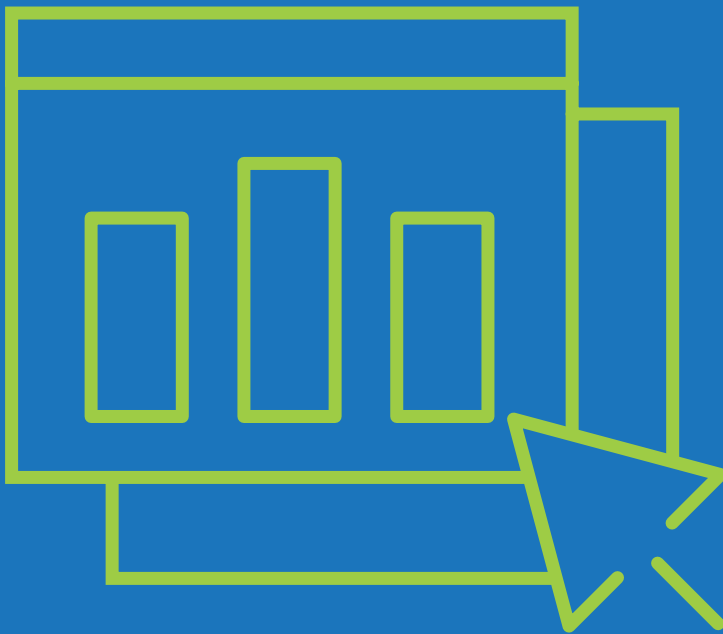


Restricted Funding Planning and Reporting Review

A practical working review for non-profit teams



USE THIS REVIEW TO

- Trace one restricted grant through planning, delivery and reporting
- See where information, assumptions and responsibilities sit
- Agree which part of the process would benefit most from improvement

What you will get from this review

Restricted funding information often develops across the finance system, planning files, staffing assumptions, delivery updates, and funder reports. Reviewing one real example helps your team see how those records work together, where figures or explanations need to be entered more than once, and where finance relies on follow-up to understand the latest position.

By the end of this review, you will have a shared view of the current process, evidence of the points that create the most work or uncertainty, and one agreed priority for improvement. You can use that priority to guide an internal process change, a systems discussion or a demonstration based on your organisation's requirements.

Use one real grant or funding agreement as your example

Choose a current or recently completed example and follow it through all six areas. Finance should lead the review, with input from the colleagues who manage delivery, funding conditions, data or systems.

Example to use throughout the review

Restricted grant or funding agreement

Funding period

Review owner

Date

Finance

fund structure, accounting treatment, allocations, reporting

Programme or service lead

service delivery, staffing changes, commitments, activity

Funding or grants colleague

funding conditions, agreed changes, funder timetable

Systems or data colleague

finance-system fields, integrations, access and ownership

Aim for one agreed priority at the end. Record specific examples as you work through the questions so that the discussion is based on what happens in practice.

REVIEW AREA 1

Link the funding to the work it supports

Begin by establishing how the restricted funding relates to the services, activities and delivery period covered by the agreement.

Trace the chosen grant from the funding agreement to the related income, expenditure and commitments. Record every system, field, and file used along the way.

How is the funding agreement recorded in the finance system and planning files?

How do you track the funding across services, programmes, sites, cost centres or financial years?

Where does finance reconcile the total funding with expenditure to date and remaining commitments?

How well does the current process support this area?

- ☐ Significant manual work ☐ Some gaps or hand-offs ☐ Mostly joined up ☐ Well supported

Evidence or example to bring into the review

REVIEW AREA 2

Reflect delivery changes in the forecast

The expected funding position needs to reflect changes in recruitment, service activity, purchasing and delivery dates

Take one recent change identified by a service or programme team and follow it into the forecast. Note each hand-off, delay and instance of repeated data entry.

Who first knows that a delivery assumption has changed, and how does that information reach finance?

How does a change in timing, activity or cost feed into the forecast for the remaining funding period?

Where is the explanation retained when the forecast changes?

How well does the current process support this area?

- ☐ Significant manual work ☐ Some gaps or hand-offs ☐ Mostly joined up ☐ Well supported

Evidence or example to bring into the review

REVIEW AREA 3

Include shared and allocated costs

Where the funding conditions allow it, the forecast and reports should include the appropriate share of the organisation's central and shared costs.

Choose one cost allocation applied to the example grant. Check whether its basis, latest input figures and resulting amount are recorded together and remain available for review.

Which shared costs are included, excluded or capped under the funding agreement?

Which allocation methods are used, and who maintains the underlying figures?

How do changes in staffing or service activity affect the allocated amount?

How well does the current process support this area?

- ☐ Significant manual work ☐ Some gaps or hand-offs ☐ Mostly joined up ☐ Well supported

Evidence or example to bring into the review

REVIEW AREA 4

Include information from service and programme teams

Colleagues responsible for delivery often know first when staffing, activity, timing or purchasing plans change. Finance needs a reliable way to collect and review that information.

Map one forecast update from the colleague responsible for delivery through to finance review and approval. Record what each person sees, changes and explains.

What information does each contributor receive, update and explain as part of the forecast?

How are access, deadlines, submission status and approval managed?

How does finance identify missing input or conflicting assumptions?

How well does the current process support this area?

- ☐ Significant manual work ☐ Some gaps or hand-offs ☐ Mostly joined up ☐ Well supported

Evidence or example to bring into the review

REVIEW AREA 5

Review actuals alongside the expected position

A complete view of restricted funding combines recorded income and expenditure with commitments, revised plans and the latest delivery assumptions.

Use a recent variance to test whether a reviewer can find the source figure, current assumption and explanation without reconstructing the position from separate records.

How are actual, budget and latest forecast figures compared?

How do reviewers move from the overall funding position to the reason for a variance?

How is an apparent underspend distinguished from expenditure delayed into a later period?

How well does the current process support this area?

- ☐ Significant manual work ☐ Some gaps or hand-offs ☐ Mostly joined up ☐ Well supported

Evidence or example to bring into the review

REVIEW AREA 6

Manage changes without losing the agreed position

Funding arrangements and delivery plans develop during the year. The planning model needs to reflect approved changes while retaining earlier budgets and forecasts for comparison.

Choose one agreed change to the funding or delivery plan and trace how it was approved, recorded and carried into the next reporting period.

How are approved budgets and forecasts retained when assumptions change?

How is the remaining funding period carried across financial years or planning cycles?

Where would alternative scenarios help the organisation assess an option before changing the agreed forecast?

How well does the current process support this area?

- ☐ Significant manual work ☐ Some gaps or hand-offs ☐ Mostly joined up ☐ Well supported

Evidence or example to bring into the review

Turn the review into one practical next step

Review the evidence recorded across the six areas. Choose the part of the process where reducing manual work, improving access to current information, or strengthening review and reporting would have the greatest practical effect.

The part of the process we should improve first

Why this matters now

What a better-supported process should make easier

The grant, report or forecast we would use to test the new approach

Bring this process into a tailored Solver demonstration.

Solver UK works with non-profit finance teams to configure reporting and planning around their existing funding, programme and responsibility structures. A demonstration based on the priority identified above can show how data, contributor input, calculations, workflow, and reporting would work together for your organisation.

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