



Cash Flows

Direct method

Cash flow from operating activities

Cash receipts from learners

Cash paid to suppliers and Governing Body staff

Cash generated from operations

Interest paid

Interest received

Net cash inflow from operations

(_____)

(_____)

1

Cash flow from investing activities

Purchase of non-current assets for replacement

Disposal of non-current assets

Net cash outflow from investing activities

(_____)

2

Cash flows from financing activities

Repayment of long-term loan

Long-term loan raised

Net cash outflow from financing activities

(_____)

3

Net increase in cash and cash equivalents

Cash and cash equivalents at beginning of period

Cash and cash equivalents at end of period

1+2+3