

Private Standard 48626:2020

# A Code of Practice for Non-Profit Organizations





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**PS 48626**  
**Private Standard**

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**Publication history**  
First published June 2020

Photo credits: Adobe Stock, iStock, Insaan Group and Access Afya Front cover image: Touchline Design: Chris Assig



# Foreword

## Publishing information

This Private Standard was initiated and sponsored by Farahnaz Karim, CEO and founder of social enterprise Insaan Group, and Leonard Stall, editor-in-chief of Philanthropy Age magazine. Its development was facilitated by BSI Standards Limited.

It came into effect on 1st June 2020.

Special acknowledgement is given to our contributing experts Elizabeth Kronoff and James Gibson, and to technical author, Cathy Nightingale.

Particular gratitude is given to the following organizations and individuals that were generously involved in financing the development of PS 48626:

- Human Dignity Foundation
- Polykar Industries Inc.
- Brian and Sami Wilkie

Acknowledgement is given to the following organizations and individuals that were involved in the development of this Private Standard as members of the Steering Group Working Committee:

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## Use of this document

As a Code of Practice, this Private Standard takes the form of guidance and recommendations. It should not be quoted as if it were a specification and particular care should be taken to ensure that claims of compliance are not misleading.

## Presentational conventions

The provisions of this Private Standard are presented in roman (i.e. upright) type. Its recommendations are expressed in sentences in which the principal auxiliary verb is "should".

*Commentary, explanation and general informative material is presented in smaller italic type and does not constitute a normative element.*

Where words have alternative spellings, the preferred spelling of the Shorter Oxford English Dictionary is used (e.g. "organization" rather than "organisation").

The word "should" is used to express recommendations of this Private Standard. The word "may" is used in the text to express permissibility, e.g. as an alternative to the primary recommendation of the clause. The word "can" is used to express possibility, e.g. a consequence of an action or an event.

Notes and commentaries are provided throughout the text of this Private Standard. Notes give references and additional information that are important but do not form part of the recommendations.

## Contractual and legal considerations

This publication does not purport to include all the necessary provisions of a contract. Users are responsible for its correct application.

**Compliance with a Private Standard does not and cannot confer immunity from legal obligations.**







# Introduction

## 0.1 Background

This Private Standard is an independent and international Code of Practice for Non-Profit Organizations.

It seeks to enhance overall performance, efficiency and impact of non-profit organizations.

It offers guidance on governance, communications, financial reporting and impact measurement.

Importantly, this Private Standard seeks to encourage the inclusion of input and feedback from beneficiaries, who we term the 'end-users' of a non-profit, at the core of everyday decision-making.

This Private Standard does not replace or negate the need to comply with national regulations. Nor does it seek to layer further cost or complexity on non-profits of any size, in any location. It is a document intended to support non-profits, and not to constrain them with further cumbersome and unnecessary paperwork.

The numbering of this *Private Standard 48626* spells out the word "human" on a telephone keypad, and reinforces the thinking behind, and ethos of, the initiative. It has been conceived and sponsored by Farahnaz Karim, CEO and founder of social enterprise Insaan Group, and Leonard Stall, editor-in-chief of Philanthropy Age magazine, with the support of generous donors.

## 0.2 Rationale

The rationale for this Private Standard is two-fold:

On the one hand, there have been many calls for greater transparency and accountability in the charitable and non-profit sectors, often as a result of scandals or incidents.

On the other hand, non-profits are often constrained by misinformed or erroneous demands, such as pressure for 'acceptable' overhead expense percentages, and other unrealistic expectations given the nature of funding and reporting cycles, coupled with other restrictions imposed by donors.

Therefore, this Private Standard aims to address and correct some of these limitations and misperceptions, while providing more meaningful frameworks for greater accountability to enhance the overall performance of non-profits, and ultimately the performance of, and trust in, the philanthropic system. This is particularly needed, and appropriate, at a time where global philanthropy is expanding, and where giving to 'global emergencies' such as the response to Covid-19, requires more than ever that giving is done intelligently, efficiently and as impactfully as possible.

The rationale for this Code of Practice is to take non-profits on a journey towards a range of good management practices to consider and implement, and offers a guide for improvement, when needed. The Standard itself will seek to continuously improve, and will be periodically revisited.

