

# Technical Advisory Group Issue Paper

AGENDA ITEM: ED06-02

4 May 2022 – Online

## Presentation of Financial Statements – Consultation Feedback

Summary	Proposals for developing the presentation of financial statements sections of INPAG have been developed based on respondents' feedback to the Consultation Paper.
Purpose/Objective of the paper	To allow TAG members to consider the responses to Section 7 of Part 2 of the Consultation Paper, and comment on the appropriateness of the proposals for developing the presentation of financial statements sections of INPAG in the light of those responses.
Other supporting items	None
Prepared by	Paul Mason
Actions for this meeting	Advise on: <ul style="list-style-type: none"><li>• The title to be used for the financial performance statement.</li><li>• The appropriateness of the INPAG Secretariat's proposals for developing the presentation of financial statements sections of INPAG.</li><li>• The expected modifications to relevant sections of the <i>IFRS for SMEs</i> Standard.</li></ul>

# Technical Advisory Group

## Presentation of Financial Statements

### 1. Consultation Paper Proposals

1.1 The format and content of financial statements including revenue and expenses is fundamental to how the information is presented to stakeholders. This presentation is particularly important when revenue is restricted or can only be used for particular purposes.

1.2 A detailed description of the issue was included as part of Issue 7: Financial statement presentation in Part 2 of the IFR4NPO Consultation Paper. Some of the specific questions that the topic sought to address are:

- How should financial statements be presented to help the user's understanding of an NPO's activities? Should there be disclosure of material categories of income and expenses and/or transactions?
- How should unrestricted and restricted funds that can be used for specific NPO purposes be presented in the main financial statements and notes (including reserves)? How does this align with donor reporting requirements? What is the role of fund accounting?

1.3 The Consultation Paper proposed three alternative financial reporting treatments for developing guidance for the presentation of NPO financial statements. These were:

**Alternative 1** is to retain the requirements in the international standards (IFRS Standards, the *IFRS for SMEs* Standard and IPSAS) unchanged and provide supplementary guidance. This guidance could include how additional information would be included in the financial statements when this is relevant for their stakeholders. This could involve disclosures on restricted funds.

**Alternative 2** is built on the *IFRS for SMEs* Standard and draws on guidance from national standards, specifically the use of fund accounting. The use of fund accounting would require, as a minimum, that income is split between restricted and unrestricted income on the face of the income statement. It could also result in additional disclosure on the face of the statement of financial position or in the notes to the financial statements.

**Alternative 3** builds on Alternative 2 and adds a new requirement to provide supplementary donor or project statements for material funds or projects. This supplementary information could be part of the financial statements or form part of the notes to the accounts and could be on a cash or accrual basis. This goes

beyond existing requirements globally and has the potential to meet the reporting needs of major donors.

## 2. Consultation Paper Responses

### Overall Approach

- 2.1 An analysis of the responses to Issue 7 can be found in the Appendix to this issues paper.
- 2.2 The responses to Issue 7 generally agreed with the description of the issues; that the list of alternatives was exhaustive; and with the advantages and disadvantages articulated for each alternative accounting treatment.
- 2.3 The following specific issues were raised in the responses:
  - Accrual accounting may not be appropriate for smaller NPOs, as stakeholders (in particular beneficiaries) may not have the skills or resources to interpret accrual information<sup>1</sup>.
  - Accounting for non-profit activities of government bodies, and the alignment of NPOs with government were seen as gaps<sup>2</sup>.
  - Other gaps identified included a note on funding sources; measures of the NPO's output; beneficiaries' statements; and disclosure of policies for governance, risk, volunteers, and overhead allocation<sup>3</sup>.
  - A comparison with the budget (as required by IPSAS 24) may provide useful information to users of the financial statements. One response suggested that such information would be more relevant than prior year comparative figures.<sup>4</sup>
  - Consideration should be given to how to present transactions that have both exchange and non-exchange components.
  - The guidance will need to be sufficiently flexible to allow it to be applied in jurisdictions with varying statutory requirements for the presentation of NPOs' financial statements.
  - Donors will be interested in how all funds are being used, not just funds they have donated.

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<sup>1</sup> This concern can be addressed by ensuring the intended users of INPAG are communicated clearly.

<sup>2</sup> These gaps may be addressed by ensuring the intended users of INPAG are communicated clearly.

