



IFR4NPO Project

Presentation on Part 2
Technical Advisory Group meeting

5 October 2021
TAGED02





Session outline



Outline of Respondents



Description of Issue



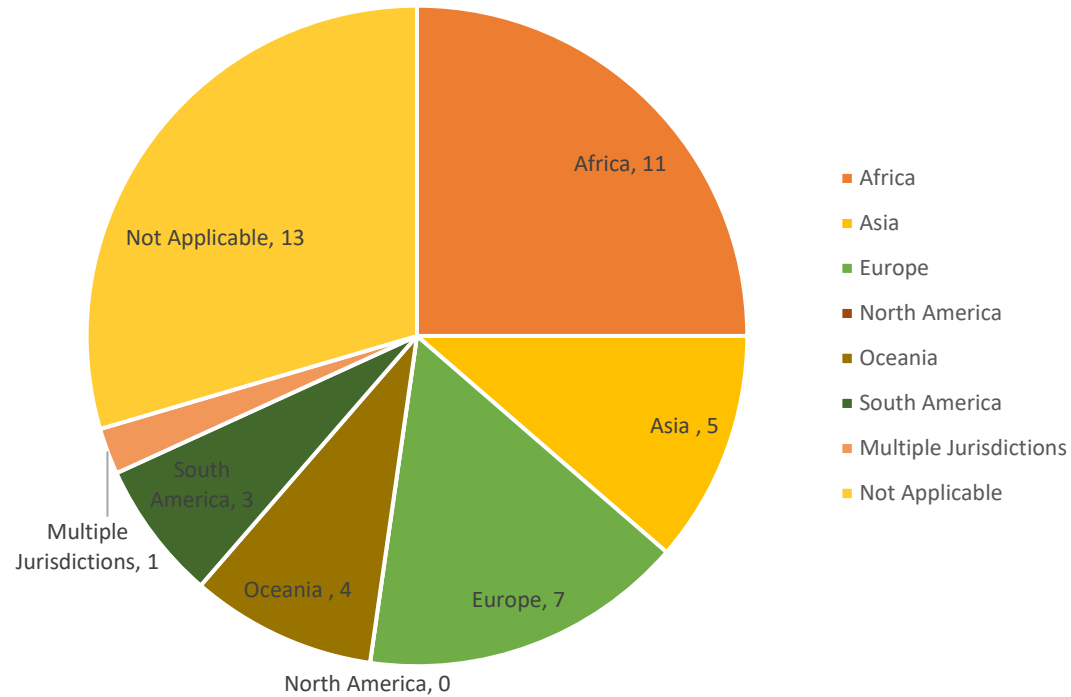
Preferences

High Level Information

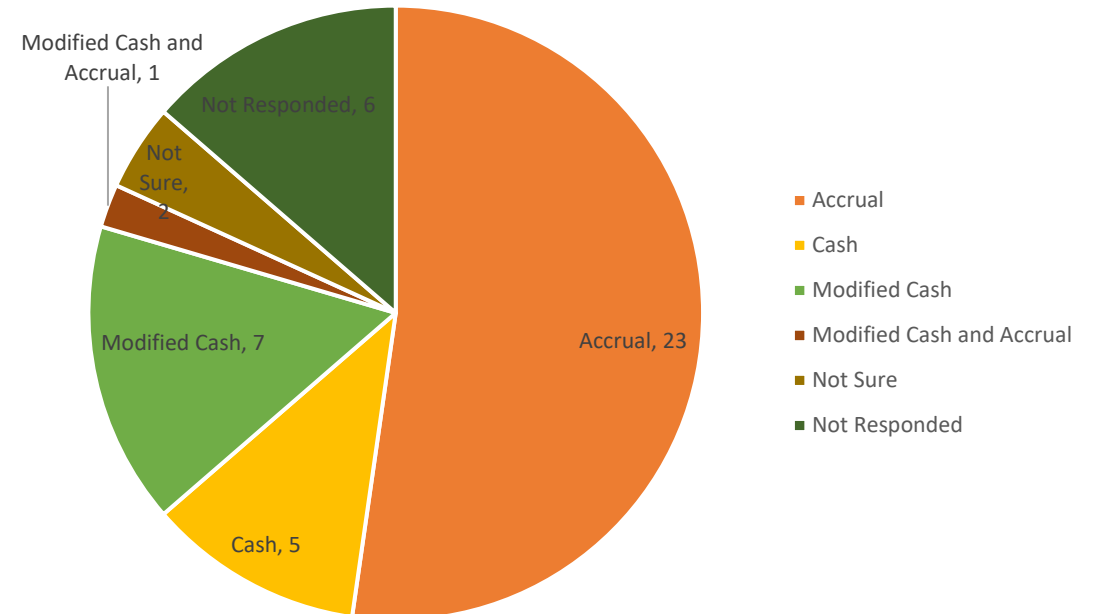
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|---|
| |
| a) Extension of deadline granted to 7 October 2021, analysis of information received at 26 September. |
| b) 44 Responses analysed (2 others received). |
| c) Relatively low response rate |

