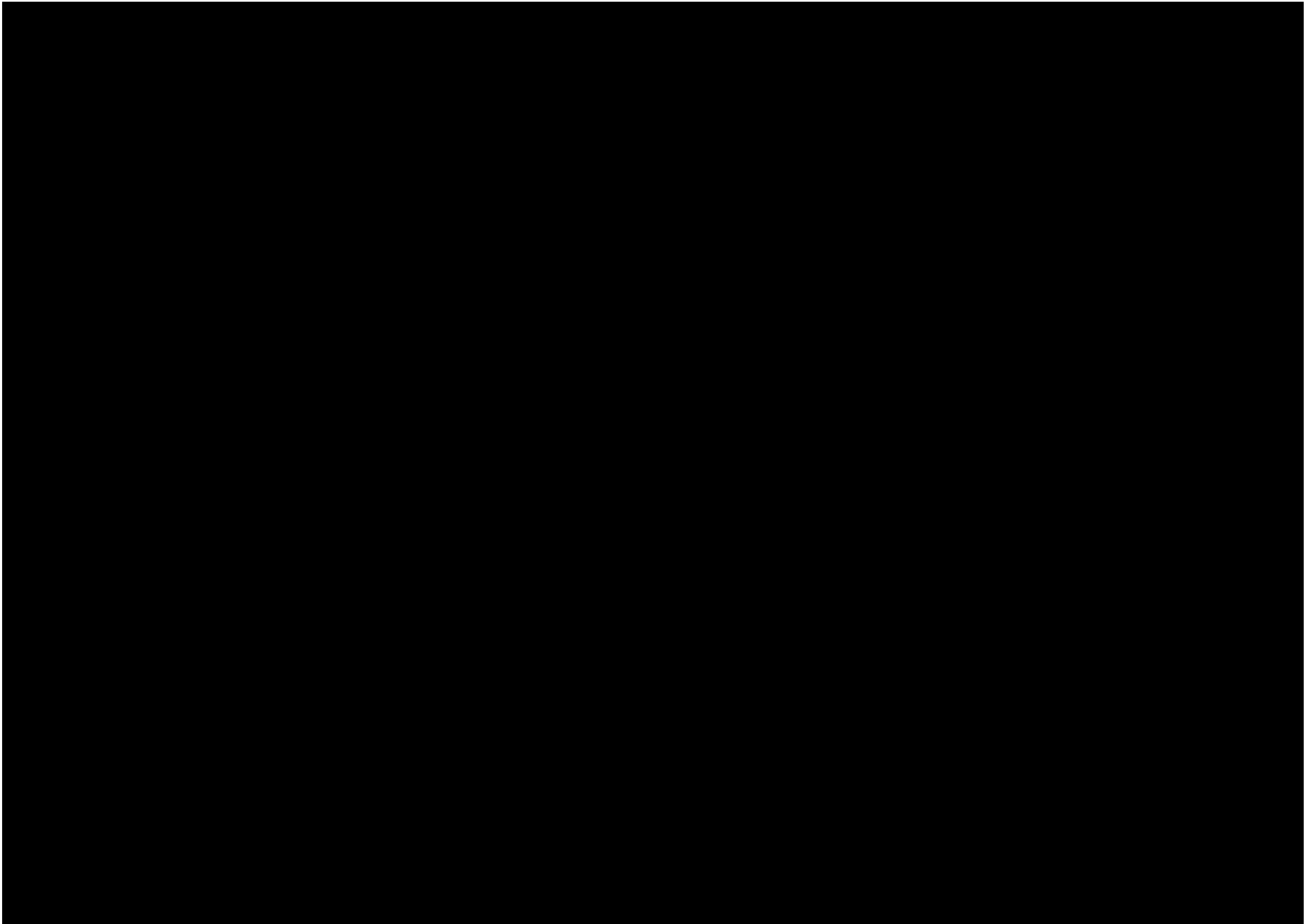


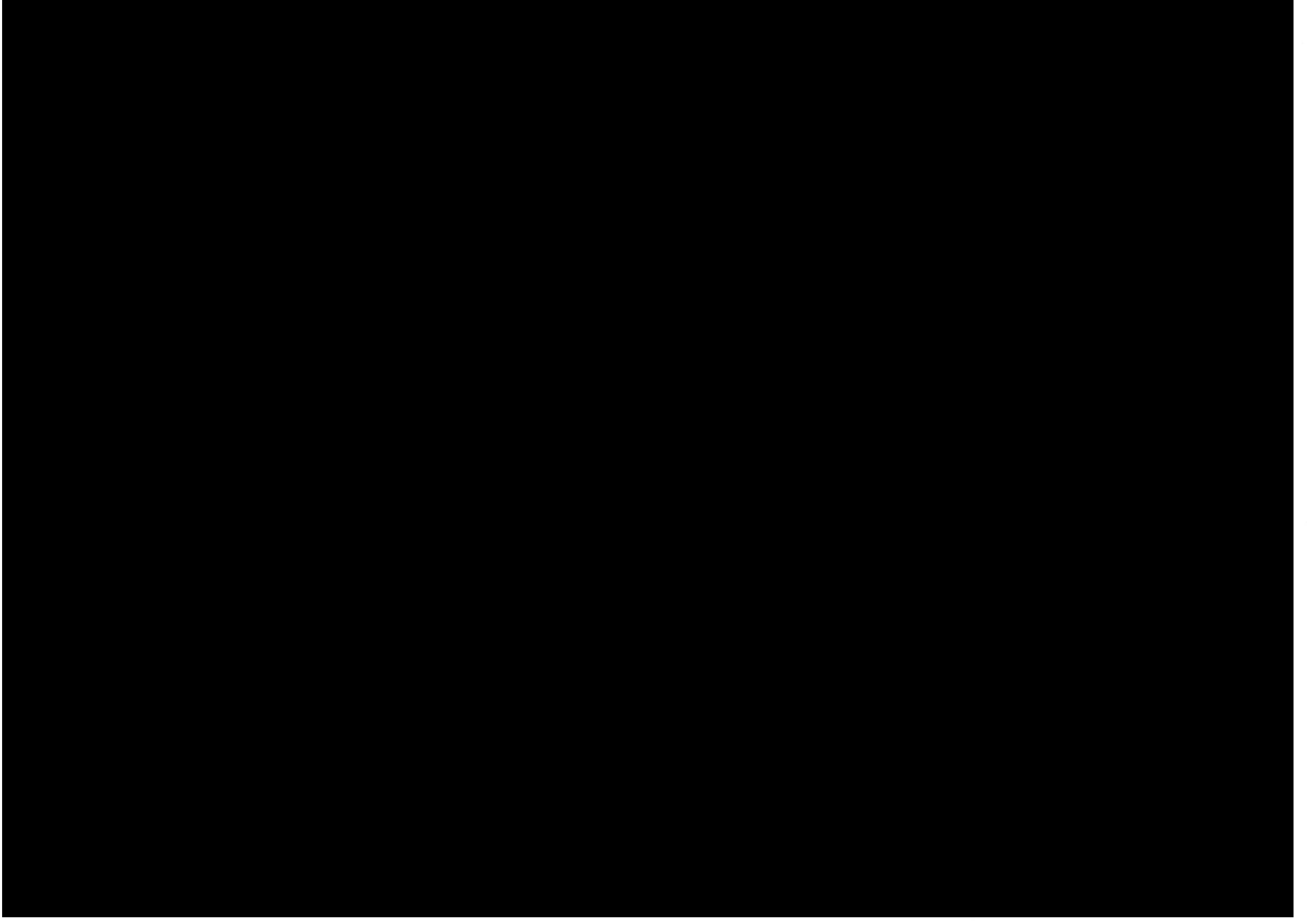


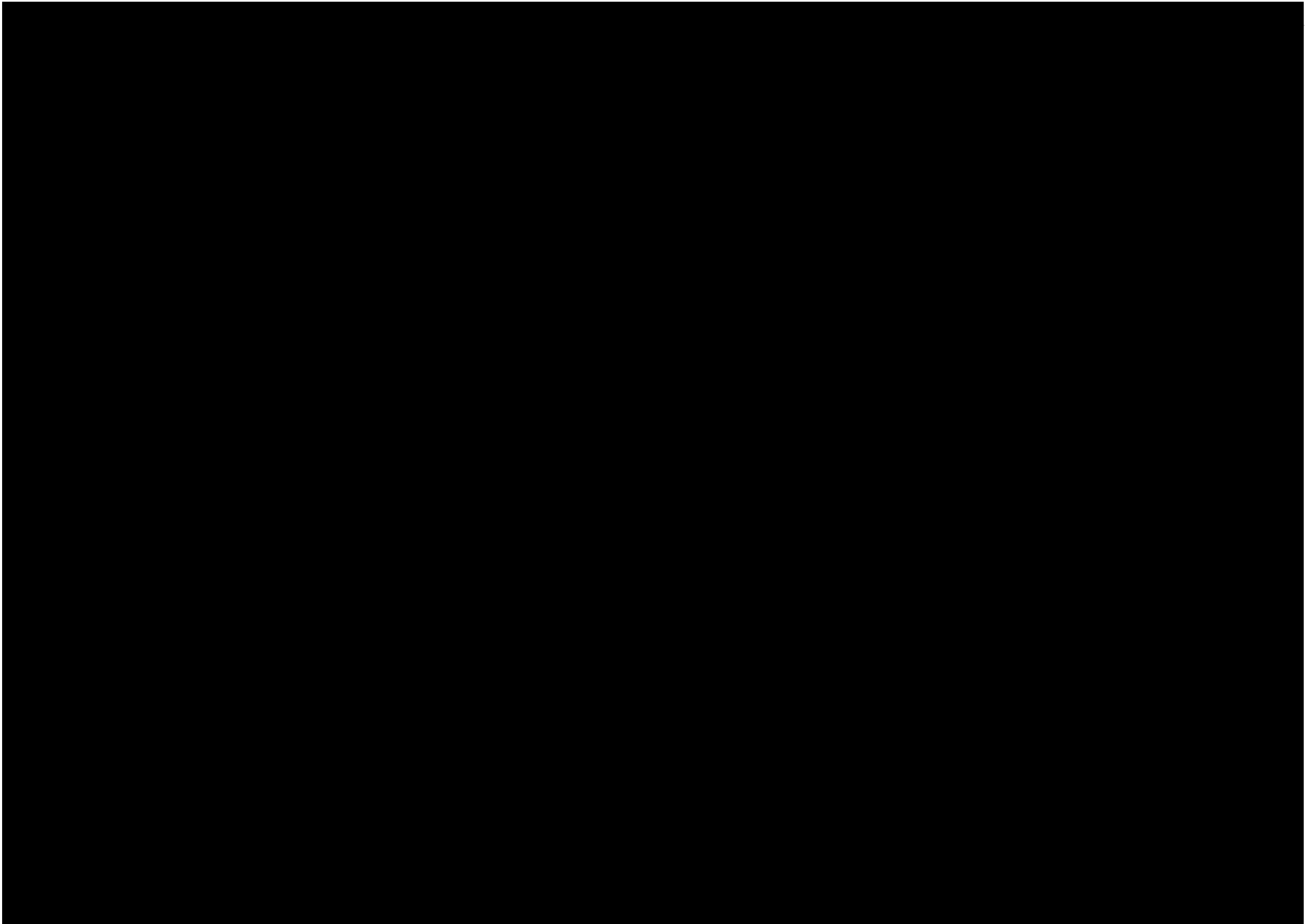


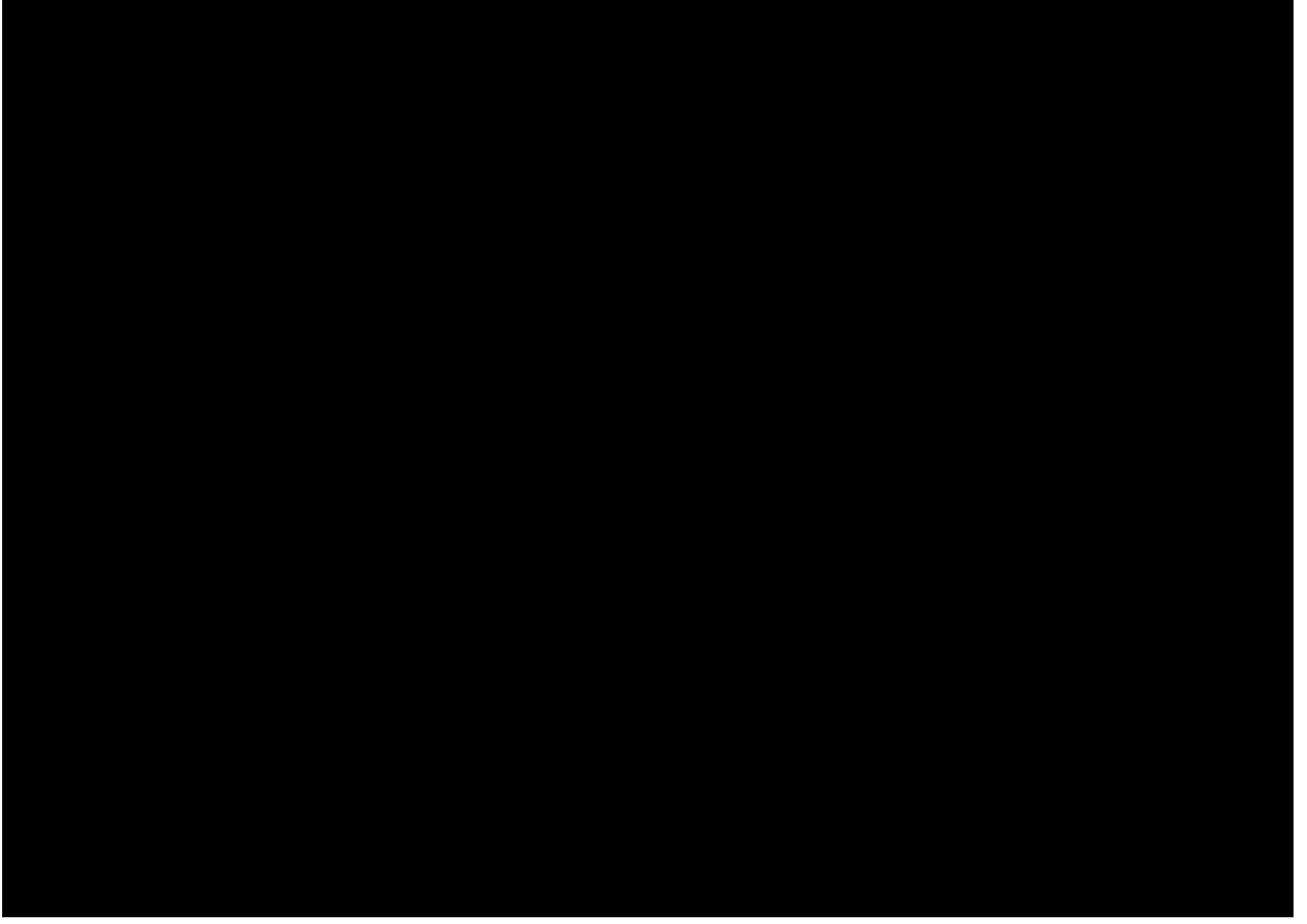


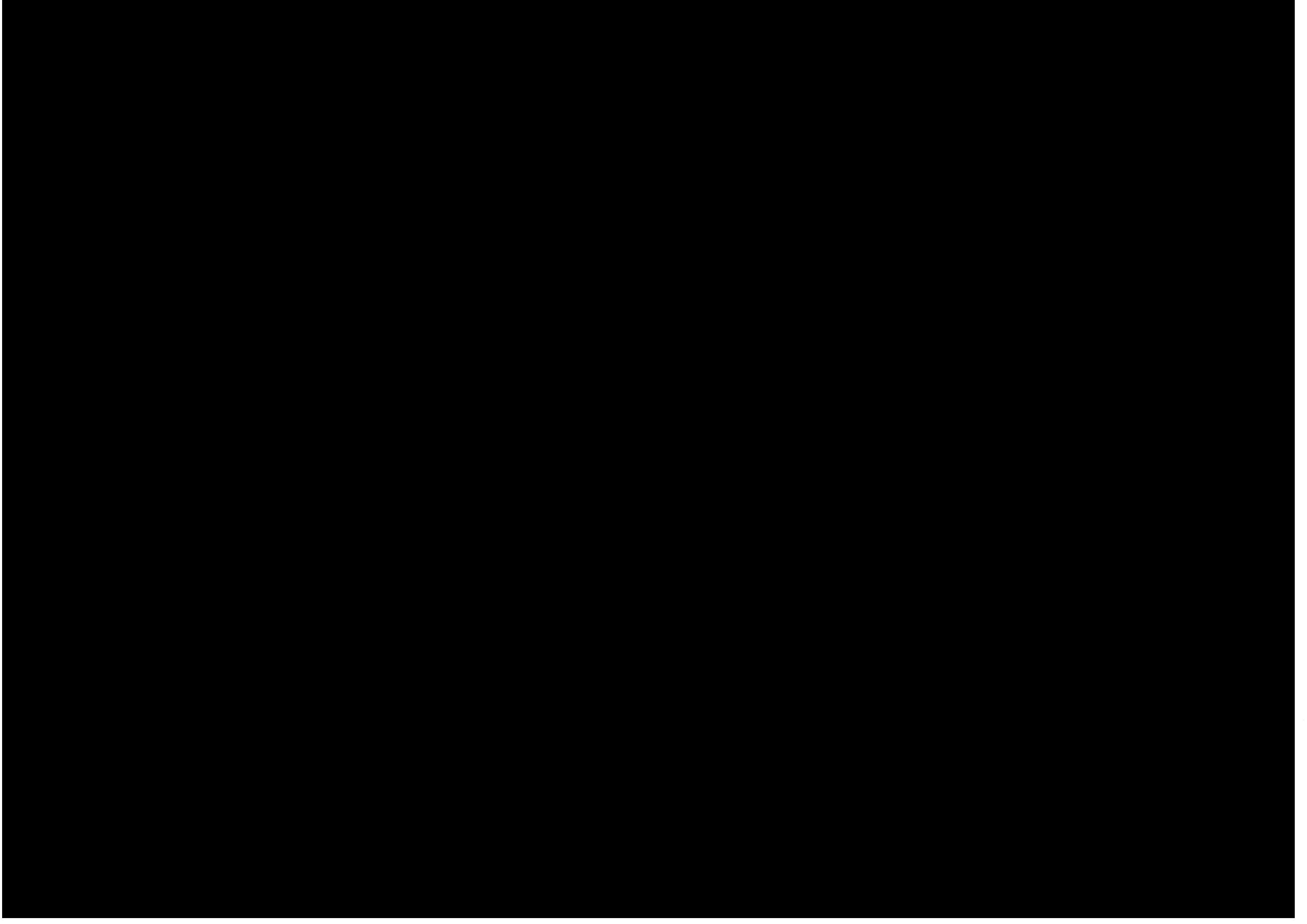


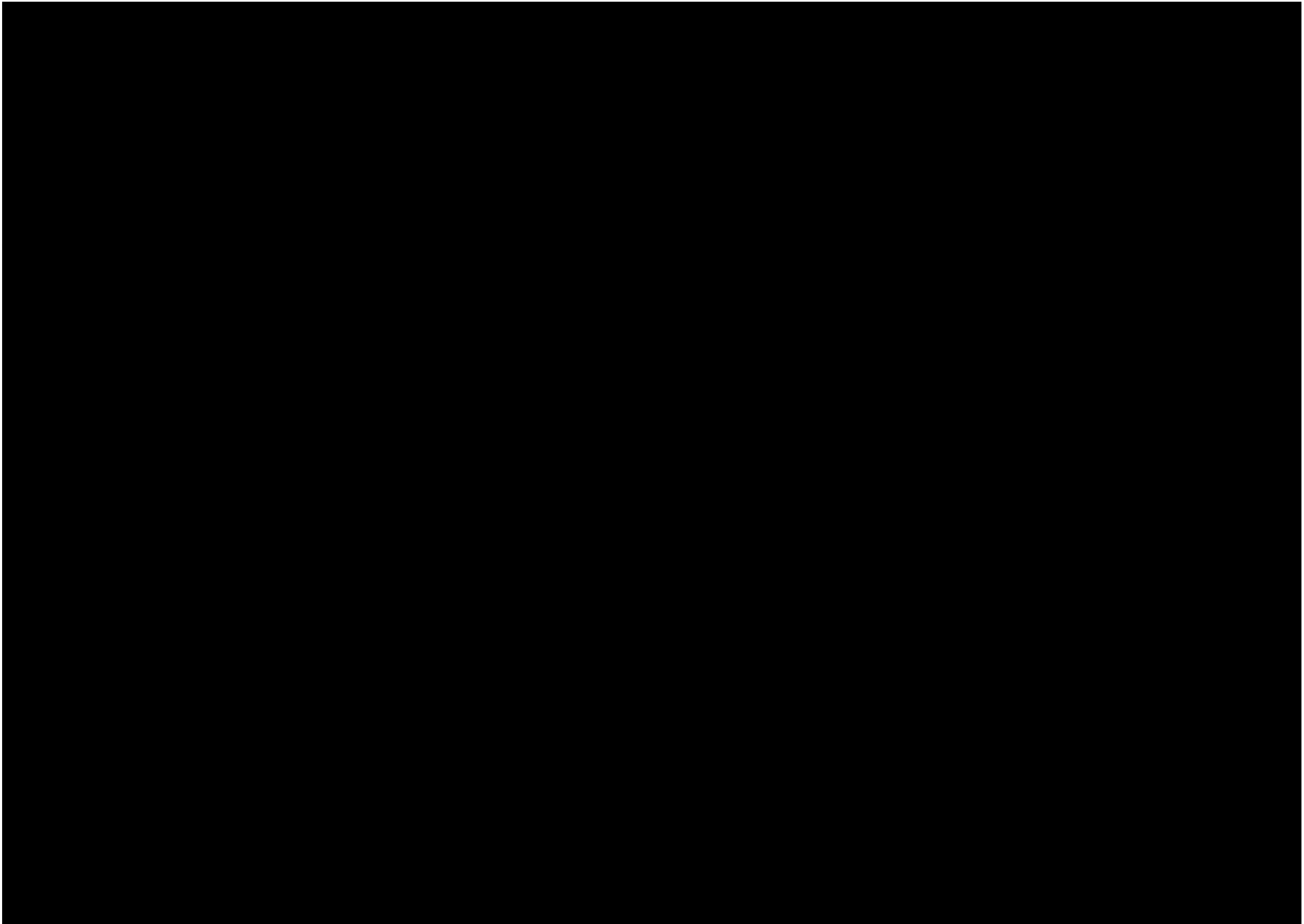


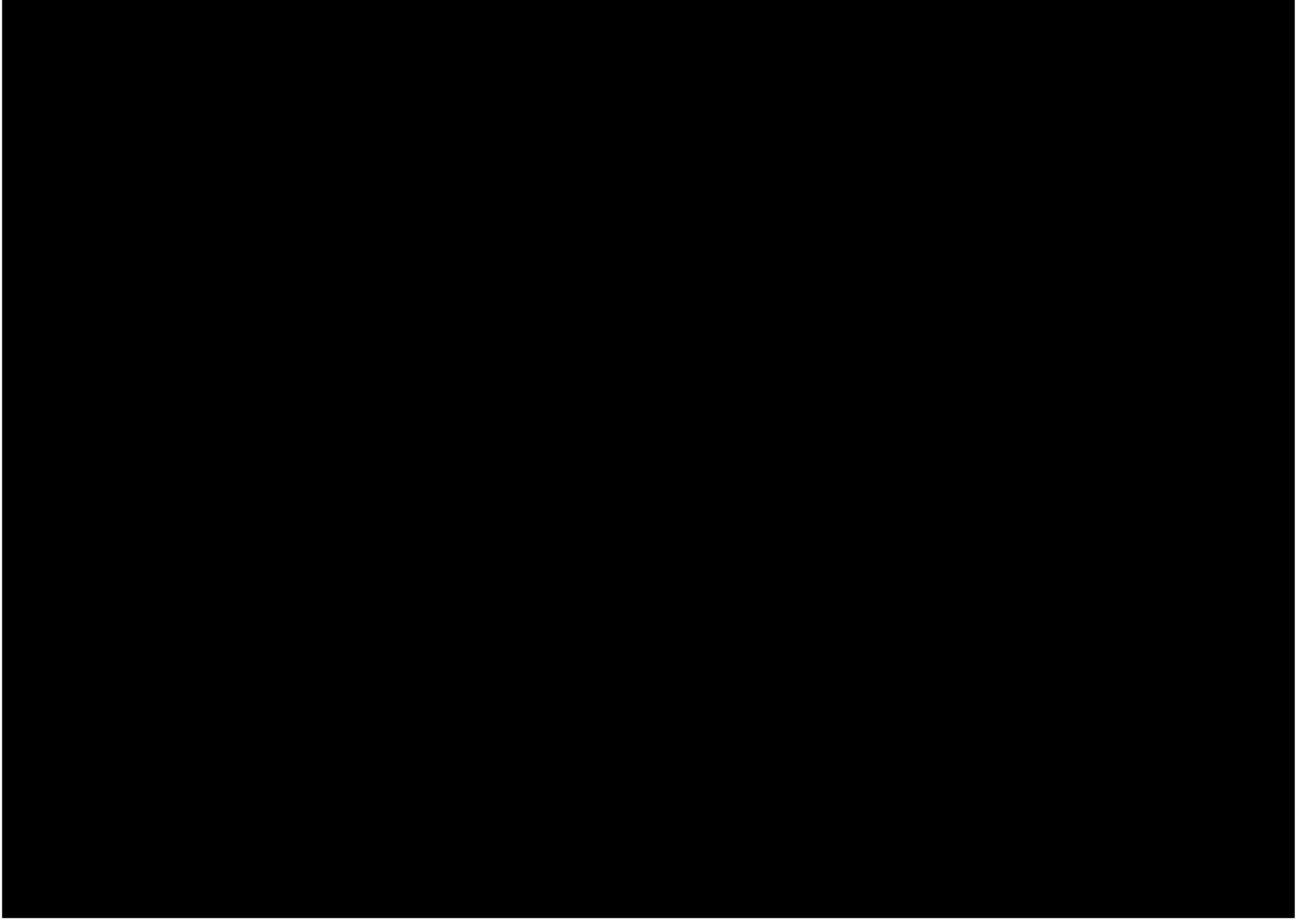


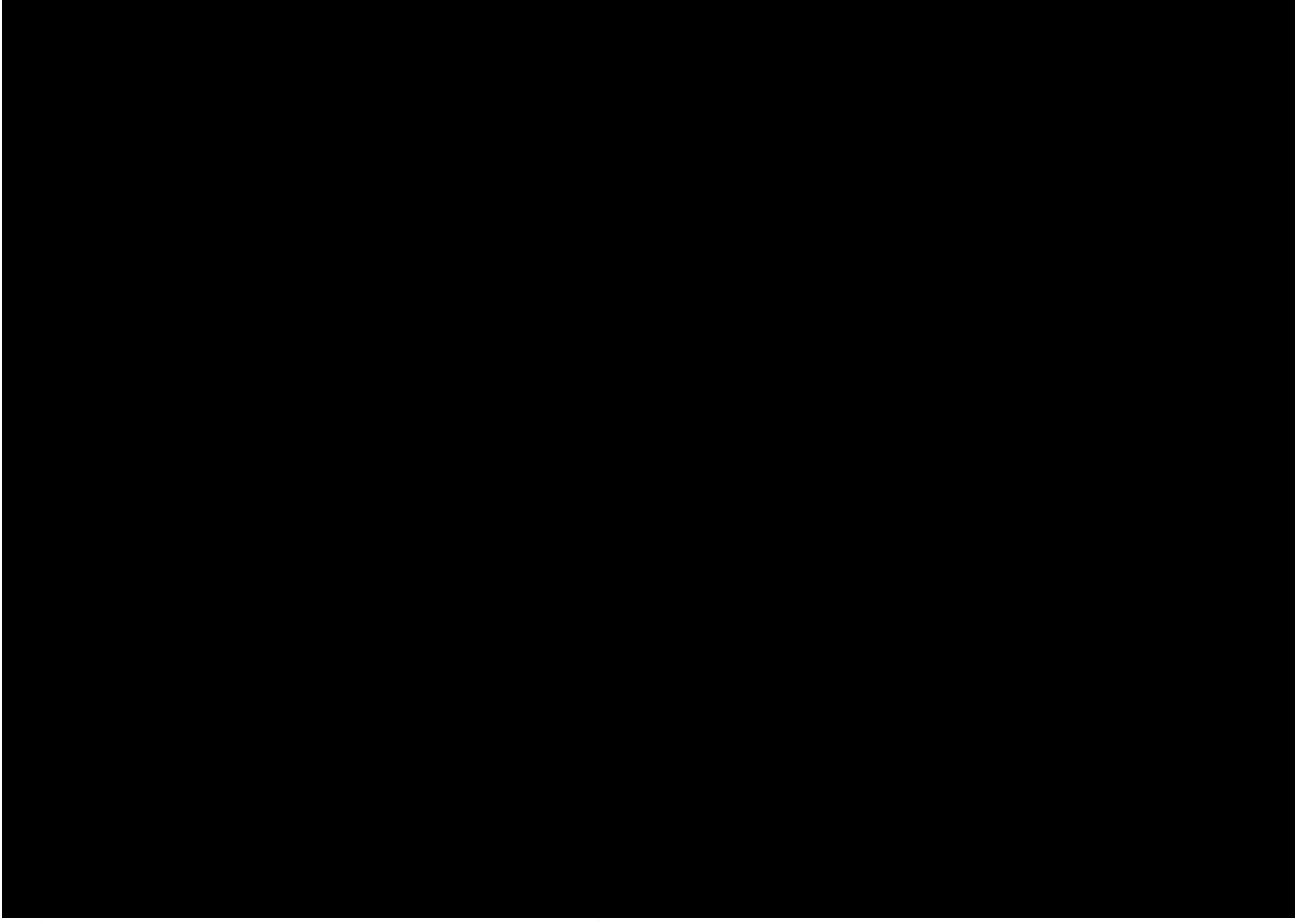




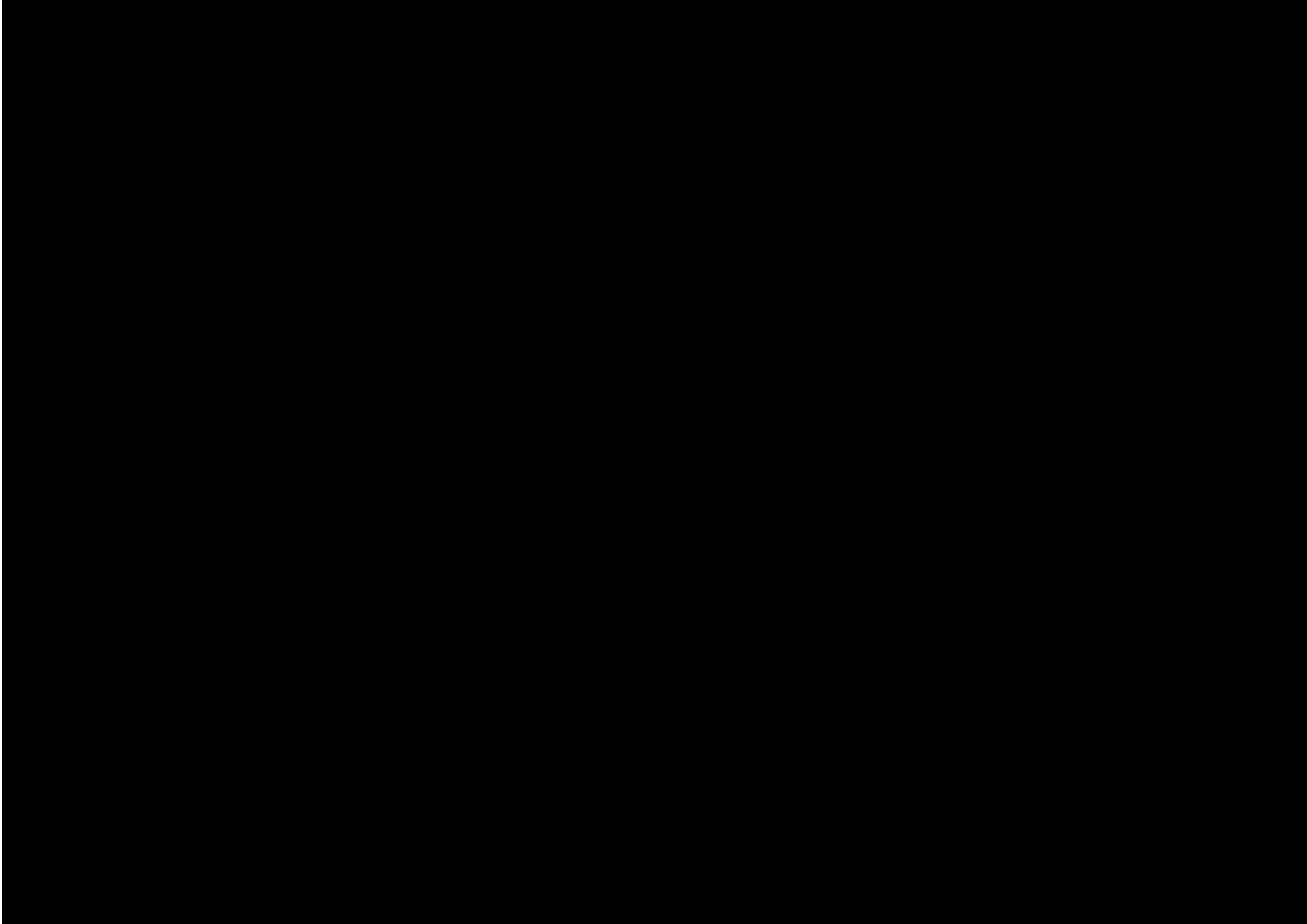


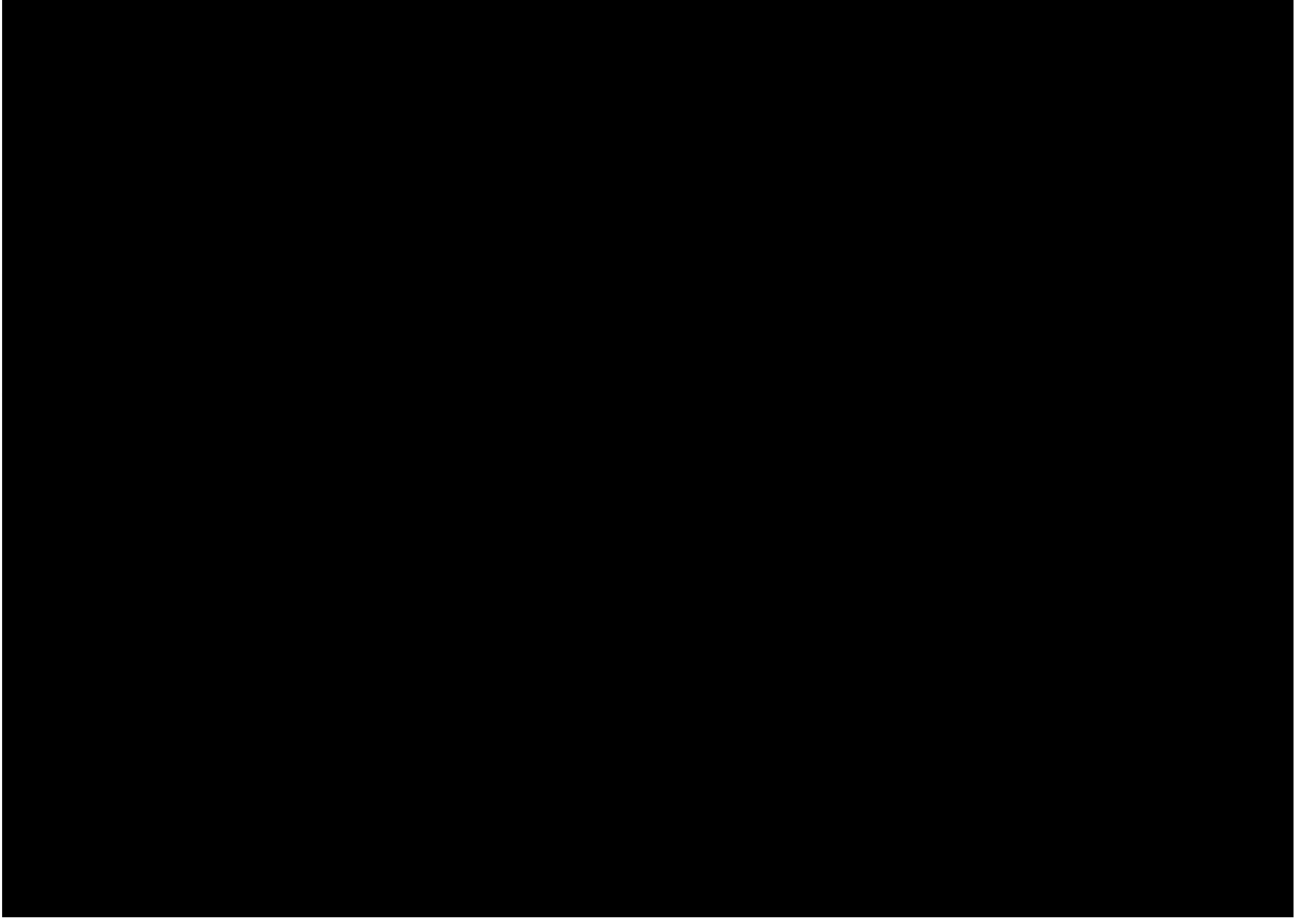


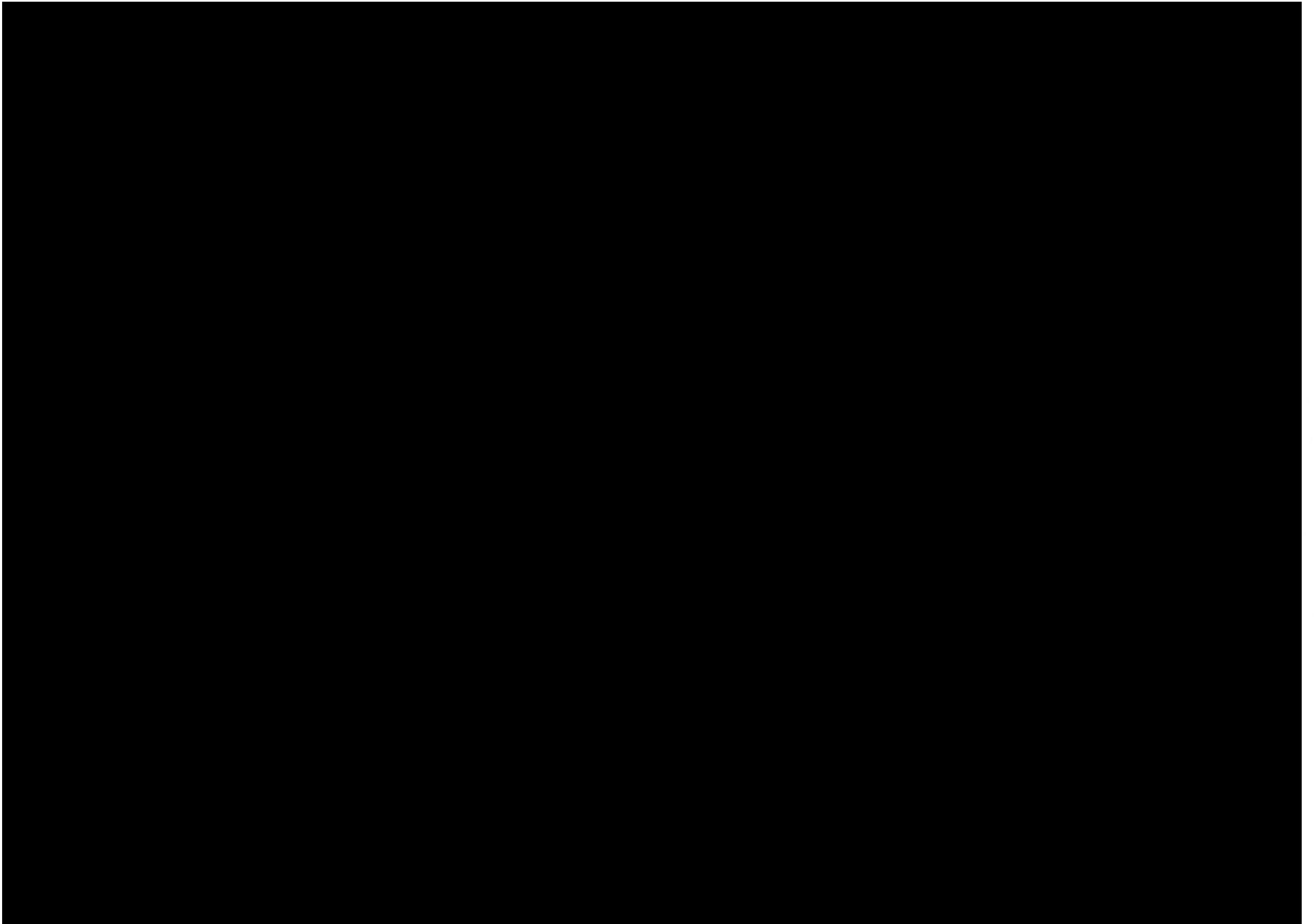


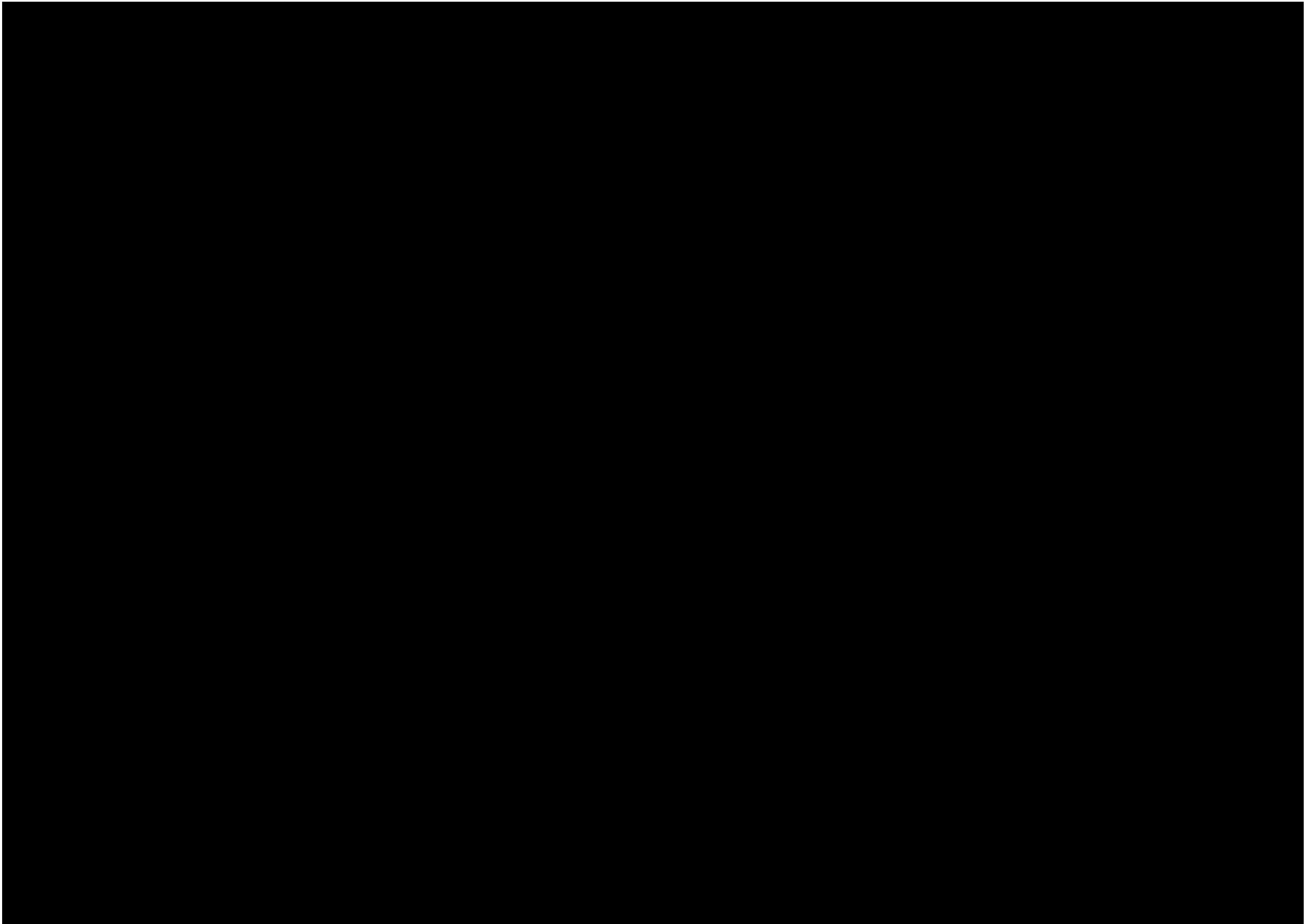


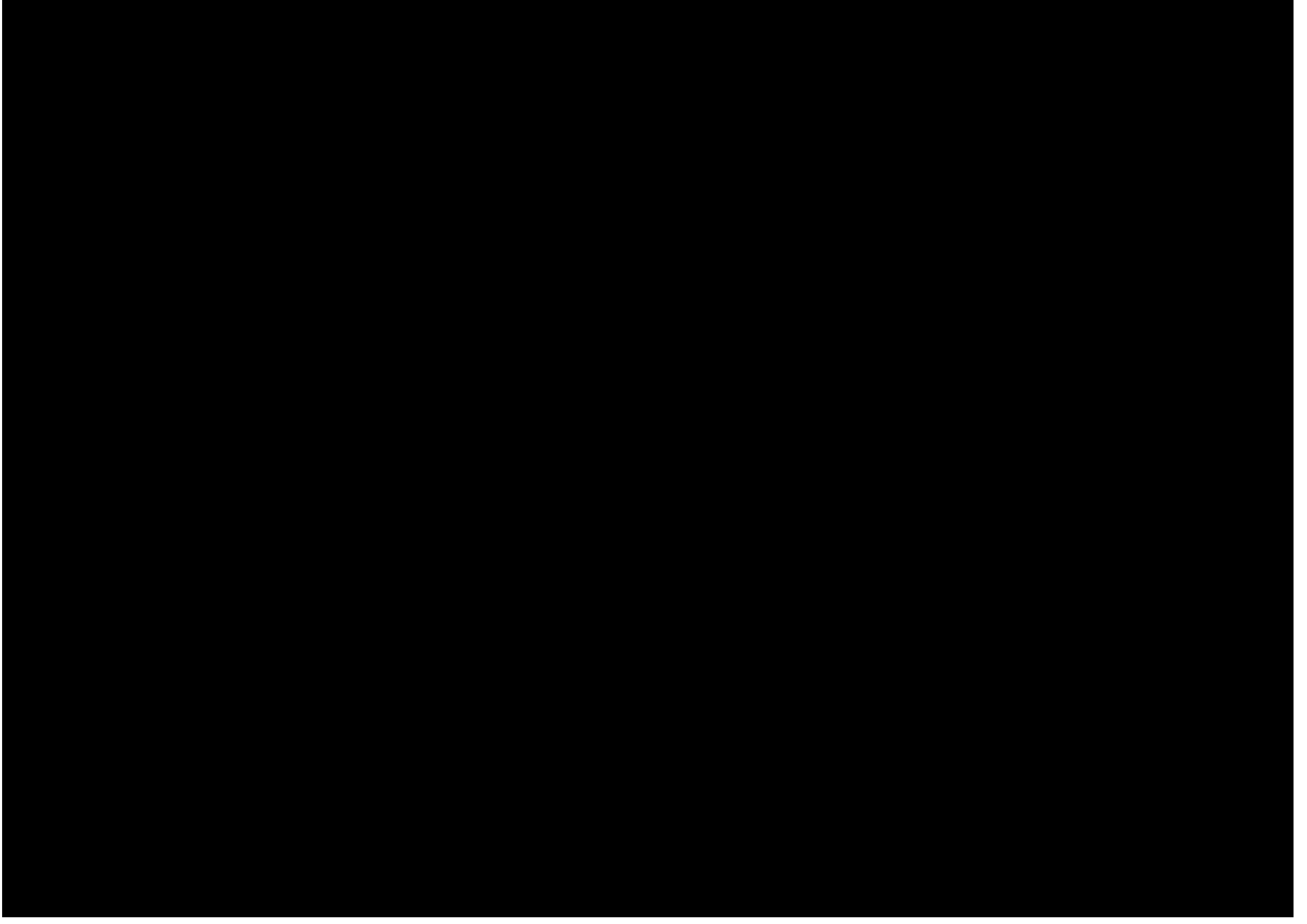


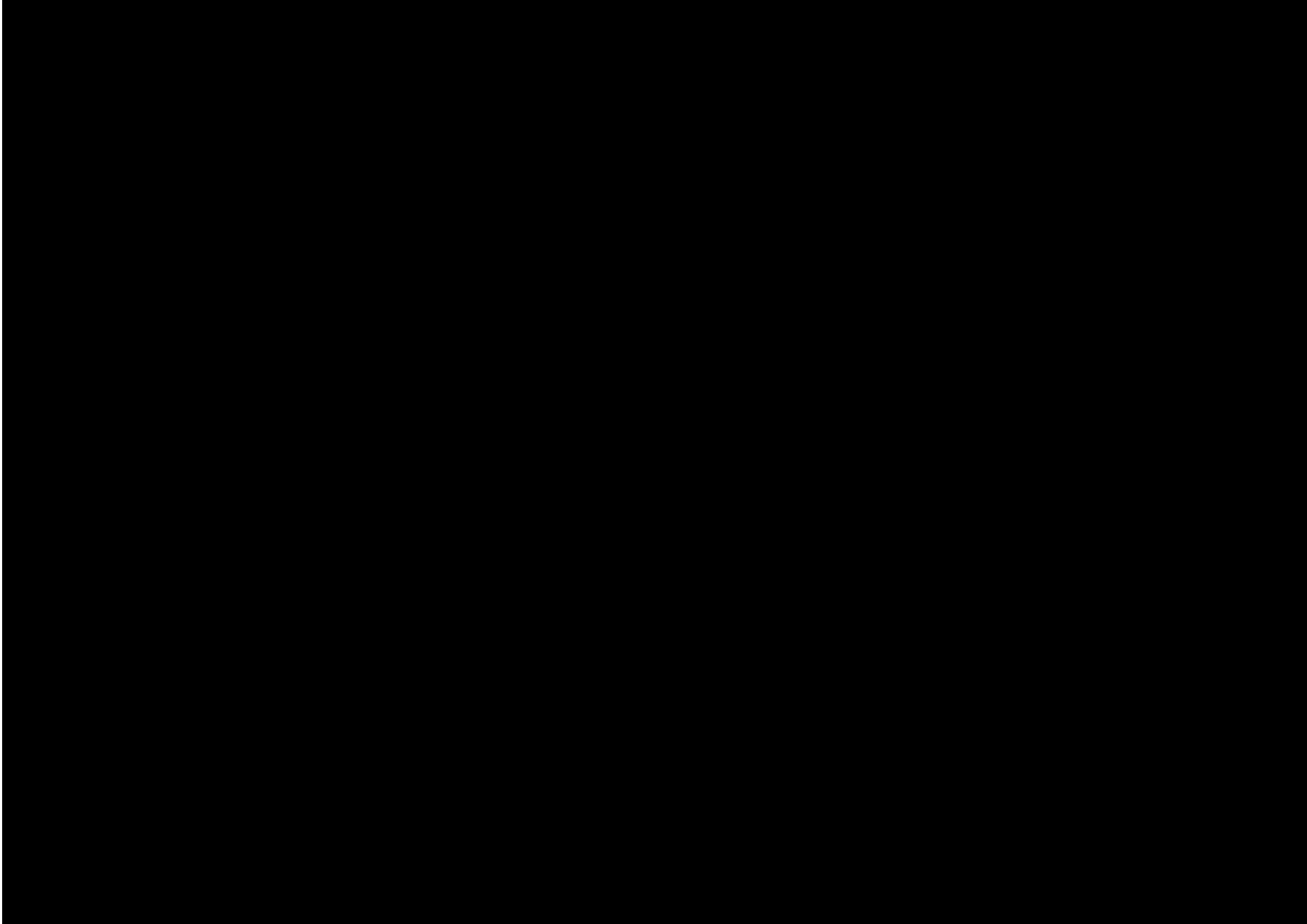


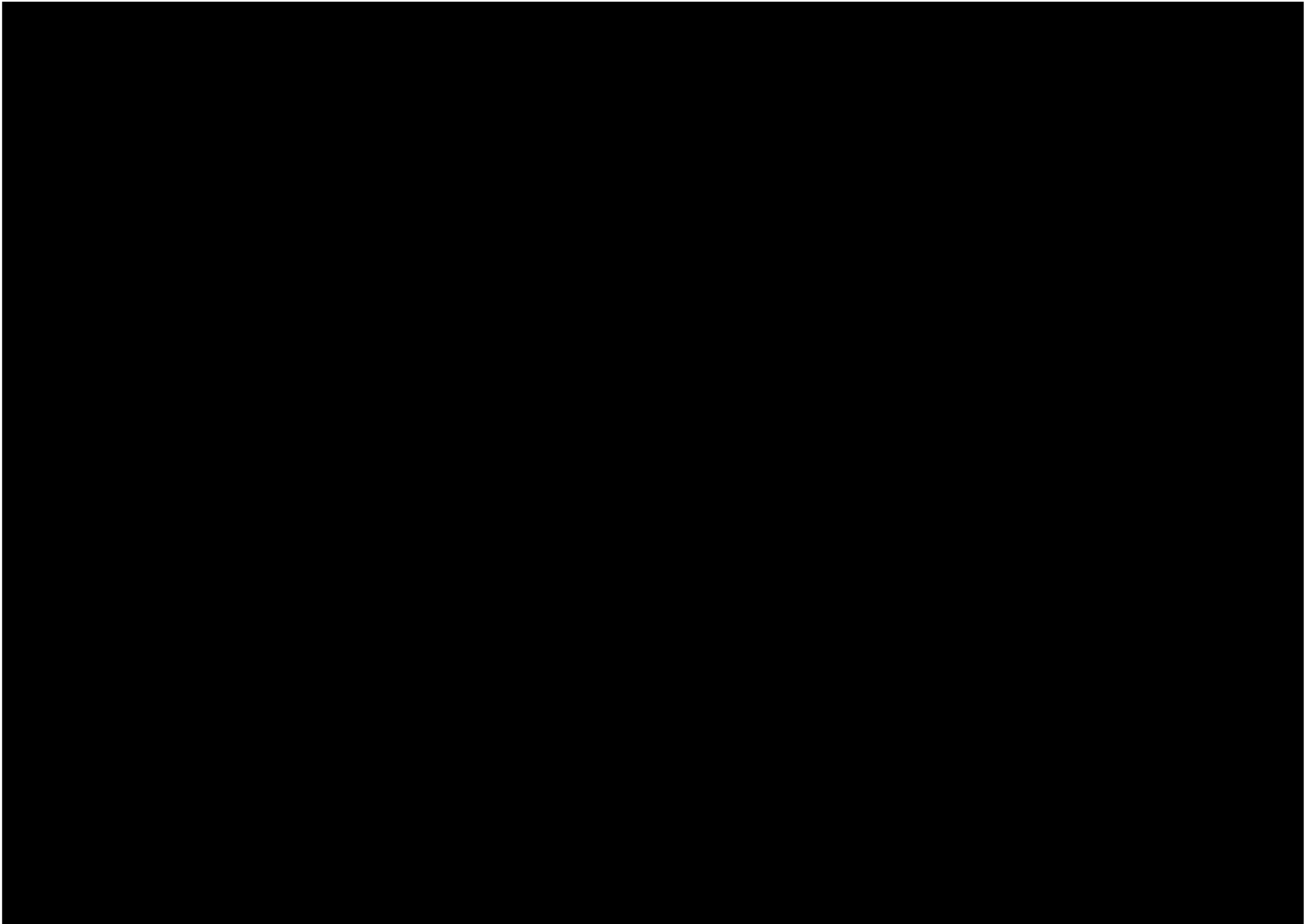


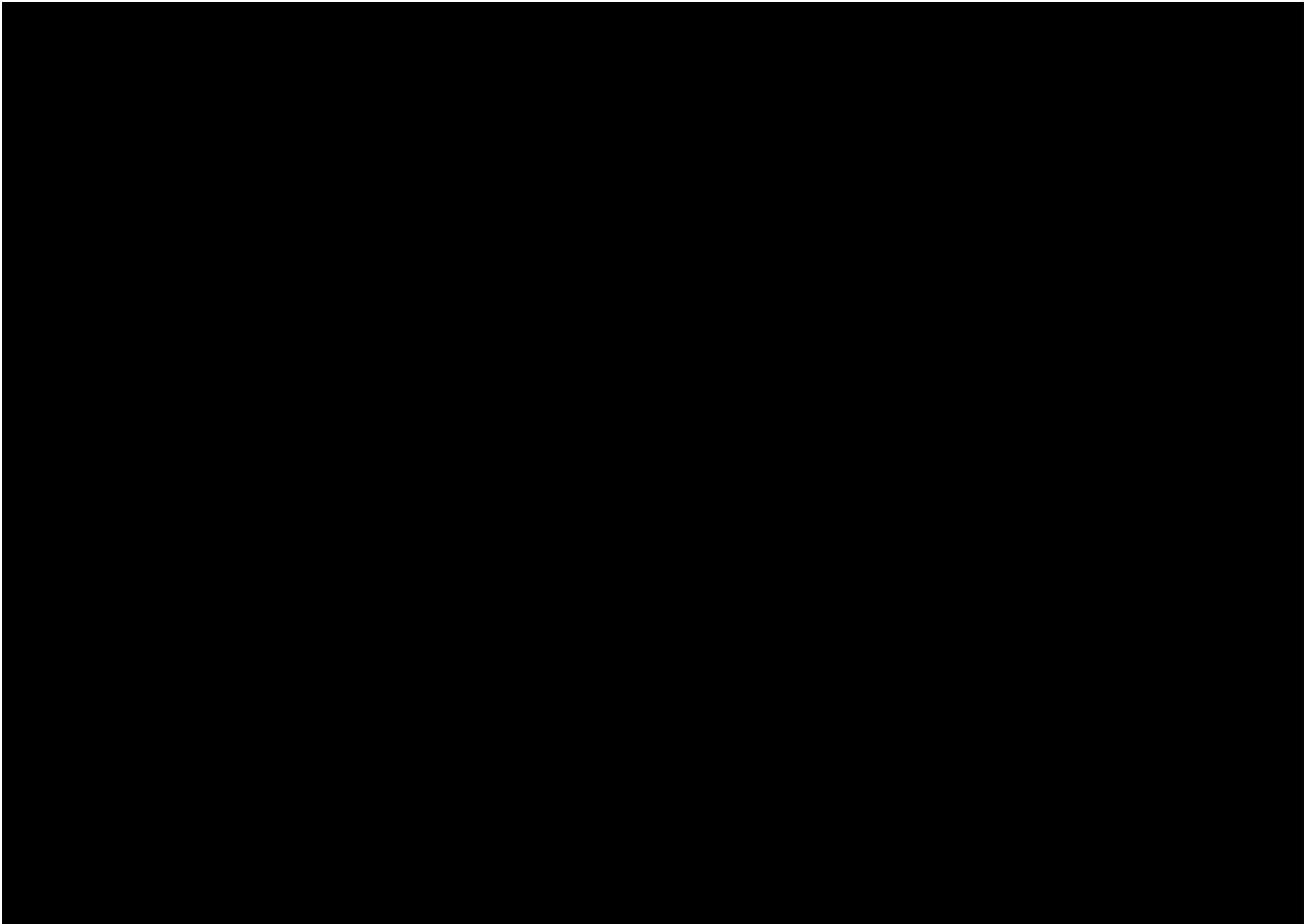




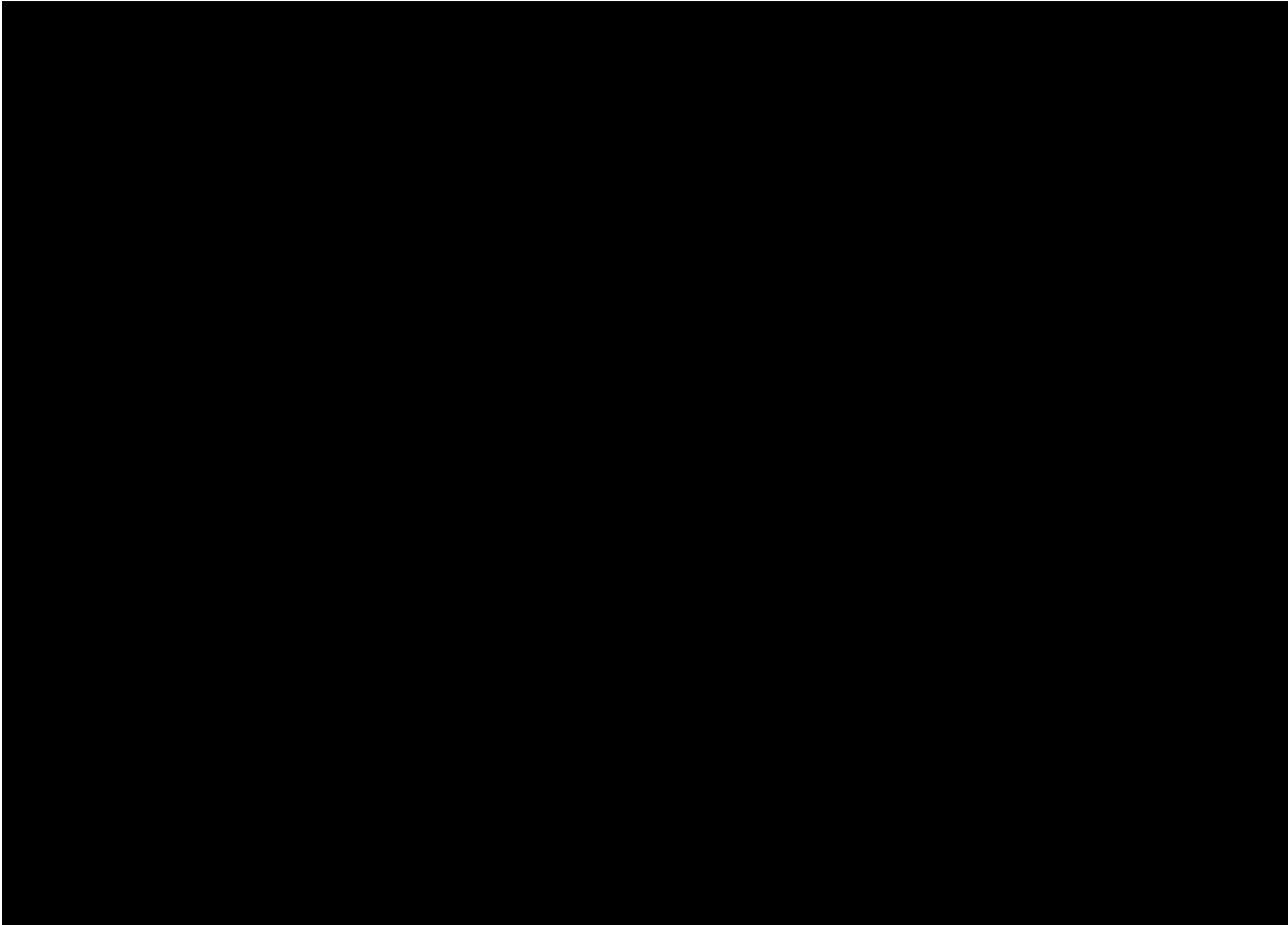


