

Social Results Reporting

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This report was created with the goal of improving the information to donors to allow them to make informed giving decisions. We hope that by drawing more attention to social results reporting, overall disclosure on the Canadian charitable sector will improve.

For more information on assessing charities and social results reporting, please visit our website at www.charityintelligence.ca or call 416.363.1555.

This report presents Charity Intelligence's views on social results reporting for charities in Canada and introduces our proposed new scoring tool.

We aspire for Canada to have the most informed donors, the most transparent charitable sector and the most effective allocation of resources. At Charity Intelligence, our motto is: Be informed. Give intelligently. Have impact. We see these as the basic building blocks for donors to be able to help strengthen the charitable sector and produce a better Canadian society. In order to have the most impact with their giving, donors must give intelligently. In order to give intelligently, donors must be informed. So the question that we continually wrestle with is: what information do donors need to be informed?

In 2006, Charity Intelligence started interviewing charities and gathering the data that we believed was most important. We gathered information on charities' management and operations, analyzed financial data, and dug into available information on the social results produced by charities - the impact of the charities' programs.

Ci Basic Components of Charity Analysis



In order to understand a charity's social results Charity Intelligence has historically conducted management interviews with charities, as we have not typically found the required information readily available from public information. This process is time consuming, both for charities and for us, and is not feasible for the average donor.

Just as we believe that charities should post their audited financial statements on their websites for donors, we believe that charities should report their social results in their annual reporting.

Given the importance of this information to donors, Charity Intelligence will expand our searchable database to include reporting on social results as another fundamental building block. Along with our other analysis, grading a charity's social results disclosure will be part of the Ci way. We hope that grading charities on their social results disclosure can release better information into the public domain.

“Next to doing the right thing, the most important thing is to let people know you are doing the right thing.”

– John D. Rockefeller

Ci Proposed Components of Charity Analysis

Social Results	Financial Metrics	Management
Results Reporting	Financial Transparency	Organizational Transparency

Note: for more detail on Ci's analysis, please visit www.charityintelligence.ca/metrics

Reporting of social results does not have structured guidelines like accounting standards and charities often ask about the type of information they should be reporting. Our hope is that by collaborating with charities and disseminating online the social results report card, charities can better see what would be useful to understand their impact. We hope that providing charities with simple, clear expectations will help improve public disclosure of social results throughout the charity sector. With charities consistently and annually providing information on their strategy, programs, goals and results, Canadian donors will have the tools to pay more attention to the attributes of quality that really matter in intelligent giving.

The Information Gap

According to a 2008 Ipsos Reid survey, the most commonly cited reason for Canadians not having more trust in charities is uncertainty regarding where the money is goingⁱ. Trust is essential between donors and charities.

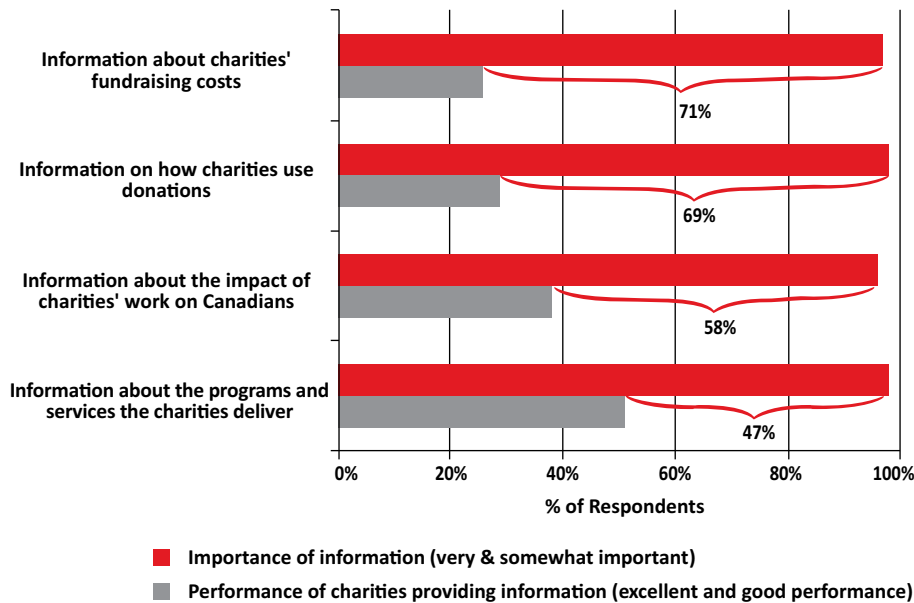
At Charity Intelligence, we believe this trust comes from donors having an array of information. Virtually all Canadian donors feel it is important for charities to provide certain information to the publicⁱⁱ:

- 98% of donors believe it is important for charities to provide information on charity spending,
- 98% of donors believe it is important for charities to provide information on the programs and services those charities deliver,
- 97% of donors believe it is important for charities to provide information about their fundraising costs, and
- 96% of donors believe it is important for charities to provide information about the impact of their work.

While donors believe that charities should provide information about their spending, programs and services, fundraising costs, and the impact that they have, donors do not believe that most charities are providing this information. Figure 1 shows the gap between how important donors believe charity information is and how well donors believe that charities are providing this information. Charity Intelligence seeks to bridge these gaps.

“The purpose of narrative reporting is to communicate the organization’s story to its stakeholders, with a particular focus on a specific time period. The key message that needs to be conveyed is how the organization is delivering on its mission.”

– Canadian Institute of Chartered Accountants,
Improved Annual Reporting for Not-for-Profit Organizations

Figure 1. Canadian Donor Information Gaps

Source: Ipsos Reid, Talking about Charities, prepared for the Mattart Foundation, 2008

Ci has provided information to help bridge the first two of these gaps, posting information on how charities spend their donations. Going forward, our goal is to create a rating system that encompasses all of the key informational building blocks, including financial metrics, financial transparency, management, social results metrics, and results reporting (please see our website at: www.charityintelligence.ca/research/metrics for more details). Our plan is that the majority of this rating will be based on a charity's social results – the impact it is having on Canadians. However, given that this information is typically not readily available, our current emphasis is on providing more information on results reporting to help bridge the gaps on impact and programs and services delivered, and to promote further detail on how charities spend their donations.

Social Results Reporting

Charity Intelligence believes in the need for a holistic approach to charity information. Donors want information on charities' activities, outputs and outcomes – the impact of the charity's work. This is information that donors should have readily available to them. For donors, particularly strategic funders, impact is critical in deciding which charities to support.

