

0.a It seems to be a problem whether the report should be prepared on an accrual basis or on a cash basis.

Usually the donor, as a user of reporting, wants to get an answer to the question: "I gave ... a sum of money. How much money was spent on a particular business? How much money do you need to allocate to complete the project you have started? " That is, the donor thinks not in the category of expenses, but in the category of money.

0.b agree

0.c agree

1.a agree

1.b agree

1.c agree

1.d I prefer the 2nd approach, because it reflects my priority values: simplicity, comparability of information for various NPOs, do no harm (so that NPOs have the opportunity to focus on meaningful activities, and not on the preparation of complex reporting), no special knowledge is required (NPOs do not always have money for highly qualified specialists), lack of subjective assessment (objectivity and "purity" of information), simplicity for users of information, reflects the specifics of NPOs

2.a agree

2.b agree

2.c agree

2.d I like option 1 more, because it is expected that changes will be made soon related to the transition to the principle of establishing control

2.e agree

3.a agree

3.b agree

3.c agree

3.d 1 option plus the exceptions described in option 4

3.e -

3.f -

4.a agree

4.b It would be great to make such accounting of expenses, which allowed to reflect in accounting and reporting - an analogue of WIP in commercial activities

4.c agree

4.d If you choose from two options, then option 1 seems to be preferable, since the comparability of the reporting of various NPOs

5.a agree

5.b agree

5.c agree

5.d I like option 2, which, on the one hand, takes into account the interests of reporting users (taking into account the useful potential of the asset), on the other hand, the interests of NPOs (the possibility of choosing a model).

5.e agree

6.a agree

6.b agree

6.c agree

6.d option 2 seems to me the most acceptable, using the current replacement cost, using a consistent approach to estimating reserves, this method is most economically feasible, minor disadvantages

7.a agree

7.b agree

7.c agree

7.d like option 3 as the most informative for users

7 f The term Statement of financial results is preferably not used, as it is associated with business activities.

You can use the term “Statement of income and expenses”

8.a agree

8.b agree

8.c agree

8.d is easy to implement

8.f agree

8.f no

9.a My experience is that these costs are not mandatory for all NPOs and, moreover, may not be significant (the share of fundraising costs in the total costs is not significant). There is a high degree of probability that it will be difficult to calculate the share of indirect costs in these costs. It can also be problematic to classify certain costs as fundraising costs (for example, building a website that can be viewed as acquisition costs, direct project costs, or marketing costs). For small NPOs, it may be inappropriate to allocate the cost of raising funds. There is no direct relationship between costs and revenues. Therefore, the comparability of such costs in different NPOs is questionable. In my opinion, such costs should be shown in the substantive part of the reporting.

9.b agree

9.c agree

9.d if you choose, it is better to choose option 3 so that it is useful for users

9.f agree

10.a agree

10.b agree

10.c agree

10.d option 2 is more acceptable, because it is applicable to both large and small NPOs

10. It is not possible, but it will be more useful for users to receive the narrative part if it is obligatory for the non-profit organization