



**ACCOUNTANCY**  
Part.B CH: 4  
**CASH FLOW**  
**STATEMENT**

Class: XII

Qn.No.1 Following are the Balance Sheets of Krishna Ltd. as on 31st March, 2013 and 2014

Particulars	Note.No	31.3.2014 ₹	31.3.2013 ₹
<b>I. Equity and Liabilities</b>			
<b>(1) Shareholders' Funds:</b>			
(a) Share Capital		14,00,000	10,00,000
(b) Reserves & Surplus	1	5,00,000	4,00,000
<b>(2) Non Current Liabilities</b>			
Long term borrowings		5,00,000	1,40,000
<b>(3) Current Liabilities :</b>			
Short Term Provisions		1,30,000	1,10,000
Trade Payables	2	50,000	10,000
<b>Total</b>		<b>25,80,000</b>	<b>16,60,000</b>
<b>II. Assets:</b>			
<b>(1) Non Current Assets</b>			
(a) Fixed Assets	3	16,00,000	9,00,000
(i) Tangible assets	4	1,40,000	2,00,000
(ii) intangible assets			
<b>(2) Current Assets:</b>			
(a) Inventories		2,50,000	2,00,000
(b) trade receivables		5,00,000	3,00,000
(c) cash and cash equivalents		90,000	60,000
<b>Total</b>		<b>25,80,000</b>	<b>16,60,000</b>

Notes to Accounts:

S.No	Particulars	Note.No	31.3.2014	31.3.2013
1.	Reserves and Surplus Surplus (ie; balance in statement of profit & loss)		5,00,000	4,00,000
2.	Short term provisions: Provision for tax		1,30,000	1,10,000
3.	Tangible Assets: Machinery		17,60,000	10,00,000

# INDIAN SCHOOL NIZWA - WORKSHEET



4.	Less: Accumulated Depreciation Intangible Assets goodwill		(1,60,000) 1,40,000	(1,00,000) 2,00,000
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Prepare a cash flow statement after taking into account the following adjustment:

- I. Tax paid during the year amounted to ₹70,000

Qn No.2

Prepare a cash flow statement from the following balance sheet.

Particulars	Note.No	31.3.2013	31.3.2012
<b>I Equity and Liabilities</b>			
1.Share holder's Fund			
(a)Share Capital		6,30,000	5,60,000
(b)Reserves & Surplus	(1)	3,08,000	1,82,000
<b>II.Current liabilities</b>			
Trade Payables		2,80,000	1,82,000
<b>Total</b>		<b>12,18,000</b>	<b>9,24,000</b>
<b>II Assets</b>			
1.Non Current Assets			
Fixed Assets			
Plant		3,92,000	2,80,000
2.Current Assets			
(a)Inventories		98,000	1,40,000
(b) Trade receivables		6,30,000	4,20,000
(c)cash and cash equivalents		98,000	84,000
<b>Total</b>		<b>12,18,000</b>	<b>9,24,000</b>

Notes to Accounts

Particulars	31.3.2013	31.3.2012
Reserves & Surplus		
Surplus(Balance in Statement of Profit & loss)	3,08,000	1,82,000

Additional Information:

- I. An Old Machinery having book value of ₹42,000 was sold for ₹56,000.
- II. Depreciation provided on machinery during the year was ₹28,000.