Respondent Information

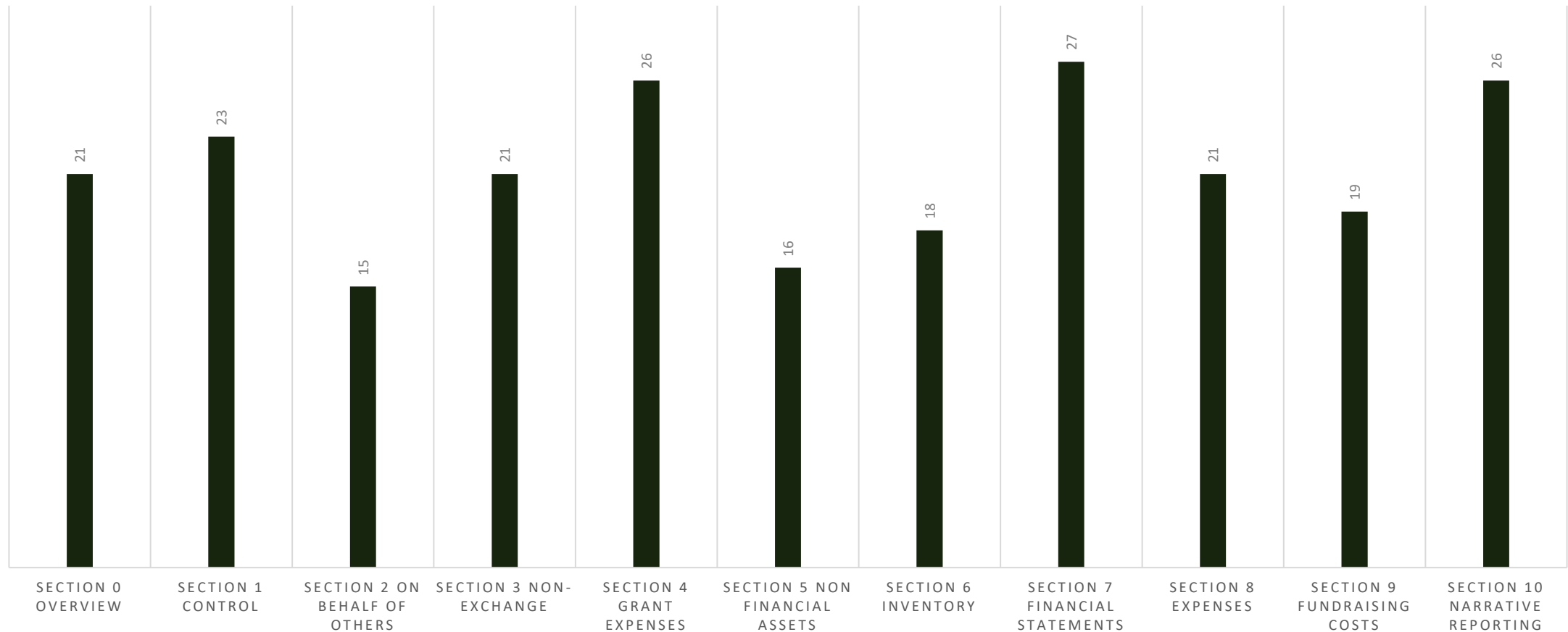
Geographical Distribution by Continent



Accounting Basis



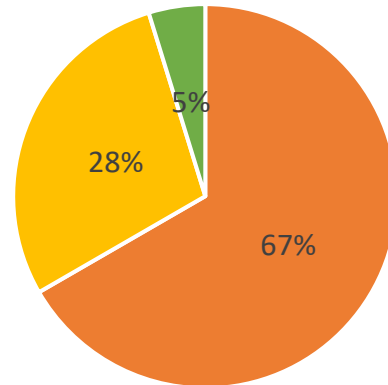
Respondents to Each Section of the Consultation Paper





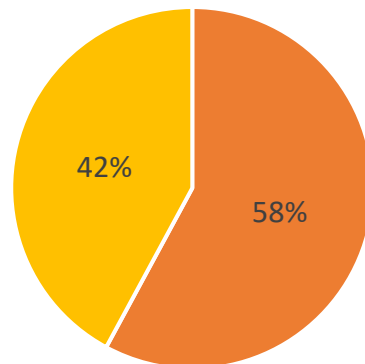
Overview

SMC 0a) Is the list of NPO-specific financial reporting issues complete?



