Harbor Office Supplies Ltd - Cash Flow Statement

OF-XLS-CF02 v1.0 - Harbor Office Supplies Ltd

Purpose

Report actual cash flows for a period, classified into operating, investing and financing activities, with opening and closing
this statement records what actually happened.

How to use

1. On the Setup sheet, enter your company name, currency label, the period covered, your opening cash, and the cash figure
for the check.
2. On the Cash Flow Statement, overwrite the example figures in the white cells with your own. Enter cash paid out as nega
3. Subtotals, the net change in cash and the closing cash are all formulas.
4. Check the closing cash line: it must agree with the cash per Balance Sheet figure on Setup, and review the Summary she

Example figures

All figures are examples for the fictional company Harbor Office Supplies Ltd for the year ended 31 December 2026. They
Profit and Loss Statement (net profit 65,110, depreciation 45,000) and the example Balance Sheet (closing cash 74,210). A
only and must be replaced with your own figures.

What this workbook is NOT

This statement reports cash actually received and paid. It is not a forecast, and it does not claim to follow any accounting st
accountant or adviser before using it for statutory or tax purposes.

**White cells are for your input. Grey cells are formulas - do not type in them. Replace every [bracketed] item and ev
your own details before relying on this workbook.**

Setup - lists and settings

Workbook settings

Company name	Harbor Office Supplies Ltd (example - replace	Shown on sheet headings. Replace with your own company name.
Currency label	USD	Shown in headings. Change to your currency (for example GBP, EUR, PKR).
Period	Year ended 31 December 2026	The period this statement covers.
Cash at start of year	52,000	Cash and bank at the start of the period.
Cash per Balance Sheet	74,210	Cash and bank from your Balance Sheet at the period end. Used only for the agreement check.

Cash Flow Statement - Harbor Office Supplies Ltd - Year ended 31 December 2026

Example figures are illustrative - overwrite the white cells with your own numbers. Cash paid out is shown as a negative figure. Grey cells are formulas: do not type in them. Amounts in USD (see Setup).

Item	Amount (USD)	Notes
OPERATING ACTIVITIES		
Net profit for the year	65,110	Copy from the Profit and Loss Statement.
Adjustments for non-cash items and items shown elsewhere:		
Add: Depreciation	45,000	
Add: Interest paid	6,000	
Less: Interest received	-3,500	Enter as a negative figure.
Less: Gain on disposal of equipment	-4,500	Enter as a negative figure.
Profit before working capital changes	**108,110**	
Working capital changes:		
(Increase) in inventory	-18,000	Enter an increase as a negative figure.
(Increase) in accounts receivable	-12,500	Enter an increase as a negative figure.
(Increase) in prepayments	-1,400	Enter an increase as a negative figure.
Increase in accounts payable	9,800	
Increase in accrued expenses	1,200	
Cash generated from operations	**87,210**	
Interest paid	-6,000	Enter as a negative figure.
Interest received	3,500	
Tax paid	0	
NET CASH FROM OPERATING ACTIVITIES	**84,710**	
INVESTING ACTIVITIES		
Purchase of property and equipment	-80,000	Enter as a negative figure.
Proceeds from sale of equipment	12,500	
Purchase of investments	-10,000	Enter as a negative figure.
NET CASH USED IN INVESTING ACTIVITIES	**-77,500**	
FINANCING ACTIVITIES		
Proceeds from long-term loan	30,000	
Repayment of loans	-10,000	Enter as a negative figure.
Dividends paid	-5,000	Enter as a negative figure.
NET CASH FROM FINANCING ACTIVITIES	**15,000**	
NET INCREASE IN CASH	**22,210**	
Cash at start of year	**52,000**	
CASH AT END OF YEAR	**74,210**	
AGREEMENT CHECK		
Closing cash less cash per Balance Sheet (must be 0)	**0**	Must be 0. If it is not 0, check the figures against your Balance Sheet.
Agreement check	**AGREES**	Shows AGREES when closing cash matches the Balance Sheet.

Summary - Cash Flow Statement

Key figures taken from the Cash Flow Statement. All amounts in the currency set on Setup.

Key figures

Net cash from operating activities	84,710
Net cash used in investing activities	-77,500
Net cash from financing activities	15,000
Net increase in cash	22,210
Cash at start of year	52,000
CASH AT END OF YEAR	**74,210**
Agreement check (must be 0)	0