

21.15 Statement of changes in equity [AS and AL]

Limited companies are required to produce a **statement of changes in equity** that bridges the gap between the statement of financial position for two successive years.

IAS 1 allows more than one presentation to be used, the most detailed being shown in Worked example 7.

WORKED EXAMPLE 7

The balances for the shareholders equity for Callis on 1 October 2019 were as follows:

	\$
Share capital	3 000 000
Retained earnings	1 627 000

The events that took place during the year were as follows:

- 1 Shares with a face value of \$2 000 000 were issued and cheques for \$2 600 000 had been received.
- 2 Profit for the year was \$712 000.
- 3 Property previously worth \$600 000 was revalued at \$1 500 000.
- 4 There had been a transfer of \$400 000 to general reserve.
- 5 Dividends of \$565 000 had been paid.

The statement of changes in equity will look like this:

	Share capital	Share premium	Revaluation reserve	General reserve	Retained earnings	Total equity	
	\$000	\$000	\$000	\$000	\$000	\$000	
Balance at 1 Oct 19 [1]	3 000				1 627	4 627	
Changes in equity:							
Profit for the year					712	712	
Revaluation			900			900	
Dividends					(565)	(565)	
Transfer to reserves [2]				400	(400)	—	
Issues of shares	2 000	600				2 600	
Balance at 30 Sep 20	<u>5 000</u>	<u>600</u>	<u>900</u>	<u>400</u>	<u>1 374</u>	<u>8 274</u>	[3]

Notes:

- [1] The opening balances on 1 October 2019 will be the values taken from the statement of financial position at 30 September 2019, while the closing balances will be those found in the statement of financial position at 30 September 2020.
- [2] The transfer to reserves row should net to zero as profit is being moved from one reserve to another.

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**United States. Congress. House.
Select Committee on Aging.
Subcommittee on Retirement Income
and Employment**

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Decisions and Orders of the National Labor Relations Board United States. National Labor Relations Board, 1988

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