## Audience

This Private Standard is primarily targeted at global non-profits in national jurisdictions that are less well regulated and controlled. But the authors believe that this Code offers valuable advice and guidance for all non-profits, especially in relation to the measurement and reporting of impact, which can have a transformative effect on public and donor 'trust' in a non-profit organization. Even in the best regulated countries, 'trust' in non-profits has become an issue. The Charity Commission for England and Wales published a special report into the matter in 2018 ('Trust in Charities')<sup>1</sup> that showed 'the public wants charities to demonstrate good stewardship of funds, to live their values, and to demonstrate impact.'



## The Process

It is unlikely a Code of Practice for Non-Profits could have been published successfully by any one non-profit, and certainly not by a national regulator or country. A multitude of expert views and contributions from around the globe, and from a variety of perspectives, from non-profit leaders and academics to donors and regulators have been involved to develop this Private Standard.

This is an international Code of Practice for Non-profit Organizations and will be translated into a number of key languages in order to help non-profits of all sizes, globally. It is hoped that this Code will be further developed into an International Standard in due course.

*NOTE 1* [www.gov.uk/government/publications/trust-in-charities-2018](http://www.gov.uk/government/publications/trust-in-charities-2018)

*NOTE 2* There are numerous BSI, BS and ISO documents offering guidance, good practice and requirements. This wealth of material is not included in this Private Standard given the wide spectrum of international organizations at which this Private Standard is targeted, their legal jurisdictions and differing national regulations for non-profits, and recognizing the feasibility of implementation (universally dependent on the size of the organization and budget), although there are useful references regarding good practice included in this Private Standard.



# 1

## Scope

This Private Standard provides recommendations for the management of non-profits.

It covers:

- a) aspects of management, governance and good practice;
- b) communications and feedback;
- c) the reporting, transparency and analysis of financial metrics; and
- d) impact measurement and evaluation.

This Private Standard is for use by non-profits worldwide. It may also be of use to donors, and other decision-makers operating in, and for, the 'third sector' internationally.

This Private Standard does not cover:

- a) fund-raising methodology and protocol;
- b) day-to-day fund and money management; or
- c) how and where funds are dispersed.

*NOTE 1 This Private Standard does not replace any national or legal obligations or requirements imposed by government agencies and/or tax authorities or funding bodies on any particular legal structure or type of entity.*

*NOTE 2 This Private Standard does not substitute any international norms, existing BSI standards, or existing good practices in any particular sector.*





# 2

## Terms, definitions and abbreviations

### 2.1 Terms and definitions

For the purposes of this Private Standard, the following terms and definitions apply.

#### 2.1.1 analyst

internal or external expert who is able to derive meaning from financial or impact data and may be referred to as a financial analyst, accountant, auditor, data analyst, impact analyst or evaluator

#### 2.1.2 annual plan

strategy set by management (which may be supported by business and operational plans) on how the organization plans to carry out its activities, and which is ultimately approved by the Board

#### 2.1.3 audit

systematic, independent and documented process for obtaining evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled

#### 2.1.4 beneficiaries

See end-user 2.1.11

#### 2.1.5 board of trustees or directors ('the board')

appointed or elected group of individuals that has overall responsibility for the governance of an organization, and has the highest level of accountability

#### 2.1.6 code of practice

set of recommendations for accepted good practice, as followed by competent and conscientious practitioners, which brings together acquired knowledge and practical experience in a format that is easily accessible and user-friendly

#### 2.1.7 continual improvement

recurring activity to enhance performance

#### 2.1.8 data

facts and statistics collected together for reference or analysis

#### 2.1.9 data lifecycle management

the process of gathering, using and safeguarding data

*NOTE This begins with assessment and planning, at which time those responsible for data and reporting can consider what information is needed to make decisions, and be accountable to relevant stakeholders. The data lifecycle also includes steps for safe and ethical testing, collection, storage, processing, interpretation and finally retirement or disposal of data.*

#### 2.1.10 donor

person who gives money or something else of value to an organization or end-user

#### 2.1.11 end-user(s)

person, group, animal or entity (which could also be an aspect of the environment) that is eligible to benefit or receive assets from a non-profit's work

*NOTE In this Private Standard, the word "beneficiaries" has been replaced with the term end-user (and in other standards, these are also called clients or service users). The authors consider the use of the word 'beneficiaries' as a term that implies a top-down power dynamic, which this Private Standard ultimately seeks to help redress.*

#### 2.1.12 feedback

information gathered about the reaction to a product or service, a person or organization's (2.1.21) delivery and/or performance of a task or service, all of which can be used as a basis for improvement

