

# **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

**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

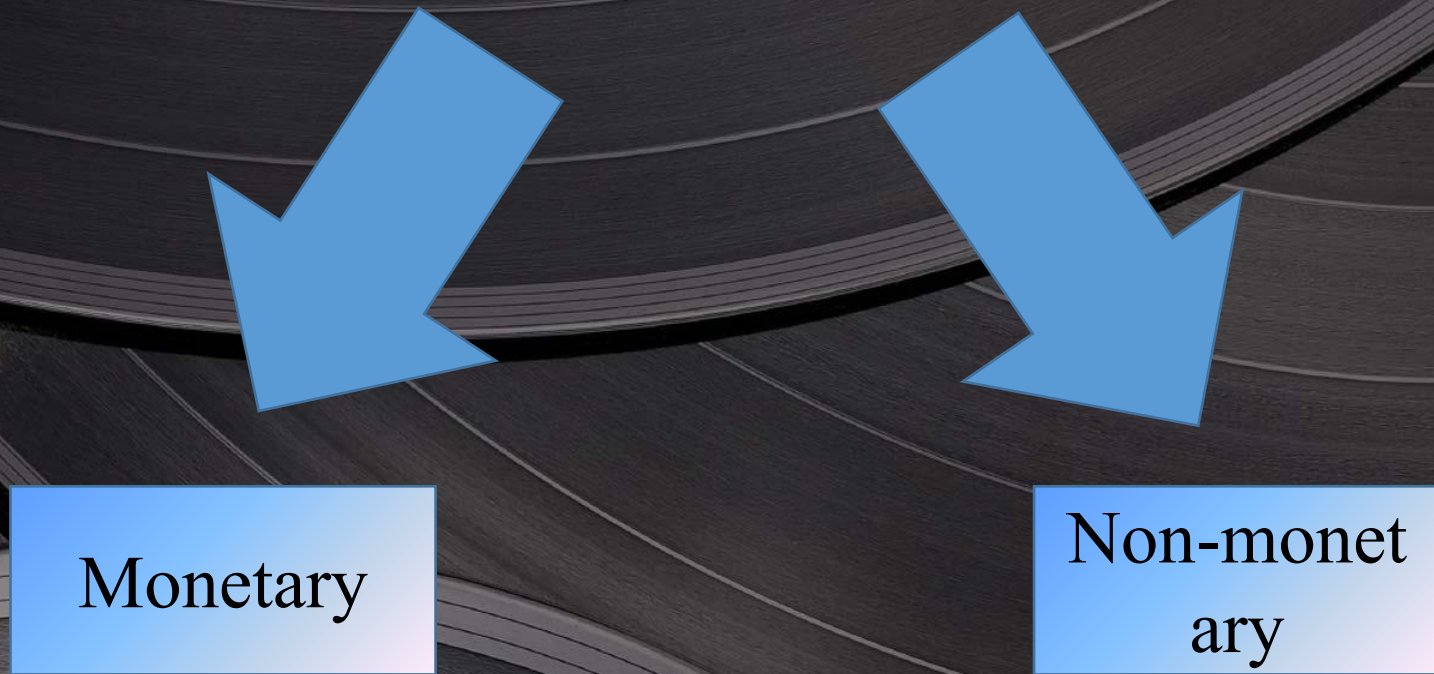
Retained  
Earnings

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**

**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!!!