

Balance Sheet Format

Balance sheet of XYZ Ltd as on

31st December 2007

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

Note:

Net assets should be equal to Capital employed