

## Balance Sheet Format

**Balance sheet of XYZ Ltd as on**

**31<sup>st</sup> December 2007**

Particulars	Details (\$)	Amount (\$)
<b>Fixed assets (A)</b>		
Land and Building	<b>XX</b>	
Machinery	<b>XX</b>	<b>XX</b>
<b>Current assets</b>		
Stocks	<b>XX</b>	
Debtors	<b>XX</b>	
Cash	<b>XX</b>	
<i>Less</i> Current Liabilities		
Creditors	<b>XX</b>	
Bank Overdraft	<b>XX</b>	
Short term loans	<b>XX</b>	
<b>Working Capital (Net current assets)(B)</b>		<b><u>XX</u></b>
<b>Net assets (A+B)</b>		<b><u>XX</u></b>
<i>Financed by:</i>		
<b>Shareholders' funds</b>		
Share capital	<b>XX</b>	
Profit and Loss Account reserves	<b>XX</b>	
<b>Long term liabilities</b>		
Longer term Bank loan	<b><u>XX</u></b>	
<b>Capital employed</b>		<b><u>XX</u></b>

**Note:**

Net assets should be equal to Capital employed