

Appendix A

Link Between Current and IFRS Statements

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