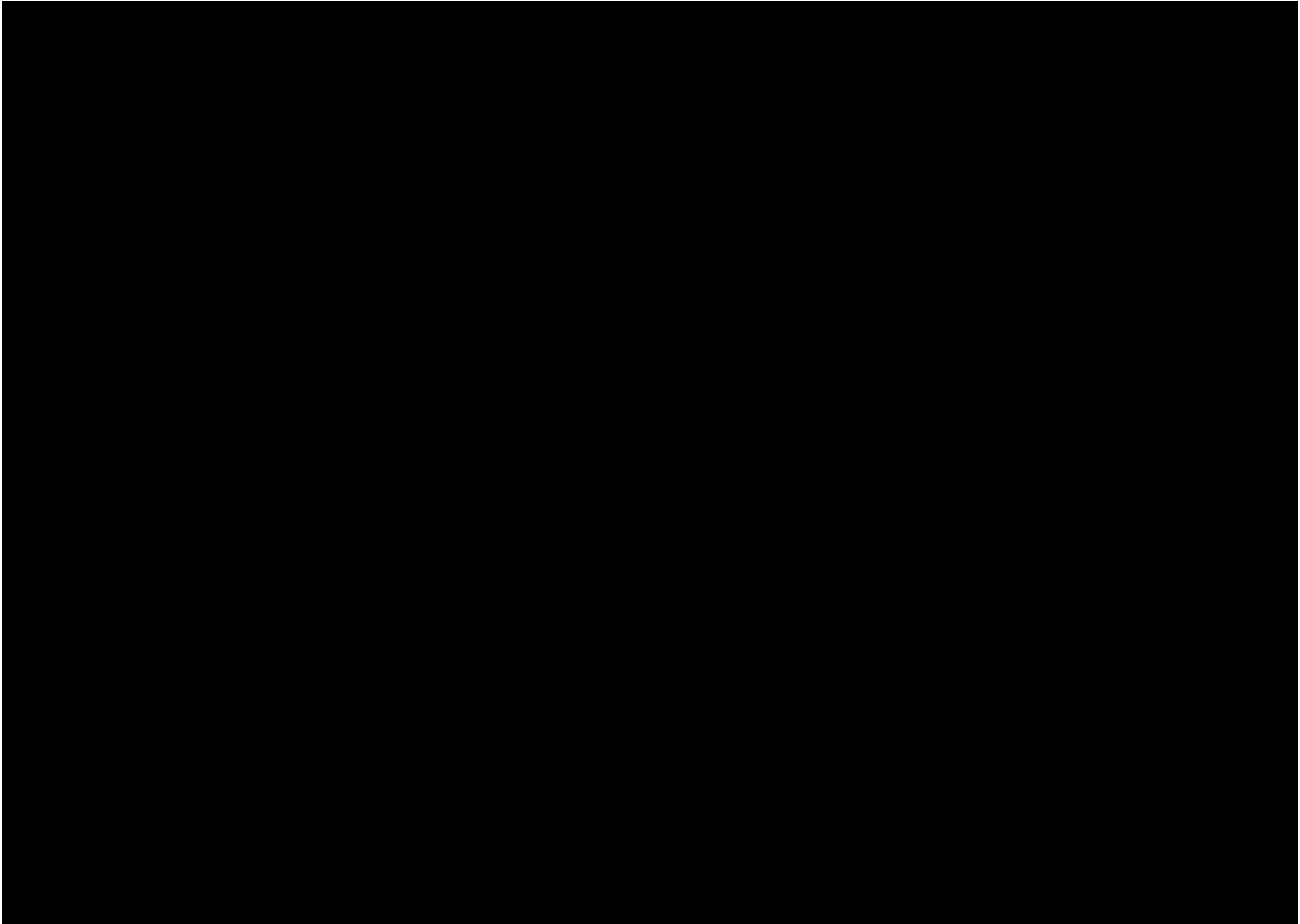


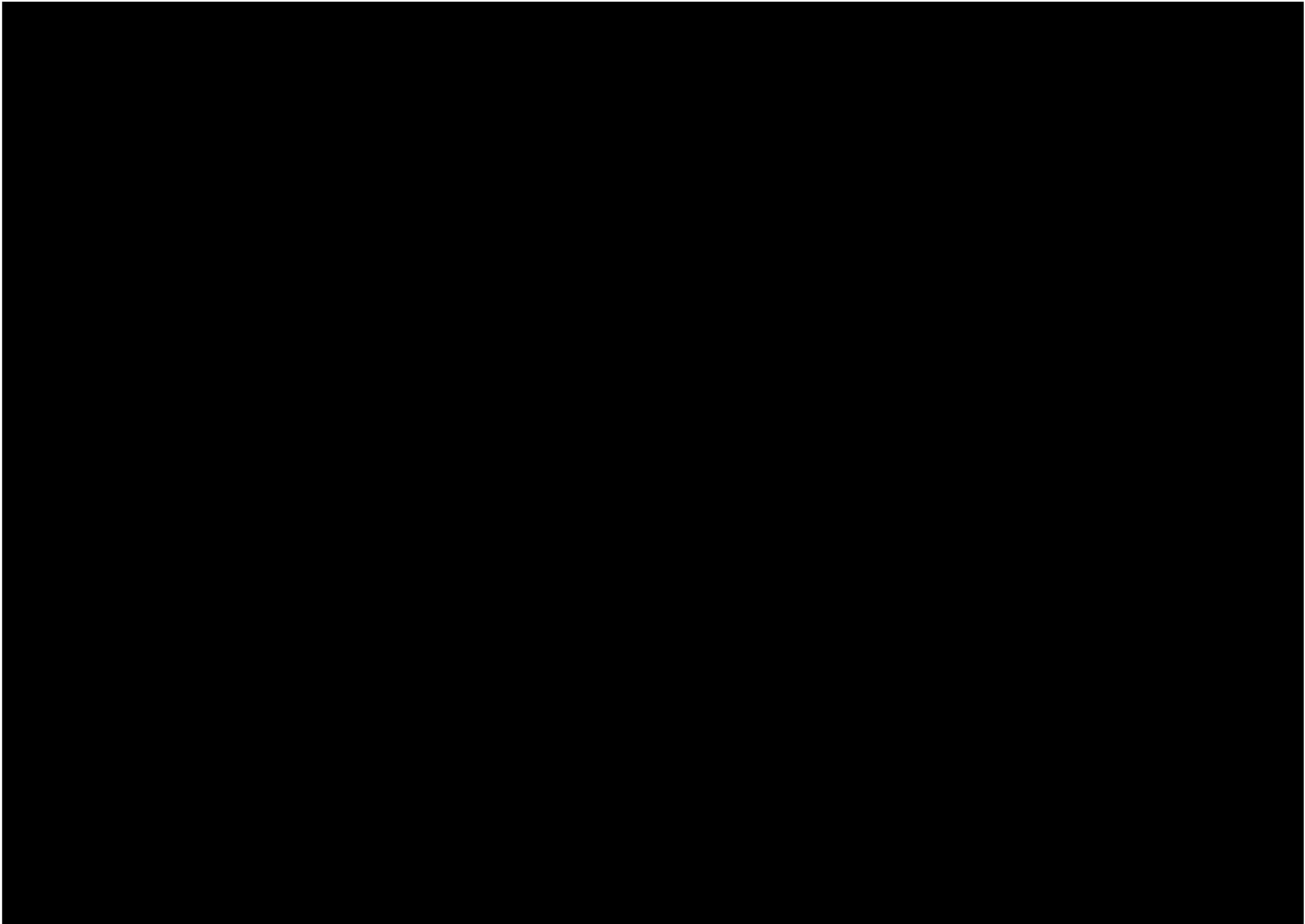


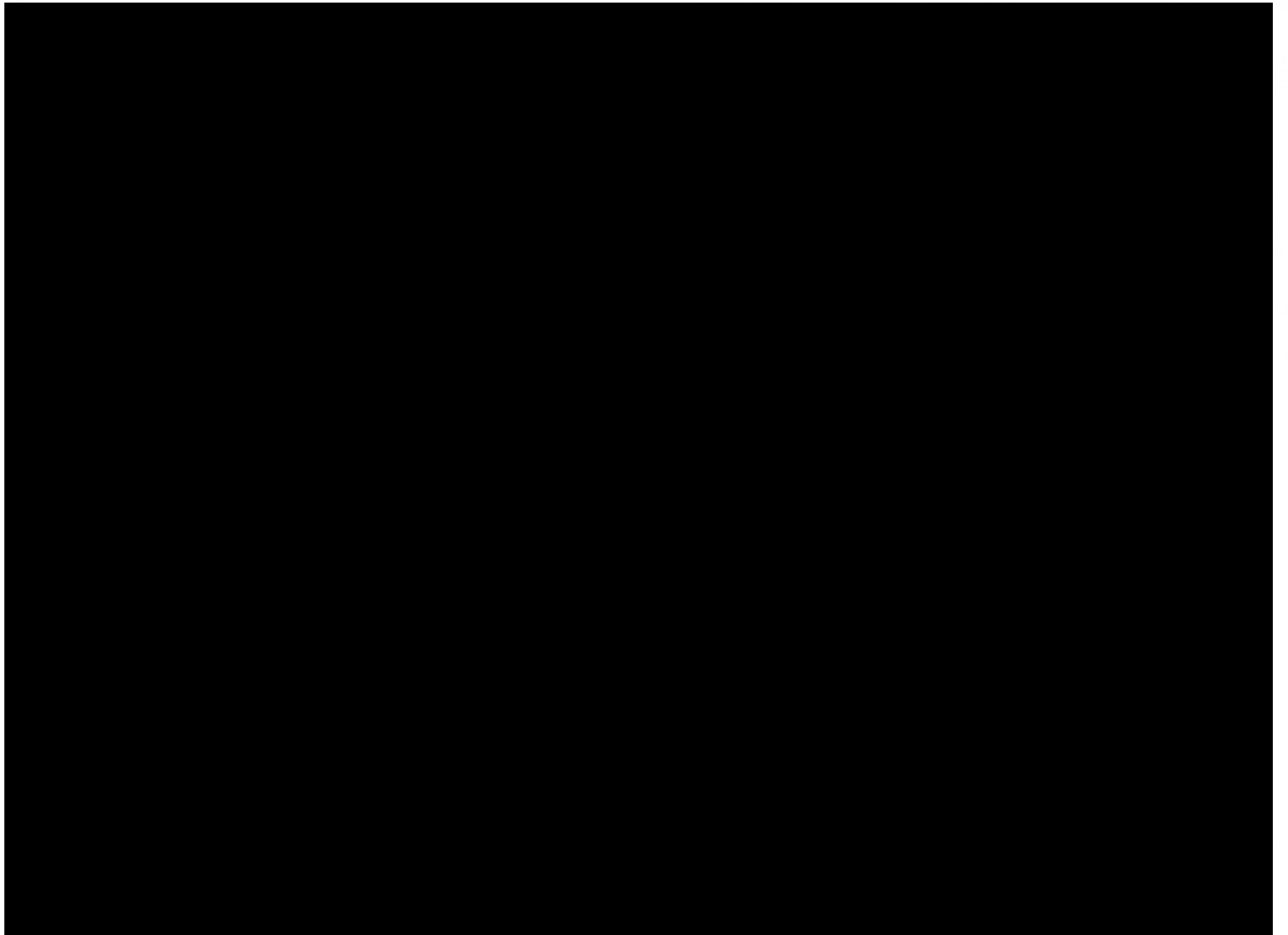


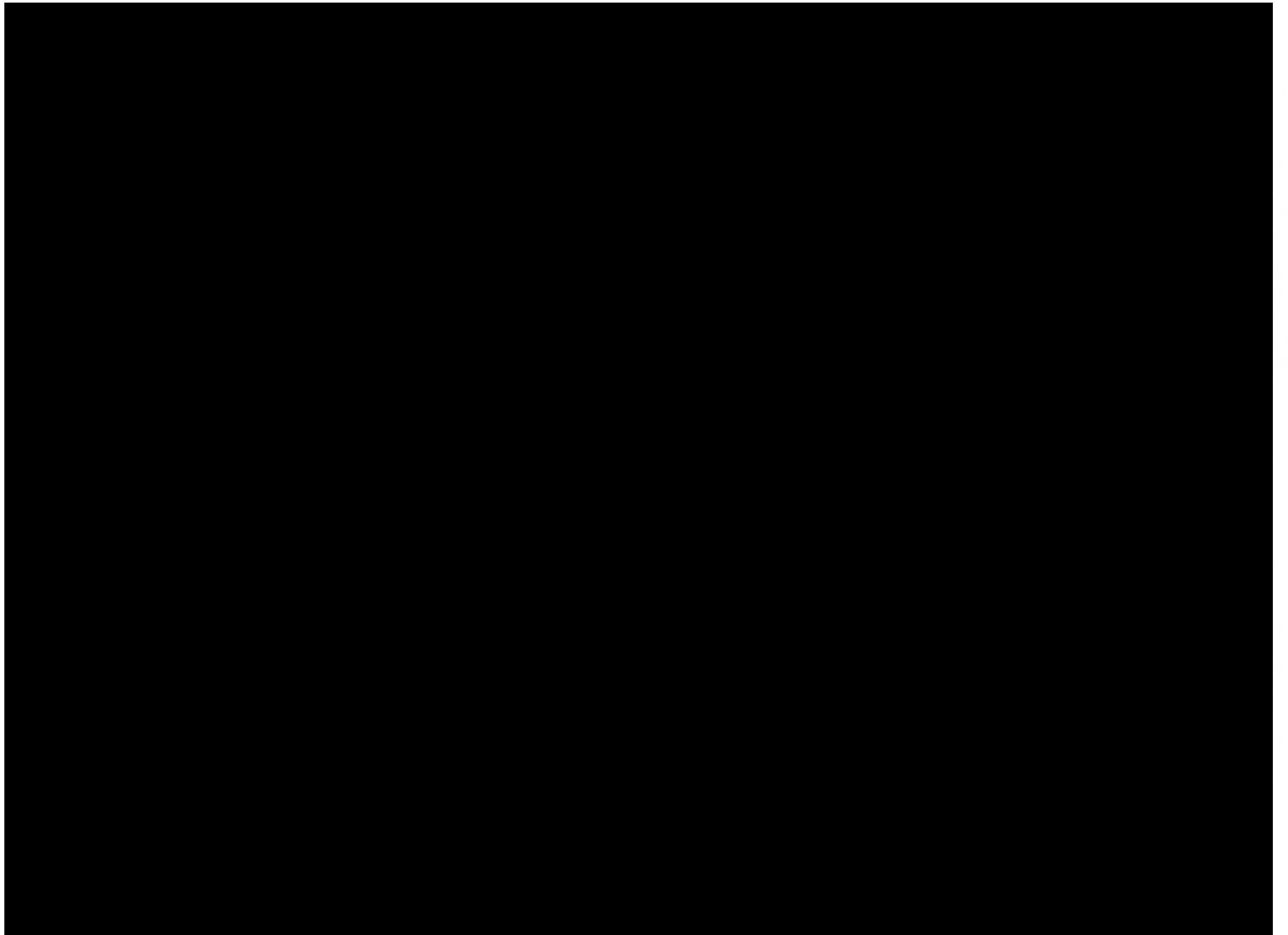


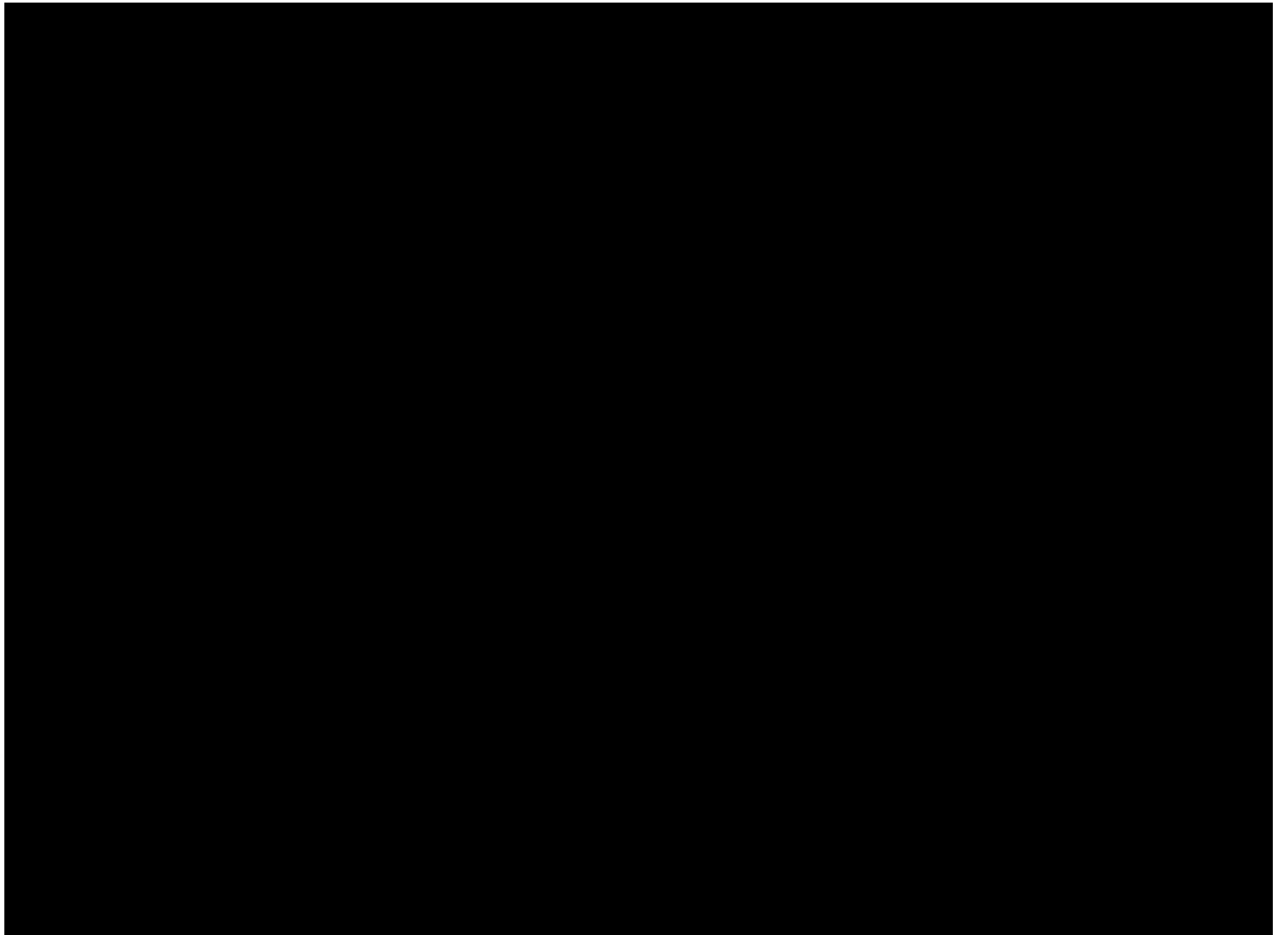


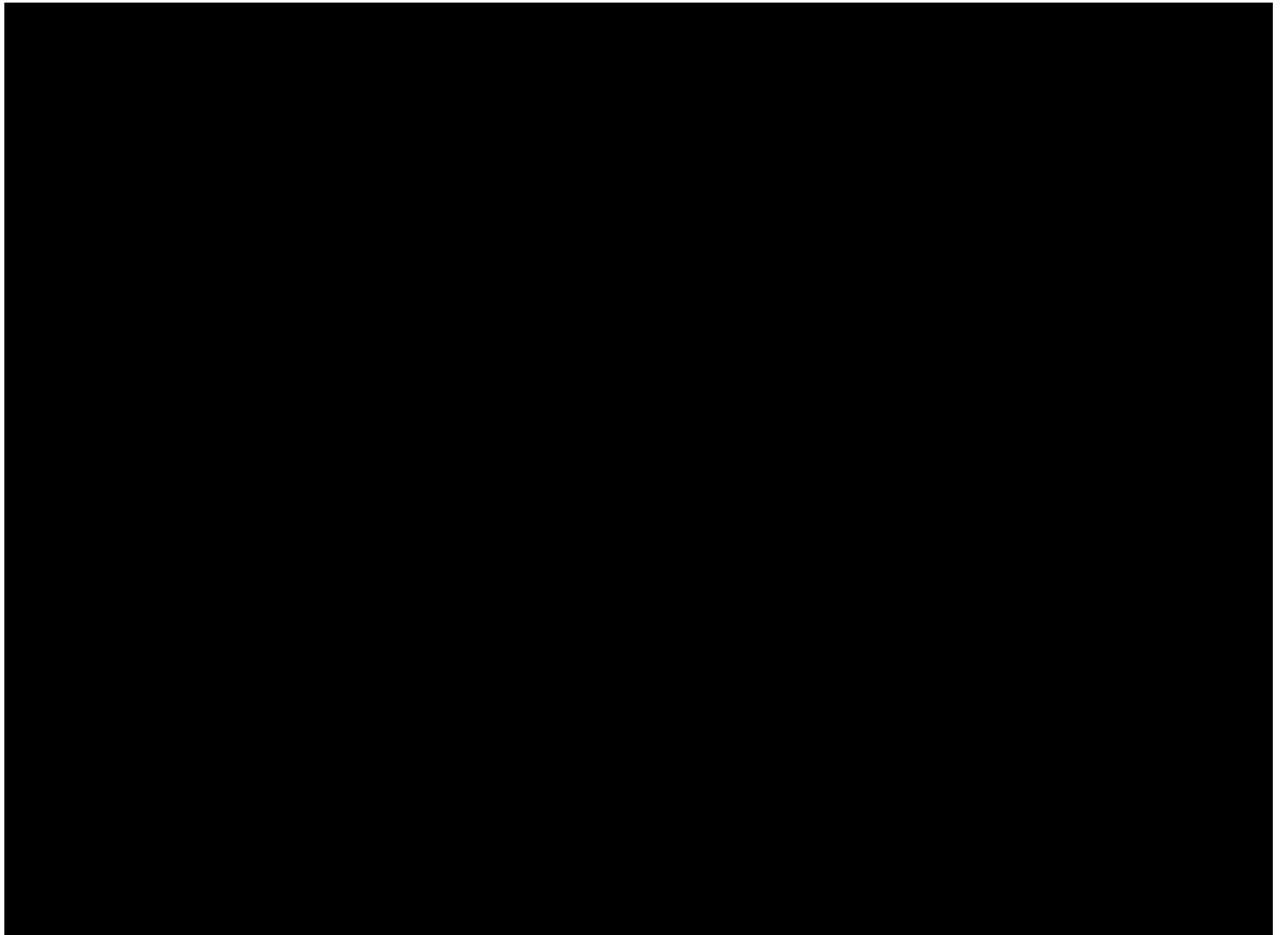


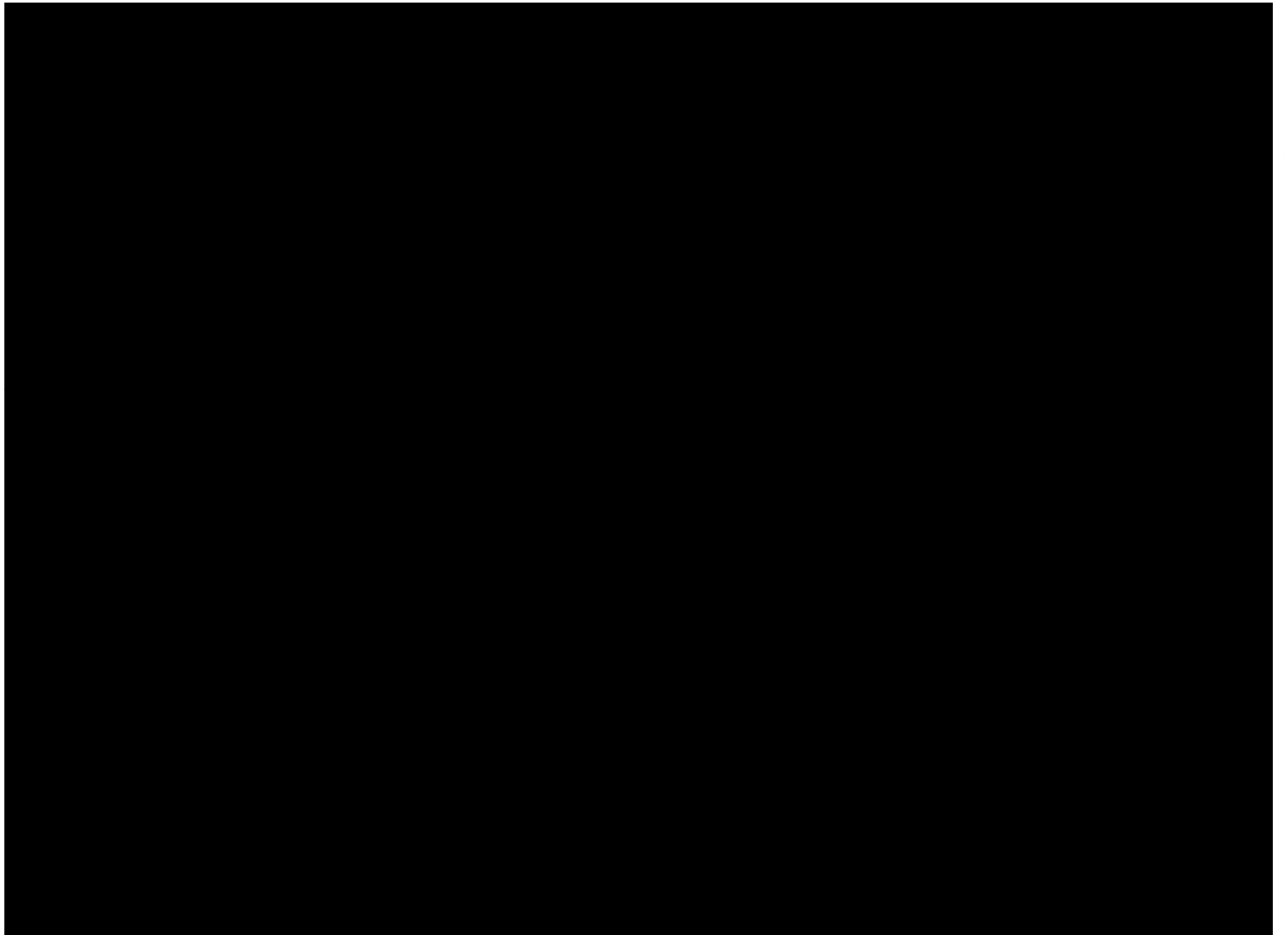




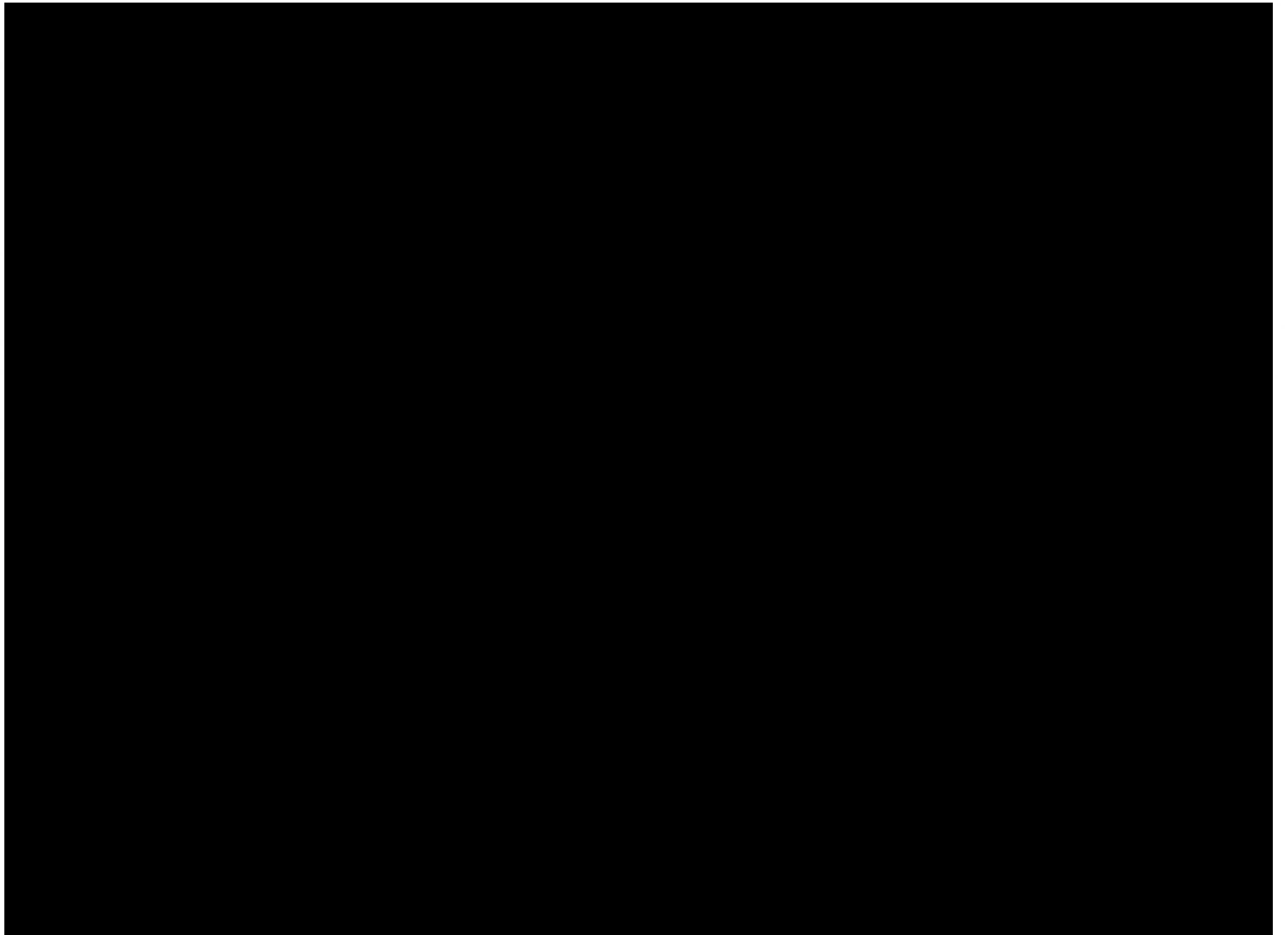


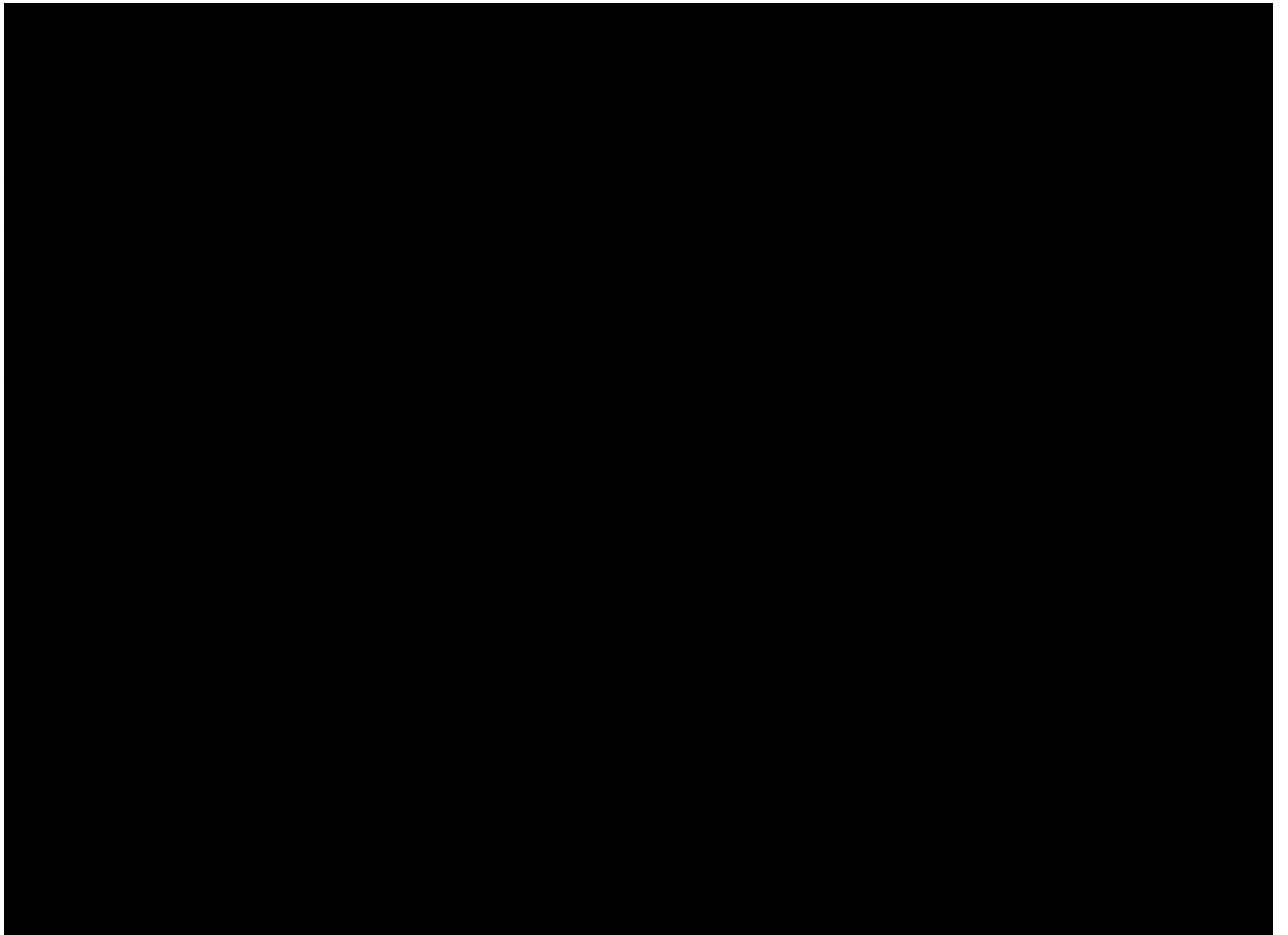


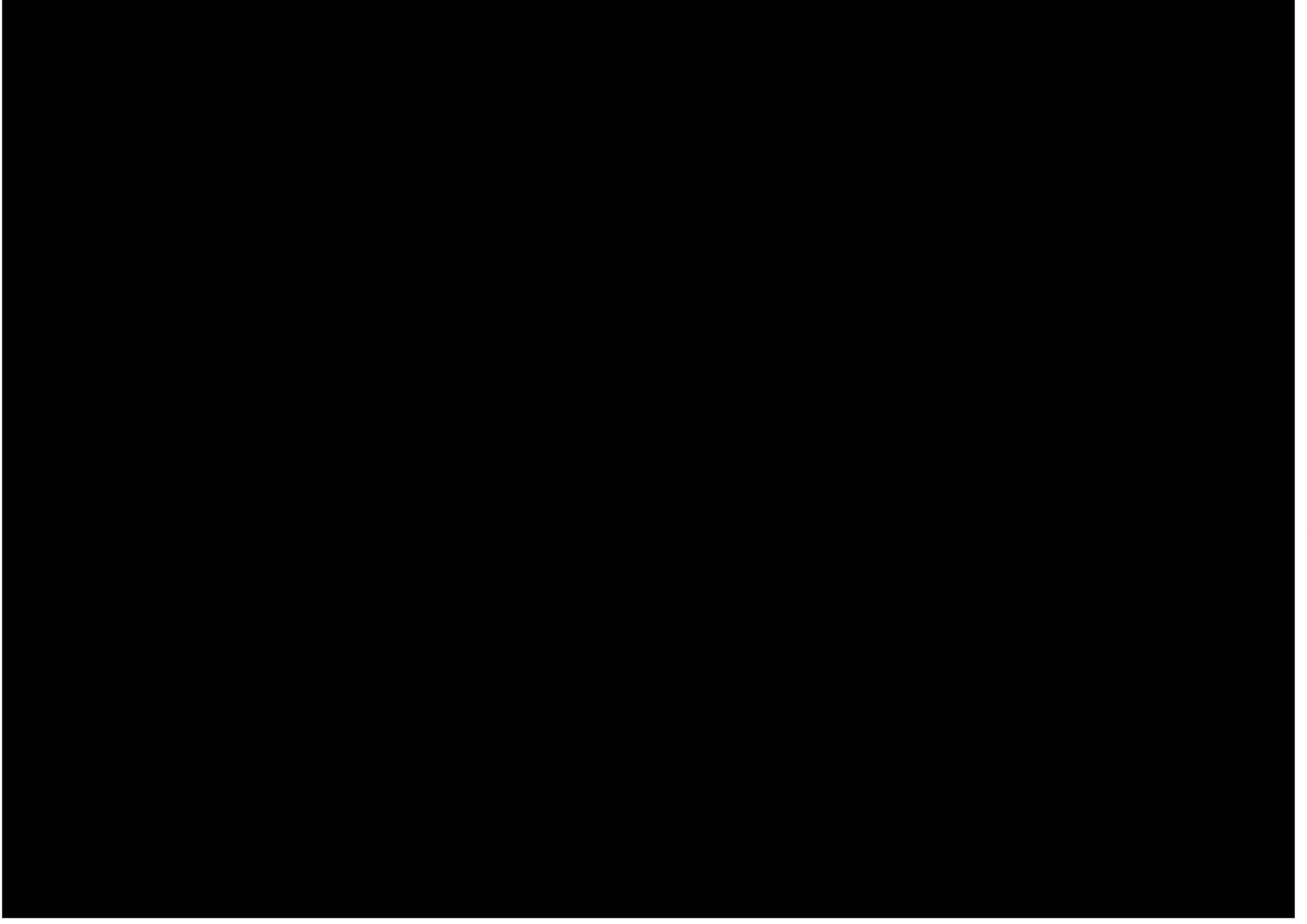


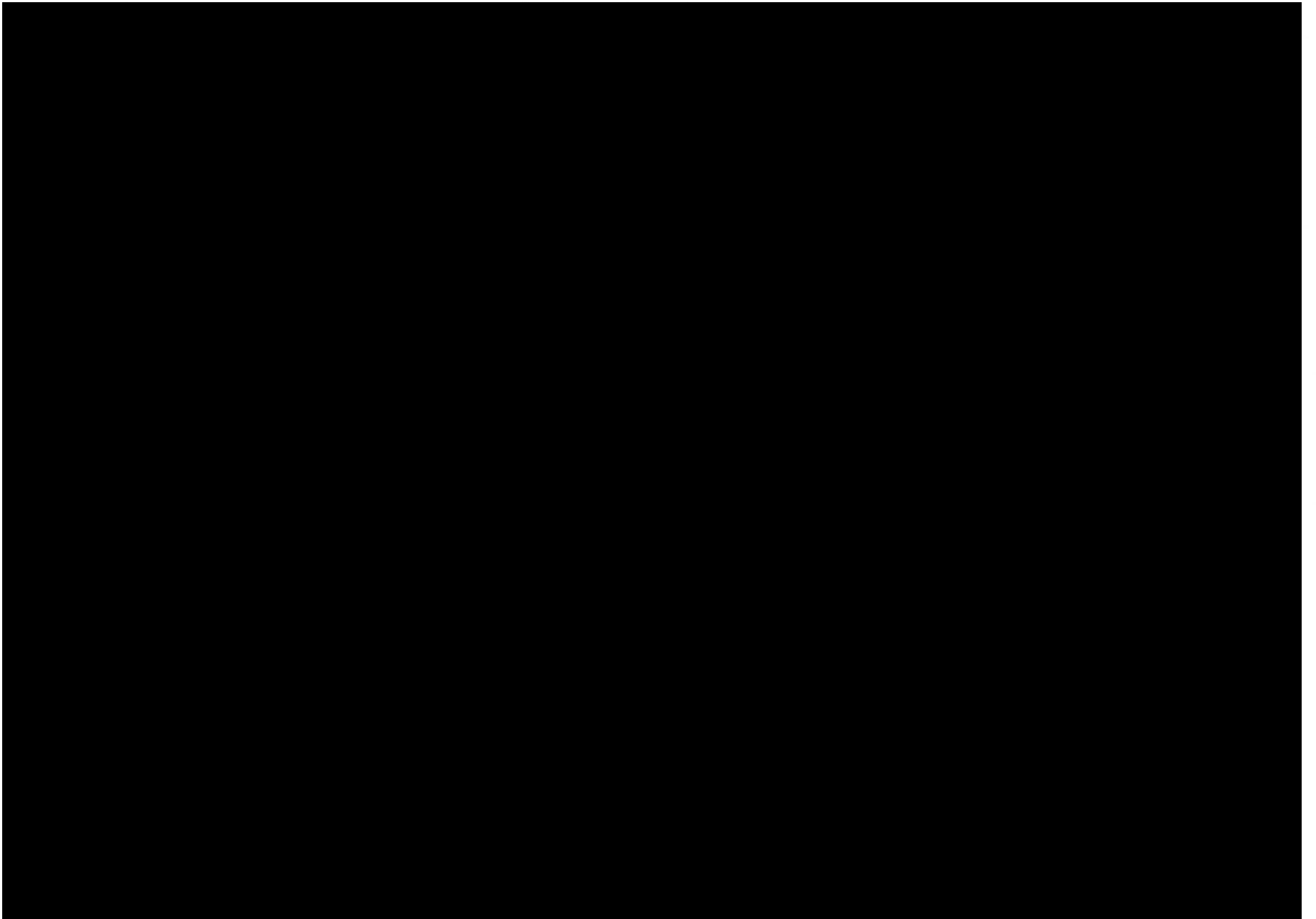


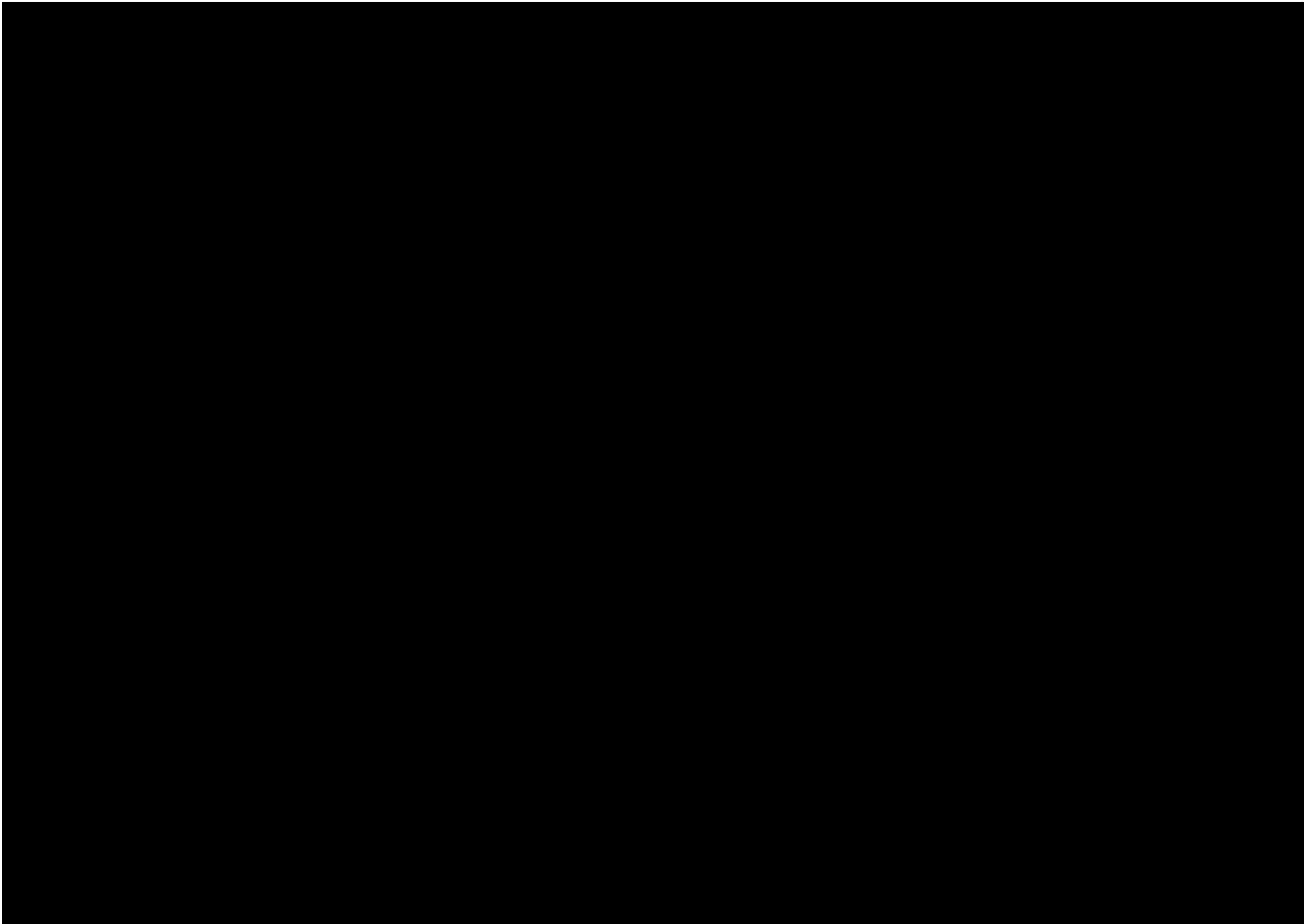


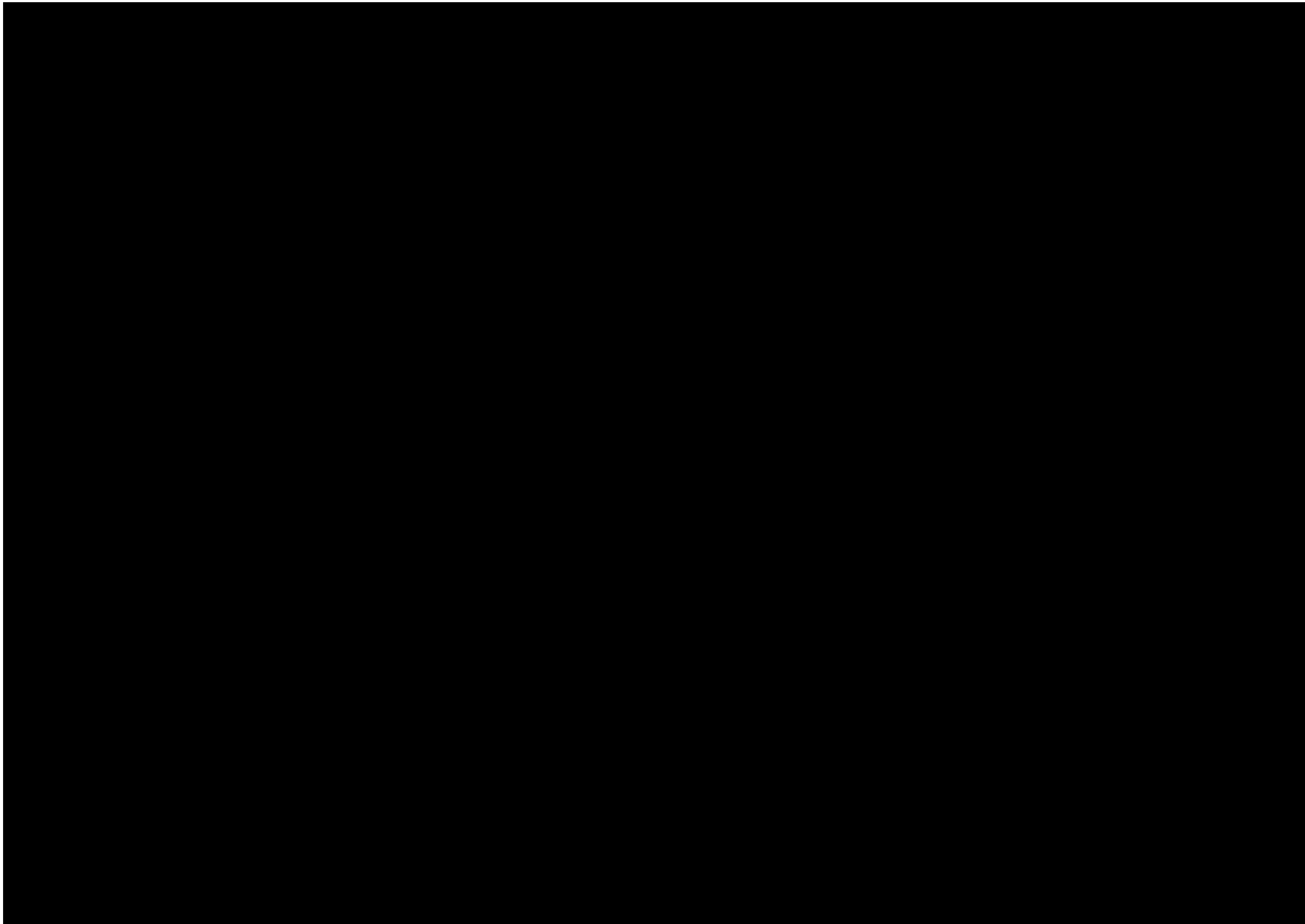




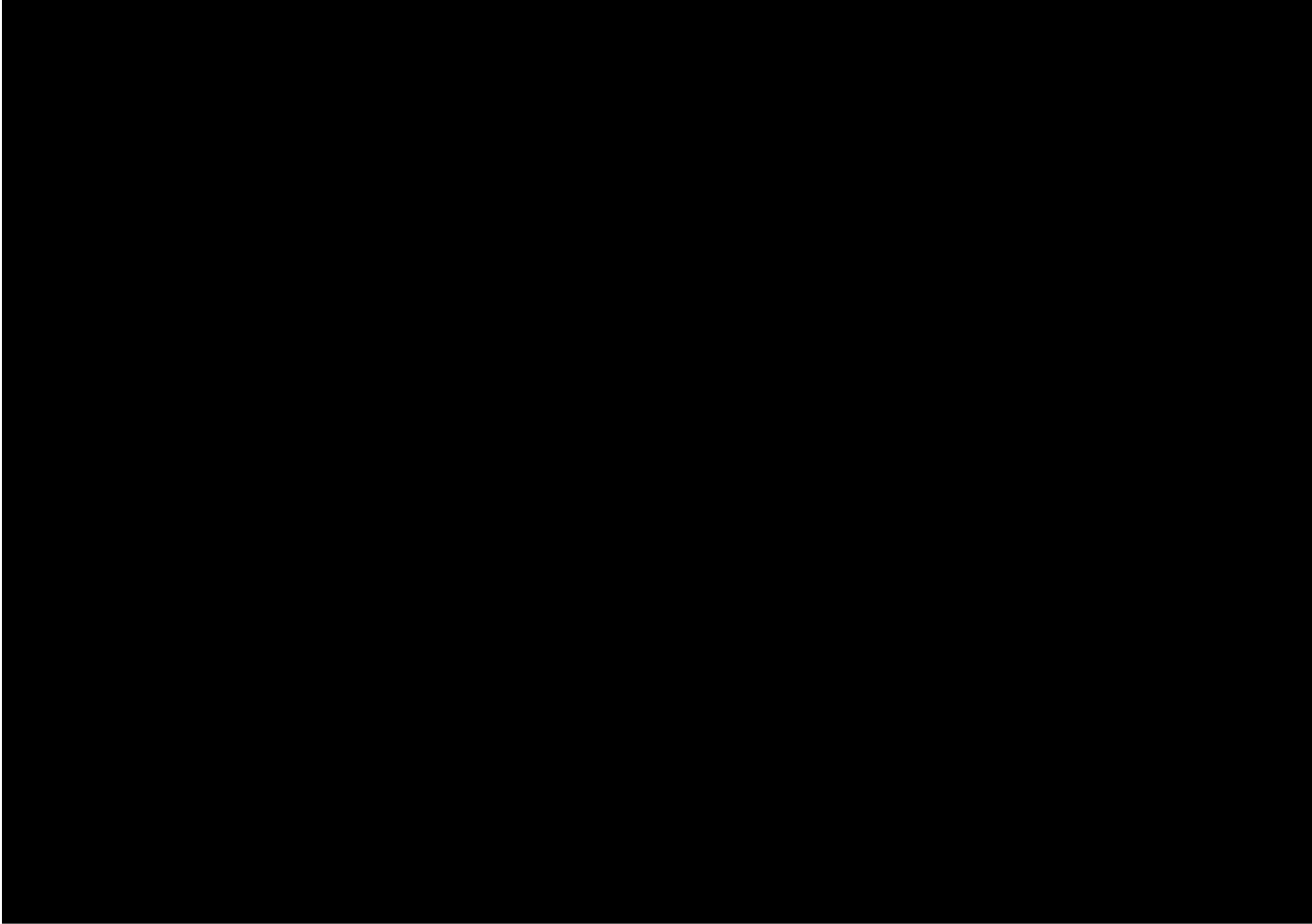






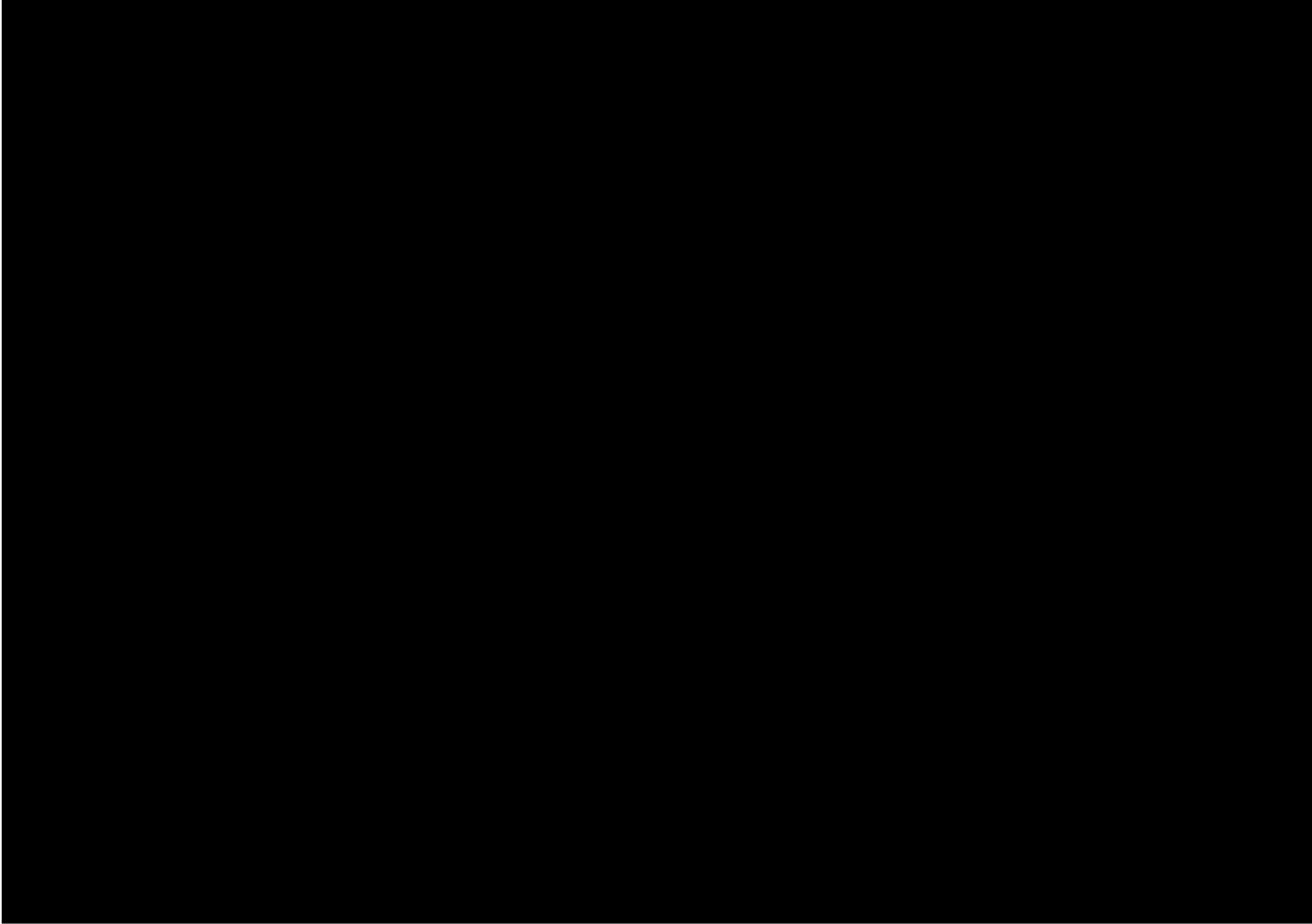


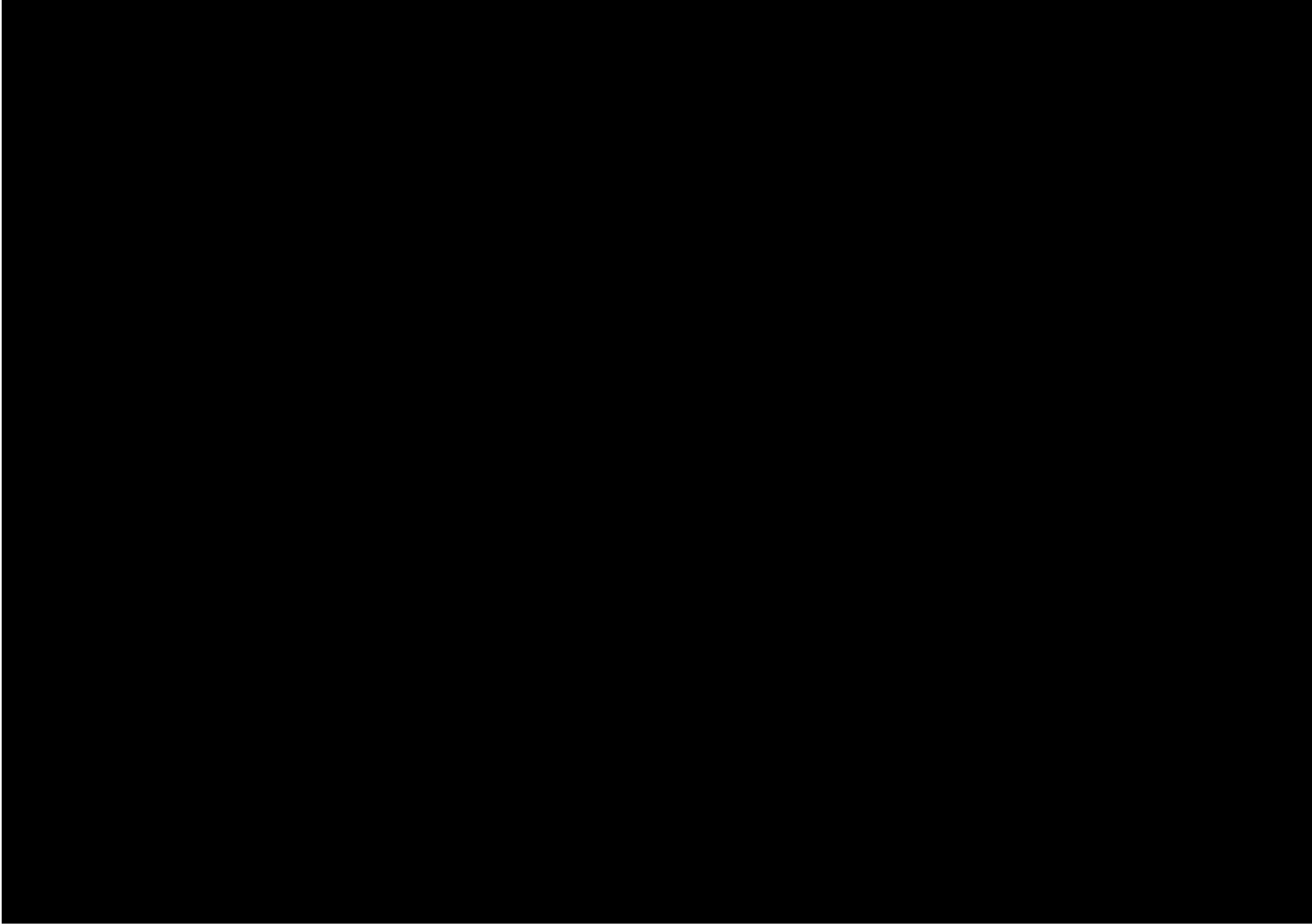
**PART B – Overall D&C Program (WHT Southern Tunnel Works)**

