Attainment Band :	Business Unit	
	Knowledge and Understanding	**Skills**
Yellow Plus	- Know how to create a basic Cash Flow Forecast with no errors. - I can make suggestions on how to improve cash flow. - Knows how to improve cash inflows and cash outflows. - Knows the best short-term and long-term sources of finance. - Understand why we use charts to present information.	- Complete the Cash Flow forecasting exercise with no errors. Make comments about the inflows and out flows and how and when it would need to be improved. - Explain different ways cash inflows and outflows could be improved. - Describe the options for short-term and long-term sources of finance and the advantages and disadvantages of them. - Can create a chart in a spreadsheet with suitable title and axis title.
Yellow	- Know how to create a basic Cash Flow Forecast with no errors and can comment on the patterns seen in the cash flow for a period. - Knows how to improve cash inflows. - Knows the best short-term sources of finance.	- Complete the Cash Flow forecasting exercise with no errors. Make comments about the inflows and out flows and possible problems the forecast shows. - Give different ways cash inflow can be improved. - Describe the best short-term sources of finance and its benefits. - Can create a chart in a spreadsheet.
Blue	- Know how to create a basic Cash Flow Forecast with no errors. - Knows more than one type of cash inflow and cash outflow. - Understand how to use conditional formatting in a spreadsheet.	- Complete the Cash Flow forecasting exercise with no errors. - Give two or more examples of cash inflows and cash outflows. - Give examples of all internal and external sources of finance. - Can merge cells in a spreadsheet.
Green	- Know how to create a basic Cash Flow Forecast with little errors. - Knows at least one example of a cash inflow and a cash outflow. - Know one example of an internal and external source of finance.	- Complete the Cash Flow forecast exercises. There may be one or two errors in the calculations. - Give and example of cash inflows and out flows. - Give an example of internal and external sources of finance. - Can change the size of columns and rows in a spreadsheet.

White	• Know how to create a basic Cash Flow Forecast. Many errors may occur. • Know the difference between cash inflows and cash outflows. • Know two different sources of finance.	• Complete the Cash Flow forecast exercises. There may be some errors in the calculations. • Give a definition of inflows and outflows. • Identify where finance comes from.