

Removal of Land and Buildings from the Balance Sheet of the board

Action	DR/CR	Nominal Code	Description
Transfer the cost of Land and Building to Building Fund Account	DR	3995	Building Fund Account
	CR	1400	Capital Land and Buildings

Action	DR/CR	Nominal Code	Description
Write back depreciation to Retained Surplus	DR	1410	Accumulated Depreciation on Land and Buildings
	CR	2710	Surplus brought forward

Action	DR/CR	Nominal Code	Description
Transfer the contributions to the cost of Land and Buildings to Building Fund Account	DR	3900	DES Capital Building grant income
	CR	3995	Building Fund Account

Action	DR/CR	Nominal Code	Description
Write back amortisation to Retained Surplus.	DR	3906	Accumulated Amortisation Capital Building Income
	CR	2710	Surplus brought forward