#### 2.1.13 fraud

criminal act involving deception or omission intended to result in financial or personal gain, or to cause loss to another party

#### 2.1.14 frontline staff

staff that have direct contact with the delivery of a product or service to end-users across all contact channels

#### 2.1.15 good practice

commercial or professional procedures that are accepted or prescribed as being correct or most effective

#### 2.1.16 governance

framework by which an organization's overall performance is directed and controlled

#### 2.1.17 impact

end-result, changes or improvements

#### 2.1.18 non-profit organization

Organization operating for the primary purpose of delivering public good rather than financial return, and using its revenues, resources and/or profits for that purpose

#### 2.1.19 outcome

result of an intervention

#### 2.1.20 organigram

diagram/simple plan that may also be referred to as an organizational chart and shows the structure of the people in an organization

#### 2.1.21 organization

person or group of people that have their own functions with responsibilities, authorities, and relationships, to achieve a set of objectives

#### 2.1.22 plan, do, check, act (cycle)

repetitive four-stage model for continuous improvement in business process management

#### 2.1.23 process

set of interrelated or interacting activities that transforms inputs into outputs

#### 2.1.24 policy

intentions and direction of an organization as formally expressed by its senior leadership (2.1.29)

#### 2.1.25 risk

situation involving exposure to danger or negative consequences

#### 2.1.26 risk management

coordinated activities to direct, assist, manage, and/or control an organization with regard to risk

*NOTE See BS ISO 31000 for further information.*

#### 2.1.27 systemic

relating to a system, especially as opposed to a particular part

#### 2.1.28 transparency

[implies] honesty, openness, communication, and accountability

#### 2.1.29 senior leadership

person, or group of people, in the highest level of management in an organization

#### 2.1.30 values

principles and beliefs

#### 2.1.31 whistle-blower

person who exposes any kind of information or activity that is deemed illegal, unethical, or not correct within an organization

### 2.2 Abbreviations

For the purposes of this Private Standard, the following abbreviations apply.

PDCA	Plan, Do, Check, Act (cycle)
ISO	International Standards Organization
PPS	Philanthropic Performance Statement
NGO	Non-Governmental Organization
RCT	Randomized Controlled Trial
SMART	Specific, Measurable, Attainable, Realistic and Time-bound
KPIs	Key Performance Indicators



# 3

## Management and leadership

### 3.1 General

The management and leadership of a non-profit should ensure the organization is compliant with all relevant national laws and regulatory requirements (including the tax authority and any other regulator).

As part of its governance, it should also ensure the organization is achieving its mission, that it is viable, and that it is accountable to its stakeholders.

A non-profit should be accountable to the following stakeholders:

- a) end-users;
- b) donors (for example, individual donors or funding bodies such as foundations);
- c) partners (including other non-profits that collaborate through alliances or coalitions);
- d) employees and volunteers; and
- e) the general public.

A non-profit should make every effort to achieve its mission in a way that is respectful to, and respected by, those whom the organization serves, and the society in which it operates. Maintaining public trust, and accountability, should be key considerations.

*NOTE Some sectors have their own specific Codes of Governance. Where this is the case, this Private Standard is not intended to replace those existing Codes, but to supplement them with additional guidance.*

### 3.2 Vision, mission, values and strategy

To achieve its mission and purpose(s), a non-profit should develop, internalize and use the following in its decision-making, in alignment with its by-laws and/or its legal purpose:

- a) A vision statement;
- b) A mission statement;
- c) A set of values;
- d) An ethical charter, which goes beyond 'values', where applicable (particularly relevant in field settings); and
- e) An annual plan, which may be part of a longer-term strategy.

Good practices should include:

1. ensuring that the values, or guiding principles, are known by, and shared with Board members, staff and volunteers of the organization;

2. ensuring that the vision, mission, values and strategy are clearly communicated to stakeholders, and understood;

3. ensuring that the vision, mission, values and strategy are reviewed at least annually to be of use, and relevant, and that they are updated accordingly;

4. ensuring that the vision, mission and strategy are aligned with the necessary legal requirements, and complementary to or, if the case might be, provide an alternative to, government policies, regulations or programmes or to other private initiatives; and for greater impact that they avoid duplication with other non-profits, utilize experience, maximize learning and increase synergies between various entities and efforts; and

5. ensuring that goals and objectives of all programmes are aligned and consistent with the mission statement and in alignment with the annual plan or strategy.

