

# Guide to company balance sheets and profit & loss accounts.

## Barkeley Book Co. Ltd. - How to Read a Balance Sheet: Complete Overview

	Notes	The Group		The Company	
		2014 £m	2013 £m	2014 £m	2013 £m
<b>Equity and liabilities</b>					
Capital and reserves					
Issued capital	22	249	247	249	247
Share premium account	22	1852	4932	1854	4932
Merger reserves	22	3265	3265	3265	3265
Residual reserves	22	81	84	-	-
Hedging reserves	22	82	-	82	-
Quarantine	22	(2018)	(600)	(601)	(456)
Other reserves	22	808	(17)	-	-
Accumulated profits	22	18075	18889	2810	241
<b>Total equity</b>		<b>22077</b>	<b>22162</b>	<b>10655</b>	<b>1078</b>
<b>Non-current liabilities</b>					
Interest bearing loans and borrowings	23	4489	4216	3814	3039
Derivative financial instruments	24	65	45	65	45
Reinsurance contract obligations	26	925	714	-	-
Long term provisions	25	19	287	-	-
Long term other payables	27	-	10	-	10
Amounts due to subsidiaries	-	-	-	2,303.9	2,080
Deferred tax liabilities	26	867	853	-	-
<b>Total non-current liabilities</b>		<b>6225</b>	<b>5214</b>	<b>2489.9</b>	<b>2273</b>
<b>Current liabilities</b>					
Interest bearing loans and borrowings	23	455	58	455	32
Trade and other payables	27	12582	12783	243	584
Derivative financial instruments	24	-	18	-	18
Tax liabilities	-	756	722	-	-
Short term provisions	25	807	482	-	-
<b>Total current liabilities</b>		<b>14020</b>	<b>13471</b>	<b>699</b>	<b>644</b>
<b>Total liabilities</b>		<b>20445</b>	<b>19705</b>	<b>2788.9</b>	<b>2797</b>
<b>Total equity and liabilities</b>		<b>42522</b>	<b>41867</b>	<b>13443.9</b>	<b>13575</b>

Description: -

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Notes: Previous ed. 1970.

This edition was published in 1977



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## How to Prepare a Balance Sheet: 5 Steps for Beginners

This could cause your net income to look inflated on paper and result in an inaccurate picture of how profitable the business is. Vertical balance sheets list periods usually one year vertically next to each other. Investors also use financial ratios generated from these three statements to help them evaluate a business and determine whether it fits their investment strategy and risk tolerance.

## Guide to company balance sheets and profit and loss accounts (1977 edition)

Generally accepted accounting procedures GAAP dictate that companies must list the most liquid assets and short-term liabilities first, which is why there are usually two subsections in assets and liabilities.

## Guide to company balance sheets and profit and loss accounts (1977 edition)

What Is a Balance Sheet? What Does a Balance Sheet Tell You About a Business? For the liabilities side, the accounts are organized from short to long-term borrowings and other obligations.

## How to Read & Understand a Balance Sheet

Assets An asset is defined as anything that is owned by a company and holds inherent, quantifiable value. It is also clear that this balance sheet is in balance where the value of the assets equals the combined value of the liabilities and shareholders' equity. The Balance Sheet and Other Financial Statements are vital to understanding a company's finances.

## How to Prepare a Balance Sheet: 5 Steps for Beginners

The balance sheet allows you to see at a glance what your financial status is.

## **Guide to company balance sheets and profit & loss accounts (1961 edition)**

The trick is to make maintaining them a priority without having to invest hours of your time.

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