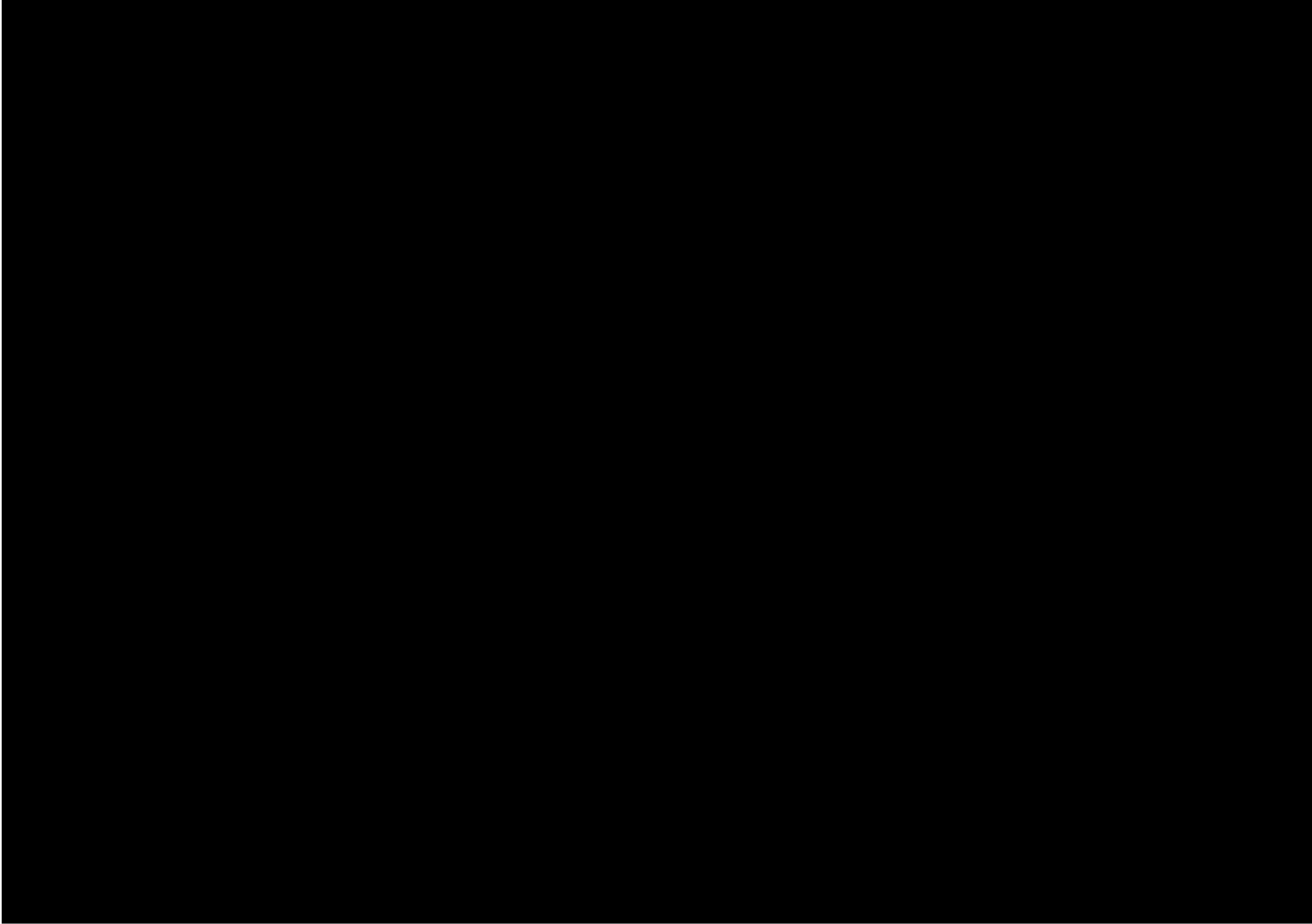


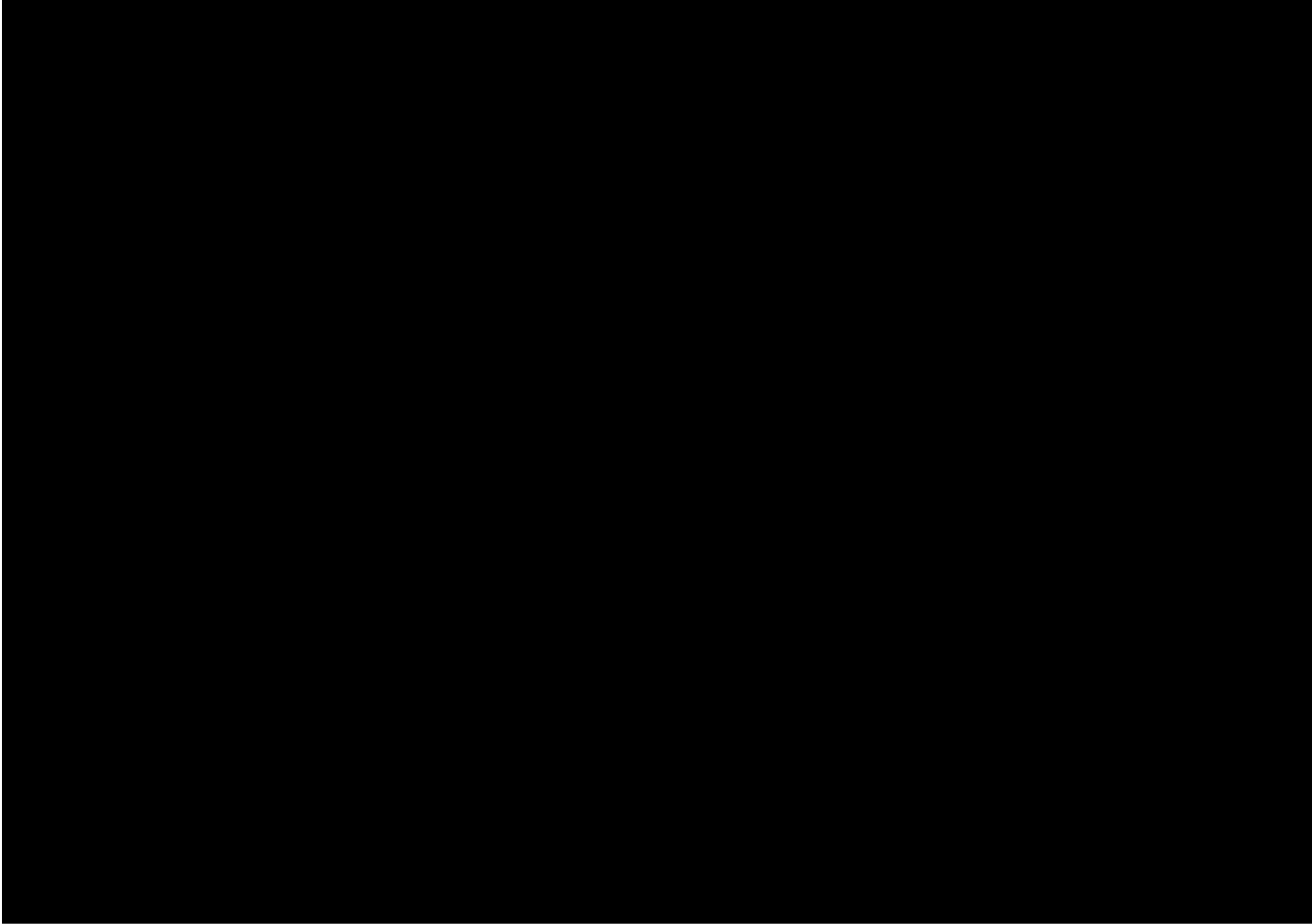


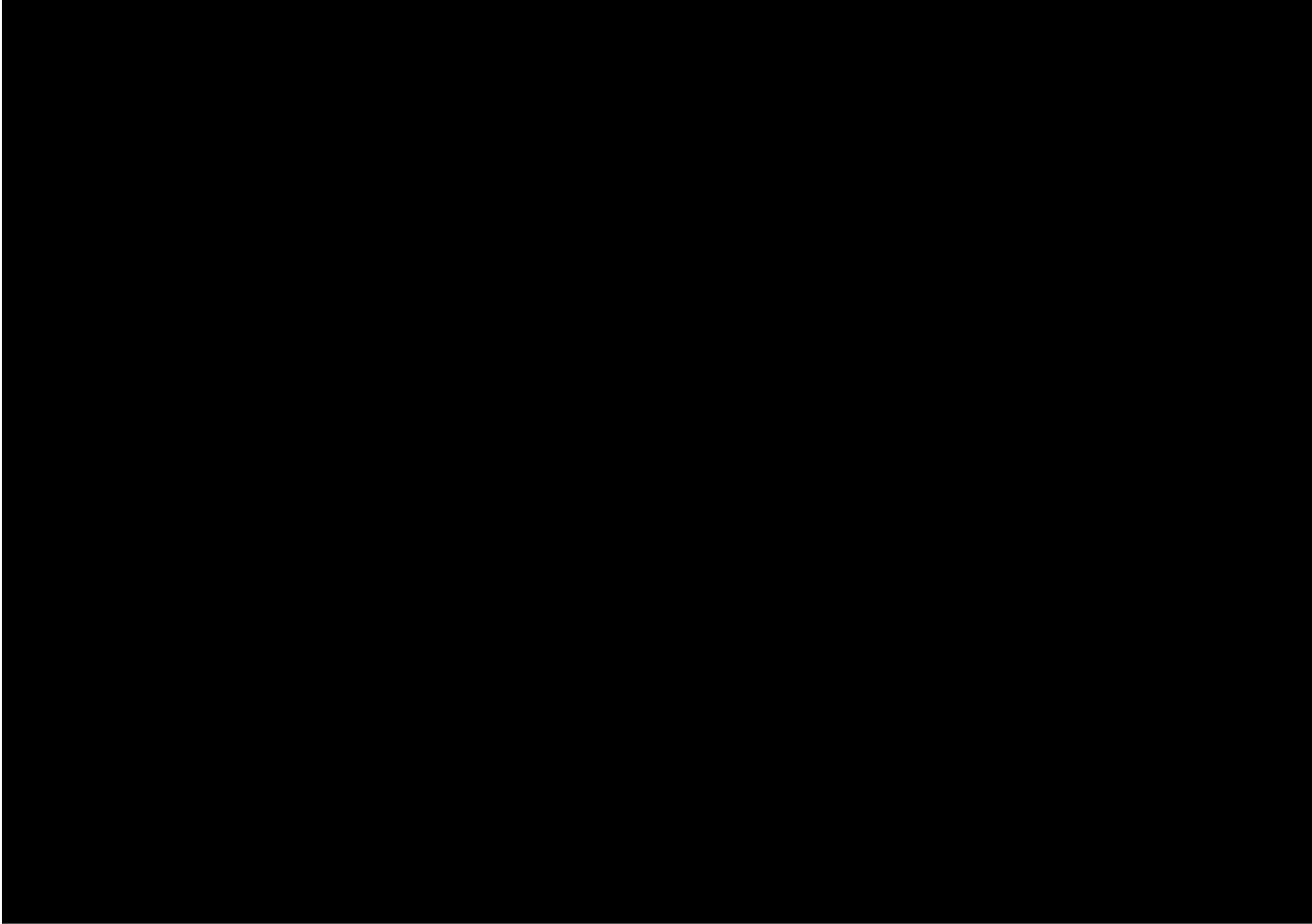


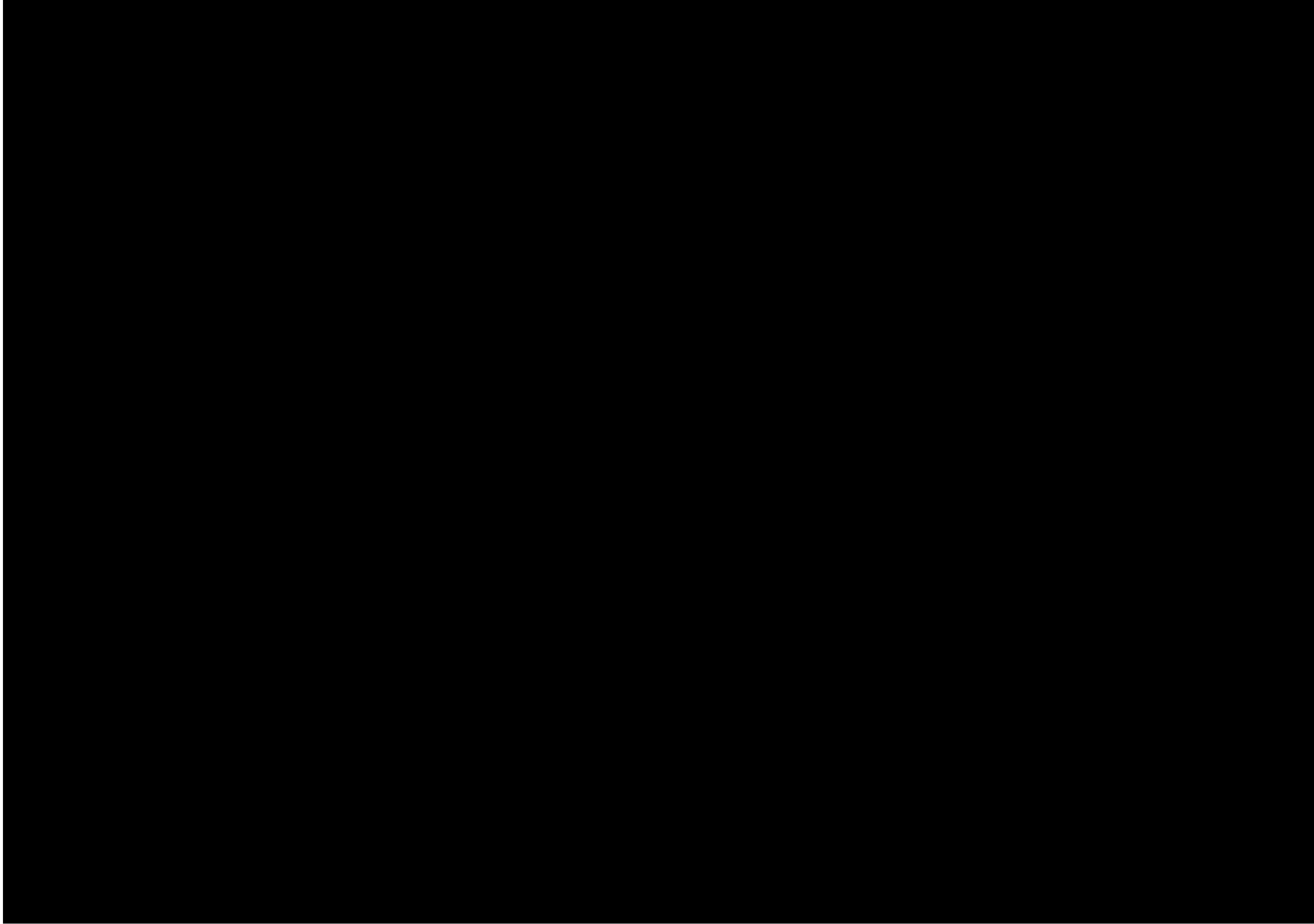


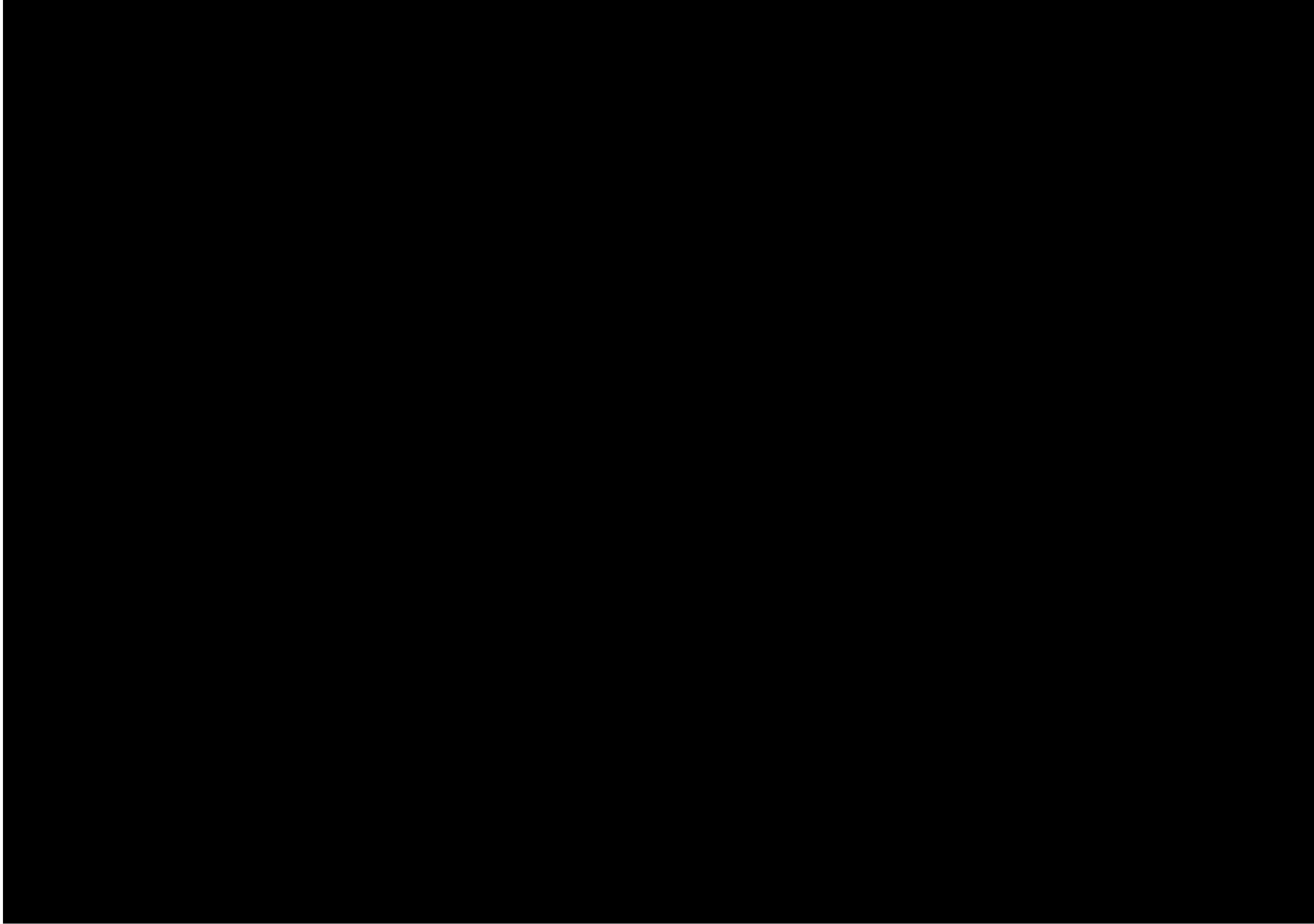






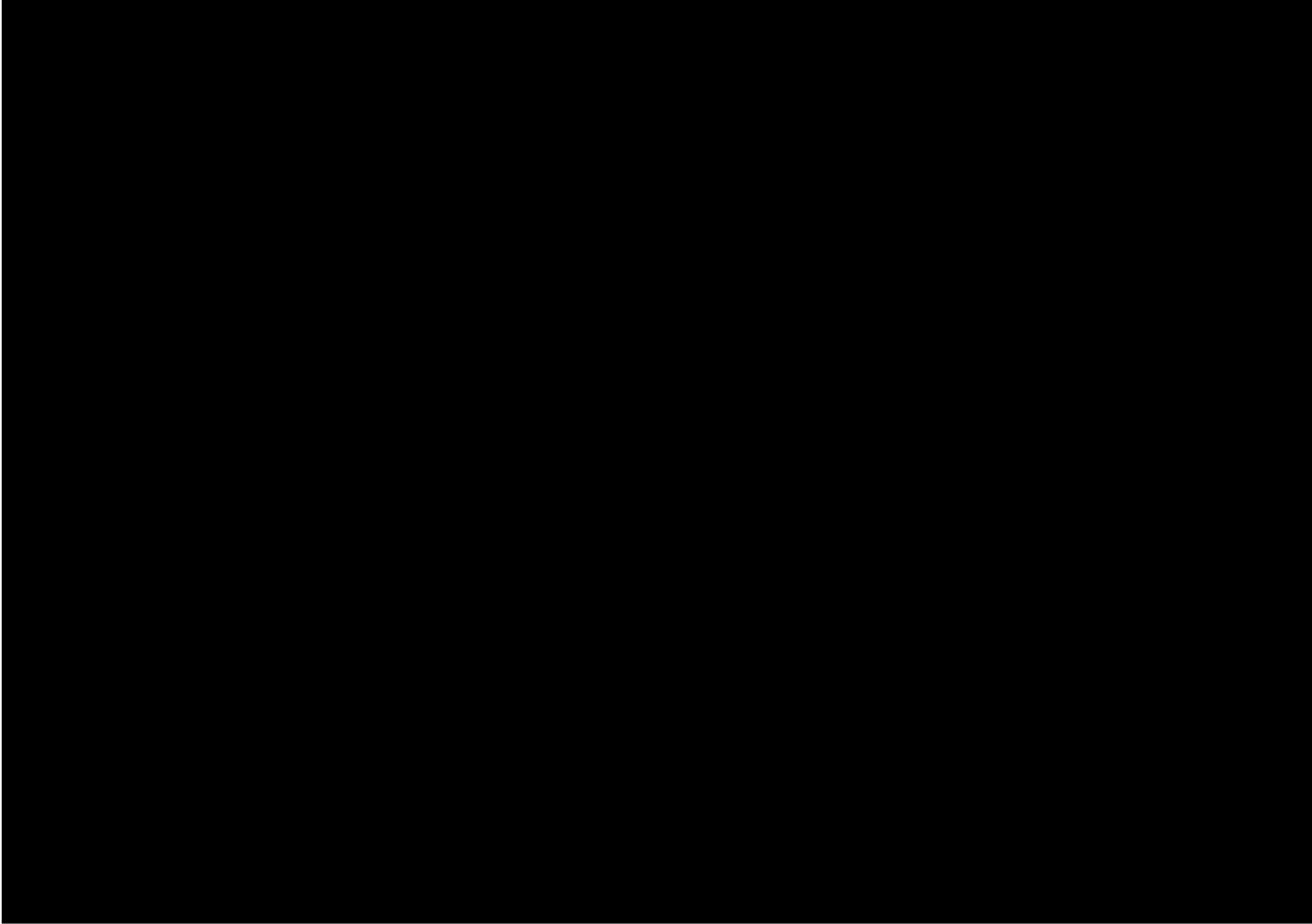


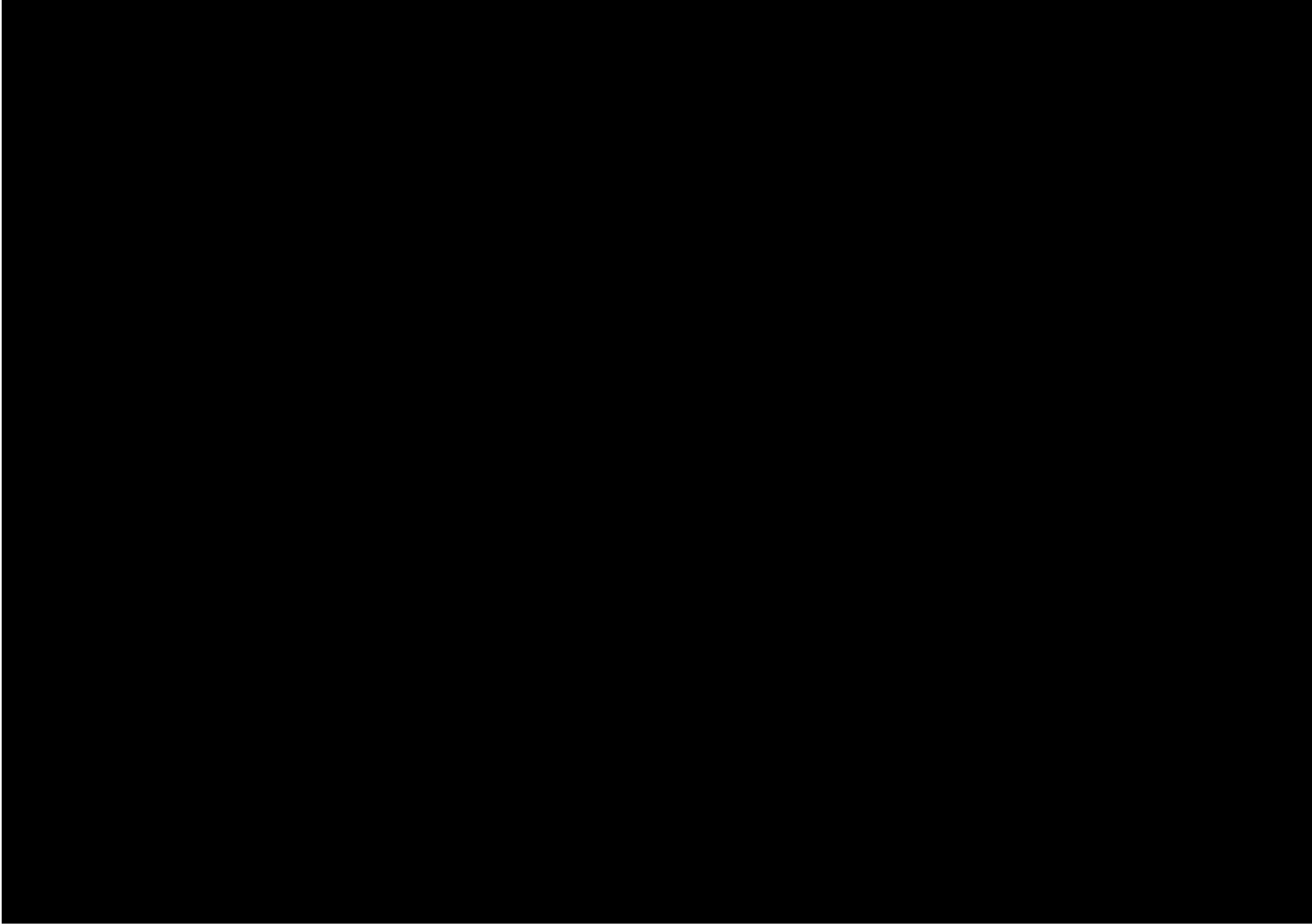


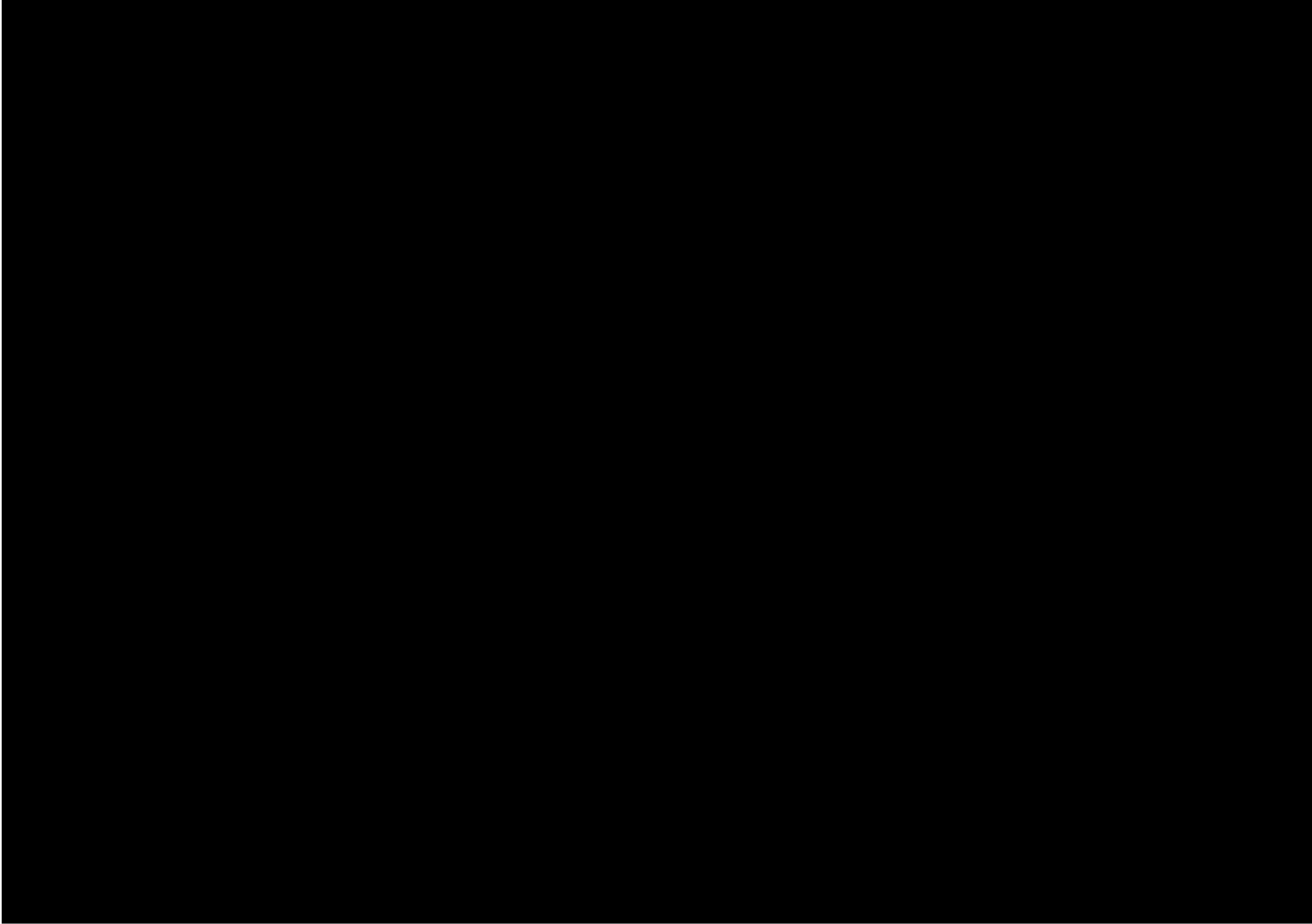


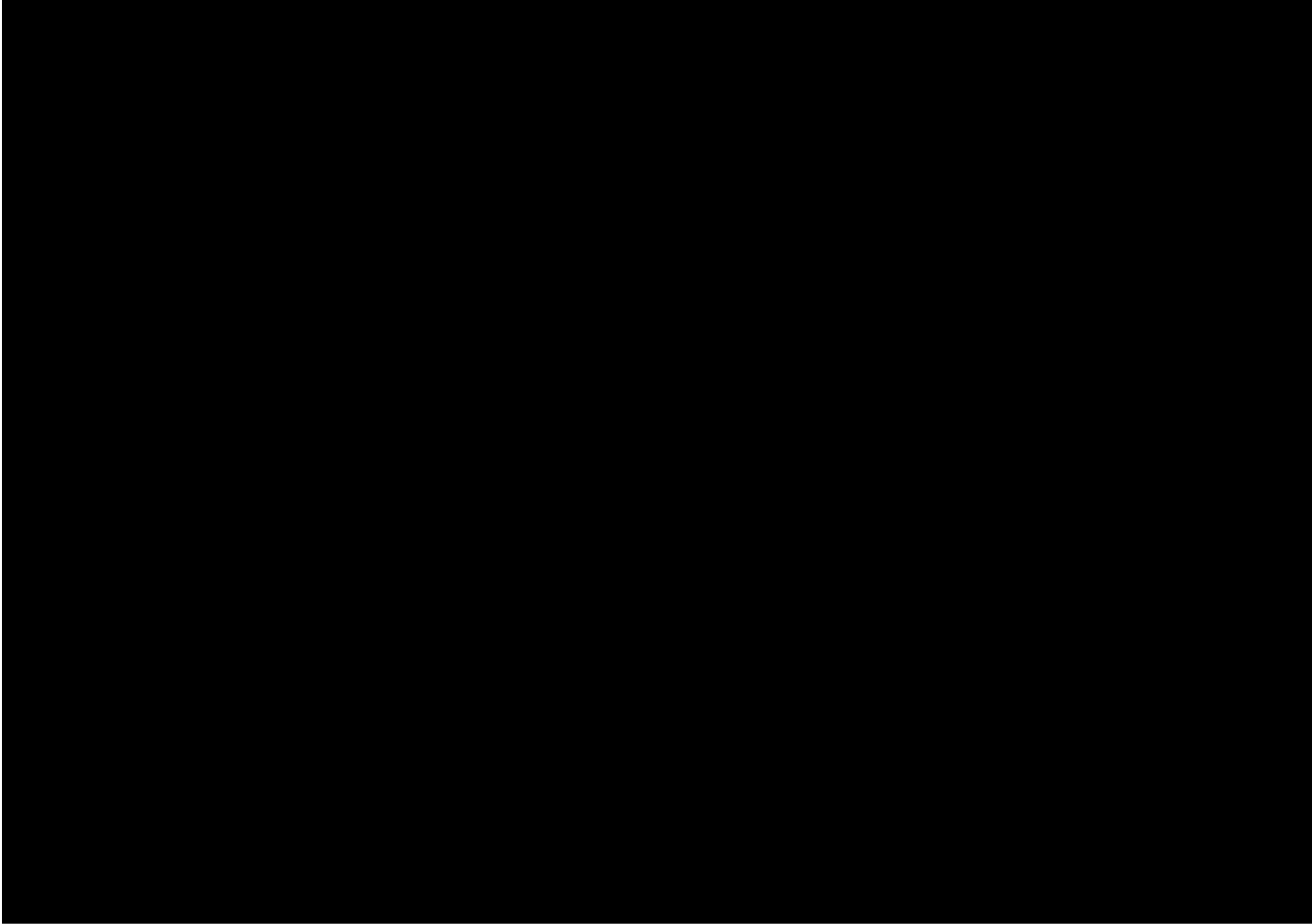


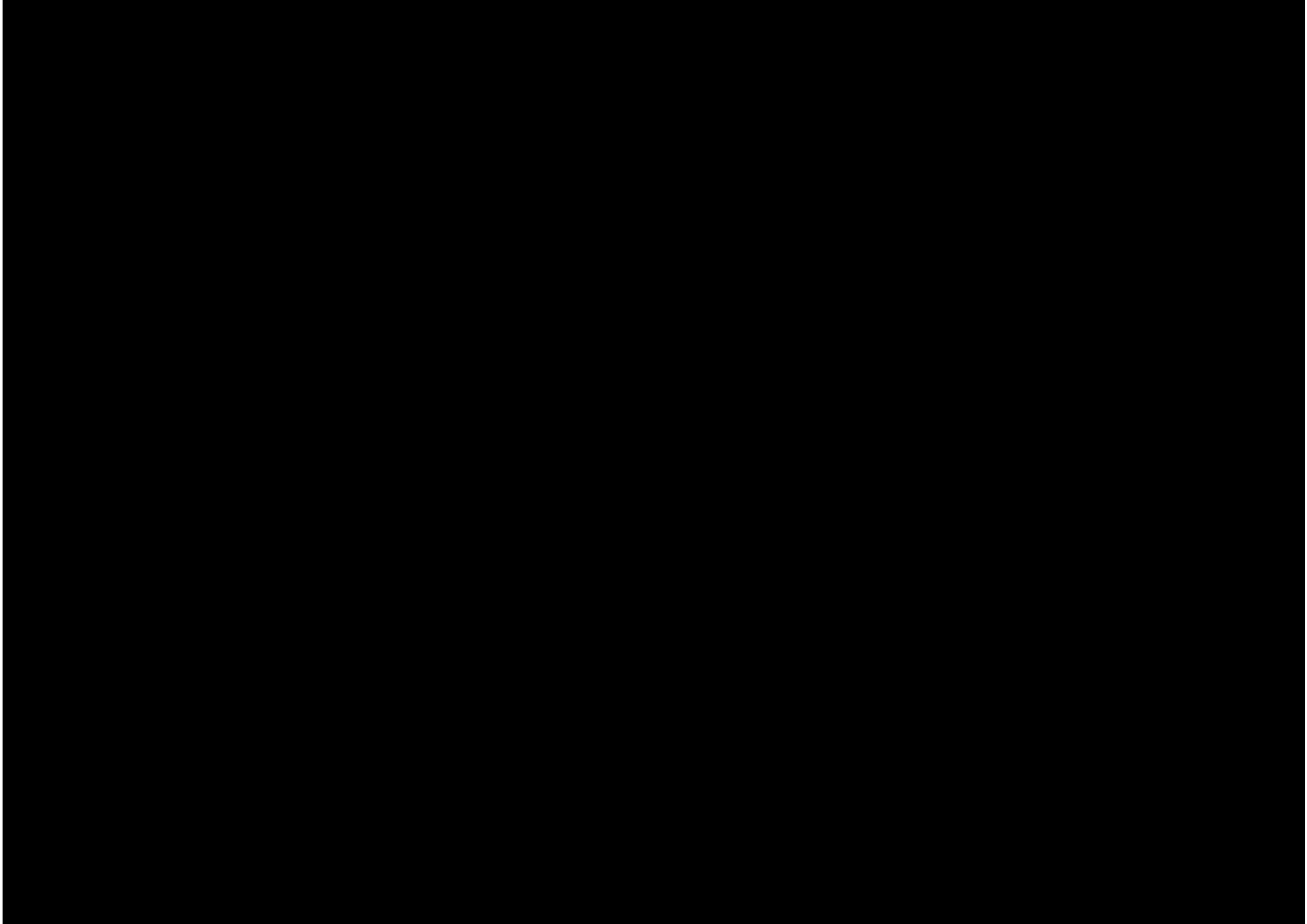


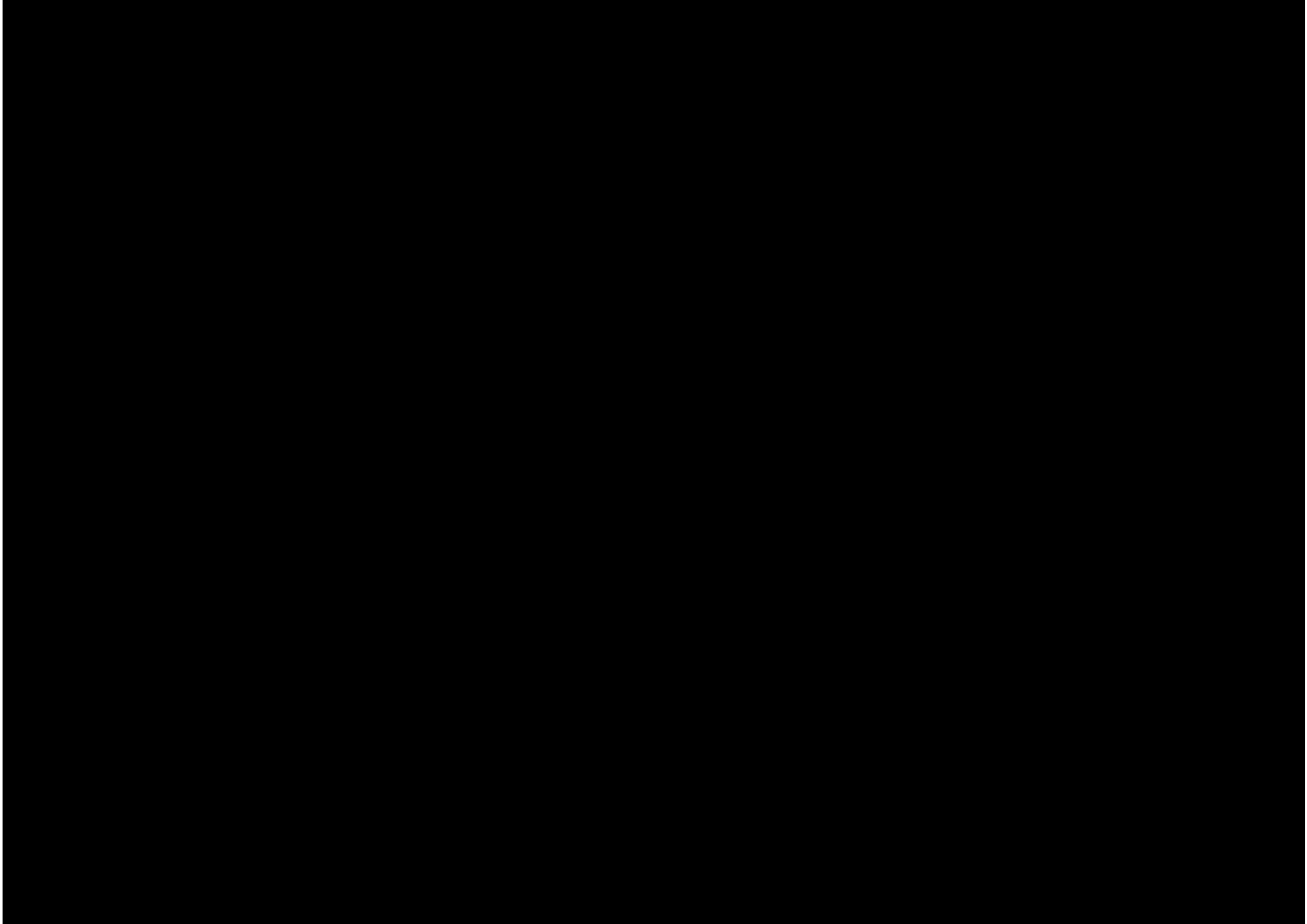


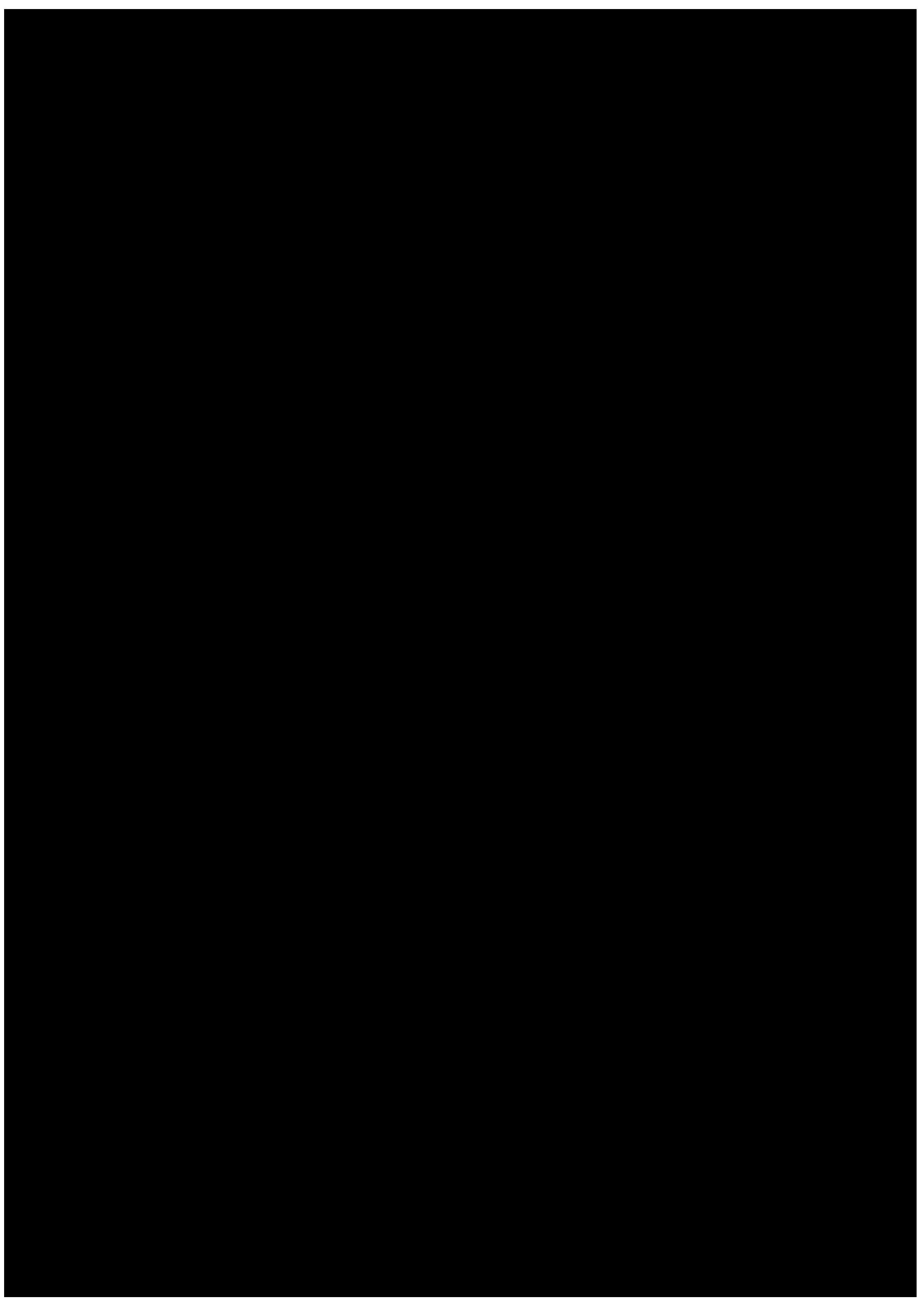






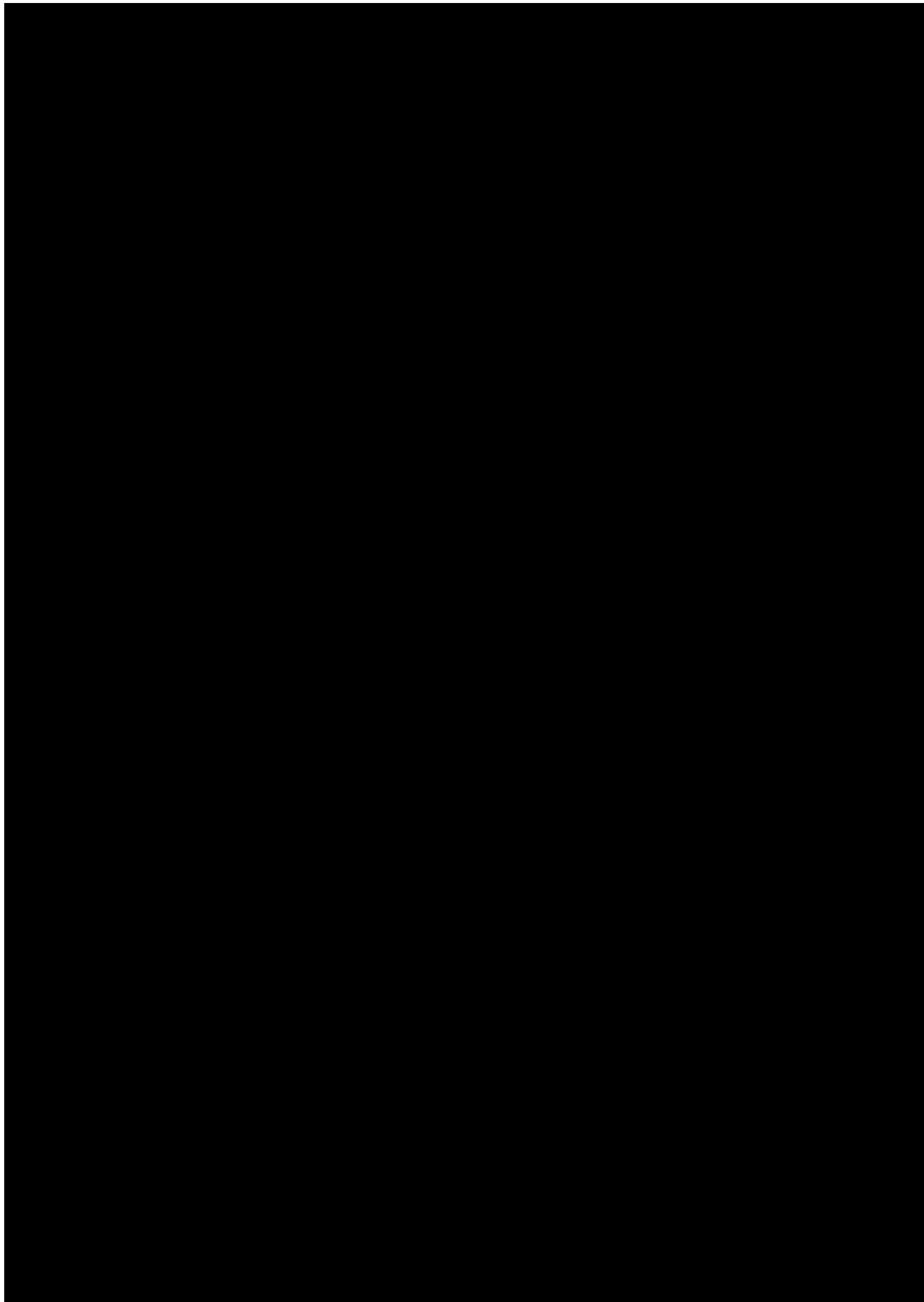


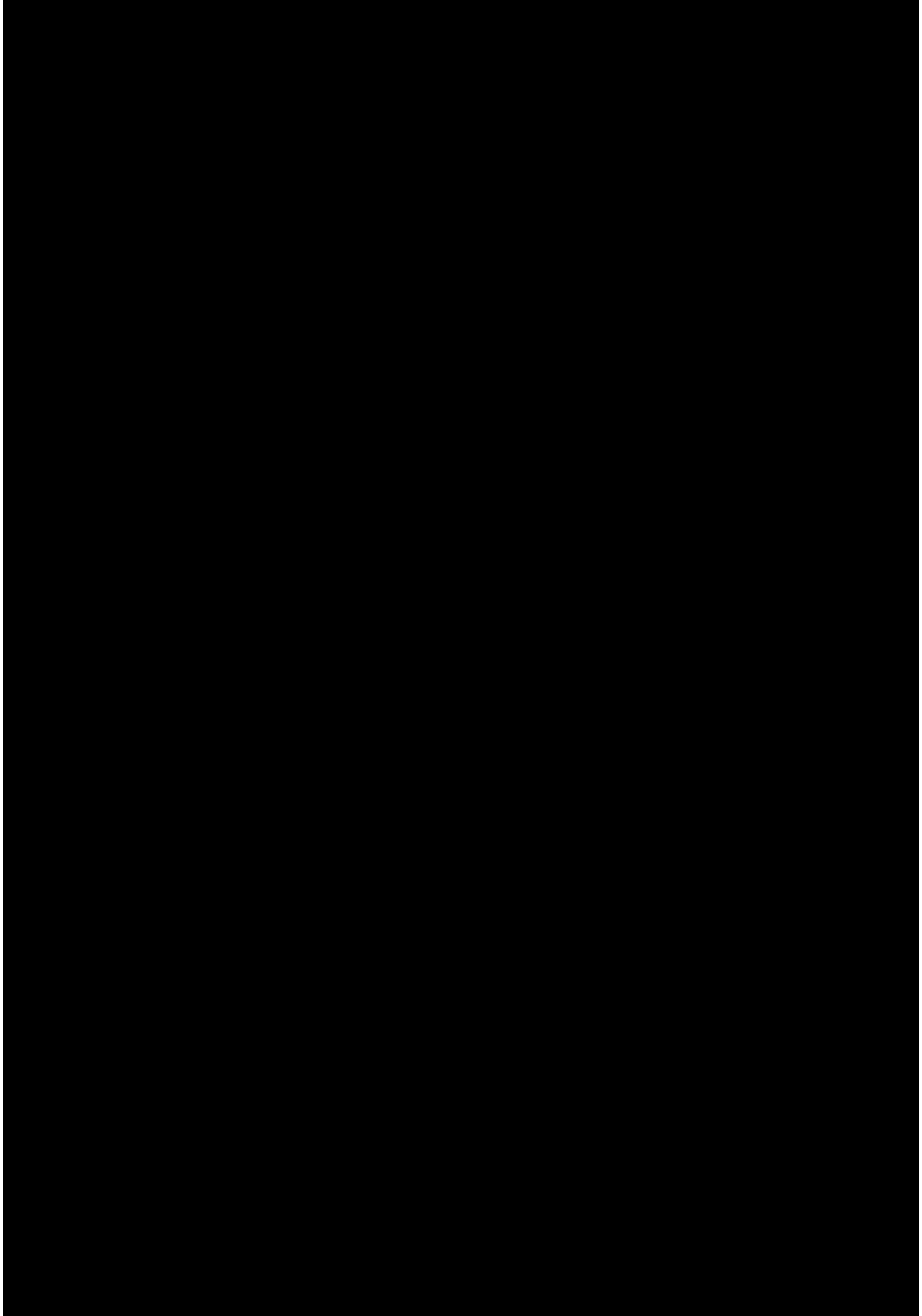


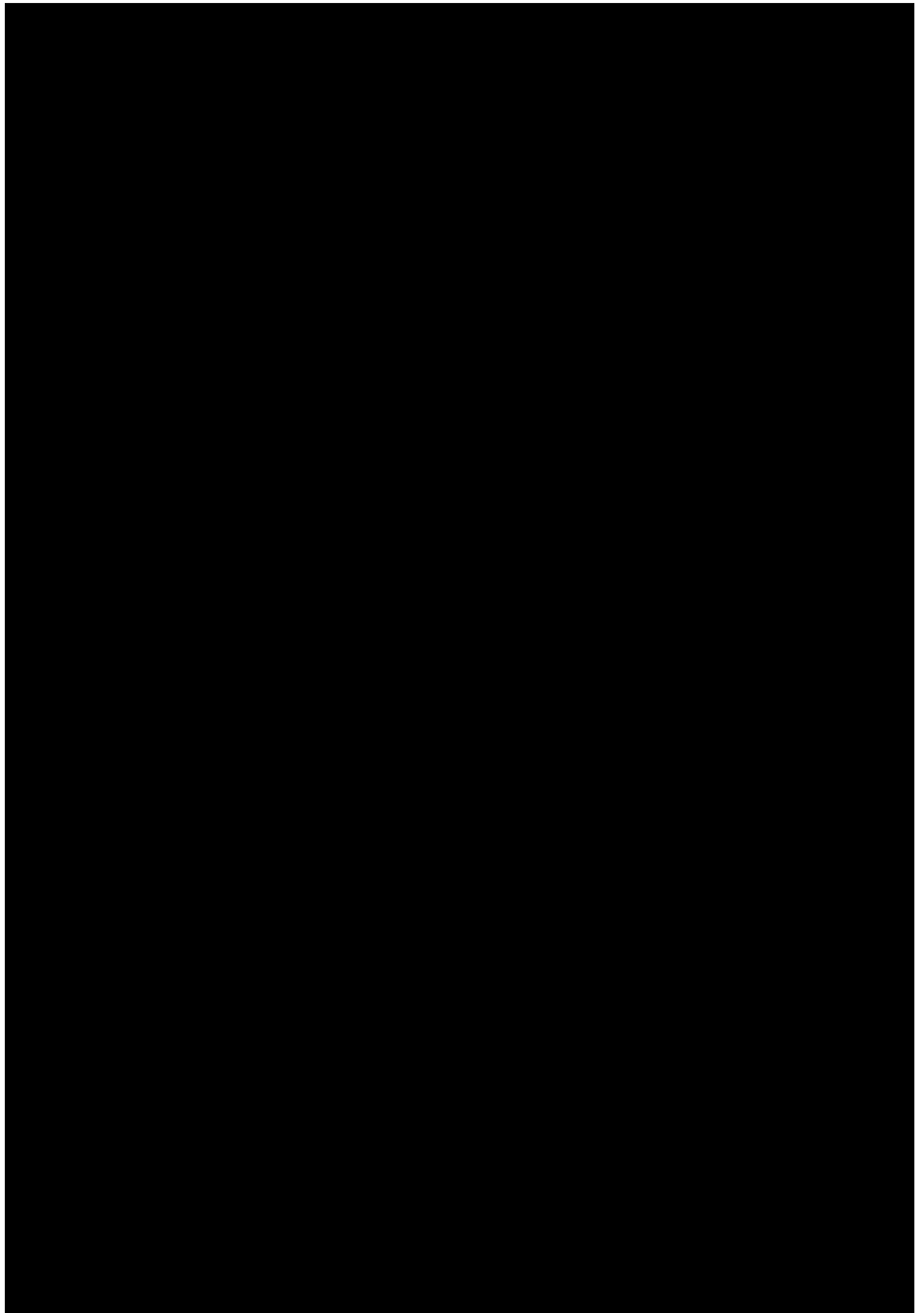




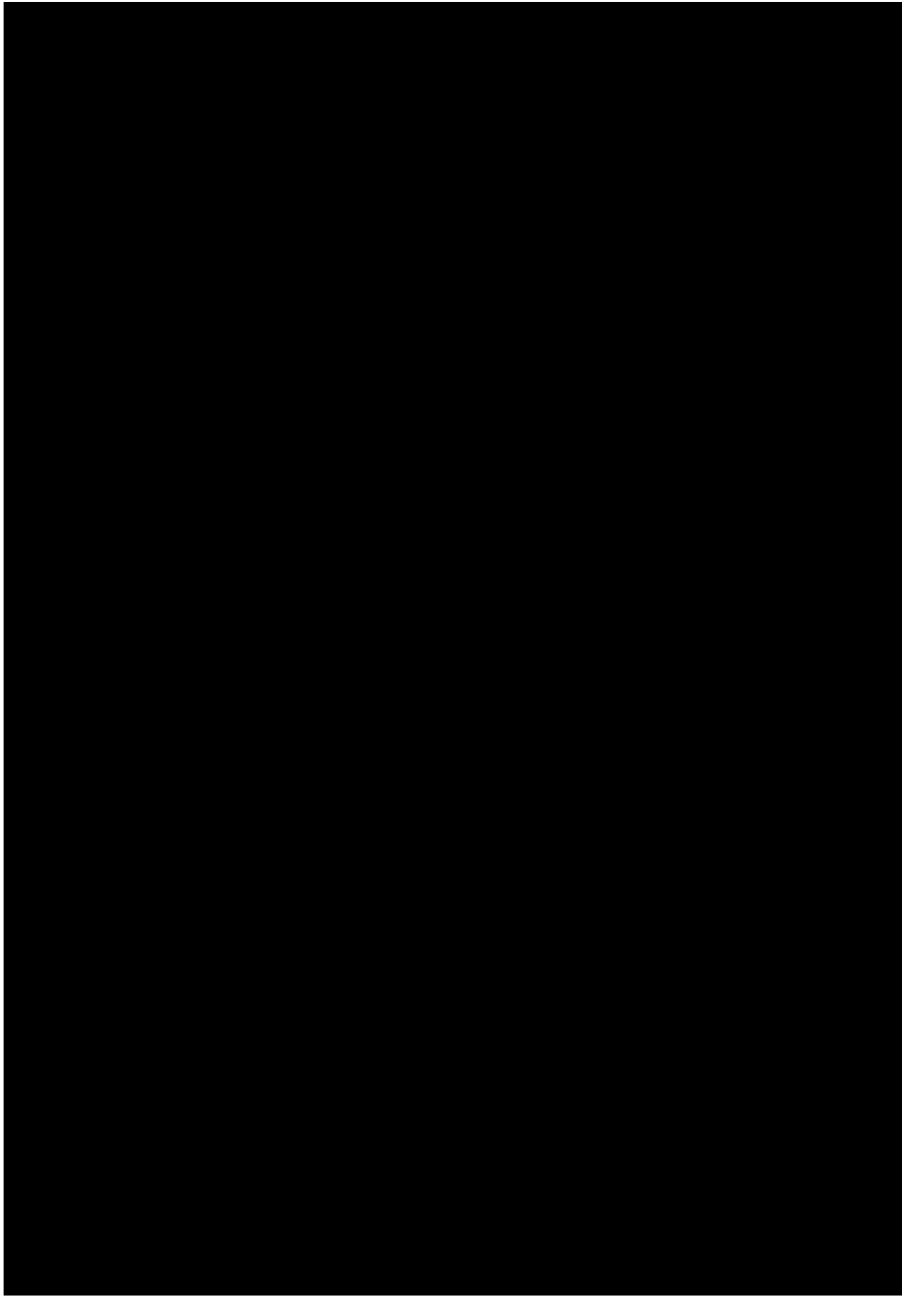
**EXHIBIT F**  
**Insurance Policies**  
(Schedule 30)







The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, supplier payments, and customer orders. It also outlines the procedures for reconciling accounts and identifying discrepancies. The second part of the document focuses on the analysis of the recorded data. It describes various methods for interpreting the information, such as comparing current performance with historical trends and industry benchmarks. The document also discusses the implications of the data for decision-making and the identification of areas for improvement. Finally, the document concludes with a summary of the key findings and recommendations for future actions.



