**Cash flow statements :**

* Help you to determine and view how much you have to spend and where your money comes from
* **-> Produce a timely, actual picture**
* Separate as follows :  
    
  **-> Cash flow from operations :**- incoming money from sales   
  - cash spent on running the business (->including disbursements (décaissements, débours)), i .e. : money spent on payroll, inventory etc  
  - >Does not show payments due to suppliers or income from potential, future sales . ONLY the actual cash in the accounts.  
    
  **-> Cash flow from investment (both purchase and sales of assets)  
    
  -> Cash flow from financing (cash received from investors or repayments of loans)**
* Display the cash balance (at the beginning of the period) as well as the closing balance, so as to enable you to check the variation between then and now