
Cashflow Statements

Layout of the Statements

Cashflow Statement

LAYOUT OF STATEMENTS TO ANSWER A CASHFLOW STATEMENT

Cash flow Statement for ABC PLC for the year ended xx/xx/xx

| | | | |
|---|-----|---------|---------|
| Operating Activities | | | |
| Net cash inflow from operating Activities | | x | |
| Returns on Investment and servicing debt | | | |
| Interest Paid | (x) | | Step 3 |
| Investment Income (Interest Received) | x | x | |
| Taxation | | | |
| Taxation Paid | | (x) | Step 2 |
| Capital Expenditure and Financial Investment | | | |
| Purchase to acquire Fixed Assets | (x) | | Step 4 |
| Sales from sale of Fixed Assets | x | | Step 4 |
| Purchases of investments | (x) | | |
| Sale of investments | x | x | |
| Equity Dividends Paid Equity | | | |
| Dividends paid | | (x) | Abridge |
| Net Cash Inflow / outflow before financing resources | | x / (x) | |
| Management of Liquid Resources | | | |
| Purchases of Government Securities | | (x) | From BS |
| Financing | | | |
| Financing issue of debentures | x | | Step 5 |
| Receipt from shares | x | | Step 5 |
| Receipts form share premiums | x | x | Step 5 |
| Increase / Decrease in Cash | | x / (x) | Step 1 |