

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 Capital & Reserves
	CR	1400	Capital: Land and Buildings Fixed Assets

Action	DR/CR	Nominal Code	Description
Write back depreciation to Retained Surplus	DR	1410	Accumulated Depreciation: Land and Buildings Fixed Assets
	CR	2710	Surplus brought forward Capital & Reserves

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 Capital & Reserves
	CR	3995	Building Fund Account Capital & Reserves

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