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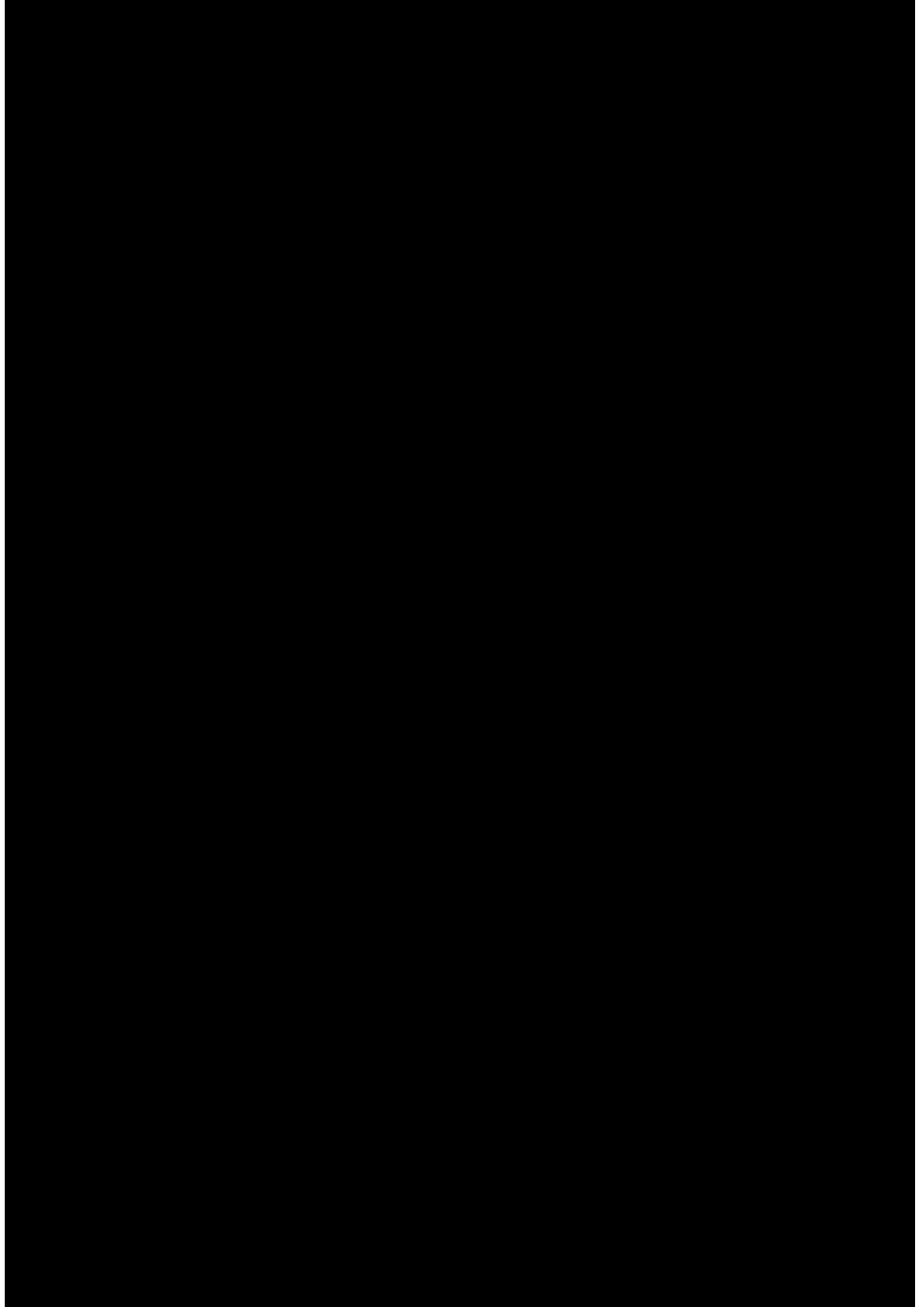
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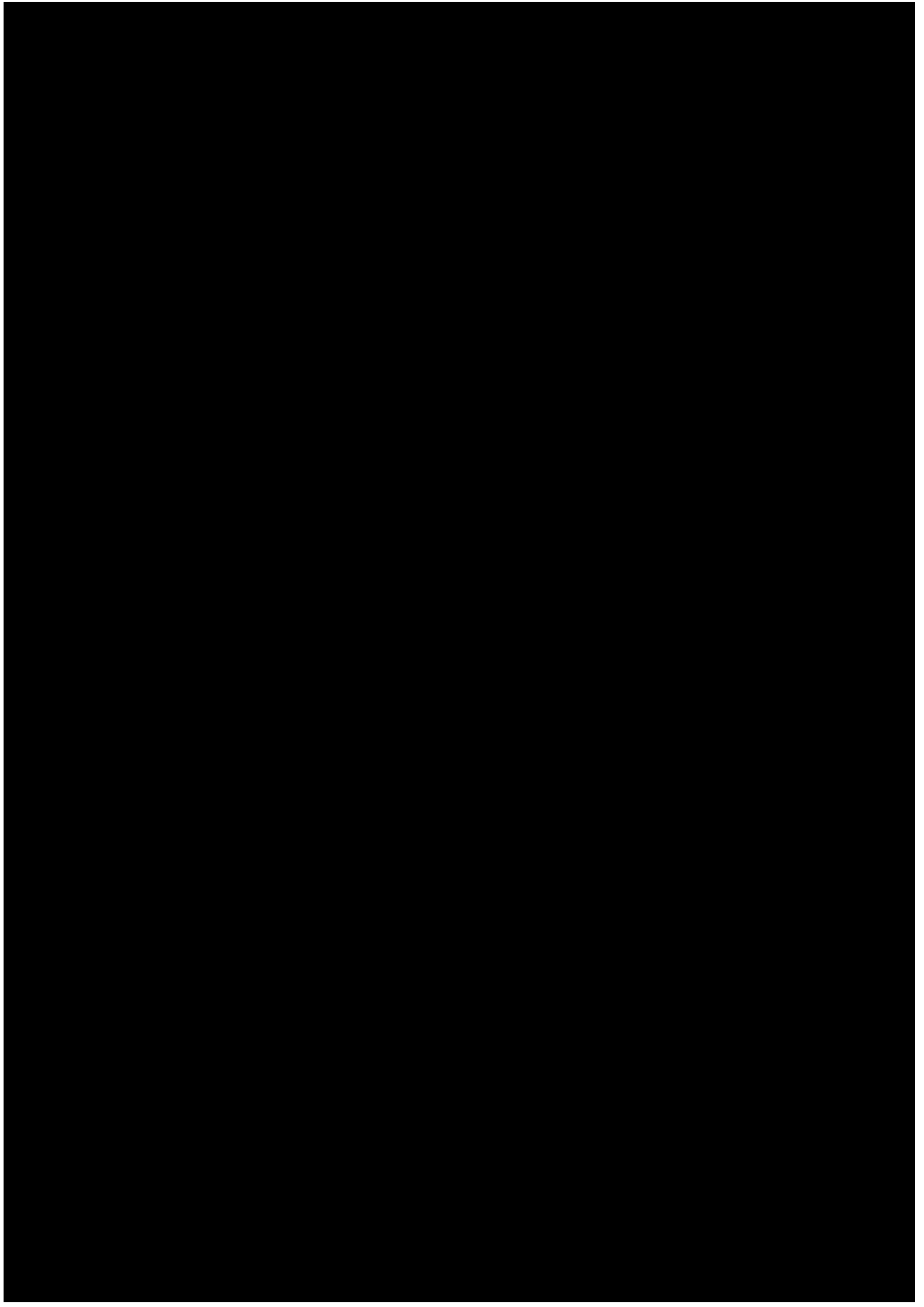
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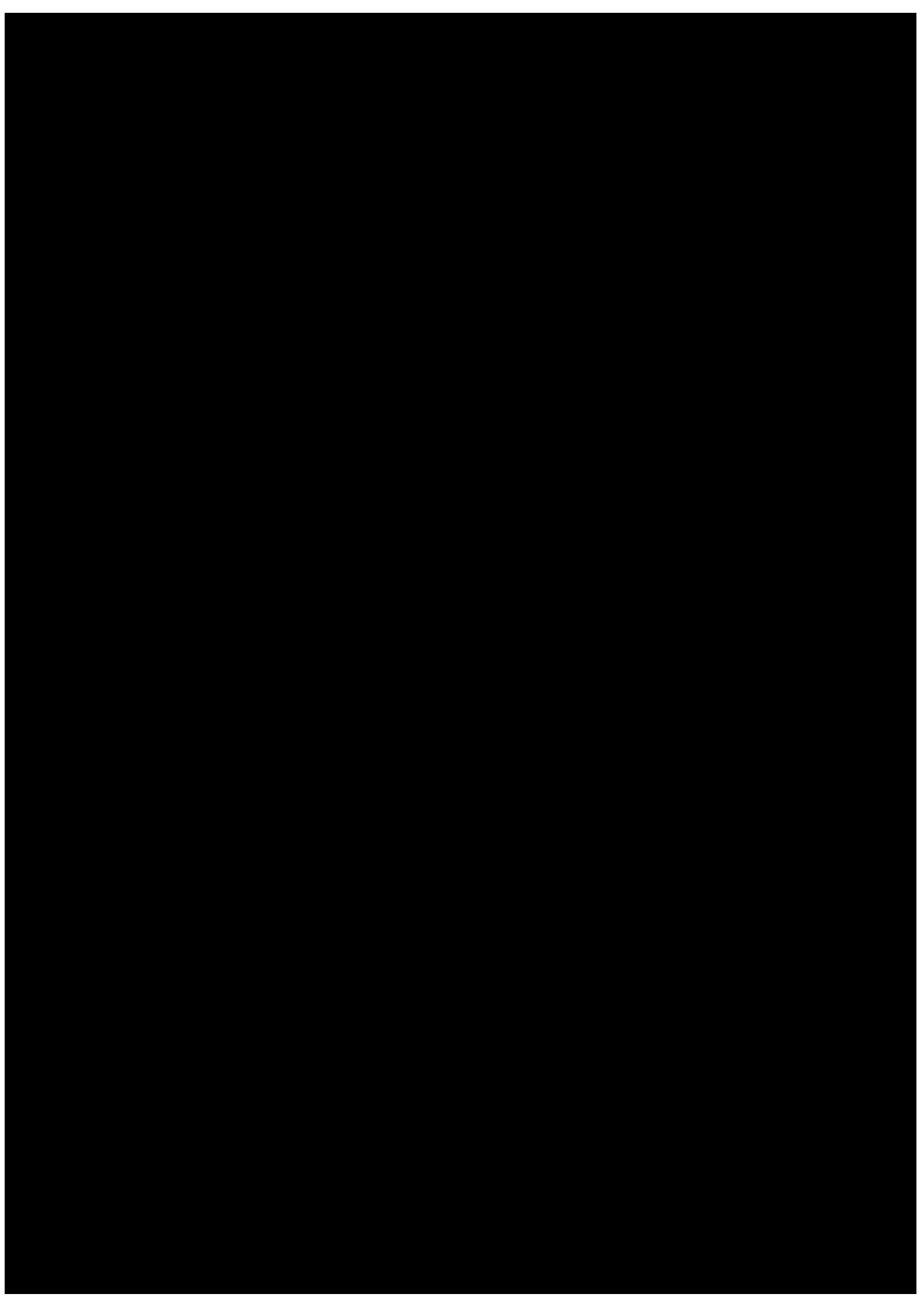
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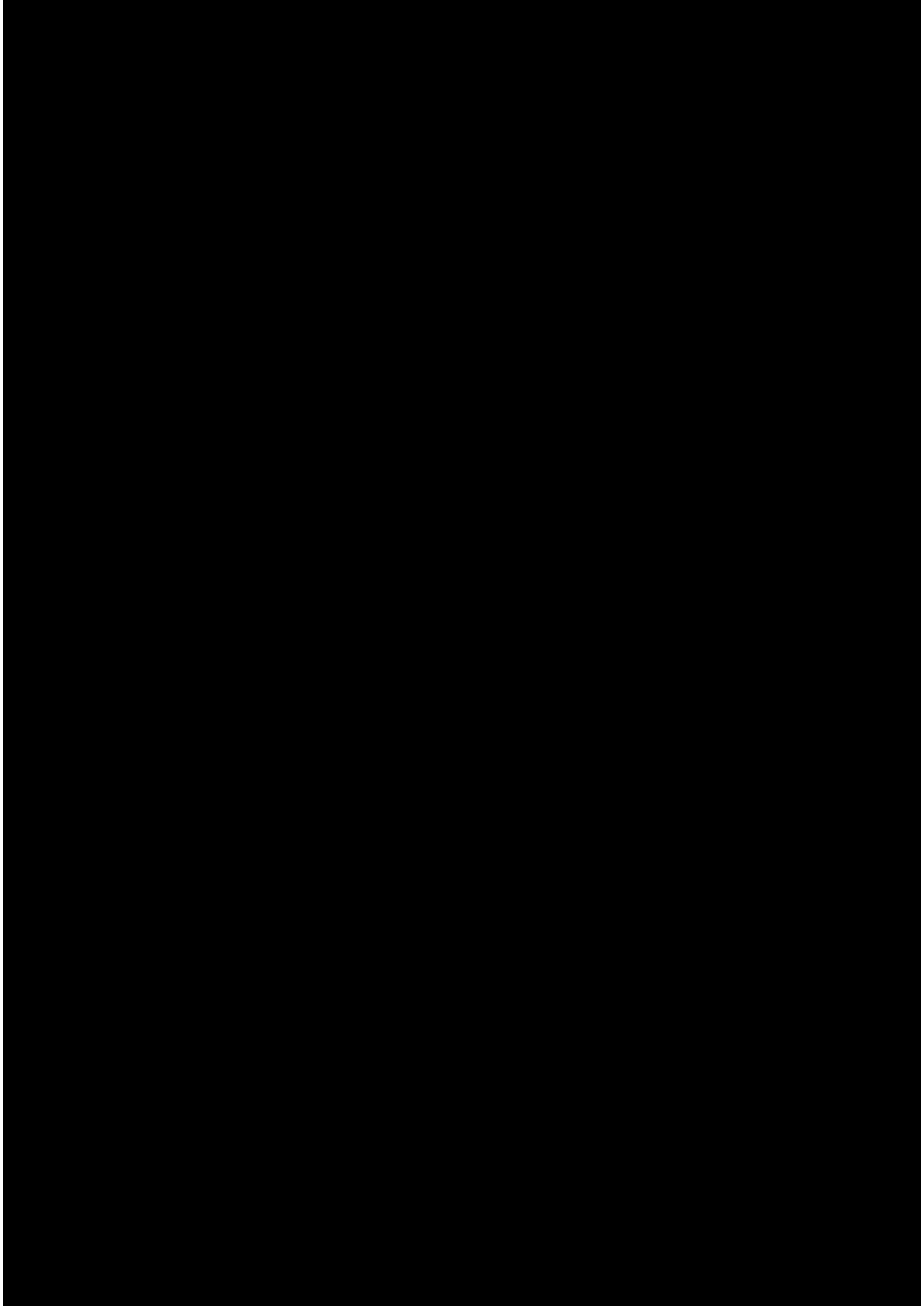
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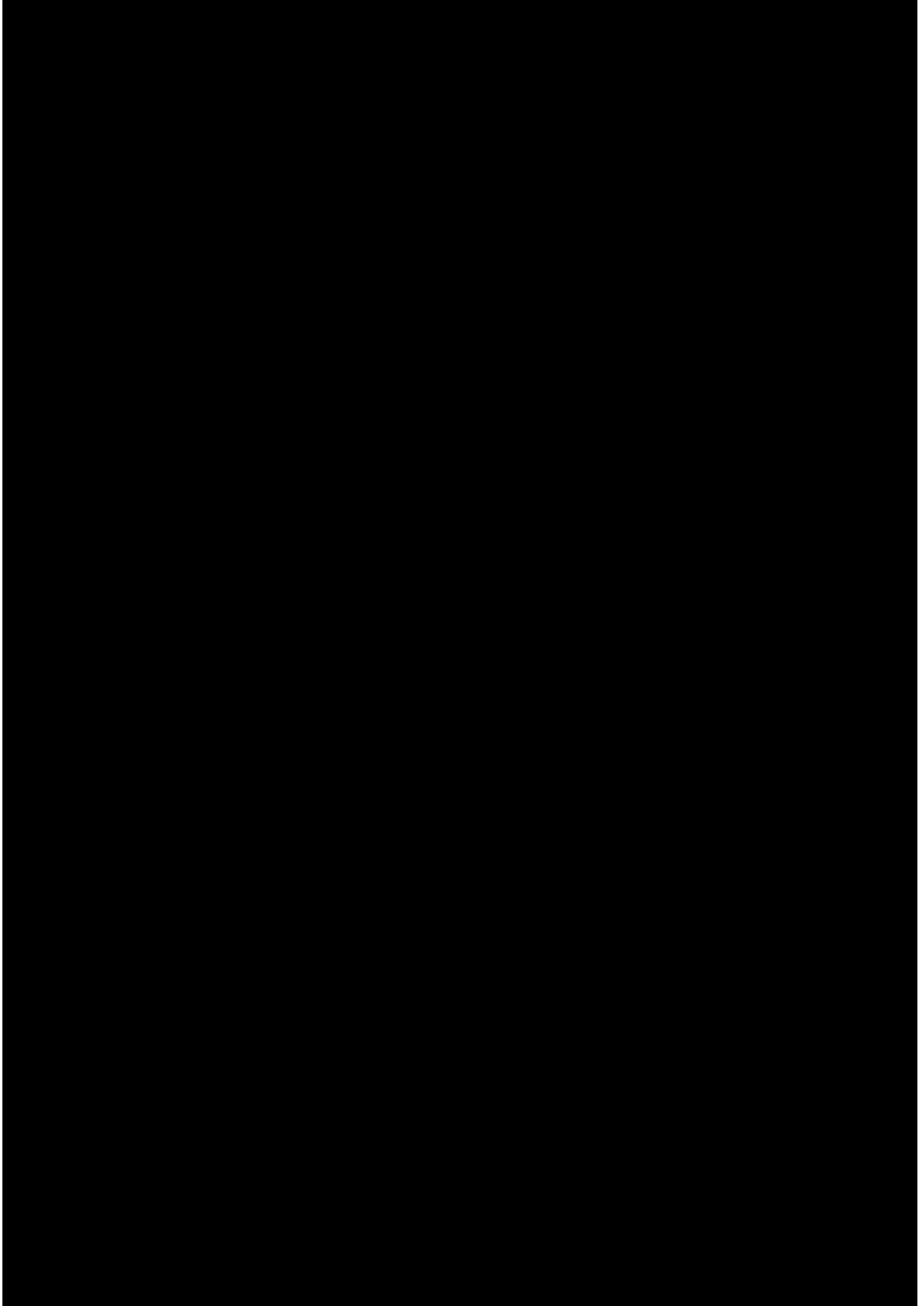










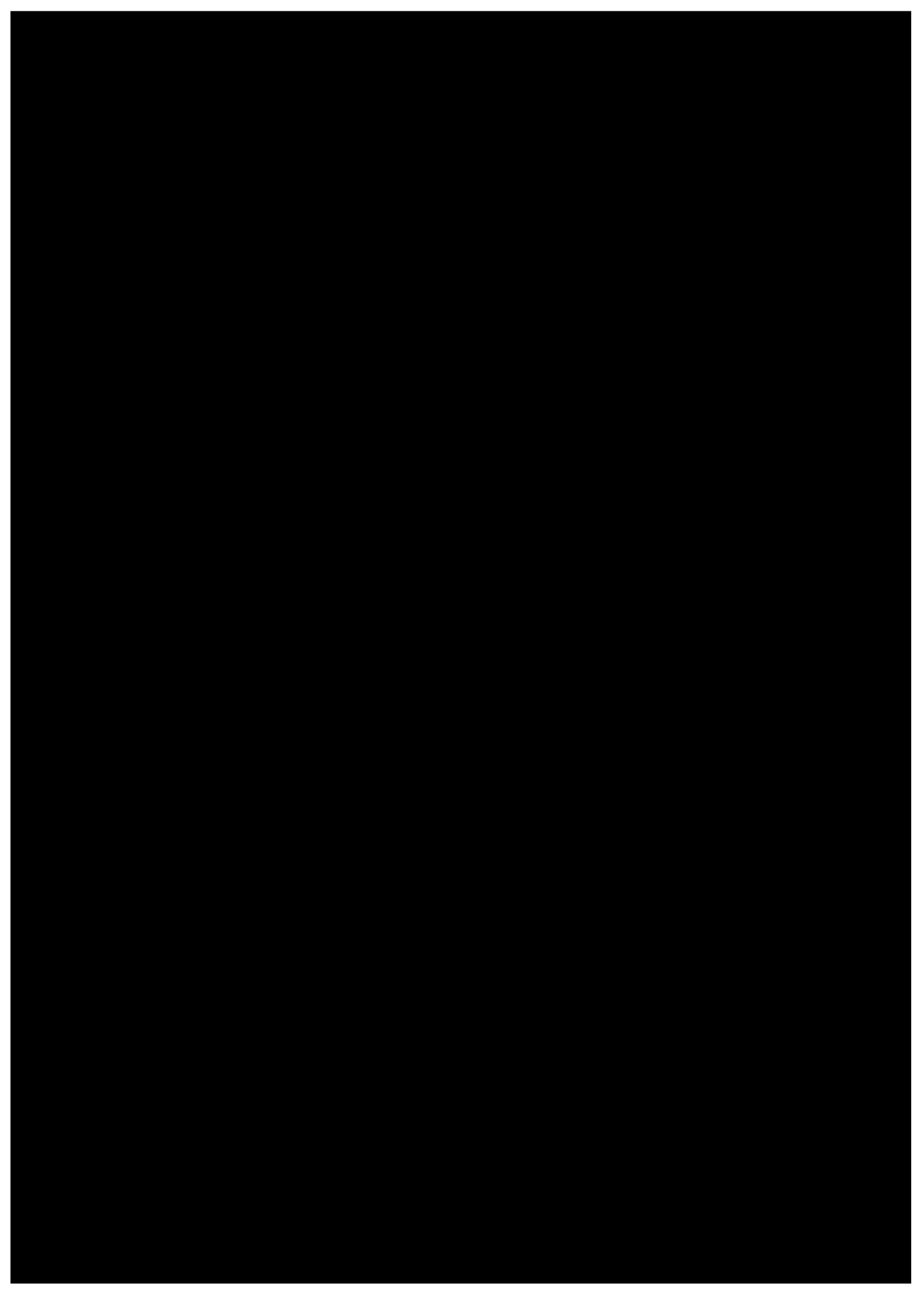


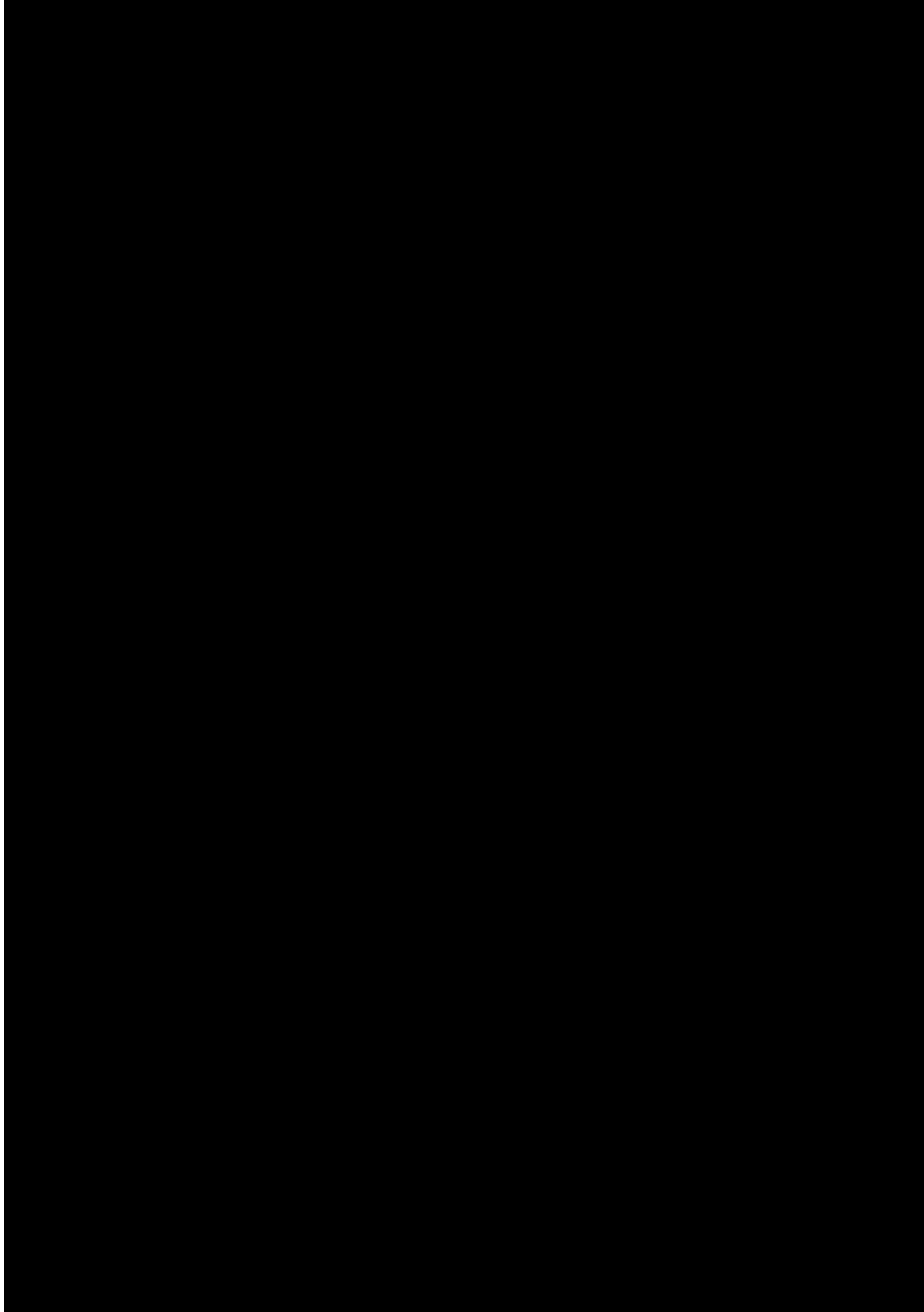
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every receipt, invoice, and bill should be properly filed and indexed for easy retrieval. This is particularly crucial for businesses that operate in a highly competitive market where every penny counts.

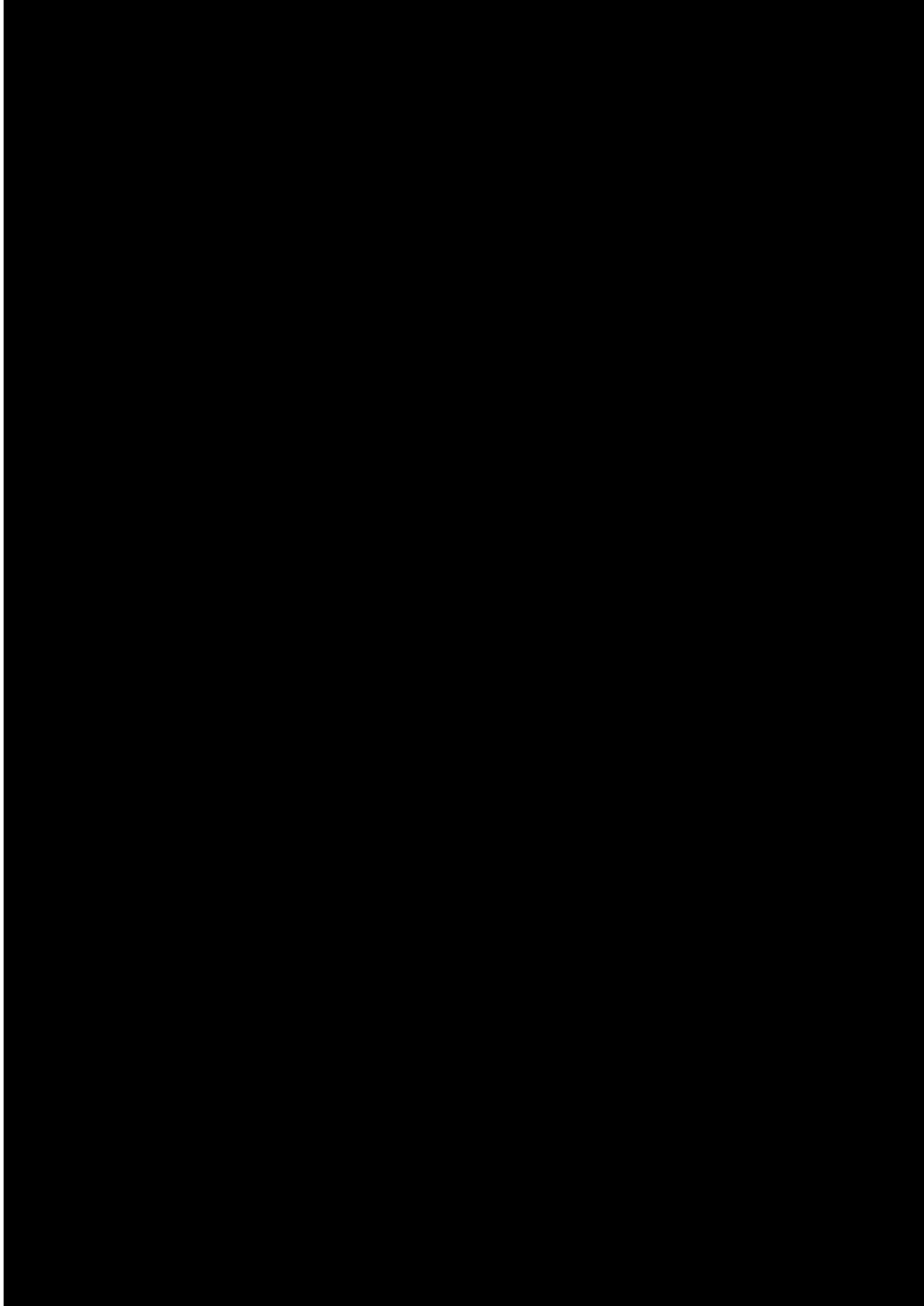
Next, the document addresses the issue of budgeting. It suggests that businesses should create a detailed budget at the beginning of each fiscal year. This budget should take into account all expected revenues and expenses, including salaries, rent, utilities, and marketing costs. By comparing actual performance against the budget, businesses can identify areas where they are overspending or underspending and make adjustments accordingly.

The third section focuses on the importance of regular financial reviews. It recommends that businesses should conduct a thorough review of their financial statements at least once a month. This review should include a comparison of actual results against the budget, an analysis of variances, and a discussion of the reasons behind these variances. Regular reviews help businesses stay on top of their financial health and make informed decisions about their future operations.

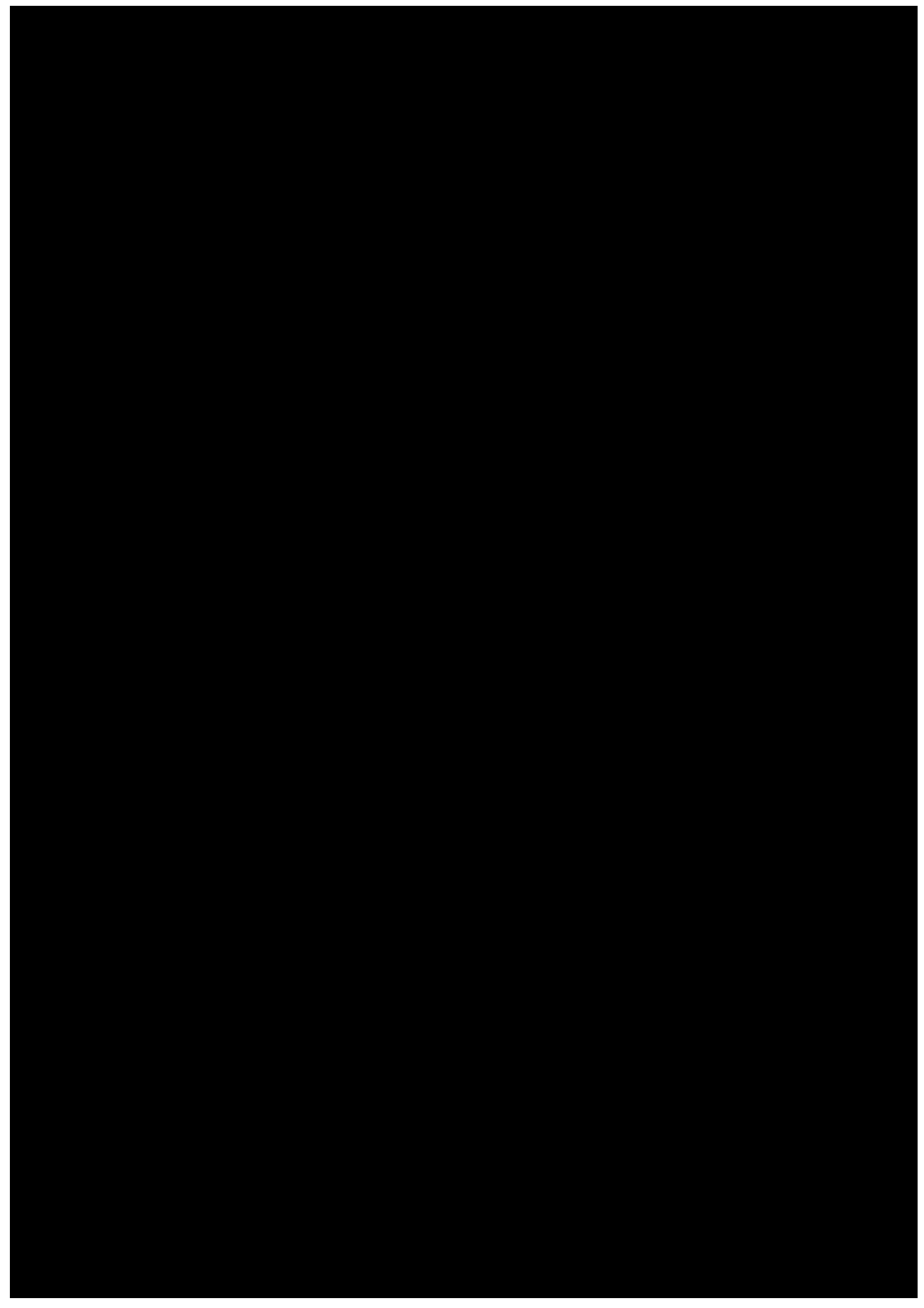
Finally, the document discusses the importance of seeking professional advice. It suggests that businesses should consult with a qualified accountant or financial advisor to ensure that they are following the correct procedures and regulations. These professionals can provide valuable insights and help businesses optimize their financial performance.

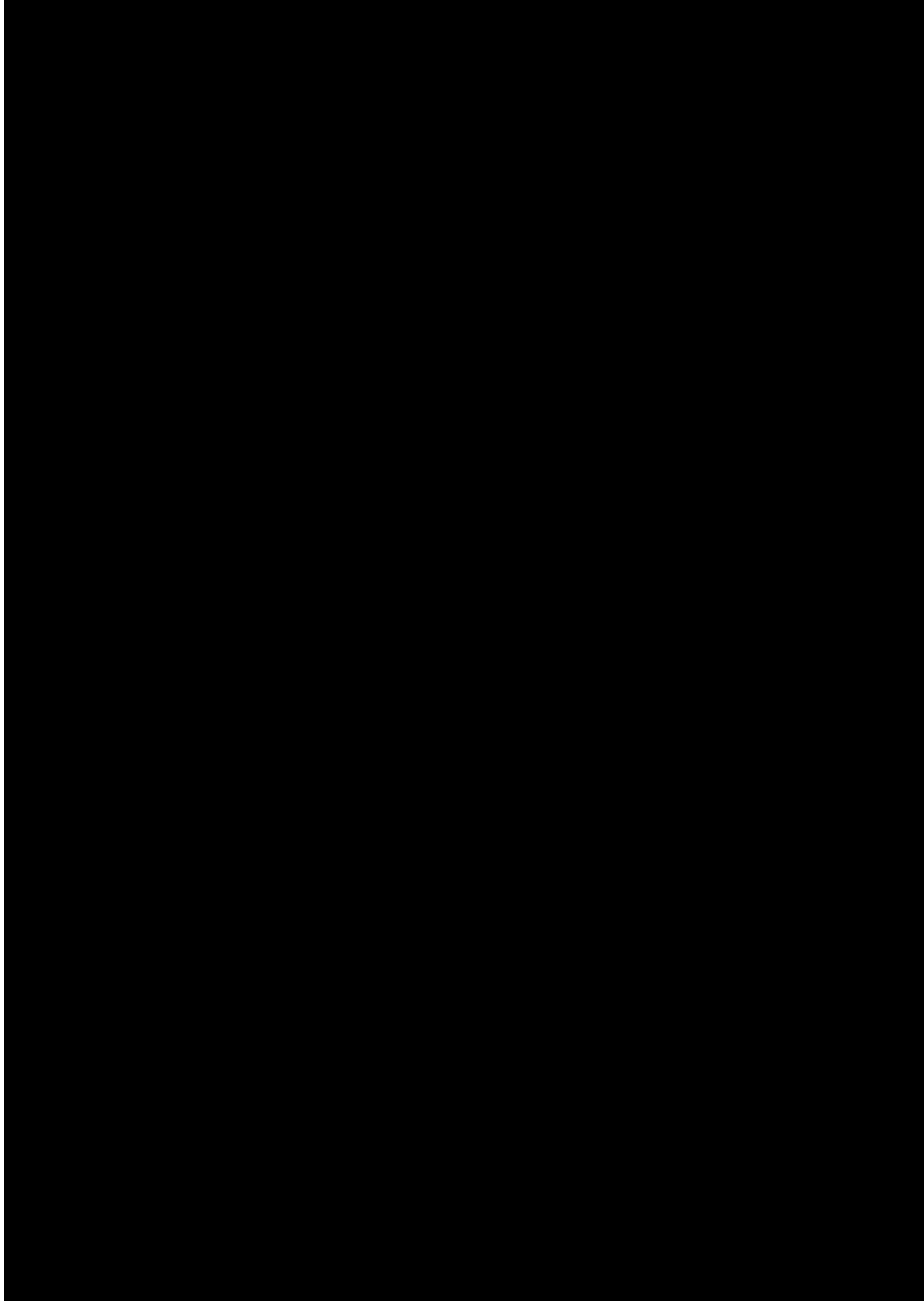












The first part of the document discusses the importance of maintaining accurate records in a business setting. It highlights how proper record-keeping can help in decision-making, legal compliance, and financial management. The text emphasizes that records should be organized, up-to-date, and easily accessible to relevant personnel.

Next, the document addresses the challenges of data management in the digital age. It notes that while digital storage offers convenience and scalability, it also introduces risks such as data loss, security breaches, and information overload. The author suggests implementing robust backup strategies, access controls, and regular data audits to mitigate these risks.

The third section focuses on the role of technology in streamlining record-keeping processes. It explores various software solutions and automation tools that can reduce manual errors and save time. The text also touches upon the importance of training employees to effectively use these technologies.

Finally, the document concludes by reinforcing the long-term benefits of a well-maintained record-keeping system. It states that consistent record-keeping not only supports operational efficiency but also provides a historical perspective that is invaluable for strategic planning and legal defense.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The text suggests that a consistent and thorough record-keeping system is essential for identifying trends and making informed decisions.

Next, the document addresses the issue of budgeting. It explains that a well-defined budget helps in controlling costs and maximizing resources. By setting clear financial goals and limits, individuals and organizations can avoid overspending and stay on track. The text provides practical tips on how to create a budget that is realistic and adaptable to changing circumstances.

The third section focuses on the importance of regular financial reviews. It states that periodic assessments of the financial situation allow for the identification of areas that need attention. This could involve analyzing spending patterns, evaluating investment performance, or adjusting the budget as needed. The document encourages a proactive approach to financial management rather than reacting to problems only after they have become significant.

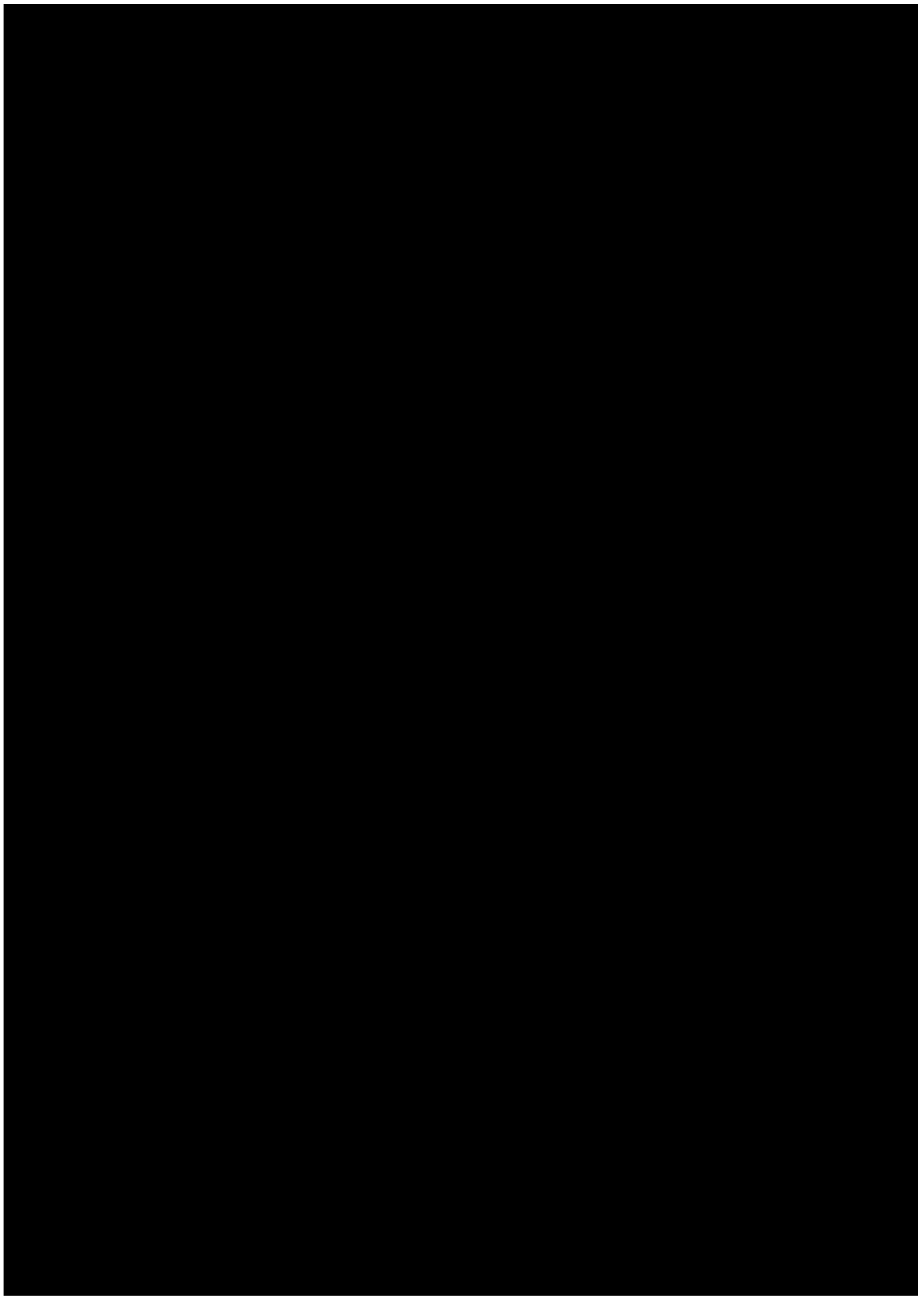
In addition, the document highlights the role of technology in modern financial management. It mentions that various software applications and digital tools can streamline the process of recording transactions, generating reports, and managing budgets. These tools can save time and reduce the risk of human error. However, it also cautions that while technology is helpful, it should not replace a solid understanding of financial principles and careful oversight.

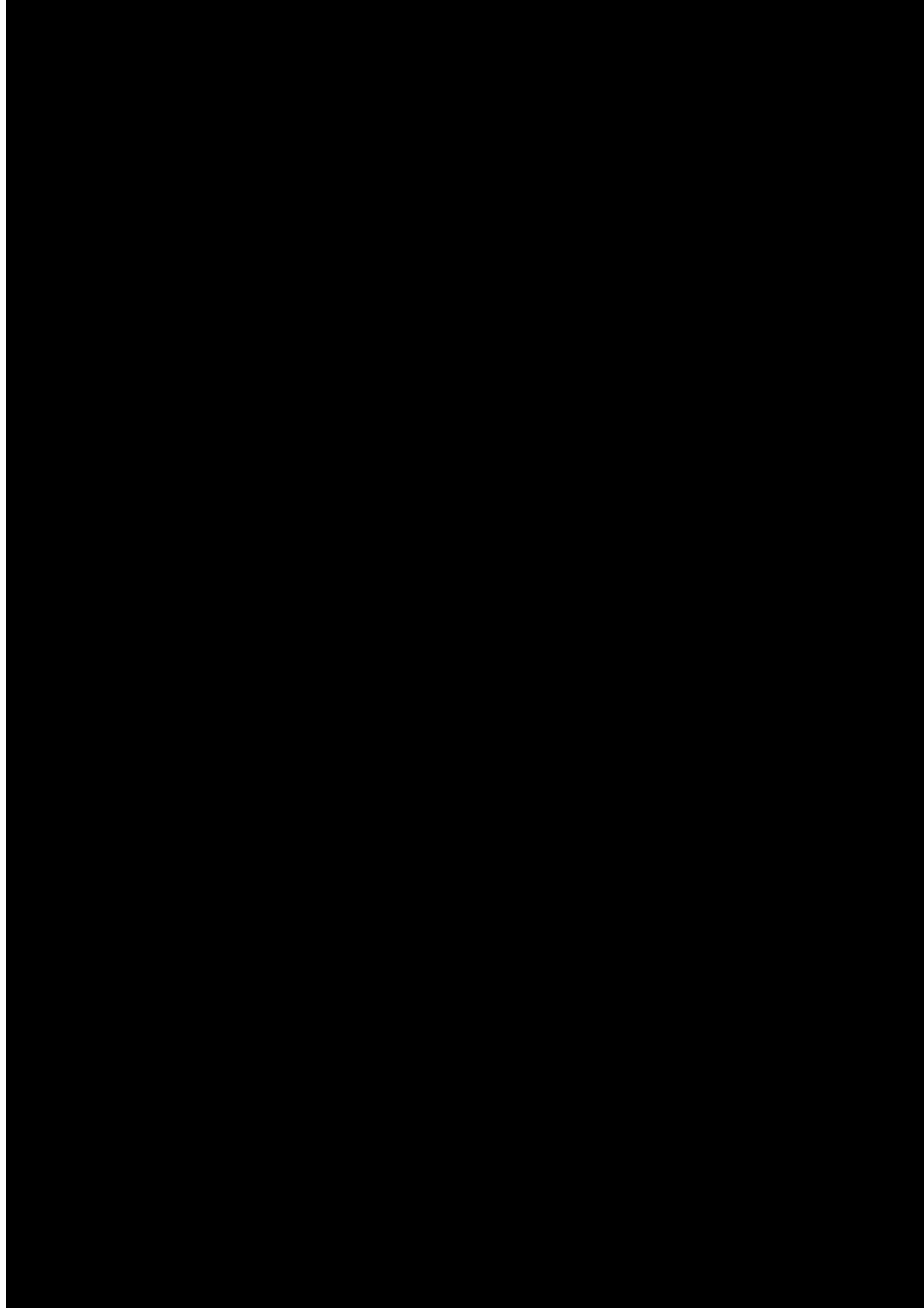
The document also touches upon the importance of seeking professional advice when needed. It notes that financial planners, accountants, and other experts can provide valuable insights and guidance, especially for complex financial situations. Consulting with a professional can help in making strategic decisions and ensuring that all financial obligations are met.

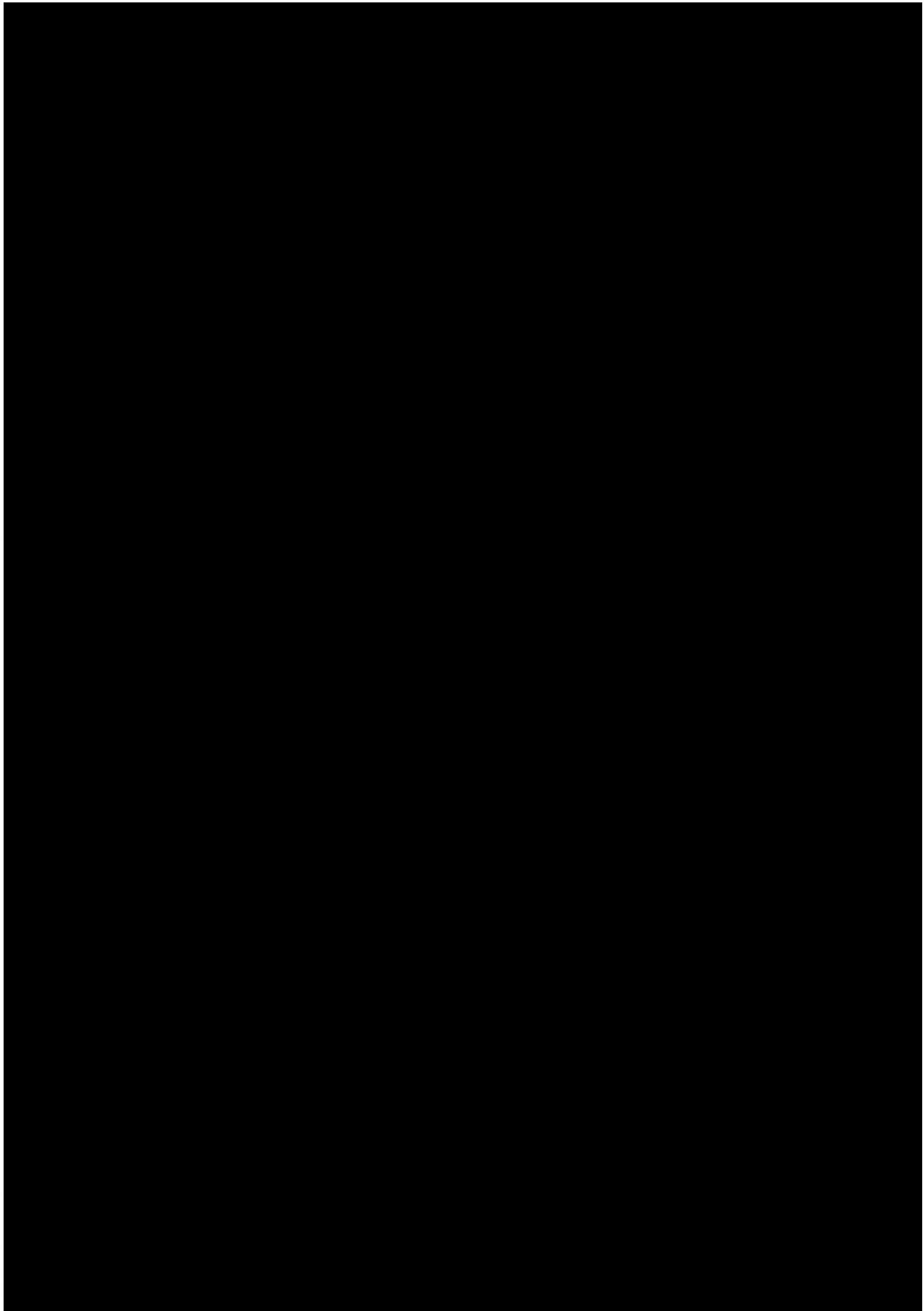
Finally, the document concludes by emphasizing the long-term benefits of sound financial management. It states that consistent and responsible financial practices can lead to greater financial stability, growth, and peace of mind. By taking control of one's finances, individuals and organizations can better navigate the challenges of the future and achieve their long-term goals.

In summary, the document provides a comprehensive overview of key financial management concepts. It covers the importance of record-keeping, budgeting, regular reviews, the use of technology, and seeking professional help. The text serves as a practical guide for anyone looking to improve their financial health and make the most of their resources.



