



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.*

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

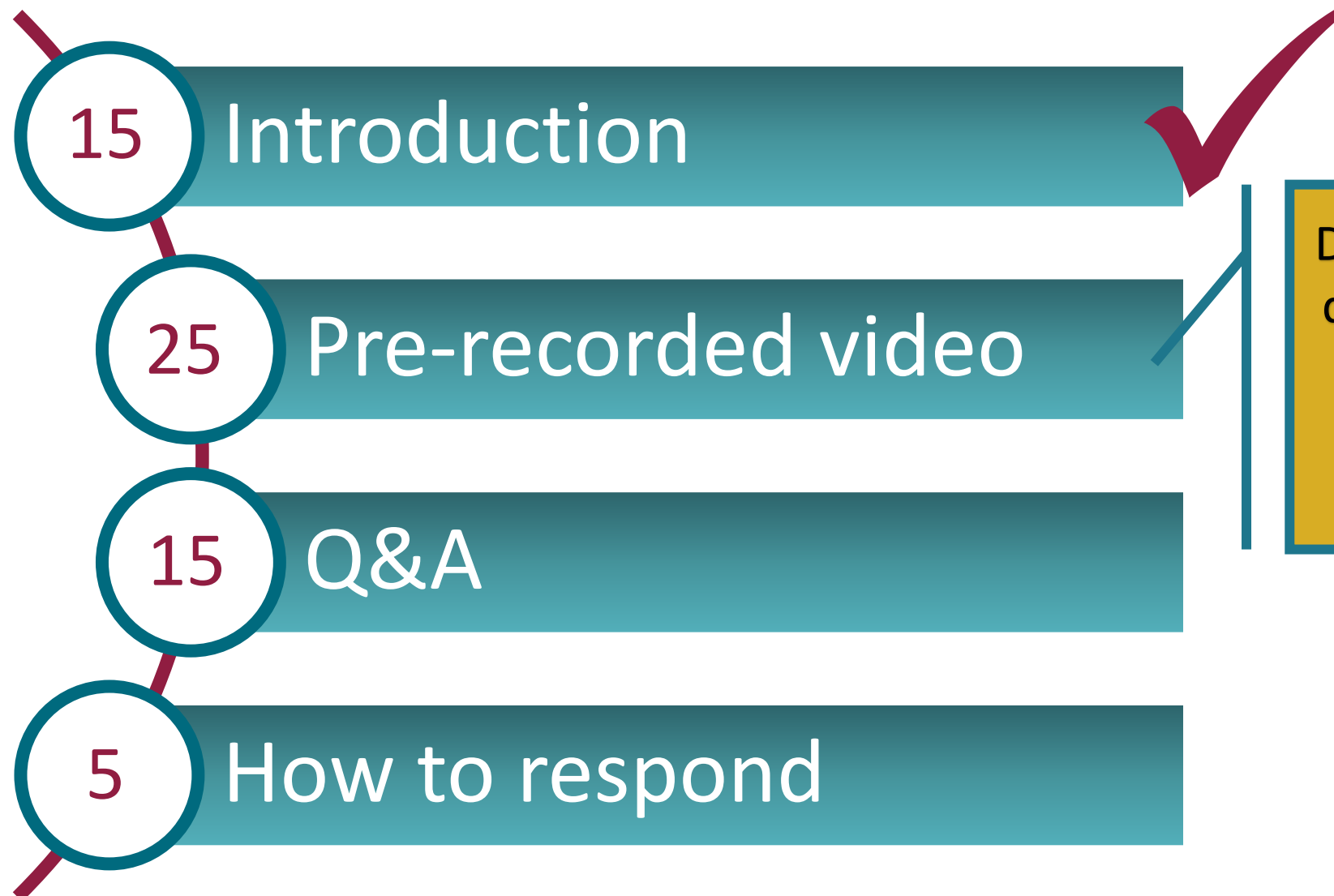
Commentary and performance

INPAG Section 35
Webinar 19 Jan 2023

www.ifr4npo.org/events



Session schedule

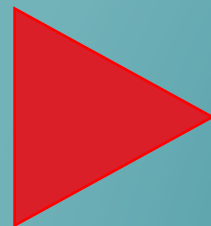


During the video, type questions in the chat:

- 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).

