STATEMENT OF CASHFLOWS FORMAT (IAS 7)

INDIRECT METHOD

JM ltd

Statement of cash flow for the year en	ided xx/xx/2070
Operating Activities cash flows	
Profit before tax	XX
Adjustments (non-cash items)	
Depreciation	XX
Amortization/Impairment	XX
Loss on disposal	XX
Finance cost	XX
Gain on disposals	(xx)
Associate profit/joint venture profit	(xx)
Investments income/Dividends income	(xx)
Changes in working capital	
Increase/Decrease in inventory	(xx)/xx
Increase /Decrease in receivables	(xx)/xx
Decrease /Increase in payables	xx/(xx)
Gross operating cash flows	XXX
Tax paid	(xx)
Net operating cash flows.	$\mathbf{X}\mathbf{x}\mathbf{x}$ (A)
Investing Activities cash flows	
Cash proceed from disposals	XX
Dividends /interest /investment income received	XX
Purchase on non-current assets	<u>(xx)</u>
Net investing cash flows	xxx(B)
Financing Activities cash flows	
Cash received from issue of shares	XX
Cash received from issue of debentures	XX
Loan borrowed	XX
Loan paid	(xx)
Dividend /interest paid	(xx)
Lease rentals paid	(xx)
Net financing cash flows	xxx(C)
Cash and cash equivalents (A+B+C)	XX
Add: opening cash and cash equivalents	
	XX
Closing Cash and cash equivalent	<u>XX</u>
DIDECT METHOD	
DIRECT METHOD	
OPERATING ACTIVITIES CASHFLOWS.	
Cash received	XX
Cash paid	(xx)
Gross operating cash flow	XX
Tax paid	<u>(xx</u>)
Net operating cash flows	xx (A)

Phis is a statement	Astfle	ows (1457)	
cus is a samement	2-166	12 11	
- nery	2014		
	PPE	Account Deprecoution	640
Bal bicl			140
Acquisation	400	Disposal (bal fig)	140
Revaluection	700	Del del	27 0.
	100	Bal cld	3780
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OPERATING ACTIVITIES CASHFLOWS Sh M	yeur ences 30 sep 20
profet before tax	
Adjustments	1740
Depreccetion	646
Amortization of: Goodwall	640
; ofther lutagible	40
Finance cost	260
loss on disposal	60
	100
Working Cerpital cleanges	
liverity 1860 -> 2840 1	(960)
Acciencibles 1360 -> 1980 1	
panables 1460 -> 1750 1	290
Gross operating Carliflairs	1550
less: tax paid	(260)
: luterest paid (10+60) -30	(40)
Net operating custifions	(2 50 (A)
INVESTING ACTIVITIES CASIFFORMS	100
proceeds on disposal	40 M
Dividend received (Associatio)	10
Acquesition of cassef - PRE	(300)
→ Cirtugible asset	(1000)
Net luvesting Cosliflows	(1450) B
FINANCING ACTUATIONS CASHFLOWS	A shake
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Net financeny Casheflows Cash and Cush equivalents (A+B+c)	(10) mast
Net financeny Casteflows	570 C
Cash and Cush equivalents (A+B+C)	370
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140	(230)
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statement of coshflows for the year	
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profit before teix	100
Adjustment	
Deprecaction.	4400
Amortiacition.	(500)
Fname cost	520
Gain on disposal	(9200)
Interest reciencible	(80)
Working Capital clianges	
luverying 5700 -> 7100 Increas	se (1400)
Recevable 6200 -> 7200 Increase	
Payables 7900 - 10100 hurou	
Insurance recrevable 1400 - 2000 iner	reuse (600)
Gross operating costylows	(5560)
less: luterest pacch	(520)
: tex nead	(270)
Net operating cashflows	(8780) A
Investing Activities Coshiftons	
Cash proceeds on disposal.	24000
Acquisition of non-current reset	(5800)
Interest received.	80
proceeds of government grount.	1900
Net Investing Couliforni	20180 B
Financing Activities Casifloros	
Icur of John Ham:	1600
Issue of debenture.	(8000)
Leese rentals peid	(2200)
	(8600) C
Coun and cush equivalents A+B+C	2800
Cash belance bid 0 - 1100	(100)
Cash belance cicl 1700-0	1700
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Bod bid	150	902 100	at gridged 17400
Revaluation	935		2122404000
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013		(tree=2400)	he transmission
Ac	concellet	ed deprecetion	
Disposal-	96	Part lad	625 000
Bal old	934	Dep for flux recer	403 13 234
	Join-	+ venture	West of the Mark
Bal bal	380	Dividend Receved	3800000
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Dividend paid	49	Beelbed	180
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Bul eccl - Deferred fun	150	luone statement	
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operating Activities assistants	de million
Profit before tax.	301 11444011
Adjustments in the second	1 1/2 Married 1/4
Deprecation	405
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Finance cost	00
Gun on disposal. 215- (290-96)	(21)
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sucere of joint venture profit	Medicine (28) deside
Working Capital Changes	Checologist of 184
luventers 128 -> 170 1	(42)
Recienciples 214->238 1	(2α)
Payables 175 -> 234 A	
less: teix paid	(153)
Net operating Custificios	<u>626</u> A
INVESTING ACTIVITIES CASIFFLOCOS	Clessed stolk streeth
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Cash and lush equivalents (A+B+C)	pro15 no years +
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cash bal cld-	