

XYZ COMPANY
STATEMENT OF CASH FLOW
FINANCIAL YEAR END - 20XX

Cash Flow From Operating Activities

Net earnings	\$ 3,000,000
Depreciation	15,000
Decrease in accounts receivable	20,000
Increase in accounts payable	20,000
Increase in taxes payable	3,000
Increase in inventory	(40,000)
Net cash from operations	3,018,000

Cash Flow From Investing

Equipment	(500,000)
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Cash Flow From Financing

Notes payable	10,000
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Cash flow for financial year 2018	\$ 2,528,000
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STATEMENT OF CASH FLOWS

January 1 - May 9, 2019

	TOTAL
▶ OPERATING ACTIVITIES	\$-1,896.00
▶ INVESTING ACTIVITIES	\$-13,495.00
▶ FINANCING ACTIVITIES	\$10,662.50
NET CASH INCREASE FOR PERIOD	\$-936.48
Cash at beginning of period	5000.00
CASH AT END OF PERIOD	\$4,063.52

Cash Flow Statement

[Company Name]

For the Year Ending 12/31/2019
Cash at Beginning of Year 15,700

Operations

Cash receipts from	
Customers	693,200
Other Operations	
Cash paid for	
Inventory purchases	(264,000)
General operating and administrative expenses	(112,000)
Wage expenses	(123,000)
Interest	(13,500)
Income taxes	(32,800)
Net Cash Flow from Operations	147,900

Investing Activities

Cash receipts from	
Sale of property and equipment	33,600
Collection of principal on loans	
Sale of investment securities	
Cash paid for	
Purchase of property and equipment	(75,000)
Making loans to other entities	
Purchase of investment securities	
Net Cash Flow from Investing Activities	(41,400)

Financing Activities

Cash receipts from	
Issuance of stock	
Borrowing	
Cash paid for	
Repurchase of stock (treasury stock)	
Repayment of loans	(34,000)
Dividends	(53,000)
Net Cash Flow from Financing Activities	(87,000)

Net Increase in Cash	19,500
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Cash at End of Year 35,200

Cash Flow Statement

[USD \$ millions]

	2014	2015	2016	2017	2018
Operating Cash Flow					
Net Earnings	2,474	11,791	21,075	26,713	28,227
Plus: Depreciation & Amortization	19,500	18,150	17,205	16,544	16,080
Less: Changes in Working Capital	9,003	1,702	775	903	827
Cash from Operations	12,971	28,239	37,505	42,354	43,480
Investing Cash Flow					
Investments in Property & Equipment	15,000	15,000	15,000	15,000	15,000
Cash from Investing	15,000	15,000	15,000	15,000	15,000
Financing Cash Flow					
Issuance (repayment) of debt	-	-	(20,000)	-	-
Issuance (repayment) of equity	170,000	-	-	-	-
Cash from Financing	170,000	-	(20,000)	-	-
Net Increase (decrease) in Cash	167,971	13,239	2,505	27,354	28,480
Opening Cash Balance	-	167,971	181,210	183,715	211,069
Closing Cash Balance	167,971	181,210	183,715	211,069	239,550

Cash Flow Statement

Logo

	2022	2021
Cash flows from operating activities		
Operating profit/(loss) for the financial year	£11 600,00	
Adjustments for:		
Depreciation of property, plant and equipment	£5 000,00	
Income taxes	£2 900,00	
Cash flow before change in net working capital	£19 500,00	
Change in net working capital		
Increase (-) / decrease (+) of short and long term accounts receivables	£1 000,00	
Increase (-) / decrease (+) in inventory	-£2 500,00	
Increase (+) / decrease (-) of short term interest-free liabilities (accounts payables)	£5 000,00	
Cash flow from operations before financial expenses and taxes	£23 000,00	
Income taxes paid	-£2 900,00	
NET CASH FROM OPERATING ACTIVITIES (A)	£20 100,00	
Cash flows from investing activities		
Proceeds from sales of long-term assets	£2 000,00	
Purchases of property, plant and equipment	£0,00	
Purchases of intangible assets	£0,00	
Interest received	£0,00	
NET CASH FROM INVESTING ACTIVITIES (B)	£2 000,00	
Cash flows from financing activities		
Issue of share capital	£5 000,00	
Capital repayments (including share buy-backs, borrowings)	-£5 000,00	
Interest paid	-£7 500,00	
Dividends paid	£0,00	
NET CASH FROM FINANCING ACTIVITIES (C)	-£7 500,00	
CHANGE IN CASH (A + B + C) INCREASE (+) / DECREASE (-)	£14 600,00	
Cash and cash equivalents at the beginning of year	£22 000,00	
Cash and cash equivalents at the end of year	£36 600,00	
TOTAL	£14 600,00	