### 3.3 The Board

The Board is ultimately accountable for the performance of the organization it governs. Success is measured by the positive impact the organization makes on, and for, its end-users. The Chair and CEO relationship is often key to this success – alignment of vision and ethics is critical.

Typically, the Board of Trustees or Board of Directors should, in alignment with the law and any regulations within its own national jurisdiction, and the non-profit's by-laws and/or its legal purpose:

- a) ensure that the organization is advancing its vision and mission;
- b) ensure oversight over executive compensation and finances; programmes; understanding of policies and their relevance and/or requirements; and resource development; and
- c) ensure that wider stakeholder feedback and interests are considered (see 3.1).

*NOTE 1 A well-functioning Board generally engages in the development and/or implementation of the following policies, as applicable, based on the mission and operating context of an organization:*

- the regular review of agreements between the non-profit and third-party suppliers and service providers;
- feedback or complaints handling policy;
- fiscal and legal compliance (especially regarding the tax treatment of gifts received);
- delegation of authority (for safeguarding);
- conflict of interest policy, and a Register of Interests of Board Members;

- whistle-blower policy;
- data protection policies;
- anti-discrimination and equality-related policies;
- (open) communications policies;
- professional conduct policies;
- risk management policies;
- investment policy aligned with values (e.g. mission-related investment, programme-related investment);
- insurance or medical policies;
- security or evacuation policies;
- environmental, and environmental disaster, policies;
- health and safety policies (including first aid);
- training and/or mentoring policies;
- anti-terrorism and money laundering, as applicable based on national laws;
- disaster response;
- fundraising methods and ethics; and
- document retention policy.

To ensure that the organization has a well-functioning Board, the Chair and Board should be responsible for ensuring that:

1. the Board has no less than three members, with clear fixed terms and rotation/succession planning, including possible recruitment of officers through open advertising and/or outside of existing networks;
2. the Board members are committed to, and knowledgeable about, the vision and mission of the organization, and about their legal and fiduciary responsibilities;
3. the Board members have the necessary time, integrity, skills, lived experience and/or professional backgrounds to help the non-profit advance its mission;
4. the Board members are convened at least two times a year (ideally more), to fulfil their legal and fiduciary responsibilities, and are provided with sufficient advance notice together with an agenda, all relevant documents and financial statements in a spirit of full transparency. The non-profit should subsequently ensure that decisions made are duly recorded, approved, and shared, in Board Minutes;
5. the Board members ensure that all policies are relevant, updated and followed within the organization;
6. the Board periodically reflects on its own effectiveness and improvements that can be made to the organization's governance; and

7. if the organization has a separate membership or assembly that is wider than the Board, or more specific than the Board, such as issue-specific committees, members should be given opportunities to hold the Board to account and be involved in discussions and decision-making in line with the provisions of the non-profit's governing documents.

*NOTE 2 Good practices include:*

- the development of "Terms of Reference" signed by the Board of Directors;
- the non-compensation of Board members for their fiduciary duties, and either recorded disclosure of hospitality and gifts, or the development of a policy thereon;
- Board members taking ownership of fundraising campaigns and donating money to the extent of their ability to do so;
- the promotion of an organizational culture of integrity, transparency, open discussion and accountability;
- Board diversity;
- documentation and availability of Board minutes;
- documentation and availability of Board members' contact details, and disclosure of Board member responsibilities in other institutions or companies, to avoid conflict of interest;
- creation of Board officer positions and/or Committees to assign and clarify roles, in service of the mission;
- engagement of advisors, as needed;
- engagement of Board members in the resource development and/or network development of the entity;
- the imposition of sanctions or consequences for those who have abused or misled the Board and/or end-users;
- the imposition of sanctions or consequences in cases of fraud or personal misappropriation of funds, including referral to concerned authorities such as the police; and
- regular consideration of the benefits (and also the risks) of working together, or merging, with other organizations in the same space that are better fulfilling similar purposes.



### 3.4 Organizational structure and human capital

Despite differences in size, sectors, locations, and widely differing operating environments, a non-profit should have at least one organigram chart that delineates, but connects, the Board to the leadership structure, management staff, various officers and any other broader decision-making entity, as applicable, based on national legal requirements.

