

Sample Annual Cash Flow Statement

Profit Category

For the Year Ended December 31, 2024

Cash Flow from Operating Activities

Net Profit Before Tax	150,000
Adjustments for:	
Depreciation and Amortization	20,000
Interest Expense	10,000
Increase in Trade Receivables	(5,000)
Increase in Trade Payables	3,000
Cash Generated from Operations	178,000
Income Taxes Paid	(30,000)
Total Net Cash from Operating Activities	148,000

Cash Flow from Investing Activities

Purchase of Property, Plant & Equipment	(45,000)
Proceeds from Sale of Investments	8,000
Total Net Cash used in Investing Activities	(37,000)

Cash Flow from Financing Activities

Proceeds from Borrowings	25,000
Repayment of Loans	(10,000)
Dividends Paid	(15,000)
Total Net Cash from Financing Activities	0

Net Increase in Cash and Cash Equivalents

Net cash flow for the year	111,000
Cash and Cash Equivalents at Beginning of Year	25,000
Cash and Cash Equivalents at End of Year	136,000

Important Notes

- This statement summarizes actual cash inflows and outflows during the period, not accruals.
- Classify flows into Operating, Investing, and Financing activities for clarity.
- Net profit does not always equal net cash flow due to non-cash items and working capital changes.
- Accurate cash flow statements help assess the financial health and liquidity of profit organizations.
- Ensure supporting documentation for each figure included in the report.