
Cashflow Statements

Layout of the Statements

Reconciliation of net cash flow to
movement in net debt

LAYOUT OF STATEMENTS TO ANSWER A CASHFLOW STATEMENT

Reconciliation of net cash flow to movement in net debt

Increase / Decrease in Cash	x / (x)	From above
Cash used to purchase liquid resources	x	Step 1
Cash received from debentures	(x)	Step 5
Change in net debt	x	Match Step 1
Net debt 1/1/20xx	x	Match Step 1 (Change)
Net debt 31/12/20xx	x	Match Step 1 (CI Figure)