*NOTE Good practices include:*

- *safeguarding and/or people-related policies especially with regard to end-users and staff (see 3.6);*
- *the clear delineation of reporting obligations;*
- *the link between various national entities, when applicable;*
- *if appropriate, organigrams per country and/or per office;*
- *a clear delineation of volunteer or in-kind support;*
- *terms of reference or job descriptions for key positions and/or for all positions within the organization, and/or similar terms embedded in employment contracts; and*
- *the development of robust policies, systems and procedures to ensure personal data is effectively and securely protected and managed.*

### 3.5 Management of risk within an organization

The organization should mitigate and manage risk. Risk management gives a bird's eye view of specific risks, and overall risk exposure that could exist at any one time. There are a number of individual risk areas that should be considered when developing a risk management plan, which include:

- a) business continuity;
- b) risk management crisis and incident risk management;
- c) health and safety risk management;
- d) security risk management;
- e) financial risk management;
- f) environmental risk management;
- g) reputational risk management; and
- h) safeguarding end-users, staff, volunteers and third parties.

In order for risk management to be effective, risk should be identified, assessed, and controlled. Risk management can improve the performance of an organization against its objectives.

*NOTE For more information on good risk management practices, see Annex A.*

### 3.6 Safeguarding and conduct

A key priority for organizations should be safeguarding end-users, staff and volunteers from abuse and harm of any kind, whether physical, verbal or mental. In order to protect the people in contact with the organization from any danger and harm, the Board should take reasonable steps.

The measures that should be taken are largely dependent on the nature of the organization, its goals, and the group the particular entity serves.

The development of any Code of Conduct should consider:

- a) ensuring that there are appropriate policies and procedures in place, together with appropriate responses and response times;
- b) informing end-users, employees and volunteers about the policies and procedures regarding safeguarding and protection;
- c) implementing a procedure regarding how to refer and/or report concerns, and a reporting system for suspected concerns which can also be shared with related organizations;
- d) reviewing the roles of those responsible to make sure that they are trained to act accordingly;
- e) setting out risks and managing them in a register which should be reviewed frequently to ensure they are fit for purpose; and
- f) implementing background checks on any person likely to hold a position of trust.

*NOTE 1 Considerations around safeguarding include:*

- *risks of sexual abuse and harassment/exploitation;*
- *negligent treatment or maltreatment;*
- *physical or emotional abuse;*
- *harassment and/or bullying;*
- *maintaining health and safety;*
- *commercial exploitation/modern day slavery;*
- *extremism and radicalization;*
- *non-compliance with any national Equality Act;*
- *people targeting an organization or non-profit;*
- *negligence or poor behaviour in a non-profit; and*
- *abusing a position of trust held in a non-profit.*



Any Code of Conduct should address issues relevant to the non-profit's stakeholders (3.1).

*NOTE 2 The National Council for Voluntary Organisations (NCVO) in the UK has published a valuable set of ethical principles for charities. See <https://www.ncvo.org.uk/policy-and-research/ethics/ethical-principles>.*

### 3.7 Training

All personnel, including management, specialist and frontline staff should be supported by the organization to access the necessary information and training resources to carry out their job effectively, in accordance with the training notes shown in Annex B.

### 3.8 Continual improvement

The organization should determine and select opportunities for improvement, and implement any necessary actions to deliver maximum impact for end-users, in accordance with Annex C.

*NOTE This is best achieved with continual input into the decision-making process from end-users.*

### 3.9 Data lifecycle management

The organization should safely and efficiently manage its data from the point of creation to the point of its retirement, or deletion, in accordance with Annex D.





# 4

## Communications and feedback

### 4.1 General

A non-profit's communication with the public should always be truthful and accurate.

A minimum requirement is that an up-to-date report or communication should be made available to all stakeholders, at least on an annual basis, whether it is printed, published online (on a website, or via email), or both, and its availability communicated to those stakeholders.

This should include:

- a) the organization's name and contact details;
- b) how the non-profit is legally constituted;
- c) the organization's vision and mission statements, and values;
- d) the names of the Board, and the senior management/officers of the organization, together with their biographies;
- e) any other information required for legal disclosure, or transparency, which may include some financial data;
- f) a review of the last 12 months' goals and achievements, utilizing some method of impact measurement;
- g) an outline of any governance and transparency procedures, data privacy, and other key policies implemented by the organization, many of which might be legal requirements; and
- h) how the non-profit has mitigated risks or harm that could be caused by or arise from its activities.

### 4.2 Feedback

A feedback mechanism<sup>1</sup> should be implemented and made available through a variety of appropriate channels<sup>2</sup>.

Any feedback received should be recorded and should, if necessary, be addressed promptly<sup>3</sup>, in accordance with Annex E.