Beginning in May 2012, Charity Intelligence undertook a preliminary survey of how Canadian charities report their social results. We reviewed 120 charities: 60 of Canada's largest fundraising charities and 60 charities identified for potentially high social results. This was a review of how charities are reporting results – not of how effective they are.

“A standard with a rating system can help hold the line on social impact and differentiate those who are truly making a difference from those who are simply telling a story.”

– Antony Bugg-Levine,
Rockefeller Foundation

What does the tool measure?

In this review, Charity Intelligence scored charities on answers to 24 questions covering strategy, activities, outputs, and outcomes. We modeled the scorecard on charity sector resources developed by the Canadian Institute of Chartered Accountantsⁱⁱⁱ, New Philanthropy Capital in the UK^{iv}, Global Reporting Initiative^v, and Queen's University Centre for Governance^{vi}. Charity Intelligence used a matrix of questions focusing on how well a charity reported:

1. The problem it addresses (Problem/Need)
2. The programs and services it provides to fix the need (Activities)
3. Quantifying its programs and services (Outputs)
4. The results it achieves (Outcomes)
5. The reliability and clarity of reporting (Quality)

The tool scores charities in these five areas and covers seven indicators: timeliness, balance, consistency, clarity, reliability, forward-looking, and accuracy. The final score is a measure of the charity's social reporting.

What information is reviewed? Ci reviews content in which donors could reasonably expect to find performance information. This includes all written online text. It also includes links to evaluations, research papers and annual reports. We do not review media clippings, schedules, forms and applications, or monthly newsletters because any performance information mentioned in them can reasonably be expected to also appear in an annual report or program summary. In cases where a charity presents annual results only in a newsletter, Ci will review the newsletter that contains those results.

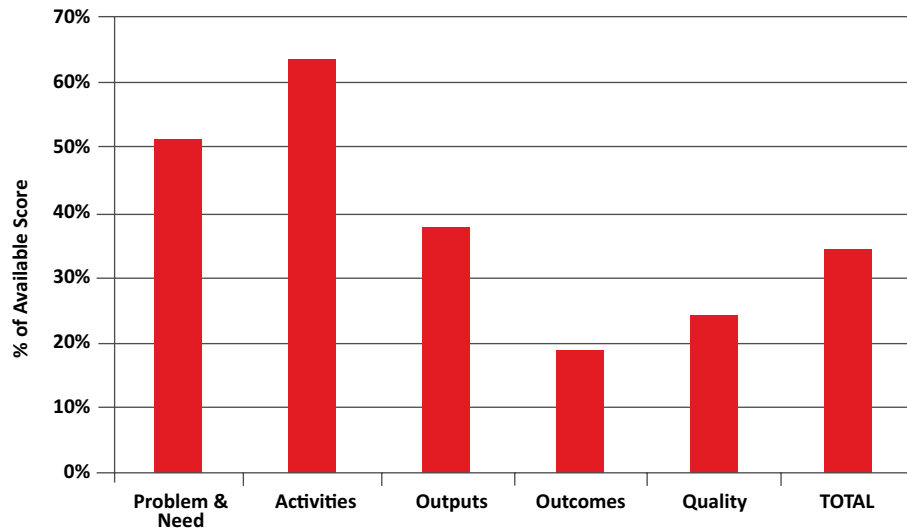
Again, this tool does not assess the strategy, the quality of activities, the level of outputs or the impressiveness of outcomes. All it does is assess if enough information has been disclosed, such that any reader would have the opportunity to make those assessments.

Preliminary Findings

In line with what we had seen from our ongoing charity analysis, the preliminary findings from our social results reporting work show there is a significant information gap. While most charities are aware of the importance of measuring and reporting impact, there is a need to translate this into practice. The average score was 34%; 38% for Ci's sample of large fundraising charities and 31% for the sample of other charities.

Charities had the best disclosure in reporting their activities – the programs and services they provide. In reporting on activities, charities scored 64% on average. They scored 51% on providing donors with information on their strategy – the problem they address, the need for their charity work. Yet, in the most important question, “What impact is this charity having?” Ci found only 19% of this critical information disclosed by charities.

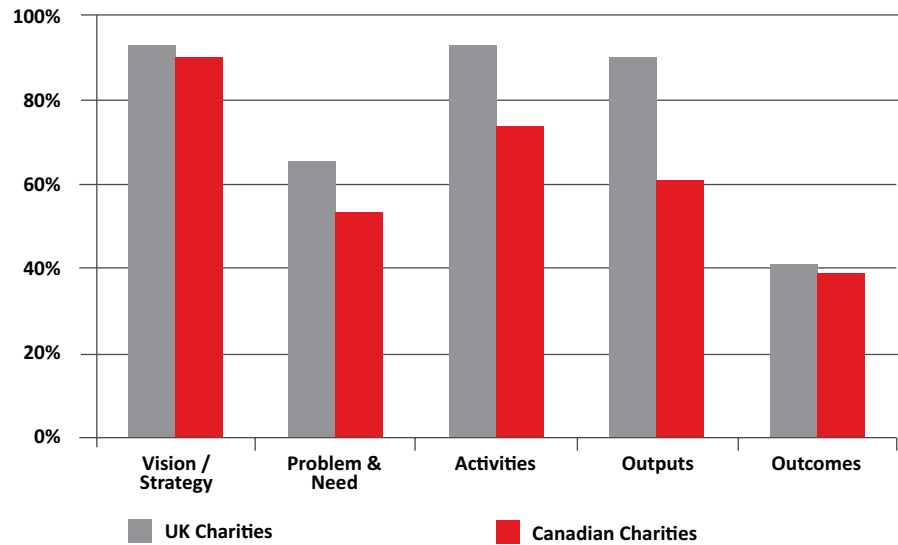
Figure 2. 2012 Ci Preliminary Findings on Social Results Reporting



Canadian Charities Show Similar Trends to UK Charities

The preliminary findings on Canadian charities are similar to those found by New Philanthropy Capital, a think tank researching UK charities. While the scorecards are not directly comparable and the methodologies were not the same, we asked similar questions. Canadian and UK charities scored highest in communicating their vision, mission and strategy, and scored highly in communicating what they do (activities). Both in Canada and in the UK, the weakest area was in communicating outcomes. Comparing results from large fundraising charities, Canadian charities appear to be providing an overall lower level of disclosure than charities in the UK.

