Charity Intelligence Canada

SOCIAL RESULTS REPORTING
CODING GUIDE FOR FOUNDATIONS / INTERMEDIARIES
V6.8 March 15, 2018

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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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

Ci staff members have 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 work, donated goods and other resources in order to implement a program.

Beneficiary: The individuals, groups or organizations that receive 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 hours, donated goods, pro-bono services, etc. that an organization mobilizes to generate outputs.

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

Output: The quantifiable services and products 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. (From CICA, Improved Annual Reporting, by Not-For-Profit).

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.

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?

Learning
Q25. Does the charity report what it has learned during the past two years?
Q26. Does the charity report changes made during the past year to programming as a result of what they learned?

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**

Q2. Is there a discussion and/or model of the charity's strategy that details how its programming will ultimately 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. For an intermediary, the charity should detail its process / metrics for determining how it will allocate funds.

- **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. Discussion may be included in individual program sections provided that the strategy is introduced separately and continued in a consistent manner under program discussions.
- **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. If mission statement is not present or not clear, charity can still score Something if there is a good description of why the charity undertakes its programs, providing a better sense for the overall mission.
- **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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ of the core work but missing one or more core programs.	**All or almost all of the charity's programs;** no core programs omitted.

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 <u>rich discussion</u> of the problem(s) the charity seeks to resolve including <u>analysis</u> of <u>causes</u>, <u>consequences</u> and/or <u>who is affected</u>.
- **Good:** A <u>short discussion</u> of a problem the charity seeks to resolve <u>mentioning</u> some of the <u>causes</u>, <u>consequences</u> and/or <u>who is affected</u>. 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 <u>cursory mention</u> of the problems, causes <u>or</u> consequences <u>or</u> 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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ of the core work but missing one or more core programs.	**All or almost all of the charity's programs;** no core programs omitted.

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. If charity uses its own client data to quantify the problem, it must be reasonable to assume that the client data is representative of the problem in general.

- **Ideal:** <u>Numbers or mathematically-specific words</u> quantifying the prevalence, scope, and/or magnitude of the problem. The ideal quantification provides numerical data on a <u>variety of aspects of the problem</u>. 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 <u>one dimension</u> (usually prevalence), with <u>some breakdown</u> by subgroup.
- **Something:** <u>Simple summary statistics</u> 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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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 work, 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 in a manner that would leave a reasonable donor with some uncertainty about the charity's programs. 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, yet there is other program information that either contradicts, or does not fall nicely into the simple categorization.
- **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 work, 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 to each program / activity / sector of grants allocated, including breakdowns of all individual strategic (non-flow-through) grants. The total in the chart adds up to some category of expenditures provided in the financial statements. If breakout appears only in the audited financial statements and not in annual report or other prominent position on website, charity scores Good. If breakdown includes broad categorizations where further detail would be helpful, charity scores Good.
- **Good:** Charity discloses spending breakdown in dollars, by program sector, that adds up to some category of expenditures provided in the financial statements, **or** charity provides dollar value of individual strategic grants with no sector totals.
- **Something:** Charity gives a total for programmatic expenditure, but does not break it down further, **or** charity provides some spending numbers that may not add up to an expense line in the financial statements.
- **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.

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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. For foundations and intermediaries, this question deals only with the **non-monetary outputs** of their own programs and the outputs of the intermediary's grantees. The charity may report by individual grantee or aggregated by sector. Data must be what actually happened (e.g., typically stated in the past tense). Spending or programs that are single items (e.g., equipment purchase, one research project) are considered to be conveyed numerically if clearly stated as such. Charities reporting over 10,000 units can report rounded to the nearest 100 and charities reporting over 100,000 units can report rounded to the nearest 1000, provided that it is clear that it is actual data.

- **Ideal:** Two or more key outputs are presented numerically conveying how much, how many and/or how often programs, services or expenditures 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:** Non-monetary 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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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. For intermediaries, charity can report by individual grantee or summarized by sector. Charities reporting over 10,000 beneficiaries can report rounded to the nearest 100 and charities reporting over 100,000 beneficiaries can report rounded to the nearest 1000, provided it is clear it is actual data.