<sup>3</sup> Many of these items can be addressed elsewhere (for example, accounting policy disclosures, revenue disclosures and narrative reporting) where appropriate.

<sup>4</sup> A budget comparison is not a requirement of the *IFRS for SMEs* Standard.

- While there is support for fund accounting, some responses cautioned against applying fund accounting beyond the statement of financial performance and financial position. Some responses also considered that fund accounting and the supplementary statements proposed in Alternative 3 could be complex and burdensome; and may only be helpful to some NPOs. One response suggested that defining a ‘fund’ in a manner that worked for all jurisdictions could be difficult.

2.4 While most of the responses that discussed this issue agreed that the list of alternative approaches was exhaustive, some respondents suggested further variations:

- Guidance could be developed from *IFRS or IPSAS*, and include disclosure of a reserves policy, plus additional supplementary fund/project statements for material funds/projects.
- In some jurisdictions, fund accounting is not applied, but disclosures are required in respect of restricted funds or reserves.
- Capital grants should be distinguished from revenue grants for presentation and disclosure purposes.
- One response proposed using a simplified form of accounts for small NPOs<sup>5</sup>.
- One response suggested that donors and the general public don't need standard financial reports; rather, they are interested in information<sup>6</sup> such as:
  - Sources of income for the NPO;
  - An “allocation schedule” of income (which sources of income had been used to fund particular projects or activities);
  - An analysis of expenditure by nature (in general and for particular projects);
  - Balances remaining at the end of the period (net unspent earmarked (and other) funding); and
  - The share of restricted/unrestricted funds available for the NPO at the end of reporting period with some explanations as to whether this is sufficient for the NPO's activities in the next period, with details of any significant gaps/risks.

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<sup>5</sup> The response suggested using the [Small Charity Support template](#), which uses cash accounting not accrual accounting. The INPAG Secretariat do not consider this would be appropriate for the intended users of INPAG.

<sup>6</sup> Depending on how it was implemented, fund accounting, possibly with additional disclosures, would be capable of providing much of this information.

- One response proposed an alternative approach to financial statements, comprising a holistic accountability framework that would incorporate a Fiscal Accountability Report, a Fiduciary Accountability Report, a Procedural Accountability Report, and a Strategic Accountability Report<sup>7</sup>.

2.5 The INPAG Secretariat does not consider that any of these issues and alternatives raised by respondents warrant a departure from the overall approach proposed in the Consultation Paper. Many of the concerns could be addressed, where appropriate, through the detailed presentation and disclosure requirements being developed for INPAG.

### Alternative Financial Reporting Treatments

2.6 The Consultation Paper proposed three alternative financial reporting treatments, as explained above.

2.7 There was no consensus as to the preferred treatment. Of the responses that discussed this issue, approximately one third supported Alternative 2 (*IFRS for SMEs* Standard plus fund accounting) and one third supported Alternative 3 (*IFRS for SMEs* Standard plus fund accounting and supplementary statements for material funds or projects). The remaining responses that discussed this issue were evenly split between supporting Alternative 1 (*IFRS for SMEs* Standard with additional guidance) and supporting alternative options. However, the combined support for Alternative 2, Alternative 3, and some of the alternative options, does suggest there was overall support for the use of fund accounting.

2.8 Similarly, there was no consensus as to which factors supported which alternative, with some factors being cited in the responses to support all of the alternatives proposed in the Consultation Paper, and alternative approaches.

2.9 Factors identified in the responses as being relevant to deciding which financial reporting treatment to include in the Exposure Draft include the following:

- **Donor requirements:** The need to satisfy donors' financial reporting requirements was seen as a key factor in supporting Alternative 3. NPOs were seen as having specific stakeholders, requiring specialised financial reporting. However, other responses indicated that donors' requirements are best met by special-purpose financial reports, not general-purpose financial reports, especially where donors' reporting and auditing requirements differ. These responses supported Alternative 1, Alternative 2, and alternative options. On balance, the INPAG Secretariat considers that donors' requirements are best met by special-purpose financial reports, at least until a standard format that

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<sup>7</sup> Existing financial reports are expected to produce similar information to that included in the proposed fiscal and fiduciary accountability reports. Some information that would be included in the procedural and strategic accountability reports may be included in narrative reporting but is otherwise likely to be outside the scope of INPAG.

meets all (or at least a critical mass of) donors' reporting and auditing requirements can be developed.