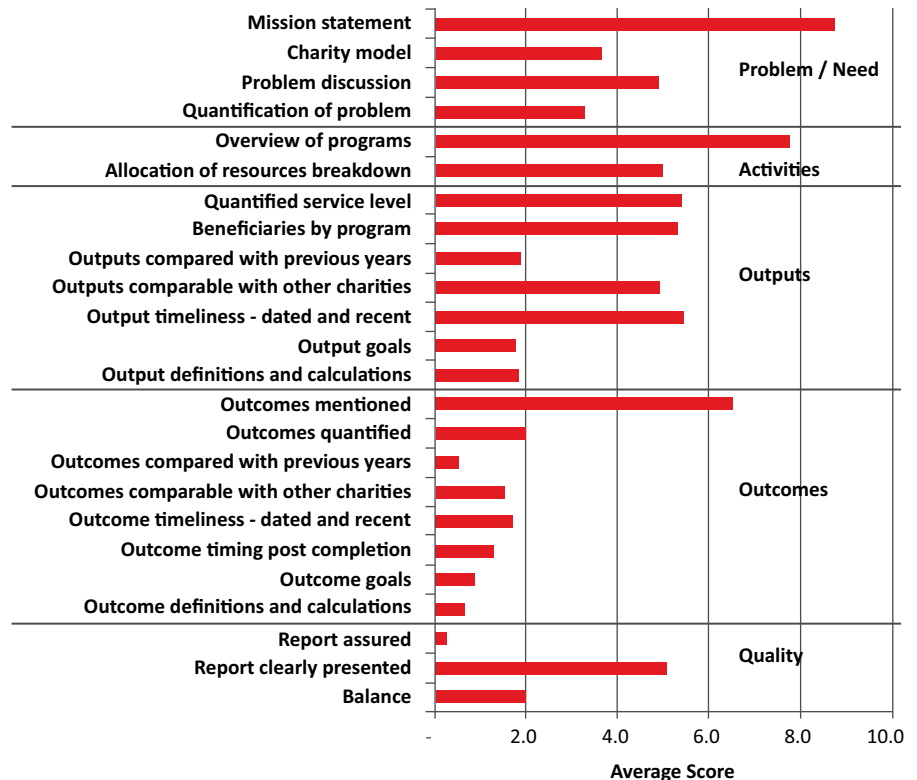
Figure 3. Canadian Charity Reporting Compiled by Charity Intelligence (2012) vs. UK Charity Reporting Compiled by New Philanthropy Capital (2010)



Note: Ci data taken from specific questions for large fundraising charities, to be as comparable as possible to NPC data.

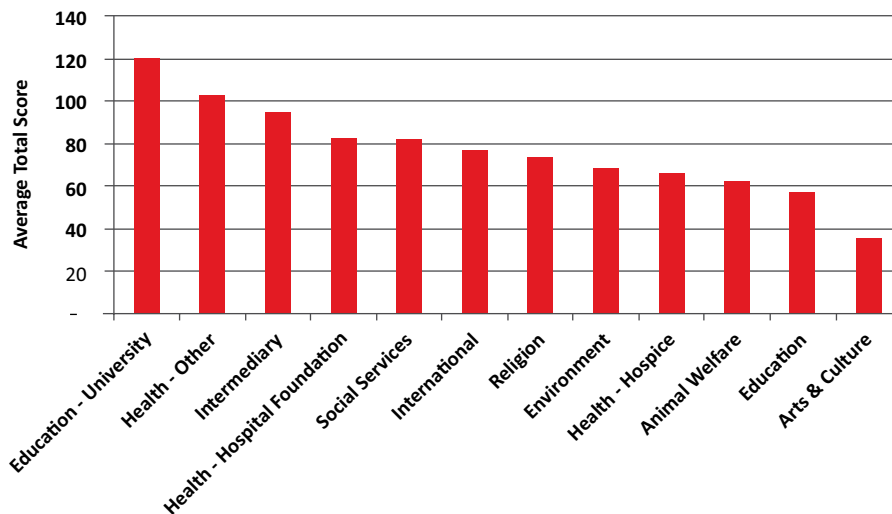
Figure 4 shows a question-by-question breakdown of average charity scores. While certain specific information, such as charities’ mission statements, overviews of their programs, and basic disclosure of one or more outcomes were present in the majority of charities analyzed, most questions received very low average scores.

Figure 4. Average Scores on Social Results Reporting by Question, 2012



While there are very limited sample sizes in some sectors, we have presented in figure 5 the average scores by sector. Initial results point to the highest disclosure among Universities, followed by operating charities in the Health sector, while charities in the Arts & Culture sector scored significantly lower. We believe that these results speak to the nature of different sectors' aims rather than charities in these sectors.

Figure 5. Average Scores on Social Results Reporting by Sector, 2012



Increasing Transparency

From our discussions with charities, we know that, in many cases, charities have the relevant information but have not shared it publicly. In particular, basic quantification of service levels and beneficiaries by program could easily be reported by many charities without further measurement or tracking required. Similarly, many charities could provide both historical comparisons as well as future goals for most programs. This could significantly improve scores for most charities. Charity Intelligence hopes that by providing this guide, charities will increase their disclosure of key information for donors.

This was the experience with financial information. When Charity Intelligence began scoring Canada's major charities on financial transparency, 30% initially did not provide financial information to the public. In privately sharing these scores with each charity, 18 charities changed their disclosure practice within a matter of weeks. One charity responded, "All we have to do is put our financial statements on our website and we go from a one to a three?" Today, 82% of Canada's major charities publicly disclose audited financial statements. With a simple score on transparency, Charity Intelligence helped change sector practices. We believe that the same transformation is possible with social results reporting.

“Good reporting should draw the links between the financial data and other key information about the organization's accomplishments in order to give a clear and consistent picture of the organization's performance over the past year and its progress towards its goals.”

– Canadian Institute of Chartered Accountants,
Improved Annual Reporting for Not-for-Profit Organizations

“The collection and analysis of data and experience are critical first steps toward informed action and decision making.”

– Bill and Melinda Gates Foundation

In terms of importance, at this point, the question of how a charity allocates its resources is crucial. Donors are asking how their donations are being used and without knowledge of how dollars are allocated by program, donors cannot understand the importance of any social results reported by a charity.

