

# 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
<b>Total Assets</b>	<b>21,700</b>

Liabilities & Net Assets	Amount (USD)
Accounts Payable	3,400
Deferred Revenue	0
<b>Net Assets (Fund Balance)</b>	<b>18,300</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>21,700</b>

## Statement of Financial Performance (for Reporting Period)

Description	Budgeted (USD)	Actual (USD)
<b>Income</b>		
– Grant from ABC Donor Foundation	40,000	40,000
– Other Income	2,000	1,500
<b>Total Income</b>	<b>42,000</b>	<b>41,500</b>
<b>Expenses</b>		
– 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

<b>Total Expenses</b>	<b>40,000</b>	<b>39,600</b>
<b>Surplus (Deficit)</b>	<b>2,000</b>	<b>1,900</b>

## 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.