- **User needs:** Accountability and meeting users' needs were highlighted as important issues, without there being any consensus on what these needs were. For example, some responses suggested that supplementary statements would provide useful information for (non-donor) stakeholders, while other responses suggested that such statements would obscure other useful information.
- **Stewardship and transparency:** Some responses suggested that fund accounting is essential to ensure the stewardship of restricted funds and provide clarity regarding the NPO's free reserves position at year-end. Other responses suggested that fund accounting often results in more complex financial statements that readers find difficult to understand, and that it may not be suitable for all NPOs. The INPAG Secretariat acknowledges the risk that adopting fund accounting could result in more complex financial statements, but on balance consider this risk is justified by the need to provide information that supports the proper stewardship of restricted funds. This information is also needed for a full understanding of NPOs' financial statements.
- **Cost/Benefit and Complexity:** The costs and complexity of implementing fund accounting and of providing supplementary statements were concerns identified in some responses. These responses either supported Alternative 1, Alternative 2 over Alternative 3, or proposed that fund accounting, supplementary statements, or both, should be optional, particularly for smaller NPOs. Conversely, one response suggested that, if donors are willing to rely on supplementary statements in the financial statements, and not ask for special-purpose financial reports, this could reduce costs and complexity overall. This response supported Alternative 3 if it would reduce the need for special-purpose financial reports but would support Alternative 1 if this proved not to be the case. The INPAG Secretariat acknowledges the concerns over costs and complexity. For this reason, the INPAG Secretariat does not recommend the use of Alternative 3, at least until a standard format that meets donors' reporting and auditing requirements (thereby avoiding the need for special purpose financial reports) can be developed.
- **Reserves Policy:** The Consultation Paper proposed that under both Alternative 2 and Alternative 3, NPOs would be required to disclose their reserves policy in the notes to the financial statements. These proposals generated a mixed response. While there was some support for the proposals, some comments indicated that the reserves policy is a financial management issue that would be better discussed in narrative reporting. One response indicated that the disclosure of a reserves policy could cause difficulties for NPOs, as some donors may be less willing to support the NPO if they identified

a policy of the NPO growing its reserves. However, some responses did suggest that information about the purposes for which reserves are being held would be useful to users of the financial statements. The INPAG Secretariat will consider what information might be required when disclosing a reserves policy.

2.10 In discussing the alternative financial reporting treatments, some responses raised issues that would be relevant whichever treatment is chosen:

- In some jurisdictions, there is a requirement to disclose expenses analysed between program costs (related to meeting the NPO's aims and objectives) and administration costs. The INPAG Secretariat will consider whether this issue requires an additional disclosure in INPAG; this may be affected by the approach taken in reporting fundraising costs.
- The use of fund accounting in some jurisdictions has resulted in lengthy financial statements due to the requirement to provide comparative information in respect of funds. Some responses proposed limiting the comparative information provided in respect of fund accounting (for example, the provision of comparative information for movements in fund balances). The INPAG Secretariat accepts these concerns and is proposing to limit the comparative information required in respect of funds.
- The use of electronic means of presenting financial statements would permit differing levels of detail to be presented. For example, the financial statements could present a view of the NPO as a whole while allowing readers to drill down to see further detail on individual funds. This approach was proposed in a response that supported Alternative 1 with electronic presentation of financial statements, or Alternative 3 without electronic presentation. The ability of NPOs to present financial statements in this manner will depend on the systems available to the NPO. Requiring the use of electronic presentation could limit the uptake of INPAG and is not supported by the INPAG Secretariat.
- One response suggested including guidance on reporting segments<sup>8</sup>.
- One response suggested that a comparison with the budget (as required by IPSAS 24) may be more helpful to users than comparative information. A comparison with budgets is not required by the *IFRS for SMEs* Standard but may be appropriate as part of narrative reporting.
- Several responses highlighted the need for examples and templates to assist NPOs in the production of their financial statements. The INPAG Secretariat is proposing the development of example formats to assist NPOs.

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<sup>8</sup> Reporting on segments is a feature of the IFRS Standards and IPSAS, but not *IFRS for SMEs* Standard, which is intended to apply to smaller entities.