Going Forward: Next Steps – Collaboration with Charities

In changing the landscape on social results disclosure, Charity Intelligence anticipates working with charities quietly behind the scenes before publicly releasing scores. The social results reporting scores are in “beta” – this is research in development. Feedback from charities is needed to refine the questions and scorecard. Ci is not currently using this tool to create individual charity scores that will be released to the public or published on our website. We are embarking on a consultation phase, which may lead to some revisions to the guide.

We welcome written feedback on this guide from charities, sector experts, and interested donors. Our goal is to create a reporting tool that is useful to all in the sector. Please send comments to results@charityintelligence.ca. We thank you for your help in developing this tool.

- i. Talking About Charities 2008, Canadians' Opinions On Charities And Issues Affecting Charities, Prepared for The Muttart Foundation by Ipsos Reid Public Affairs
- ii. *ibid*
- iii. Improved Annual Reporting by Not-For-Profit Organizations, Canadian Institute of Chartered Accountants, 2011
- iv. Talking About Results, New Philanthropy Capital, 2010
- v. Reporting Principles for Defining Quality, Global Reporting Initiative, 2011
- vi. Best Practices in Charity Annual Reporting, Lessons from the Voluntary Sector Reporting Awards, Queen's University Centre for Governance, 2012

APPENDIX

Coding rubric

Charity Intelligence has developed a dual coding rubric to avoid coding all output and outcome data equally, regardless of the related program's significance to the charity's overall work. For overarching questions about a charity's work on the whole, the one-column scoring rubric will be used. For questions where the charity could split their reporting unequally between programs, the three-column format will be used.

Consider this case: a charity provides excellent output and outcome data for 5% of the work they do. For the remaining programs, which demand 95% of their resources, no data is provided. If all output and outcome data were treated equally, the charity might score quite high. The three-column rubric was developed to better indicate charities that report well for all or most of their programs and activities.

For program-specific reporting:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than $\frac{1}{3}$ of the charity's core programs.	Most of what the charity does; equal to or above $\frac{1}{3}$ of the core work but missing one or more core programs.	All or almost all of the charity's programs; no core programs omitted.

For overarching charity reporting:

Ideal	10
Good	7
Something	3
Nothing	0
Applicable to:	The whole charity

GLOSSARY

Charity Intelligence has developed the following definitions specifically for this manual. Despite a lack of generally-accepted, industry-standard definitions, the following have been informed by a comprehensive review of relevant texts produced by the Canadian Institute of Chartered Accountants, Impact Reporting and Investment Standards, Keystone Accountability, Charity Navigator, United Nations, Organization of Economic Cooperation and Development, New Philanthropy Capital, The Johnson Center, Charity Evaluation Services / National Performances Program, Investing for Good, Kellogg Foundation, University of Wisconsin-Extension, Prevention by Design, and The Foundation Center.

Activities: The actions, work, processes, tools, and events that a charity engages in to produce outputs. Activities mobilize inputs including funds, volunteer time, donated goods, and other resources in order to implement a program.

Beneficiary: The individual, group or organization that receives benefit from a charity's programs and activities.

Indicator: A quantitative or qualitative variable measured in order to track outputs and outcomes, and to evaluate achievement, performance, changes, and consequences of the charity's work.

Input: Any resource, including funds, volunteer time, donated goods, pro-bono services, etc. that an organization mobilizes to generate outputs.

Outcome: The consequence and cumulative effect of a charity's outputs over time on the beneficiaries, communities, and causes the charity serves.

Output: The quantifiable service or product produced as an immediate and direct result of a charity's activities. Output measures can cover a diverse range of information about a charity, including numbers of beneficiaries, partners and stakeholders, demographic information and more. Ci breaks out a subsection of these measurements we call "Level of Service" related to the scope and quality of the services provided. Level of Service may focus on how much, how many, and/or how often a service is delivered.

Problem: The specific condition that a charity seeks to change or alleviate.

Program: A set of deliberate, planned activities, specifically managed, with a unified focus and goal.

Reporting: The information that a charity makes publicly available, regarding its activities, finances and performance. This information is typically presented on an organization's website and in its annual report.

Theory of Change: A clear explanation of how a charity expects to achieve its mission and vision through its strategic intervention, taking into account the nature of the problem, degree of need, causes, context, and beneficiaries.

SOCIAL RESULTS REPORTING QUESTIONS

Strategy

- Q1. Is there a clearly labeled statement of what the charity does and why it does it?
- Q2. Is there a discussion and/or model of the charity's strategy that details how its programming will accomplish its stated mission?
- Q3. Is there a discussion of the problem(s) the charity seeks to resolve, including mention of causes, consequences and who is affected?
- Q4. Does the charity provide quantification of the prevalence, scope and/or magnitude of the problem?

Activities

- Q5. Is there a clearly demarcated overview of all of the charity's programs?
- Q6. Does the charity show how financial resources are allocated by program, in dollars?

Outputs

- Q7. Does the charity quantify the service level provided by their activities?
- Q8. Does the charity report beneficiaries by program?
- Q9. Consistency: Are the outputs or levels of service provided compared with previous years?
- Q10. Comparability: Do measures of output or level of service allow comparison with other charities?
- Q11. Timeliness: Are the output measurements disclosed over a recent time period?
- Q12. Forward-looking: Does the charity provide numeric expectations for program outputs?
- Q13. Accuracy: Has the charity disclosed definitions and calculations for output measurements?

Outcomes

- Q14. Does the charity disclose outcomes?
- Q15. Are outcomes quantified using absolute numbers?
- Q16. Consistency: Are provided outcomes compared with previous years?
- Q17. Comparability: Are outcome measures comparable with other charities?
- Q18. Timeliness: Is the period over which the outcomes were achieved disclosed?
- Q19. Timeliness: Are outcomes assessed after some time has elapsed?
- Q20. Forward-looking: Does the charity state goals for outcomes?
- Q21. Accuracy: Has the charity disclosed definitions and calculations for outcome measurements?

Quality

- Q22. Reliability: Has the report been assured?
- Q23. Clarity: Is the report clearly presented?
- Q24. Balance: Does the charity present a thoughtful assessment of program results?

Strategy: A clear explanation of a charity’s mission and how it expects to achieve its mission through its programs, taking into account the nature of the problem, degree of need, causes, context, and beneficiaries.

Q1. Is there a clearly labeled statement of what the charity does and why it does it?

Rationale: This question pertains to a charity’s mission and vision. A clear and concise statement about what the charity does and why is important for many reasons, including providing the donor a quick and simple way to understand the charity’s work, and helping the donor understand the charity’s goals and outcomes. When the statement is clearly labeled, donors can find it easily.

