INPAG Exposure Draft 1
Webinar Series

Describing NPOs / Reporting Entity

16 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
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 and French

<table>
<thead>
<tr>
<th>INPAG Volumes (in English only)</th>
<th>Paragraph numbers</th>
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</thead>
<tbody>
<tr>
<td>Authoritative Guidance in 36 sections</td>
<td>G1, G1.1, G2...</td>
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<tr>
<td>Application Guidance</td>
<td>AG1, ...</td>
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<tr>
<td>Basis for Conclusions</td>
<td>BC1, ...</td>
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<td>Implementation Guidance &amp; Illustrative Examples</td>
<td>IG1, ...</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 flow**

1. **Introduction** (15 minutes)
2. **Pre-recorded video** (20 minutes)
3. **Q&A** (20 minutes)
4. **How to respond** (5 minutes)

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.

SMCs
37 questions
12 headings
Share your voice
www.ifr4npo.org/have-your-say
by 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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Exposure Draft
www.ifr4npo.org/ed1

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