



Limited Company Accounts: photocopiable resources

These pages may be photocopied for student use. It is recommended that they are enlarged to A4 size.

The forms and formats include:

- journal page
- company income statement
- company statement of recognised income and expense
- company balance sheet
- company cash flow statement
- consolidated income statement
- consolidated statement of recognised income and expense
- consolidated balance sheet
- report form

JOURNAL

Date	Details	Debit £	Credit £

COMPANY INCOME STATEMENT
FOR THE YEAR ENDED

£000

Continuing Operations

Revenue

Cost of sales

Gross profit

Distribution costs

Administrative expenses

Profit/(loss) from operations

Finance costs

Profit/(loss) before tax

Tax

Profit/(loss) for the year from continuing operations

Discontinued Operations

Profit/(loss) for the year from discontinued operations

Profit for the year attributable to equity holders

**STATEMENT OF RECOGNISED INCOME AND EXPENSE
FOR THE YEAR ENDED**

£000

Gains/(losses) on revaluation of properties

Tax on items taken directly to equity

Net income recognised directly in equity

Transfers

Profit/(loss) for the year

Total recognised income and expense for the year

COMPANY BALANCE SHEET AS AT

£000

Non-current assets

Goodwill

Other intangible assets

Property, plant and equipment

Investments in subsidiaries

Investments in associates

Current assets

Inventories

Trade and other receivables

Cash and cash equivalents

Total assets

Current liabilities

Trade and other payables

Tax liabilities

Bank overdrafts and loans

Net current assets

Non-current liabilities

Bank loans

Long-term provisions

Total liabilities

Net assets

EQUITY

Share capital

Share premium account

Revaluation reserves

Retained earnings

Total equity

COMPANY CASH FLOW STATEMENT
FOR THE YEAR ENDED

£000

NET CASH (USED IN)/FROM OPERATING ACTIVITIES

INVESTING ACTIVITIES

NET CASH (USED IN)/FROM INVESTING ACTIVITIES

FINANCING ACTIVITIES

NET CASH (USED IN)/FROM FINANCING ACTIVITIES

NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR

CASH AND CASH EQUIVALENTS AT END OF YEAR

CONSOLIDATED INCOME STATEMENT
FOR THE YEAR ENDED

£000

Continuing Operations

Revenue

Cost of sales

Gross profit

Distribution costs

Administrative expenses

Profit/(loss) from operations

Finance costs

Profit/(loss) before tax

Tax

Profit/(loss) for the year from continuing operations

Discontinued Operations

Profit/(loss) for the year from discontinued operations

Profit/(loss) for the year

Attributable to:

Equity holders of the parent

Minority interest

**CONSOLIDATED STATEMENT OF RECOGNISED INCOME AND EXPENSE
FOR THE YEAR ENDED**

£000

Gains/(losses) on revaluation of properties

Tax on items taken directly to equity

Net income recognised directly in equity

Transfers

Profit/(loss) for the year

Total recognised income and expense for the year

Attributable to:

Equity holders of the parent

Minority interest

CONSOLIDATED BALANCE SHEET AS AT

£000

Non-current assets

Goodwill
Other intangible assets
Property, plant and equipment
Investments in subsidiaries
Investments in associates

Current assets

Inventories
Trade and other receivables
Cash and cash equivalents

Non-current assets as held for sale

Total assets

Current liabilities

Trade and other payables
Tax liabilities
Bank overdrafts and loans

Net current assets

Non-current liabilities

Bank loans
Long-term provisions

Total liabilities

Net assets

EQUITY

Share capital
Share premium account
Revaluation reserves
Retained earnings

Equity attributable to equity holders of the parent

Minority interest

Total equity

REPORT

To:

From:

Subject:

Date:

if required, continue on a separate sheet