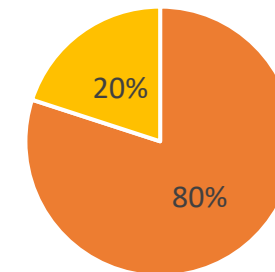
■ Yes ■ No ■ Neither Agree or Disagree

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



■ Yes ■ No

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

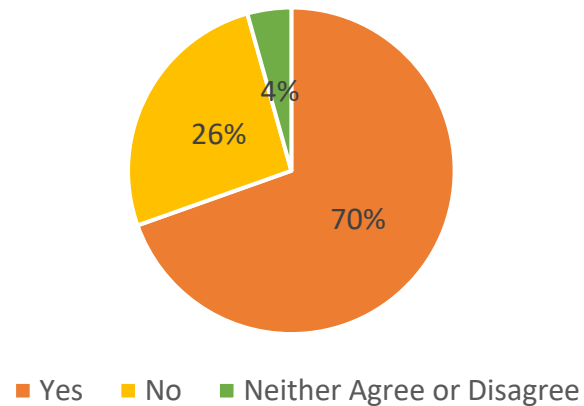


■ Yes ■ No

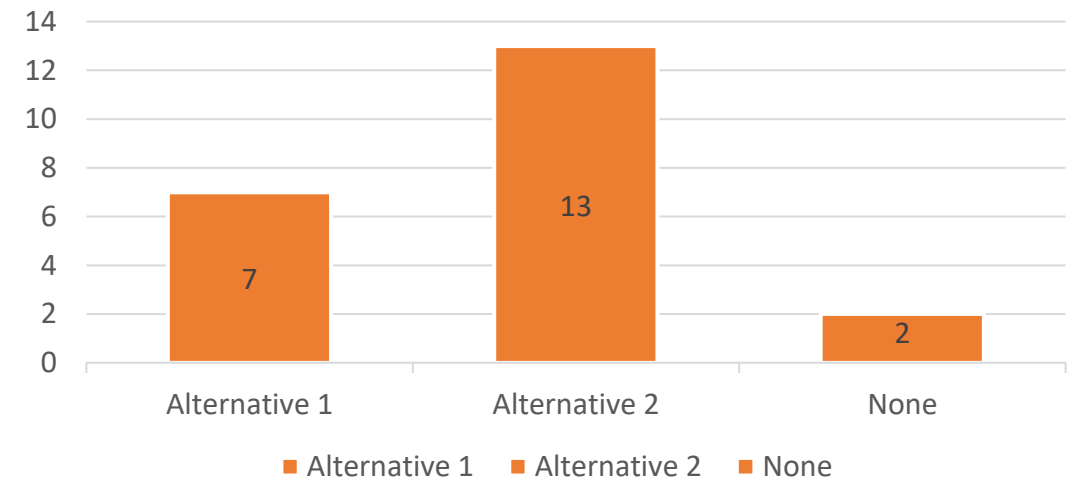


Reporting Entity and Control

SMC 1a) Do you agree with the description of issue 1 – Reporting entity and control (including branches)?

