

	Jan	Feb	Mar	Apr
<b>Cash in</b>				
Sales	£11,000	£6,000	£8,000	£12,000
Other	£300	£500	£1,000	£200
<b>Total</b>	<b>£11,300</b>	<b>£6,500</b>	<b>£9,000</b>	<b>£12,200</b>
<b>Cash out</b>				
Wages	£4,000	£4,000	£4,000	£4,000
Suppliers	£4,000	£4,000	£6,000	£2,000
fixed costs	£1,500	£1,500	£1,500	£1,500
other	£1,000	£200	£800	£200
<b>Total</b>	<b>£10,500</b>	<b>£9,700</b>	<b>£12,300</b>	<b>£7,700</b>
<b>Net cash flow</b>	<b>£800</b>	<b>-£3,200</b>	<b>-£3,300</b>	<b>£4,500</b>
Opening balance	£3,000	£3,800	£600	-£2,700
Closing balance	£3,800	£600	<b>-£2,700</b>	£1,800