

Cash flow exercise sheet result

– wages up 15%

	Apr	May	Jun	Jul	Aug	Sep	TOTAL
Income:							
Cash Sales	1,200	1,200	600	600	1,200	1,200	6,000
Credit Sales		2,400	2,400	1,200	600	2,400	9,000
Capital Invested	1,000						1,000
Loan							0
total income	2,200	3,600	3,000	1,800	1,800	3,600	16,000
Expenditure:							
Wages and Salaries	977.5	977.5	977.5	977.5	977.5	977.5	5,865
Trainers Fee	600	1,200	1,000	1,000	600	1,200	5,600
Venue	300	800	600	500	500	800	3,500
Marketing/ Web site	100	100	100	100	100	100	600
Telephone	40	40	40	40	40	40	240
Stationery	250			250			500
total expenditure	2,268	3,118	2,718	2,868	2,218	3,118	16,305
Opening Balance	0	-68	414	696	-372	-790	
plus income	2,200	3,600	3,000	1,800	1,800	3,600	
Less Expenditure	2,268	3,118	2,718	2,868	2,218	3,118	
Closing Bal at month end	-68	414	696	-372	-790	-308	