

**ATTACHMENT TO ANNUAL REPORT OF Scottish Terrier Club Inc**

2019	Statement of Income and Expenditure for year ended 30 June 2020		2020
		Note	\$ Inflow (outflow)
	<b>Cash flows from operating activities</b>		
<b>5,827.75</b>	Cash receipts		<b>2,939.34</b>
<b>(4,313.46)</b>	Cash payments		<b>(5,619.12)</b>
<b>265.48</b>	Interest received		<b>58.73</b>
<b>1,779.77</b>	<b>Used in operating activities</b>	A	<b>(2,621.05)</b>
	<b>Cash flows from investing activities</b>		
	Proceeds from sale of equipment		
	Purchase of equipment		
	<b>Used in investing activities</b>		
<b>1,779.77</b>	<b>Decrease in cash and cash equivalents</b>		<b>(2,621.05)</b>
<b>14,519.01</b>	Cash and cash equivalents at the beginning of the financial year		<b>16,298.78</b>
<b>16,298.78</b>	<b>Cash and cash equivalents at the end of the financial year</b>	B	<b>13,677.73</b>
	<b>Notes to Statements of Cash Flows</b>		
	<b>A. Reconciliation of cash flows from operating activities with Operating surplus</b>		
<b>(5,878.91)</b>	Operating Deficit		<b>(2,319.71)</b>
	Non-cash flows in operating surplus		
	Depreciation		
	Net gain on sale of equipment		
	Changes in assets and liabilities		
<b>1,268.35</b>	Decrease in prepayments		
<b>(90.00)</b>	Decrease in income received in advance		<b>(301.34)</b>
<b>905.25</b>	Decrease in stock on hand		
	Decrease in creditors		
<b>(3,795.31)</b>	<b>Used in operating activities</b>	A	<b>(2,621.05)</b>
	<b>B. Reconciliation of cash</b>		
	For the purposes of this Statement, cash includes (i) cash in hand and in at call deposits with banks or financial institutions, net bank overdrafts;		
	Cash at the end of the financial year is shown in the balance sheet as		
<b>200.00</b>	cash on hand		<b>200.00</b>
<b>4,194.92</b>	Cash at bank		<b>3,029.43</b>
	Investments		
<b>10,124.09</b>	At call deposits with financial institutions		<b>10,448.30</b>
<b>14,519.01</b>	<b>Cash and cash equivalents at the end of the financial year</b>	B	<b>13,677.73</b>