**Sample Cash Flow Forecasts**

**Rules**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Month** | **Jan** | **Feb** | **March** | **April** | **Total** |
| **Receipts** | **10,000** | **15,000** | **14,000** | **12,000** |  |
| **Payments** | **8,000** | **7,000** | **16,000** | **10,000** |  |
| **Net Cash** |  |  |  |  |  |
| **Opening Cash** | **500** |  |  |  |  |
| **Closing Cash** |  |  |  |  |  |

1. ***Receipts – Payments = Net Cash***
2. ***Net Cash + Opening Cash = Closing Cash***
3. ***This month’s Closing Cash is next month’s Opening Cash***
4. ***Month 1’s Opening Cash is the same as Total’s Opening Cash***

***1.***

***2.***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Month*** | ***Apr*** | ***May*** | ***June*** | ***July*** | ***Total*** |
| ***Receipts*** | ***80,000*** | ***77,000*** | ***80,000*** | ***86,000*** |  |
| ***Payments*** | ***75,000*** | ***73,000*** | ***100,000*** | ***78,000*** |  |
| ***Net Cash*** |  |  |  |  |  |
| ***Opening Cash*** | ***1,500*** |  |  |  |  |
| ***Closing Cash*** |  |  |  |  |  |

***3.***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Month*** | ***Apr*** | ***May*** | ***June*** | ***July*** | ***Total*** |
| ***Receipts*** | ***190,000*** | ***185,000*** | ***177,000*** | ***177,500*** |  |
| ***Payments*** | ***165,500*** | ***191,400*** | ***172,100*** | ***176,100*** |  |
| ***Net Cash*** |  |  |  |  |  |
| ***Opening Cash*** | ***3,200*** |  |  |  |  |
| ***Closing Cash*** |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Month*** | ***Apr*** | ***May*** | ***June*** | ***July*** | ***Total*** |
| ***Receipts*** | ***140,000*** | ***195,000*** | ***167,000*** | ***171,500*** |  |
| ***Payments*** | ***165,500*** | ***191,400*** | ***172,800*** | ***176,100*** |  |
| ***Net Cash*** |  |  |  |  |  |
| ***Opening Cash*** | ***(2,000)*** |  |  |  |  |
| ***Closing Cash*** |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Month*** | ***Oct*** | ***Nov*** | ***Dec*** | ***Jan*** | ***Total*** |
| ***Receipts*** | ***55,000*** | ***56,000*** | ***80,000*** | ***50,000*** |  |
| ***Payments*** | ***48,000*** | ***40,000*** | ***82,000*** | ***30,000*** |  |
| ***Net Cash*** |  |  |  |  |  |
| ***Opening Cash*** | ***6,000*** |  |  |  |  |
| ***Closing Cash*** |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Month*** | ***Apr*** | ***May*** | ***June*** | ***July*** | ***Total*** |
| ***Receipts*** | ***220,000*** | ***165,000*** | ***180,000*** | ***166,500*** |  |
| ***Payments*** | ***195,800*** | ***150,000*** | ***174,300*** | ***146,200*** |  |
| ***Net Cash*** |  |  |  |  |  |
| ***Opening Cash*** |  |  |  |  |  |
| ***Closing Cash*** |  |  |  |  |  |