

Statement of Changes in Equity

For the Year Ended [Insert Date]

The **Statement of Changes in Equity** template for nonprofit organizations provides a clear overview of equity fluctuations over a specific period. It helps track contributions, reserves, and fund balances, ensuring transparency and accountability. This template is essential for maintaining accurate financial records and supporting effective governance.

Particulars	Fund Balance (Unrestricted)	Restricted Funds	Reserves	Total Equity
Opening Balance	[Opening Unrestricted]	[Opening Restricted]	[Opening Reserves]	[Opening Total]
Add: Contributions Received	[Contributions Unrestricted]	[Contributions Restricted]	-	[Total Contributions]
Add: Grants & Donations	[Grants Unrestricted]	[Grants Restricted]	-	[Total Grants]
Less: Expenses Allocated	([Expenses Unrestricted])	([Expenses Restricted])	-	([Total Expenses])
Transfers Between Funds	[Transfers Unrestricted]	[Transfers Restricted]	[Transfers Reserves]	[Transfers Total]
Other Comprehensive Income	[OCI Unrestricted]	[OCI Restricted]	[OCI Reserves]	[OCI Total]
Closing Balance	[Closing Unrestricted]	[Closing Restricted]	[Closing Reserves]	[Closing Total]

Note: Replace bracketed items (e.g., [Opening Unrestricted]) with the actual figures of your organization. This template can be customized to include additional categories as necessary. Ensure all entries are supported by proper documentation.