IFR4NPO Project

Presentation on Part 2
Technical Advisory Group meeting

5 October 2021
TAGED02
Session outline

- Outline of Respondents
- Description of Issue
- Preferences
# High Level Information

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<td>a)</td>
<td>Extension of deadline granted to 7 October 2021, analysis of information received at 26 September.</td>
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<td>b)</td>
<td>44 Responses analysed (2 others received).</td>
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<td>c)</td>
<td>Relatively low response rate</td>
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Respondent Information

Geographical Distribution by Continent

- Africa, 11
- Asia, 5
- Europe, 7
- Oceania, 4
- South America, 3
- North America, 0
- Multiple Jurisdictions, 1
- Not Applicable, 13

Accounting Basis

- Accrual, 23
- Cash, 5
- Modified Cash, 7
- Modified Cash and Accrual, 1
- Not Sure
- Not Responded, 6
- Not Applicable, 13
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<td>Section 2: On behalf of others</td>
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SMC 0a) Is the list of NPO-specific financial reporting issues complete?

- Yes: 67%
- No: 28%
- Neither Agree or Disagree: 5%

SMC 0b) Do you agree with the criteria used to evaluate the list of issues?

- Yes: 80%
- No: 20%

SMC 0c) Do you agree with the topics prioritised for the Consultation Paper?

- Yes: 58%
- No: 42%
SMC 1a) Do you agree with the description of issue 1 – Reporting entity and control (including branches)?

- Yes: 26%
- No: 4%
- Neither Agree or Disagree: 70%

SMC 1d) Please identify the alternative treatment that you favour for issue 1

- Alternative 1: 7
- Alternative 2: 13
- None: 2
NPOs Acting on Behalf of Other Entities

SMC 2a) Do you agree with the description of issue 2 – NPOs acting on behalf of other entities?

- Yes: 87%
- No: 6%
- Neither Agree or Disagree: 7%

SMC 2d) Please identify the alternative treatment that you favour for issue 2

- Alternative 1: 8
- Alternative 2: 7
- None: 2
SMC 3a) Do you agree with the description of issue 3 – Non-exchange revenue?

- Yes: 90%
- No: 10%

SMC 3d) Please identify the alternative treatment that you favour for issue 3:

- Alternative 1: 5
- Alternative 2: 3
- Alternative 3: 0
- Alternative 4: 9
- None: 3
SMC 4a) Do you agree with the description of issue 4 - Grant expenses?

- Yes: 88%
- No: 12%

SMC 4d) Please identify the alternative treatment that you favour for issue 4.

- Alternative 1: 5
- Alternative 2: 16
- None: 1
SMC 5a) Do you agree with the description of issue 5 – Measurement of non-financial assets held for social benefit?

- Yes: 81%
- No: 19%

SMC 5d) Please identify the alternative treatment that you favour for issue 5.

- Alternative 1: 6
- Alternative 2: 4
- Alternative 3: 4
- Alternative 4: 2
Inventory Held for Use or Distribution

SMC 6a) Do you agree with the description of issue 6 – Inventory held for use or distribution?

- Yes: 89%
- No: 11%

SMC 6d) Please identify the alternative treatment that you favour for issue 6.

- Alternative 1: 8
- Alternative 2: 2
- Alternative 3: 4
- No Preference: 1
SMC 7a) Do you agree with the description of issue 7 – Presentation of financial statements?

Yes 93%
No 7%

SMC 7d) Please identify the alternative treatment that you favour for issue 7.

- Alternative 1: 5
- Alternative 2: 9
- Alternative 3: 9
- Other Alternative: 1
SMC 8a) Do you agree with the description of issue 8 – Classification of expenses?

Yes: 96%
No: 4%

SMC 8d) Please identify the alternative approach that you favour for issue 8

- Alternative 1: 5
- Alternative 2: 2
- Alternative 3: 9
- Alternative 4: 1
- Other Alternative: 3
SMC 9a) Do you agree with the description of issue 9 – Fundraising costs?

- Yes: 84%
- No: 5%
- Neither Agree or Disagree: 11%

SMC 9d) Please identify the alternative approach that you favour for issue 9

- Alternative 1: 2
- Alternative 2: 2
- Alternative 3: 11
SMC 10 a) Do you agree with the description of issue 10 – Narrative reporting?

- Yes: 96%
- No: 4%

SMC 10 d) Please identify the alternative treatment that you favour for issue 10

- Alternative 1: 1
- Alternative 2: 8
- Alternative 3: 11
- Other Alternative: 2