INPAG Exposure Draft 1
Webinar Series

Narrative Reporting

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.

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

INPAG
(International Non-profit Accounting Guidance)
Developing INPAG

‘Exposure Draft’
Early version of Guidance shared for public feedback and comment
Your feedback matters!

1. Learn about proposals (today)
2. Share opinions (later)

✓ Relevant
✓ User friendly
✓ Credible
✓ Fit for purpose
**INPAG Structure**

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

<table>
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<th>INPAG Volumes (in English only)</th>
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<td>Authoritative Guidance in 36 sections</td>
<td>G1, G1.1, G2...</td>
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<td>Application Guidance</td>
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<td>Implementation Guidance &amp; Illustrative Examples</td>
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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
Session schedule

15 minutes Introduction

25 minutes Pre-recorded video

15 minutes Q&A

5 minutes How to respond

During the video, type questions in the chat:
- English in zoom
- French/Spanish in MS Translator
Go to YouTube to view the explainer video
Questions?
Your feedback

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

Answer the ones that are most relevant.
Share your voice

www.ifr4npo.org/have-your-say

before 31 March 2023
Roadmap for Exposure Draft

Consultation findings
---------------------Exposure Draft (ED)---------------------
Jan 2022
Nov 2022
Q2 2023
Q4 2023
Mid 2025

ED1 Framing
ED2 Accounting
ED3 Presentation

4-month response periods

Plan is subject to change
Thank you!

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Website: www.ifr4npo.org

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