Balance sheet for (Company Name) as at (Date)			Balance sheet for (Company Name) as at (Date)		
	\$m	\$m		\$m	\$m
Fixed assets	500		Fixed assets	500	
Less accumulated depreciation	20		Less accumulated depreciation	20	
Net fixed assets		480	Net fixed assets		480
Current assets			Current assets		
Cash	10		Cash	10	
Debtors	12		Debtors	12	
Stocks	35		Stocks	35	
Total current assets	57		Total current assets	57	
Current liabilities			Current liabilities		
Overdraft	5		Overdraft	5	
Creditors	15		Creditors	15	
Short-term loans	22		Short-term loans	22	
Total current liabilities	42		Total current liabilities	42	
Net current assets (working capital)		15	Net current assets (working capital)		15
Total assets less current liabilities		495	Total assets less current liabilities		495
Less Long-term liabilities (debt)	300		Less Long-term liabilities (debt)	300	
Net assets		195	Net assets		195
Financed by:			Financed by:		
Share capital	110		Share capital	110	
Retained profit	85		Retained profit	85	
Equity		195	Equity		195