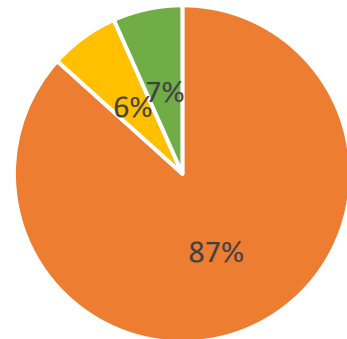


SMC 1d) Please identify the alternative treatment that you favour for issue 1



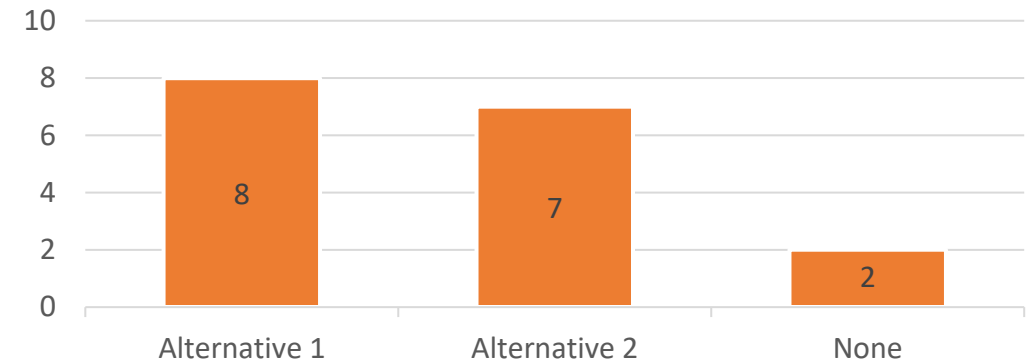
NPOs Acting on Behalf of Other Entities

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



■ Yes
 ■ No
 ■ Neither Agree or Disagree

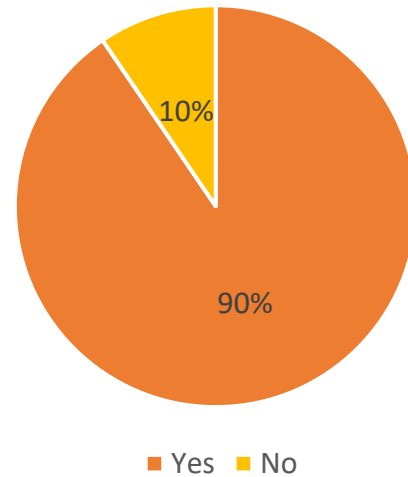
SMC 2d) Please identify the alternative treatment that you favour for issue 2



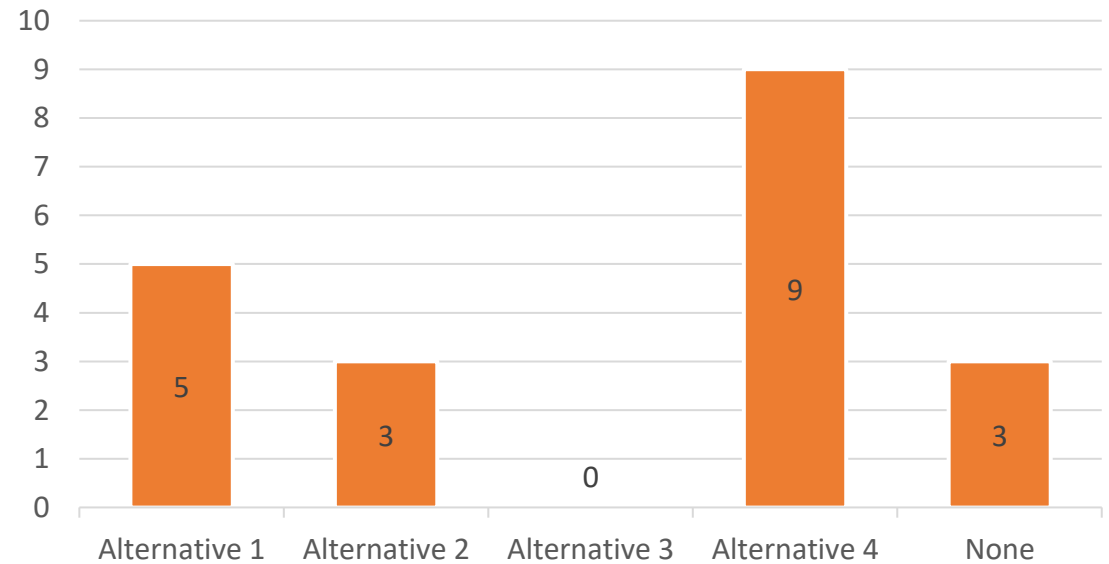
■ Alternative 1
 ■ Alternative 2
 ■ None

Non Exchange Revenue

SMC 3a) Do you agree with the description of issue 3 – Non-exchange revenue?

