

CASH FLOW STATEMENT

1) Calculate cash flow from operating activities from the following information:

	1.04.2013(₹)	31.3.2014(₹)
Profit and Loss a/c	50,000	30,000
Bills Receivable	26,000	17,000
Rent Payable	16,000	4,000
Prepaid Insurance	2800	2400
Stock	22,000	39,000
Creditors	20,000	10,000

Depreciation on fixed assets ₹24,000 ; Writing off preliminary expenses ₹6000 ; Loss on Sale of furniture ₹2000 ; Profit on sale of Machinery ₹ 4000.

2) The Balance Sheet of Anirban Ltd. as on 31st December, 2010 and 31st December, 2011 were as follows:

Liabilities	31/12/11 (₹.)	31/12/10 (₹.)	Assets	31/12/11 (₹.)	31/12/10 (₹.)
Share Capital	1000000	700000	Plant and machinery	800000	500000
Profit and Loss A/c	250000	150000	Stock	100000	75000
Proposed Dividend	50000	40000	Cash	400000	315000
	1300000	890000		1300000	890000

Additional Information:

- ₹.50000 depreciation has been charged to Plant and Machinery during the year 2011.
- A piece of Machinery costing ₹.12000 (book value ₹.5000) was sold at 60% profit on book value.

Prepare Cash Flow Statement.

3) From the following information, calculate Cash Flows from Investing Activities:

Particulars	31-03-2013 (₹)	31-03-2014 (₹)
Plant and Machinery	12,00,000	15,00,000
Non- Current Investment	1,50,000	4,20,000
Land at cost	5,00,000	4,00,000

Additional Information:

Land was sold at a profit of ₹80,000.

Depreciation charged on Plant & Machinery ₹72,000.

Investment were purchased for ₹3,00,000. Some investments were sold at a loss of ₹10,000.

Interest received on investment during the year ₹15,000.

4) From the following information, prepare a Cash Flow Statement:

Particulars	
Opening Cash Balance	75000
Closing Cash Balance	52500
Increase in Trade Receivable	225000
Increase in Trade Payables	135000
Loss on Sale of Machinery Book Value 120000	
Sold for <u>90000</u>	30000
Purchase of Building	450000
Issue of Equity Share	300000
Preliminary Expenses Written Off	15000
Transfer to General Reserve	22500
Net Profit for the year	60000

5) Calculate Cash Flow from Financing Activities from the following particulars:

Particulars	31.3.2015(₹)	31.3.2016(₹)
Equity Share Capital	24,00,000	14,00,000
8% Preference Share Capital	-	2,00,000
9% Debentures	2,00,000	-
7% Debentures	-	1,00,000

Additional Information:

- (i) 8% Preference shares were redeemed at a premium of 3%

(ii) 9% Debentures were issued at a discount of 2% and 7% Debentures were redeemed at a premium of 5%

(iii) Underwriting commission on equity share was paid @ 2.5% on issue.

(iv) Interest paid on 7% Debentures ₹14000.

(v) Dividend paid on Preference Share ₹16000.

6) Following is the Balance Sheet of Veena Ltd as at 31.3.2016

Particulars	Note No	31 st March 2015-16(₹)	31 st March 2014-15(₹)
I. Equity and Liabilities			
(1) Shareholder's Fund			
(a) Share Capital		21,00,000	18,00,000
(b) Reserve and Surplus		6,00,000	3,30,000
(2) Non-Current Liabilities			
Long- Term Borrowings: Bank Loan		9,00,000	6,00,000
(3) Current Liabilities:			
Trade Payables		90,000	75,000
Total		36,90,000	28,05,000
II. Assets:			
(1) Non-Current Assets:			
(a) Fixed Assets:			
(i) Tangible Assets : Machinery		33,00,000	24,00,000
(2) Current Assets:			
(a) Stock		2,10,000	1,80,000
(b) Trade Receivables		96,000	1,20,000
(c) Cash and Cash Equivalents		84,000	1,05,000
Total		36,90,000	28,05,000

Adjustments:

(i) During the year a piece of Machinery of book value ₹ 2,40,000 was sold for ₹ 1,95,000.

(ii) Depreciation provided on Tangible Assets during the year amounted to ₹ 6,00,000.