**Balance Sheet Analysis: A2 Business Studies**

**Marks & Spencer’s Consolidated Balance Sheets 2007-2008:**

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| **Marks and Spencer’s Consolidated Balance Sheet as at 31 March 2008** |
|  | **2008 £m** | **2007 £m** |
| Intangible non-current assets | 305.5 | 194.1 |
| Tangible non-current assets | 5,673.8 | 4,340.5 |
| Inventories | 488.9 | 416.3 |
| Receivables and cash | 692.8 | 430.1 |
| Total assets | 7,161.0 | 5,381.0 |
| Current liabilities | (1,988.9) | (1,606.2) |
| Working Capital (Current Assets – Current Liabilities) | (807.2) | (759.8) |
| Non-Current Liabilities | (3,208.1) | (2,126.6) |
| Total Liabilities  | (5,197.0) | (3,732.8) |
| **Net Assets** | **1,964.0** | **1,648.2** |
| Share Capital  | 628.0 | 629.2 |
| Reserves and Retained Profit | 1,336.0 | 1,019.0 |
| **Total Equity** | **1,964.0** | **1,648.2** |

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| Short Term Analysis  | Long Term Analysis  |
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**Marks & Spencer’s Consolidated Balance Sheets 2007-2009:**

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| **Marks and Spencer’s Consolidated Balance Sheet as at 31 March 2008** |
|  | **2009 £m** | **2008 £m** | **2007 £m** |
| Intangible non-current assets | 355.2 | 305.5 | 194.1 |
| Tangible non-current assets | 6,542.1 | 5,673.8 | 4,340.5 |
| Inventories | 489.7 | 488.9 | 416.3 |
| Receivables and cash | 698.2 | 692.8 | 430.1 |
| Total assets |  | 7,161.0 | 5,381.0 |
| Current liabilities | (988.9) | (1,988.9) | (1,606.2) |
| Working Capital (Current Assets – Current Liabilities) | 199 | (807.2) | (759.8) |
| Non-Current Liabilities | (4,547.2) | (3,208.1) | (2,126.6) |
| Total Liabilities  |  | (5,197.0) | (3,732.8) |
| **Net Assets** | **2,549.1** | **1,964.0** | **1,648.2** |
| Share Capital  | 639.0 | 628.0 | 629.2 |
| Reserves and Retained Profit |  | 1,336.0 | 1,019.0 |
| **Total Equity** | **2,549.1** | **1,964.0** | **1,648.2** |

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| Short Term Analysis  | Long Term Analysis  |
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