*NOTE 1 Feedback, both positive and negative, is a critical form of communication and can impact an organization's reputation if not dealt with swiftly in line with the organization's policy. The use of complaint, compliment and comment forms are seen as a useful source of information for the Board and managers to help assess the quality of services and identify how services could be improved to better serve the needs of the end-user.*

*NOTE 2 For example, email, suggestion box, or voice recordings in the context of illiteracy.*

*NOTE 3 For the non-profit sector the timely handling and resolution of queries or suggestions from end-users, and employees, are particularly important in the (continual) feedback loop that helps to fine-tune and improve programmes, especially in remote or difficult operating environments.*

# 5

## Financial reporting and transparency

### 5.1 Principles

Financial data and ratios should focus on:

- a) context (see 5.2);
- b) efficiency (see 5.3); and
- c) financial sustainability (see 5.4)

When possible, data (including metrics and ratios) should be tracked over-time, three to five years, to offer a more meaningful view of overall performance.

### 5.2 Context

Interpretation of a non-profit's financial metrics should first and foremost take into account context:

1. the non-profit's characteristics, e.g. start-up or more established; small or large; local or international;
2. operating environment, e.g. conflict zone, medical research, local animal shelter;
3. accounting practices, e.g. varying definitions and legal requirements (despite the same need for internal controls and records).

*NOTE 1 For this reason, any recommended percentage or range could lead to an erroneous analysis or misleading conclusion.*

In general, financial metrics should not be:

- interpreted as proxies for the quality of a non-profit's activities or outputs;
- used as the sole means of evaluating a non-profit;
- interpreted as guarantees of future performance; or
- used to compare dissimilar non-profits.

*NOTE 2 A number of internal and external factors can influence a non-profit's financial metrics as well as the reliability of those metrics.*

Analysts (whether a CFO, accountant, auditor or impact analyst, see 2.1.1) should take the following into consideration when assessing any non-profit:

- a) the nature of the non-profit's primary activity (see 5.2.1);
- b) the non-profit's operating environment, and any extenuating circumstances (see 5.2.2);
- c) the non-profit's accounting practices and policies (5.2.3).

### 5.2.1 Nature of the non-profit's primary activity

Non-profits should seek appropriate financial metrics on which to report, although it is understood that as non-profits engage in widely differing activities, financial measures may differ. This is both acceptable and expected.

*NOTE 1 Reasonable metrics for one type of activity might not be reasonable for another.*

*NOTE 2 Some examples include the following:*

- Due to the nature of their operations, for instance, food banks can be expected to have a small amount of assets relative to their annual expenditure; therefore, they can be expected to have relatively low working capital ratios. Museums, by their nature, can own substantial assets relative to their annual expenses, and so have high working capital ratios.
- A non-profit whose primary activities require a large number of highly skilled technical staff, or staff operating in challenging and/or dangerous conditions or fieldwork, would be expected to have relatively higher personnel costs relative to one that does not.
- A non-profit that is attempting a catalytic, novel or innovative solution – especially in a challenging or remote area – can typically have higher overhead costs (and a lower programme efficiency ratio) than a non-profit taking a traditional, well-practiced approach.

### 5.2.2 Operating environments

Differing physical environments or differing regulatory environments can also influence financial metrics. Analysts should take these into consideration when performing assessments.

*NOTE A non-profit operating in an insecure, remote area would be expected to have higher transportation or operational costs than one that does not. A non-profit operating in a regulatory regime that requires detailed monthly financial statements to be filed will have higher accounting costs (and a lower programme efficiency ratio) than one that does not.*





### 5.2.3 Accounting practices and policies

To assess financial metrics, analysts should consider certain aspects of a non-profit's accounting practices and policies, including:

- a) basis of accounting – cash or accrual;
- b) recognition and valuation of non-cash assets;
- c) identification of restricted or unrestricted assets;
- d) treatment of pledges to give;
- e) treatment of gifts-in-kind;
- f) methods of allocating overhead; and
- g) definitions of major functional areas such as programme, fundraising, and administration and management.

