

Layout for Statement of Changes in Equity

L4

Statement of changes in Equity for the year ended ...

	Share Capital \$	Share Premium \$	Retained Earnings \$	Revaluation Reserve \$	Total Equity \$
Balance at 1 January	x	x	x or (x)	x	x
Issue of share capital	x				x
Share Premium		x			x
Revaluation Gain or Loss				x	x
Profit or Loss for Year			x or (x)		x
Equity Dividends			(x)		(x)
Balance at 31 Dec	x	x	x	x	x