



# 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

**Efficiency  
Equity  
Accountability**

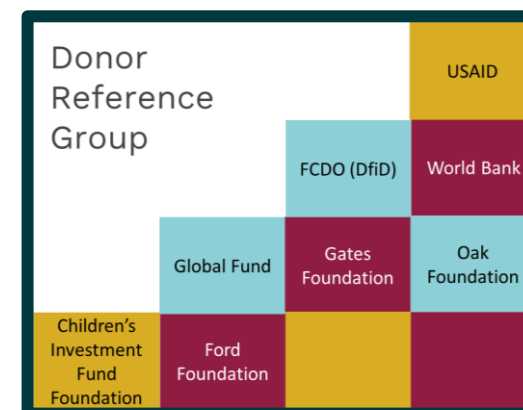
# Developing INPAG

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 and 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**

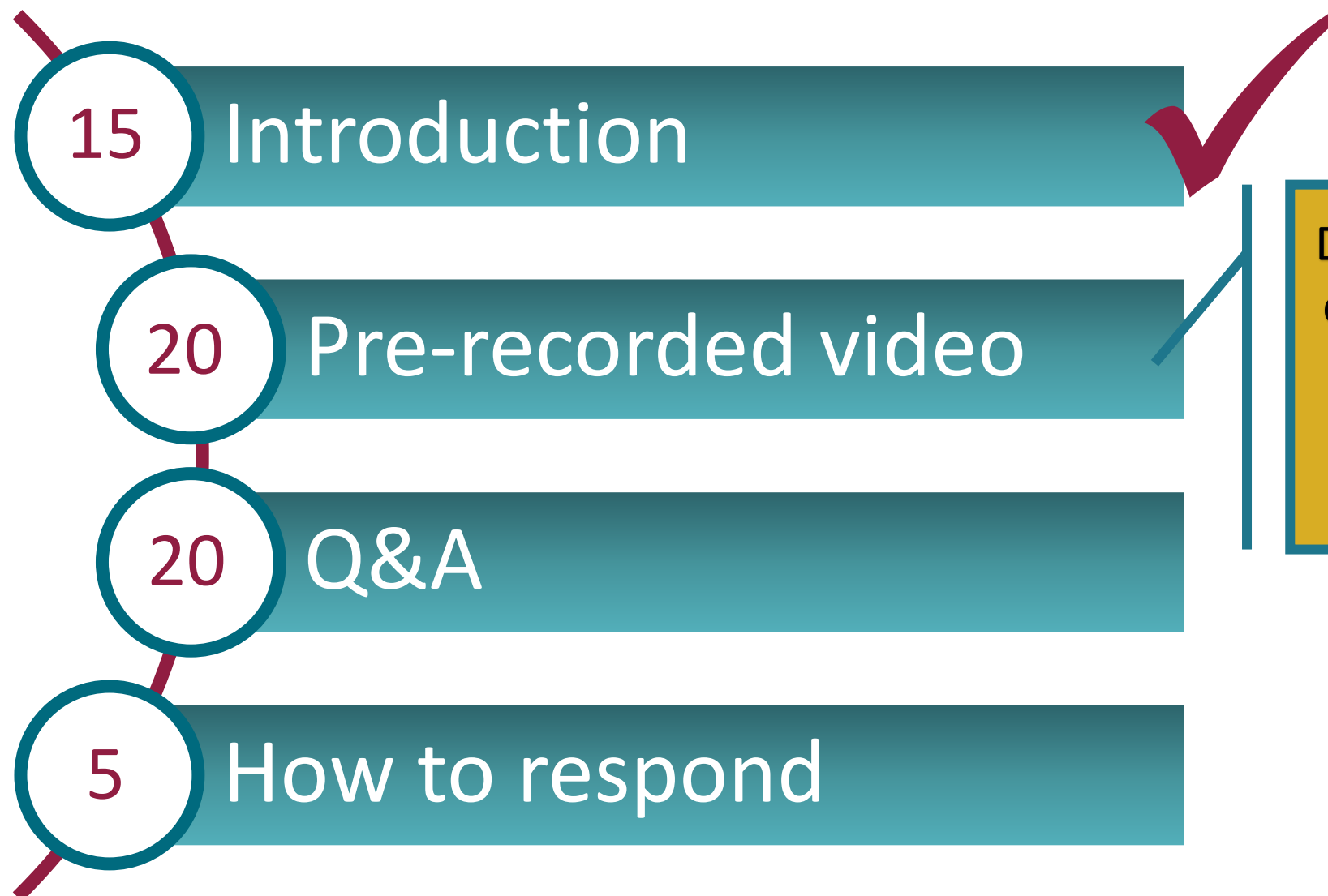
Commentary and performance

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

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



# Session flow



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).