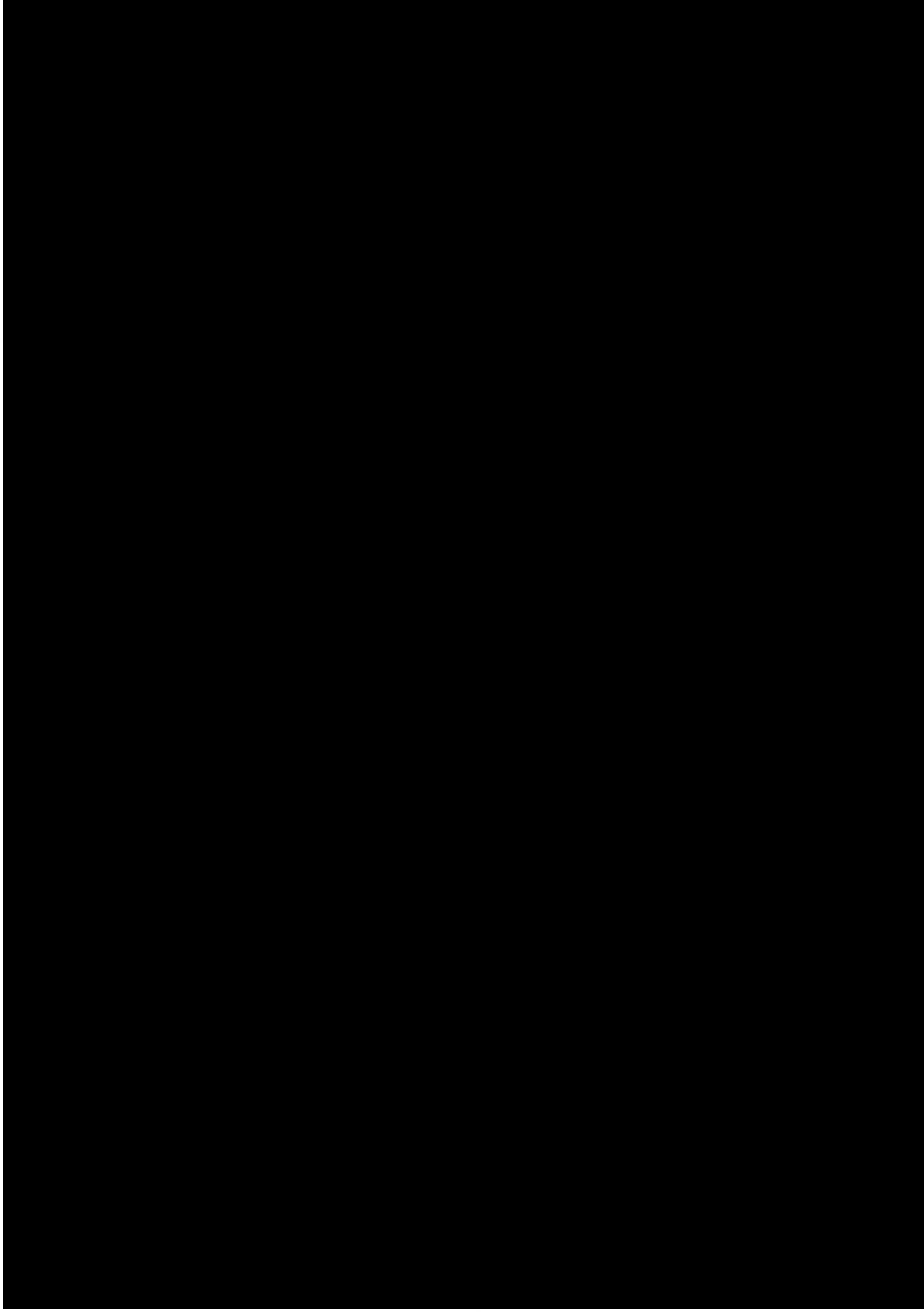


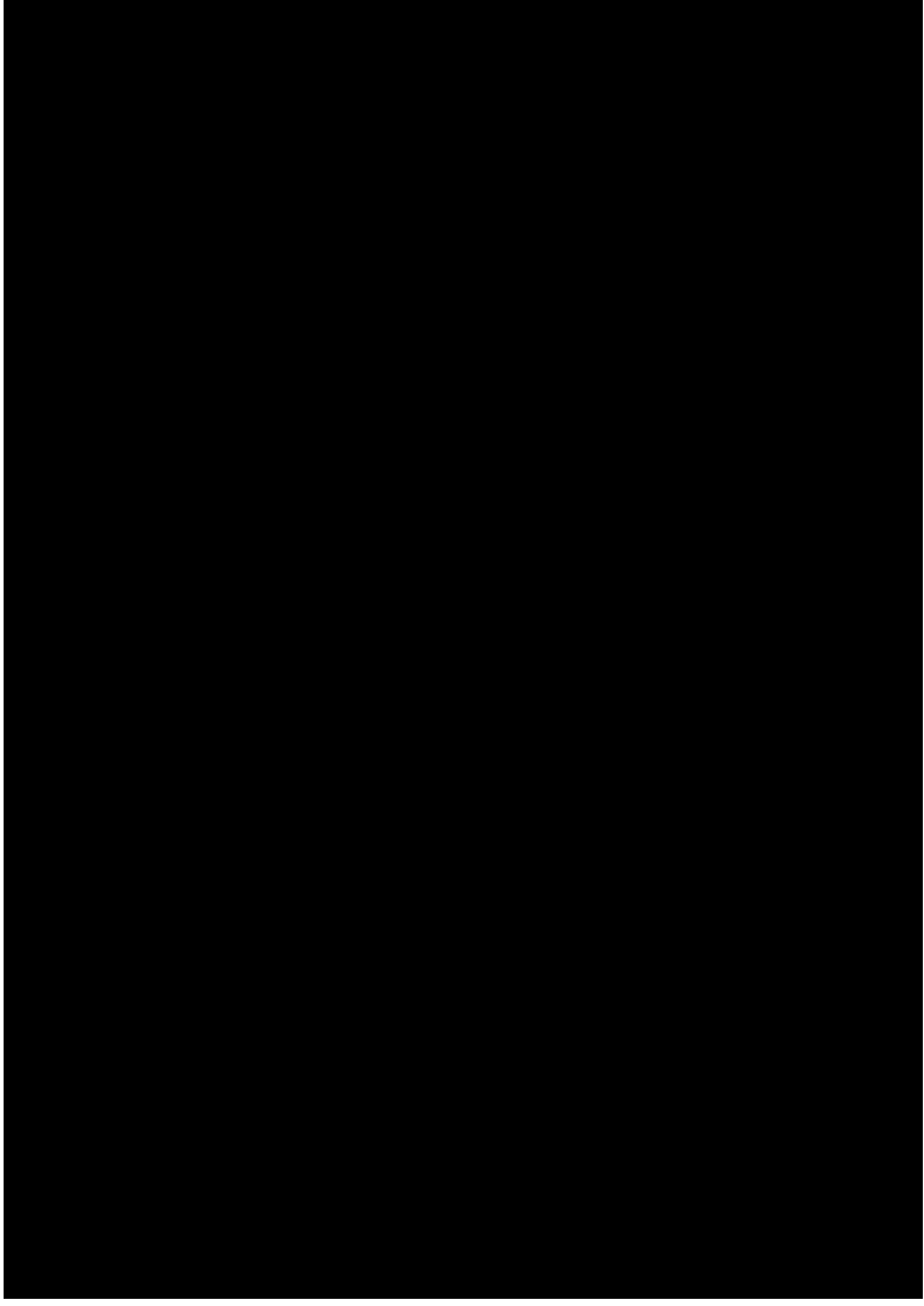


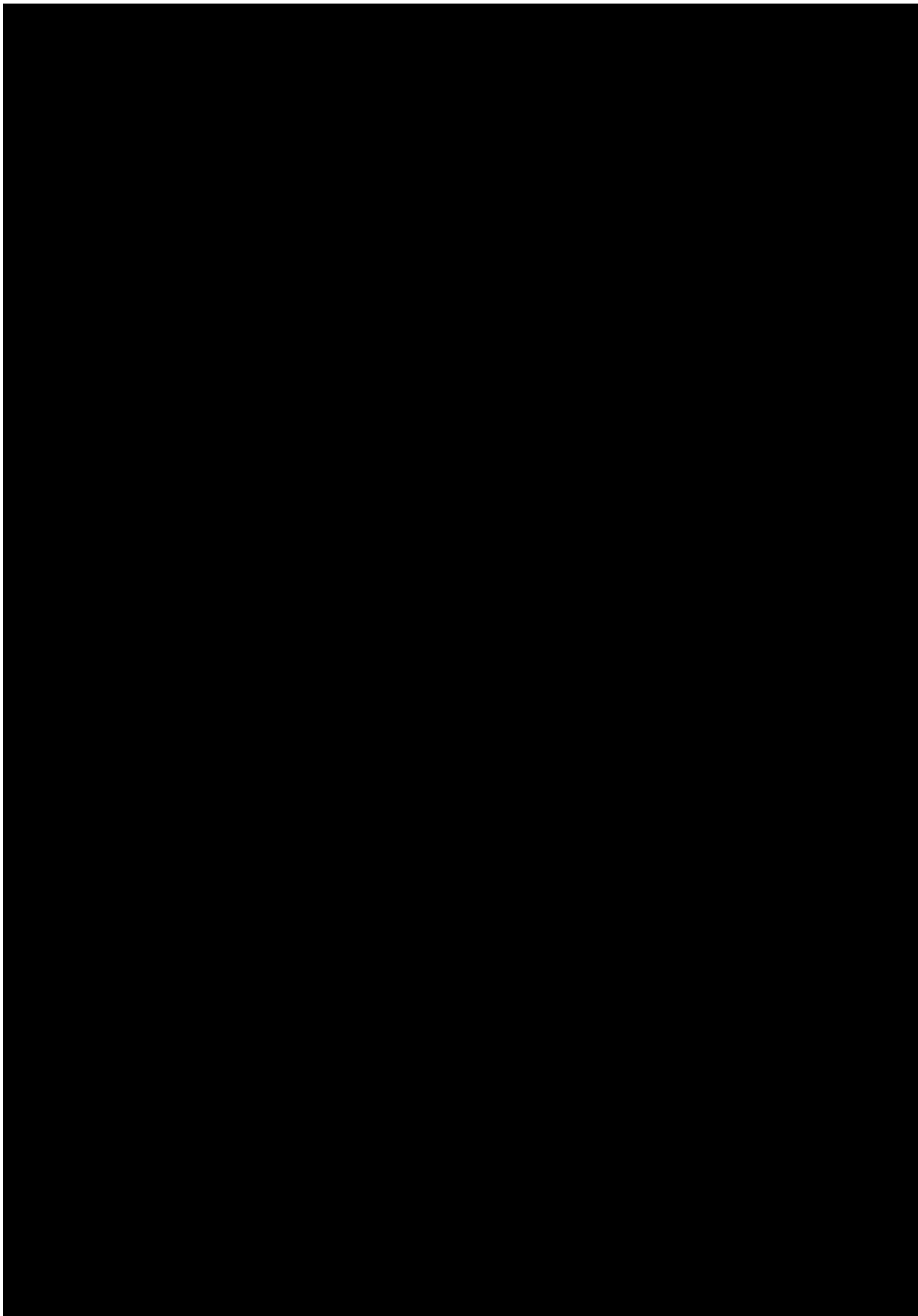


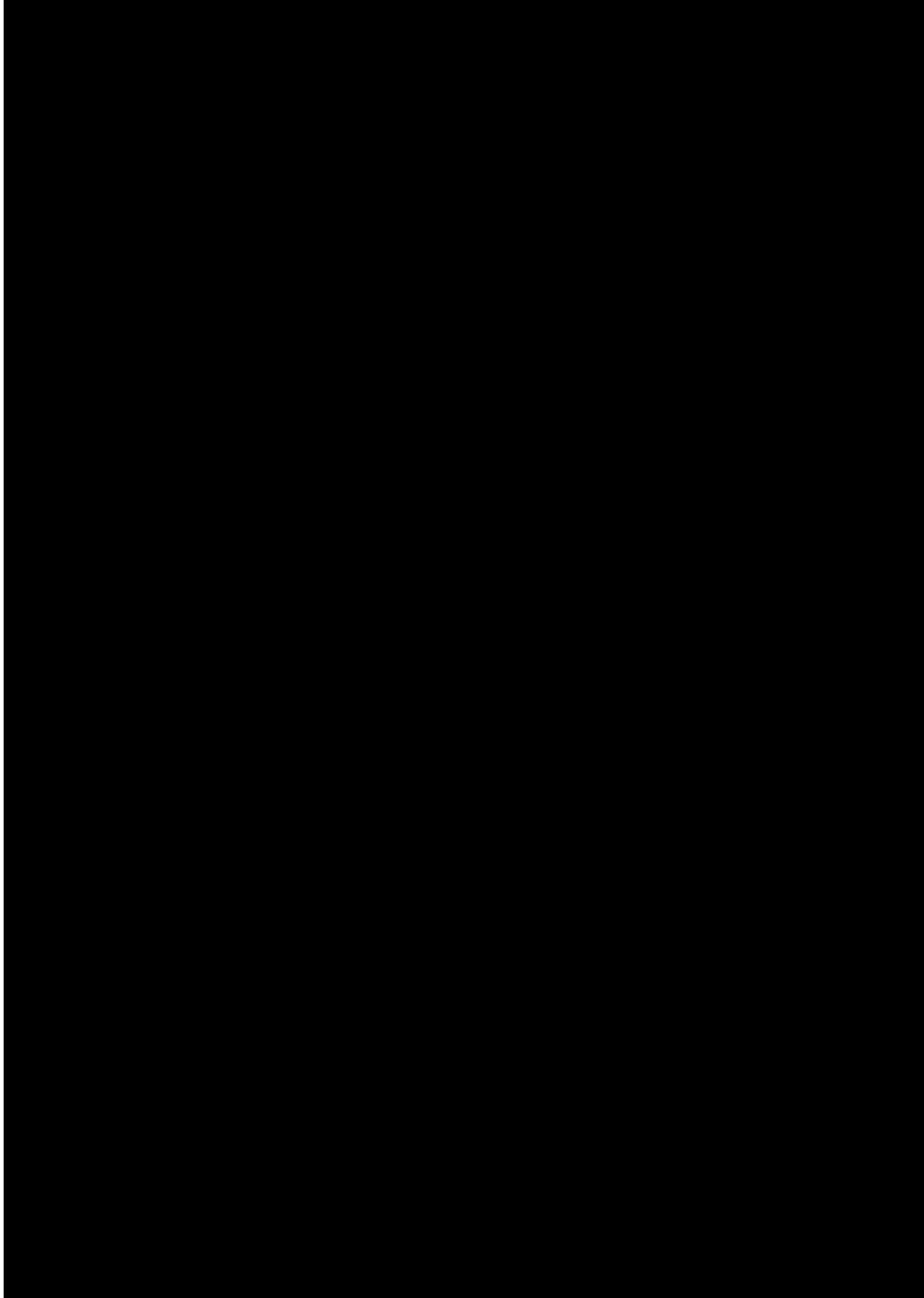


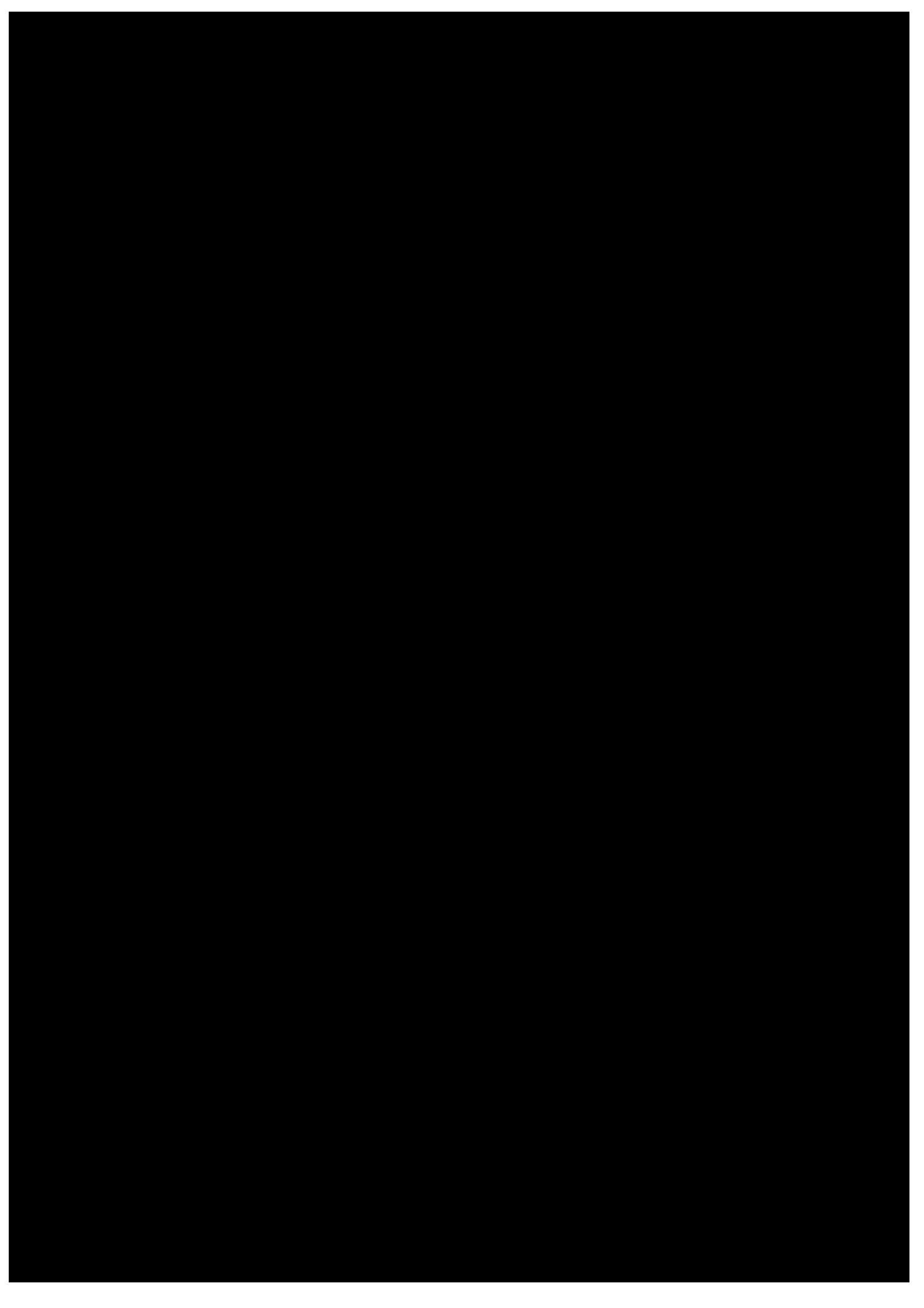


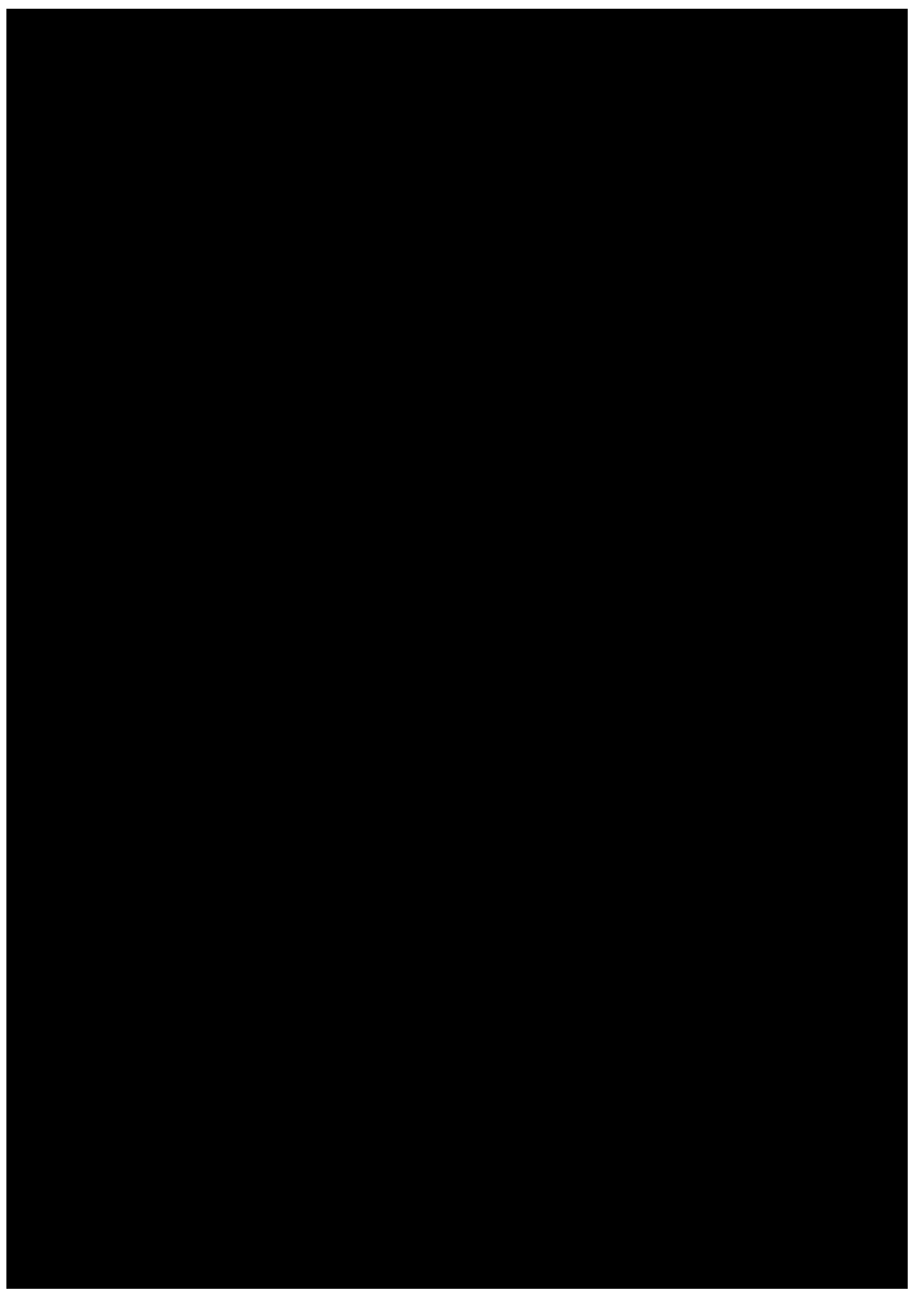


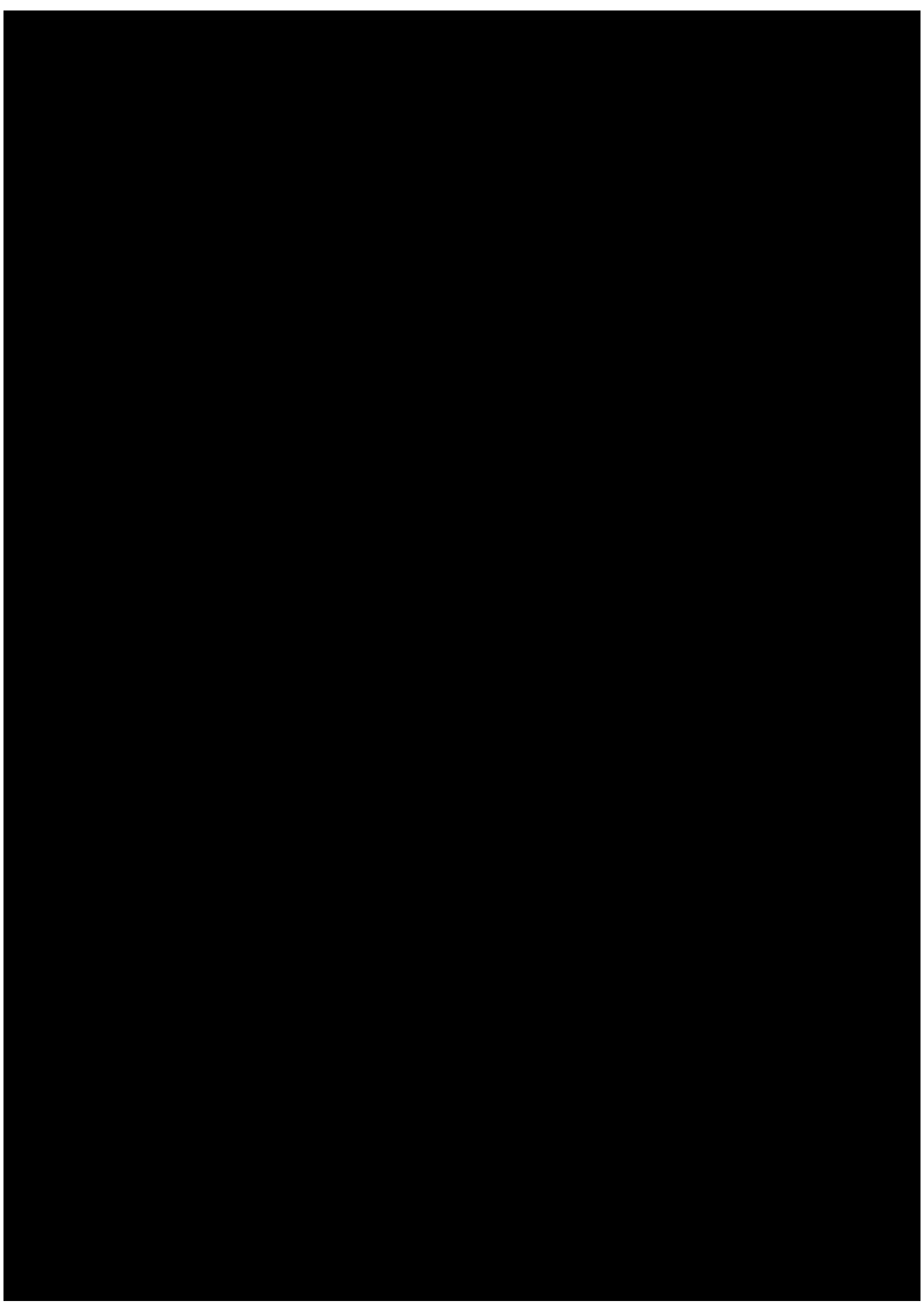




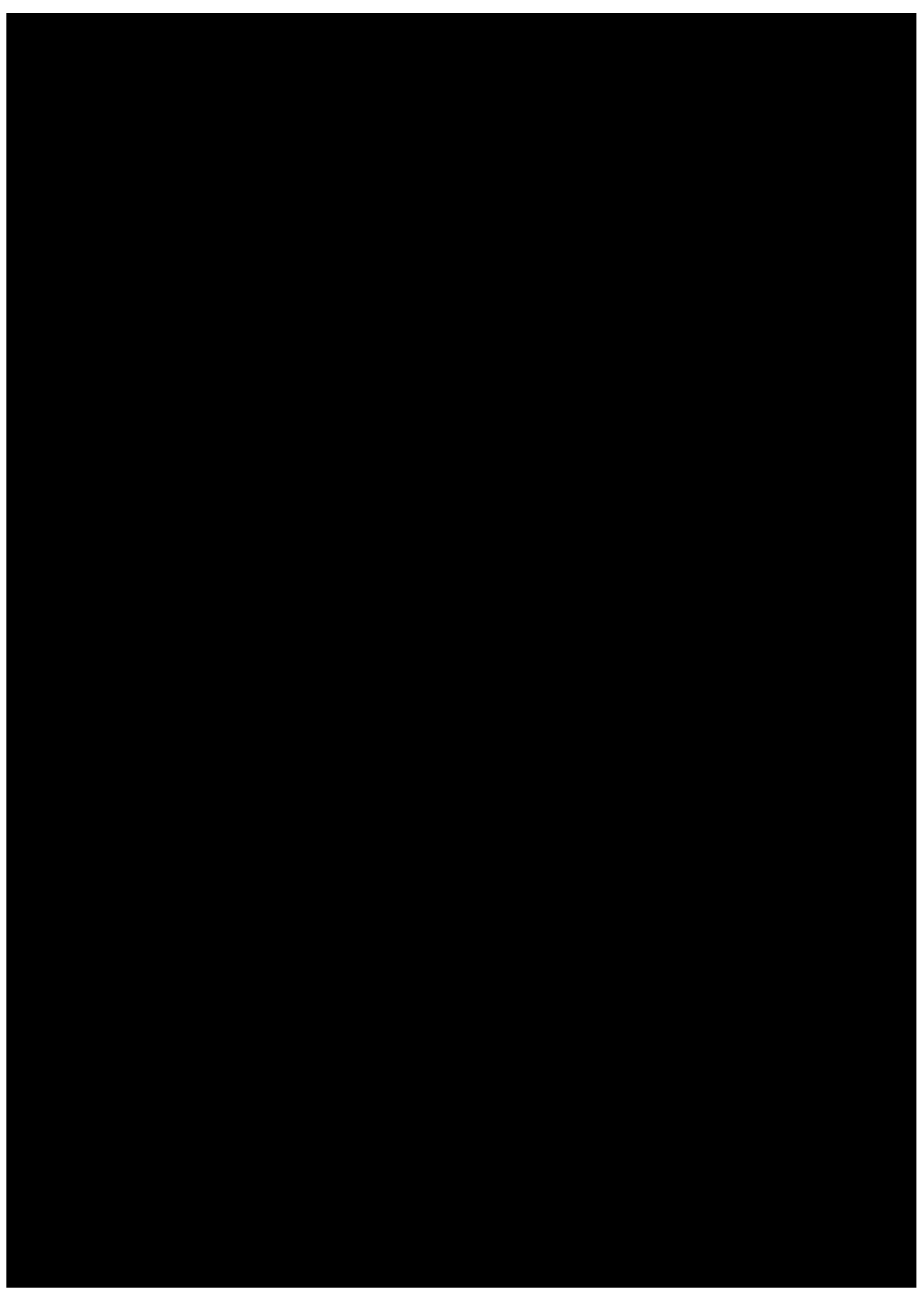


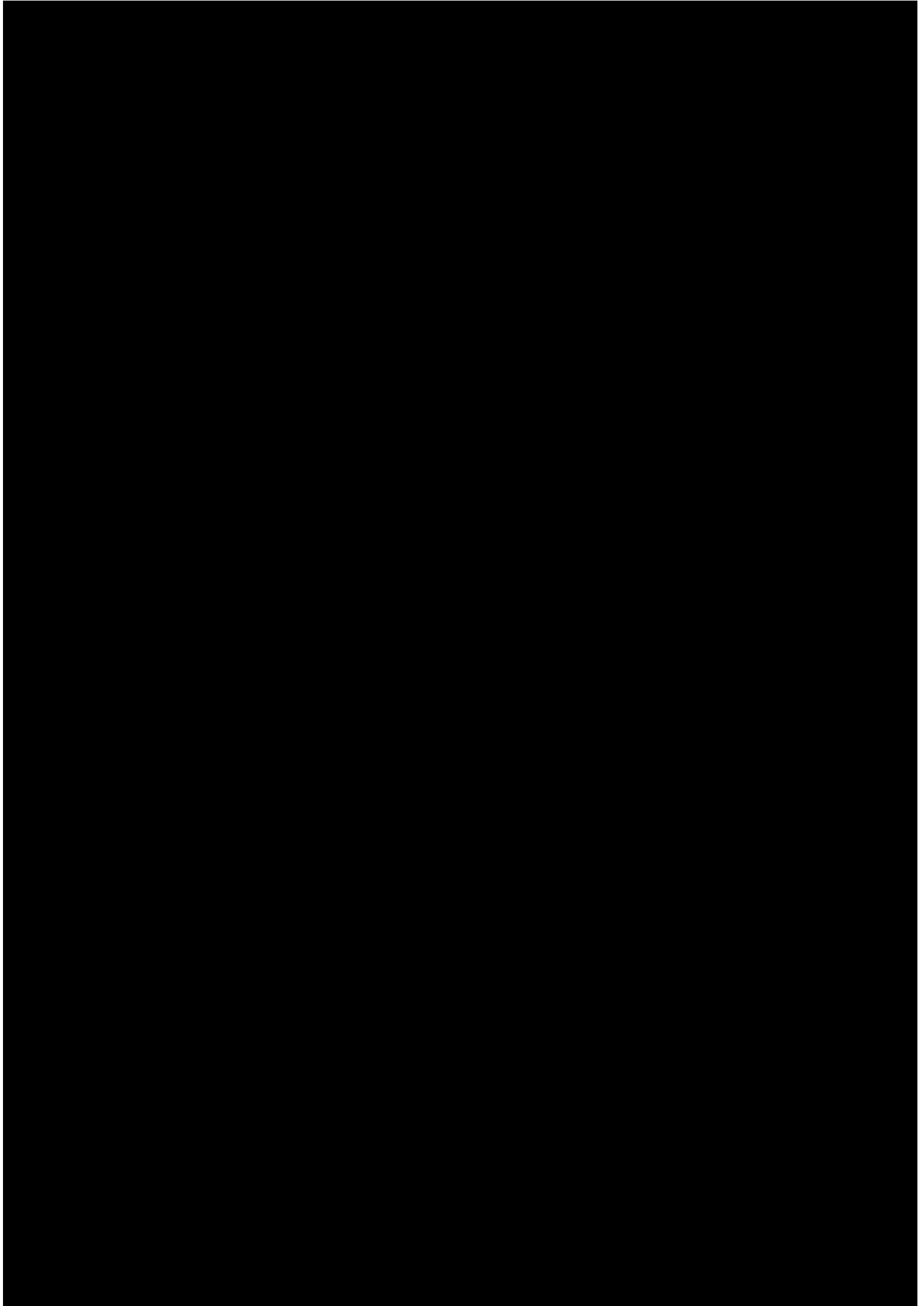








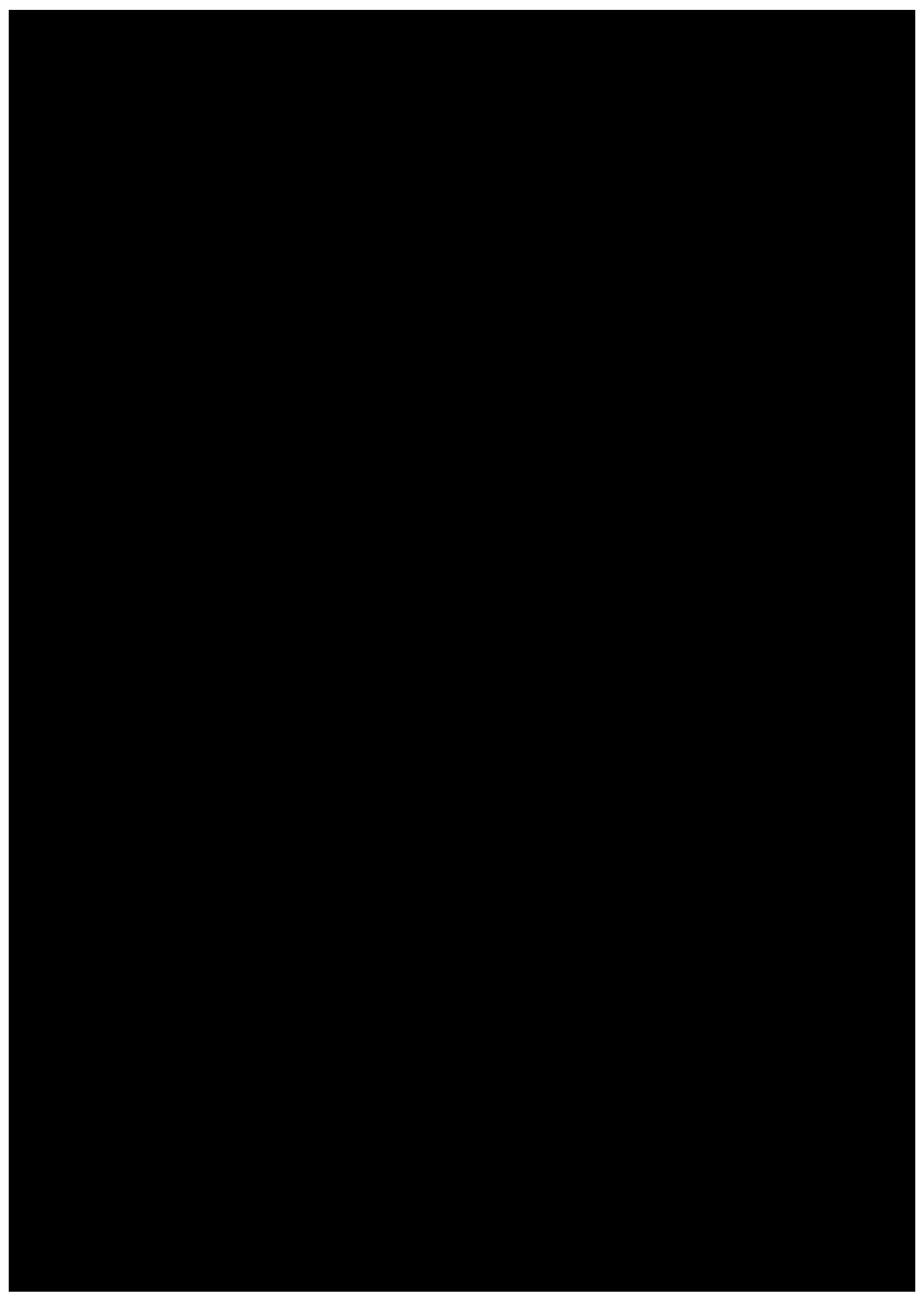


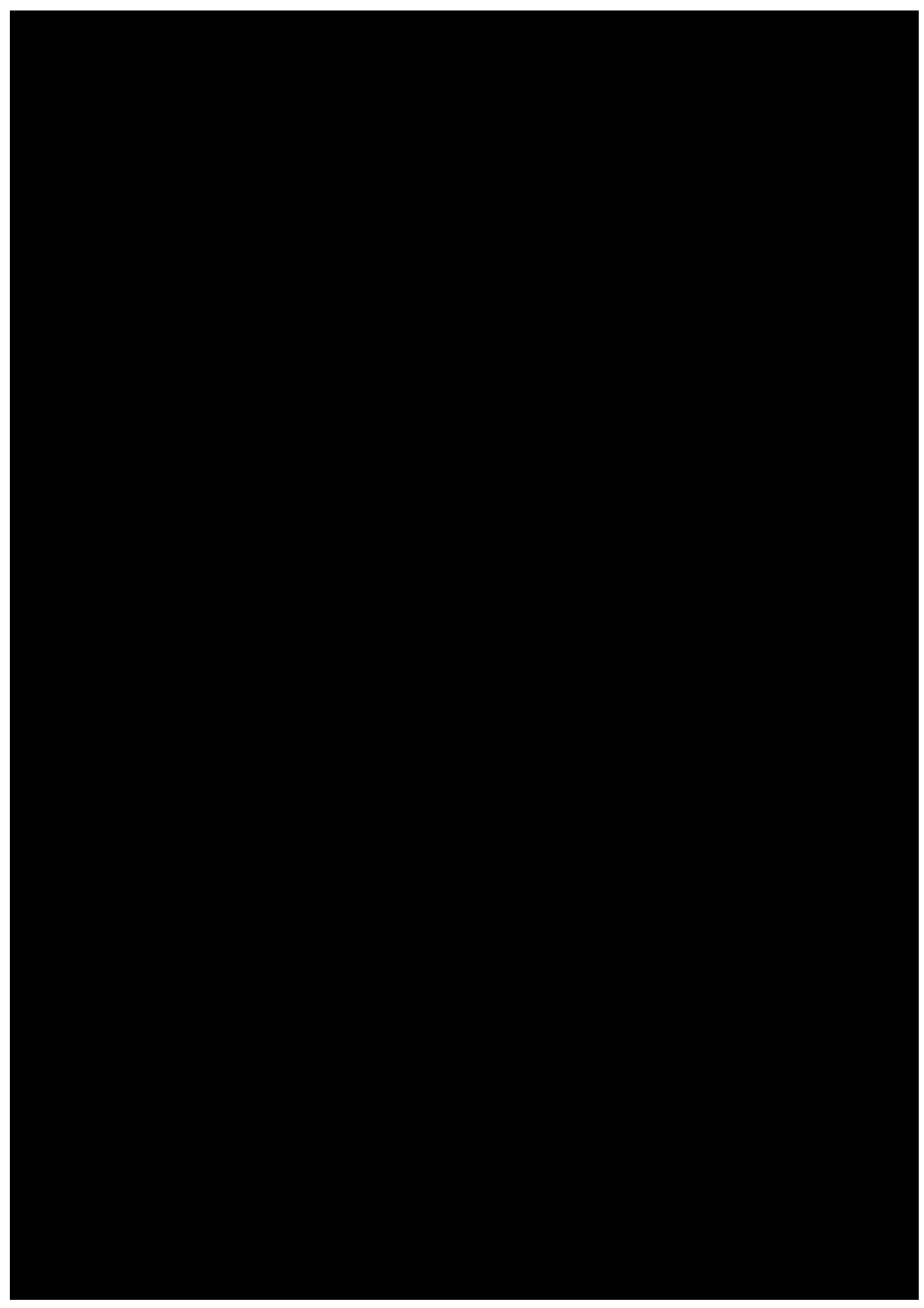


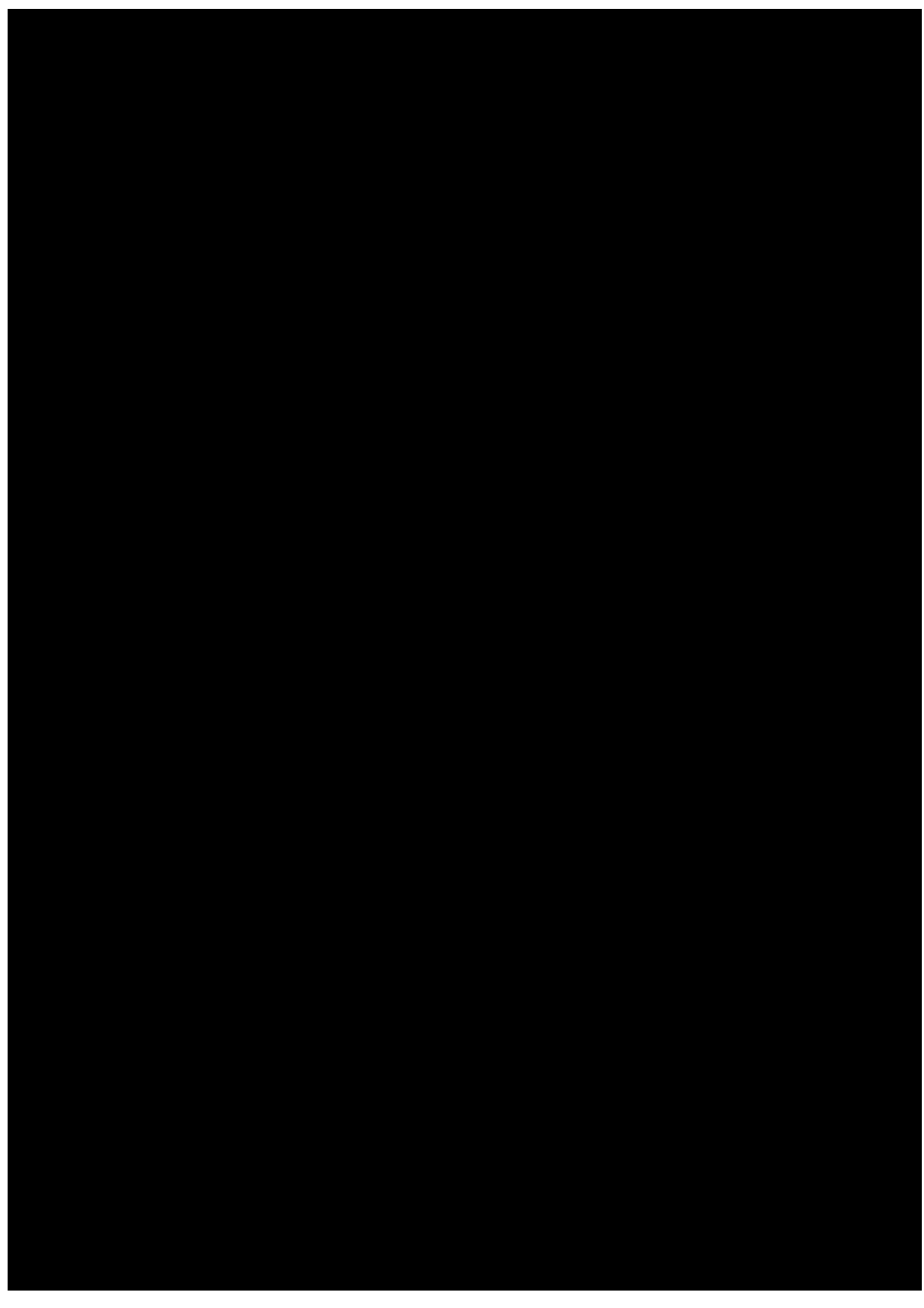
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the books are balanced.

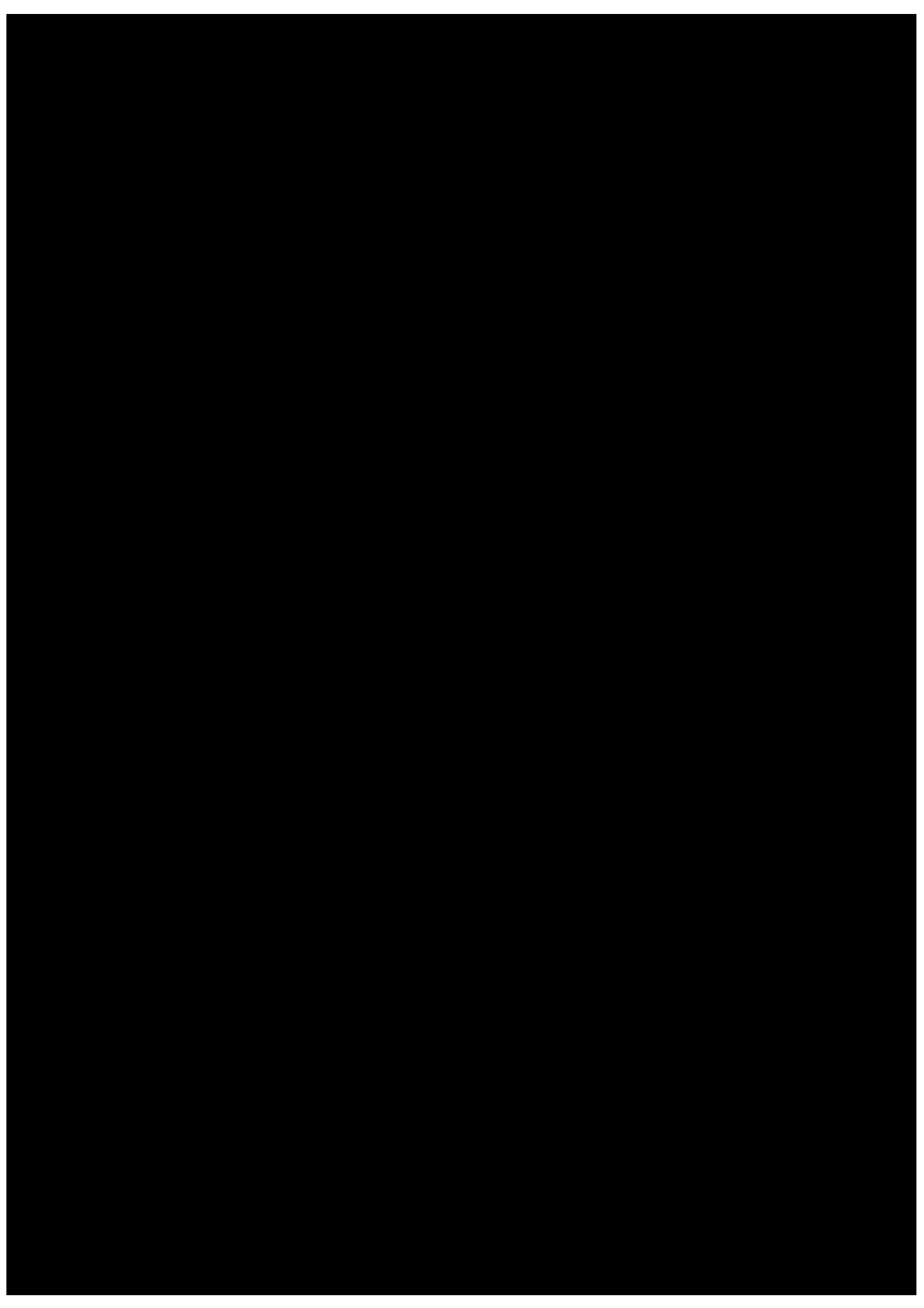
The second part of the document focuses on the analysis of the financial data. It explains how to calculate key financial ratios and metrics, such as the gross profit margin, operating profit margin, and return on investment. These metrics are used to evaluate the company's performance and identify areas for improvement. The document also discusses the importance of comparing the company's performance to industry benchmarks and providing a clear explanation of any variances.

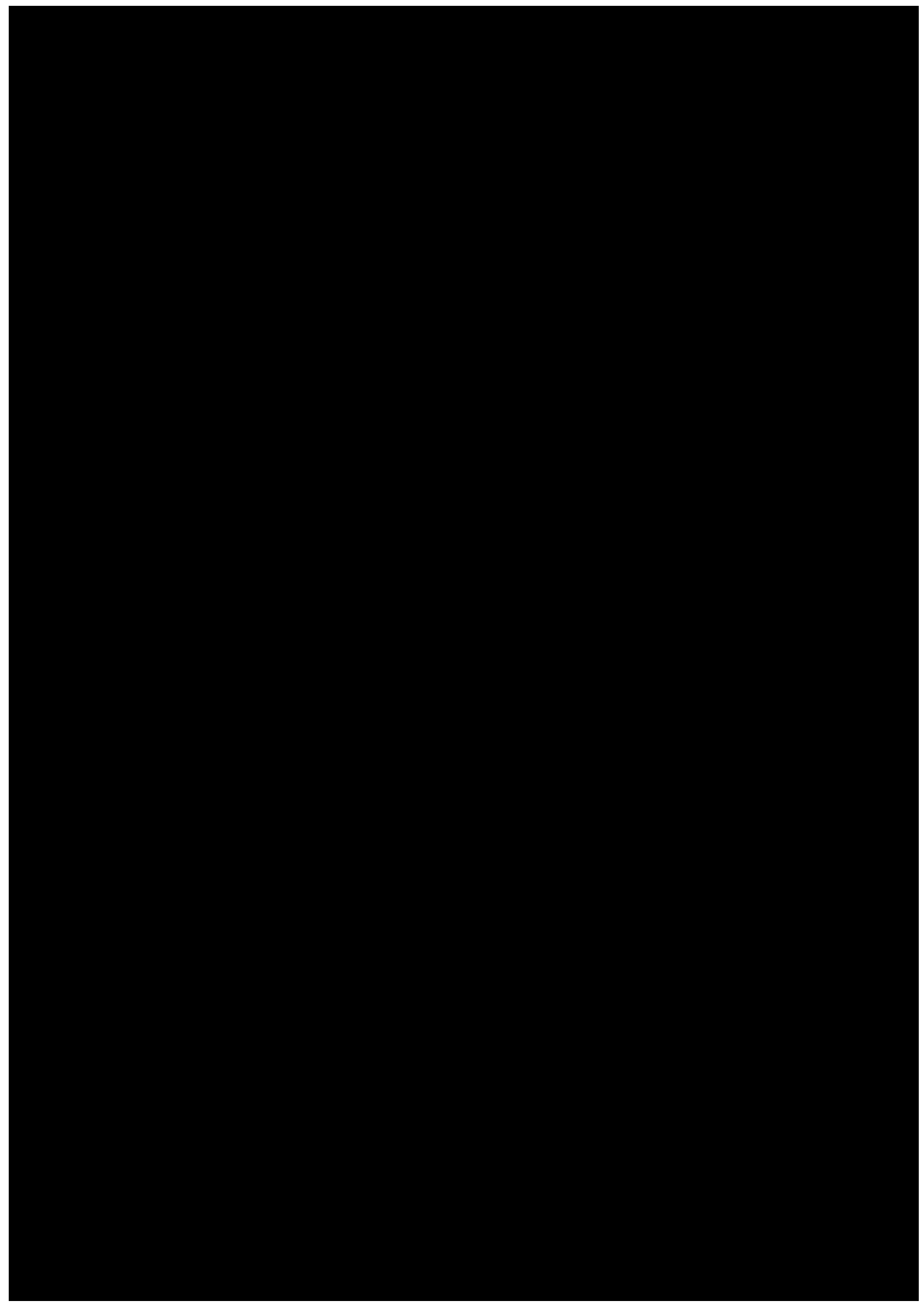
The final part of the document covers the preparation of financial statements. It provides a step-by-step guide to the preparation of the income statement, balance sheet, and cash flow statement. It also discusses the importance of auditing the financial statements to ensure their accuracy and reliability. The document concludes with a summary of the key findings and recommendations for the company's future financial management.



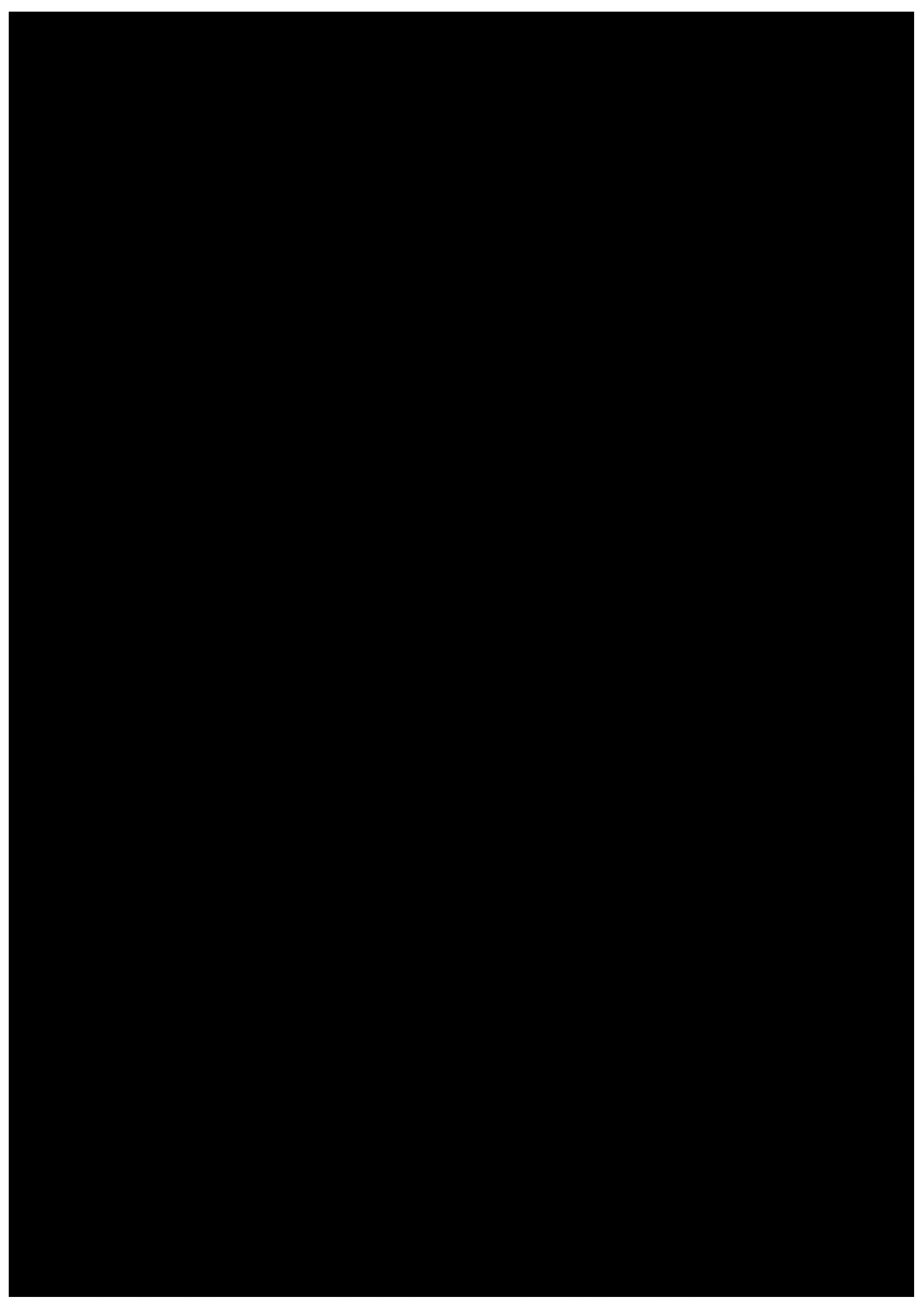




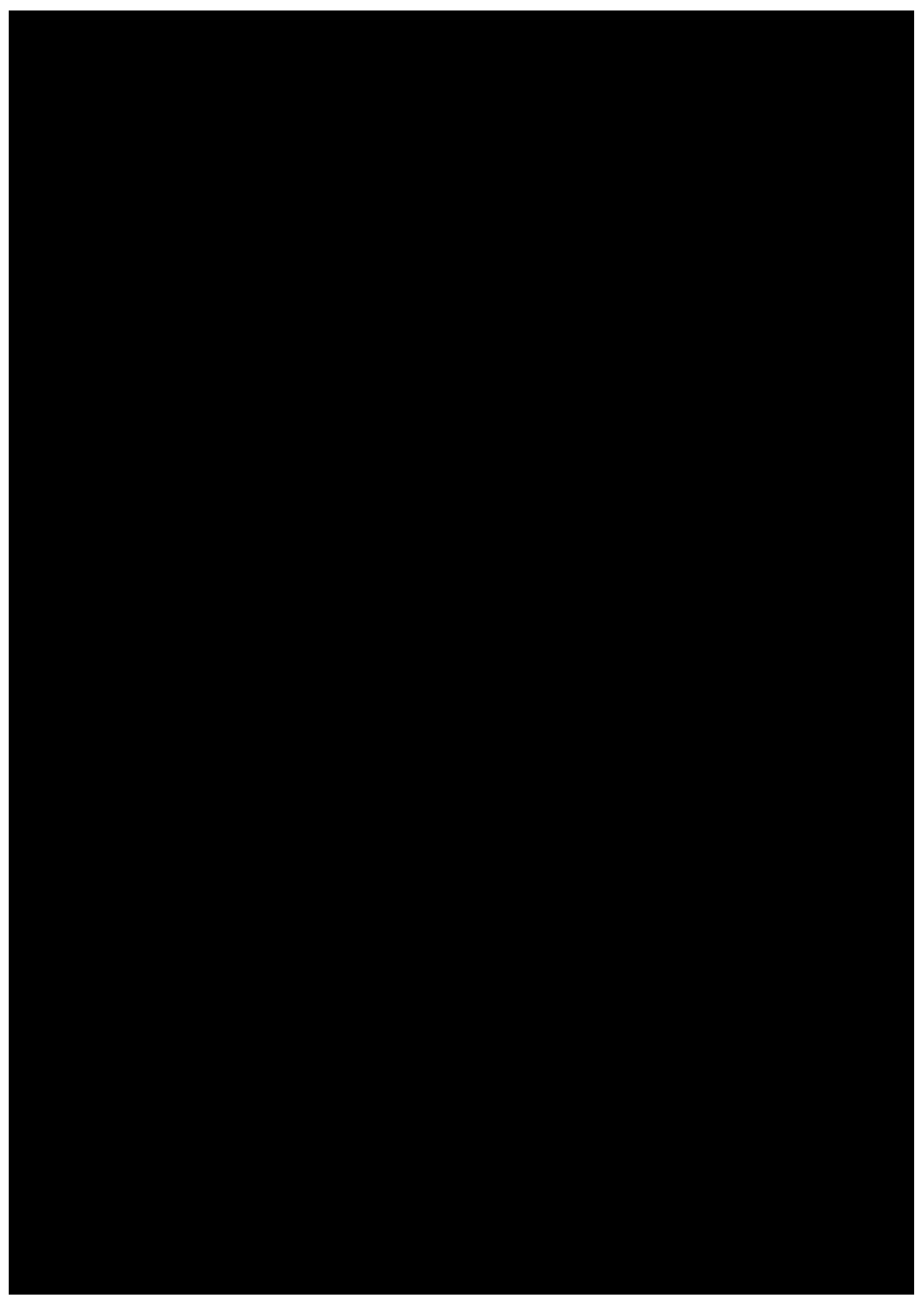


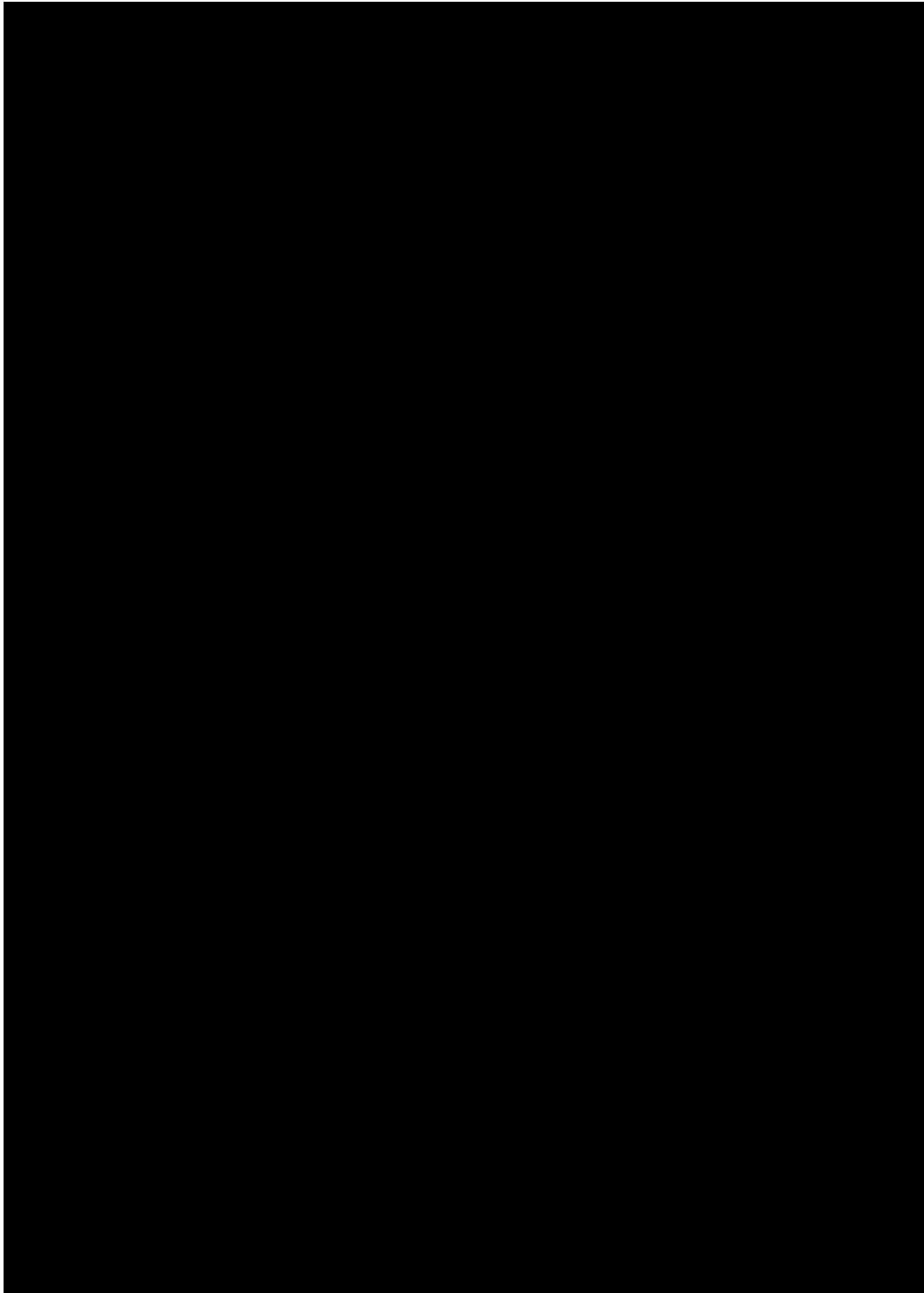


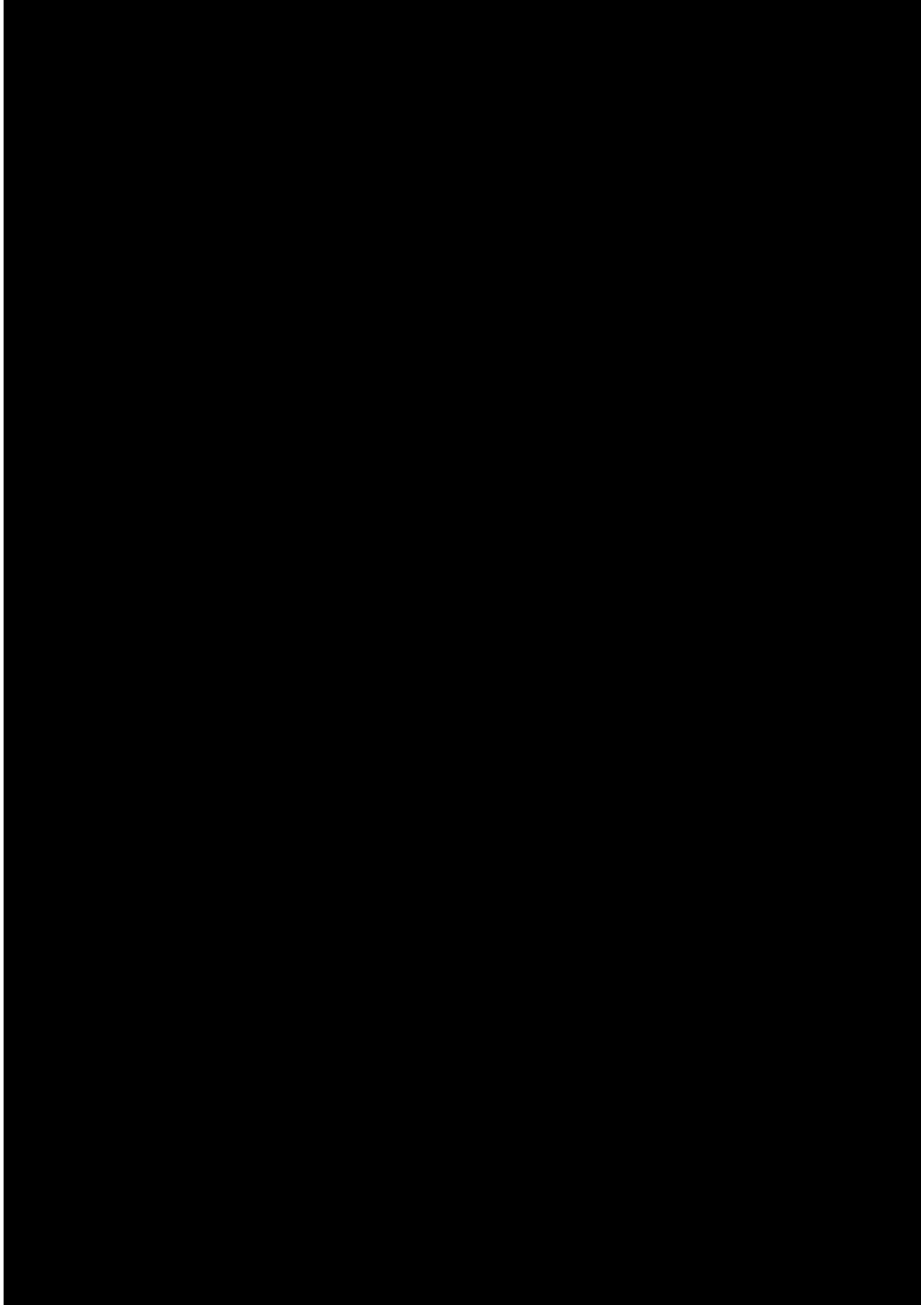


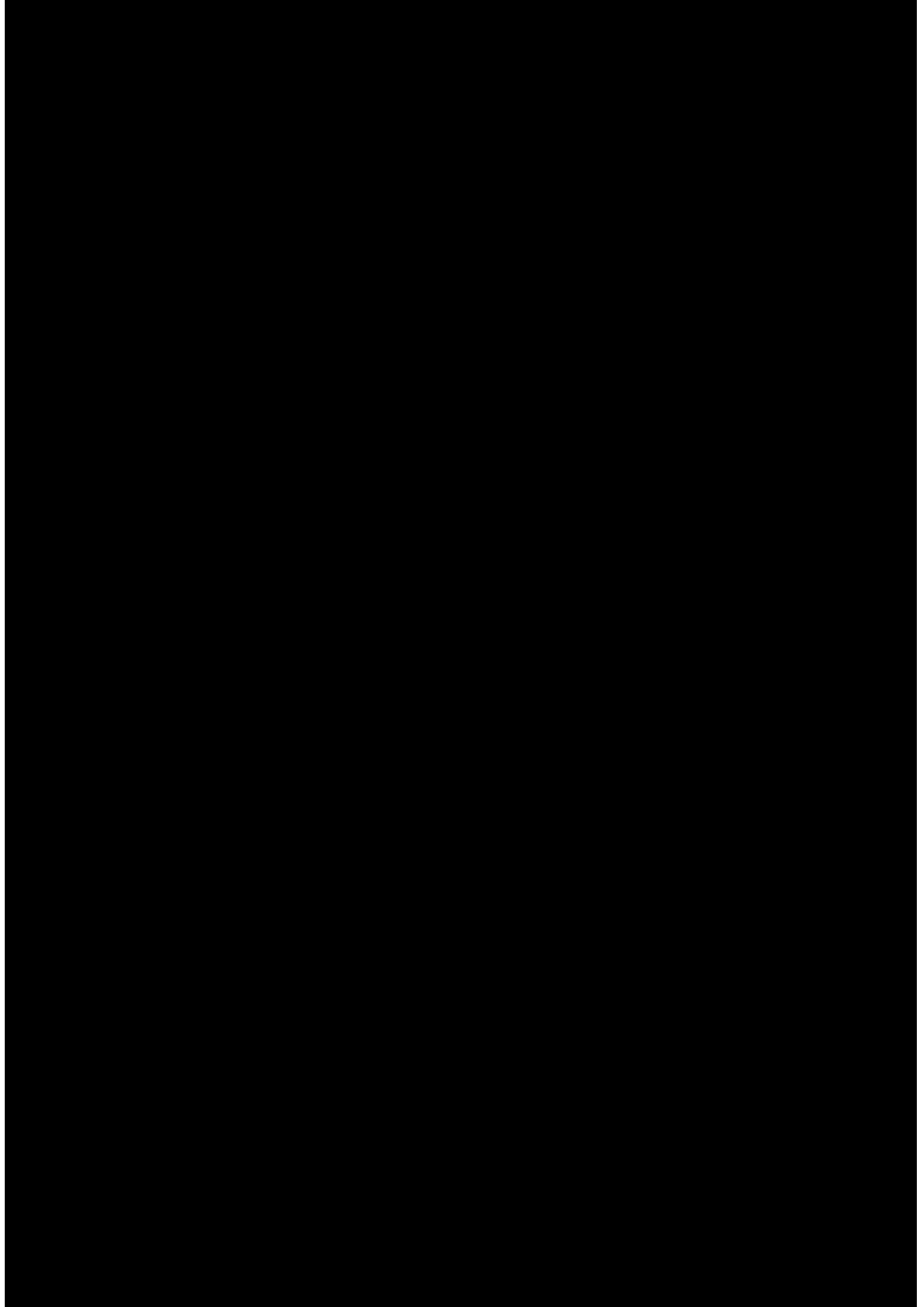


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The first part of the document discusses the importance of maintaining accurate records of all transactions. This includes not only sales and purchases but also any other financial activities that may occur during the course of the business. It is essential to ensure that all records are kept in a clear and organized manner, and that they are readily accessible at all times.

