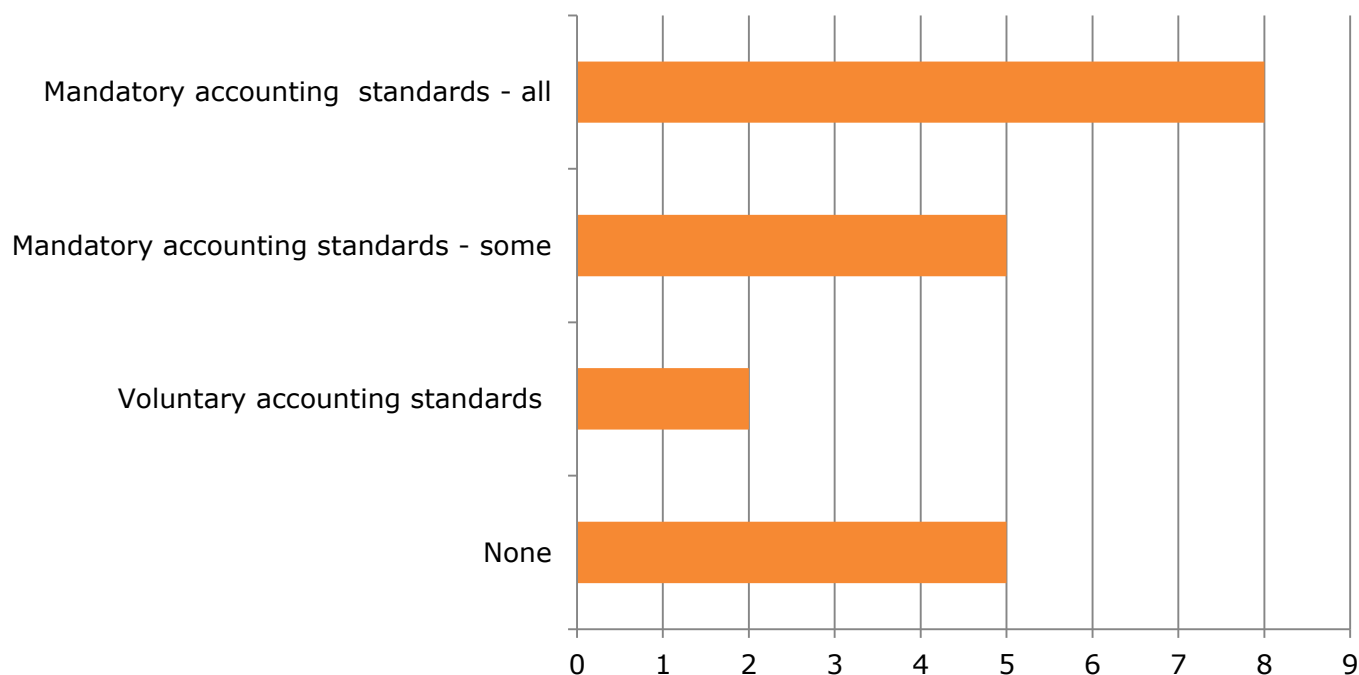
A thin, dark purple diagonal line that starts from the left edge of the slide and extends towards the title text.

