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Aslan Limited

Statement of Financial Position As At 31st December, 2014

Non Current Assets	Head Office		Carrying Value	Branch		Carrying Value	Combined		
Property, Plant & Equipment:	Cost	Accum Dep	Net	Cost	Accum Dep	Net	Cost	Acc Dep	Carrying Value
Freehold land & building	14,000	—	14,000	7,570	—	7,570	21,570	—	21,570
Machinery	60,000	11,900	48,100	15,700	7,038	8,662	75,700	18,938	56,762
			<u>62,100</u>			<u>16,637</u>			<u>78,657</u>
<u>Current Assets</u>									
Inventory		29,276			1,260				30,536
Receivables		5,900			6,329				13,400
Branch Current A/c		6,331			4,500				
Reserves		—			—				200
Cash in transit		—			3,000				14,500
Bank		200			9,100	15,789			<u>58,635</u>
		<u>4,600</u>				<u>36,326</u>			<u>137,272</u>
			<u>111,450</u>						
<u>Equity & Liabilities</u>									
<u>Equity:</u>									
Capital			30,000						30,000
Net Profit / loss			60,900						60,900
Reserves			927						927
Revenue Reserve			2,000						2,000
Retained Profit									
			<u>93,827</u>			0			<u>93,827</u>
<u>Liabilities</u>									
<u>Non-Current Liabilities:</u>									
Loan			—				25,000		25,000
<u>Current Liabilities</u>									
Head Office Current A/c Payable			—				6,331		—
Reserves			9,500				3,945		13,445
Provision for unrealized profit			3,000				—		—
			129				—		—
<u>Total Equity & Liabilities</u>			<u>111,466</u>				<u>36,326</u>		<u>137,272</u>