



# **Module 5: Financial and Economic Sustainability of SE**

## **LU 19: "Financial planning and cash flow constraints"**

**Partner: Programma integra**

The proposed activities might be implemented individually or in groups of learners that implement the WBL part of their training in a social enterprise.

### WBL Activities

Present the annual cash flow of an association that manages a “Homeless reception center”. The association has two administrative staff resources and fixed costs for € 25.000 per year. Each year it receives from local municipality € 200.000 for managing the center where, besides the President, three full time social workers work. The shelter is open from 8 pm until 8 am and serves the dinner and the breakfast. It hosts 20 persons. The management of the shelter is the only service the association has but it carries out activities of fund raising and communication. It also could provide private assistance for elderly in needs asking for reimbursement directly form the family. Prepare the 2022 cash flow. Imagine the fixed costs and the costs of the human resources.

How much do they need to sustain the association?

How can they implement their income?

How can they save money?

Have you any strategy of growth?