

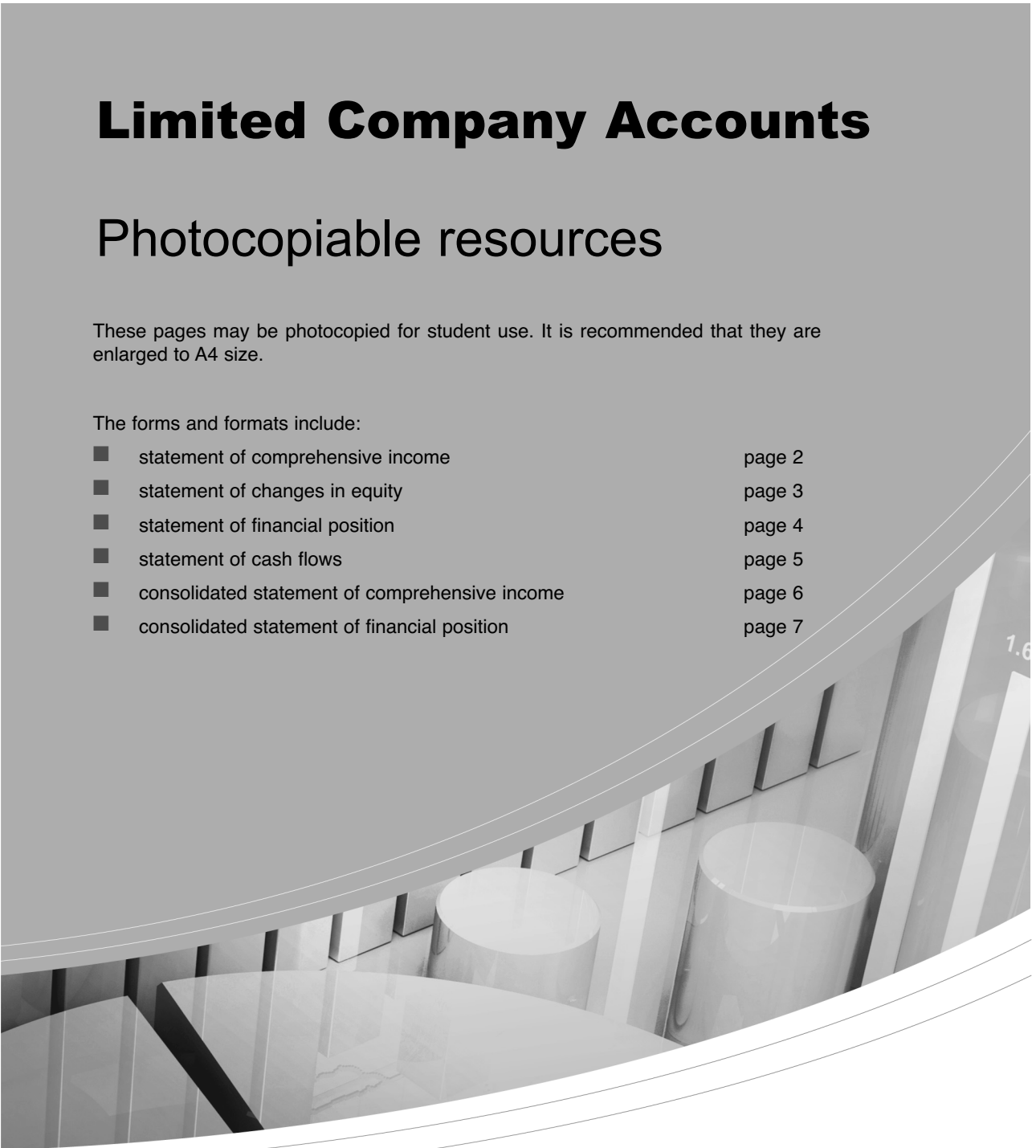
Limited Company Accounts

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:

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**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED**

£

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

Other comprehensive income for the year

eg Gain on revaluation of land

Total comprehensive income for the year

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED

	Share capital	Other reserves	Retained earnings	Total equity
	£	£	£	£
Balance at start of year				
Changes in equity for the year				
Total comprehensive income for the year				
Dividends			()	()
Issue of share capital				
Balance at end of year				

STATEMENT OF FINANCIAL POSITION AS AT

ASSETS	£
Non-current assets	
Property, plant and equipment	_____

Current assets	
Inventories	
Trade and other receivables	
Cash and cash equivalents	_____

Total assets	_____
 EQUITY AND LIABILITIES	
Equity	
Share capital	
Share premium	
Retained earnings	_____
Total equity	_____

Non-current liabilities	
Bank loans	_____

Current liabilities	
Trade and other payables	
Tax payable	_____

Total liabilities	_____

Total equity and liabilities	_____

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED

	£
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 STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED

£

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

Non-controlling interest

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT

ASSETS	£
Non-current assets	
Intangible – Goodwill	
Property, plant and equipment	_____

Current assets	
Inventories	
Trade and other receivables	
Cash and cash equivalents	_____

Total assets	_____
 EQUITY AND LIABILITIES	
Equity attributable to equity holders of the parent	
Share capital	
Share premium	
Retained earnings	_____
 Non-controlling interest	_____
Total equity	_____
 Non-current liabilities	
Bank loans	_____

Current liabilities	
Trade and other payables	
Tax payable	_____

Total liabilities	_____
Total equity and liabilities	_____