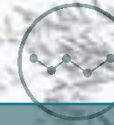
Answer the ones that are most relevant.



**SMCs**

**37**  
questions

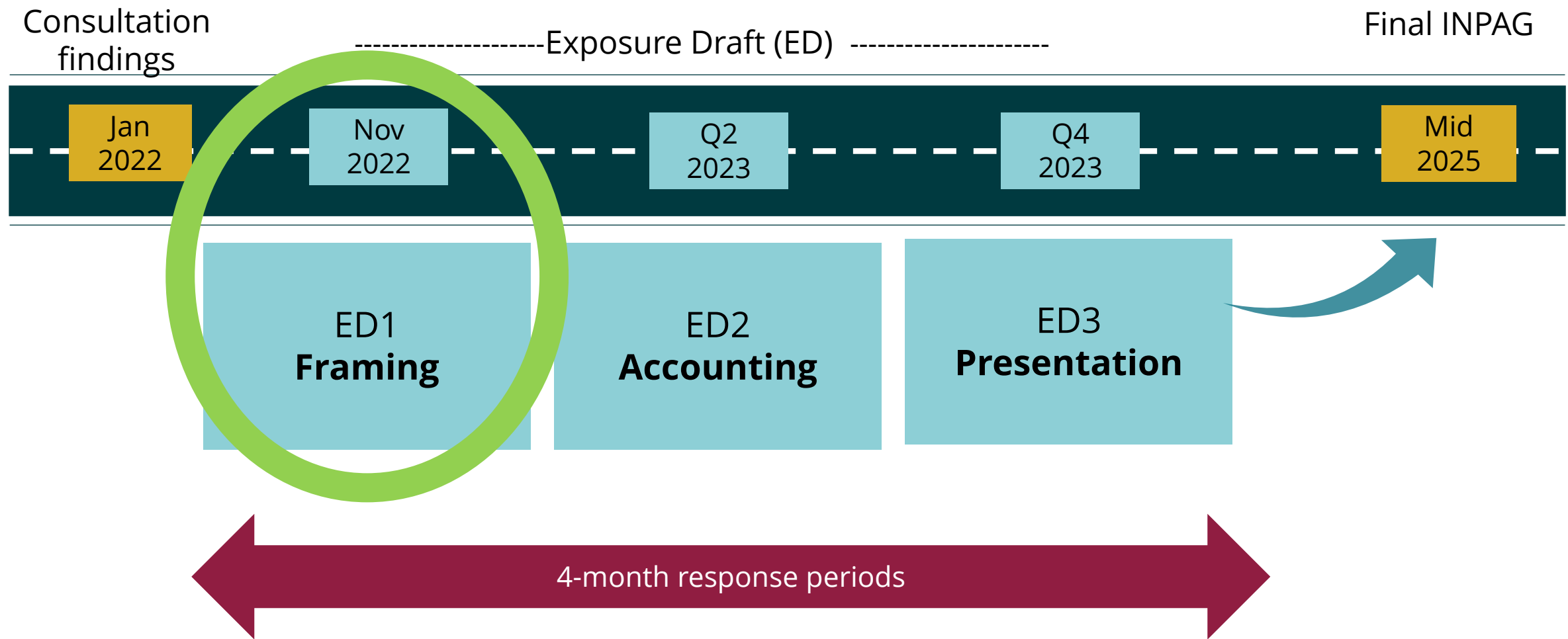
**12**  
headings



INTERNATIONAL FINANCIAL REPORTING  
FOR NON-PROFIT ORGANISATIONS

Share your voice  
[www.ifr4npo.org/have-your-say](http://www.ifr4npo.org/have-your-say)  
by 31 March 2023

# Roadmap for Exposure Draft



Plan is subject to change

Thank you!

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



Exposure Draft

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



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