

# ABC Trading

Statement of Financial Position  
As at 31 December 2025

ASSETS	
Non-Current Assets	
Equipment	\$20,000
Furniture	\$5,000
Total Non-Current Assets	\$25,000
Current Assets	
Inventory	\$10,000
Trade Receivables	\$8,000
Cash	\$7,000
Total Current Assets	\$25,000
Total Assets	\$50,000
EQUITY AND LIABILITIES	
Equity	
Share Capital	\$30,000
Retained Earnings	\$5,000
Total Equity	\$35,000
Non-Current Liabilities	
Bank Loan	\$10,000
Total Non-Current Liabilities	\$10,000
Current Liabilities	
Trade Payables	\$5,000
Total Current Liabilities	\$5,000
Total Equity and Liabilities	\$50,000