

Financial Statement Structure for Donor Funding

Organization Information

Organization Name	Example Non-Profit Org
Reporting Period	1 January 2023 - 31 December 2023
Project/Grant Name	Community Health Initiative
Donor	ABC Donor Foundation

Statement of Financial Position (as of Reporting Date)

Assets	Amount (USD)
Cash and Cash Equivalents	18,000
Receivables	2,500
Prepaid Expenses	1,200
Total Assets	21,700

Liabilities & Net Assets	Amount (USD)
Accounts Payable	3,400
Deferred Revenue	0
Net Assets (Fund Balance)	18,300
Total Liabilities & Net Assets	21,700

Statement of Financial Performance (for Reporting Period)

Description	Budgeted (USD)	Actual (USD)
Income		
– Grant from ABC Donor Foundation	40,000	40,000
– Other Income	2,000	1,500
Total Income	42,000	41,500
Expenses		
– Personnel Costs	20,000	19,700
– Supplies & Materials	8,000	7,900
– Training & Workshops	5,000	4,800
– Travel	4,000	4,300
– Administrative Expenses	3,000	2,900

Total Expenses	40,000	39,600
Surplus (Deficit)	2,000	1,900

Notes

1. Accounting policies used: Accrual basis, in accordance with generally accepted accounting principles for non-profits.
2. Grant income is recognized in line with donor agreements.
3. Net assets represent unspent funds to be carried forward or returned as per donor terms.

Important Notes

- Ensure all financial activities comply with donor requirements and reporting guidelines.
- Maintain supporting documentation for all income and expenses for transparency and audit purposes.
- Regularly reconcile reported figures with accounting records to ensure accuracy.
- Report any variances between budgeted and actual figures, providing clear explanations as needed.
- Review donor agreements for specific restrictions or stipulations on fund usage.