*NOTE 1 Accounting standards and requirements might vary between countries and regions.*

*NOTE 2 Accounting standards and requirements vary depending on a non-profit's size and organizational and/or legal structure; accounting practices and policies vary by non-profit.*

*NOTE 3 Differing accounting policies can result in otherwise identical non-profits producing widely differing financial data and, thus, widely differing financial metrics.*

### 5.2.4 Benchmarking

While quantitative benchmarks, hurdle rates, and guidelines can be useful in assessing financial metrics, the following should be considered:

- a) benchmarking within groups of similar non-profits, meaning non-profits with similar operating environments, primary activities, and accounting practices;
- b) benchmarking based on reasonable estimation and observation; and
- c) the avoidance of universal benchmarks applied across all non-profits.

*NOTE While benchmarking can be conducted internally by the Board or management, most often it is used by funding bodies, donors and some rating agencies.*

### 5.3 Efficiency

Depending on the context, described above, efficiency metrics may be interpreted differently, but generally include a focus on overhead expenses, fundraising expenses or cost efficiency in relation to end-users impacted.

Efficiency ratio metrics are generally calculated as a category of expense *divided by* total expense. The most common examples are:

- a) programme expense *divided by* total expenses;
- b) fundraising expense *divided by* total expenses; and
- c) administrative expense *divided by* total expenses.

The fundraising efficiency ratio is typically calculated using the following formula: Fundraising expense *divided by* total solicited revenue (i.e. revenue which is not generated by the non-profit's operations).

Finally, when applicable, the cost per end-user (sometimes called cost per beneficiary) is typically calculated using the formula: Programme expenses *divided by* number of end-users (e.g. per student or artisan).

*NOTE 1 On the interpretation of efficiency ratios:*

*Analysts should use their own judgment to determine reasonable levels of expense for each category, with the understanding that:*

- *administrative activities are required for a non-profit to achieve its long-term goal and purpose; and*
- *fund-raising activities are required for an organization to remain viable.*

*NOTE 2 Definitions of numerators vary widely (e.g. programme, administrative, fundraising). In some cases, the definitions and interpretations are left up to the reporting non-profits entirely. There are often a variety of acceptable methods for allocating overhead costs between the expense categories.*

*NOTE 3 Public pressure on non-profits to spend all of their fund-raising on programmes sometimes encourages them to try and minimize the reporting of overheads and operating expenses. This is to the detriment of transparency and operational good practice.*



### 5.4 Financial sustainability

These metrics are used to indicate funding risk, and risk to a non-profit's financial sustainability. For financial planning and overall performance, multi-year funding and donor diversification should be sought. Such metrics may include:

- a) percentage of multi-year funding or commitments. Multi-year commitments *divided by* total commitments;
- b) percentage of funding provided by the top five donors. Solicited revenue provided by the top five donors *divided by* total solicited revenue;
- c) number of donors contributing more than 20% of all donations eg. number of donors whose individual donations are greater than 20% of total donations.

*NOTE Analysts should take into consideration:*

- *whether or not donations have use restrictions; and*
- *other sources of income a non-profit might have besides donations.*

### 5.5 Recommended minimum disclosures

A non-profit should provide clear, timely and reliable information, and make relevant information accessible to stakeholders. This generally requires the production of periodic financial statements.

*NOTE Strong disclosure promotes transparency, in addition to being an important aspect of good governance.*





# 6

## Impact measurement and evaluation

### 6.1 Principles for measuring and demonstrating impact

This clause provides principles for measuring and demonstrating impact across the non-profit sector.

*NOTE* These principles are a summary of good practices that have been developed, but unevenly applied.

The assessment of impact should be:

- a) meaningful (see 6.2);
- b) inclusive (see 6.3); and
- c) robust (see 6.4).

### 6.2 Meaningful: demand measurable and attainable indicators

Expected and demonstrated impacts should be:

- a) planned. Linking positive impact through a theory of change should occur in the planning phase;

*NOTE 1* SMART indicators (specific, measurable, attainable, realistic and time-bound, or some variation) are helpful for project planning.

- b) quantitative – and include KPIs;

*NOTE 2* A quantitative indicator provides a numeric representation of the scope of the impact, e.g. number (which could be people or animals for instance) helped, number of lives saved, length of lives.

- c) qualitative; and
- d) learning.

### 6.3 Inclusive: empower the end-user

Non-profits should include input from end-users from the outset.

Good practices should include:

- a) activities dedicated to gathering end-user input into the planning process, including equal representation of women and special representation for children, individuals with special needs, minority ethnic groups and others;
- b) in the evaluation plan, specific activities and on-the-record evidence of end-user input into outcomes;
- c) a plan designed to gather end-user appraisal of the impact, with first-person accounts by end-users unmediated by translation (which, given the low cost of data storage, is increasingly possible to gather, store and transmit even when end-users cannot read or write);

- d) an analysis of the gap between organization and end-user goals and plans, consideration of how to bridge the gap where possible, and how activities have been amended when a gap remains.

