

# Cash Flow Statement Template for Profit Calculation

## Company:

Name	ABC Enterprises
Period	Jan 1, 2023 - Dec 31, 2023

## A. Cash Flow from Operating Activities

Net Profit before Tax	\$25,000
Adjustments for:	
+ Depreciation & Amortization	\$3,000
- Increase in Receivables	(\$1,200)
+ Increase in Payables	\$800
<b>Net Cash Generated from Operating Activities</b>	<b>\$27,600</b>

## B. Cash Flow from Investing Activities

- Purchase of Equipment	(\$7,500)
+ Sale of Investments	\$2,000
<b>Net Cash Used in Investing Activities</b>	<b>(\$5,500)</b>

## C. Cash Flow from Financing Activities

+ Proceeds from Loans	\$10,000
- Repayment of Loans	(\$3,000)
- Dividends Paid	(\$2,500)
<b>Net Cash from Financing Activities</b>	<b>\$4,500</b>

## D. Net Increase in Cash & Cash Equivalents

Net Cash Flow (A+B+C)	\$26,600
Cash at Beginning of Period	\$8,400
<b>Cash at End of Period</b>	<b>\$35,000</b>

## Important Notes:

- Cash flow statements reflect actual cash movement, not accrued income or expenses.
- It helps in assessing the liquidity and financial flexibility of the business.
- All non-cash items should be adjusted when calculating operating cash flows.
- Profit does not always equal cash flow; always review both statements for financial health.
- This template is for illustration; tailor line items and adjust categories as needed for your business.