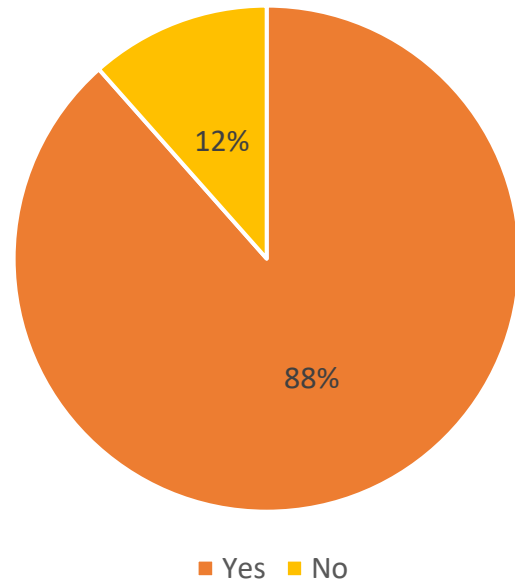


SMC 3d) Please identify the alternative treatment that you favour for issue 3

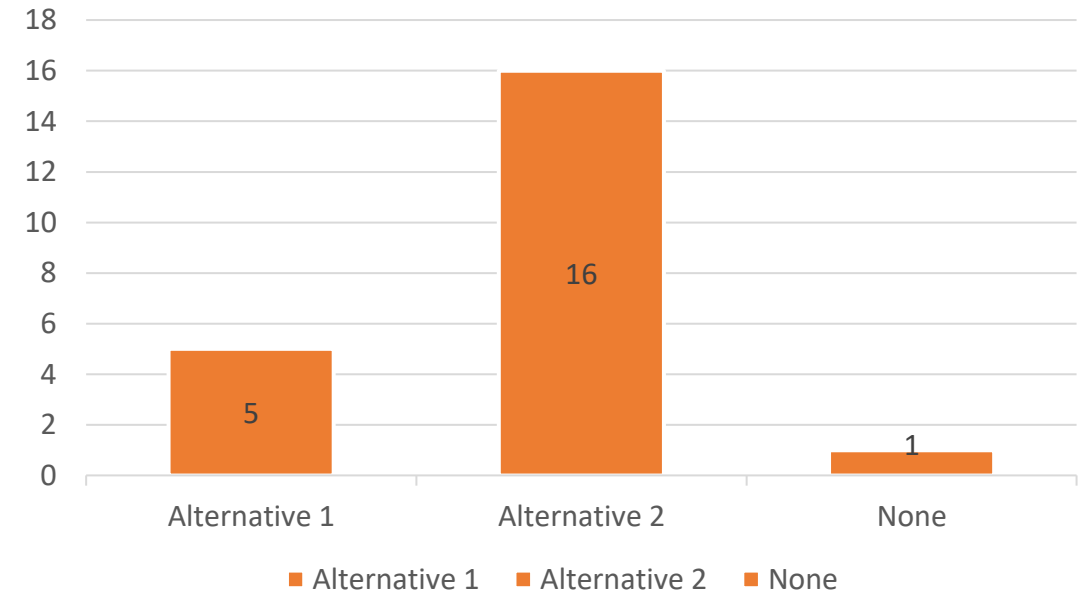


Grant Expenses

SMC 4a) Do you agree with the description of issue 4 – Grant expenses?



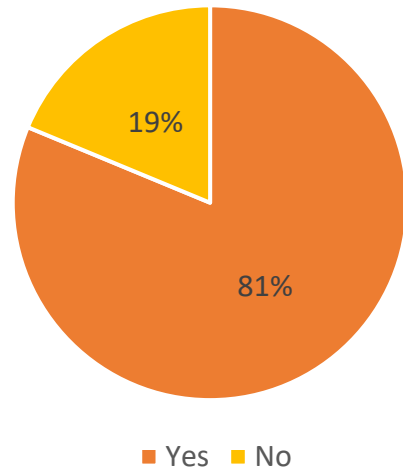
SMC 4d) Please identify the alternative treatment that you favour for issue 4.



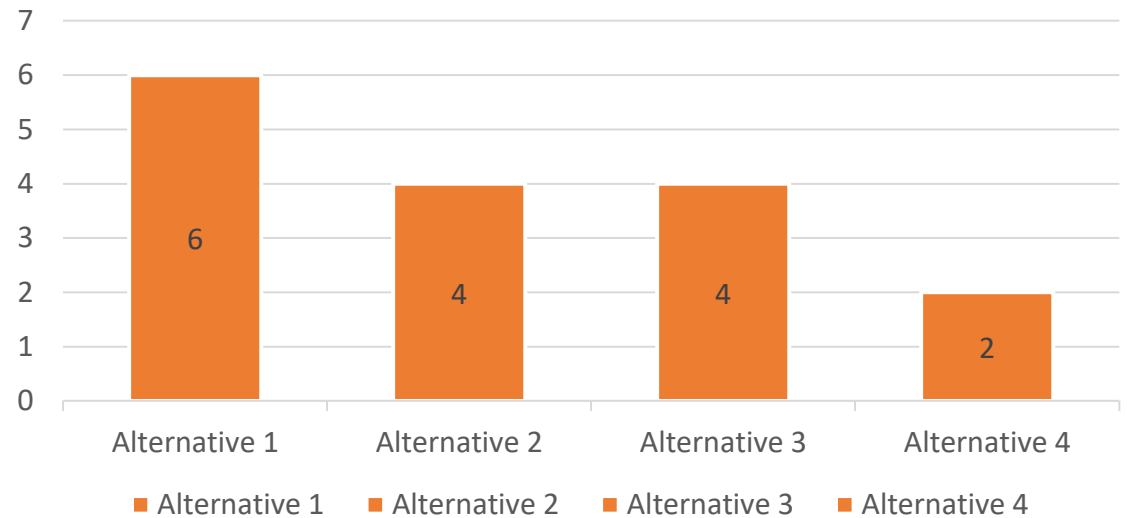
Measurement of Non-Financial Assets for Social Benefit



SMC 5a) Do you agree with the description of issue 5 – Measurement of non-financial assets held for social benefit?