- Some responses noted that the presentation of financial statements would, at least in part, be dependent on the approaches taken to other issues, for example non-exchange revenue and grant expenses. For example, one response would not support the deferral method of accounting for funds which are externally restricted. The INPAG Secretariat will review the requirements for the presentation of financial statements throughout the development of the Exposure Draft to ensure the decisions on other issues are incorporated.

#### **Terminology: Statement of Financial Performance**

- 2.11 The Consultation Paper proposed the use of the term 'Statement of Financial Performance' for the statement that contains the NPO's revenues and expenses.
- 2.12 Of the responses that discussed this issue, just under two thirds supported the use of this term. This includes all responses that indicated that NPOs in their jurisdiction apply the *IFRS for SMEs* Standard. Europe was the only region where a majority of the responses that discussed this issue disagreed with the use of the term 'statement of financial performance.'
- 2.13 The main reason given by those that did not support the use of the term was that NPOs' performance is not judged on whether they make surpluses or deficits, but whether they meet their aims and objectives (social performance). Using the term 'financial performance' could imply that this is the main measure of NPOs' performance, which is not the case.
- 2.14 The responses also noted that 'financial performance' might be misleading as, for NPOs, income and expenditure are not matched in the same way as they are in a commercial organisation, and hence the surplus or deficit reported in a financial year does not necessarily reflect the performance of the NPO.
- 2.15 The INPAG Secretariat recognises these concerns, and therefore recommends consideration of the use of an alternative term for the statement that contains the NPO's revenues and expenses.
- 2.16 The most commonly suggested alternative terms were 'income and expenses statement' and 'statement of financial activities' as these terms were considered to be better understood by NPOs' stakeholders.
- 2.17 Other terms suggested include:
- Statement of financial accountability;
  - Statement of revenues and expenses;
  - Statement of incoming resources and expenditures;



- Statement of comprehensive income<sup>9</sup>;
- Financial Mobilization and Utilization Statement;
- Resource Mobilization and Utilization Statement; and
- Receipts and Payments Statement

2.18 A key issue raised in the responses is that whatever term is used in INPAG, NPOs will need the flexibility to use a different term in their financial statements to comply with local regulations.

2.19 The PAG discussed this issue at its March 2022. In the light of this discussion, and the issues outlined above, the INPAG Secretariat recommends that use of the term 'income and expenses statement' and the TAG is asked for its views on this.

**Question 1: Should the term 'income and expenses statement' be used to describe the financial performance statement in INPAG?**

### 3. Way Forward

3.1 The INPAG Secretariat has reviewed the responses summarized above, and in light of the comments received to this and other topics, proposes the following basis for developing the Exposure Draft (ED):

No.	Proposal	Rationale
1	Develop ED based on Alternative 2 (i.e., based on the <i>IFRS for SMEs</i> Standard).	Basing the requirements on the <i>IFRS for SMEs</i> Standard is in line with the overall approach to developing INPAG. Alternative 2 also had more support than other alternatives, albeit by a narrow margin.  Supplementary donor or project statements, as proposed in Alternative 3, are considered further in proposal 9.
2	Require separate presentation of income and expenses, net assets (and changes in net assets) for the aggregates of	The separate presentation of restricted and unrestricted funds will provide useful information to users of the financial statements without imposing the costs associated with full fund accounting on NPOs. Respondents commented that requiring the presentation of restricted and unrestricted funds beyond the income and expenses statement and net assets could be

<sup>9</sup> Other responses suggested that the term 'comprehensive income' may only be understood by accountants.

No.	Proposal	Rationale
	restricted and unrestricted funds as a minimum.	<p>challenging for some NPOs and would add little value for readers of the financial statements.</p> <p>In developing the Guidance on presenting restricted and unrestricted funds, the INPAG Secretariat will consider how best to address issues with capital grants and donated assets.</p>
3	Permit, but not require NPOs to use full fund accounting in the financial statements.	<p>The reasons for not requiring full fund accounting are set out in proposal 2 above. However, some NPOs may have the capacity to implement full fund accounting and may consider that this would improve the usefulness of their financial statements. Such NPOs should be permitted to provide this additional information.</p>
4	<p>Not allow a deferred revenue accounting model but consider the rationale for deferred revenue as part of non-exchange revenue consistent with the concepts and pervasive principles. Raise this as a SMC in ED1.</p>	<p>The Consultation Paper included a deferred revenue accounting model as one alternative for non-exchange revenue recognition. Allowing a revenue deferral model would mean there is no link to restrictions on the use of funds, and such deferrals would not satisfy the definition of a liability. Deferrals are therefore not consistent with the concepts and principles that underpin international frameworks, including the concepts and pervasive principles proposed in INPAG Section 2.</p> <p>While this alternative received only limited support in the consultation, some PAG members support the use of a deferred revenue accounting model as they consider this model is more easily understood by stakeholders.</p> <p>The Consultation Paper also included alternatives where revenue is recognised when any restrictions attached to the use of the funds have been met; and recognised immediately where there are no restrictions as to its use. These alternatives are consistent with the concepts and principles.</p> <p>The INPAG Secretariat propose to develop the proposals for financial statements in line with the concepts and principles. This approach would, therefore, not include deferrals for unrestricted revenue. Deferred revenue will be considered for non-exchange revenue, and the proposals for the financial statements will be amended to reflect the use of deferrals at that time.</p>

