

Unit 10

Managing Cash Flow

Period (eg month)	1	2	3	4	etc...	Total
RECEIPTS (Enter these in the month you expect to receive the cash) Cash Receipts from Customers Credit Receipts from Customers Interest Received less: Bad debts on Credit sales Discounts allowed						
Sales Receipts - A						
SOURCES OF FINANCE Own Funds Borrowings Other Sources						
Total Other Sources - B						
TOTAL RECEIPTS (A+B)						
PAYMENTS (Enter these in the month you expect to make the payments, not necessarily when you received the goods or services) Stocks & material purchases for cash Stocks & material purchases on credit Rent & rates Utilities (Gas, water etc) Insurances Office/Stationery costs Telephone/Internet etc Vehicle costs Repairs and maintenance Accounting/Legal fees Marketing costs Travel & subsistence costs Employee costs (incl. Employers NIC) Pension costs Bank charges Interest paid Other trading payments						
Trading Payments - C						

Period (eg month)	1	2	3	4	etc...	Total
OTHER PAYMENTS						
VAT (net, could also be a receipt)						
Taxation						
Purchase of Business Assets						
Other payments						
Loan repayments						
Total Other Payments - D						
TOTAL PAYMENTS (C+D)						
Receipts less Payments - E						
Cash/Bank balances brought forward - F						
Cash/Bank balances carried forward (E+F)						