# Nonprofit Bookkeeping and Fund Accounting Training Course

25 – 29 April 2027
Marbella

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**Ref:** 1074_179282 **Date:** 25 – 29 April 2027 **Location:** Marbella **Fees:** 5700 Euro

## Overview

Nonprofit Bookkeeping and Fund Accounting Training Course is a one-week intermediate course for nonprofit bookkeepers, finance assistants, grants accountants, program finance staff, treasurers, and finance managers, who leave with a Nonprofit Bookkeeping Control File. Participants connect nonprofit bookkeeping, fund accounting for nonprofits, restricted funds bookkeeping, grant accounting, and nonprofit internal controls to transaction evidence, reconciliations, period close, and stewardship reports. Agile Leaders Training Center develops traceable bookkeeping for nonprofit resources.

## Who Should Attend

- Teams responsible for recording donations, grants, membership income, and service receipts
- Teams responsible for tracking restricted and unrestricted resources
- Teams responsible for program, support, payroll, and procurement transactions
- Teams responsible for bank, ledger, fund, and grant reconciliations
- Teams responsible for preparing bookkeeping schedules for management and oversight review

The course assumes participants already post routine transactions and maintain supporting records, and it leaves fundraising strategy, governance policy, audit engagements, and advanced reporting standards outside its scope.

## Departments and Industries

The course supports departments and industries that manage nonprofit resources and evidence across activities and funding sources.

- Finance, grants, program operations, payroll, and procurement teams
- Charities, foundations, associations, and community organizations
- Education, healthcare, cultural, and social-service organizations
- Humanitarian, development, environmental, and membership organizations
- Religious, sports, research, and volunteer-led organizations

## Learning Objectives

By the end of this course, participants will be able to:

- Build a nonprofit fund and account coding structure
- Apply contribution, grant, and restriction classifications
- Use controls for cash, banking, payroll, and procurement records
- Analyze program and support cost allocations
- Diagnose fund, grant, bank, and ledger reconciliation exceptions
- Build a Nonprofit Bookkeeping Control File

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## Course Agenda

## Day 1: Nonprofit Funds and Account Structure

- Nonprofit Transaction Cycle Map
- Fund and Account Coding Matrix
- Restricted and Unrestricted Resource Register
- Program, Support and Funding Dimension Map
- Source-Document Evidence Index

## Day 2: Contributions, Grants and Restrictions

- Contribution Classification Decision Sheet
- Grant Transaction Coding Guide
- Donor Restriction Tracking Register
- Release-from-Restriction Evidence Log
- Grant Budget-to-Ledger Mapping Schedule

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## Day 3: Costs, Cash and Transaction Controls

- Program and Support Cost Allocation Schedule
- Cash Receipt and Deposit Control Map
- Payment Authorization and Disbursement Checklist
- Payroll Cost Coding and Evidence Sheet
- Vendor and Procurement Record Checklist

## Day 4: Reconciliation, Close and Reporting

- Nonprofit Bank Reconciliation Template
- Fund and Grant Balance Reconciliation
- Restricted Resource Exception Log
- Nonprofit Period-Close Checklist
- Stewardship Reporting Schedule Pack

## Day 5: Nonprofit Bookkeeping Practice

- Exercise: Code Contributions and Grant Receipts
- Exercise: Allocate Program and Support Costs
- Exercise: Reconcile Bank, Fund and Grant Balances
- Exercise: Resolve a Restricted Resource Exception
- Capstone Exercise: Nonprofit Bookkeeping Control File

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## Practical Exercises

The course uses suggested activities that connect nonprofit transactions with controls, reconciliations, and evidence.

- Suggested activity: classify foundation grants, membership receipts, and community donations by fund and restriction
- Suggested activity: allocate education program and shared support costs using a documented basis
- Suggested activity: reconcile healthcare charity bank, grant, and ledger balances and investigate differences
- Suggested activity: assemble period-close schedules and stewardship evidence for management review

## FAQs

### Who suits nonprofit bookkeeping and fund accounting training?

Nonprofit bookkeepers, finance assistants, grants accountants, program finance staff, treasurers, and finance managers suit the training. Participants should already record routine transactions and maintain source documents.

### How does nonprofit bookkeeping differ from nonprofit financial reporting training?

Nonprofit bookkeeping focuses on transaction coding, fund and restriction records, controls, reconciliations, period-close schedules, and supporting evidence. Financial reporting training focuses more on statement presentation, disclosures, policies, and reporting frameworks.

### What is fund accounting for nonprofits?

Fund accounting for nonprofits separates resources and transactions according to their intended purposes or restrictions. The bookkeeping structure links each receipt, payment, allocation, and balance to the relevant fund and supporting evidence.

### How are restricted funds tracked in nonprofit bookkeeping?

Restricted funds are tracked through fund codes, donor or grant terms, restriction registers, transaction evidence, approved releases, balance reconciliations, and exception logs. The records show how resources were received, used, and carried forward.

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## Why are nonprofit internal controls important for bookkeeping?

Nonprofit internal controls define authorization, access, custody, recording, review, and evidence responsibilities. They reduce gaps in cash, bank, payroll, procurement, and vendor transactions and make exceptions easier to identify and resolve.

## Conclusion

Participants take back a Nonprofit Bookkeeping Control File containing coding matrices, restriction registers, allocation schedules, transaction controls, reconciliations, exception logs, close checklists, and stewardship schedules. The file connects each nonprofit transaction with its fund, purpose, evidence, and review route. Teams can use it to maintain traceable books and prepare consistent internal reports.