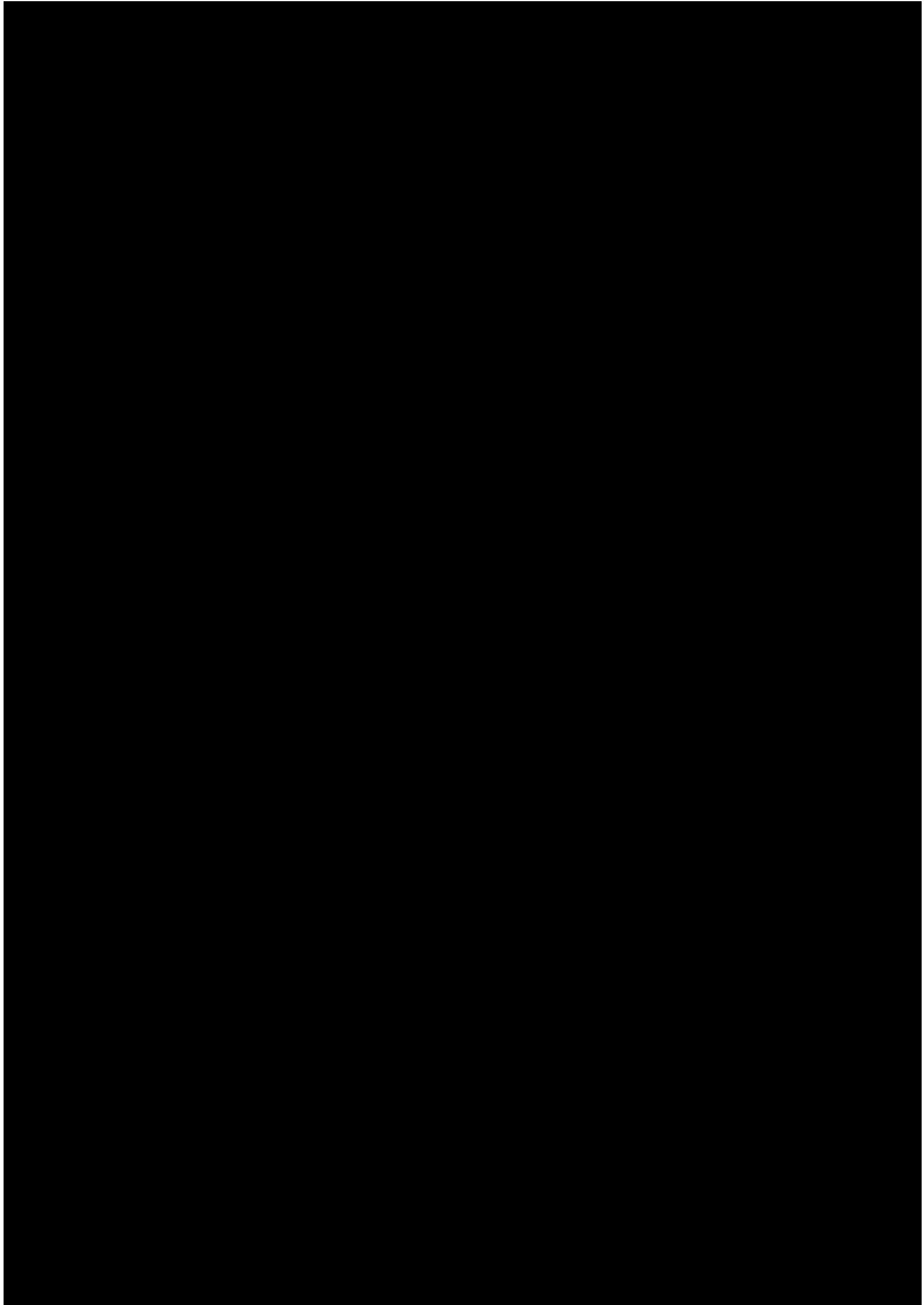
In addition, it is important to regularly review and reconcile these records to ensure that they are accurate and up-to-date. This will help to identify any discrepancies or errors as soon as possible, and will also provide a clear picture of the company's financial performance over time.

The second part of the document focuses on the importance of maintaining accurate records of all assets and liabilities. This includes not only physical assets such as property and equipment but also intangible assets such as patents and trademarks. It is essential to ensure that all assets are properly valued and recorded, and that they are protected from loss or theft.

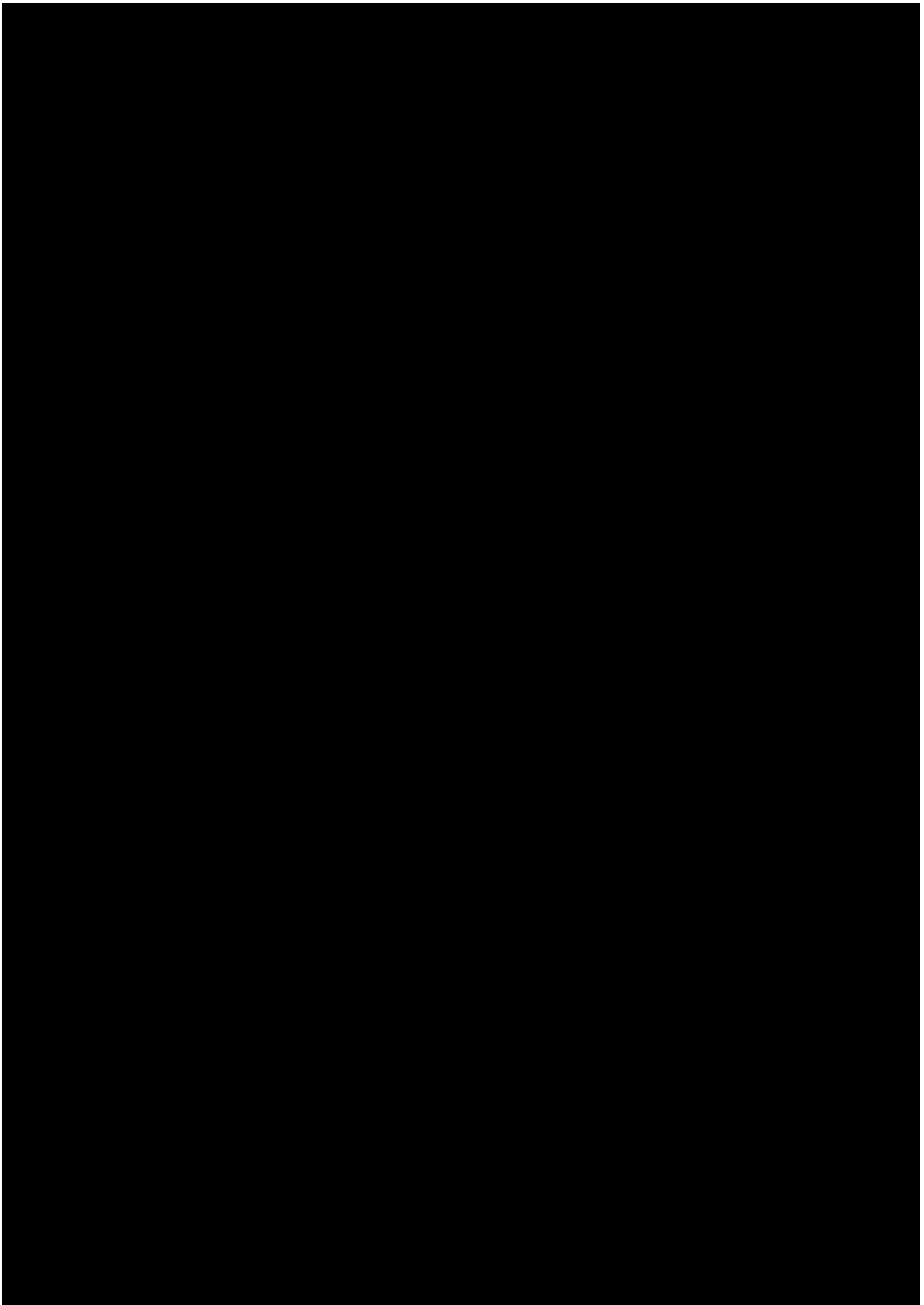
In addition, it is important to regularly review and reconcile these records to ensure that they are accurate and up-to-date. This will help to identify any discrepancies or errors as soon as possible, and will also provide a clear picture of the company's financial position over time.

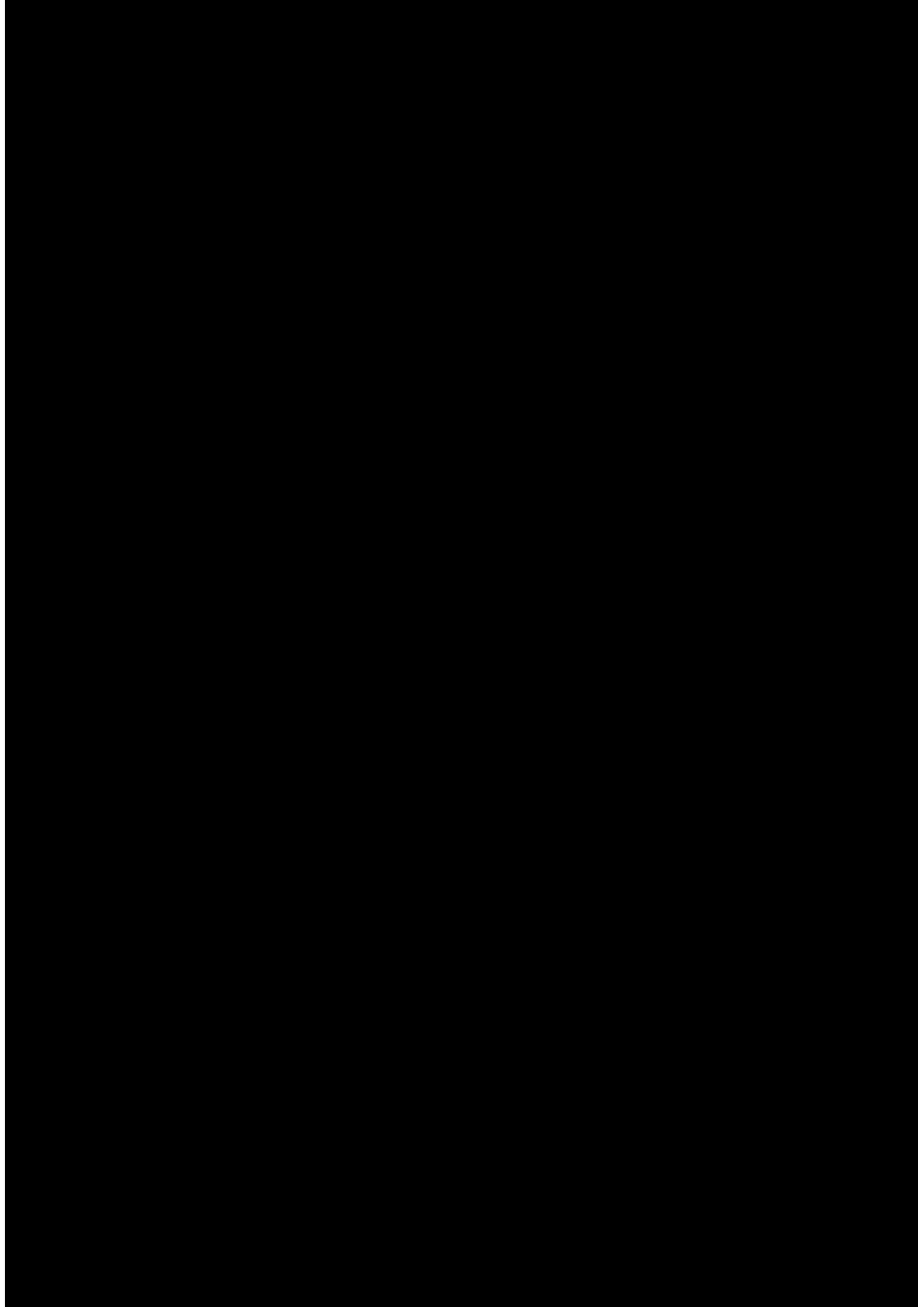
The final part of the document discusses the importance of maintaining accurate records of all tax-related information. This includes not only income tax but also other taxes such as sales tax and property tax. It is essential to ensure that all tax-related information is properly recorded and reported to the appropriate authorities.

In addition, it is important to regularly review and reconcile these records to ensure that they are accurate and up-to-date. This will help to identify any discrepancies or errors as soon as possible, and will also provide a clear picture of the company's tax liability over time.







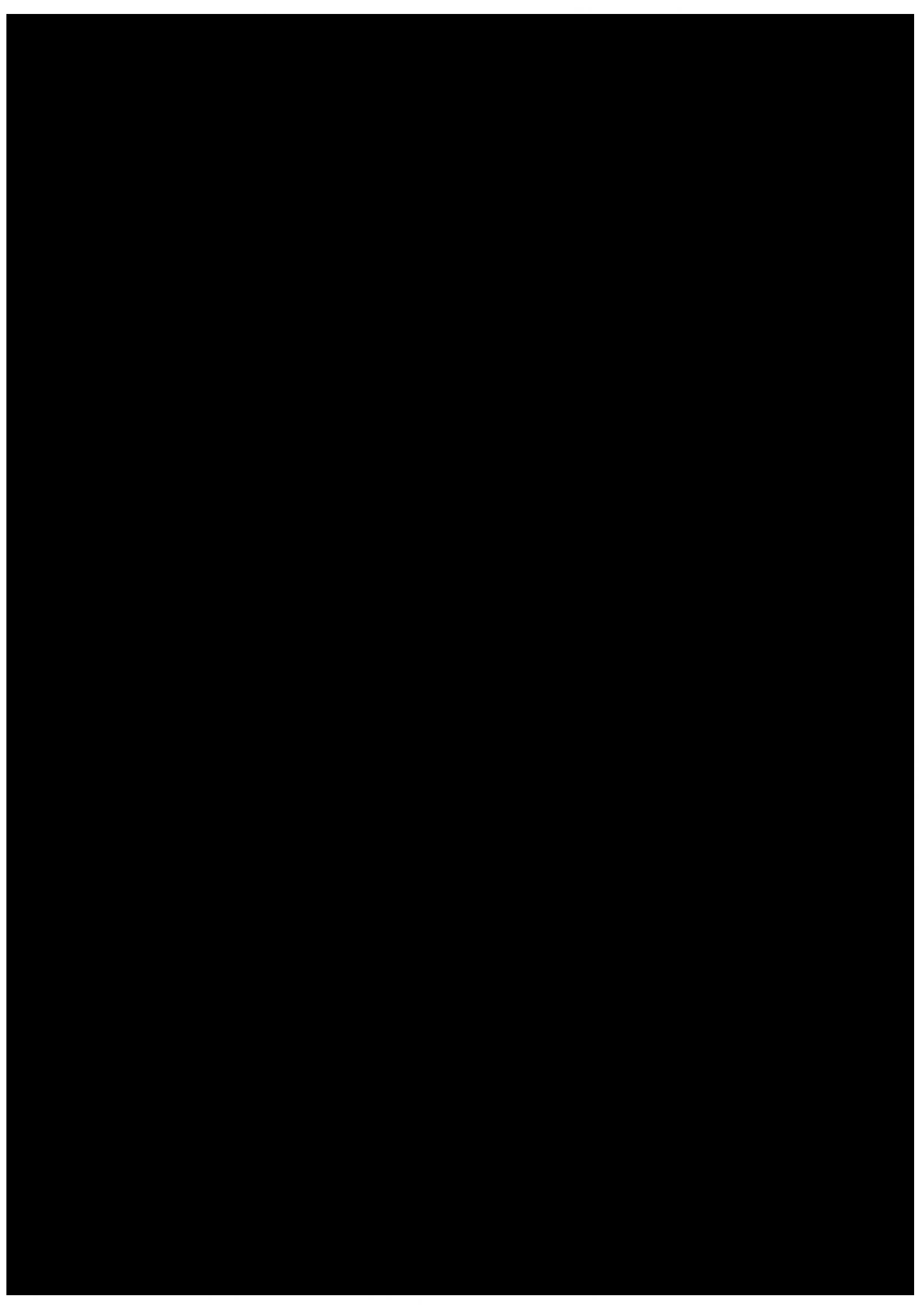


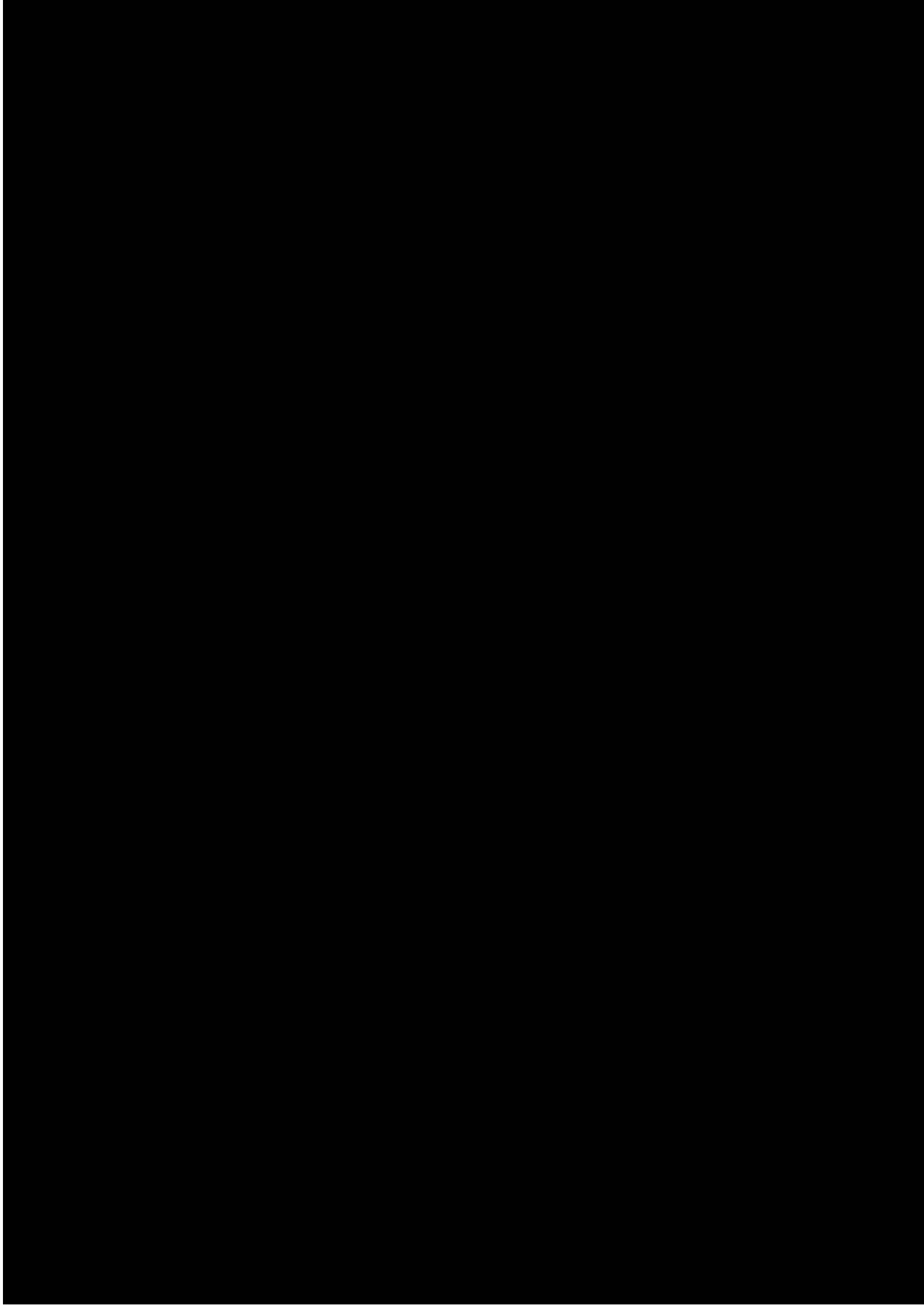
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses, income, and transfers between accounts.

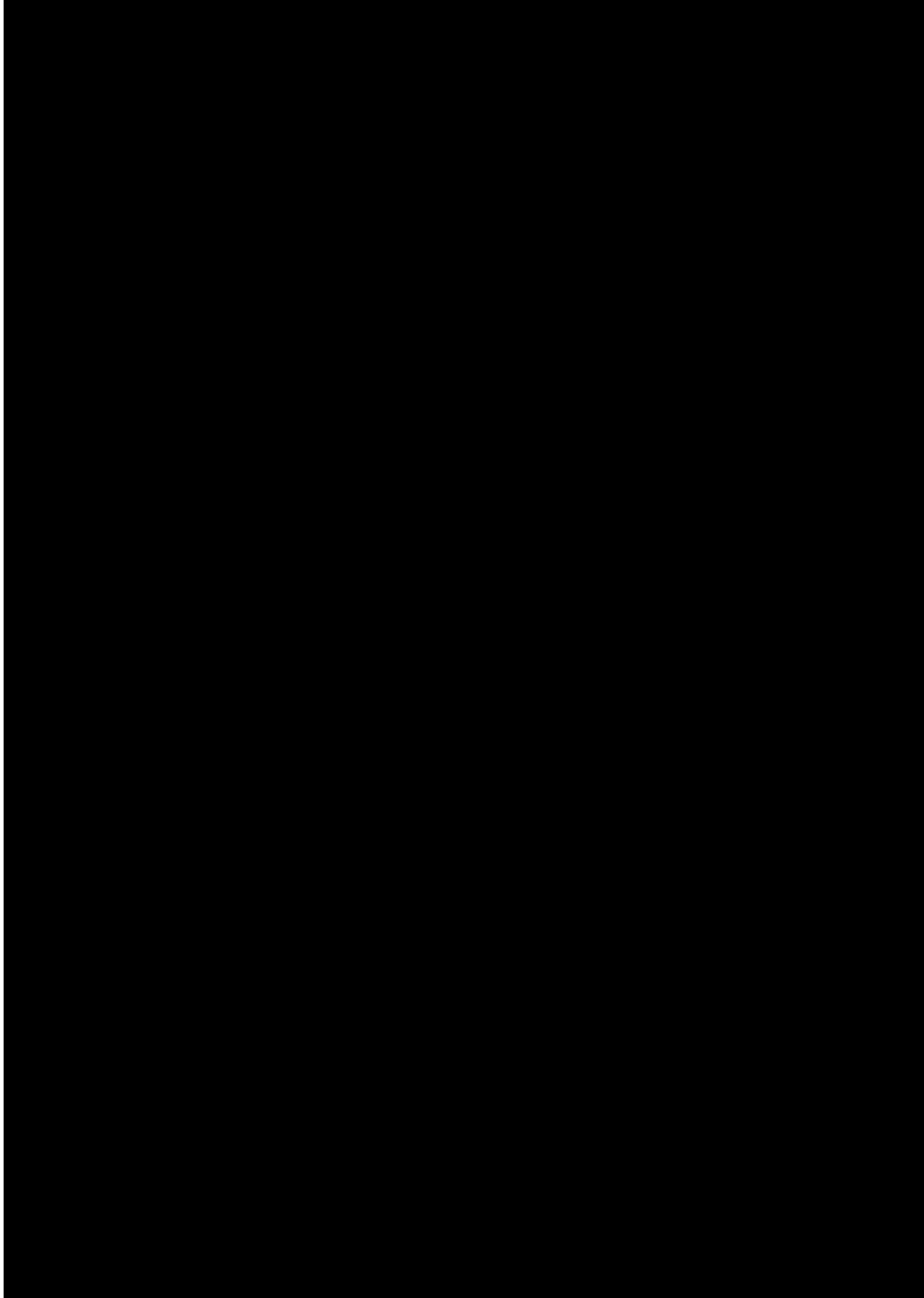
Next, the document outlines the various methods used to collect and analyze financial data. It mentions the use of spreadsheets, accounting software, and manual ledgers. Each method has its own advantages and disadvantages, and the choice depends on the size of the business and the complexity of its operations.

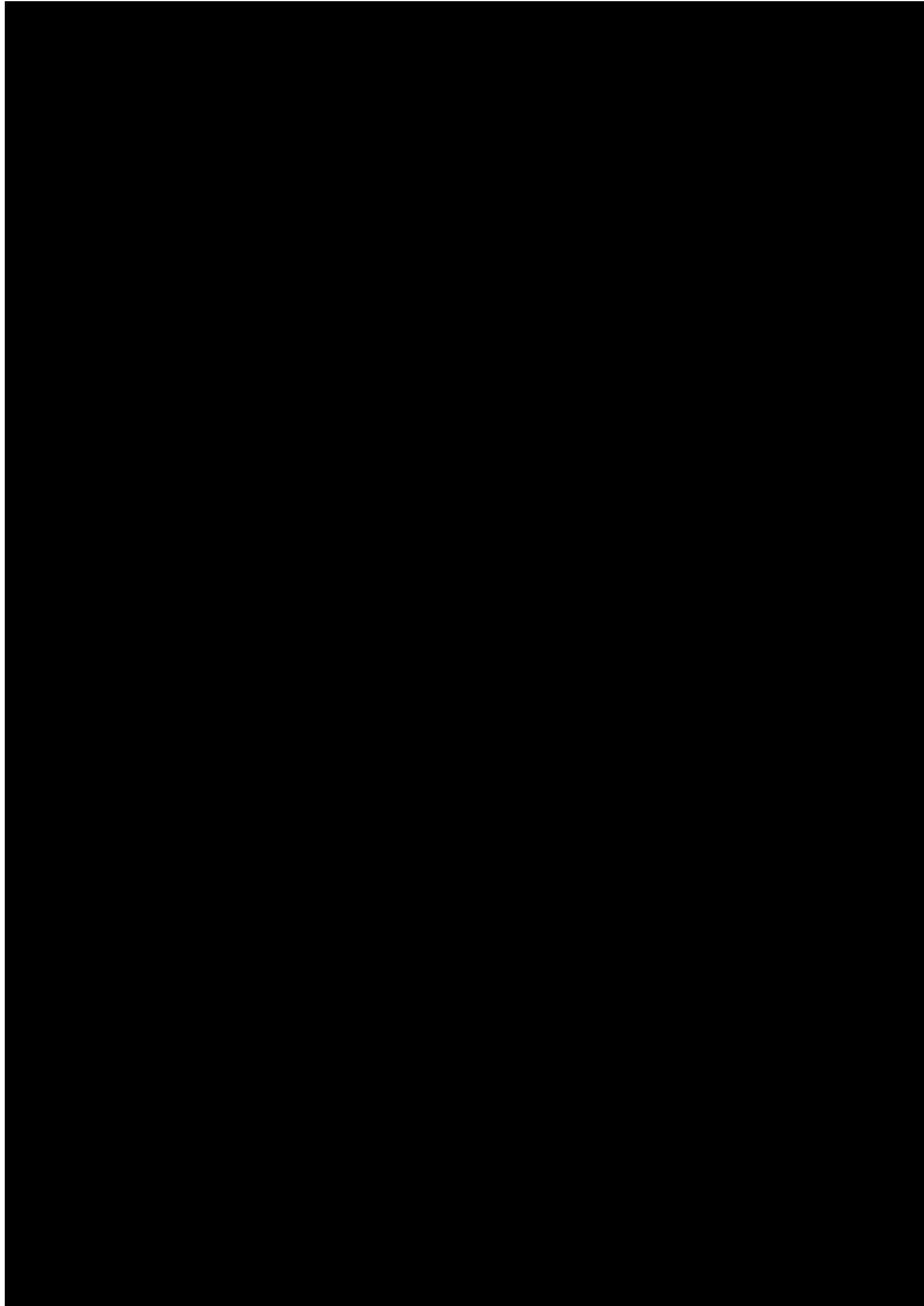
The document then delves into the process of reconciling accounts. This involves comparing the company's records with the bank statements to identify any discrepancies. Common reasons for these differences include timing issues, errors in recording, and unauthorized transactions. Regular reconciliation is crucial for catching these errors early and ensuring that the books are balanced.

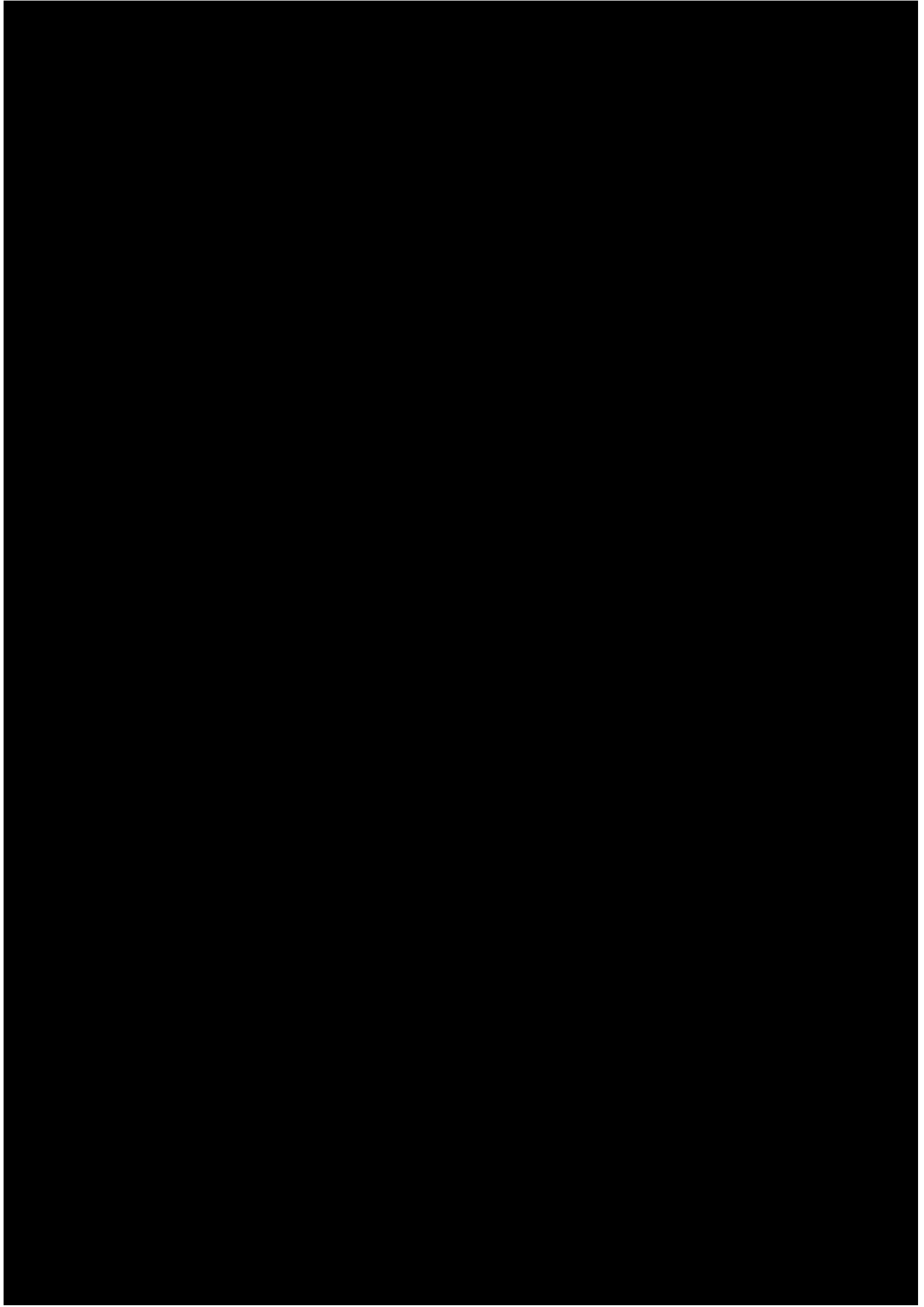
Finally, the document discusses the importance of reviewing and analyzing the financial statements. This includes the balance sheet, income statement, and cash flow statement. By reviewing these statements, management can gain valuable insights into the company's financial health, identify areas for improvement, and make informed decisions about future operations.



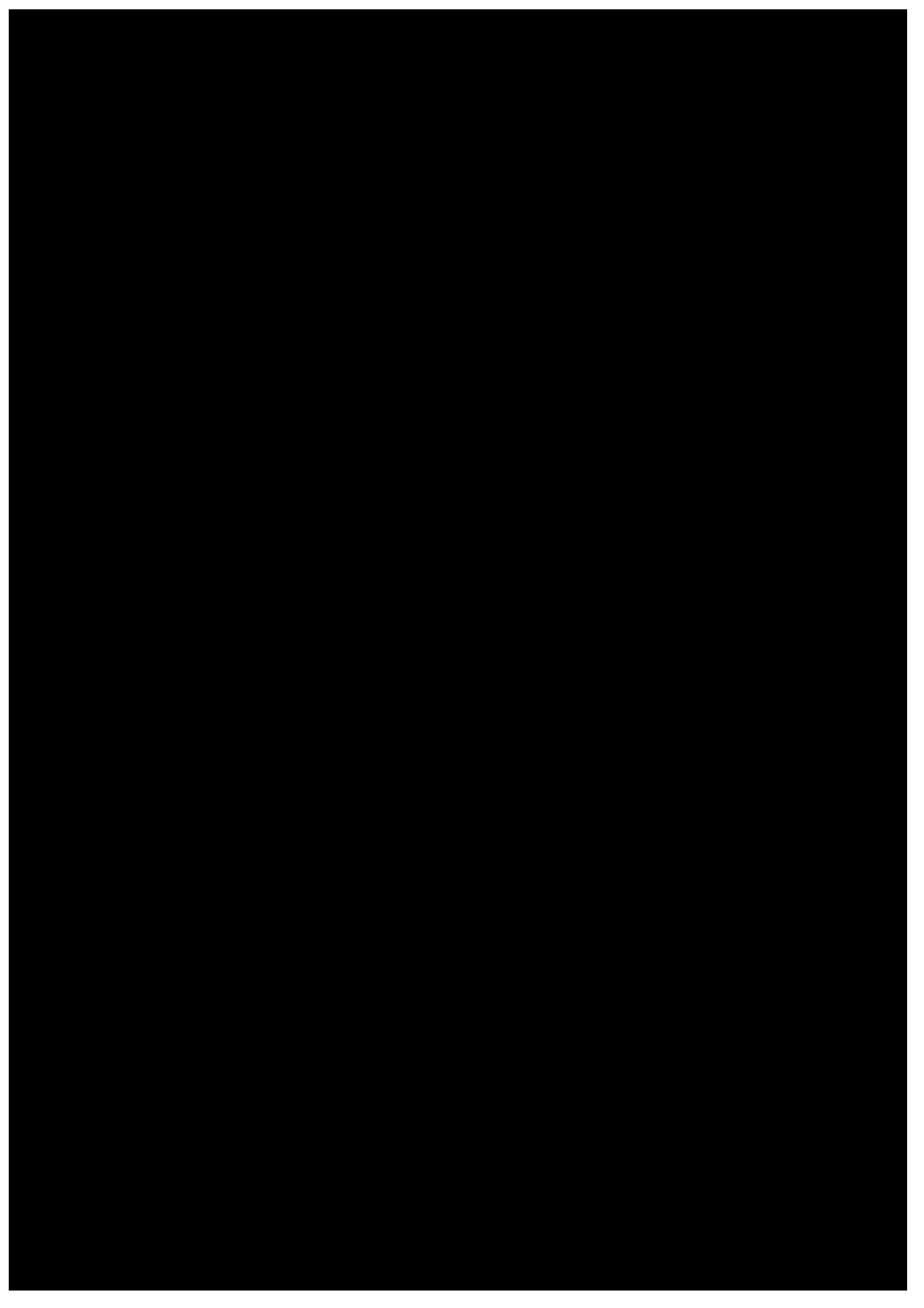










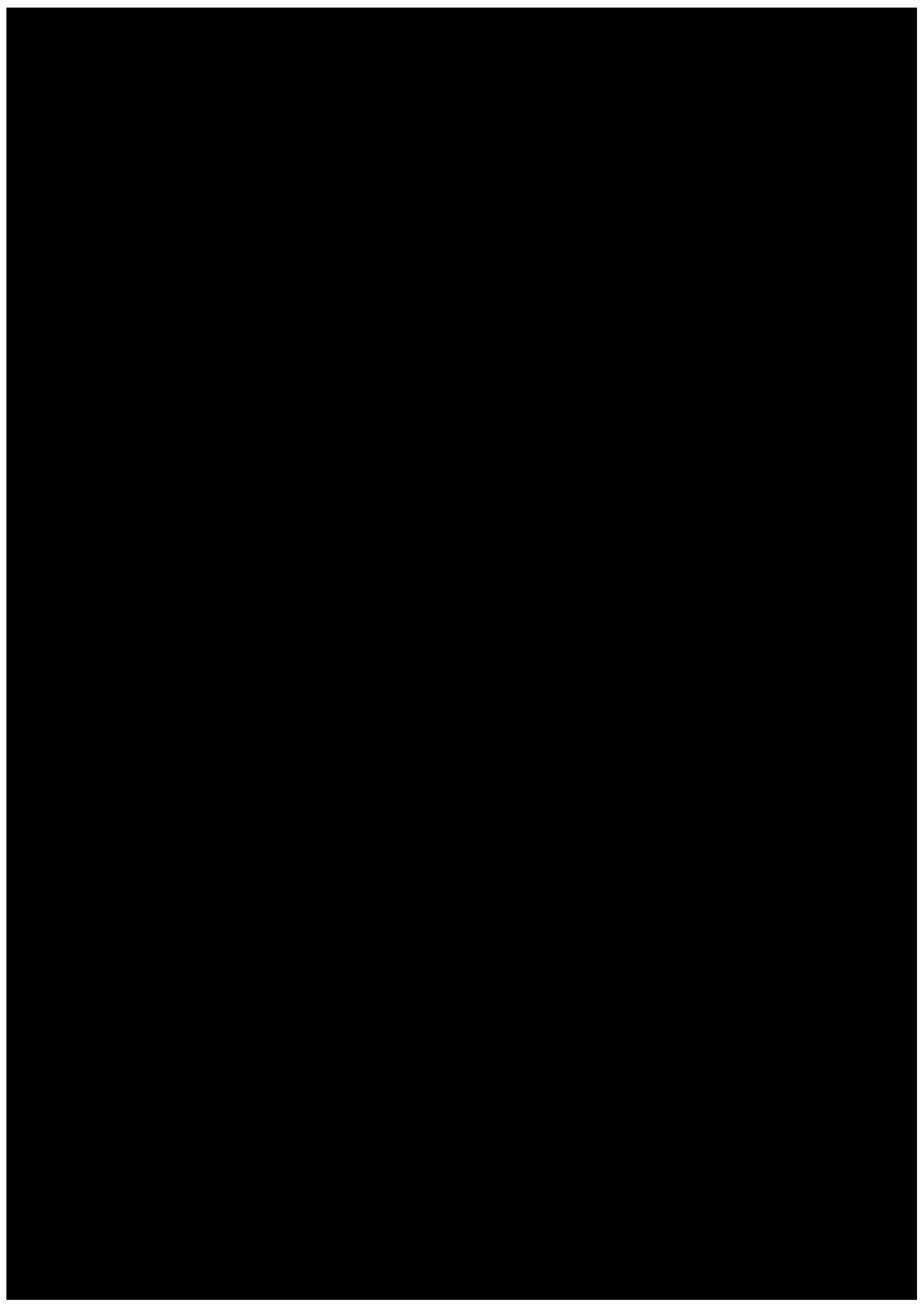


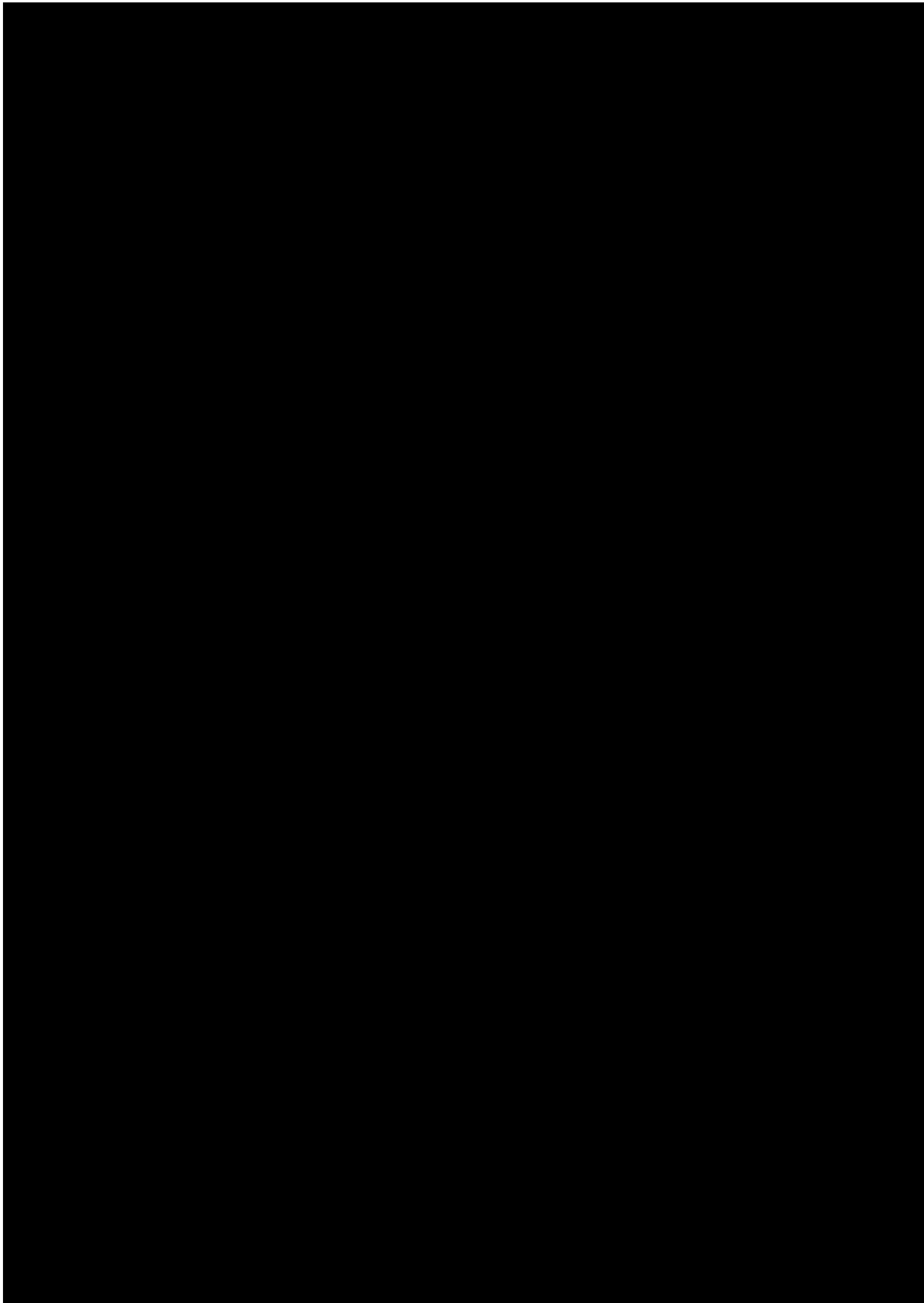
The first part of the document discusses the importance of maintaining accurate records in a business setting. It highlights how proper record-keeping can help in identifying trends, making informed decisions, and ensuring compliance with legal requirements. The text emphasizes that records should be organized, up-to-date, and easily accessible to relevant personnel.

Next, the document addresses the challenges of data management in the digital age. With the increasing volume of data generated by various sources, businesses face the task of storing, securing, and analyzing this information effectively. The text suggests implementing robust data management systems and protocols to mitigate risks and maximize the value of the data.

The third section focuses on the role of technology in enhancing business operations. It explores how automation, artificial intelligence, and cloud computing can streamline processes, reduce costs, and improve efficiency. The document encourages businesses to embrace technological advancements while also considering the potential ethical and privacy implications.

Finally, the document discusses the importance of continuous learning and development for the workforce. In a rapidly changing market, employees must stay updated with the latest skills and knowledge to remain competitive. The text advocates for investing in training programs, workshops, and professional development opportunities to foster a culture of growth and innovation.



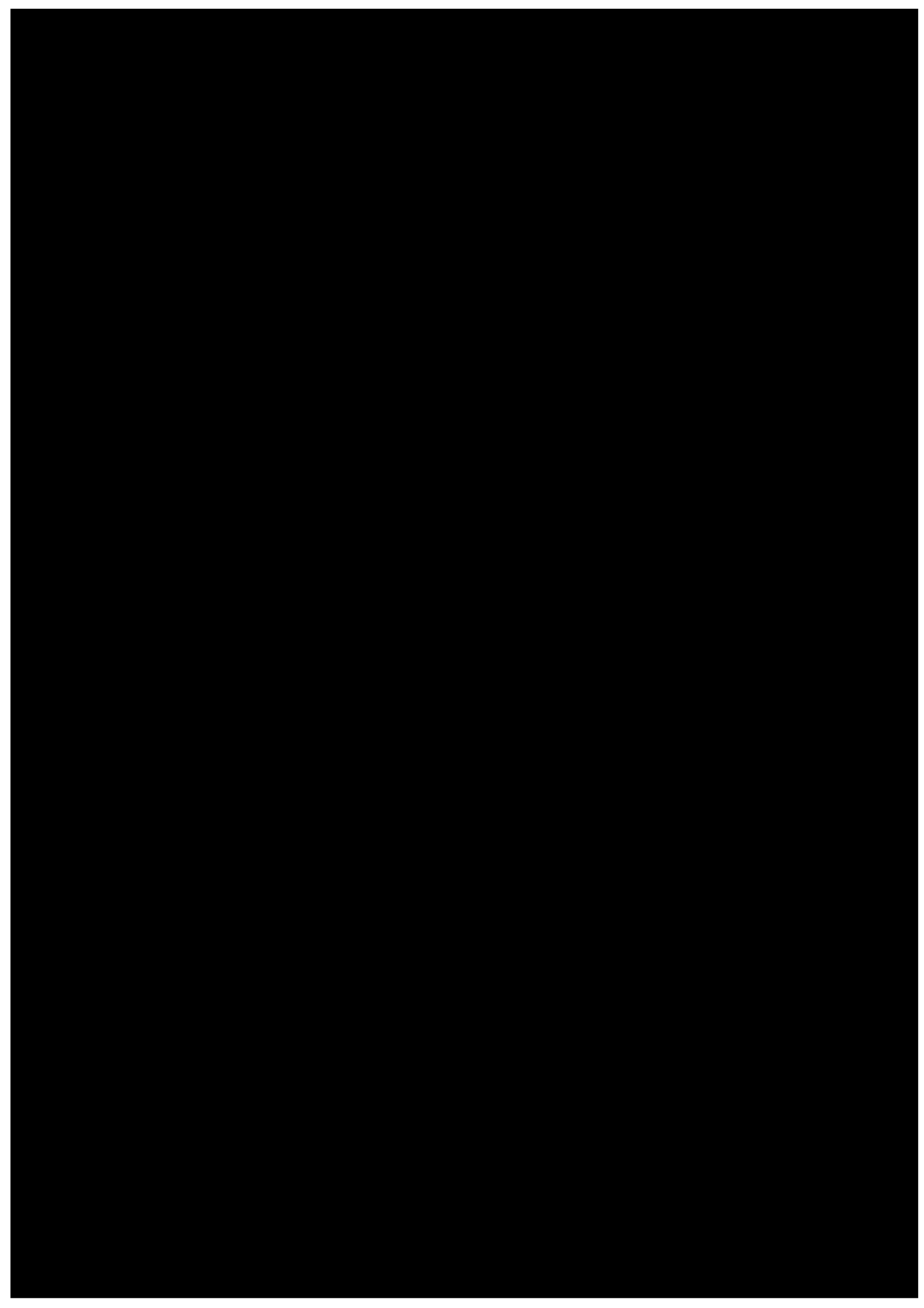


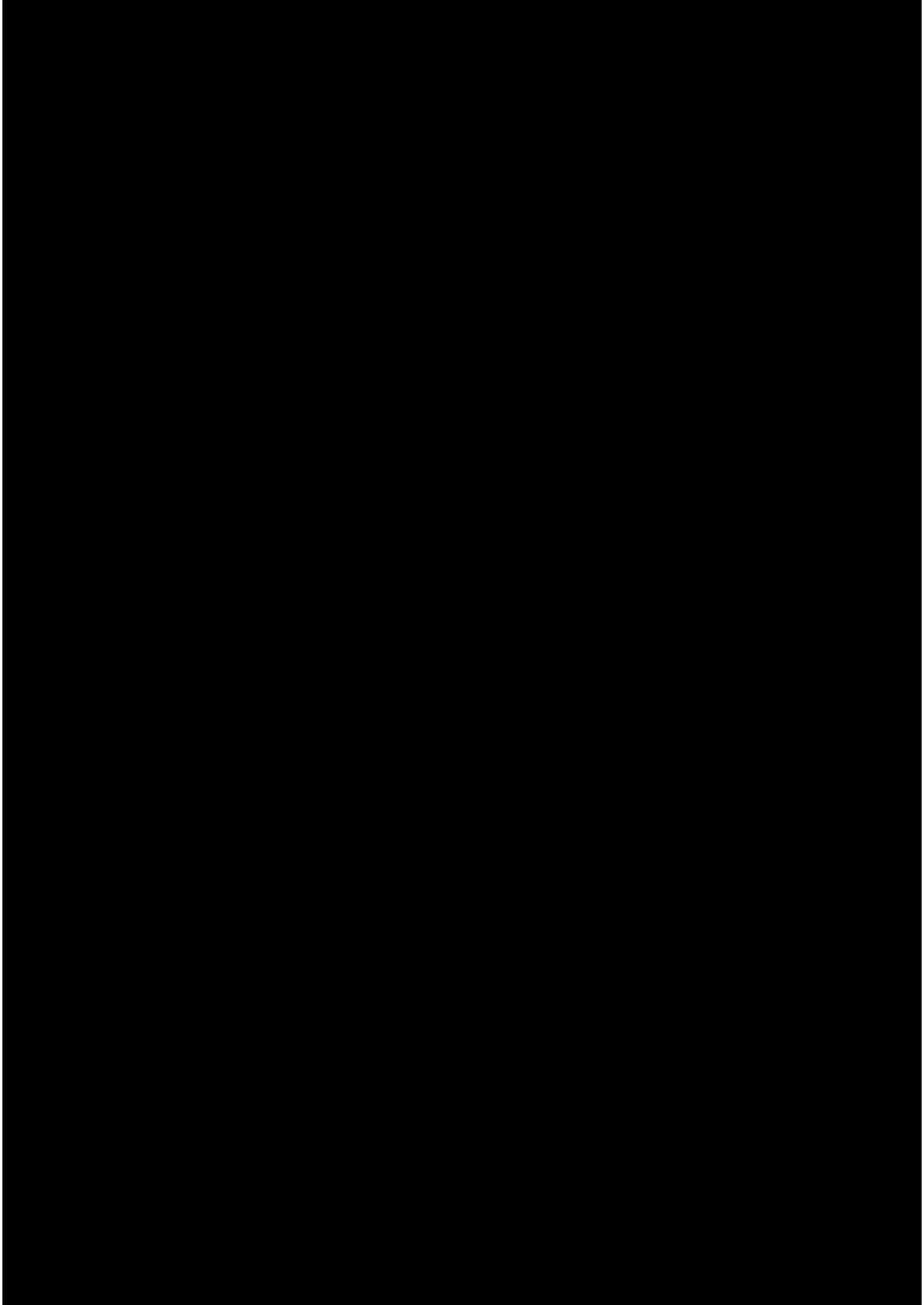
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses, income, and any other financial activities. The document also highlights the need for regular reconciliation to identify any discrepancies between the recorded amounts and the actual bank statements or receipts.

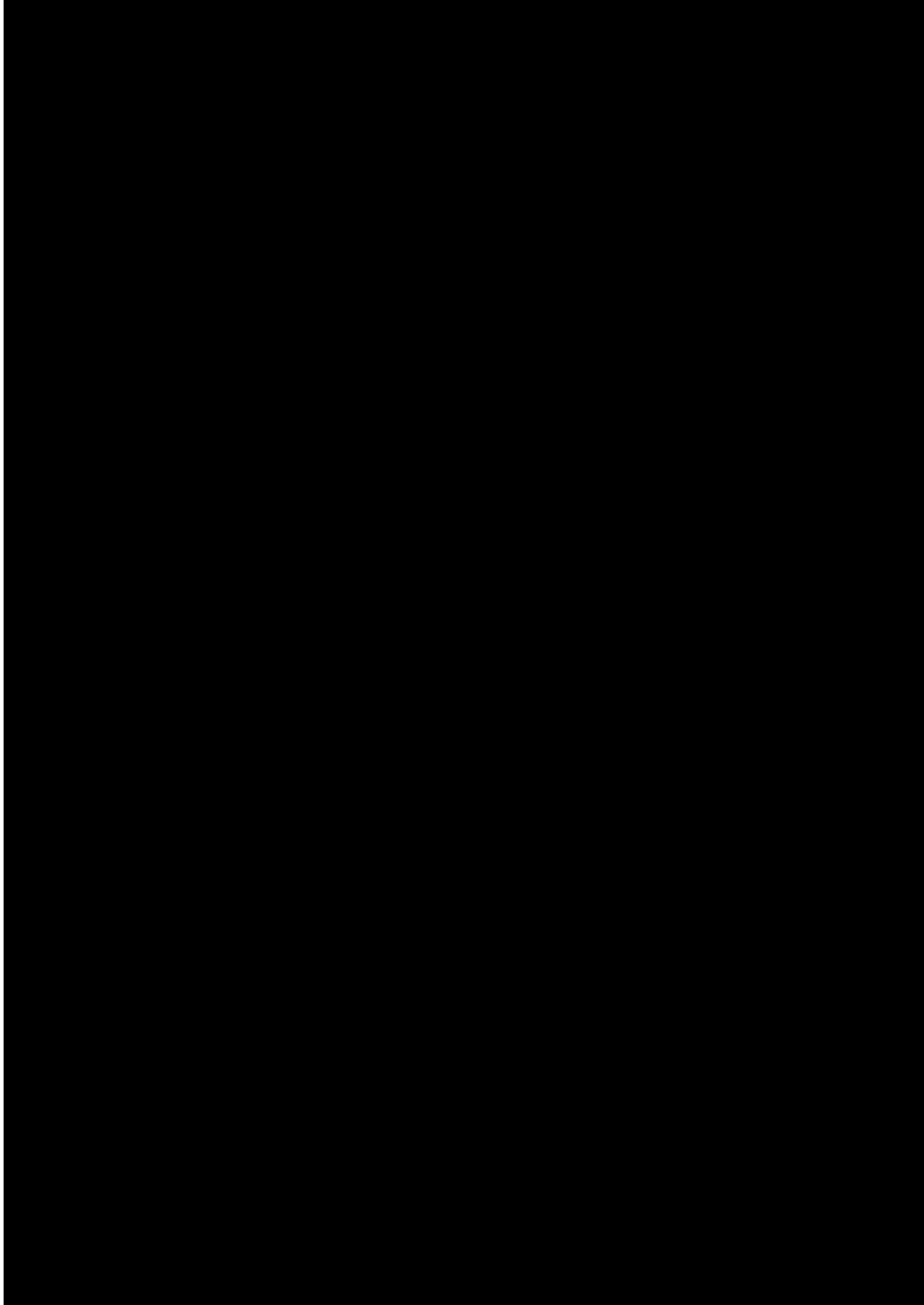
Furthermore, it stresses the importance of using clear and concise language when recording transactions. Ambiguity can lead to misunderstandings and errors, so it is crucial to use specific terms and include relevant details such as dates, amounts, and descriptions. The document provides examples of how to format entries to ensure consistency and readability.

