

## Accounting Treatment: 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 Fund Account	DR	3995	Building Fund Account <a href="#">Capital &amp; Reserves</a>
	CR	1400	Capital: Land and Buildings <a href="#">Fixed Assets</a>

Action	DR/CR	Nominal Code	Description
Write back depreciation to Retained Surplus	DR	1410	Accumulated Depreciation: Land and Buildings <a href="#">Fixed Assets</a>
	CR	2710	Surplus brought forward <a href="#">Capital &amp; Reserves</a>

Action	DR/CR	Nominal Code	Description
Transfer the contributions to the cost of Land and Buildings to Building Fund	DR	3900	DE Capital Building grant income <a href="#">Capital &amp; Reserves</a>
	CR	3995	Building Fund Account <a href="#">Capital &amp; Reserves</a>

Action	DR/CR	Nominal Code	Description
Write back amortisation to Retained Surplus	DR	3906	Accumulated Amortisation of Capital Building Income <a href="#">Capital &amp; Reserves</a>
	CR	2710	Surplus brought forward <a href="#">Capital &amp; Reserves</a>