

UK GAAP Co Limited
Reconciliation of Cash Flow Statement
from FRS 1 to FRS 102

£

Net cashflow from operating activities

Per FRS 1 cash flow statement	544,066
Corporation tax paid included within operating activities	<u>(194,219)</u>
Net cashflow from operating activities per FRS 102	<u><u>349,847</u></u>

Net cashflow from investing activities

Per FRS 1 cash flow statement (capital expenditure)	<u>(158,711)</u>
Per FRS 102 cash flow statement	<u><u>(158,711)</u></u>

Financing activities

Per FRS 1 cash flow statement	(77,045)
Loan interest paid included within financing activities	(107,022)
Hire purchase interest included within financing activities	<u>(7,556)</u>
Net cashflow from financing activities per FRS 102	<u><u>(191,623)</u></u>