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COURSE BROCHURE

# Nonprofit Bookkeeping and Restricted Fund Accounting Training Course

24 – 28 May 2027
Amsterdam

# Nonprofit Bookkeeping and Restricted Fund Accounting Training Course

**Ref:** 2279_84785 **Date:** 24 – 28 May 2027 **Location:** Amsterdam **Fees:** 5600 GBP

Nonprofit Bookkeeping and Restricted Fund Accounting is a 1-week training course for finance officers and bookkeepers of charities, foundations and member associations, and it produces a fund-based ledger and grant report pack built on real donor terms. Donors, trustees and grant makers now ask to see exactly where each contribution went, so a single pooled ledger no longer satisfies them. Jupiter Prime Training offers this course to the people who keep those records.

## Why Nonprofit Bookkeeping and Restricted Fund Accounting Matters Now

Three groups shape nonprofit bookkeeping today: donors who attach conditions to gifts, grant makers who demand budget-to-actual returns at each claim, and trustees who must show that restricted money was spent only on its stated purpose. Mixing restricted and general money risks clawbacks and lost donor trust. The course rests on fund accounting principles, the accruals basis and the matching of grant income to the conditions that release it.

## Who Gains Most from Nonprofit Bookkeeping and Restricted Fund Accounting

- Finance officers who record donations, legacies and grant receipts
- Bookkeepers who code expenses to projects and donor-funded activities
- Grant administrators who prepare claims, budget-to-actual returns and interim narratives for funders
- Treasurers who report fund balances to trustees
- Operations staff who receive in-kind goods, volunteer time and donated services

Small finance teams of charities and associations gain most when several members attend together and agree one coding structure for every fund.

## Nonprofit Bookkeeping and Restricted Fund Accounting Capabilities

Participants turn donor letters and grant agreements into ledger codes, release rules and funder reports.

- Design a fund-based chart of accounts with restricted, unrestricted and endowment codes — the trustees
- Apply release rules that move income from restricted to unrestricted when conditions are met — the finance officer
- Calculate grant income to recognise against eligible spend in each period — the grant maker
- Assess gifts in kind and donated services at a fair value with evidence — the external examiner
- Build allocation keys for shared salaries, rent and support costs across funds — the project lead

- Communicate fund balances and grant variances clearly to non-finance trustees — the board

## Key Nonprofit Bookkeeping and Restricted Fund Accounting Terms

- Restricted fund — money a donor or grant maker has limited to a stated purpose, project or period of use
- Unrestricted fund — general income the trustees may spend on any activity within the organisation's charitable objects
- Endowment fund — a gift whose capital must be kept, with only the income or agreed portion available for spending
- Gift in kind — goods, property or services donated without payment, recorded at a reasonable value when received
- Fund transfer — a documented movement between funds, for example when a restriction is lifted or a deficit is covered
- Grant claim — a funder report that sets eligible spend against the agreed budget to draw down or justify a payment

## Nonprofit Bookkeeping and Restricted Fund Accounting Day by Day

### Day 1: Funds, Donors and the Nonprofit Ledger

- Fund Accounting Principles — Separating Money by Purpose and Donor Condition
- Reading Donor Letters and Grant Agreements — Identifying Restrictions and Reporting Duties
- Restricted, Unrestricted and Endowment Categories — Classifying Each Income Stream
- Fund-Based Chart of Accounts — Designing Codes for Funds and Projects
- Health Charity and Education Trust Cases — Comparing Fund Structures

### Day 2: Recording Donations, Legacies and Gifts in Kind

- Cash and Online Donation Recording — Matching Receipts to Donor Records
- Pledges and Legacies — Deciding When Income Is Recognised
- Gift in Kind Valuation — Evidencing Values for Goods and Services
- Donated Volunteer Time — Deciding What Is Recorded or Disclosed
- Donor Receipt and Acknowledgement Trail — Linking Ledger Entries to Thank-You Records

### Day 3: Grant Income and Eligible Spend

- Performance-Related Grant Conditions — Timing Income Against Delivered Activity
- Deferred Grant Income Schedule — Holding Receipts Until Conditions Are Met
- Eligible and Ineligible Cost Rules — Coding Spend Against Funder Terms
- Support Cost Allocation Keys — Sharing Salaries and Rent Across Funds
- Grant Budget Tracker — Watching Headroom and Underspend by Line

## Day 4: Fund Balances, Transfers and Trustee Reporting

- Fund Movements Statement — Showing Opening, Income, Spend and Closing Balances
- Restriction Release and Fund Transfers — Documenting Trustee Approval
- Fund Deficit Checks — Spotting Restricted Funds Overspent in the Ledger
- Reserves and Designated Funds — Separating Trustee Choices From Donor Limits
- Trustee Finance Pack — Presenting Fund Positions to Non-Finance Boards

## Day 5: Practising the Fund Ledger and Grant Report

- Ledger Set-Up Exercise — Applying Day 1 Fund Codes to a Case Charity
- Donation and Gift in Kind Postings — Applying Day 2 Recording Rules
- Grant Claim Rehearsal — Applying Day 3 Eligible Spend Tests
- Fund Reconciliation Drill — Agreeing Fund Balances to the Bank and Trial Balance
- Fund-Based Ledger and Grant Report Pack — Completed for One Funded Project

## Applying Nonprofit Bookkeeping and Restricted Fund Accounting After the Course

- Recode the current year's open grants into the fund-based chart of accounts and agree each fund balance to the trial balance
- Prepare the next due grant claim with the budget tracker, eligible spend tests and a variance note for the funder

## Nonprofit Bookkeeping and Restricted Fund Accounting Questions FAQ

### What is Nonprofit Bookkeeping and Restricted Fund Accounting and why does it matter now?

It is the practice of recording charity income and spending by fund so each donor's conditions can be shown to be met. It matters now because funders ask for fund-level evidence before giving again.

### Which roles gain most from Nonprofit Bookkeeping and Restricted Fund Accounting training?

Finance officers, bookkeepers, grant administrators and treasurers of charities, foundations and associations gain most.

### How does Nonprofit Bookkeeping and Restricted Fund Accounting differ from a general bookkeeping course?

A general bookkeeping course follows one business ledger; this course adds fund codes, donor restrictions, gifts in kind and deferred grant income.

## What do you bring back from Nonprofit Bookkeeping and Restricted Fund Accounting training?

You bring back a fund-based ledger structure, allocation keys for shared costs and a completed grant report.

## Nonprofit Bookkeeping and Restricted Fund Accounting: The Way Forward

The fund-based ledger and grant report pack gives the finance officer and the grant administrator one record for the first decision on every new gift: which fund it belongs to and what must be reported. After the first grant claim, revisit the allocation keys, since funders most often query shared costs.