### Hand-out 2 Statement of Financial Activities (FRS 102 version)

<table>
<thead>
<tr>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Endowment funds</th>
<th>Total funds</th>
<th>Prior period total funds</th>
<th>Further details</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td></td>
</tr>
</tbody>
</table>

**Income and endowments from:**
- Donations and legacies
  - A1
- Charitable activities
  - A2
- Other trading activities
  - A3
- Investments
  - A4
- Other
  - A5
- Total

**Expenditure on:**
- Raising funds
  - B1
- Charitable activities
  - B2
- Other
  - B3
- Total

**Net gains/(losses) on investments**
- B4

**Net income (expenditure)**

**Transfers between funds**
- C

**Other recognised gains/(losses):**
- Gains/(losses) on revaluation of fixed assets
  - D1
- Actuarial gains/(losses) on defined benefit pension schemes
  - D2
- Other gains/(losses)
  - D3

**Net movement in funds**

**Reconciliation of funds:**
- E

**Total funds brought forward**

**Total funds carried forward**