No.	Proposal	Rationale
5	Income and expenses statement to total to surplus or deficit; changes in net assets to be presented in a separate statement.	<p>The proposed approach would require an income and expenses statement that would be consistent with the income statement required under the two-statement approach in the <i>IFRS for SMEs</i> Standard. The requirements of the statement of comprehensive income under the two-statement approach in the <i>IFRS for SMEs</i> Standard would be met through a statement of changes in net assets<sup>10</sup> (the approach taken in IPSAS).</p> <p>This approach is proposed because surplus or deficit, along with the level of unrestricted funds are seen as the more significant numbers for users of NPO financial statements.</p> <p>In addition, some NPOs will not have items of comprehensive income which can arise from, for example, defined benefit pensions; revaluations of property plant and equipment; the use of hedging instruments; and foreign exchange differences on foreign operations.</p> <p>Presenting items of comprehensive income outside the income and expenses statement is expected to simplify this statement for those NPOs without these items.</p>
6	No requirement to produce comparative information in disclosures in respect of restricted and unrestricted income and expenses analysis (or full fund accounting); however, a reconciliation of	<p>Some respondents noted that a requirement to include comparative information about funds could result in lengthy financial statements and questioned the usefulness of such information.</p> <p>The proposed approach would not require comparative information about restricted and unrestricted income and expenses, to avoid over-lengthy financial statements.</p> <p>However, a reconciliation of the opening and closing restricted and unrestricted balances will be required.</p> <p>The INPAG Secretariat considers this approach an appropriate compromise.</p>

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<sup>10</sup> The title of this statement may be amended to reflect decisions regarding the elements to be recognised.

No.	Proposal	Rationale
	opening and closing balances will be required.	
7	Additional note requirements to be developed.	The <i>IFRS for SMEs</i> Standard does not include a requirement to present restricted and unrestricted funds separately. Consequently, additional note requirements will need to be developed to ensure appropriate information about restricted and unrestricted funds is disclosed.
8	Example formats to be developed for guidance.	<p>The <i>IFRS for SMEs</i> Standard includes illustrative financial statements.</p> <p>Given the proposals to modify the requirements in the <i>IFRS for SMEs</i> Standard regarding the presentation of financial statements, the INPAG Secretariat consider that example formats of the amended statements would be helpful for NPOs.</p>
9	Consider the development of a separate section covering the use of a standardised reporting format for donor reporting.	<p>Some respondents acknowledged that if a donor statement could be developed that would meet the reporting and auditing requirements of major donors, this could lead to an overall reduction in the reporting burden.</p> <p>The INPAG Secretariat proposes exploring this issue with the Donor Reference Group to create a new section in INPAG.</p> <p>This process is expected to take some time, and consequently any additional section is not expected to be available for the first Exposure Draft (ED 1). Depending on the progress made, the section may be ready for inclusion in ED 3 or may need to be delayed until a later phase.</p> <p>If an additional section is created, the INPAG Secretariat is of the view that the supplementary donor or project statements included as part of alternative 3 would be permitted but not required.</p> <p>In the absence of an additional section covering the use of a standardised reporting format, the INPAG Secretariat proposes to develop generic guidance setting out the</p>

No.	Proposal	Rationale
		issues NPOs will need to consider in developing their own donor or project statements should they choose to do so as part of ED3.

Question 2: Does the TAG support the INPAG Secretariat's proposals for developing the presentation of financial statements sections of INPAG, or should some proposals be amended?

