

**ICPAK FINANCIAL REPORTING WORKSHOP
DECEMBER 2011**

ILLUSTRATIVE FORMAT OF A STATEMENT OF CHANGES IN EQUITY

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

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2011

	Note	Share capital Shs'000	Share premium Shs'000	Revaluation surplus Shs'000	Other reserves** Shs'000	Retained earnings Shs'000	Proposed dividends Shs'000	Total Shs'000
At 1st January 2010								
As previously reported								
Prior period adjustment	*	_____	_____	_____	_____	_____	_____	_____
As restated								
Changes in equity in 2010								
Profit/(loss) for the year								
Surplus/(deficit) on revaluation of property, plant and equipment	19							
Change in fair value of available-for-sale								
Reclassification adjustment: gain on disposal of available-for sale financial assets								
Deferred income tax relating to components of other comprehensive income	16							
Total comprehensive income for the year								
Transactions with owners:								
Shares issued for cash/Bonus issue of shares	11							
Dividends:								
- Final for 2009								
- Proposed for 2010								
Transfer of excess depreciation								
Deferred income tax on depreciation transfer	16							
Transfer on disposal of property, plant and equipment								
Deferred income tax on disposal	16	_____	_____	_____	_____	_____	_____	_____
At 31st December 2010								
At 1st January 2011								
As previously reported								
Prior period adjustment	*	_____	_____	_____	_____	_____	_____	_____
As restated								
Changes in equity in 2011								
Profit/(loss) for the year								
Surplus/(deficit) on revaluation of property, plant and equipment	19							
Change in fair value of available-for-sale								
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Dividends:								
- Final for 2010								
- Proposed for 2011								
Transfer of excess depreciation								
Deferred income tax on depreciation transfer	16							
Transfer on disposal of property, plant and equipment								
Deferred income tax on disposal	16	_____	_____	_____	_____	_____	_____	_____
At 31st December 2011								

* Prior period adjustments comprise material prior period errors (IAS 8-42) and the effects of retrospective application of a change in an accounting
** Other reserves should be analysed into their separate components i.e. fair value reserve/statutory reserve, etc.