- **Ideal:** The number of beneficiaries is appropriately quantified by program <u>and</u> 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 <u>or</u> 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. Total beneficiaries since founding must be broken out by program to score higher than the minority column.
- **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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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, or direct link to page including historical data.
- **Good:** Numerical data is provided for one indicator (for foundations and intermediaries, this one indicator could be money spent) 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 period for at least one output. Or charity provides links to two or more years of Annual Report or Impact Report on one page with the same indicator clearly presented in both/all reports.
- **Nothing:** As far as indicators of output 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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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 non-monetary 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 donors put performance information in context.

- **Ideal:** Presents data to readers that uses <u>standardized or common metrics</u> 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 provided is expressed in terms that are, or could reasonably be expected to be, provided by other similar charities. Beneficiary and simple service level data must provide adequate context to allow comparisons with other charity data.
- **Something:** Beneficiary or simple service level data that does not provide enough detail to know if the data is comparable with other charity data.
- **Nothing:** Output data is specific to the charity's programs.

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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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. For foundations and intermediaries, output data can be monetary.

- **Ideal:** All or almost all output data for the program is <u>dated</u>, and the date is <u>within the past 18 months</u>.
- **Good:** Output data may not explicitly be <u>dated</u> but is provided in a dated and current annual report (dated within the past 18 months), yet it is not entirely clear that the data is current; **or** some key data is not appropriately dated.
- **Something:** Output data is <u>dated</u>, and the date is between <u>18 and 30 months old</u>.
- **Nothing:** The dates of the outputs are <u>unspecified</u> 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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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. For foundations and intermediaries, output data can be monetary.

- **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. Statements must be such that a reasonable donor would be able to assess in future (up to 5 years) if the goal has been achieved.
- **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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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 non-monetary output measurements?

Rationale: Donors need to understand the meaning of all outputs. 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. The key here is the preciseness of the output description or definition.

- **Ideal:** The charity provides precise definitions of all outputs and methods of data collection with enough detail to understand how outputs would differ from or are similar to those of other, similar charities.
- **Good:** Outputs are stated in precise ways and, if appropriate, data collection methods are mentioned, but detail is not provided. Charities reporting fewer than 10,000 units that round to the nearest 100 and charities reporting 10,000 - 100,000 units that report rounded to the nearest 1000 score Good, provided that it is clear that it is actual data.
- **Something:** Outputs are stated in relatively clear terms and charity provides no details of how data was collected. Charities reporting fewer than 10,000 units that round to the nearest 1000 and charities reporting 10,000 - 100,000 units that report rounded to the nearest 10,000 score Something, provided that it is clear that it is actual data.
- **Nothing:** Outputs are stated only in vague terms and 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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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. Outcomes that are single items (e.g., research advancements) are considered to be conveyed numerically if clearly stated as such. Outcomes presented for the overall charity that are not broken out by program but would likely differ by program are counted in the minority column.

- **Ideal:** Outcomes are appropriately quantified with absolute numbers either by specific program and grantee or aggregated by sector. Percentages are acceptable only if the total associated number is provided in the same area, paragraph, or graph as the percentage so that it is reasonably easy to calculate the absolute figure. Outcomes must be quantified for the majority of dollars spent in a given program, not simply 1 outcome from a minor sub-program. Medical research studies showing percentage changes in populations are acceptable. Data must be from within the past 5 years.
- **Good:** Charity provides outcomes that offer percentages but no way to calculate absolute numbers **or** charity provides approximate quantification using absolute numbers, provided it is clear that it is actual data. For medical research, # of publications in journals is good. Data must be from within the past 10 years.
- **Something:** The charity represents outcome data with approximate numbers (e.g., over 60%) or mathematically precise words (e.g., half, third, majority) to convey that data is not merely anecdotal. Vague words are not sufficient (e.g., many, several, few).
- **Nothing:** No mention of outcomes.

Coding Rubric

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Nothing	0	0	0
Applicable to:	**A minority of what the charity does;** less than ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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. Or charity provides links to two or more years of Annual Report or Impact Report on one page with the same indicator clearly presented in both/all reports. Timeline with significant outcomes can be Something provided it is not merely anecdotal.
- **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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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 donors put performance information in context.

- **Ideal:** Presents data that uses <u>standardized or common metrics</u> 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 provided is expressed in terms that are, or could reasonably be expected to be, provided by other similar charities. For medical research, # of publications in journals is Good.
- **Something:** Outcome data would otherwise score good but is more than 10 years old.
- **Nothing:** Outcome data is specific to the charity's programs.

