**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED [DATE]**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained Earnings | Reserves | Other | Total |
| Balance at [Date] (commencing balance) | \_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ |
| Adjustments or changes in equity due to, for example, adoptions of new accounting standards | \_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ |
| Items of other comprehensive income | \_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ |
| Excess of revenue over expenses | \_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ |
| Other amounts transferred (to) or from reserves | \_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ |
| Balance at XXXX (year end balance) | \_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ |