BALANCE SHEET

[Company / Business Name]

As at: [31/12/2026]

Particulars		This year	Last year
CURRENT ASSETS			
Cash in hand		2,500.00	1,800.00
Cash at bank		18,000.00	12,500.00
Accounts receivable (debtors)		9,500.00	8,200.00
Inventory / closing stock		14,000.00	11,000.00
Prepaid expenses and advances		1,200.00	900.00
Total current assets		**45,200.00**	**34,400.00**
NON-CURRENT (FIXED) ASSETS			
Land and buildings		-	-
Plant, machinery and equipment		22,000.00	22,000.00
Furniture and fixtures		6,000.00	6,000.00
Vehicles		15,000.00	15,000.00
Less: accumulated depreciation		(9,000.00)	(7,000.00)
Intangible assets / deposits		2,000.00	2,000.00
Total non-current assets		**36,000.00**	**38,000.00**
TOTAL ASSETS		**81,200.00**	**72,400.00**
CURRENT LIABILITIES			
Accounts payable (creditors)		7,500.00	6,800.00
Short-term loans / overdraft		3,000.00	4,000.00
Accrued expenses		1,100.00	900.00
Tax payable		1,500.00	1,200.00
Total current liabilities		**13,100.00**	**12,900.00**
NON-CURRENT LIABILITIES			
Long-term loans		20,000.00	24,000.00
Other long-term liabilities		-	-
Total non-current liabilities		**20,000.00**	**24,000.00**
OWNER'S EQUITY / CAPITAL			
Capital introduced		40,000.00	31,100.00
Retained earnings (opening)		4,400.00	2,600.00
Net profit for the year		7,600.00	3,700.00
Less: drawings / dividends		(3,900.00)	(1,900.00)
Total equity		**48,100.00**	**35,500.00**
TOTAL LIABILITIES AND EQUITY		**81,200.00**	**72,400.00**
Check (assets − liabilities − equity)		**Balanced ✓**	**Balanced ✓**

Type figures in the yellow cells. Totals and the check line update automatically; the sheet is balanced when total assets equal total liabilities plus equity.

Prepared by: _____ Approved by: _____