In addition, the document discusses the role of technology in modern accounting. It mentions the use of accounting software to automate many of the manual tasks, such as data entry and calculations. However, it also notes that while technology can be helpful, it is not a substitute for human oversight. Regular reviews and audits are still necessary to ensure the accuracy and reliability of the financial records.

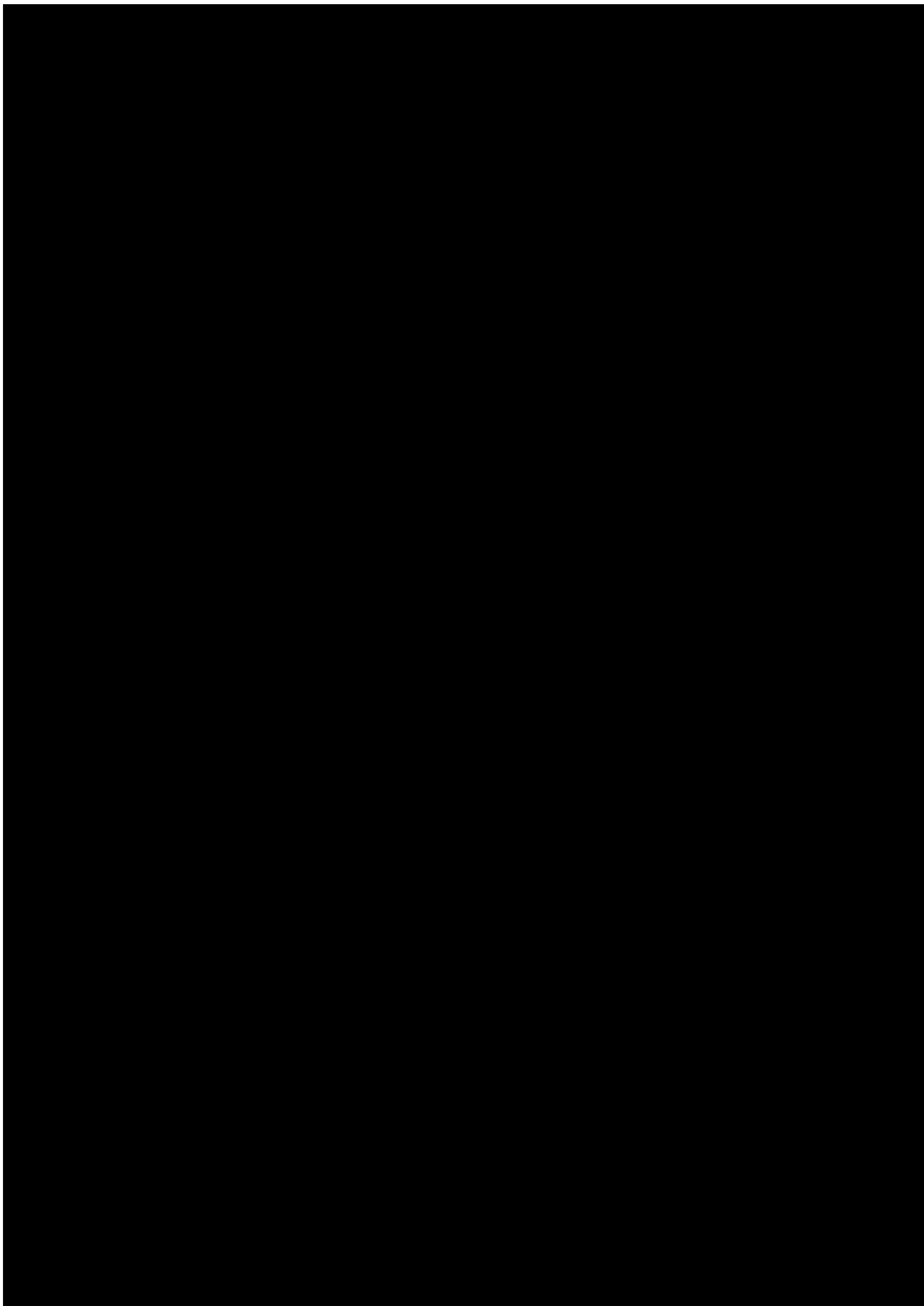
The document concludes by reiterating the importance of transparency and accountability in financial reporting. It encourages the reader to maintain a high level of integrity and to provide clear and accurate information to all stakeholders. By following these guidelines, the reader can ensure that their financial records are reliable and trustworthy.

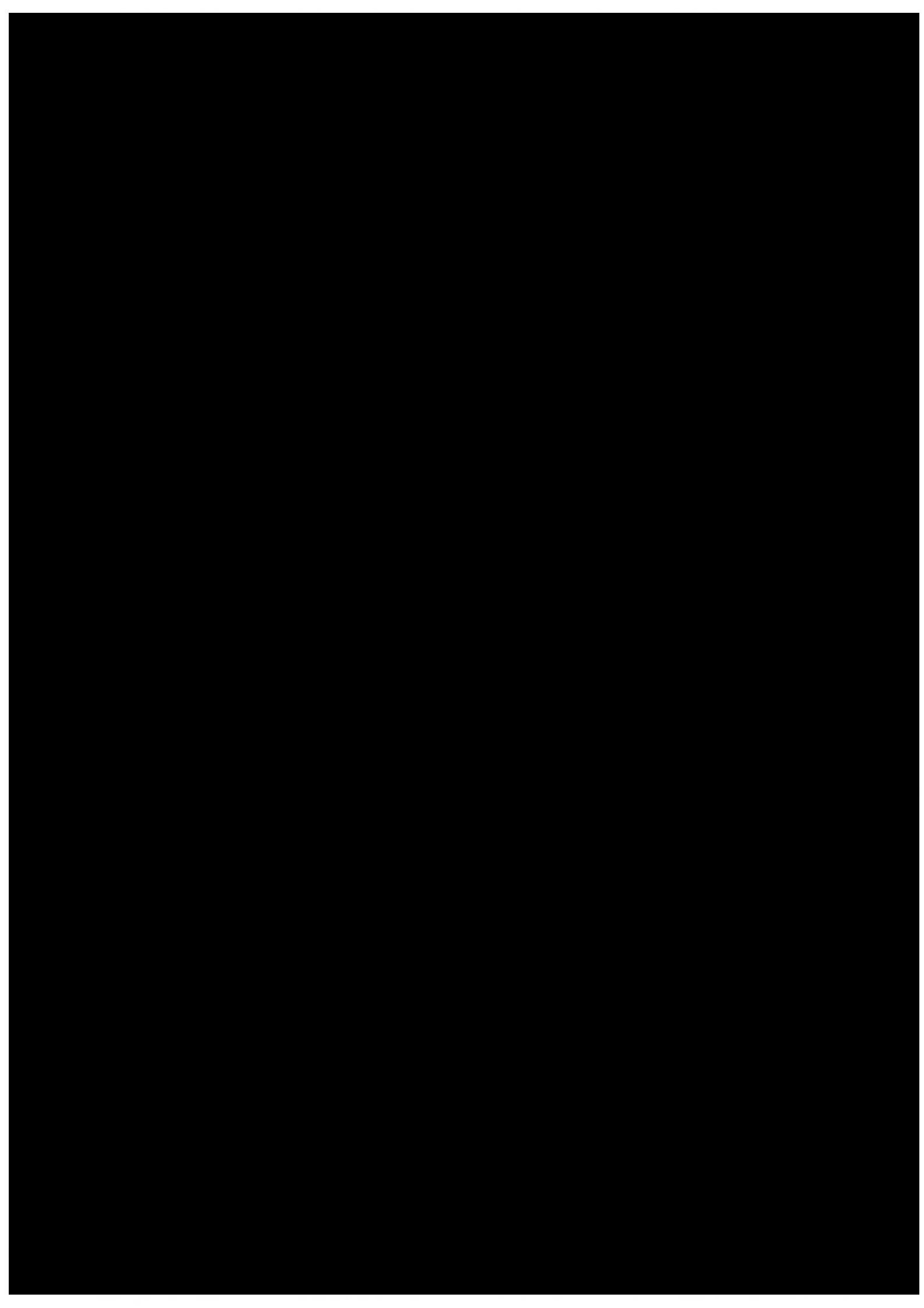




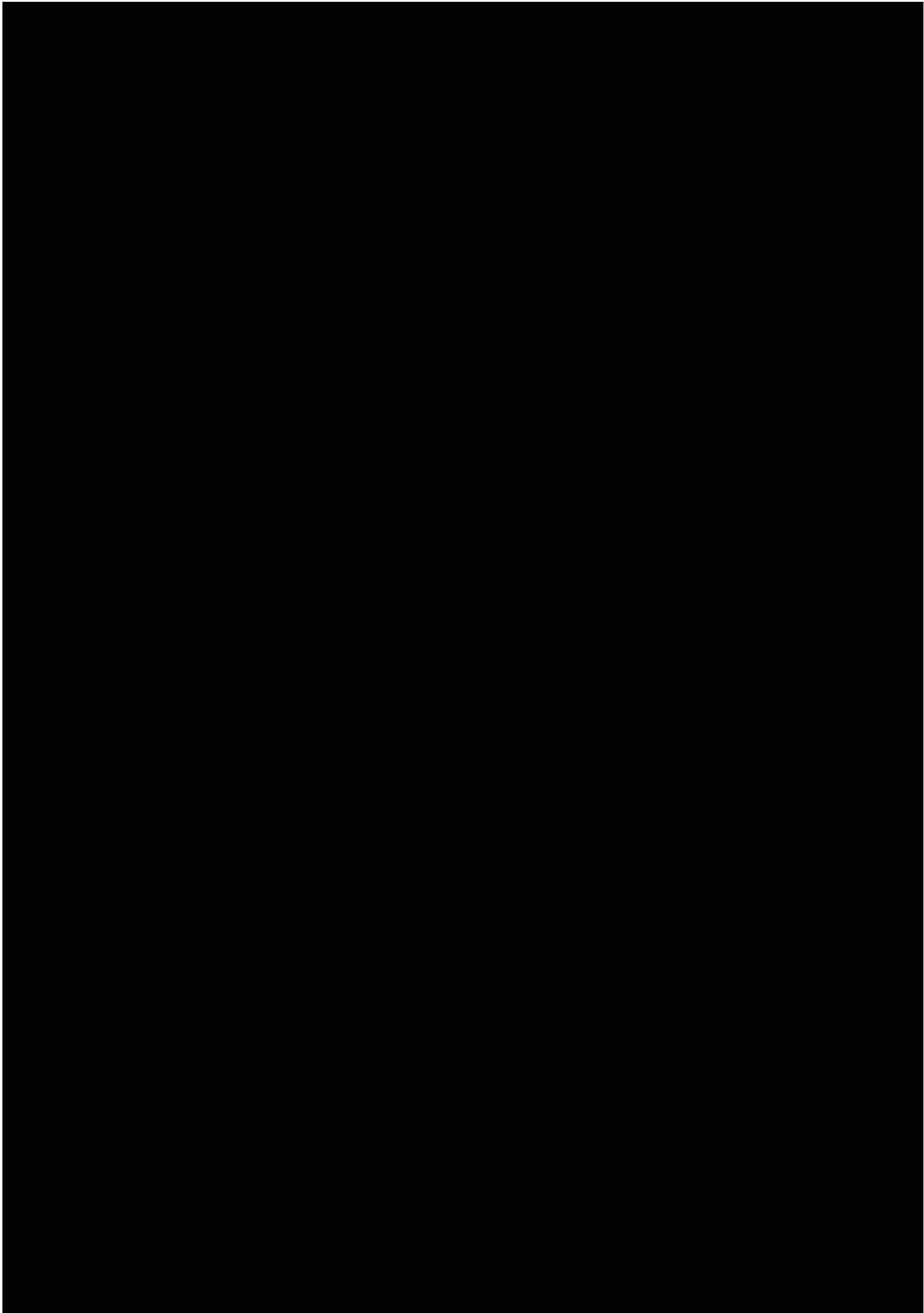












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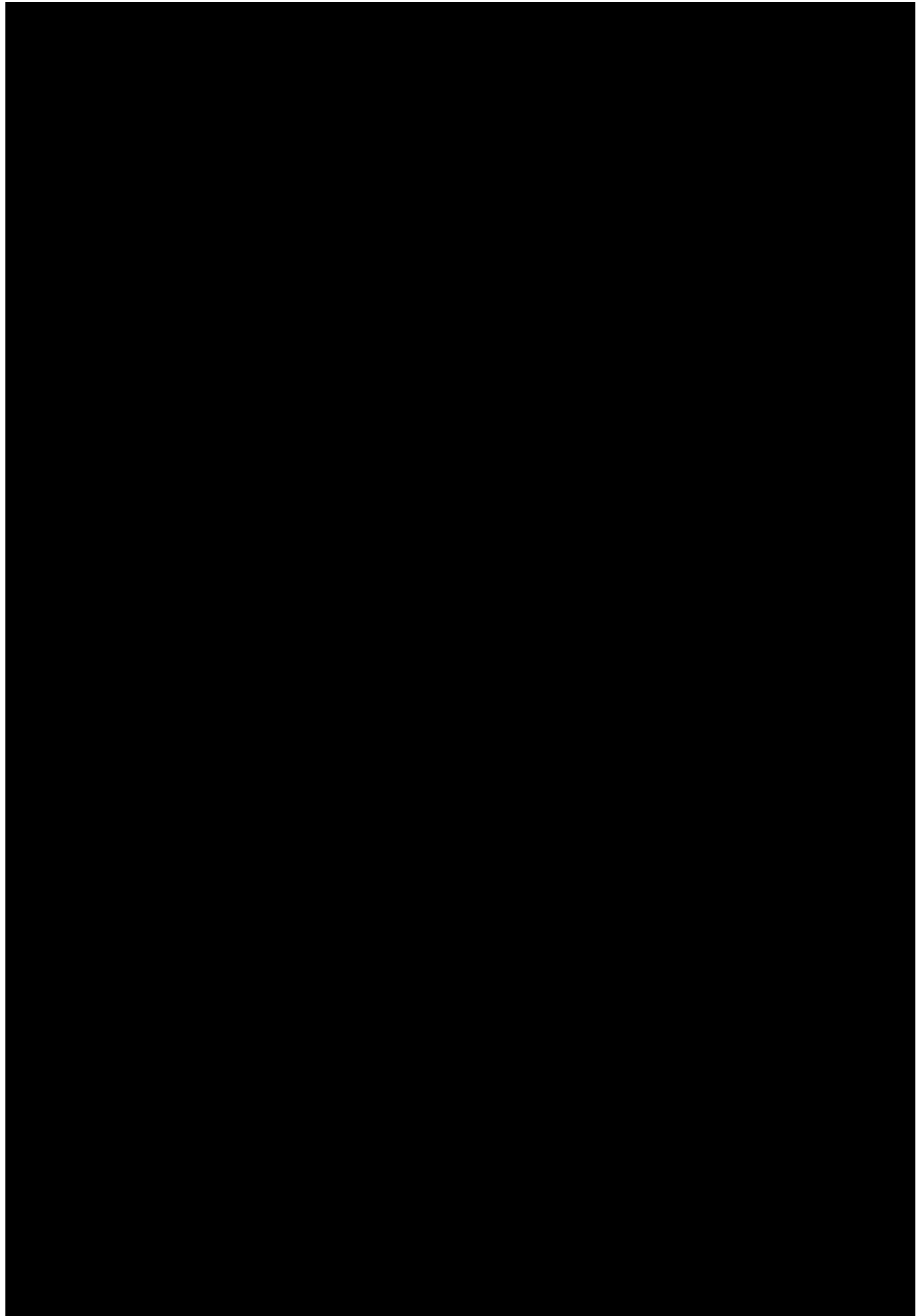
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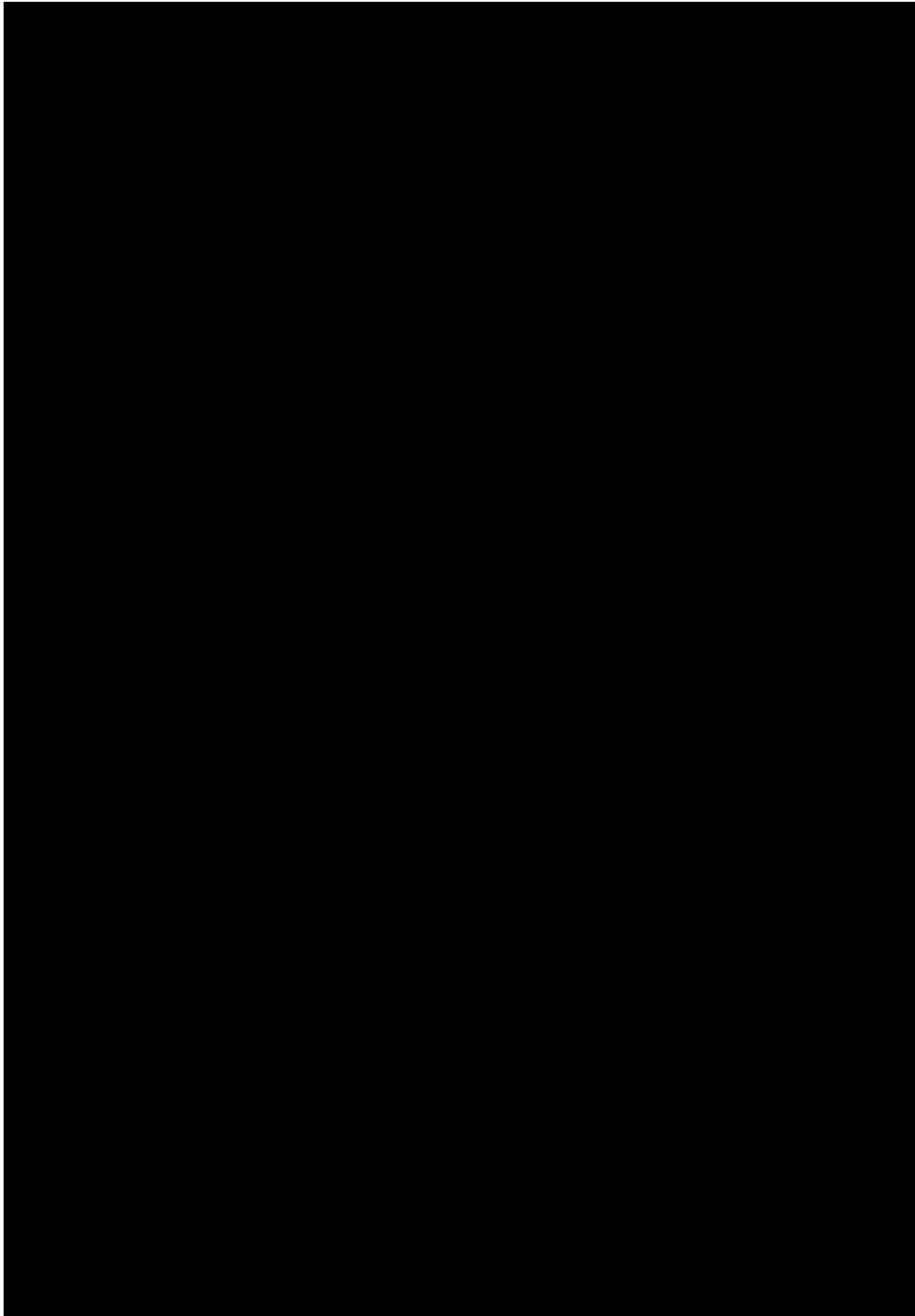
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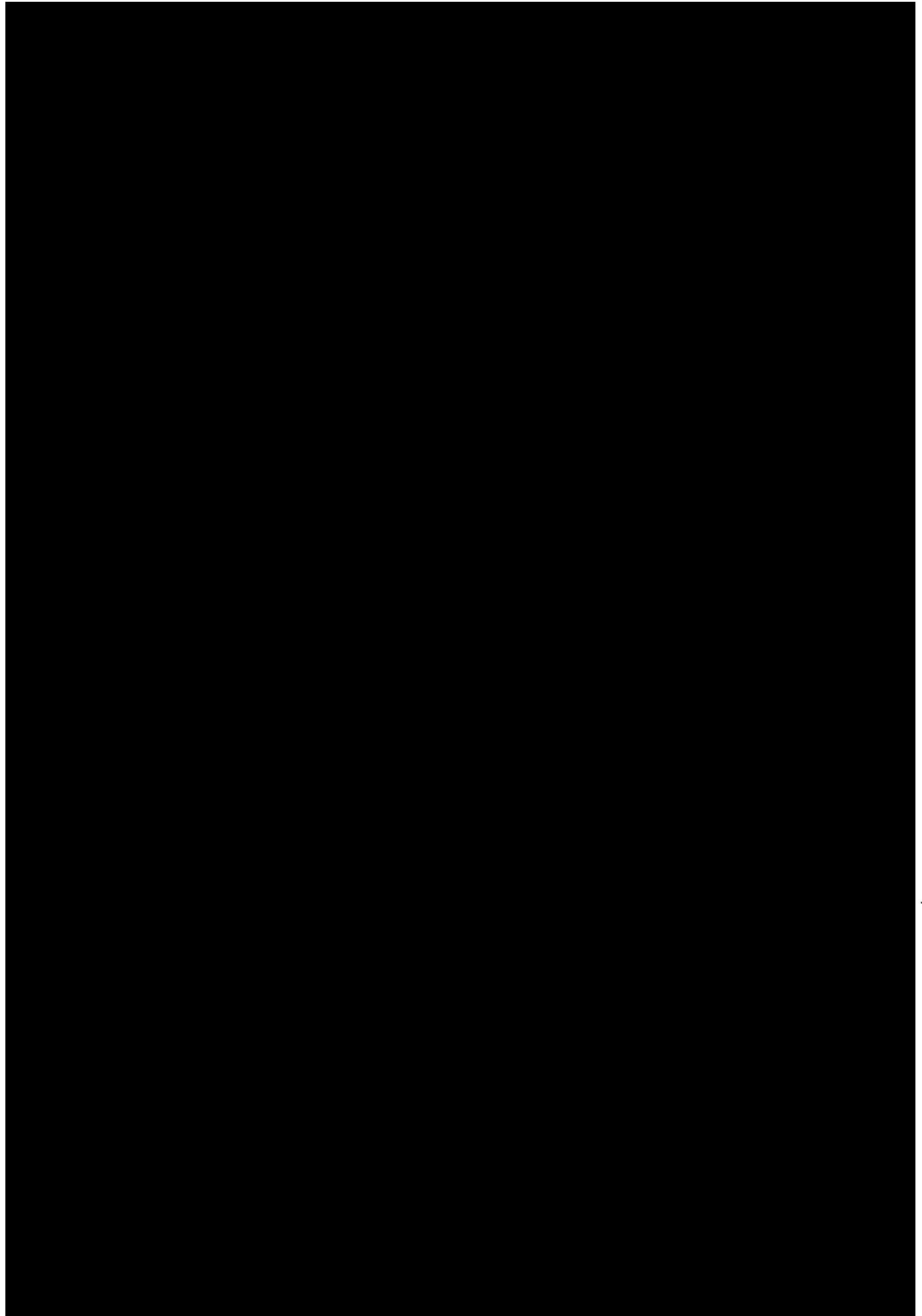
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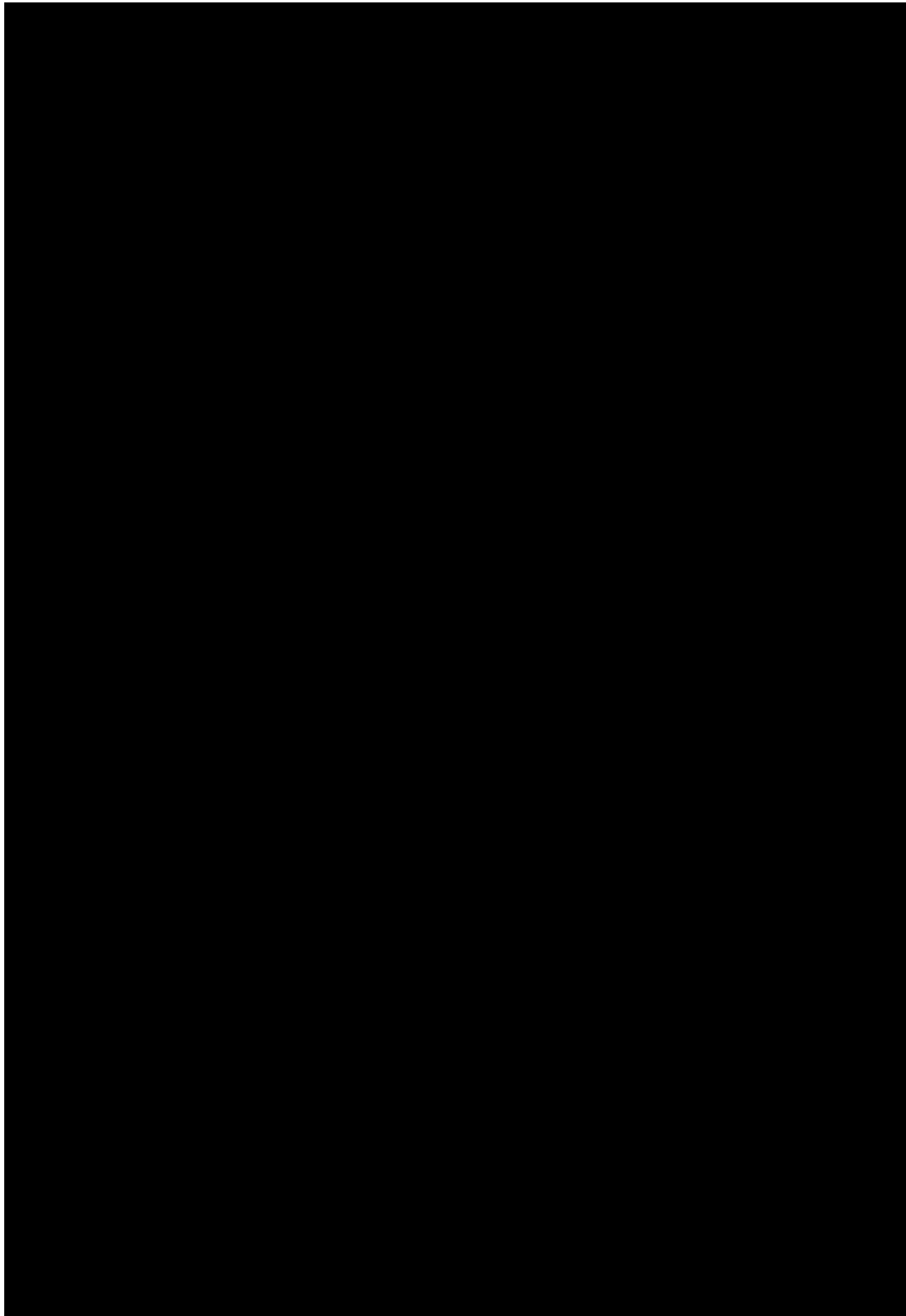
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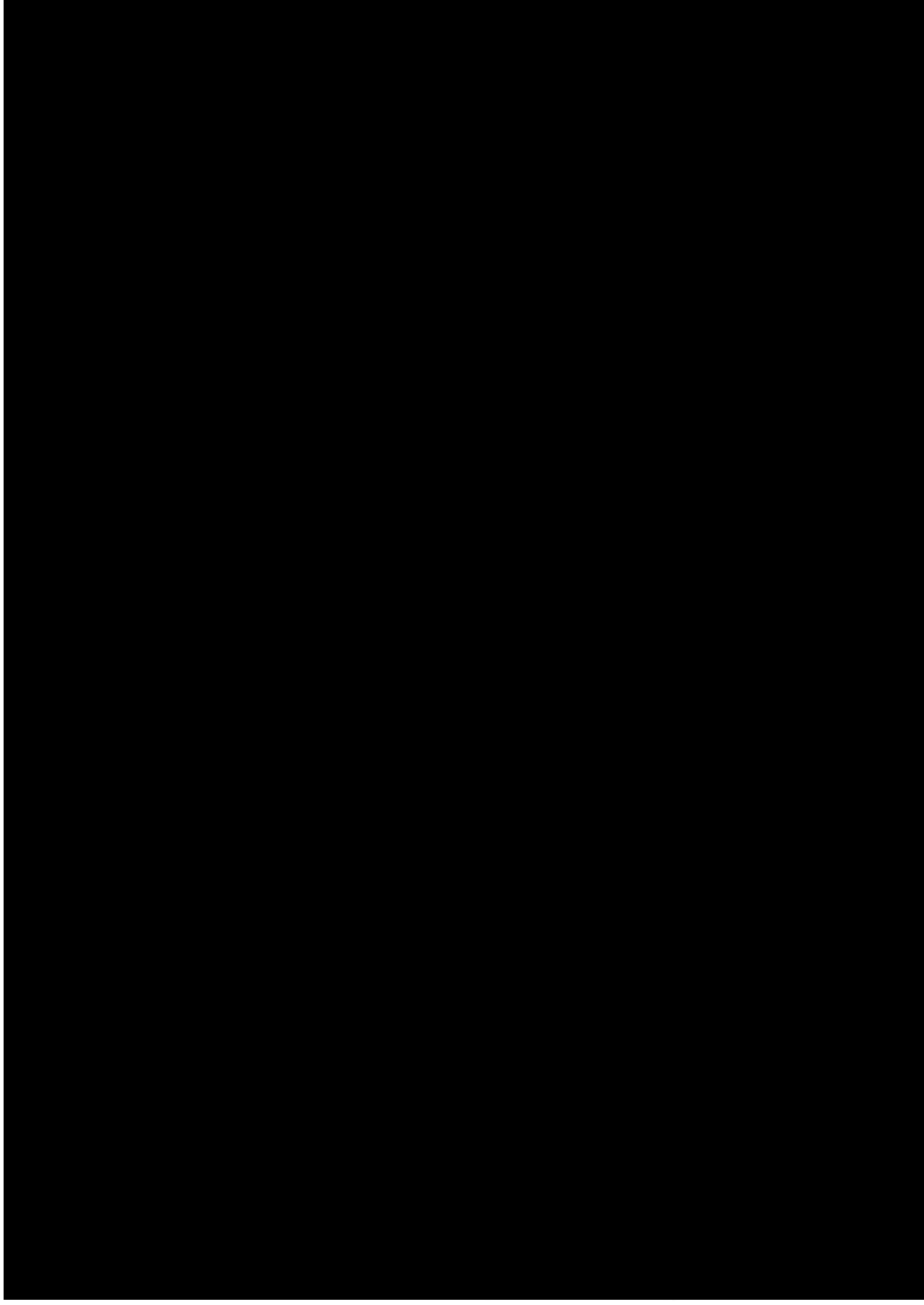