- **Ideal:** A clearly labeled section stating what the charity does and why it does it.
- **Good:** A clearly labeled section stating either what the charity does or why it does it.
- **Something:** There is no labeled statement, but there is a sentence somewhere obvious (the first or second sentence of “about us”, or first or second paragraph of the annual report) that states what the charity does and why it does it.
- **Nothing:** No labeled statement, or any sentence in an obvious location that states what the charity does and why it does it.

Coding Rubric:

Ideal	10
Good	7
Something	3
Nothing	0
Applicable to:	The whole charity

Strategy: A clear explanation of a charity’s mission and how it expects to achieve its mission through its programs, taking into account the nature of the problem, degree of need, causes, context, and beneficiaries.

Q2. Is there a discussion and/or model of the charity’s strategy that details how its programming will accomplish its stated mission?

Rationale: A donor should have a conceptual grasp of why the charity has taken on the programs and activities it has and why. In this question, we are analyzing whether the charity has disclosed a clear and thought-out strategy guiding their programming, so that each activity helps contribute to achieving the charity’s vision.

- **Ideal:** A clearly labeled or demarcated discussion and/or figure of the charity’s strategy that elaborates in detail how the charity’s combination of programs and activities will contribute to achieving its mission. Common labels include: strategic plan, scorecard, logic model, logical framework analysis, theory of change, and impact chain. By “clearly labeled” or “demarcated”, we mean the discussion stands as a visible section and is not buried in other text.
- **Good:** A clearly labeled or demarcated discussion and/or figure that elaborates in brief how the charity’s combination of programs and activities will contribute to achieving its mission.
- **Something:** An unlabeled, brief statement that explicitly connects the charity’s programs to its mission. By “explicit”, we mean programs must be named and the connection to mission must be stated, not just implied.
- **Nothing:** The charity does not present the reader with statements about its strategy in a summarized or holistic manner.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity’s core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity’s programs; no core programs omitted.

Strategy: A clear explanation of a charity’s mission and how it expects to achieve its mission through its programs, taking into account the nature of the problem, degree of need, causes, context, and beneficiaries.

Q3. Is there a discussion of the problem(s) the charity seeks to resolve, including mention of causes, consequences and who is affected?

Rationale: Part of assessing a charity is determining if the programs are appropriately designed for the problem they hope to solve. The donor should have some information on the issue to gain an understanding of the causes and consequences of the problem and who is affected.

- **Ideal:** A rich discussion of the problem(s) the charity seeks to resolve including analysis of causes, consequences and/or who is affected.
- **Good:** A short discussion of a problem the charity seeks to resolve mentioning some of the causes, consequences and/or who is affected. The short discussion may be found in paragraph or bullet point format, or may be scattered throughout the report, but combined, would constitute a significant discussion of the problem.
- **Something:** A cursory mention of the problems, causes or consequences or who is affected. Such statements of need are often scattered through the report and do not represent a comprehensive or significant analysis of the problem.
- **Nothing:** The charity provides no mention of the problem it hopes to solve.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity’s core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity’s programs; no core programs omitted.

Strategy: A clear explanation of a charity’s mission and how it expects to achieve its mission through its programs, taking into account the nature of the problem, degree of need, causes, context, and beneficiaries.

Q4. Does the charity provide quantification of the prevalence, scope and/or magnitude of the problem?

Rationale: Part of assessing a charity is assessing the need: does it support a cause that is worthy or urgent? To answer this question effectively, donors need more information on which to base their decision than simply their own values and perception. With this question, we are assessing if the charity has provided donors with a concrete handle on the scale of the problem, rather than just an emotional or analytical presentation of the problem. The donor should be able to assess if there is a need for this charity and understand the larger context of the charity’s work.

- **Ideal:** Numbers or mathematically-specific words quantifying the prevalence, scope, and/or magnitude of the problem. The ideal quantification provides numerical data on a variety of aspects of the problem. Examples include quantification by subcategory of the problem (e.g., by neglect, physical, sexual and emotional abuse) or subgroups of those affected (male/female, age, etc.) and magnitude expressed in terms of cost to society, potential life years lost, etc.
- **Good:** A quantification of the problem on one dimension (usually prevalence), with some breakdown by subgroup.
- **Something:** Simple summary statistics that speak to the prevalence of the problem OR quantified statements of demand specific to this charity. Statements of demand can include waitlists, waiting times, percent change in demand, number of applicants, number of inquiries, number of referrals, change in call volume, web hits and formal requests for new services or new locations. Demand can also be quantified using the severity of problems facing beneficiaries so long as the charity is positioning the information as the rationale for their programming decisions.
- **Nothing:** No numerical data is provided to describe the scale of the problem the charity hopes to solve.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity’s core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity’s programs; no core programs omitted.

Activities: The actions, work, processes, tools, and events that a charity engages in to produce outputs. Activities mobilize inputs including funds, volunteer time, donated goods and other resources in order to implement a program.

Q5. Is there a clearly demarcated overview of all of the charity's programs?

Rationale: Among the things Canadian donors say they most want to know about a charity is what the charity does. Ci often observes that charities feature a disproportionately small subset of their programming in communications material because they are uniquely appealing to donors. The risk is that by giving prominent status to work that represents only a small fraction of the staff's attention, charities are not transparently communicating to donors how their funding is actually being used. This question asks if the charity presents a comprehensive overview of all of the charity's programs.

- **Ideal:** A clearly labeled or demarcated overview of all the charity's programs, giving a clear synopsis of what the organization does, making an implicit or explicit claim that the list is exhaustive.
- **Good:** Some programs presented with no claim of being an exhaustive list. Most typically this is in a menu bar on a website where a section called "our programs" or "what we do" contains three or four subcategories.
- **Something:** The charity describes its programs generally.
- **Nothing:** The charity does not talk explicitly about the work it does.

Coding Rubric:

Ideal	10
Good	7
Something	3
Nothing	0
Applicable to:	The whole charity

Activities: The actions, work, processes, tools, and events that a charity engages in to produce outputs. Activities mobilize inputs including funds, volunteer time, donated goods and other resources in order to implement a program.

Q6. Does the charity show how financial resources are allocated by program, in dollars?

Rationale: Following on the above problem of charities disproportionately representing certain areas of their work in communications materials, this question seeks to find if the charity provides donors a numerical way to assess the scale and importance of programs. Ci believes that this is a key question in order to understand how donor dollars are allocated.