#### 4. Development of Exposure Draft

4.1 This issue affects several sections of the *IFRS for SMEs* Standard. The expected impact on these sections is as follows:

Section	Expected Impact
3: Financial Statement Presentation	Most of this section will be retained with terminology changes only, but more substantive changes will be required in respect of the 'compliance with the <i>IFRS for SMEs</i> ' and 'complete set of financial statements' paragraphs. Terminology changes will also be required to reflect decisions on the terms to be used in describing the financial statements.
4: Statement of Financial Position	Some revisions will be required to accommodate the presentation of restricted and unrestricted fund balances. Terminology changes will also be required to reflect decisions on the terms to be used in describing the financial statements.
5: Statement of Comprehensive Income and Income Statement	Substantive revisions will be required to accommodate the presentation of restricted and unrestricted income and the proposals for presenting comprehensive income. Terminology changes will also be required to reflect decisions on the terms to be used in describing the financial statements.
6: Statement of Changes in Equity and Statement of Income and Retained Earnings	Some revisions will be required to accommodate the presentation of restricted and unrestricted fund balances, and to reflect the different nature of NPOs. Terminology changes will also be required to reflect

	decisions on the terms to be used in describing the financial statements.
7: Statement of Cash Flows	Expected to be retained with terminology changes only.
8: Notes to the Financial Statements	Expected to be retained with changes to the list of financial statements presented. This section contains guidance on presenting notes; however, detailed disclosure requirements for transactions are generally found in other sections.
9: Consolidated and Separate Financial Statements	The extent of the changes required will be dependent on decisions to be made when finalising the section on the reporting entity.
10: Accounting Policies, Estimates and Errors	Expected to be retained with terminology changes only.

Question 3: Does the TAG agree with the INPAG Secretariat's analysis of the expected impact on the sections of the *IFRS for SMEs* Standard?

April 2022

## Appendix: Responses to Specific Matters for Comment

Question	Response	Number	%	% Responded
<b>SMC 7(a)</b> Do you agree with the description of issue 7 Financial Statement Presentation? If not, why not?	Agree	31	45%	89%
	Disagree	4	6%	11%
	Neither Agree nor Disagree	0	0%	0%
	<i>Non-Response</i>	<i>34</i>	<i>49%</i>	
<b>TOTAL</b>		<b>69</b>	<b>100%</b>	<b>100%</b>
<b>SMC 7(b)</b> Do you agree that the list of alternative treatments that should be considered for issue 7 is exhaustive? If not, please describe your additional proposed alternatives, and explain why they should be considered.	Agree	26	38%	79%
	Disagree	7	10%	21%
	Neither Agree nor Disagree	0	0%	0%
	<i>Non-Response</i>	<i>36</i>	<i>52%</i>	
<b>TOTAL</b>		<b>69</b>	<b>100%</b>	<b>100%</b>
<b>SMC 7(c)</b> Do you agree with the advantages and disadvantages articulated for each alternative accounting treatment for issue 7? If you do not agree, please set out the changes you propose, and why these should be made.	Agree	26	38%	84%
	Disagree	5	7%	16%
	Neither Agree nor Disagree	0	0%	0%
	<i>Non-Response</i>	<i>38</i>	<i>55%</i>	
<b>TOTAL</b>		<b>69</b>	<b>100%</b>	<b>100%</b>

Question	Response	Number	%	% Responded
<b>SMC 7(d)</b> Please identify the alternative treatment that you favour for issue 7, and the reasons for your view. In your response please consider the presentation of unrestricted reserves allocated for internal purposes.	Alternative 1	6	9%	18%
	Alternative 2	11	16%	33%
	Alternative 3	10	14%	30%
	Alternative Option	6	9%	18%
	<i>Non-Response</i>	36	52%	
<b>TOTAL</b>		<b>69</b>	<b>100%</b>	<b>100%</b>
<b>SMC 7(e)</b> The term statement of financial performance is used in the consultation paper to describe the statement that contains an NPO's revenues and expenses. Do you agree with the use of this term? If not, describe your preferred term and explain your reasoning.	Agree	19	28%	63%
	Disagree	11	16%	37%
	Neither Agree nor Disagree	0	0%	0%
	<i>Non-Response</i>	39	57%	
<b>TOTAL</b>		<b>69</b>	<b>100%</b>	<b>100%</b>