

## XYZ Union

# Statement of comprehensive income

for the year ended 30 June 2022

Please refer to this statement to help you answer the questions from the financial reporting e-learning module.

	Notes	2022 \$	2021 \$
<b>Revenue from contracts with customers</b>			
Membership subscriptions		1,000,000	1,100,000
<b>Total revenue from contracts with customers</b>		<b>1,000,000</b>	<b>1,100,000</b>
<b>Other income</b>			
Other income	3A	1,000	1,000
<b>Total other income</b>		<b>1,000</b>	<b>1,000</b>
<b>Total income</b>		<b>1,001,000</b>	<b>1,101,000</b>
<b>Expenses</b>			
Employee	4A	800,000	710,000
Depreciation	4B	10,000	10,000
Capitation	4C	100,000	120,000
Administration	4D	75,000	80,000
Other expenses	4E	50,000	50,000
<b>Total expenses</b>		<b>1,035,000</b>	<b>970,000</b>
<b>Surplus (deficit) for the year</b>		<b>(34,000)</b>	<b>131,000</b>
<b>Other comprehensive income</b>			
Gain/(loss) on revaluation of land & buildings		-	-
<b>Total comprehensive income for year</b>		<b>(34,000)</b>	<b>131,000</b>

The above statement should be read in conjunction with the notes.