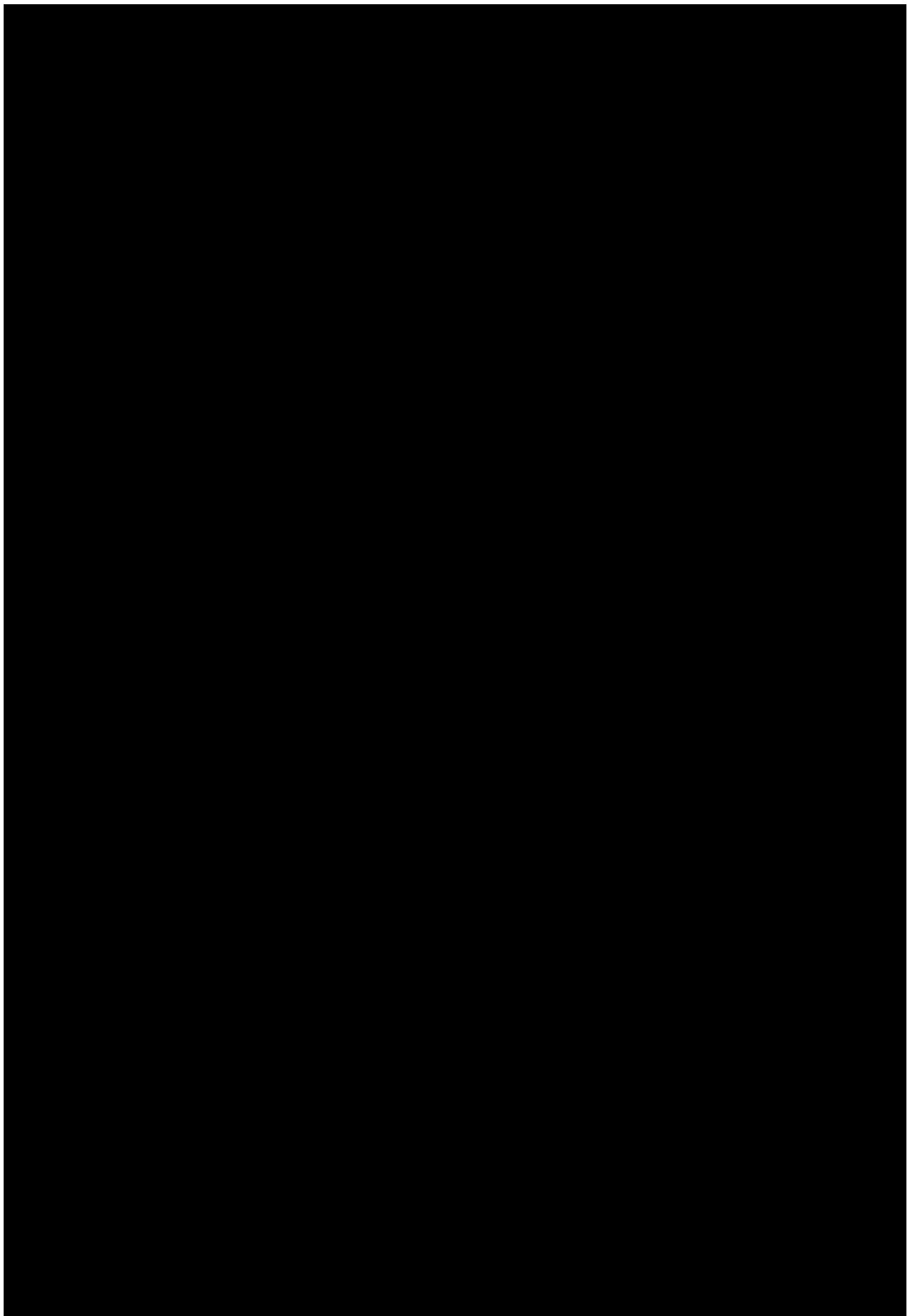


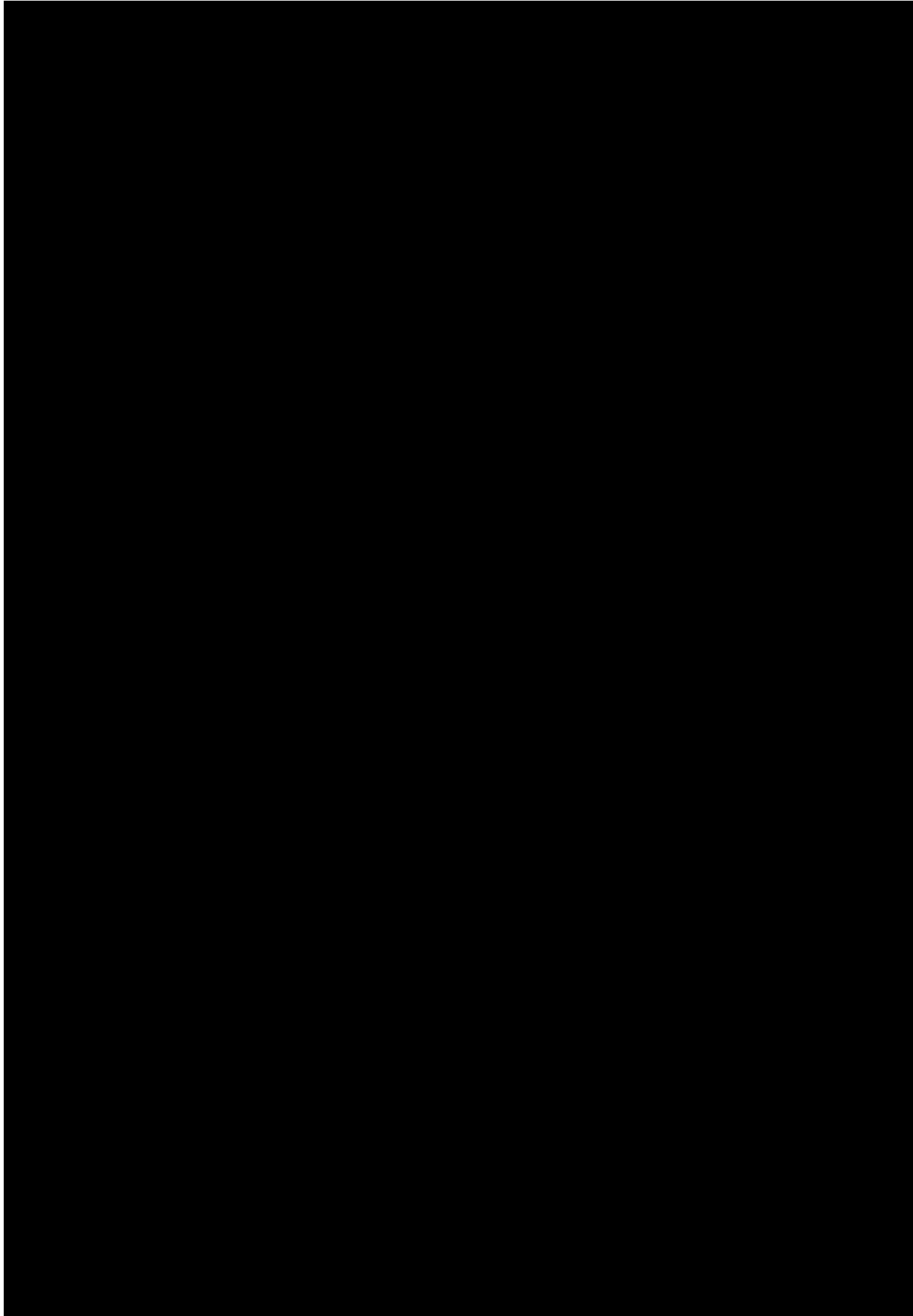


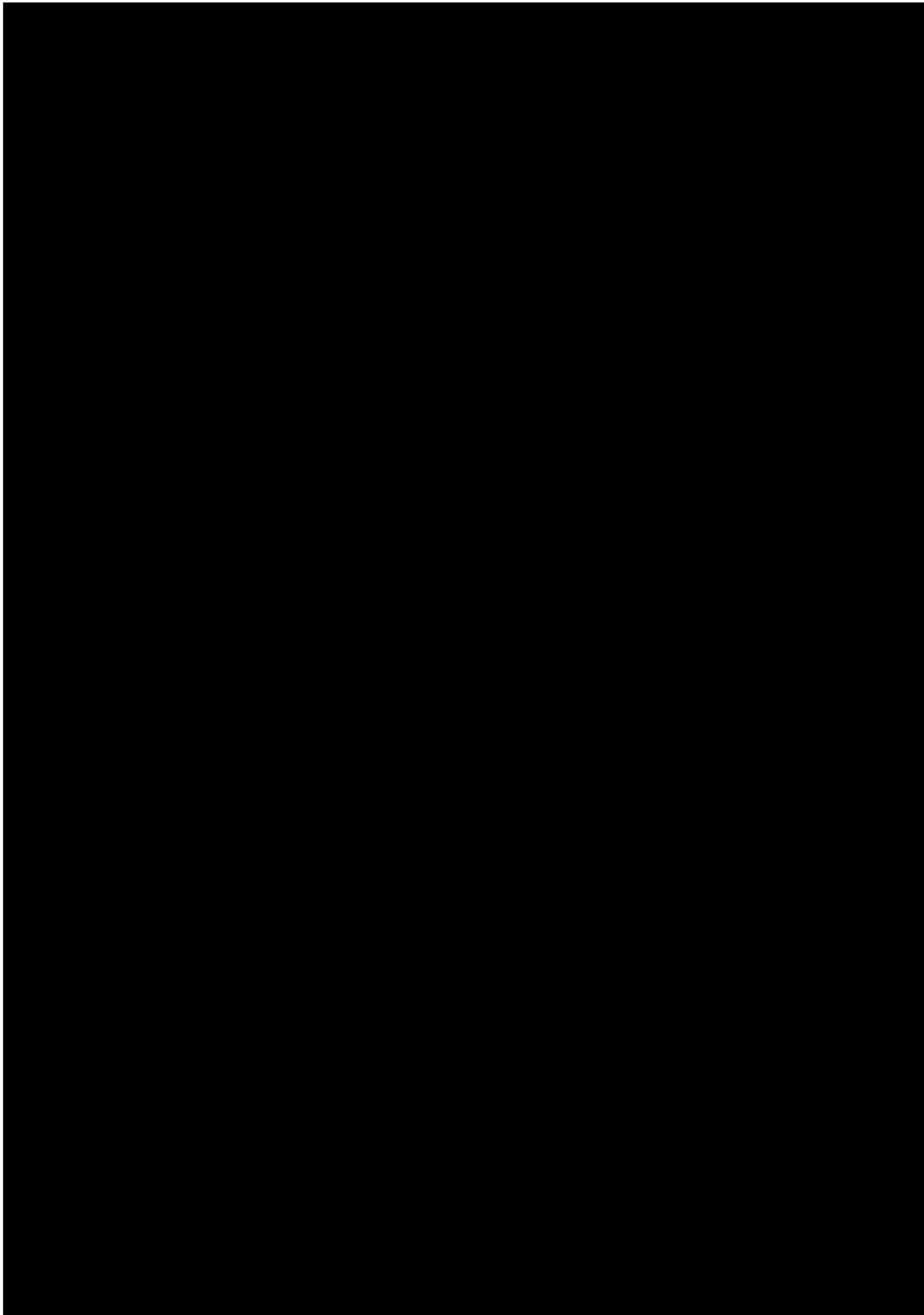


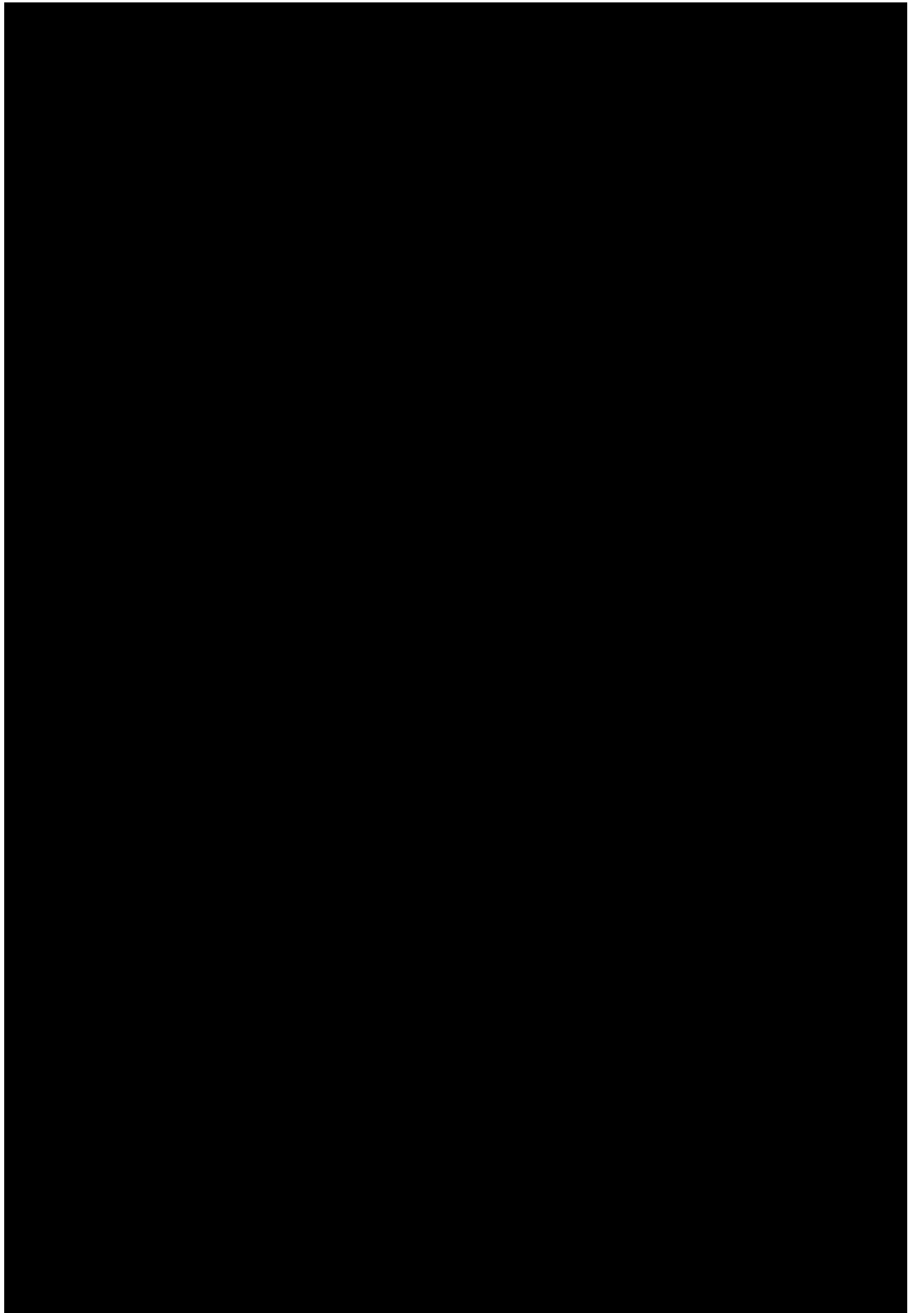


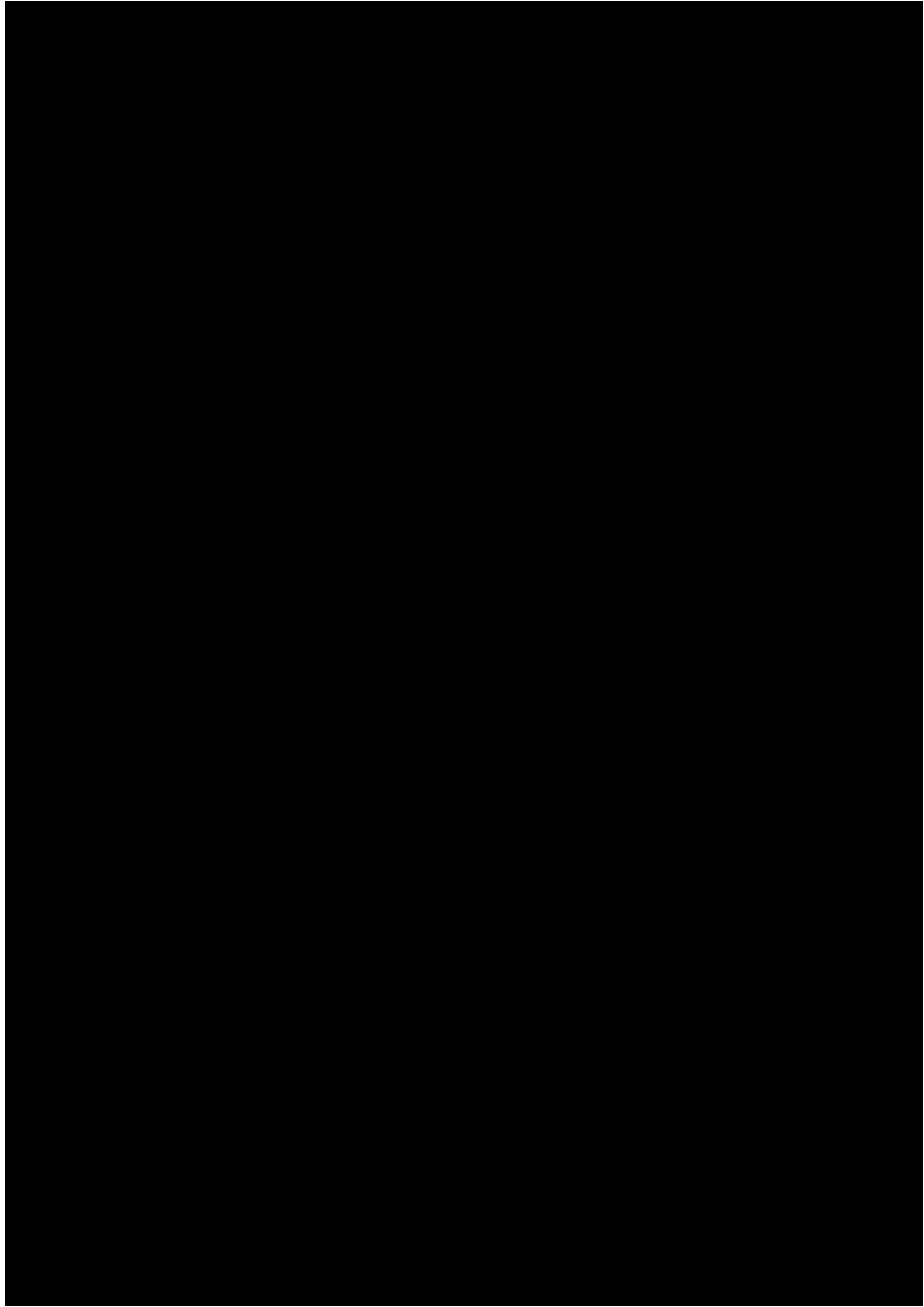


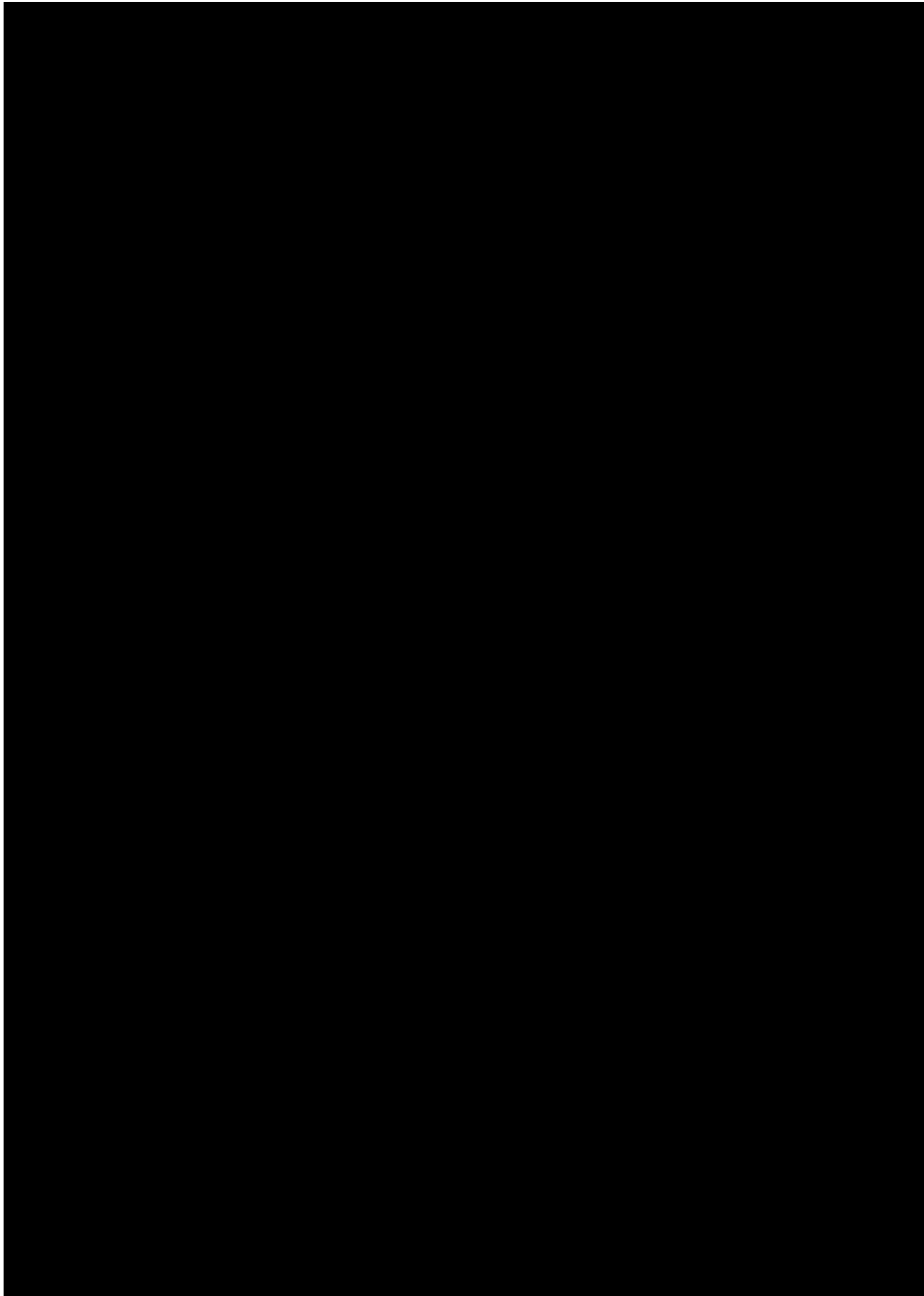




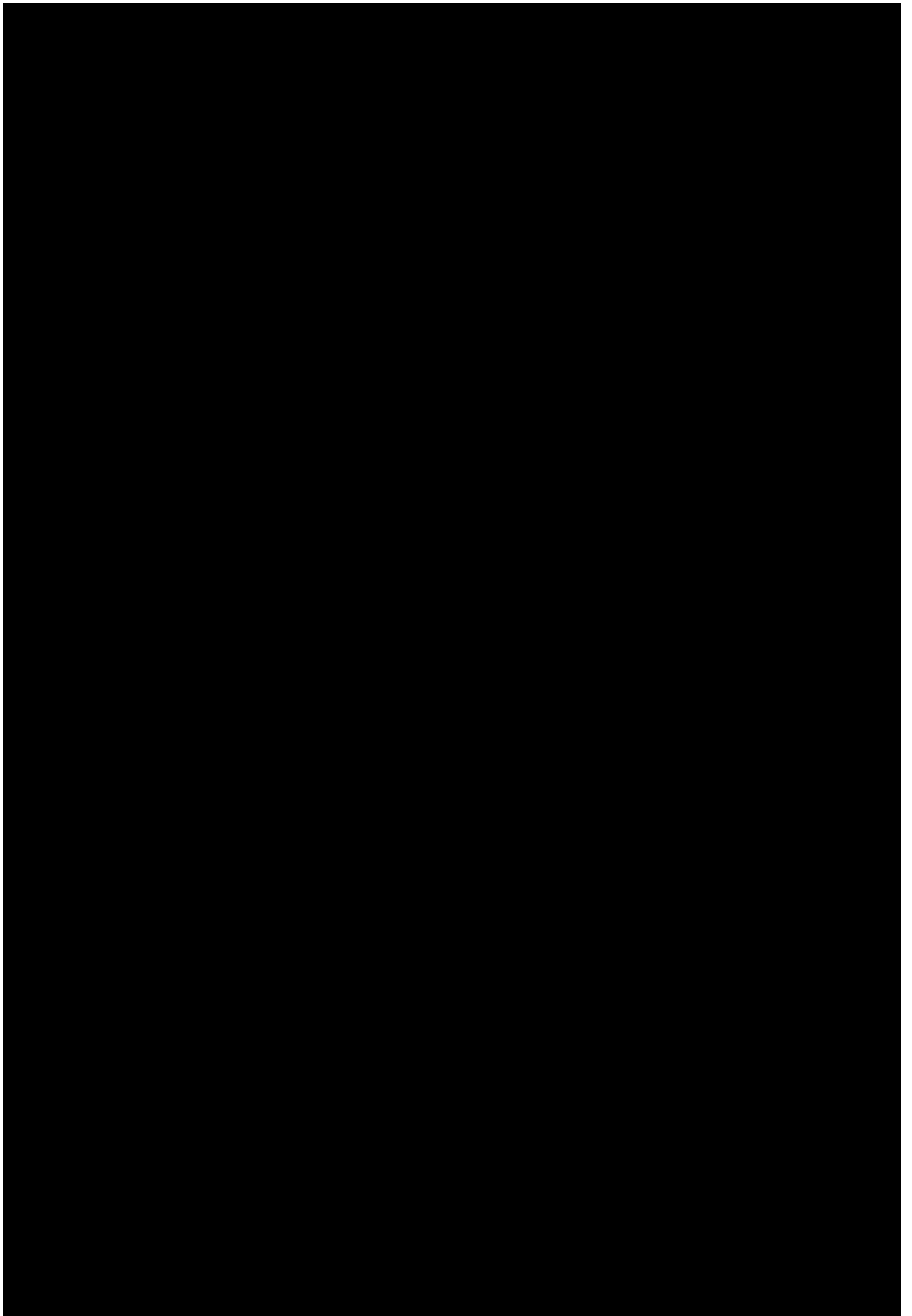


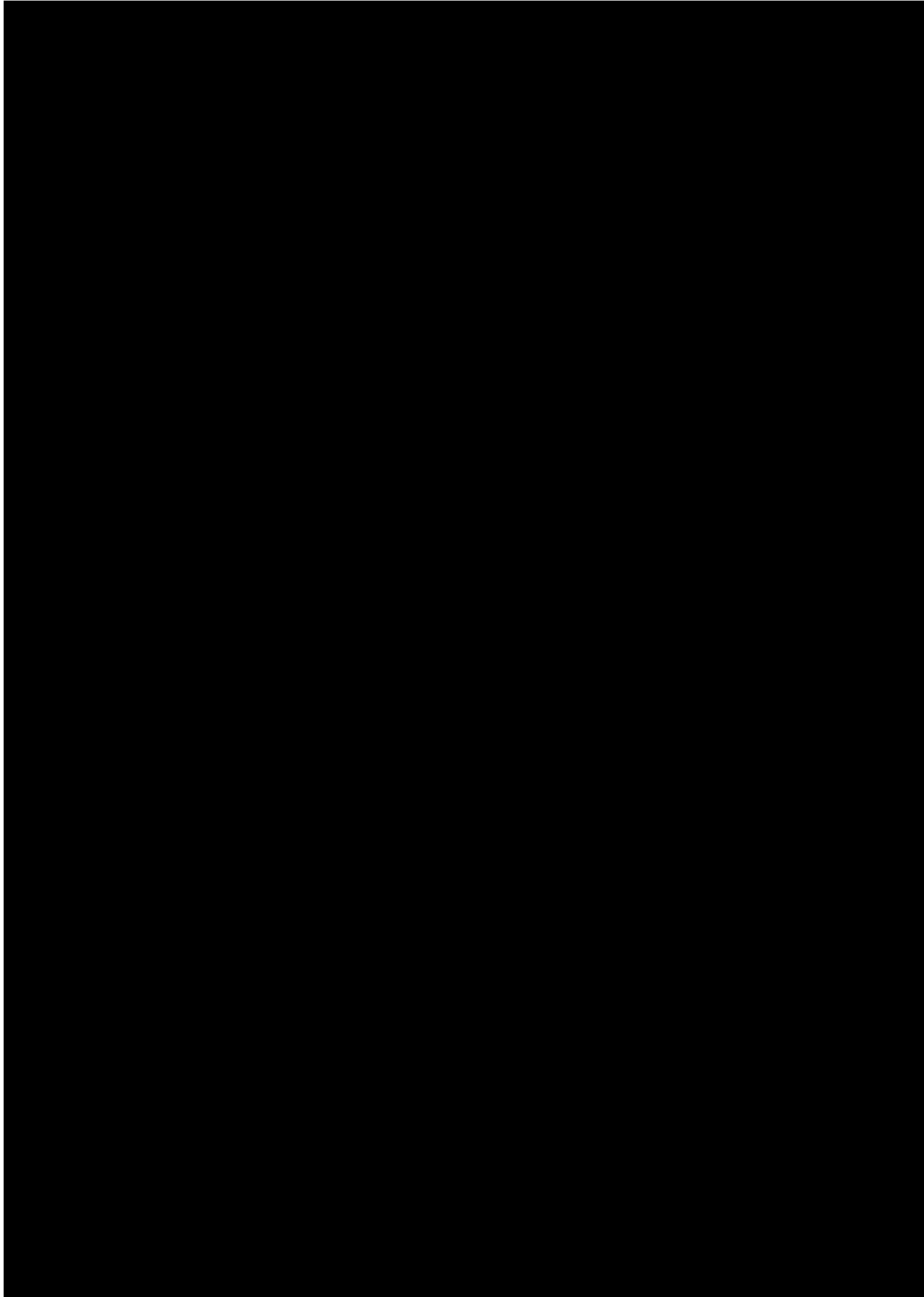


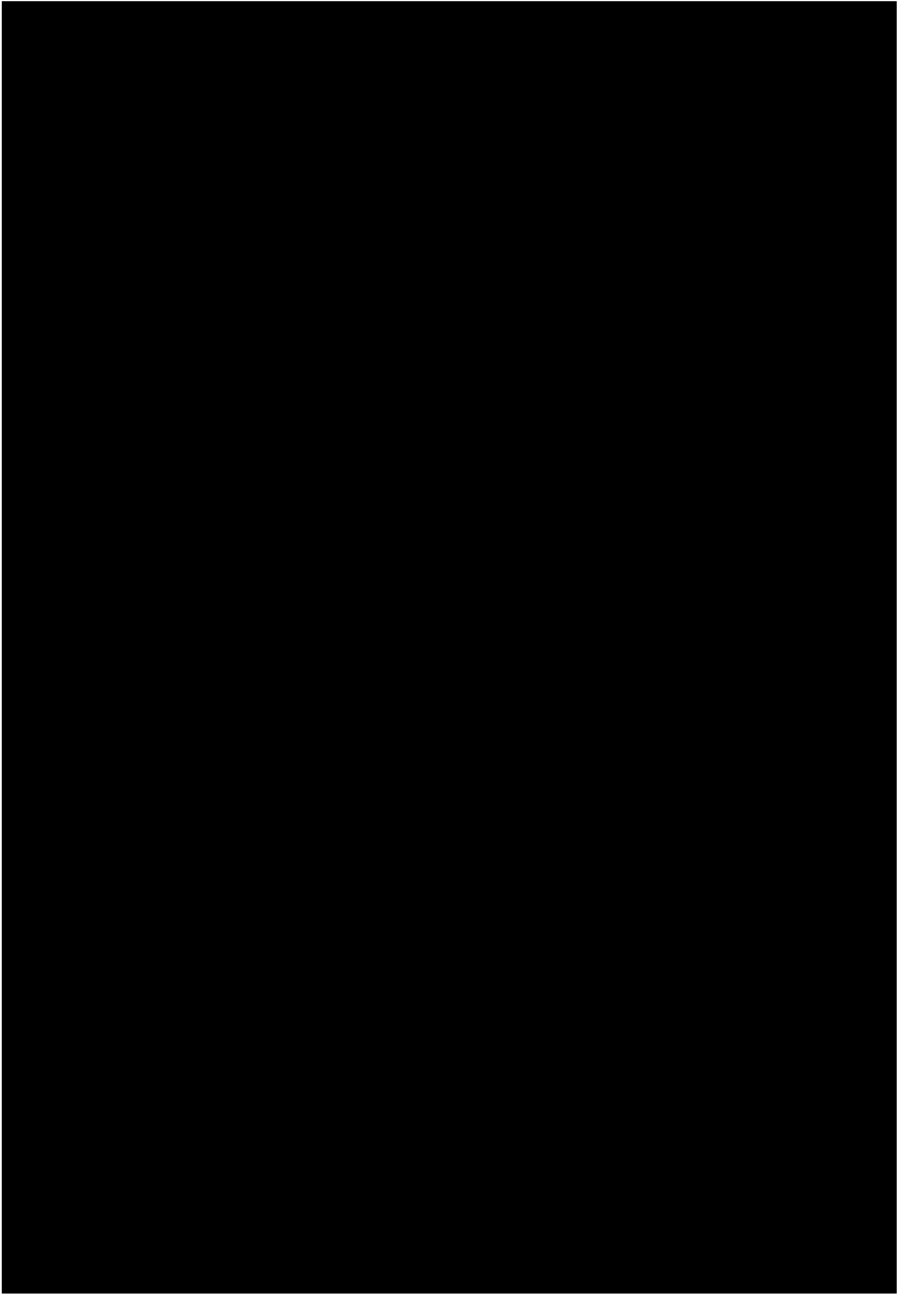


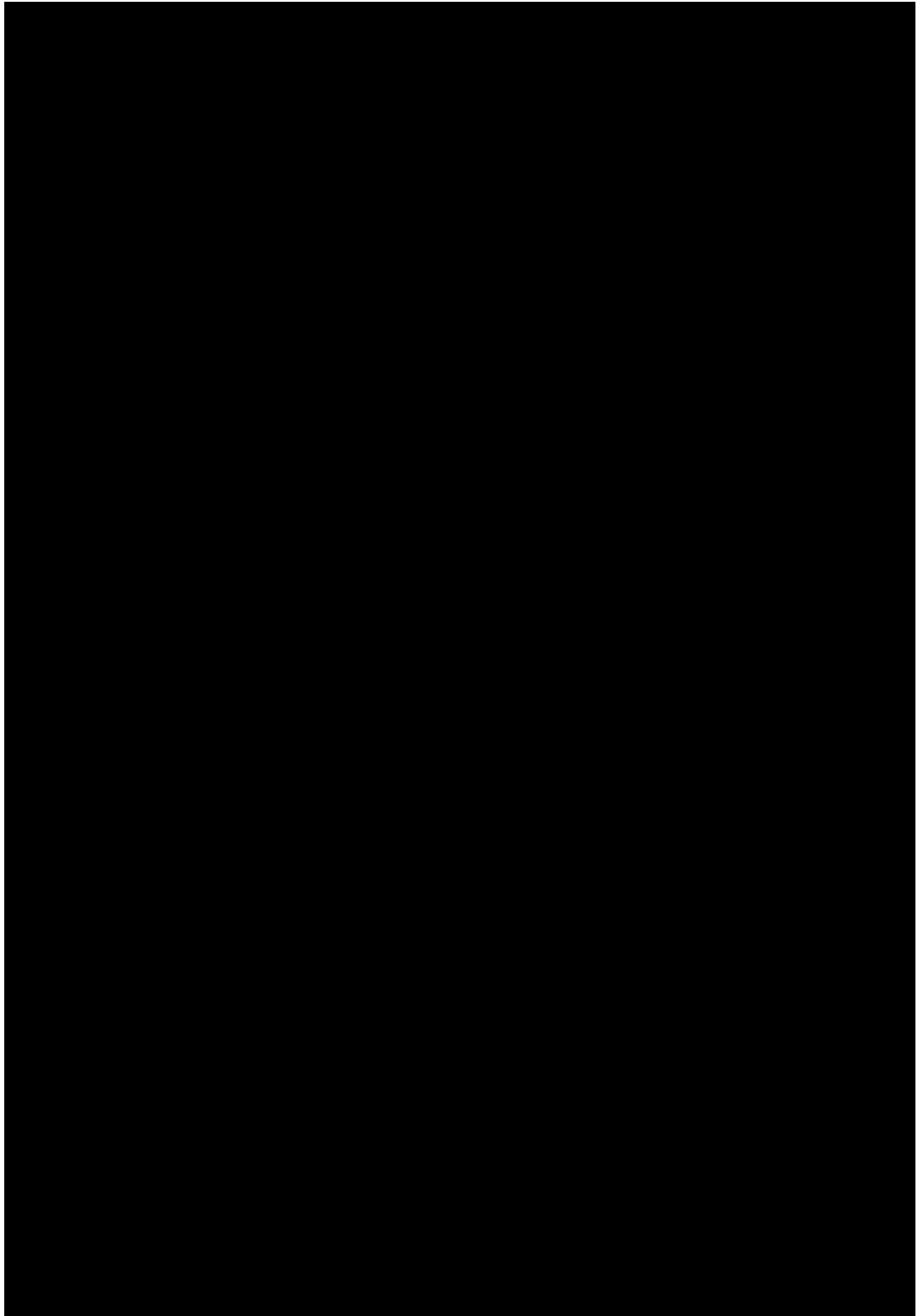


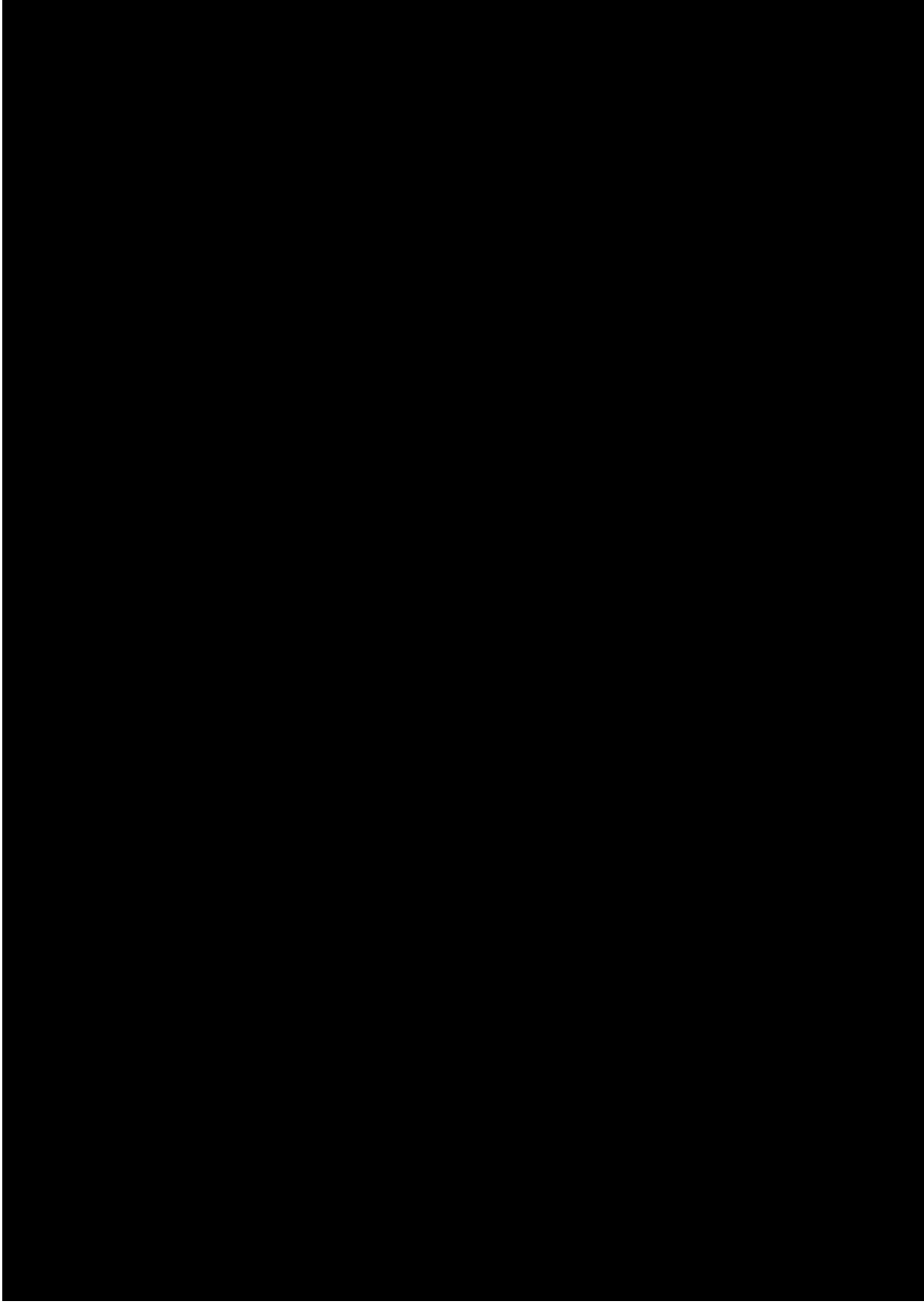


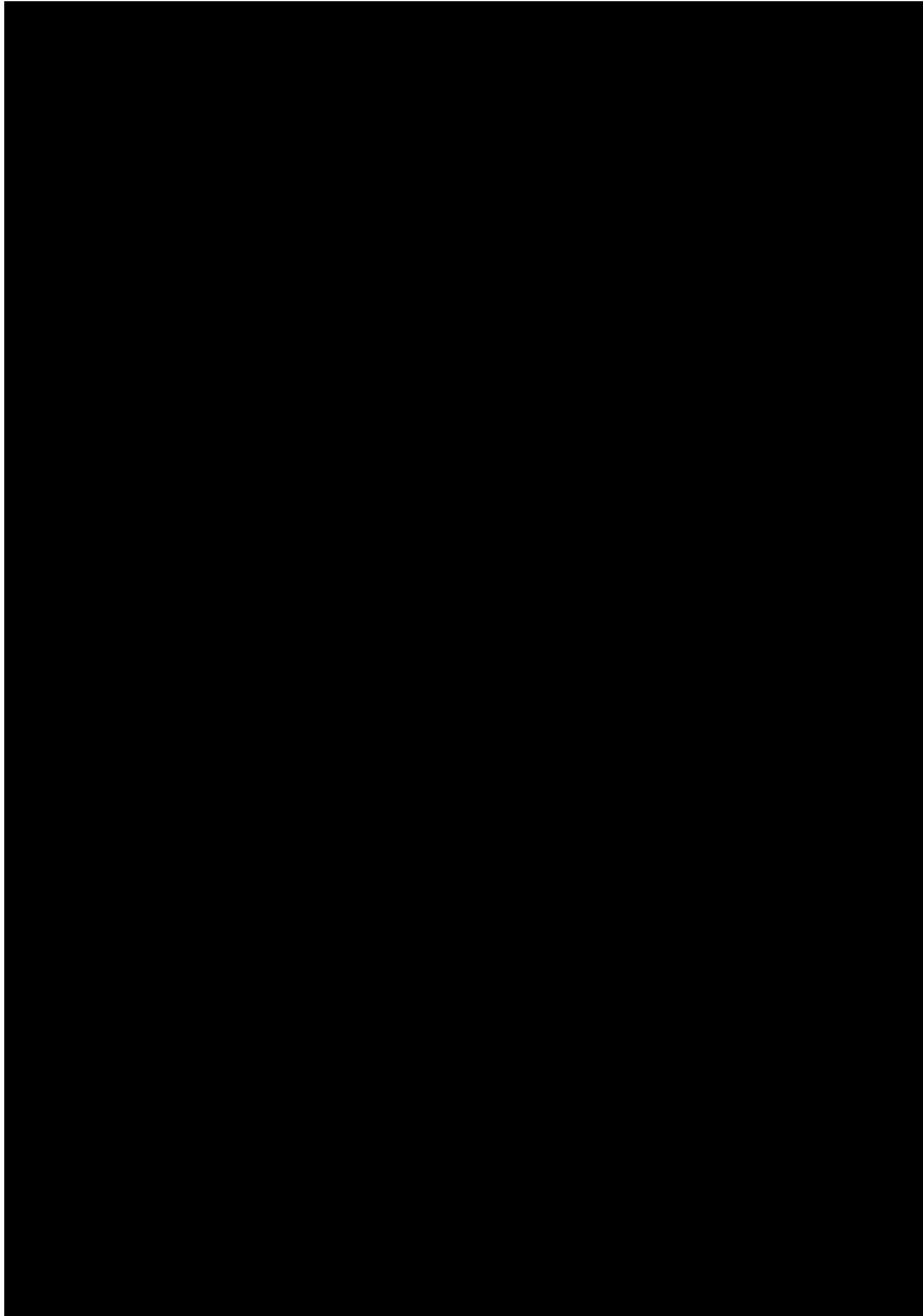










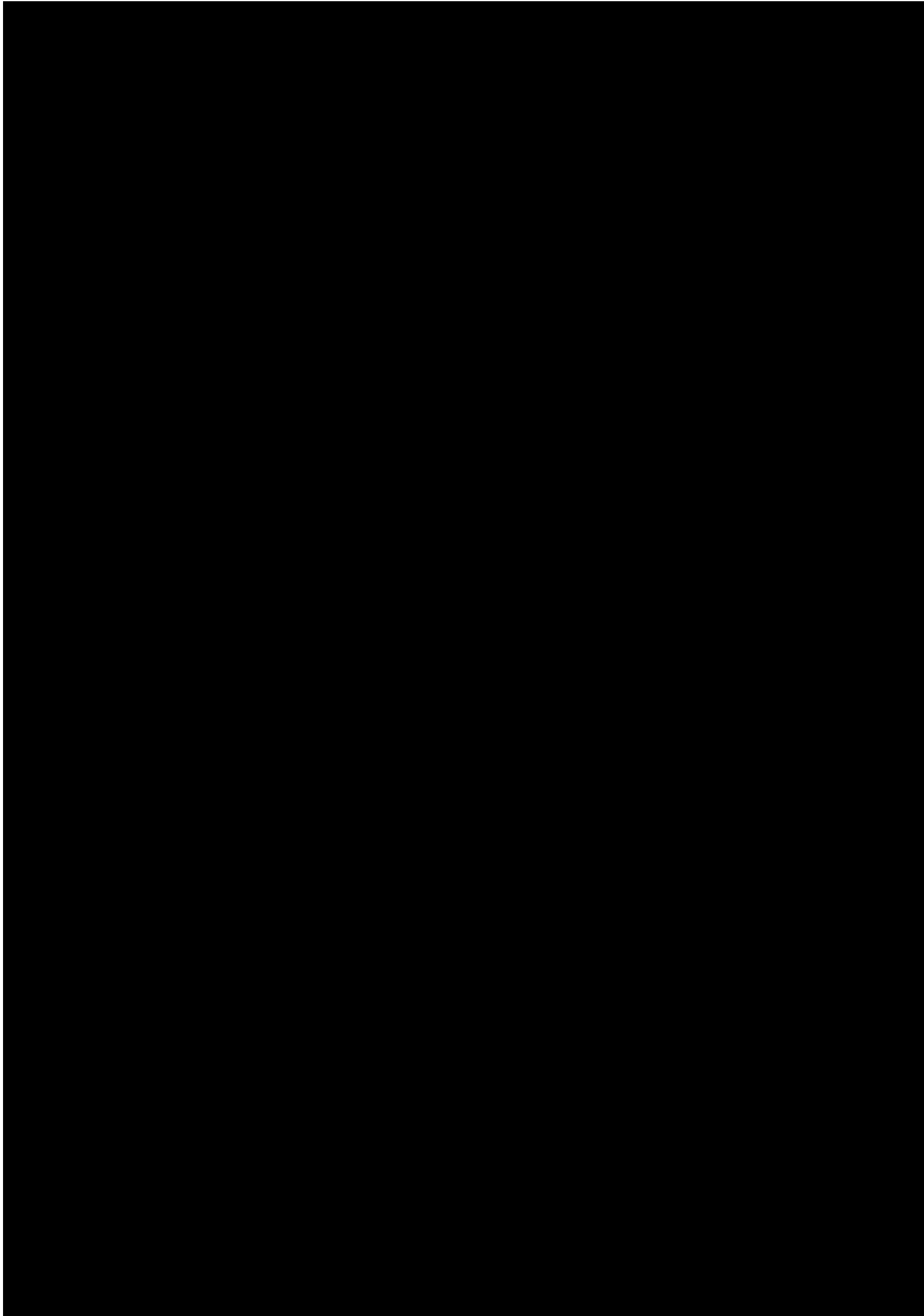


The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses, income, and any other financial activities that occur within the organization.

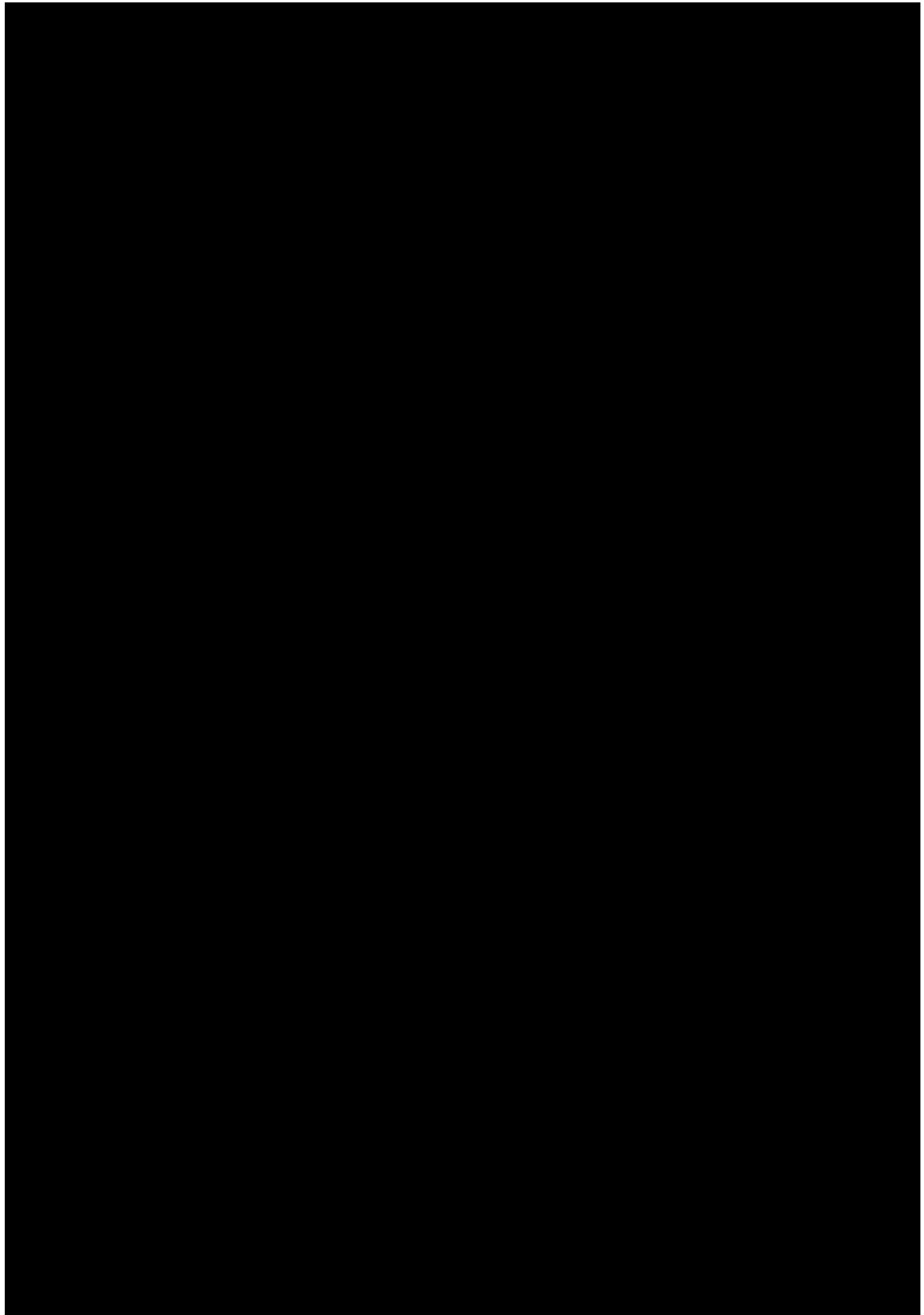
Next, the document outlines the various methods used to collect and analyze financial data. It describes how different types of transactions are categorized and how they are entered into the accounting system. The importance of double-checking entries and reconciling accounts is also highlighted to prevent errors and ensure that the books are balanced.

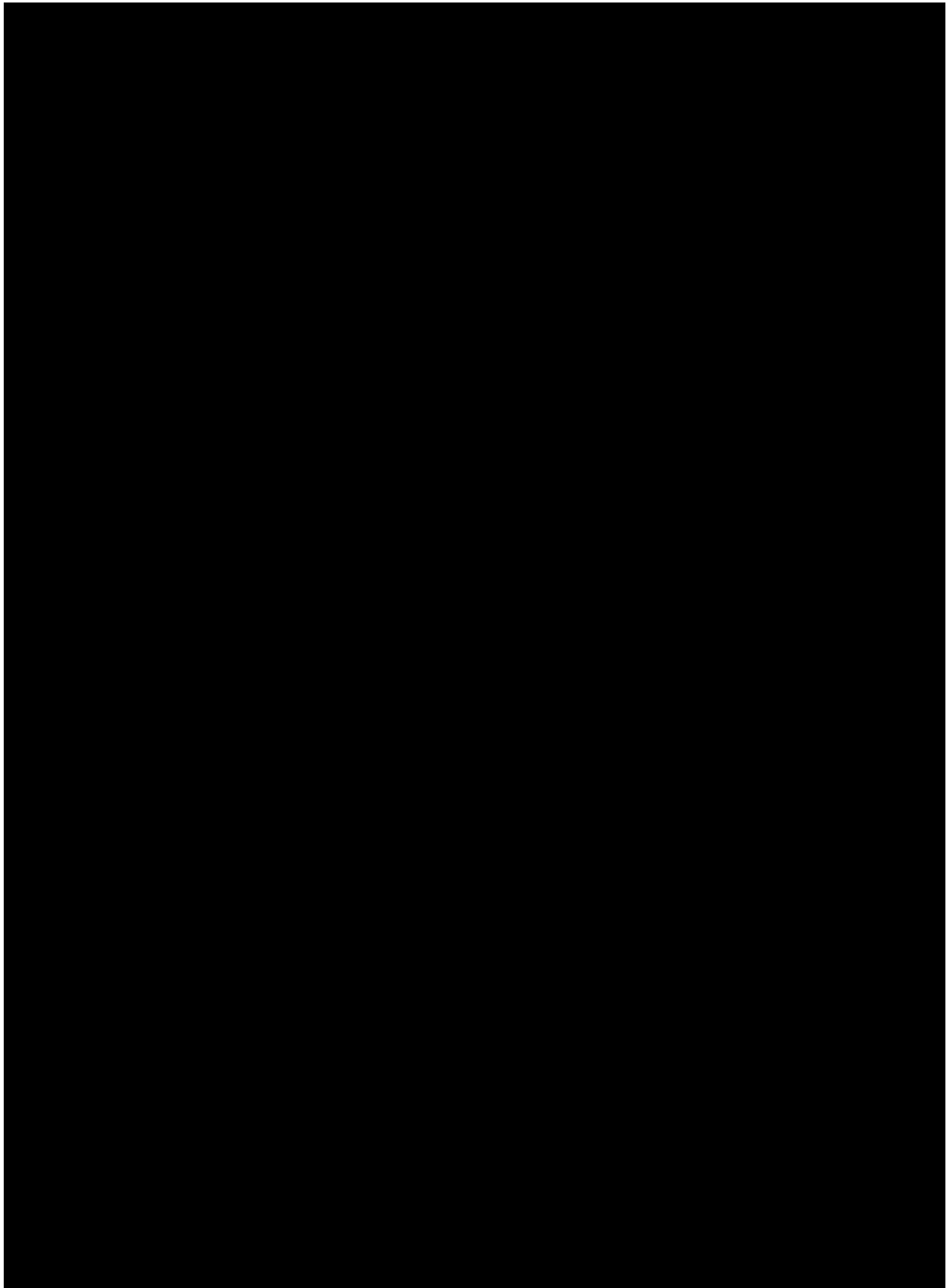
The document then moves on to discuss the role of the accounting department in providing financial reports to management. It explains how these reports are used to make informed decisions about the company's operations and to identify areas for improvement. The importance of clear communication and transparency in financial reporting is also stressed.

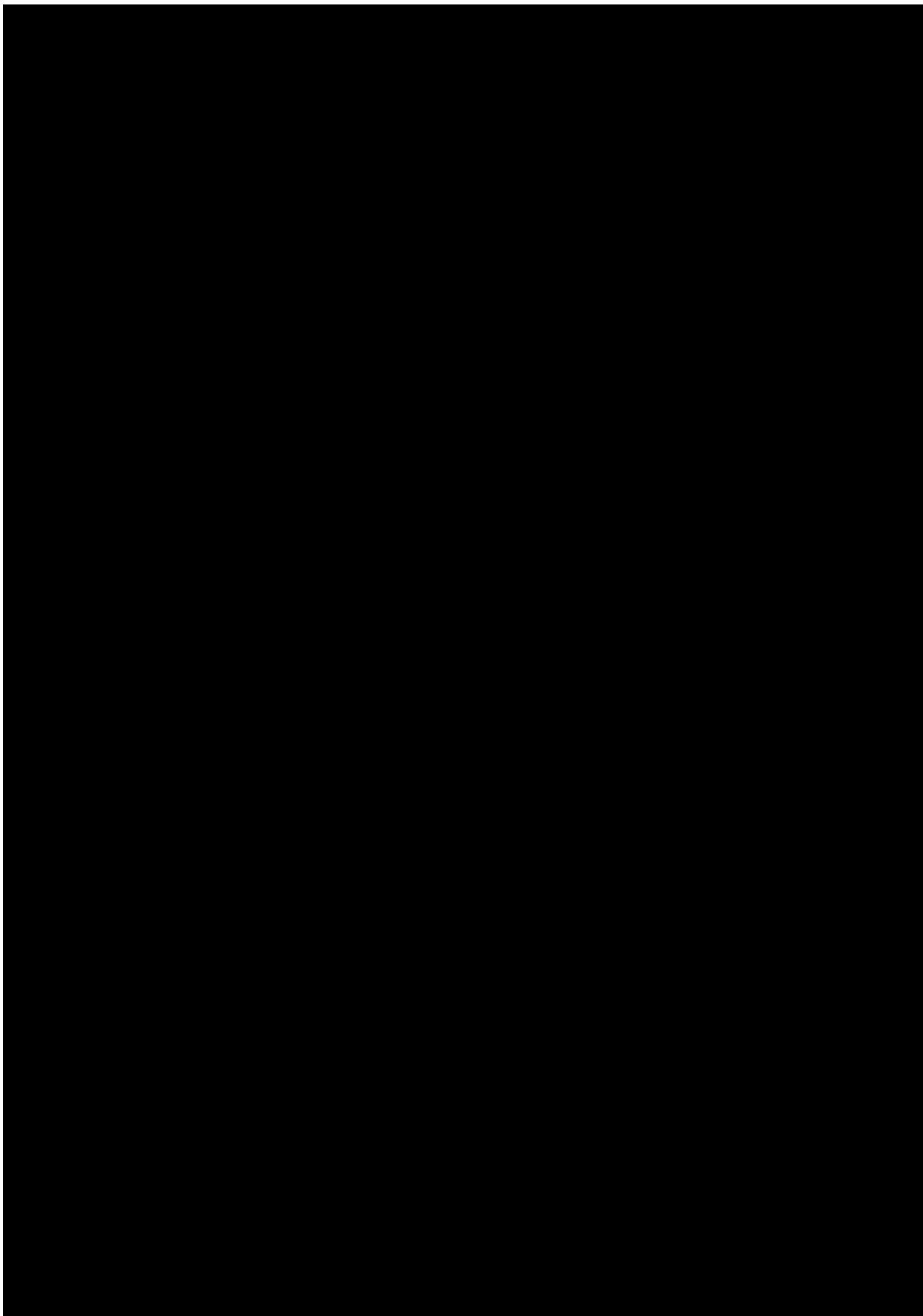
Finally, the document concludes by emphasizing the need for ongoing education and training for all staff involved in the accounting process. It notes that the field of accounting is constantly evolving, and staying up-to-date on the latest trends and technologies is essential for success in this profession.

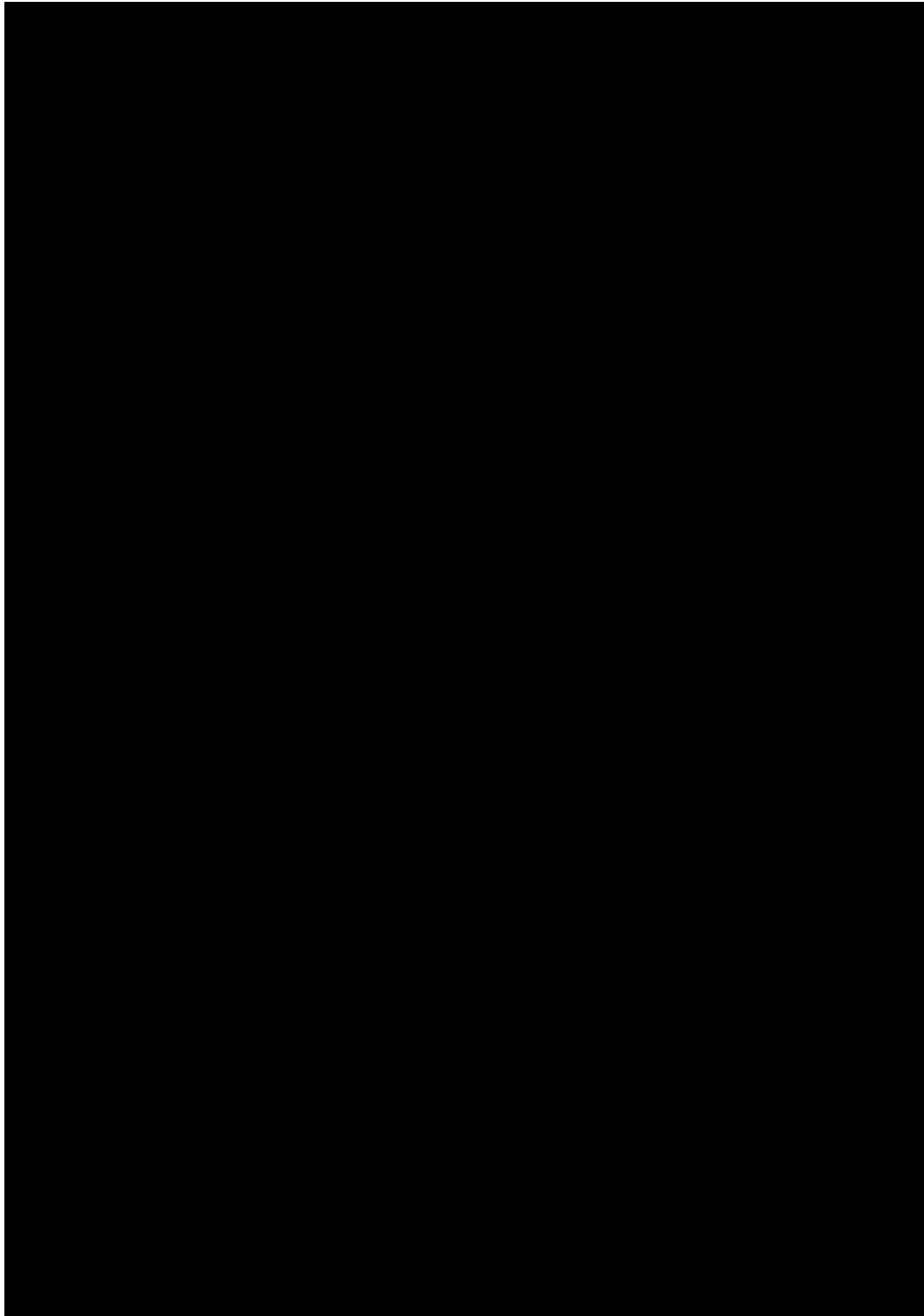


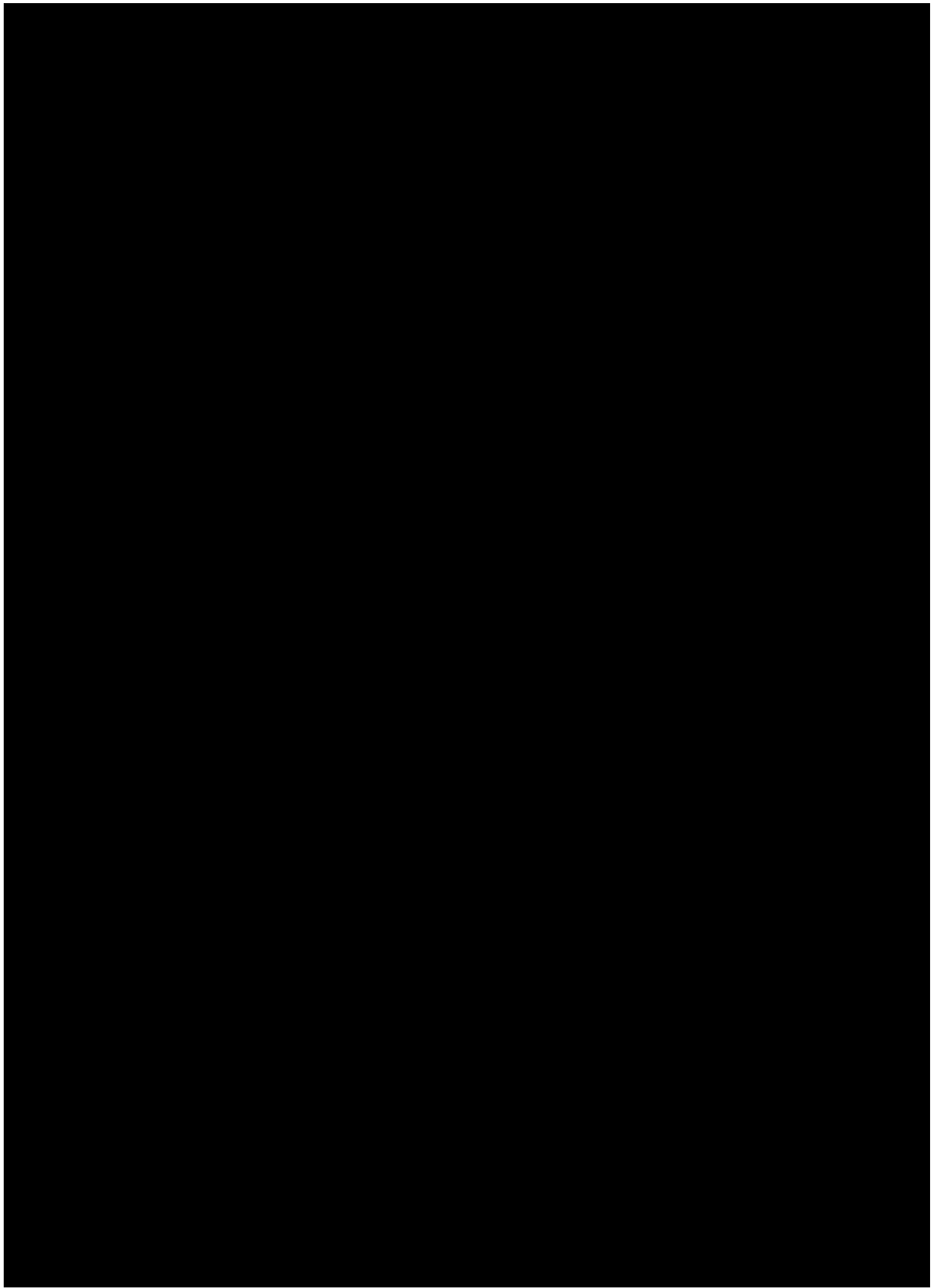


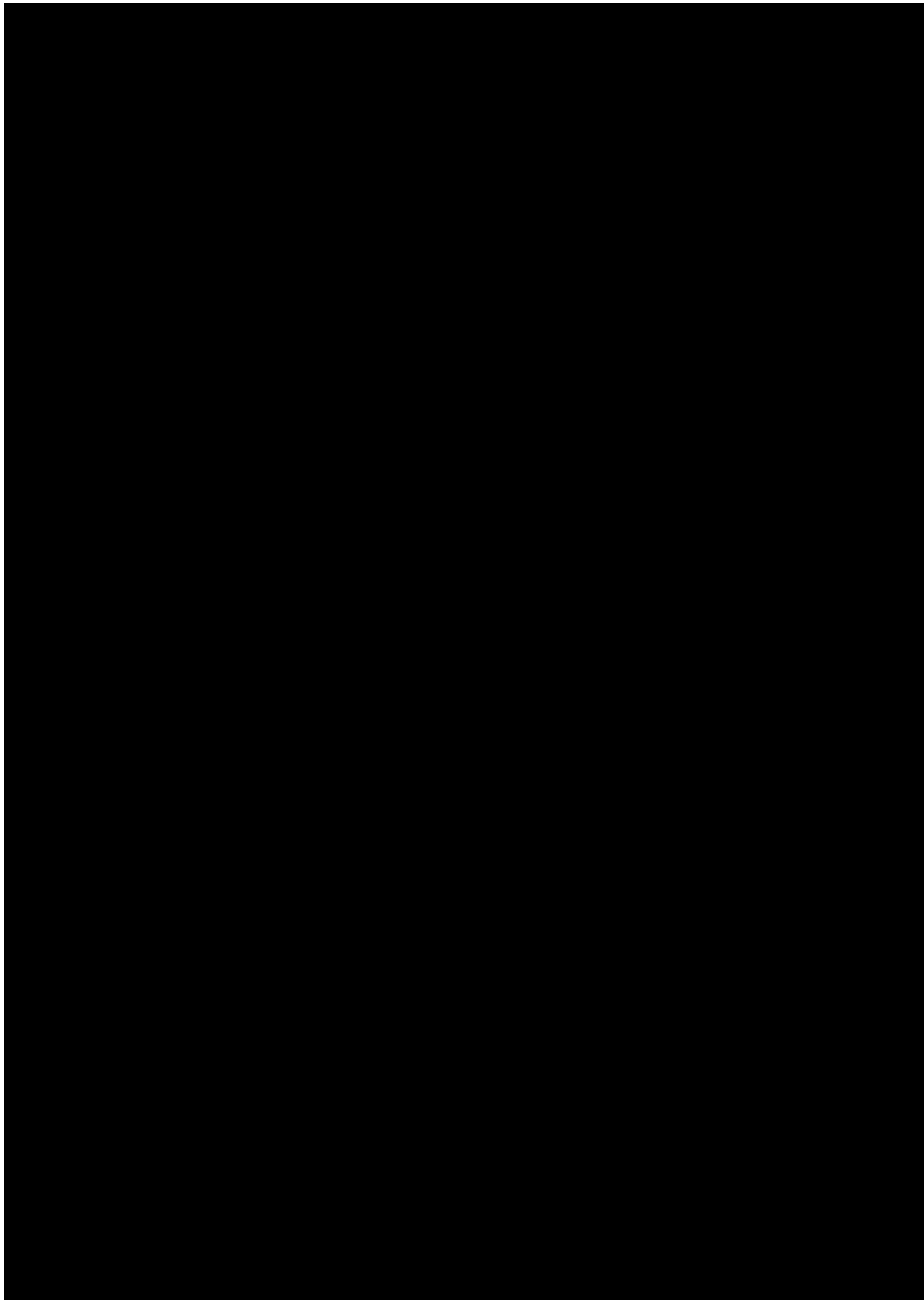


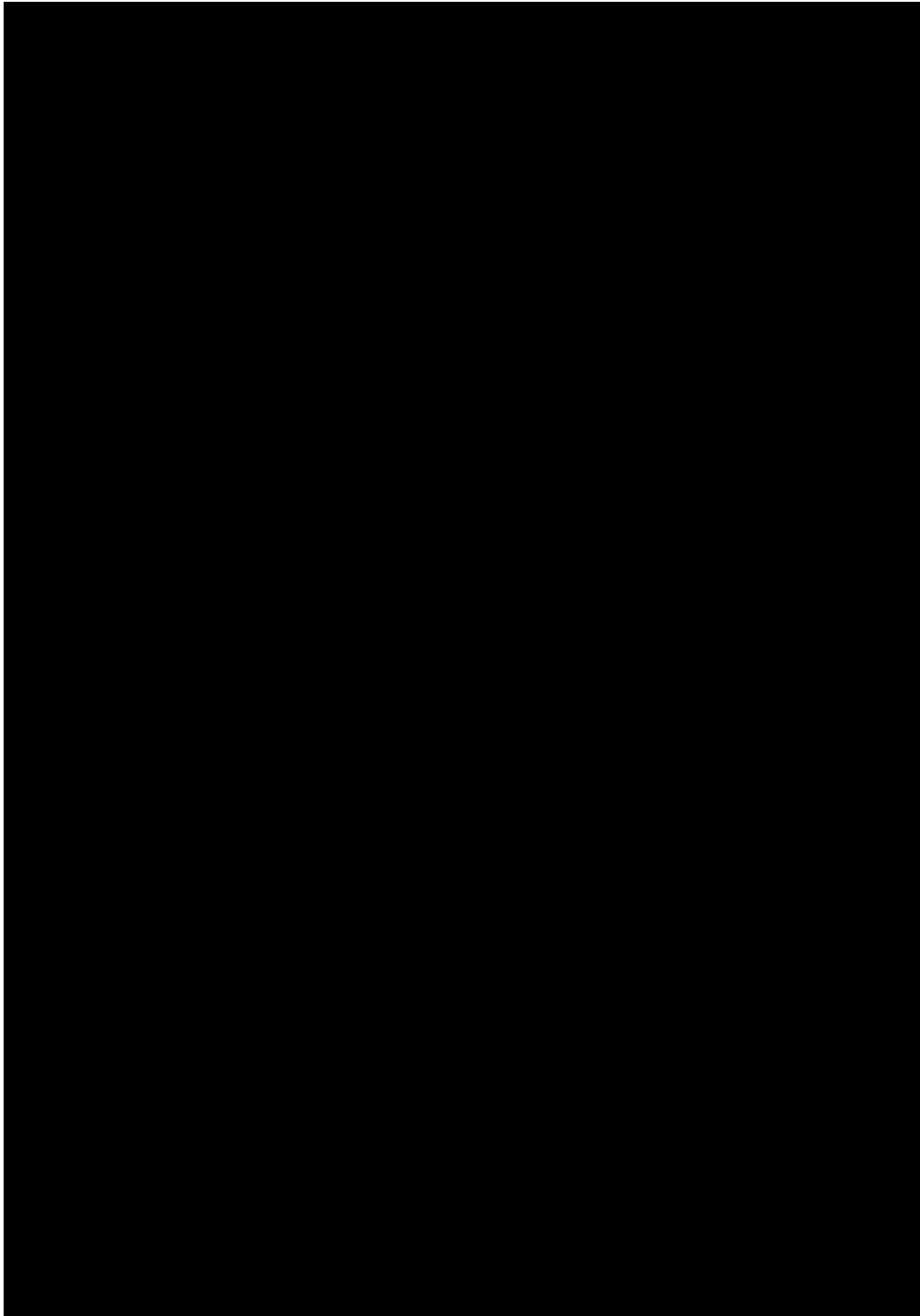


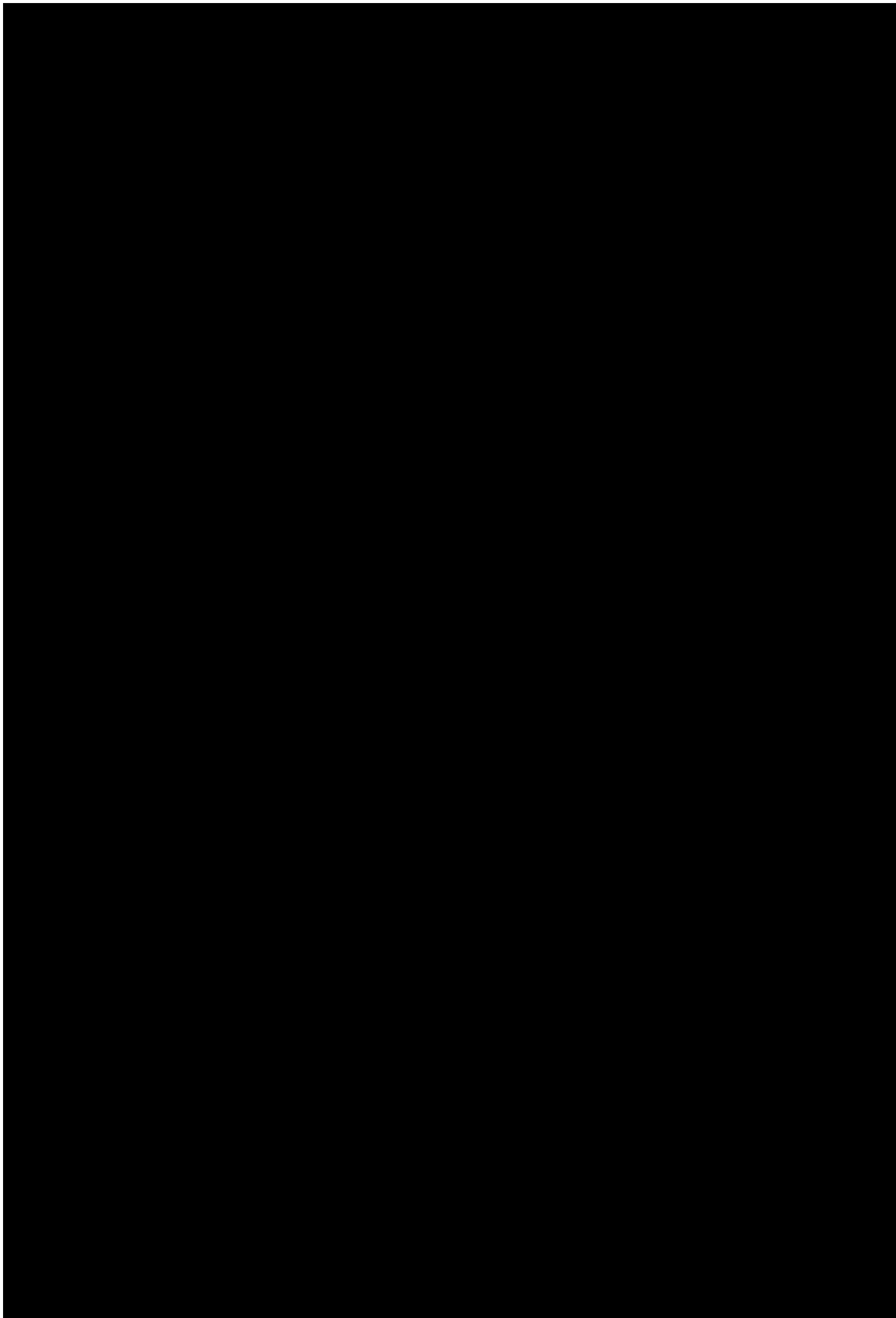




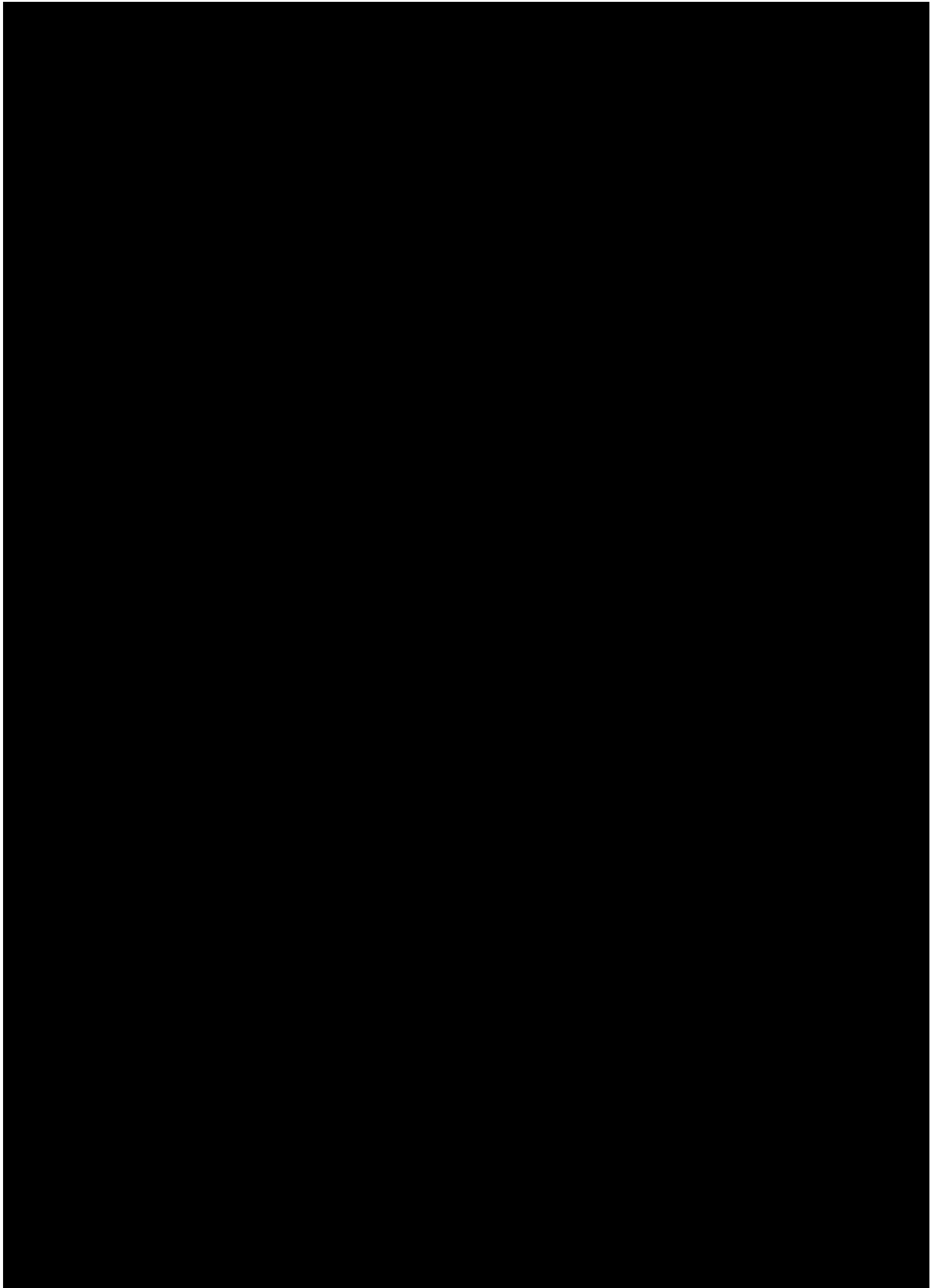


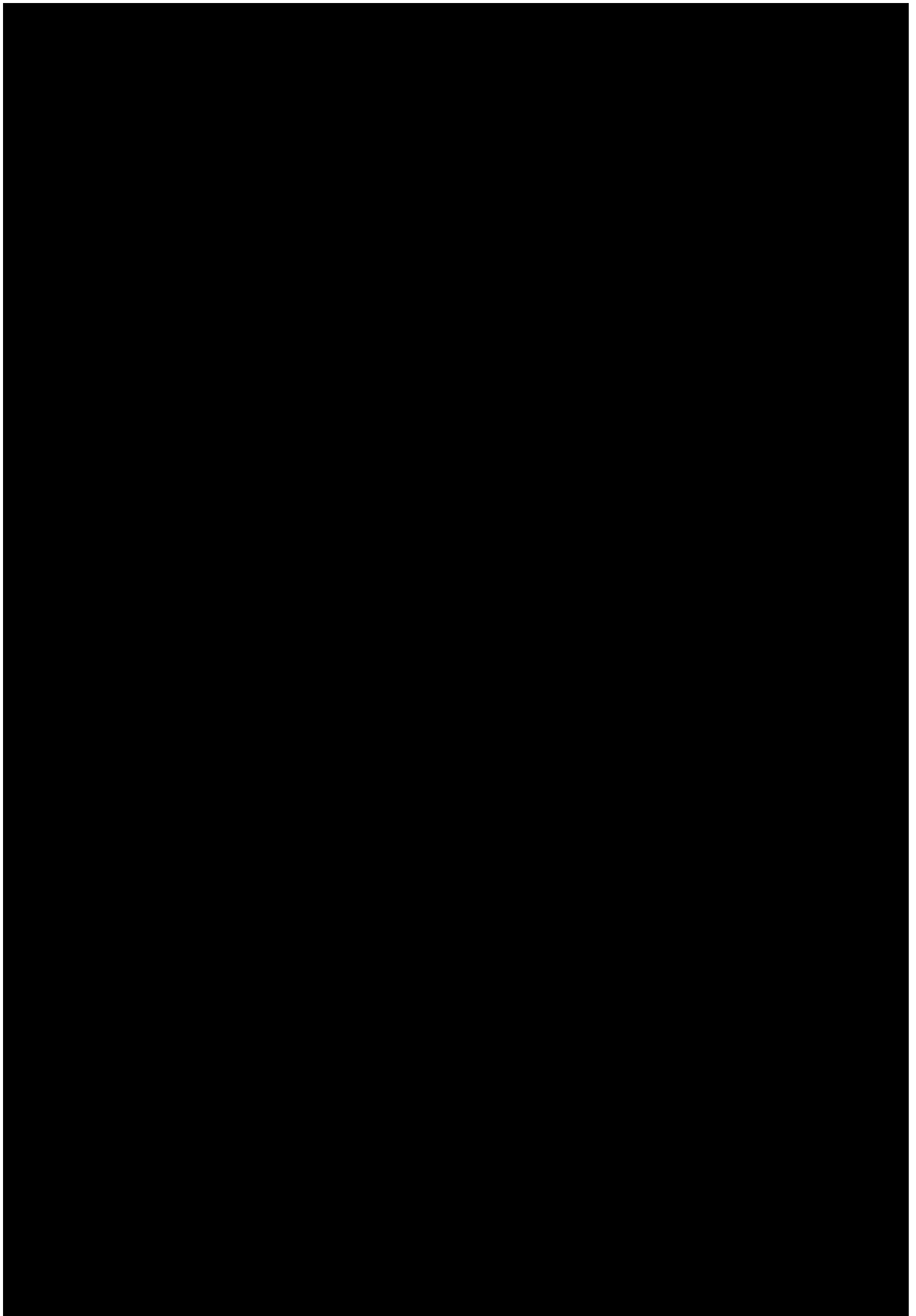












the 1990s, the number of people in the UK who are aged 65 and over has increased from 10.5 million to 13.5 million, and the number of people aged 75 and over has increased from 4.5 million to 6.5 million (Office for National Statistics 2000). The number of people aged 65 and over is expected to increase to 17.5 million by 2020, and the number of people aged 75 and over to 8.5 million (Office for National Statistics 2000).

There is a growing awareness of the need to address the needs of older people, and the need to ensure that they are able to live independently and actively in their own homes. This has led to a number of initiatives, including the development of the concept of 'active ageing' (World Health Organization 1999), and the development of the 'Age-Friendly Communities' initiative (World Health Organization 2002). The 'Age-Friendly Communities' initiative is a global initiative that aims to create communities that are age-friendly, and that are able to meet the needs of older people.

The 'Age-Friendly Communities' initiative is based on the idea that older people should be able to live independently and actively in their own homes, and that they should be able to participate in the community. This requires a number of things, including: (1) the availability of housing that is suitable for older people; (2) the availability of transport; (3) the availability of social and recreational activities; (4) the availability of health and social care services; and (5) the availability of information and communication services.

The 'Age-Friendly Communities' initiative is a multi-sectoral initiative that involves a number of different organizations, including: (1) the government; (2) the private sector; (3) the voluntary sector; and (4) the community. The initiative is based on the idea that older people should be able to live independently and actively in their own homes, and that they should be able to participate in the community. This requires a number of things, including: (1) the availability of housing that is suitable for older people; (2) the availability of transport; (3) the availability of social and recreational activities; (4) the availability of health and social care services; and (5) the availability of information and communication services.

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