

## CASH FLOW STATEMENT

*Complete the table for a UK company, using the facts from the following presentation.*

Last year, SBC had a net cashflow from its operations of £550,000. It bought a new office building for £400,000 and new equipment for £90,000. The company lent £35,000 to one of its directors so she could buy a new car. SBC paid £50,000 to buy shares in Company A and obtained £30,000 for shares that it sold in Company B. It received interest of £5,000 on a loan it had made to another director and sold its old office building for £250,000.

SBC obtained a bank loan for £220,000 that it will have to repay next year. It paid out £53,000 in dividends to shareholders. It raised £660,000 by issuing new bonds and £800,000 by issuing new share capital. It also repaid a loan of £180,000 that it obtained last year.

Cash flow statement for the year ended 31 December 2019		SBC
<b>Operating activities</b>	<b>Net cashflow from operations</b>	
<b>Investment activities</b>	Purchases of securities	
	Money received from sales of shares in other companies	
	Loans made to borrowers	
	Loans repaid and loan interest paid to borrowers	
	Purchases of land, buildings and equipment	
	Sales of land, building and equipment	
	<b>Net cashflow from investment activities</b>	
<b>Financing activities</b>	Money received through short-term borrowing	
	Money repaid in short-term borrowing	
	Money received through issuing new shares in the company	
	Money received through issuing new bonds in the company	
	Dividends paid to the shareholders	
	<b>Net cashflow from financing activities</b>	
<b>NET CASH POSITION AT YEAR END</b>		

**N.B. Negative figures should be shown in brackets!**