

# **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.

	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
<b>Assets</b>			
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
<b><u>Total Current Assets</u></b>	<b>31,358,000</b>	<b>25,872,000</b>	<b>31,611,000</b>
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	-	-	-
<b><u>Total Assets</u></b>	<b>84,351,000</b>	<b>71,119,000</b>	<b>63,186,000</b>

## 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

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<b>Total Current Liabilities</b>	<b>12,898,000</b>	<b>12,028,000</b>	<b>9,327,000</b>
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Long Term Debt	13,136,000	7,084,000	2,077,000
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Other Liabilities	3,702,000	3,479,000	1,426,000
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Deferred Long Term Liability Charges	3,412,000	2,617,000	926,000
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Minority Interest	-	-	-
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Negative Goodwill	-	-	-
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<b>Total Liabilities</b>	<b>33,148,000</b>	<b>25,208,000</b>	<b>13,756,000</b>
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## Stockholders' Equity

Misc Stocks Options Warrants	-	-	-
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Redeemable Preferred Stock	-	-	-
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Preferred Stock	-	-	-
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Common Stock	19,464,000	17,036,000	16,178,000
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Retained Earnings	32,138,000	29,656,000	32,919,000
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Treasury Stock	-	-	-
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Capital Surplus	-	-	-
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Other Stockholder Equity	(399,000)	(781,000)	333,000
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<b>Total Stockholder Equity</b>	<b>51,203,000</b>	<b>45,911,000</b>	<b>49,430,000</b>
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<b>Net Tangible Assets</b>	<b>35,258,000</b>	<b>30,390,000</b>	<b>44,039,000</b>
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# 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

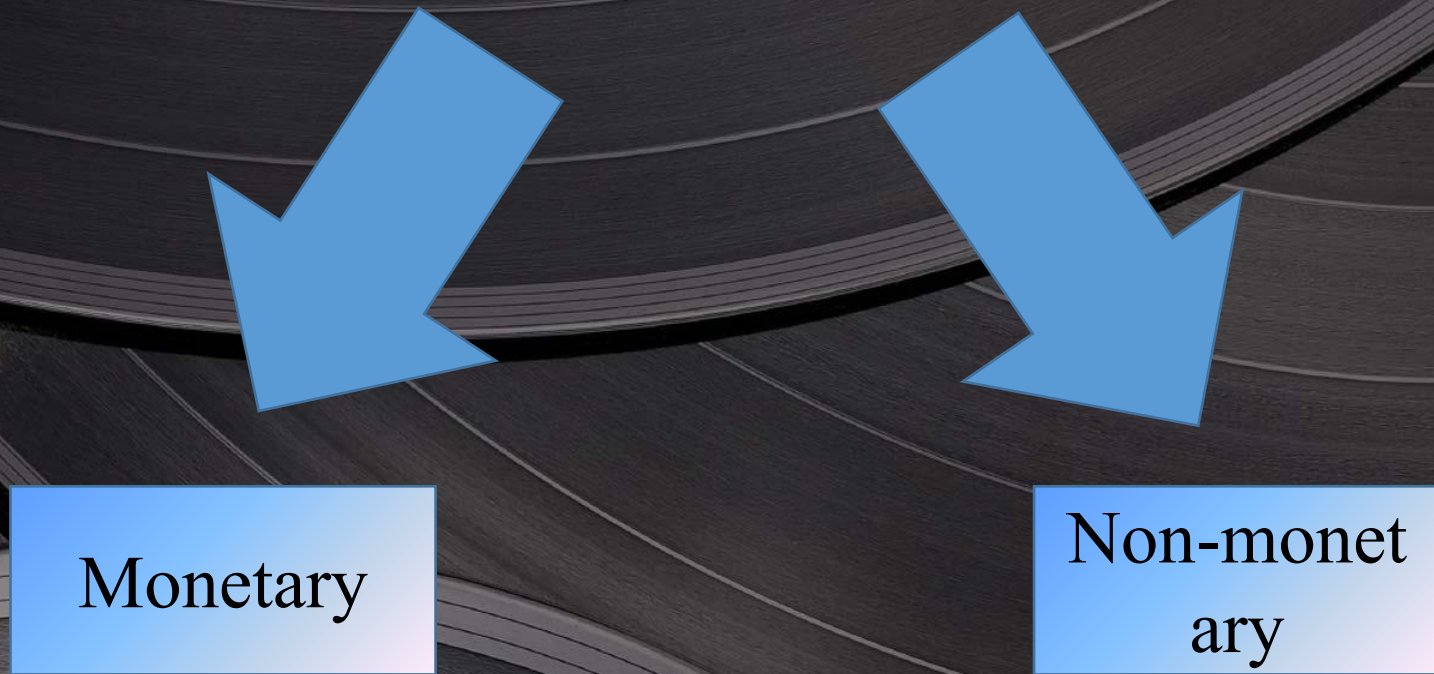
Retained  
Earnings

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**

**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!!!