

Cash Flow Management Basics

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Balance Sheet Y4

Balance Sheet Statement	
For the Period Ending December Y4	
Assets	
Current Assets	
Cash at Bank	372,221
Debtors and Prepayments	21,739
Other Current Assets (Stock)	
Total Current Assets	393,960
Fixed Assets	
Civil Works	
Furniture	28,000
Equipment	35,200
Vehicles	33,600
TOTAL ASSETS	490,760
Liabilities	
Current Liabilities	
Creditors	
Accruals	2,400
Total Current Liabilities	2,400
Long Term Liabilities	
International Bank	50,000
Total Liabilities	52,400
Equity	
Shareholders' Equity	574,295
Profit and Loss Statement	-135,835
Total Equity	438,360
TOTAL LIABILITIES	490,760

Income Statement Y4

Income Statement	
For the Period Ending December Y4	
A. Income	
Sale of Licenses	3,480,000
Software Maintenance after Warranty, Recurrent Licencing Fees, Ongoing Technical Support	590,000
Unearned income	60,500
Currency Gains	
Cost of Goods Sold (Purchase of Licenses for Resale)	-2,436,000
Gross Margin from Operations	1,694,500
Less	
B. Expenses	
Software Upgrading	50,000
Web Site Development	20,000
Web Maintenance	36,000
Technical Support	24,000
Marketing	36,000
Staff Salaries	115,200
Consultancy and Accountancy	72,000
Office Costs	43,200
General Costs incl. Depreciation	90,800
Inventory Expense	264,000
Interest on loan	
Currency Losses	
TOTAL EXPENDITURE	751,200
Profit (Loss) from Operations (Total Income less Total Expenditure)	943,300
Corporate Tax	-188,660
Dividends Paid	-400,000
Net Profit (Loss)	354,640