



# INPAG Exposure Draft 1 Webinar Series

## Financial Statements Presentation

17 January 2023





# Why INPAG?

*Only a few countries benefit from their own national standards.  
Existing international standards do not meet the unique needs  
of NPOs.*

**INPAG**  
(International  
Non-profit  
Accounting  
Guidance)

## Future Outcomes

- ✓ NPOs able to demonstrate capacity and attract funds
- ✓ Improved usefulness, transparency and consistency of NPO financial reports
- ✓ Reduced duplication of effort
- ✓ Simplified audit assurance provision

**Efficiency  
Equity  
Accountability**



# Developing INPAG

CIPFA



## 'Exposure Draft'

Early version of Guidance  
shared for public feedback  
and comment



			USAID
		FCDO (DfID)	World Bank
	Global Fund	Gates Foundation	Oak Foundation
Children's Investment Fund Foundation	Ford Foundation		



# Your feedback matters!



- ✓ Relevant
- ✓ User friendly
- ✓ Credible
- ✓ Fit for purpose



1. Learn about proposals (today)



2. Share opinions (later)



# INPAG Structure

**ED1 Invitation to comment**  
 Including Summary and Questions.  
 In English, Spanish & French

INPAG Volumes (in English only)	Paragraph numbers
Authoritative Guidance in 36 sections	G1, G1.1, G2...
Application Guidance	AG1, ...
Basis for Conclusions	BC1, ...
Implementation Guidance & Illustrative Examples	IG1, ...



# ED1 Webinar Series - January 2023

## Description of NPOs / Reporting entity

Broad characteristics and indicators

**INPAG Sections 1, 2 & 9**  
**Webinar 16 Jan 2023**

## Framework for INPAG

Concepts and pervasive principles

**INPAG Section 2**  
**Webinar 17 Jan 2023**

## Financial statements presentation

Including fund accounting

**INPAG Sections 3-8,10**  
**Webinar 18 Jan 2023**

## Narrative reporting

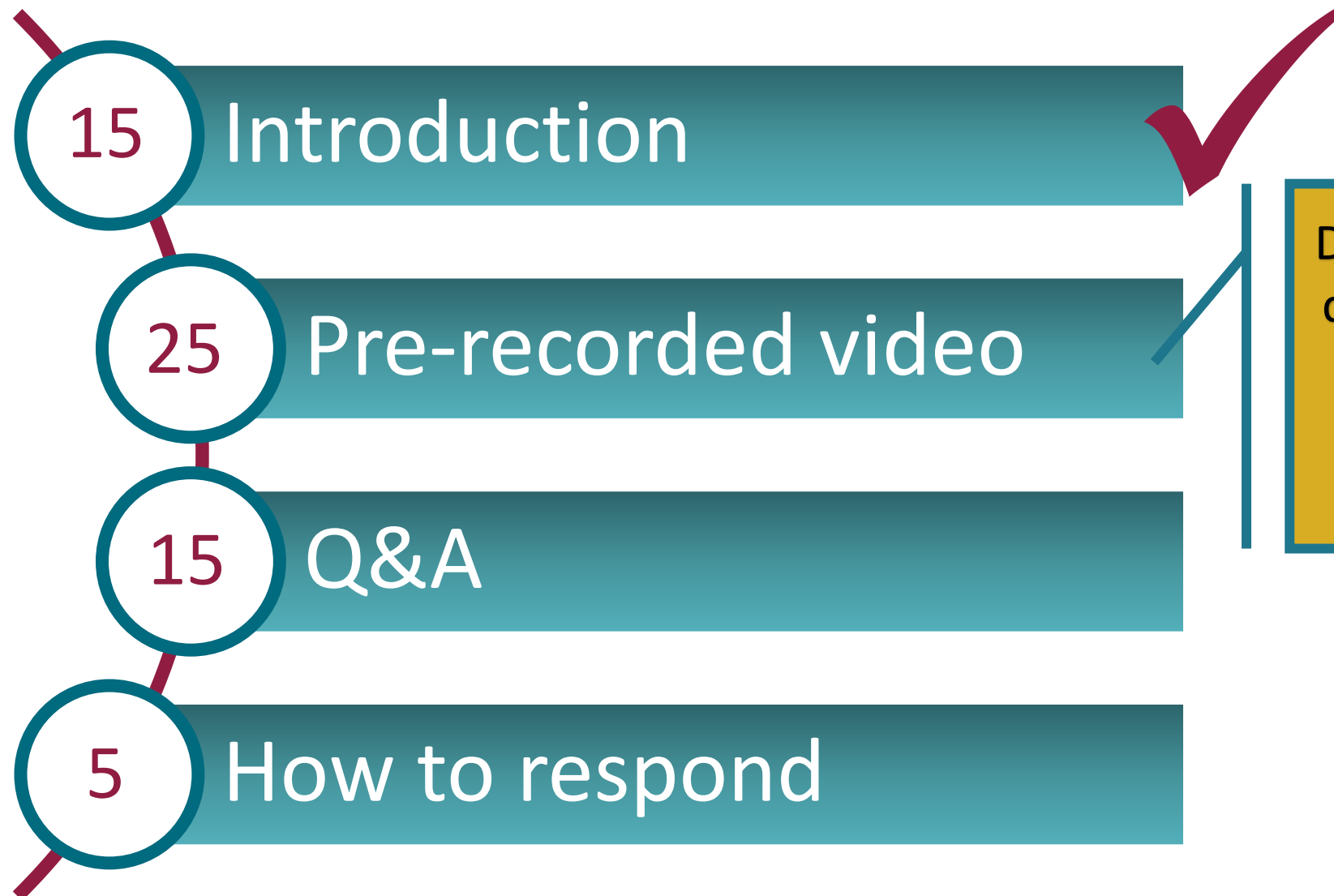
Commentary and performance

**INPAG Section 35**  
**Webinar 19 Jan 2023**

[www.ifr4npo.org/events](http://www.ifr4npo.org/events)