- **Ideal:** A single table, graph or pie chart that shows how programmatic expenditures are allocated by program or activity. The total in the chart adds up to some category of expenditures provided in the financial statements.
- **Good:** Charity discloses the amount of expenditures on some, but not all, programs. This information is scattered throughout the report and may not add up to an expense line in the financial statements.
- **Something:** Charity gives a total for programmatic expenditure, but does not break it down further.
- **Nothing:** No breakdown provided.

Coding Rubric:

Ideal	10
Good	7
Something	3
Nothing	0
Applicable to:	The whole charity

Outputs: The quantifiable services and products produced as an immediate and direct result of a charity's activities.

Q7. Does the charity quantify the service level provided by their activities?

Rationale: This question assesses if the charity provides a measure of how much, how many or how often programs and services were delivered. These numbers by themselves tell us very little about the charity, but they are very useful for putting other numbers, like number of beneficiaries or certain expenditures, in context. Details of the level of activity output allow donors to better understand other data.

- **Ideal:** For each program, key services are presented numerically conveying how much, how many and/or how often programs and services were delivered.
- **Good:** One key activity output is presented numerically conveying how much, how many or how often programs and services were delivered.
- **Something:** Key activity outputs presented with vague approximations such as 'hundreds' or 'dozens', or with percentages.
- **Nothing:** Program outputs are not quantified.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity's core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity's programs; no core programs omitted.

Outputs: The quantifiable services and products produced as an immediate and direct result of a charity’s activities.

Q8. Does the charity report beneficiaries by program?

Rationale: This question adds a level of context to the data presented in Question 7. By understanding how many people, organizations, communities, patients, families, etc., are served by an organization’s programming, donors gain a better understanding of the charity’s scope and impact, the meaning of the existing and planned levels of service, and how programs respond to needs within a community.

- **Ideal:** The number of beneficiaries is appropriately quantified by program and total number of beneficiaries is provided, broken out into sub-segments reflecting relevant demographic information.
- **Good:** The number of beneficiaries is appropriately quantified by program or total number of beneficiaries is provided, broken out into sub-segments reflecting relevant demographic information.
- **Something:** The number of beneficiaries is inappropriately quantified. The charity provides the total number of beneficiaries, not broken out by program, or number of people helped since founding without being broken out into the current period.
- **Nothing:** Beneficiaries are not appropriately quantified.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity’s core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity’s programs; no core programs omitted.

Outputs: The quantifiable services and products produced as an immediate and direct result of a charity’s activities.

Q9. Consistency: Are the outputs or levels of service provided compared with previous years?

Rationale: Numbers have meaning only in relation to some other number or context. Most donors would have no way of knowing if a raw output number were a lot or a little, but comparing year-to-year, donors can see trends, growth, etc. Comparisons across charities are notoriously difficult, but year-to-year comparisons within the same charity should be possible and will help the donor make sense of the data provided.

- **Ideal:** Numerical data is provided for two or more output indicators for three or more consecutive years in contiguous text or columns/rows.
- **Good:** Numerical data is provided for one indicator for two consecutive years in contiguous text or columns/rows. This may include an absolute number and the percent change from the previous year presented together.
- **Something:** Word comparisons, such as “greater” or “more”, are made for at least one prior year for at least one output.
- **Nothing:** As far as indicators of outputs are concerned, the reader would have no idea the organization functioned in previous years.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than ⅓ of the charity’s core programs.	Most of what the charity does; equal to or above ⅓ of the core work but missing one or more core programs.	All or almost all of the charity’s programs; no core programs omitted.

Outputs: The quantifiable services and products produced as an immediate and direct result of a charity's activities.

Q10. Comparability: Do measures of output or level of service allow comparison with other charities?

Rationale: While drawing comparisons between charities can be difficult, there are some basic types and methods of gathering data that can be compared with relative ease. This basic information may not tell us anything about the quality of a charity's work, but does allow us to learn more about the charity's scope in relation to other charities in the same field. Comparable output measures help a donor put performance information in context.

- **Ideal:** Presents data to readers that uses standardized or common metrics to assess key program outputs. The charity may either present the metrics in the format used to report their metrics to the government, ministry, foundation, coalition, or other standards-setting organization, or may make the explicit claim that its metrics are based on such standards, without providing documentation.
- **Good:** Output data could be applicable to other similar charities. This means that outputs are expressed in terms that are generalizable to other charities and not only specific to the charity's programs.
- **Something:** Charity provides general comparative statements with other similar charities or programs without clear mention of which standards or metrics are being used.
- **Nothing:** No mention of shared or common standards or measures.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity's core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity's programs; no core programs omitted.

Outputs: The quantifiable services and products produced as an immediate and direct result of a charity's activities.

Q11. Timeliness: Are the output measurements disclosed over a recent time period?

Rationale: Depending on the charity's capacity and focus, it often takes 4-6 months from the end of its financial year to prepare and release an annual report. As such, any data will likely be 4-6 months old by the time it is presented in an annual report. Subsequently, data can be considered timely for up to 18 months.

- **Ideal:** Output data for the program is dated, and the date is within the past 18 months.
- **Good:** Output data may not explicitly be dated, but is provided in a dated and current annual report (dated within the past 18 months), and the charity is implying that the data is equally current.
- **Something:** Output data is dated, and the date is between 18 and 30 months old.
- **Nothing:** The dates of the outputs are unspecified or greater than 30 months old.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity's core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity's programs; no core programs omitted.

Outputs: The quantifiable services and products produced as an immediate and direct result of a charity’s activities.

Q12. Forward-looking: Does the charity provide numeric expectations for program outputs?

Rationale: The purpose of forward-looking statements is to allow a donor to give based on an expectation of future performance and with an understanding of how donated funds will be used. It is important that charities tell donors their expectations for the coming year(s). Charities will frequently choose to focus their forward-looking statements on one point in the future – generally one year, three years, or five years. Ideally each organization should include both long-term programmatic goals, as well as annual goals, against which to measure progress.

- **Ideal:** Statements are specific in their targets, provide numeric goals, and feature goals for a 12-month period, as well as mid-term or long-term programmatic goals. Mathematically specific words can count as numeric targets (“half”, “double”, “eliminate”). Includes statements of intent to close programs, which is essentially a numeric target of zero.
- **Good:** Statements are specific, with numeric goals, and feature either 12-month or longer-term targets.
- **Something:** Future-looking statements are present, but are non-numeric in goals or length of time. This may include non-numeric descriptions of planned activities.
- **Nothing:** No mention of program activity for the coming year(s).

