

**Balance sheet for (Company Name) as at (Date)**

	\$m	\$m
<b>Fixed assets</b>	500	
Less accumulated depreciation	20	
Net fixed assets		<u>480</u>
<b>Current assets</b>		
Cash	10	
Debtors	12	
Stocks	35	
Total current assets	<u>57</u>	
<b>Current liabilities</b>		
Overdraft	5	
Creditors	15	
Short-term loans	22	
Total current liabilities	<u>42</u>	
Net current assets (working capital)		15
Total assets less current liabilities		495
Less <b>Long-term liabilities</b> (debt)	300	
<b>Net assets</b>		<u>195</u>
<i>Financed by:</i>		
Share capital	110	
Retained profit	85	
<b>Equity</b>		<u>195</u>

**Balance sheet for (Company Name) as at (Date)**

	\$m	\$m
<b>Fixed assets</b>	500	
Less accumulated depreciation	20	
Net fixed assets		<u>480</u>
<b>Current assets</b>		
Cash	10	
Debtors	12	
Stocks	35	
Total current assets	<u>57</u>	
<b>Current liabilities</b>		
Overdraft	5	
Creditors	15	
Short-term loans	22	
Total current liabilities	<u>42</u>	
Net current assets (working capital)		15
Total assets less current liabilities		495
Less <b>Long-term liabilities</b> (debt)	300	
<b>Net assets</b>		<u>195</u>
<i>Financed by:</i>		
Share capital	110	
Retained profit	85	
<b>Equity</b>		<u>195</u>