

- 7 Kelbrook Limited provided the following information.
- 1 The issued share capital consists of 180 000 ordinary shares of \$0.50 each.
 - 2 On 1 October 2014:

General reserve	\$4000
Retained earnings	\$5500
 - 3 The profit for the year ended 30 September 2015 was \$9000.
\$2000 of this was transferred to the general reserve.
An interim dividend of \$4500 was paid during the year.
No dividends were proposed at the end of the year.

REQUIRED

- (a) Prepare the equity and reserves section of the statement of financial position at 30 September 2015.

Kelbrook Limited
Extract from Statement of Financial Position at 30 September 2015