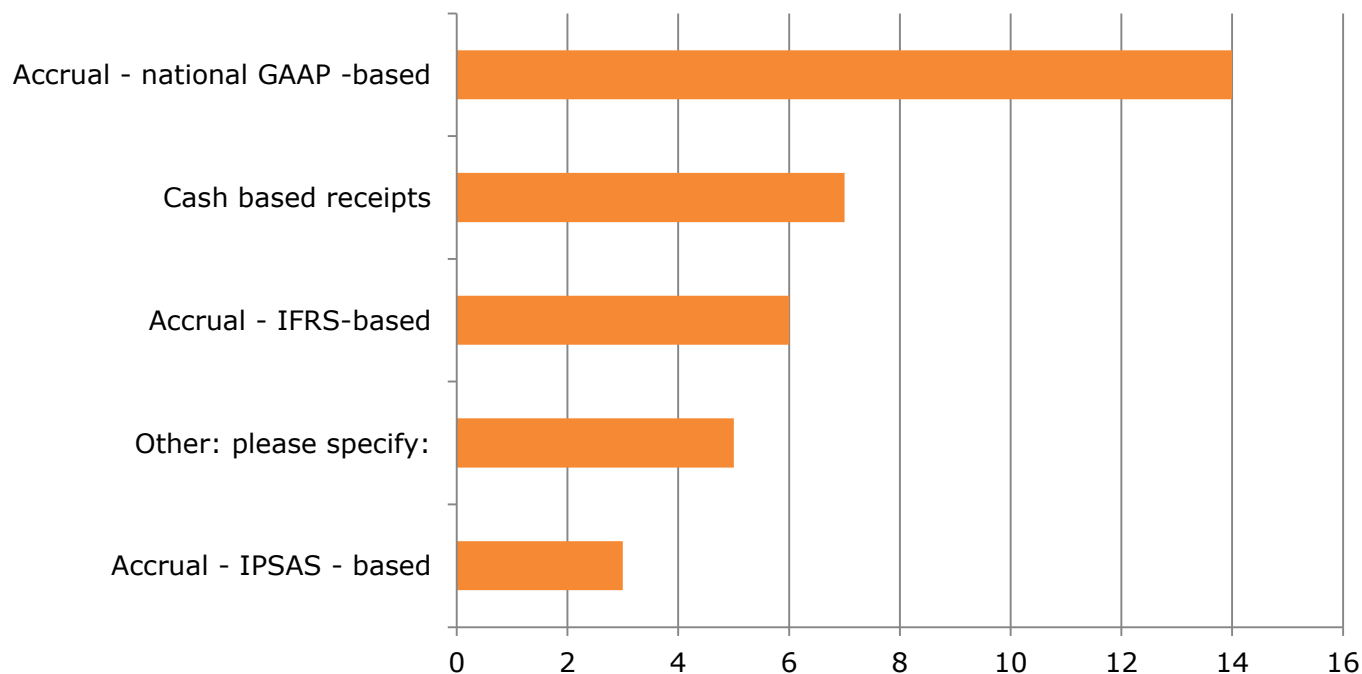
Key findings: Responses to Questionnaire on International Financial Reporting for Not-for-Profit Organisations (NPOs)

Anne Davis
6 October 2015

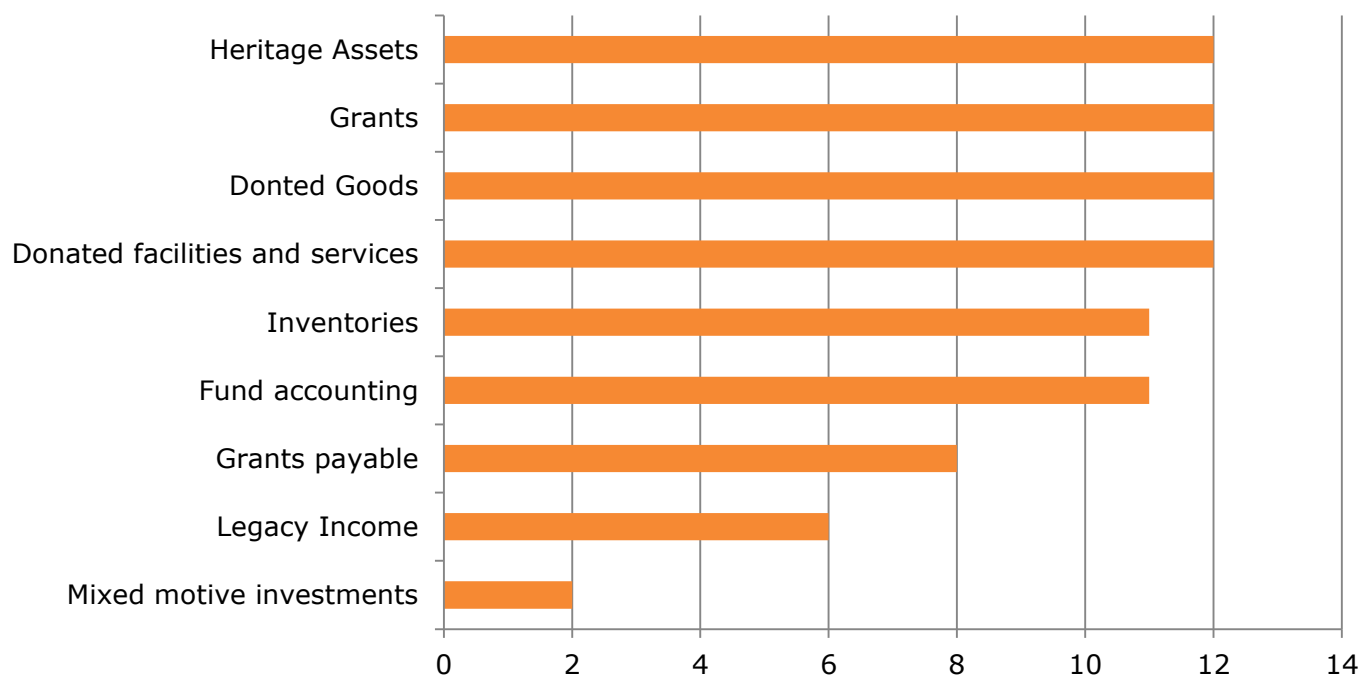
For which types of NPOS (including legal structures) are you a standard setter for?



