

**ICPAK FINANCIAL REPORTING WORKSHOP
DECEMBER 2011**

**ILLUSTRATIVE FORMATS OF A STATEMENT OF COMPREHENSIVE
INCOME**

TWO PAGE FORMAT – PAGE ONE

Kenya Limited

Financial statements

For the year ended 31st December 2011

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2011

	Note	2011 Shs'000	2010 Shs'000
Revenue	4		
Cost of sales		_____	_____
Gross profit			
Other income	5		
Changes in fair value	6		
Gain on disposal of available-for-sale financial assets			
Selling and distribution expenses			
Administrative expenses			
Establishment expenses			
Finance costs	7	_____	_____
Profit/(loss) before tax expense/income	8		
Tax expense/income	9	_____	_____
Profit/(loss) for the year attributable to the owners of the company		=====	=====

TWO PAGE FORMAT – PAGE TWO

Kenya Limited

Financial statements

For the year ended 31st December 2011

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31ST DECEMBER 2011

	Note	2011 Shs'000	2010 Shs'000
Profit/(loss) for the year			
Other comprehensive income:			
Surplus/(deficit) on revaluation of property, plant and equipment	19		
Change in fair value of available-for-sale financial assets			
Reclassification adjustment: gain on disposal of available-for sale financial assets included in the profit and loss account		()	()
Deferred income tax relating to components of other comprehensive income	16	_____	_____
Other comprehensive income for the year, net of tax		_____	_____
Total comprehensive income for the year attributable to the owners of the company		=====	=====

ONE PAGE FORMAT – WITH OTHER COMPREHENSIVE INCOME

Kenya Limited
Financial statements
For the year ended 31st December 2011

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31ST DECEMBER 2011

	Note	2011 Shs'000	2010 Shs'000
Revenue	4		
Cost of sales		_____	_____
Gross profit			
Other income	5		
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Gain on disposal of available-for-sale financial assets			
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Administrative expenses			
Establishment expenses			
Finance costs	7	_____	_____
Profit/(loss) before tax expense/income	8		
Tax expense/income	9	_____	_____
Profit/(loss) for the year attributable to the owners of the company			
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Change in fair value of available-for-sale financial assets			
Reclassification adjustment: gain on disposal of available-for sale financial assets included in the profit and loss account		()	()
Deferred income tax relating to components of other comprehensive income	16	_____	_____
Other comprehensive income for the year, net of tax		_____	_____
Total comprehensive income for the year attributable to the owners of the company		=====	=====

ONE PAGE FORMAT – WITHOUT OTHER COMPREHENSIVE INCOME

Kenya Limited

Financial statements

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Finance costs	7	_____	_____
Profit/(loss) before tax expense/income	8		
Tax expense/income	9	_____	_____
Profit/(loss) and total comprehensive income/(loss) for the year attributable to the owners of the company		=====	=====