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity’s core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity’s programs; no core programs omitted.

Outputs: The quantifiable services and products produced as an immediate and direct result of a charity’s activities.

Q13. Accuracy: Has the charity disclosed definitions and calculations for output measurements?

Rationale: All output statements require a definition. Things that may seem straightforward are not. For example, some charities count beneficiaries as those who start the program, others count those who complete the program, and some will count beneficiaries who are in attendance at some mid-mark. Fair comparisons require that the donor know how the output has been defined and calculated.

- **Ideal:** The charity provides an appendix or report disclosing precise definitions of all outputs and methods of data collection.
- **Good:** Outputs are stated in precise ways, and/or summary mention of methods and definitions provided.
- **Something:** The charity mentions how the data was gathered, but provides no details or definitions.
- **Nothing:** The charity makes no mention of definitions or how the output data was collected.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than ⅓ of the charity’s core programs.	Most of what the charity does; equal to or above ⅓ of the core work but missing one or more core programs.	All or almost all of the charity’s programs; no core programs omitted.

Outcomes: The consequences and cumulative effects of a charity's outputs over time on the beneficiaries, communities, and causes the charity serves.

Q14. Does the charity disclose outcomes?

Rationale: Outcomes are the essence of charity performance. Those donors who are giving for results are giving for outcomes. As tricky as measuring outcomes is, Ci finds that within any given sector there are some charities that manage to measure outcomes better than other charities. We feel that those charities that measure and report outcomes offer donors a higher quality report than those that do not.

- **Ideal:** The charity mentions outcomes. Anything that speaks to the results of the charity’s programs is acceptable. Testimonials and stories are acceptable. Anecdotes are acceptable. Staff impressions are acceptable. The statement must refer to actual results – anything that actually happened; that is, it must be in the past tense but it does not need to be specific or corroborated with evidence, or generalizable to all beneficiaries.
- **Something:** The charity indicates that it is attuned to outcomes but does not disclose any.
- **Nothing:** No mention of outcomes.

Coding Rubric:

Ideal	3	7	10
Good	n/a	n/a	n/a
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity’s core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity’s programs; no core programs omitted.

Outcomes: The consequences and cumulative effects of a charity's outputs over time on the beneficiaries, communities, and causes the charity serves.

Q15. Are outcomes quantified using absolute numbers?

Rationale: Quantification allows donors to assess the scope and magnitude of the charity's results.

- **Ideal:** Outcomes are quantified with absolute numbers. Percentages are acceptable only if the number of relevant beneficiaries is provided in the same area, paragraph, or graph as the percentage of beneficiaries who experienced the outcome, so that it is reasonably easy to calculate the absolute figure.
- **Good:** Outcomes that offer percentages but no way to calculate absolute numbers.
- **Something:** The charity represents output data with approximate numbers (e.g., over 60%) or mathematically precise words (e.g., half, third, majority). Vague words are not sufficient (e.g., many, several, few).
- **Nothing:** No mention of outcomes.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity's core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity's programs; no core programs omitted.

Outcomes: The consequences and cumulative effects of a charity's outputs over time on the beneficiaries, communities, and causes the charity serves.

Q16. Consistency: Are provided outcomes compared with previous years?

Rationale: Numbers have meaning only in relation to some other number or context. Comparisons across charities are notoriously difficult, but period-to-period comparisons within the same charity should be possible. When a charity’s communications put performance in context with prior years, they improve the donor’s ability to make sense of the information provided. Because outcomes are longer term, and year-to-year comparisons can be difficult, this question accepts period-to-period comparison, such as in-depth surveys of beneficiaries every five years.

- **Ideal:** Numerical outcome data is provided for two or more periods, creating a three-period trend, in contiguous text or columns/rows, or links to full evaluation studies on the same page.
- **Good:** Numerical data is provided for one prior year (creating a two-period trend) in contiguous text or columns/rows, or links to full evaluation studies on the same page.
- **Something:** Word comparisons, such as “greater” or “more”, are made for at least one prior period.
- **Nothing:** No comparisons to prior years are made.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity’s core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity’s programs; no core programs omitted.

Outcomes: The consequences and cumulative effects of a charity's outputs over time on the beneficiaries, communities, and causes the charity serves.

Q17. Comparability: Are outcome measures comparable with other charities?

Rationale: While drawing comparisons between charities can be difficult, there are some basic types and methods of gathering data that can be compared with relative ease. This basic data may not tell us anything about the quality of a charity's work, but does allow us to learn more about the charity's scope in relation to other charities in the same field. Comparable outcome measures help a donor put performance information in context. The scoring on this question is binary – either ideal or nothing.

- **Ideal:** Presents data that uses standardized or common metrics to assess key program outcomes. The charity may either present the metrics in the format used to report their metrics to the government, ministry, foundation, coalition, or other standards-setting organization, or may make the explicit claim to report based on such standards, without providing documentation.
- **Good:** Outcome data that could be applicable to other similar charities. This means that the outcomes are expressed in terms that are generalizable to other charities and not only specific to the charity's program.
- **Something:** Charity provides general comparison with other similar charities or programs without clear mention of which standards or metrics are being used.
- **Nothing:** No mention of shared or common standards.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity's core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity's programs; no core programs omitted.

Outcomes: The consequences and cumulative effects of a charity's outputs over time on the beneficiaries, communities, and causes the charity serves.

Q18. Timeliness: Is the period over which the outcomes were achieved disclosed?

Rationale: Outcome measurements are frequently very difficult to collect – the length of time it takes to affect change, the intricacies of measuring change effectively, the fact that many beneficiaries no longer require the program and so are unavailable to provide feedback, and more, contribute to the fact that often annual output measures fall short. Where annual measures are available, we expect the charities to report as they would output measures. To avoid penalizing organizations that go through rigorous third-party evaluations and controlled studies in order to learn more about the effects of their work, we will accept significant studies up to five years old.