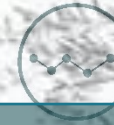
Answer the ones that are most relevant.



SMCs

37
questions

12
headings

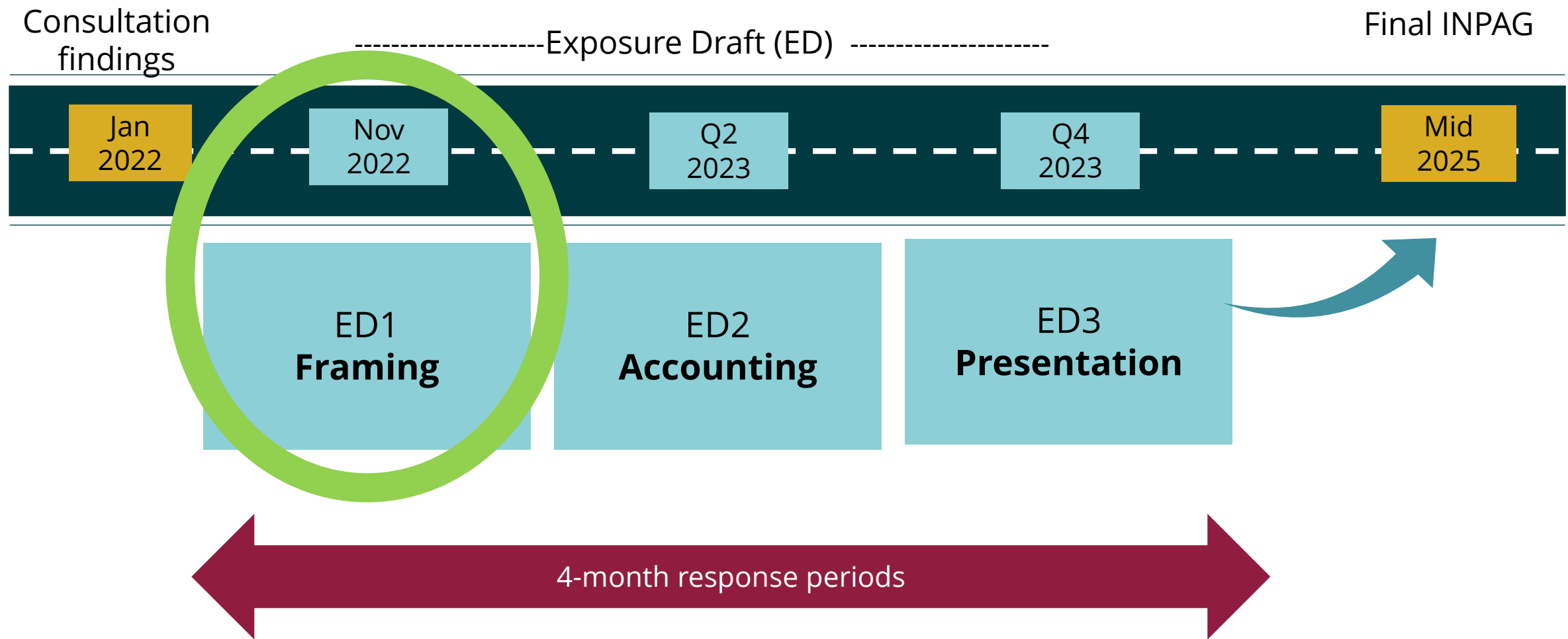


Share your voice

www.ifr4npo.org/have-your-say

before 31 March 2023

Roadmap for Exposure Draft



Plan is subject to change

Thank you!

www.ifr4npo.org
info@ifr4npo.org



Website: www.ifr4npo.org



Exposure Draft

www.ifr4npo.org/ed1



Share your voice

www.ifr4npo.org/have-your-say



Events

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](#)

