



INPAG Focus Groups

Terms of reference

Purpose

The purpose of each focus group is to provide expert input to the INPAG Secretariat. Such input is required to respond or to test proposals, including their workability and practicality to address the feedback from the Exposure Draft responses. Members of a Focus Group may also be asked to share their knowledge or expertise in relation to specific topic areas as they relate to NPOs, in addition to responding to specific proposals.

As informal advisory groups, Focus Groups are part of the due process for the development of INPAG. Meetings are recorded for project use, but not published. A write up of key points is documented for internal purposes.

Subject matters

Four Focus Groups are to be established as follows:

Grants and donations – to provide input on all aspects of the arrangements associated with grants and donations that are central to the recognition and measurement of revenue and expenses on grants and donations.

Presentation of financial information – to provide input on all matters related to the presentation of information in the financial statements and the explanatory notes. The focus will be on the relevance and reliability of the information required by the disclosures. This group will cover classification of expenses, fund accounting, fundraising costs, and supplementary statements (donor reporting).

Narrative reporting – to provide input on the proposals for the inclusion of a narrative report and the guidance to support both mandatory and additional disclosures.



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Scope of NPO financial reporting – to provide input on the scope of the guidance, including to which organisations it relates, the primary users of NPO financial reports and matters relating to the scope of the financial statements.

Membership

Each Focus Group will be made up of no more than 30 diverse volunteers. Volunteers will become standing members of the Focus Group until INPAG is published in 2025. Members contribute in their individual capacity rather than representing their organisation, country or stakeholder group.

Individuals will need to express an interest in becoming a member of a Focus Group and in the expression of interest will need to demonstrate how they have knowledge and expertise in the subject matter selected.

It is expected that an individual will be a member of only one Focus Group.

Time commitment

Focus Groups will be called as and when required. We anticipate around two to five meetings, each of which would be for an hour between July 2024 and February 2025. The timing may vary, and they may not be at equal intervals.

Preparation would be required in advance of these meetings, which will depend on the nature of the individual's expertise in relation to the topic being covered. We would encourage members to discuss topics among their networks ahead of each meeting.

In addition to these meetings individuals may be asked to provide input through 1-1 discussions with the INPAG Secretariat. These will be ad hoc if required.

Individuals are expected to attend all of the meetings, and if not able to attend to send comments. At least 2 week's notice is expected to be given of all meeting dates and flexibility is appreciated.



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