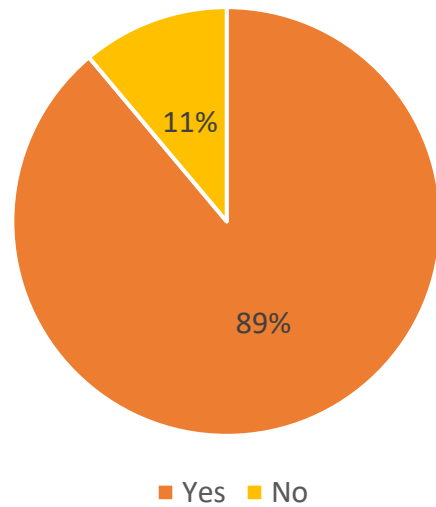


SMC 5d) Please identify the alternative treatment that you favour for issue 5.

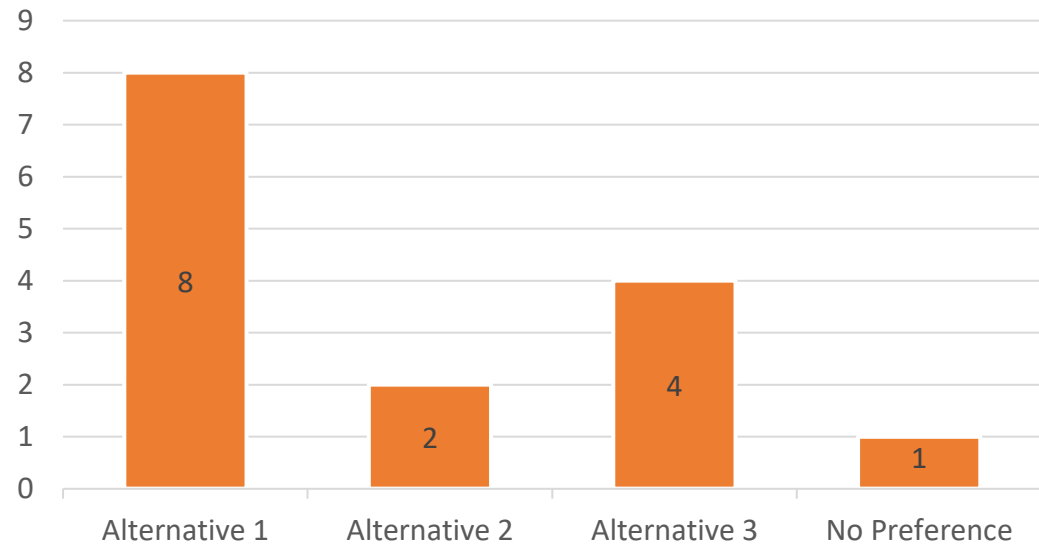


Inventory Held for Use or Distribution

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

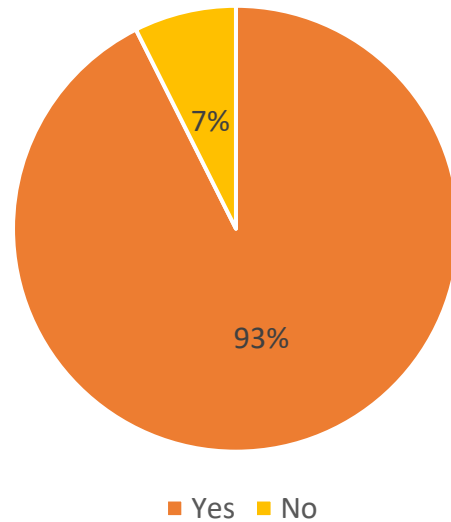


SMC 6d) Please identify the alternative treatment that you favour for issue 6.

