

**WINAS SACCO SOCIETY LIMITED****CS/2633****STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31ST DECEMBER 2014****START DATE 01/01/2014****START DATE 31/12/2014**

		<b><u>31.12.2014</u></b>	<b><u>31.12.2013</u></b>
		<b><u>KSHS.</u></b>	<b><u>KSHS.</u></b>
	<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
IAS 7.33	INTEREST RECEIPTS	397 078 450	317 643 079
IAS 7.33	PAYMENTS	(91 995 833)	(66 668 179)
	PRIOR YEAR ADJUSTMENT	12 284	34 614
		<b><u>305 094 901</u></b>	<b><u>251 009 514</u></b>
	<b><u>(INCREASE)/ DECREASE IN OPERATING ASSETS</u></b>		
IAS 7.15.24	LOANS TO MEMBERS	(473 690 722)	(306 531 265)
IAS 7.14	TRADE AND OTHER RECEIVABLES	16 809 130	(17 535 977)
	<b><u>INCREASE/ (DECREASE) IN OPERATING LIABILITIES</u></b>		
IAS 7.15.24	SAVINGS DEPOSITS FROM MEMBERS	88 326 723	59 738 723
IAS 7.14	TRADE AND ACCRUED EXPENSES	(205 743)	3 838 050
IAS 7.14	SUNDRY CREDITORS	3 579 915	2 405 629
IAS 7.35.36	INCOME TAX PAID	(12 067 297)	(3 694 311)
		<b><u>(377 247 994)</u></b>	<b><u>(261 779 151)</u></b>
	<b><u>NET CASH FLOW FROM OPERATING ACTIVITIES</u></b>	<b><u>(72 153 093)</u></b>	<b><u>(10 769 637)</u></b>
	<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
IAS 7.21	FIXED ASSETS	(3 382 525)	(22 188 912)
IAS 7.21	INVESTMENTS	(3 860 696)	(640 019)
		<b><u>(7 243 221)</u></b>	<b><u>(22 828 931)</u></b>
	<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
IAS 7.21	SHARE CAPITAL	4 302 709	5 027 021
	NON-WITHDRAWABLE DEPOSITS	239 479 681	183 007 275
IAS 7.31,34	INTEREST/DIVIDEND/HONORARIA & STAFF BONUS	(131 263 194)	(120 060 853)
	LOAN REPAYMENT	(9 158 615)	(11 593 806)
	EXTERNAL BORROWINGS	-	50 000 000
		<b><u>103 360 581</u></b>	<b><u>106 379 637</u></b>
IAS 7.45	DECREASE IN CASH AND CASH EQUIVALENT	23 964 267	72 781 069
IAS 7.45	CASH AND CASH EQUIVALENT AS AT 01.01.2014	169 882 837	97 101 768
	<b><u>CASH AND CASH EQUIVALENT AS AT 31.12.2014</u></b>	<b><u>193 847 104</u></b>	<b><u>169 882 837</u></b>