

### Link Between Current and IFRS Statements

Current accounting statement	IFRS statements
Income and Expenditure Account	Comprehensive Income and Expenditure Account
Statement of Movement on the General Fund Balance	Statement of Movement on Reserves (left hand column)
Statement of Total Recognised Gains and Losses (STRGL)	Comprehensive Income and Expenditure Account + Statement of Movement on Reserves (remaining columns)
Balance Sheet	Balance Sheet