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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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 as Ideal.

- **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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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. Longevity: 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 that speaks to the long-term effects of the program should be given some credit. Data on the provision of basic necessities (food, shelter, clothing) for those in need counts as Nothing unless charity provides data on longer-term impact.

- **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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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 and are numeric in either specific goals **or** length of time. Statements must be such that a reasonable donor would believe the goals are attainable and they must be able to assess in future (up to 5 years) if the goal has been achieved.
- **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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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. For medical research, publications in high-impact journals (with high-impact defined) is Good.
- **Something:** The charity mentions how the data was gathered but provides no details. For medical research, publications in journals is Something.
- **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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ 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. Audited financial statements do not count for this question.

- **Ideal:** The charity has undergone a <u>social audit</u> from an accredited source. Letter of assurance is included, **or** third party has conducted a program <u>evaluation with controls</u> (randomized or matched sample) and provides results on key metrics.
- **Good:** Charity mentions that a social audit or third-party evaluation has been done on key metrics but does not provide details; **or** a third-party evaluation of key metrics that does not involve controls but does independently assess results.
- **Something:** Some degree of independence in gathering and compiling results (e.g., independent member added to assessment team, assessment team completely independent from team providing programs/services being assessed). Imagine Canada Standards accreditation and CARF accreditation score Something for All.
- **Nothing:** No mention of assurance or independence of assessment.

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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ of the core work but missing one or more core programs.	**All or almost all of the charity's programs;** no core programs omitted.

Q23. Clarity: Is the reporting 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 are 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, the language is clear, and key outputs <u>and</u> outcomes are clearly summarized.
- **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 <u>significant</u> effort to find and synthesize. <u>**Or**</u>, charity would otherwise score Good or Ideal, however, minimal information is provided.
- **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) in a discussion that assesses program-related performance. Both positive *and* negative information is presented numerically, including setbacks or failures to achieve goals.
- **Good:** Positive *and* negative program-related 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. Fundraising issues can be Something if charity ties them to program-related issues in discussion.
- **Nothing:** The charity provides no numbers, and only positive, upbeat assessments of its performance.

Coding Rubric

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Good	2	4	7
Something	1	2	3
Nothing	0	0	0
Applicable to:	**A minority of what the charity does;** less than ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ of the core work but missing one or more core programs.	**All or almost all of the charity's programs;** no core programs omitted.

Learning: New knowledge gained by the charity and changes made as a result of what it learned.

Q25. Does the charity report what it has learned during the past two years?

Rationale: A key reason for monitoring program performance and tracking metrics is for the charity to continue to learn about how best to operate its programs and deliver results. Learning can take time; therefore, we will include information reported from the past two years.

- **Ideal:** Charity describes in detail new **program-related information** learned during the past 2 years, drawing an explicit link to one or more tracked metrics.
- **Good:** Charity describes in some detail new program-related information learned during the past 2 years.
- **Something:** Charity mentions some general new program-related knowledge learned during the past 2 years.
- **Nothing:** Charity does not mention any new program-related knowledge learned during the past 2 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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ of the core work but missing one or more core programs.	**All or almost all of the charity's programs;** no core programs omitted.

Learning: New knowledge gained by the charity and changes made as a result of what it learned.

Q26. Does the charity report on changes made during the past year to programming as a result of what they learned?

Rationale: New knowledge must be translated into **program-related changes** for the charity to improve. Changes can include a reallocation of funds amoung programs, new programs started, or existing programs improved or cancelled.

- **Ideal:** Charity describes in detail at least one program-related change made during the past year, explicitly linking the change to a key learning <u>and</u> one or more tracked metrics from the past 2 years.
- **Good:** Charity provides reasoning for a program change, explicitly mentioning new knowledge learned during the past 2 years, **or** charity describes in detail why no changes were made, explicitly mentioning knowledge learned during the past 2 years.
- **Something:** Charity briefly mentions a minor programming change during the year **or** charity briefly mentions why no changes were made.
- **Nothing:** Charity does not mention any changes made to programming during the year, nor do they mention reasons for not changing anything.

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 ½ of the charity's core programs.	**Most of what the charity does;** equal to or above ½ of the core work but missing one or more core programs.	**All or almost all of the charity's programs;** no core programs omitted.