



INPAG Exposure Draft 1 Webinar Series

Framework for INPAG

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**

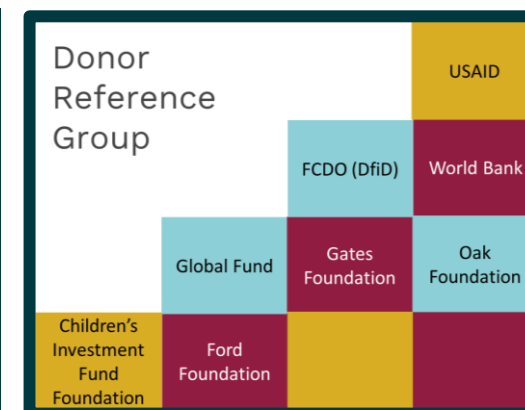
Developing INPAG

CIPFA\



'Exposure Draft'

Early version of Guidance
shared for public feedback
and comment





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

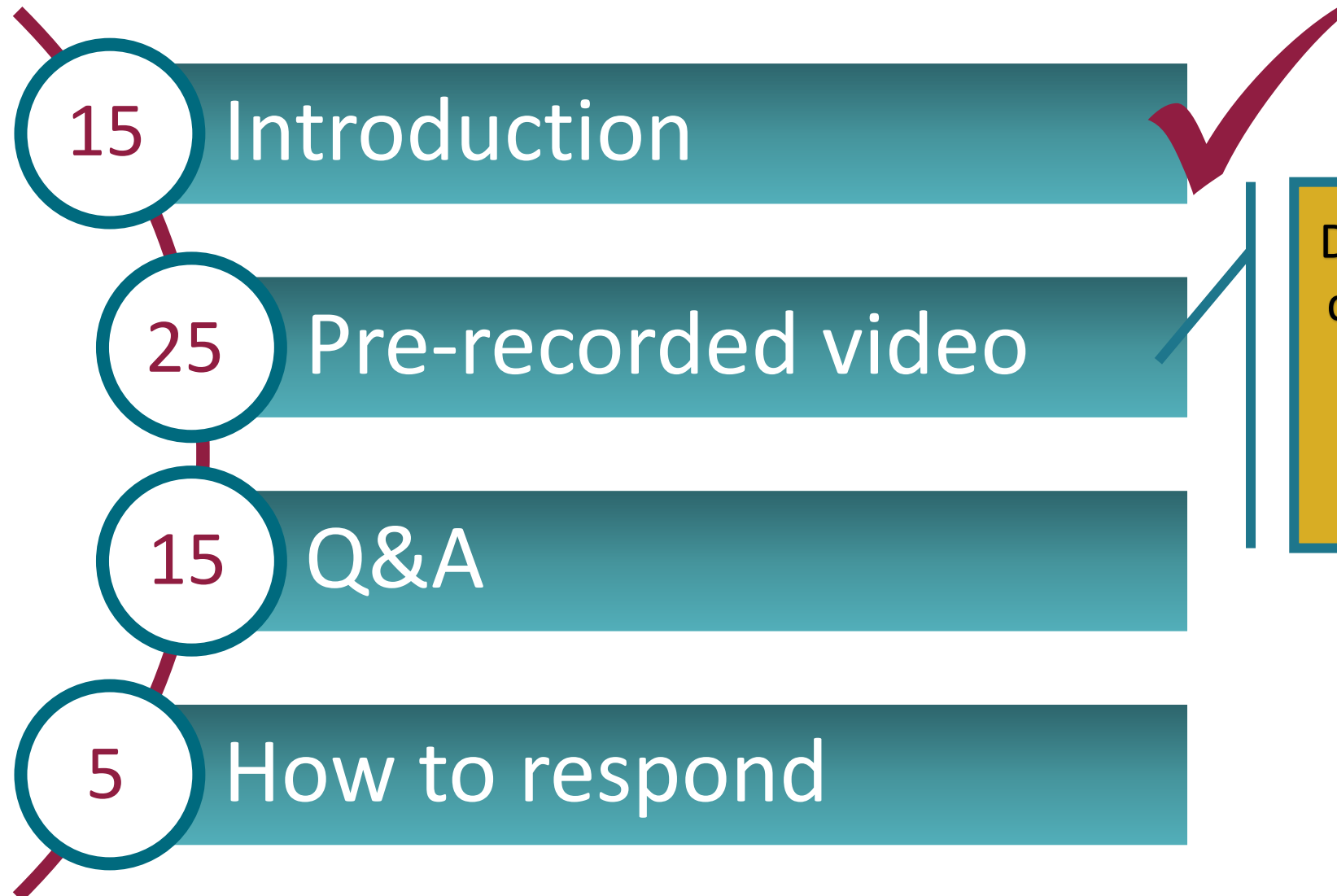
Commentary and performance

INPAG Section 35
Webinar 18 Jan 2023

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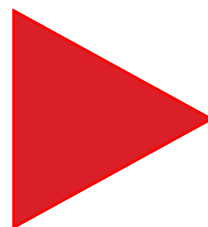
Session schedule



