

The Institute of Chartered Accountants in Australia
Statement of Recognised Income and Expense
 For the year ended 30 June 2008

	2008 \$'000	2007 \$'000
Fair value reversal of freehold property sold – recognised directly in members' funds	–	7,367
Surplus for the year	1,824	1,989
Total recognised income and expense for the year	1,824	9,356
Total recognised income and expense for the year is attributable to:		
Members of the Institute	1,824	9,356

The above statement of recognised income and expense should be read in conjunction with the accompanying notes.