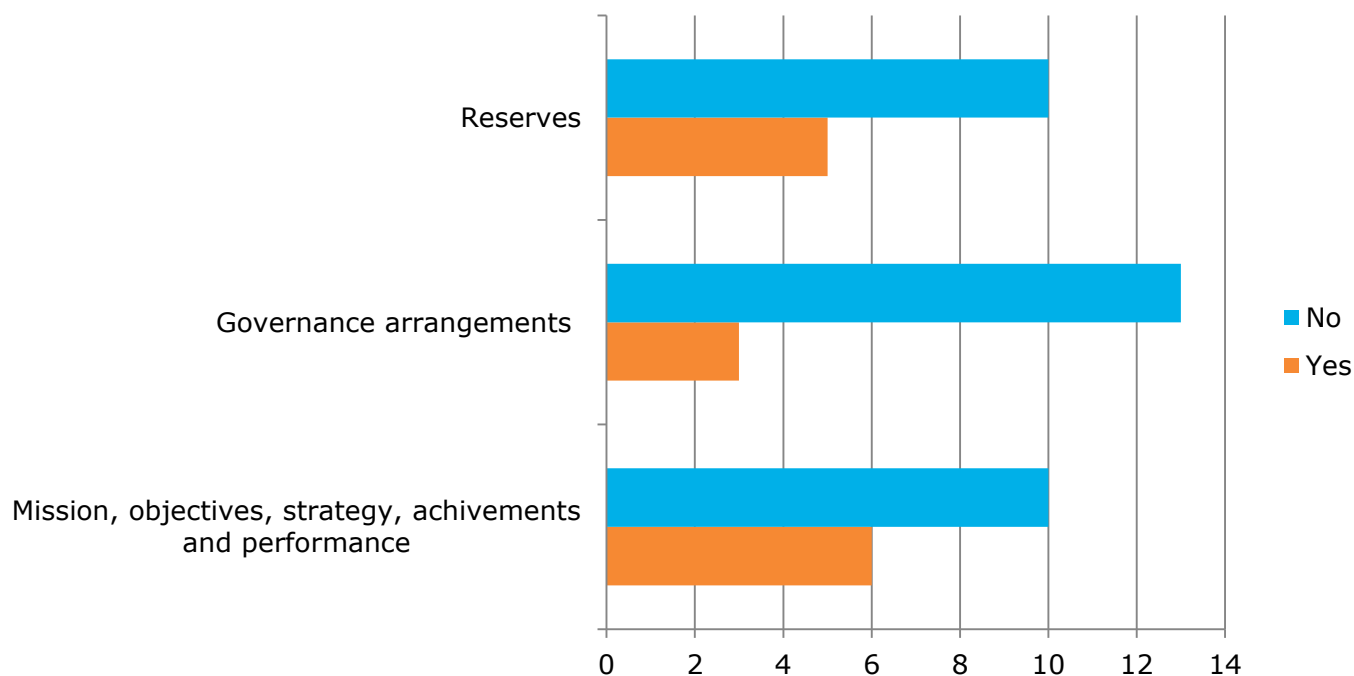
What is the basis for the NPO financial reporting framework(s) that you are responsible for?



Key Measurement and recognition issues



Analysis of respondents: Disclosures submitted



Some key issues

- Types of standards
- Accounting framework
- Non exchange transactions
- Income recognition
- Gifts in kind
- Narrative reporting

NFP guidance – potential options

- Approach
 - IASB project?
 - Interim guidance – existing or new group?
- Type of guidance
 - New standard
 - Application note
- Basis
 - IFRS
 - IPSAS
 - 'Bespoke'