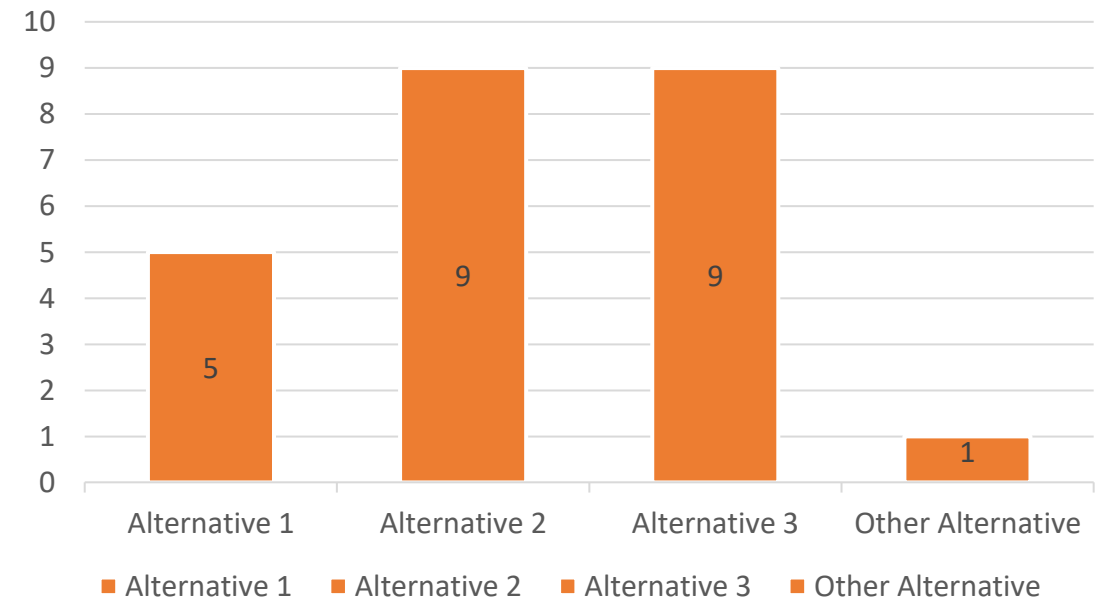


Presentation of Financial Statements

SMC 7a) Do you agree with the description of issue 7 – Presentation of financial statements?

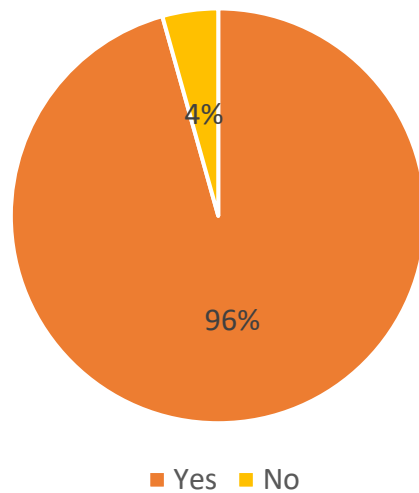


SMC 7d) Please identify the alternative treatment that you favour for issue 7.

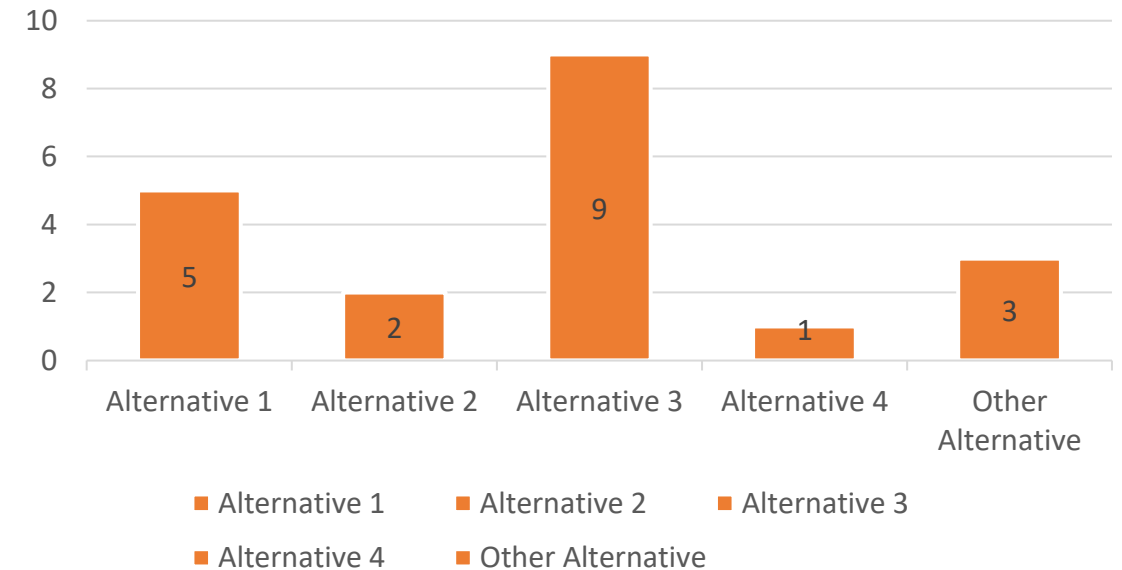


Classification of Expenses

SMC 8a) Do you agree with the description of issue 8 – Classification of expenses?

