

Assets, Depreciation, Liabilities and Balance sheet

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.



The image shows a close-up of a balance sheet document. A pair of black-rimmed glasses is resting on the document. The document is titled "BALANCE SHEET" and shows financial data for a "GROUP". The data is presented in a table format with columns for "Note", "2011", and "2010". The "2010" column is labeled "\$'000 (restated)".

Note	2011	2010 \$'000 (restated)
	50,161	45,421
	116	2,256
	—	7,344
3	22,251	5,352
4	1,933	12
5	737	994
6	579	61,379
7	—	—
8	75,777	61,805
9	—	112,489
	27,790	852
	122,857	20,907
10	1,027	—
11	30,360	196,057
12	—	—

Non-current assets
Property, plant and equipment
Intangible assets
Subsidiaries
Associates
Investments

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
--------------------------	-----------	-----------	---------

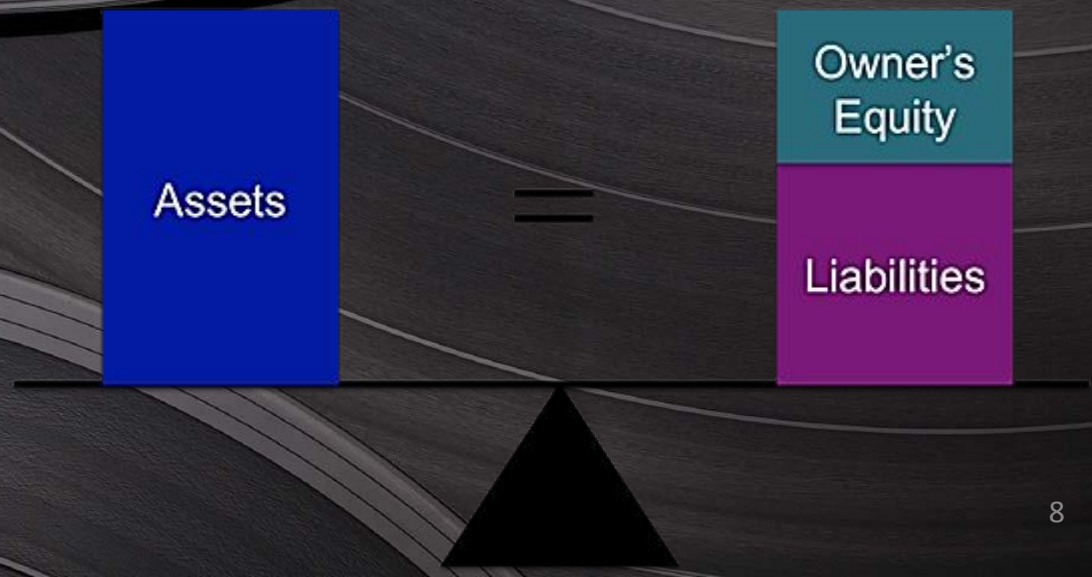
Total Stockholder Equity	51,203,000	45,911,000	49,430,000
---------------------------------	-------------------	-------------------	-------------------

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**

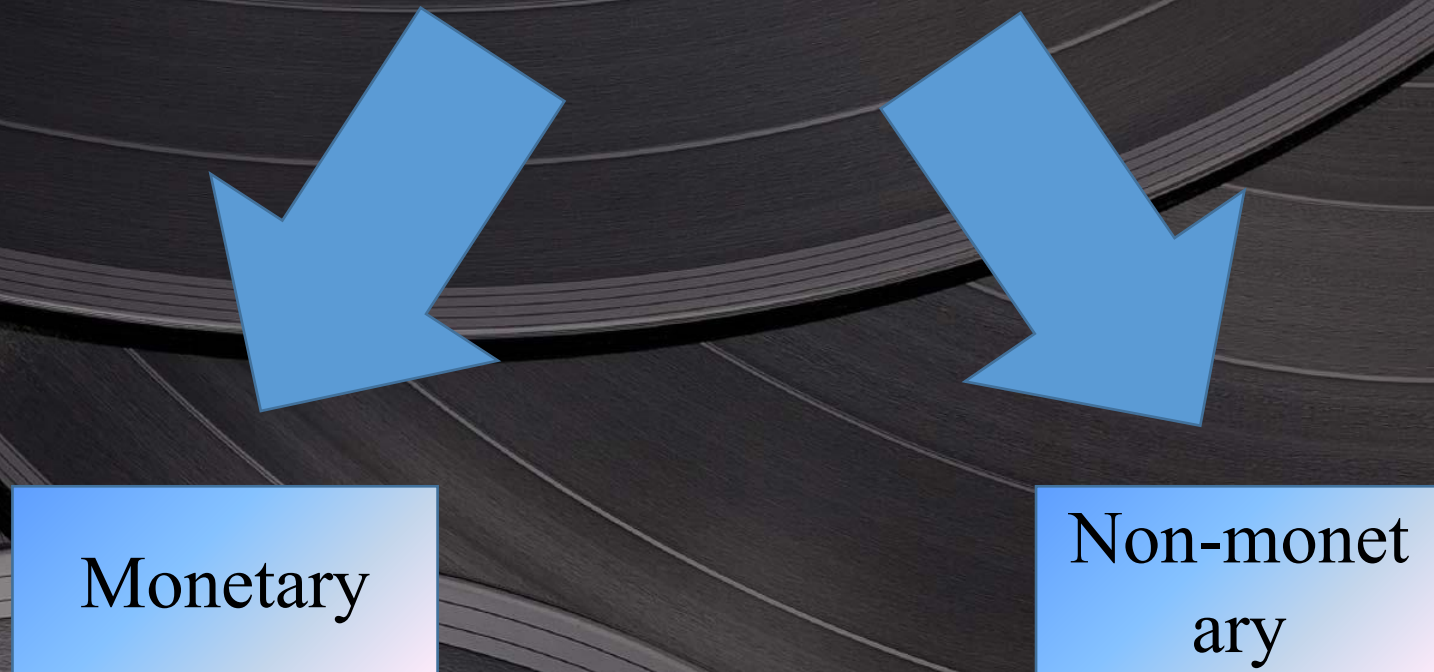
**Retained
Earnings**

**Capital
Surplus**

**Other
Stockholder
Equity**

Monetary and non-monetary balance sheet items

Balance Sheet Items are divided into:



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**



**Are recorded at
the exchange rate
at the balance
sheet date**

**Non-monetary
items**



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

**Items
by which the
reassessment**



**Are recorded at the
exchange rate at the
date of reassessment**

Thank you for attention!!!