

Horizontal Cash Flow Statement

For The Year Ended 31st December 2023

Particulars	Year 2023	Year 2022	Change (+/-)
A. Cash Flows from Operating Activities			
Net Profit Before Tax	320,000	300,000	20,000
Add: Depreciation	40,000	38,000	2,000
(Increase)/Decrease in Receivables	(10,000)	(15,000)	5,000
Increase/(Decrease) in Payables	7,000	5,000	2,000
Net Cash from Operating Activities	357,000	328,000	29,000
B. Cash Flows from Investing Activities			
Purchase of Fixed Assets	(60,000)	(80,000)	20,000
Sale of Investments	15,000	12,000	3,000
Net Cash from Investing Activities	(45,000)	(68,000)	23,000
C. Cash Flows from Financing Activities			
Issue of Share Capital	50,000	30,000	20,000
Repayment of Loan	(20,000)	(15,000)	(5,000)
Payment of Dividend	(25,000)	(20,000)	(5,000)
Net Cash from Financing Activities	5,000	(5,000)	10,000
Net Increase in Cash & Cash Equivalents	317,000	255,000	62,000

Important Notes:

- This format compares cash flows from two time periods and highlights changes.
- Helps in analyzing cash movement trends over time.
- Essential for assessing business liquidity and cash management.
- Ensure figures used are accurate and consistently calculated.
- Can be customized further as per business or statutory requirements.