# Session schedule



During the video, type questions in the chat:

- English in zoom
- French/Spanish in MS Translator



Go to YouTube to view  
the explainer video







# INTERNATIONAL FINANCIAL REPORTING FOR NON PROFIT ORGANISATIONS

Questions?

# Your feedback

The questions we want feedback on are called 'Specific Matters for Comment' (SMCs).

Answer the ones that are most relevant.



**SMCs**

**37**  
questions

**12**  
headings

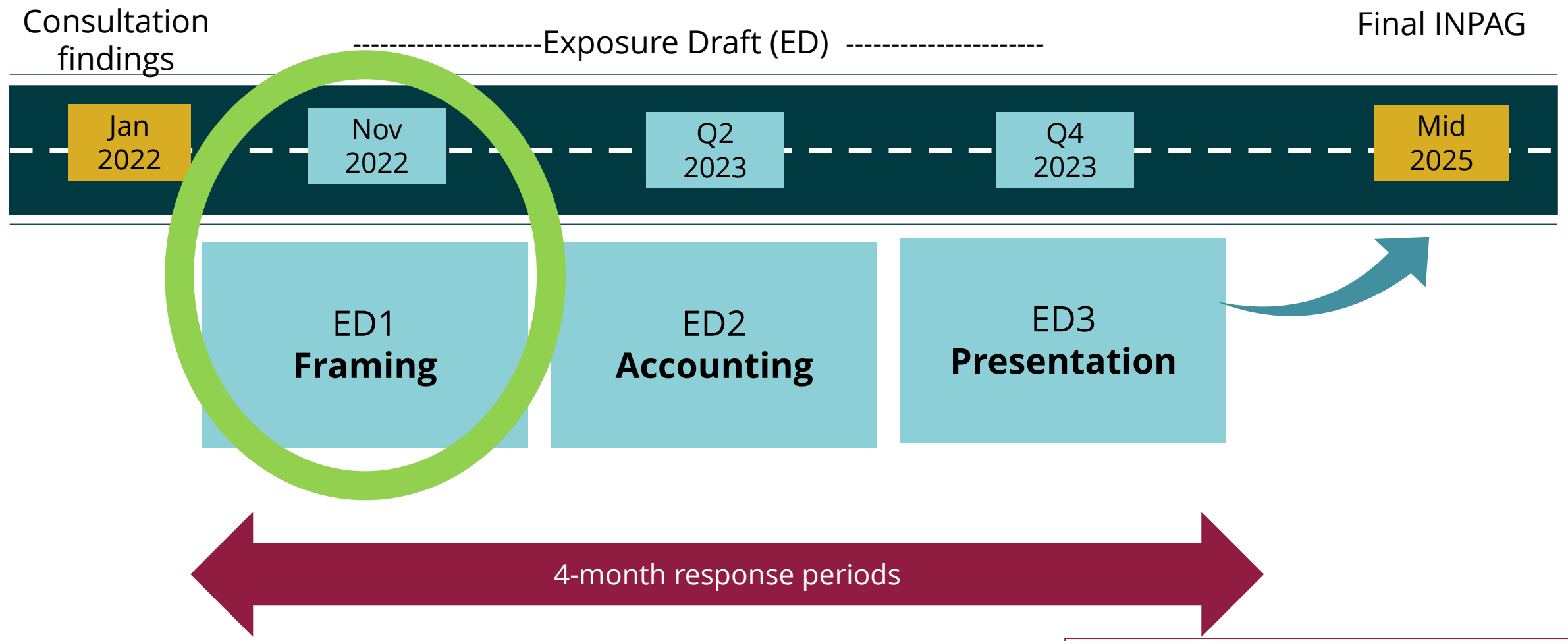


Share your voice

[www.ifr4npo.org/have-your-say](http://www.ifr4npo.org/have-your-say)

before 31 March 2023

# Roadmap for Exposure Draft



Plan is subject to change

# Thank you!

[www.ifr4npo.org](http://www.ifr4npo.org)  
[info@ifr4npo.org](mailto:info@ifr4npo.org)





# Website: [www.ifr4npo.org](http://www.ifr4npo.org)



Exposure Draft

[www.ifr4npo.org/ed1](http://www.ifr4npo.org/ed1)



Share your voice

[www.ifr4npo.org/have-your-say](http://www.ifr4npo.org/have-your-say)



Events

[www.ifr4npo.org/events](http://www.ifr4npo.org/events)

# How can I stay engaged?

- Visit the [website](#)
- Subscribe to the [newsletter](#)
- Join the conversation on [Linkedin](#)
- Follow IFR4NPO on [twitter](#)
- Register for free [events](#)
- Read the [blogs](#)

