

Social Enterprise Funding: Financial Statement Format List

1. Statement of Financial Position (Balance Sheet)

Assets	Liabilities	Equity
Current Assets	Current Liabilities	Retained Earnings
Non-Current Assets	Long-term Liabilities	Capital/Net Assets

2. Statement of Activities (Income Statement)

Revenue	Expenses	Net Surplus/Deficit
Program Revenue	Program Expenses	Surplus/Deficit
Grant Income	Administrative Expenses	
Donations/Other Income	Distribution/Social Impact Expenses	

3. Statement of Cash Flows

Cash Flow from Operating Activities

Net Income/Surplus
Adjustments (Depreciation, etc.)
Changes in Working Capital

Cash Flow from Investing Activities

Purchase/Sale of Assets

Cash Flow from Financing Activities

Loans, Grants, or Equity Funds Raised

4. Statement of Changes in Equity / Net Assets

Opening Balance	Add: Surplus/Deficit	Less: Distributions/Dividends	Closing Balance
Previous Year's Equity	Current Year Surplus	Payments to Beneficiaries	End of Year Equity

Important Notes:

- Financial statements may need to be audited or reviewed for funding applications.
- Be transparent about both social and financial activities.
- Clearly separate restricted and unrestricted funds in reporting.
- Ensure compliance with local regulations and special requirements of funders.
- Include narrative reports to highlight social impact alongside financial reports.

