



## Not-for-profit standards

Not-for-profit

Not-for-profit public benefit entities must apply these current accounting standards and other pronouncements issued by the XRB Board or the NZASB for periods beginning on or after 1 April 2015.

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| <b>Tier 1 and Tier 2</b><br>Accounting Standards |
| <b>Tier 3</b><br>Accounting Standards            |
| <b>Tier 4</b><br>Accounting Standards            |

### Tier 1 and Tier 2

See below: **Amendments > Explanatory Guides > Standards**

**XRB A1 >**  
Application of the Accounting Standards Framework

**XRB A2 >**  
Meaning of Specified Statutory Size Thresholds

**PBE IPSAS 1 >**  
Presentation of Financial Statements

**PBE IPSAS 2 >**  
Statement of Cash Flows

**PBE IPSAS 3 >**  
Accounting Policies, Changes in Accounting Estimates and Errors

**PBE IPSAS 4 >**  
The Effects of Changes in Foreign Exchange Rates

**PBE IPSAS 5 >**  
Borrowing Costs

**PBE IPSAS 6 (NFP) >**

Consolidated and Separate Financial Statements

**PBE IPSAS 7 >**

Investments in Associates

**PBE IPSAS 8 >**

Interests in Joint Ventures

**PBE IPSAS 9 >**

Revenue from Exchange Transactions

**PBE IPSAS 10 >**

Financial Reporting in Hyperinflationary Economies

**PBE IPSAS 11 >**

Construction Contracts

**PBE IPSAS 12 >**

Inventories

**PBE IPSAS 13 >**

Leases

**PBE IPSAS 14 >**

Events after the Reporting Date

**PBE IPSAS 16 >**

Investment Property

**PBE IPSAS 17 >**

Property, Plant and Equipment

**PBE IPSAS 19 >**

Provisions, Contingent Liabilities and Contingent Assets

**PBE IPSAS 20 >**

Related Party Disclosures

**PBE IPSAS 21 >**

Impairment of Non-Cash-Generating Assets

**PBE IPSAS 23 >**

Revenue from Non-Exchange Transactions

**PBE IPSAS 25 >**

Employee Benefits

**PBE IPSAS 26 >**

Impairment of Cash-Generating Assets

**PBE IPSAS 27 >**

Agriculture

**PBE IPSAS 28 >**

Financial Instruments: Presentation

**PBE IPSAS 29 >**

Financial Instruments: Recognition and Measurement

**PBE IPSAS 30 >**

Financial Instruments: Disclosures

**PBE IPSAS 31 >**

Intangible Assets

**PBE IPSAS 32 >**

Service Concession Arrangements: Grantor

**PBE IPSAS 34 >**

Separate Financial Statements

**PBE IPSAS 35 >**

Consolidated Financial Statements

**PBE IPSAS 36 >**

Investments in Associates and Joint Ventures

**PBE IPSAS 37 >**

Joint Arrangements

**PBE IPSAS 38 >**

Disclosure of Interests in Other Entities

**PBE IPSAS 39 >**

Employee Benefits

**PBE IPSAS 40 >**

PBE Combinations

**PBE IPSAS 41 >**

Financial Instruments

**PBE IFRS 3 >**

Business Combinations

**PBE IFRS 4 >**

Insurance Contracts

**PBE IFRS 5 >**

Non-current Assets Held for Sale and Discontinued Operations

**PBE IFRS 9 >**

Financial Instruments

**PBE IFRS 17 >**

Insurance Contracts

**PBE IAS 12 >**

Income Taxes

**PBE IAS 34 >**

Interim Financial Reporting

**PBE FRS 42 >**

Prospective Financial Statements

**PBE FRS 43 >**

Summary Financial Statements

**PBE FRS 45 >**

Service Concession Arrangements: Operator

**PBE FRS 46 >**

First-time Adoption of PBE Standards by Entities Previously Applying NZ IFRS

**PBE FRS 47 >**

First-time Adoption of PBE Standards by Entities other than those Previously Applying NZ IFRS

**PBE FRS 48 >**

Service Performance Reporting

## Amendments

**2018 Omnibus Amendments to PBE Standards >****Effective Date of PBE IFRS 9 >**

## Explanatory Guides

**Explanatory Guide (EG A1) >**

Tier 1, 2, 3 & 4: Application of the Accounting Standards Framework

**Explanatory Guide (EG A2) >**

Tier 1, 2, 3 & 4: Overview of the accounting standard setting process

**Explanatory Guide (EG A7) >**

Tier 1 & 2: Materiality for public benefit entities

**Explanatory Guide (EG A8) >**

Tier 1, 2, 3 & 4: Financial reporting by not-for-profit entities: The Reporting Entity

**Explanatory Guide (EG A9) >**

Tier 1, 2 & 3: Financial reporting by not-for-profit entities: Identifying relationships

**Explanatory Guide (EG A10) >**

Service Performance Reporting

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## Tier 3

### Standards

**XRB A1 >**

Application of the Accounting Standards Framework

**XRB A2 >**

Meaning of Specified Statutory Size Thresholds

**PBE SFR-A (NFP) >**

Tier 3: Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit)

### Explanatory Guides

**Explanatory Guide (EG A1) >**

Tier 1, 2, 3 & 4: Application of the Accounting Standards Framework

**Explanatory Guide (EG A2) >**

Tier 1, 2, 3 & 4: Overview of the accounting standard setting process

**Explanatory Guide (EG A5) >**

Tier 3: Applying PBE simple format reporting - Accrual (Not-for-profit)

**Explanatory Guide (EG A8) >**

Tier 1, 2, 3 & 4: Financial reporting by not-for-profit entities: The Reporting Entity

**Explanatory Guide (EG A9) >**

Tier 1, 2 & 3: Financial reporting by not-for-profit entities: Identifying relationships

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## Tier 4

### Standards

**XRB A1 >**



## Application of the Accounting Standards Framework

### **XRB A2** ▶

Meaning of Specified Statutory Size Thresholds

### **PBE SFR-C (NFP)** ▶

Tier 4: Public Benefit Entity Simple Format Reporting – Cash (Not-for-profit)

## Explanatory Guides

### **Explanatory Guide (EG A1)** ▶

Tier 1, 2, 3 & 4: Application of the Accounting Standards Framework

### **Explanatory Guide (EG A2)** ▶

Tier 1, 2, 3 & 4: Overview of the accounting standard setting process

### **Explanatory Guide (EG A6)** ▶

Tier 4: Applying PBE simple format reporting - Cash (Not-for-profit)

### **Explanatory Guide (EG A8)** ▶

Tier 1, 2, 3 & 4: Financial reporting by not-for-profit entities: The Reporting Entity

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