

Owner's capital, grants and related parties

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“ **Planned: not yet written.** Owner: Aaron Tushabe. Trigger: the accountant decides how recoverable grants and family contributions are classified, or the next funder disbursement arrives, whichever comes first.

What we already do:

- Owner contributions, and expenses an owner paid personally, go to **Owner's Capital:** 3110 (Aaron Tushabe) and 3120 (Hillary Arinda). They're never income and never repaid.
- Grants and donations from anyone else go to **4230 Grants and Donations**.

What this page will cover:

- Owner loans, kept separate from owner's capital.
- **Recoverable grants** ([Fundraising Tracker](#), [term sheet](#)): are they a liability or income? Still open.
- Restricted funds tracked by site (cost centre).
- An annual related-party declaration, and the rule that a conflicted owner doesn't approve their own transaction.
- A calendar of reporting due to funders.

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