

Q.23. Prepare a Cash- Flow Statement from the following Balance Sheet of Dry Fruits Ltd. :

Particulars	Note No.	31.3.2016	31.3.2015
		Rs.	Rs.
<b>I. EQUITY AND LIABILITIES:</b>			
1. Shareholder's Funds :			
a) Share Capital		2,00,000	2,00,000
b) Reserve and Surplus	1	84,000	(8,000)
2. Non-Current Liabilities :			
a) Long-term Borrowings	2	1,35,000	1,00,000
3. Current Liabilities			
a) Trade Payables		68,000	62,000
<b>TOTAL</b>		<u>4,87,000</u>	<u>3,54,000</u>
<b>II. ASSETS :</b>			
1. Non-Current Assets:			
a) Fixed Assets	3	1,20,000	1,30,000
2. Current Assets :			
a) Short term Investments (Marketable Securities)		22,000	15,000
b) Inventories		61,000	80,000
c) Trade Receivables		40,000	29,000
d) Cash & Cash Equivalents		2,44,000	1,00,000
<b>TOTAL</b>		<u>4,87,000</u>	<u>3,54,000</u>

Notes : (1) Reserve & Surplus :	31.3.2016	31.3.2015
General Reserve	24,000	---
Profit & Loss Balance	60,000	(8,000)
(2) Long-term Borrowings :		
12% Mortgage Loan	1,35,000	1,00,000
(3) Fixed Assets:		
Machinery	1,45,000	1,60,000
Less: Accumulated Depreciation	<u>25,000</u>	<u>30,000</u>
	<u>1,20,000</u>	<u>1,30,000</u>

**Additional Information:-**

- I. Interest paid on mortgage loan amounted to Rs.14,100.
- II. Dividend paid during the year Rs.20,000.
- III. Machinery costing Rs.40,000 (Accumulated depreciation thereon being Rs.18,000) was sold for Rs.5,000. (6)



23. From the following prepare a cash flow statement for the year ending 31 st March 2016

Particulars	Note No.	31 <sup>st</sup> March 2016	31 <sup>st</sup> March 2015
<b>I. EQUITY AND LIABILITIES</b>			
1. Shareholders funds			
i) Share capital		6,00,000	4,00,000
ii) Reserves and Surplus	1	2,00,000	1,00,000
2. Non-Current Liabilities			
Long term borrowings- Bank loan		1,00,000	2,00,000
3. Current Liabilities			
i) Trade Payables		45,000	60,000
ii) Short term provisions	2	1,30,000	1,20,000
		10,75,000	8,80,000
<b>II. ASSETS</b>			
1. Non-Current Assets			
i) Fixed – Tangible		6,00,000	6,00,000
- Intangible (Goodwill)		45,000	50,000
ii) Non-Current Investments		75,000	—
2. Current Assets			
i) Inventories		15,000	10,000
ii) Trade receivables		2,55,000	2,00,000
iii) Cash and Cash Equivalent		85,000	20,000
		10,75,000	8,80,000
<b>Notes to Accounts:</b>			
1. Reserves and Surplus			
Balance of statement of profit and loss		2,00,000	1,00,000
2. Short term provisions:			
Provision for Tax		70,000	40,000
Proposed dividend		60,000	80,000
		1,30,000	1,20,000

**Additional Information:**

1. During the year a machine costing Rs. 75,000 was purchased . Loss on sale of machinery was Rs. 5,000. Depreciation charged on Machinery was Rs 12,000.

2. Tax paid during the year was Rs. 50,000

(6)

23. From the following Balance Sheets of Vikas Ltd. as on 31.3.2009 and 31.3.2010, prepare a Cash Flow Statement :

Liabilities	31.3.2009 ₹	31.3.2010 ₹	Assets	31.3.2009 ₹	31.3.2010 ₹
Share Capital	90,000	1,30,000	Fixed Assets	93,400	1,66,000
General Reserve	30,000	55,000	Stock	22,000	26,000
Profit and Loss Account	20,000	30,000	Debtors	36,000	39,000
Trade Creditors	17,400	22,000	Cash	4,000	5,000
			Preliminary Expenses	2,000	1,000
	1,57,400	2,37,000		1,57,400	2,37,000

*Additional Information :*

- (i) Depreciation charged on fixed assets for the year 2009 – 2010 was ₹ 20,000.
- (ii) Income Tax ₹ 5,000 has been paid in advance during the year.

25. Prepare Cash Flow Statement from the following Balance Sheet:

Particulars	Note No.	31 <sup>st</sup> March 2013(Rs.)	31 <sup>st</sup> March 2012(Rs.)
<b>I. EQUITY AND LIABILITIES</b>			
<b>1. Shareholders' Funds</b>			
(a) Share Capital		6,30,000	5,60,000
(b) Reserves and Surplus		3,08,000	1,82,000
<b>2. Current Liabilities</b>			
Trade Payables		2,80,000	1,82,000
<b>Total</b>		<u>12,18,000</u>	<u>9,24,000</u>
<b>II ASSETS</b>			
<b>1. Non Current Assets</b>			
Fixed Assets: Plant		3,92,000	2,80,000
<b>2. Current Assets</b>			
(a) Inventories		98,000	1,40,000
(b) Trade Receivable		6,30,000	4,20,000
(c) Cash and Cash Equivalents		98,000	84,000
<b>Total</b>		<u>12,18,000</u>	<u>9,24,000</u>

**Note to Account:**

Particulars	31 <sup>st</sup> March 2013(Rs)	31 <sup>st</sup> March 2012(Rs)
<b>1. Reserves and Surplus</b>		
Surplus (Bal in Statement of Profit and Loss)	3,08,000	1,82,000

**Additional Information:** (i) An old machinery having book value of Rs.42,000 was sold for 56,000; (ii) Depreciation provided on machinery during the year was Rs.28,000. (6)

25. Prepare cash Flow Statement from the following Balance Sheet:

Particulars	Note No.	31.3.2013 Rs.	31.3.2012 Rs.
<b>I-Equity and liabilities:</b>			
1. Shareholder's Fund: ✓			
(a) Share Capital ✓		6,00,000	5,00,000
(b) Reserves and Surplus ✓		✓4,00,000	✓2,00,000
2. Current Liabilities:			
Trade Payables ✓		<u>2,80,000</u>	<u>1,80,000</u>
<b>Total</b>		<u>12,80,000</u>	<u>8,80,000</u>
<b>II-Assets:</b>			
1. Non-Current Assets:			
(a) Fixed Assets:			
Plant and Machinery ✓		✓5,00,000	✓3,00,000
2. Current Assets:			
(a) Inventories ✓		1,00,000	1,50,000
(b) Trade Receivables ✓		6,00,000	4,00,000
(c) Cash and Cash Equivalents		80,000	30,000
<b>Total</b>		12,80,000	8,80,000

#### Notes to Accounts

Particulars	31.3.2013 Rs.	31.3.2012 Rs.
<b>Reserves and Surplus</b>		
Surplus (Balance Statement of profit & Loss)	4,00,000	2,00,000

#### Additional Information:

- (i) An old machinery having book value of Rs.50,000 was sold for Rs.60,000.
- (ii) Depreciation provided on Machinery during the year was Rs.30,000.

(6)