



International Non-Profit Accounting Standard

Building Trust with Harmonised Financial Reporting

What's the Problem?

Non-profit organisations (NPOs) deliver essential services worldwide, often reaching communities that governments and markets do not. Yet, unlike companies or public sector bodies, they lack a dedicated international accounting standard.

At the national level, 92% of countries have no specific guidance for NPO financial reporting. This leads to inconsistency, limits comparability, and undermines trust.

Donors often impose their own reporting formats, creating duplication, multiple audits, and heavy administrative burden. NPOs spend scarce resources on compliance instead of delivery. At the same time, funders struggle to compare data and carry out efficient due diligence.

The result is inefficiency, reduced transparency, and ultimately less impact for communities.

What's the Solution?

The International Non Profit Accounting Standard (INPAS) is the first globally applicable accounting standard for NPOs. It provides a consistent framework for annual audited financial statements.

Published in October 2025, INPAS is freely available at www.inprf.org.

The INPAS Practice Guide on Harmonised Grant Reporting (PG1) complements this by introducing a standard format for grant and project reporting, reducing the need for multiple donor-specific templates.

Building Trust and Reducing the Burden

INPAS supports clear, consistent, and decision-useful financial reporting. This strengthens trust and improves transparency for donors, regulators, and other stakeholders.

There is an accompanying Practice Guide on Harmonised Grant Reporting, that reduces duplication by enabling NPOs to prepare one format report for multiple funders. This lowers administrative costs and allows more resources to be directed to programmes.

For donors, it improves comparability, simplifies oversight, and strengthens accountability.



Fixed, Flexible & Factual

In the harmonised grant format, the expense headings based on inputs, which can be applied across organisations, countries and projects, and over time.

Grant report for Activity X		
	Notes	\$000
Direct expenses		
Employment	1	35
Travel and subsistence	2	5
Supplies and materials	3	5
External services and other	4	12
Services in kind and gifts in kind	5	5
Grants and donations to others	6	8
Assets / equipment	7	5
Total direct expenses	8	75
Support costs	9	25
Total expenses		100
Foreign currency gains/(losses)	10	-
Transfers between funds	11	-

Fixed – to reduce burden

- Standard expenditure headings
- NPO's own currency and financial year
- Same accounting treatment with audited accounts

Flexible – to meet donor needs

- Additional notes and analysis (e.g. by activity)
- Reconciliation to cash basis if required
- Optional columns for budgets, currencies, or periods

Factual – to build trust

- Reconciliation to audited accounts
- Reduced risk of double funding
- Greater confidence in reported data

Who developed INPAS?

INPAS was developed by the IFR4NPO Project (2019–2025), led by Humentum and CIPFA, with support from major foundations, including the Oak Foundation. It draws on existing international standards and was shaped by extensive global consultation, including 549 submissions from 86 countries, and a Donor Reference Group. A truly global initiative, developed by the sector for the sector.

How is it maintained?

The International Non-Profit Reporting Foundation (INPRF) is an independent public interest organisation established to maintain and promote INPAS.



What's the role of donors?

Donors can accelerate adoption by:

1. Using the harmonised grant reporting format
2. Encouraging INPAS for annual accounts
3. Supporting INPRF

Further information:

www.inprf.org

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