

2024/25 Tertiary Student Finance Scheme – Publicly-funded Programmes
(Name of Business)
Balance Sheet
as at 31.3.2024

	HK\$	HK\$
Assets		
	HK\$	HK\$
1. Cash in hand		
2. Bank balance		
3. Accounts receivable		
Less: Provision for bad debts		
4. Inventory		
5. Advance payment		
6. Utilities		
7. Property		
Less: Accumulated depreciation		
8. Appliances		
Less: Accumulated depreciation		
9. Goodwill		
Total Assets		
<u>Liabilities</u>		
1. Accounts payable		
2. Loans from others		
3. Overdraft		
4. Invoices payable		
5. Long-term mortgage loan		
6. Long-term loan		
Total liabilities		
<u>Net Capital</u>		
Registered capital		
Net profit for the year ending 31.3.2024		
Total Net Capital		
Total Liabilities and Net Capital		

2024/25 Tertiary Student Finance Scheme – Publicly-funded Programmes
Sample of Balance Sheet
The Balance Sheet of XX Company
as at 31.3.2024

<u>Assets</u>	HK\$	HK\$	HK\$
1. Cash in hand		1,000.00	
2. Bank balance		2,000.00	
3. Accounts receivable	120,000.00		
Less: Provision for bad debts	<u>10,000.00</u>		
		110,000.00	
4. Inventory		122,000.00	
5. Advance payment		1,000.00	
6. Utilities		2,000.00	
7. Property	125,000.00		
Less: Accumulated depreciation	<u>35,000.00</u>		
		90,000.00	
8. Appliances	50,000.00		
Less: Accumulated depreciation	<u>10,000.00</u>		
		40,000.00	
9. Goodwill		20,000.00	
Total Assets			<u>388,000.00</u>
<u>Liabilities</u>			
1. Accounts payable		30,000.00	
2. Loans from others		5,000.00	
3. Overdraft		10,000.00	
4. Invoices payable		5,000.00	
5. Long-term mortgage loan		15,000.00	
6. Long-term loan		20,000.00	
Total Liabilities			85,000.00
<u>Net Capital</u>			
Registered capital		200,000.00	
Net profit for the year ending 31.3.2024		103,000.00	
Total Net Capital			303,000.00
Total Liabilities and Net Capital			<u>388,000.00</u>