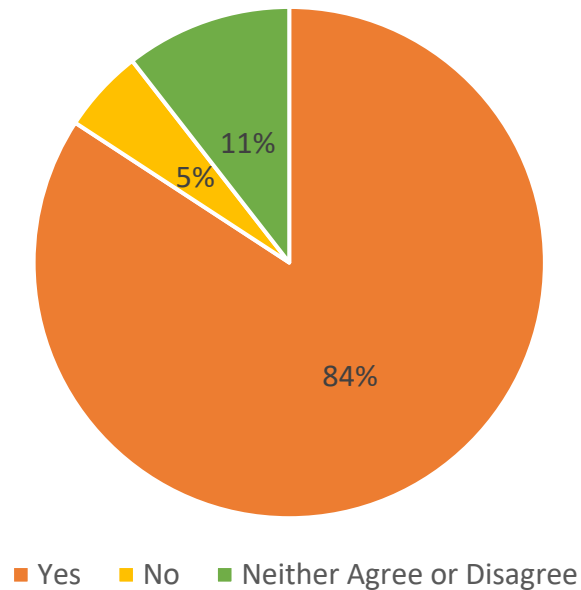


SMC 8d) Please identify the alternative approach that you favour for issue 8

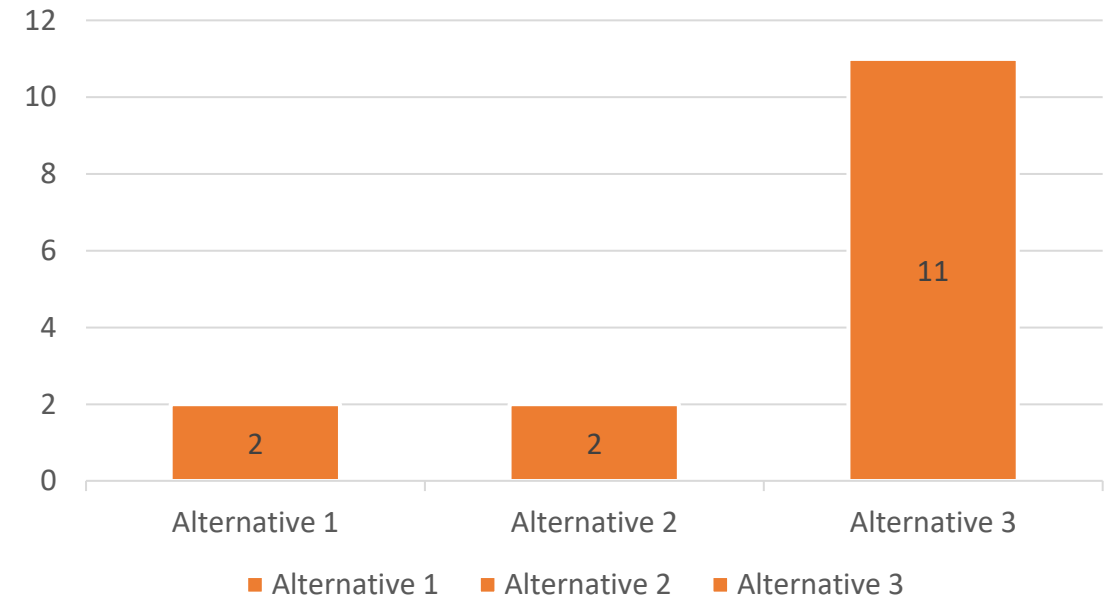


Fundraising Costs

SMC 9a) Do you agree with the description of issue 9 – Fundraising costs?

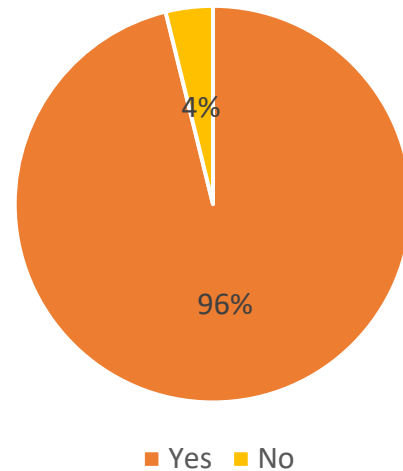


SMC 9d) Please identify the alternative approach that you favour for issue 9



Narrative Reporting

SMC 10 a) Do you agree with the description of issue 10 – Narrative reporting?



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