- **Ideal:** Outcome data is dated and timely. Major evaluations by third-party analysts are considered timely and relevant for up to 5 years from the date of publishing. Annual measurements compiled by the charity are timely if they are explicitly dated, and the date is within the past 18 months.
- **Good:** Outcome data may not explicitly be dated, but is provided in a dated and current annual report (dated within the past 18 months), and the charity is implying that the data is equally current. The reporting can also be considered good if there is a mix of current and old data, including cumulative data (“since the program began...”) if the program began over 18 months ago and annual data are not provided.
- **Something:** Dates are specified for outcomes but are between 18 and 30 months for annual measures, or are over 5 years old for major third-party evaluations.
- **Nothing:** The dates of the outcomes are unspecified.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity’s core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity’s programs; no core programs omitted.

Outcomes: The consequences and cumulative effects of a charity's outputs over time on the beneficiaries, communities, and causes the charity serves.

Q19. Are outcomes assessed after some time has elapsed?

Rationale: The longer after the program is over that the outcome is measured, the more donors can feel certain that lasting change has been achieved, but the more expensive and difficult the outcome is to measure. Many charities assess outcomes almost immediately after program completion. Any assessment undertaken 12 months after program completion is impressive; anything longer than 12 months is excellent and rare. Any data (numerical or not) that speaks to the long-term effects of the program should be given some credit.

- **Ideal:** Outcome measures are taken more than 12 months after completion.
- **Good:** Outcome measures are taken between 6 and 12 months after completion.
- **Something:** Outcome measures are taken at or within 6 months of completion.
- **Nothing:** No outcome measures or no way to tell.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity's core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity's programs; no core programs omitted.

Outcomes: The consequences and cumulative effects of a charity's outputs over time on the beneficiaries, communities, and causes the charity serves.

Q20. Forward-looking: Does the charity state goals for outcomes?

Rationale: The purpose of forward-looking statements is to allow a donor to give based on an expectation of future performance and with an understanding of what donated funds will contribute to. It is important that charities tell donors their expectations for the coming year(s). Charities will frequently choose to focus their forward-looking statements on one point in the future – generally one year, three years, or five years. Ideally, each charity should include both long-term programmatic goals, as well as annual goals against which to measure progress.

- **Ideal:** Statements are specific in their targets, provide numeric goals, and feature goals both for a 12-month period, as well as mid-term or long-term outcome goals. Mathematically specific words can count as numeric targets (half, double, eliminate).
- **Good:** Statements are specific, with numeric goals, and feature either 12-month or longer-term targets.
- **Something:** Future-looking statements are present, but are non-numeric in goals or length of time.
- **Nothing:** No stated goals.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity's core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity's programs; no core programs omitted.

Outcomes: The consequences and cumulative effects of a charity's outputs over time on the beneficiaries, communities, and causes the charity serves.

Q21. Accuracy: Has the charity disclosed definitions and calculations for outcome measurements?

Rationale: Outcome measurements can be very difficult to collect and are rarely consistently collected between different charities. Each outcome measurement and collection method must be defined. Fair comparisons require that the donor know how the output has been defined and calculated.

- **Ideal:** The charity has an appendix that discloses precise definitions of all outcomes, methods of data collection, and details about methodology, such as sample size and levels of significance, sample calculations and assumptions.
- **Good:** Outcomes are stated in precise ways; and/or summary mention of methods and definitions provided.
- **Something:** The charity mentions how the data was gathered, but provides no details.
- **Nothing:** The charity makes no mention of definitions or how the outcome data was collected.

Coding Rubric:

Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity's core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity's programs; no core programs omitted.

Quality: Reliability, balance and clarity of all of the charity’s reporting.

Q22. Reliability: Has the report been assured?

Rationale: Third-party assurance of charity social reporting is very rare, and provides an extra level of confidence in the data. Those charities that seek out third-party assurance should be given credit.

- **Ideal:** The charity has undergone a social audit from an accredited source. Letter of assurance is included or third party has conducted a program evaluation with controls (randomized or matched sample) and provides results.
- **Something:** Charity mentions that a social audit or third-party evaluation has been done but does not provide details; or a third-party evaluation that does not involve controls but does independently assess results.
- **Nothing:** No mention of assurance.

Coding Rubric:

Ideal	3	7	10
Good	n/a	n/a	n/a
Something	1	2	3
Nothing	0	0	0
Applicable to:	A minority of what the charity does; less than 1/3 of the charity’s core programs.	Most of what the charity does; equal to or above 1/3 of the core work but missing one or more core programs.	All or almost all of the charity’s programs; no core programs omitted.

Quality: Reliability, balance and clarity of all of the charity's reporting.

Q23. Clarity: Is the report clearly presented?

Rationale: This question is simple: does the donor have to dig for information or does the relevant data pop out. A donor is limited in the amount of time he or she will spend reading a report. Charity communication in which social results are highlighted prominently is better social reporting than communication where pertinent data is buried in long letters from the Chair that begin with thanking volunteers, end with personal reflections on how rewarding the work is, and give no indication that in the middle of the letter are the only 3 sentences in the whole report pertaining to social results. Other considerations may include the number of clicks the donor has to make to access relevant data, the use of clear headers and/or sections, and how well a website or report is structured.

- **Ideal:** The information is easy to find and the language is clear.
- **Good:** Information is relatively clear, with room for improvement. The donor would have to exert some effort and/or occasionally make inferences to find and synthesize information provided.
- **Something:** The charity's presentation lacks clarity. Information is available but requires significant effort to find and synthesize.
- **Nothing:** The charity's presentation is seriously flawed.

Coding Rubric:

Ideal	10
Good	7
Something	3
Nothing	0
Applicable to:	The whole charity

Quality: Reliability, balance and clarity of all of the charity's reporting.

Q24. Balance: Does the charity present a thoughtful assessment of program results?

Rationale: A charity's reporting to donors should be more than just an advertisement or marketing brochure. Tone matters because it signals to donors how seriously they should consider the information provided. Higher points are awarded to donor communications that focus on *informing* and lower points to those that are simply *selling*.

- **Ideal:** Charity uses numbers and mathematically specific words (half, majority) to assess performance. Both positive *and* negative information is presented numerically, including "setbacks", failures to achieve goals, or decisions to change or abandon activities, programs, or goals.
- **Good:** Positive *and* negative information is presented using word comparisons ("more", "greater") or percentage increase or decreases.
- **Something:** A charity that mentions some form of weak or disappointing performance, even if the charity uses no numbers.
- **Nothing:** The charity provides no numbers, and only positive, upbeat assessments of its performance.

Coding Rubric:

Ideal	10
Good	7
Something	3
Nothing	0
Applicable to:	The whole charity

Be Informed.
Give Intelligently.
Have Impact.

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