

Balance Sheet

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Balance Sheet

Balance Sheet is a report on the financial condition of the company at a certain date. Date of the report can be any, but usually it's the end of the month, quarter or fiscal year.

	GROUP	2000	\$'000 (restated)
			45,421
			2,256
			7,344
			5,352
			12
			994
			61,379
			61,805
			112,489
			852
			20,907
			196,057
			34
			874

Composition of the balance

The balance includes assets and liabilities, the results of which are.



Assets in the balance sheet are arranged in descending order of degree of liquidity.



Liabilities that in international practice consists of liabilities and Stockholders' Equity, are displayed as follows:

- **Liabilities are presented by descending of their requirements (repayment);**
- **Article equity are placed after the commitment.**



An example of the balance sheet

Balance Sheet

Period Ending	Dec 29, 2012	Dec 31, 2011	Dec 31, 2010
Assets			
Current Assets			
Cash And Cash Equivalents	8,478,000	5,065,000	5,498,000
Short Term Investments	9,684,000	9,772,000	16,387,000
Net Receivables	5,950,000	5,350,000	4,355,000
Inventory	4,734,000	4,096,000	3,757,000
Other Current Assets	2,512,000	1,589,000	1,614,000
<u>Total Current Assets</u>	31,358,000	25,872,000	31,611,000
Long Term Investments	4,917,000	1,451,000	4,034,000
Property Plant and Equipment	27,983,000	23,627,000	17,899,000
Goodwill	9,710,000	9,254,000	4,531,000
Intangible Assets	6,235,000	6,267,000	860,000
Accumulated Amortization	-	-	-
Other Assets	4,148,000	4,648,000	4,251,000
Deferred Long Term Asset Charges	-	-	-
<u>Total Assets</u>	84,351,000	71,119,000	63,186,000

Liabilities

Current Liabilities

Accounts Payable	10,654,000	9,852,000	8,542,000
Short/Current Long Term Debt	312,000	247,000	38,000
Other Current Liabilities	1,932,000	1,929,000	747,000

Total Current Liabilities **12,898,000** **12,028,000** **9,327,000**

Long Term Debt 13,136,000 7,084,000 2,077,000

Other Liabilities 3,702,000 3,479,000 1,426,000

Deferred Long Term Liability Charges 3,412,000 2,617,000 926,000

Minority Interest - - -

Negative Goodwill - - -

Total Liabilities **33,148,000** **25,208,000** **13,756,000**

Stockholders' Equity

Misc Stocks Options Warrants - - -

Redeemable Preferred Stock - - -

Preferred Stock - - -

Common Stock 19,464,000 17,036,000 16,178,000

Retained Earnings 32,138,000 29,656,000 32,919,000

Treasury Stock - - -

Capital Surplus - - -

Other Stockholder Equity (399,000) (781,000) 333,000

Total Stockholder Equity **51,203,000** **45,911,000** **49,430,000**

Net Tangible Assets **35,258,000** **30,390,000** **44,039,000**

The assets and liabilities of the balance

The balance should be balanced and should be carried out major financial equation of the balance sheet, which looks like this:

Assets = Liabilities of the company = capital and reserves (Equity holders of the company) + long-term and short-term liabilities.



Stockholders' Equity

Stockholders' Equity is the main source of financing of the enterprise. . It represents the aggregate amount of investments of shareholders and net profit.



The composition of the company's own capital balance comprises:

Preferred
Stock

Common
Stock

Retained
Earnings

Capital
Surplus

Other
Stockholder
Equity

Monetary and non-monetary balance sheet items

Balance Sheet Items are divided into:



Monetary

Non-monetary

FOR MONETARY ITEMS OTHER THAN CASH AND SECURITIES ARE ALSO:

Receivables

Accounts payable

Bonds issued

Lease obligations

Deferred tax assets and liabilities

Accrued expenses and deferred income

All the rest - it's
non-monetary items.

That is, stocks of
goods and raw
materials are
non-cash items.



The size of the monetary and non-monetary items in the balance sheet restated for the changes in the exchange rate

Monetary items

Non-monetary items

Items by which the reassessment



Are recorded at the exchange rate at the balance sheet date

Are recorded at the exchange rate as of the date appearing in the balance sheet

Are recorded at the exchange rate at the date of reassessment

Thank you for attention!!!