Instructions for writing capital and reserve adjustment statement ( A ) subject increase/decrease during the current period Basic balance decrease increase Ending balance Reference material capital Just before on the proper table Ending balance Capital reduction Capital increase Balance on B/S at the end of the period statement of financial position capital surplus " pulling reduction amount pulling accrual " " retained earnings " " " " " capital adjustment " " " " " Capital and Point adjustment Specification ( B ) total " Total reduction Total increase Ending balance Capital and reserves Adjustment statement ( B ) Unaccounted palmistry corporate tax, etc. " Current payment pulling Unaccounted amount Same as left tax base and tax return and original estimate