During the video, type questions in the chat:

- English in zoom
- French/Spanish in MS Translator

Watch the explainer video on
Youtube





INTERNATIONAL FINANCIAL REPORTING FOR NON PROFIT ORGANISATIONS

Questions?



Your feedback

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

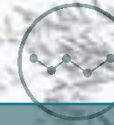
Answer the ones that are most relevant.



SMCs

37
questions

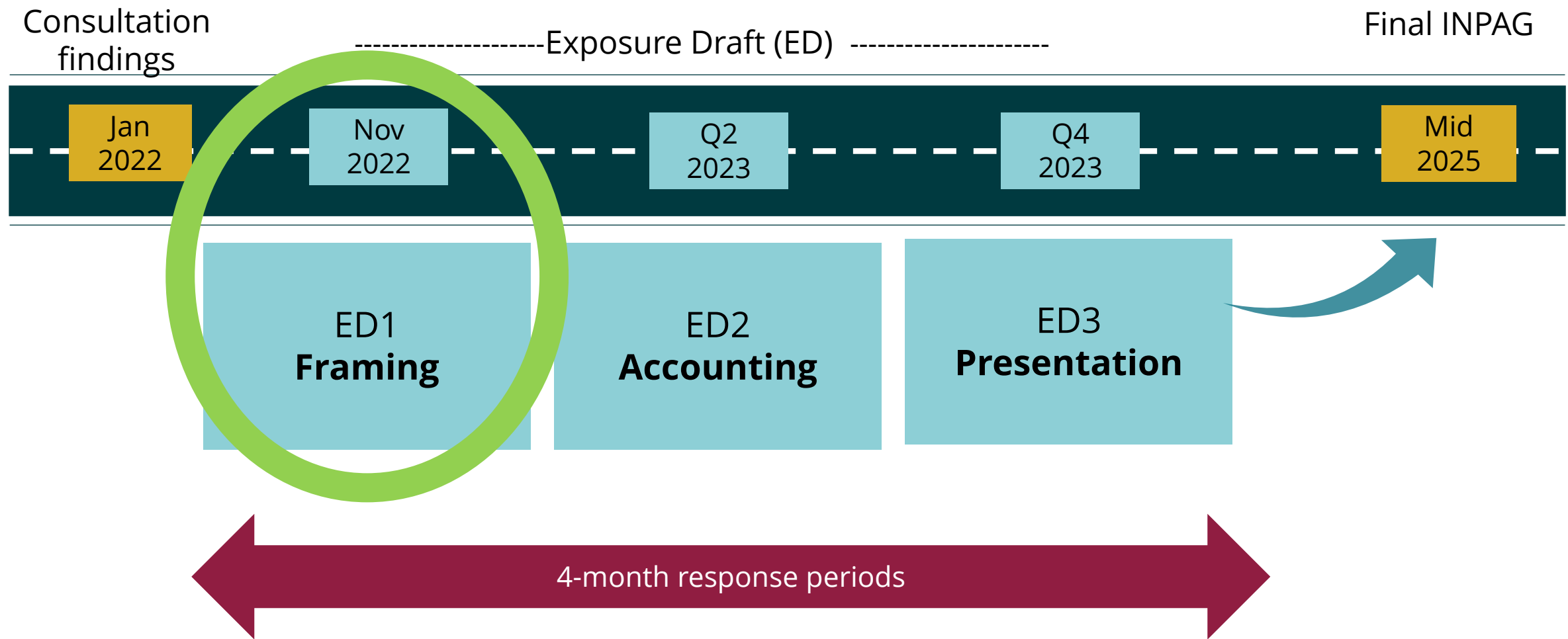
12
headings



INTERNATIONAL FINANCIAL REPORTING
FOR NON-PROFIT ORGANISATIONS

Share your voice
www.ifr4npo.org/have-your-say
before 31 March 2023

Roadmap for Exposure Draft



Plan is subject to change

Thank you!

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Website: www.ifr4npo.org



Exposure Draft

www.ifr4npo.org/ed1



Share your voice

www.ifr4npo.org/have-your-say



Events

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