

Cash Flow Statement Builder (IAS 7, IFRS 18 ready): sample output

Sample group (fictional), AED, year ended 2026-12-31. Both bases shown side by side.

Checks

ID	Check	Status
C01	The trial balance balances: opening and closing debit-positive totals are zero within Tolerance	PASS
C02	Every TB row is valid: an account and a line from the list on every row with amounts, numeric balances, no opening balance on a profit or loss line	PASS
C03	Settings and schedule inputs are valid: lists, numbers and signs on Settings, Schedule (including the Other non-cash rows) and the Movements inputs	PASS
C04	The income statement ties to the schedule: depreciation, amortisation and impairment; gains or losses on disposal of property, plant and equipment and intangibles; gains or losses on disposal of investments and associates; gain or loss on disposal of subsidiaries (within Tolerance)	PASS
C05	Business combinations: net assets acquired per Movements column E equal the total consideration (cash, deferred and shares) within Tolerance	PASS
C06	Foreign exchange on balance sheet lines (Movements column G) is explained by the unrealised FX in profit or loss and the translation differences in OCI, within Tolerance	PASS
C07	Every balance sheet movement is explained exactly once: no line has an unexplained residual above Tolerance	PASS
C08	Net change in cash per the statement equals the balance sheet movement in cash and cash equivalents less the FX on cash (integrity tie once C01, C04, C05 and C06 pass)	PASS
C09	The IAS 1 basis and the IFRS 18 basis give the same net change in cash and the same closing cash	PASS
C10	The reconciliation of liabilities arising from financing activities ties to the balance sheet for every included liability	PASS
C11	Cash and cash equivalents components tie to the balance sheet lines, opening and closing	PASS
C12	The direct method operating section equals the indirect method (cash generated from operations and net cash from operating activities)	PASS
C13	Supplier finance arrangement amounts are consistent: amounts paid by the finance providers are numbers within the carrying amounts, and the terms are described when the arrangement is used	PASS
C14	The statement foots and its closing cash equals the cash and cash equivalents note (integrity tie)	PASS

All checks pass: TRUE

Statement of cash flows, indirect method (AED)

Caption	IAS 1 basis	IFRS 18 basis
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax (IAS 1 basis) / operating profit (IFRS 18 basis)	4,115,000	4,585,000
ADJUSTMENTS FOR:		
Depreciation, amortisation and impairment (IFRS 18 basis: excluding impairment of investments, S06)	3,030,000	3,030,000
Gain or loss on disposal of property, plant and equipment and intangible assets	(140,000)	(140,000)
Share of profit of associates and gain or loss on disposal of investments and associates	(210,000)	-
Finance costs	775,000	-
Finance income	(95,000)	-
Unrealised foreign exchange loss or gain	60,000	60,000
Equity-settled share-based payment expense	180,000	180,000
Other non-cash items (Schedule section H, profit or loss side)	95,000	95,000
Operating cash flows before changes in working capital	7,810,000	7,810,000
Decrease or (increase) in trade and other receivables and contract assets	(1,000,000)	(1,000,000)
Decrease or (increase) in inventories	(150,000)	(150,000)
Decrease or (increase) in prepayments and other current assets	50,000	50,000

Increase or (decrease) in trade and other payables, contract liabilities and supplier finance liabilities	530,000	530,000
Increase or (decrease) in provisions, employee benefits and other liabilities	100,000	100,000
Cash generated from operations	7,340,000	7,340,000
Interest paid (classified as operating)	(805,000)	-
Interest received (classified as operating)	110,000	-
Cash from operating activities before income taxes	6,645,000	7,340,000
Income taxes paid	(480,000)	(480,000)
Net cash from operating activities	6,165,000	6,860,000
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(2,900,000)	(2,900,000)
Proceeds from disposal of property, plant and equipment	560,000	560,000
Purchase of intangible assets	(600,000)	(600,000)
Purchase of investments and interests in associates	(250,000)	(250,000)
Acquisition of subsidiaries, net of cash acquired	(1,050,000)	(1,050,000)
Loans advanced and repaid, deposits and other non-current assets	(100,000)	(100,000)
Interest received (classified as investing)	-	110,000
Dividends received (classified as investing)	90,000	90,000
Net cash from investing activities	(4,250,000)	(4,140,000)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issue of shares	500,000	500,000
Proceeds from borrowings	3,000,000	3,000,000
Repayment of borrowings	(2,100,000)	(2,100,000)
Payment of lease liabilities (principal)	(950,000)	(950,000)
Interest paid (classified as financing)	-	(805,000)
Dividends paid to owners of the parent (classified as financing)	(1,200,000)	(1,200,000)
Net cash from financing activities	(750,000)	(1,555,000)
Net increase or (decrease) in cash and cash equivalents	1,165,000	1,165,000
Effect of exchange rate changes on cash and cash equivalents	10,000	10,000
Cash and cash equivalents at the beginning of the year	4,200,000	4,200,000
Cash and cash equivalents at the end of the year	5,375,000	5,375,000
Cash and cash equivalents per the balance sheet	5,375,000	5,375,000
Difference (integrity tie, must be zero)	-	-

Reconciliation of liabilities arising from financing activities (IAS 7.44A)

Liability	Opening	Financing cash flows	Other cash flows	Acquired	FX	New leases	Other non-cash	Closing
Borrowings	9,000,000	900,000	-	-	25,000	-	-	9,925,000
Lease liabilities	3,900,000	(950,000)	(230,000)	-	-	1,100,000	230,000	4,050,000
Dividends payable - (included when dividends paid are financing)	-	(1,200,000)	-	-	-	-	1,500,000	300,000
Total	12,900,000	(1,250,000)	(230,000)	-	25,000	1,100,000	1,730,000	14,275,000

Non-cash transactions (IAS 7.43)

Item	Amount
Right-of-use assets and lease liabilities recognised for new leases	1,100,000
Deferred and contingent consideration on acquisitions	300,000
Capital expenditure unpaid at year end (movement in capex creditors)	120,000
Dividends declared but unpaid at year end	300,000
Site restoration provision capitalised into property, plant and equipment	75,000
Share-based payment reserve released to retained earnings on vesting	60,000

Expected credit loss on trade receivables (in operating expenses)	95,000
Total	2,050,000