



Donor Reference Group

Role and Agreement - September 2020

www.ifr4npo.org | [@IFR4NPO](https://twitter.com/IFR4NPO) | info@ifr4npo.org

1. About IFR4NPO

The IFR4NPO project is an initiative to develop Internationally applicable Financial Reporting guidance for Non-Profit Organisations (NPOs). It is led by Humentum and the Chartered Institute of Public Finance and Accountancy (CIPFA) in the UK, with initial funding from Ford Foundation and Open Society Foundations. See www.ifr4npo.org for more information. The focus is on annual general purpose financial statements and reports of NPOs. Donors are a key user of these financial reports, and frequently also require additional financial reports relating to the projects they fund.

2. Purpose of Donor Reference Group

The purpose of the Donor Reference Group (DRG) is to create a forum where the project secretariat can listen, learn and understand more about donor needs, and the basis for current reporting requirements. The DRG creates an opportunity for donors to give input to the guidance development process, and for the project to share feedback from the stakeholder consultation process as well as the Technical and Practitioner Advisory Groups.

3. Chair

The Donor Reference Group will be chaired by Humentum.

4. Membership of Donor Reference Group

Members of the DRG are funding agencies or organisations including multilateral and bilateral donors, trusts and foundations, but not International Non-Governmental Organisations



(INGOs) that engage in sub-granting. Member organisations appoint named individuals to participate; such individuals generally hold roles in contracts, compliance or finance, using the general-purpose financial reports and/or project specific reports of grantees or potential grantees for due diligence or accountability purposes. The member organisation and individual may decide whether the individual formally represents the views of the donor, or contributes to discussions in an individual capacity.

The size of the DRG is expected to be 20 to 50 members, reflecting a range of types of funders and countries. To maintain suitable diversity, individuals or organisations may be invited to apply, or request to join the DRG, but membership is at the discretion of Humentum.

5. Transparency

The website will show which donor organisations are members of the DRG, without naming nominated individuals.

6. Term

Donor organisations are encouraged to participate for the duration of the project but may agree to leave at any point. It is helpful for continuity to have the same individual from each organisation, subject to availability.

7. Meetings

Meetings will follow [Chatham House Rules](#) and be held in English. Any summary outputs from the meetings will be subject to approval by all attendees before publishing.

Face-to-face meetings will be held, subject to social distancing and relevant travel restrictions, ideally twice per year, with one in USA and another in Europe in the following cities: Washington, New York, Geneva, Brussels & London. Physical meetings will be 2-3 hours long, starting with breakfast, each one attended by 10-30 members.

Online meetings will be attended by all members (as far as possible) and will be 90-120 minutes long. Any recordings or chat logs will be securely stored and used by the project team for reference purposes only.

Papers and discussion questions will be shared in advance of each meeting.

8. Time commitment

It is anticipated that members would attend one in-person meeting (in Europe or US) per year and 2-3 online meetings per year, with each meeting requiring about one-hour preparation time to review papers and consider responses.

Members may also support the engagement and outreach activities of the project by sharing social media posts, and commenting in the online forum to the extent they wish.



9. Costs

It is assumed that meeting attendees will fund their own transport and accommodation as needed.

Agreement

I, _____ state my willingness to participate in the IFR4NPO Donor Reference Group on behalf of _____, in accordance with the terms outlined above.

Please tick:

- I will participate as a formal representative of the donor.
- I will participate in my own individual capacity.

Role:

Organisation:

Signature:

Date:

Accepted on behalf of the IFR4NPO Project by:

Samantha Musoke, Project Director IFR4NPO, Humentum

Signature:

Date: