

The Institute of Chartered Accountants in Australia
Cash Flow Statement
 For the year ended 30 June 2008

	Notes	2008 \$'000	2007 \$'000
Cash flows from operating activities			
Receipts from members' subscriptions		40,579	36,023
Receipts from Institute activities		39,512	39,667
Payments to suppliers and employees		(72,104)	(65,881)
Net payments for GST		(1,100)	(927)
Net cash flows from operating activities	6	6,887	8,882
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		14,040	101
Purchase of property, plant and equipment, and intangibles		(6,219)	(19,392)
Interest received		205	227
Net cash flows from/(used in) investing activities		8,026	(19,064)
Cash flows from financing activities			
Proceeds from borrowings		14,000	22,150
Repayment of borrowings		(24,000)	(13,800)
Interest paid		(411)	(523)
Net cash flows from/(used in) financing activities		(10,411)	7,827
Net increase/(decrease) in cash and cash equivalents		4,502	(2,355)
Cash and cash equivalents at beginning of the financial year		(27)	2,328
Cash and cash equivalents at end of the financial year	6	4,475	(27)

The above cash flow statement should be read in conjunction with the accompanying notes.