

London company owned 100% for Tony Meeley, who is also the only employee. MSC sells its products only online. The market is increasingly competitive. Tony will give himself a 10.00% pay increase starting 1 April 2024.

Tony forecasts the following monthly cash outflows for the first four months of 2024:

- Heating and lighting: \$2000
- Salary: \$6000
- Packaging: \$2000
- Delivery charges: 5% of sales revenue
- Purchases: \$10000

Key:

Additional information:

- Opening balance on 1 January 2024: £1000
- Sales revenue: \$2000 each month
- Rent of \$4000 each 6 months: first payment in January 2024
- MSC will receive \$6000 from the sale of used equipment in March 2024

Tony would like to expand the business but, lacking sufficient internal sources of finance, must seek external sources.

- Explain the features of a private limited company.
- Using the information above, prepare a fully labelled cash-flow forecast for MSC for the first four months of 2024.
- Comment on the projected cash flow for MSC for the first four months of 2024.

Notes:
 Inflow
 \$ in the business
 Outflow
 \$ out the business
 Salary April 26,000
 20000 x 0.1666
 = 3333.3
 ~ 1,000
 6,000 + 10000
 = 16,000

Business will continue to grow

Month	January	February	March	April
Opening balance	\$1,000			
Cash inflows				
Sales revenue	\$20,000	\$20,000	\$20,000	\$20,000
Sale of equipment			\$6,000	
Total inflows	\$20,000	\$20,000	\$26,000	\$20,000
Cash outflows				
Heating/lighting	\$2,000	\$2,000	\$2,000	\$2,000
Salary	\$6,000	\$6,000	\$6,000	\$7,000
Packaging	\$2,000	\$2,000	\$2,000	\$2,000
Delivery charges	\$1,000	\$1,000	\$1,000	\$1,000
Purchases	\$10,000	\$10,000	\$10,000	\$10,000
Rent	\$4,000			\$4,000
Total outflows	\$25,000	\$18,000	\$19,000	\$24,000
Net inflows				
Closing balance				

Ib Business And Management 2013 Tz1 Paper

RJ Shavelson



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