*NOTE 1* This Private Standard reaffirms the necessity of involving and empowering the end-user, whilst acknowledging the difficulty of realizing that goal, and it is understood that, in some cases, this is impossible (in regard to animals, for example).

*NOTE 2* Significant work is necessary when seeking the input and participation of those who have little social capital, or whose voices are not always heard.

*NOTE 3* Self-determined indicators of success are much easier to measure than activities imposed by outsiders. Assessment activities can be time-intensive, so it is important to ensure appropriate human resources are available and able to complete this task.

### 6.4 Robust: use triangulation

A non-profit should have several points from which they gather information about the outputs and impact of their projects<sup>1</sup>. Each touchpoint should be independent of the other sources of information and contain meaningful data<sup>2</sup> on the impact of the programme or programmes. At least one of the data sources should include first-hand information from end-users<sup>3</sup> that is not mediated by a second party.

Data should be triangulated by source and methodology. The more impressive the claim, the more evidence required, and claims of unprecedented or unusual impact should be corroborated on multiple levels. In particular, claims of success and impact should be validated at the source (the end-users and not representatives) and, if possible, by an independent third party.

*NOTE 1* The difficulty of gathering data and a low budget allotted for evaluation does not encourage or sufficiently support triangulation. Triangulation involves the use of several distinct sources of information to validate claims. Table 1 provides some recommended sources for building more robust data that might be applicable to both small and large-sized non-profit organizations.

*NOTE 2* For example, academic research, with no political or financial motivations.

*NOTE 3* Typical stakeholder sources of data are:

- end-users;
- local community, authorities or government;
- subject matter experts (scientific or academic observers);
- programme owners; and
- volunteers.

Good practice should include data collection as given in Table 1.

Table 1 – Data collection

Type of data collection	Stakeholder
Direct public feedback (local)	End-user
Direct private feedback (internal surveys)	
Organized end-user surveys	
Randomized, controlled trial (RCT*) results	Subject matter experts
Natural experiments	
Qualitative research	
Qualitative research	Programme owners and/or volunteers
Observation	
Project staff activity reporting and summaries	
Local statistics, where possible*	Local authorities
Programme-specific review applications	Partnership: expert platforms, unmediated input and expert analysis

\* RCT and experimental results, if counted separately, should not rely on the same data as the local authority/government statistics.

### 6.5 Quantitative and qualitative data

The addition of qualitative data to quantitative data should be used to provide a fuller picture of change or impact on-the-ground.

Qualitative data (in the form of interviews, documentary evidence or focus groups) should be used to provide an unmediated direct access to the reality of change or impact on end-users.

*NOTE* In terms of the limits of data analysis, there are three notes of caution for those analysing the performance of a non-profit:

- The entire system should examine the plethora of impact measurement requests imposed on non-profit entities, and whether adequate resources are provided to meet them. Aside from the question of scarce resources for evaluation, it is important to recognize that an over-emphasis on data can risk leading to a mission drift where organizations focus only on what can easily be measured or reported or, at worst, become risk averse to ideas that might not perform as well, or fail.
- There should be an understanding that measurement and reporting restraints can sometimes have, or lead to, adverse consequences. These would include negatively impacting the mission and vision, and dissuading the non-profit sector at large from testing new solutions and engaging in innovation.

• Any data-based rating or certification system should move away from sanctioning and awarding “gold stars” to non-profits, and work towards a more thoughtful and supportive response that looks at the overall added-value of a non-profit entity, and the steps required to improve performance, if any.



Annex  
**A**

## Good management practice: management of risk within an organization

This additional information is drawn from wider BSI, BS, ISO and other sources relating to good business practice. While it is understood that a non-profit might not be able to implement, or even consider, elements referenced in this annex the information seeks to assist thinking.

Managing risk is part of governance and leadership and is fundamental to how the organization is managed at all levels.

Risk management is instrumental in any good governance framework, and effective risk management can improve the performance of any organization when appropriate measures are in place and overseen by the Board. For risk management to be effective, risks need to be identified, assessed and controlled.

The effectiveness of risk management depends on its integration into the governance of the organization, including decision-making. This requires support from stakeholders, particularly senior management, so it is important the risk management commitment is communicated both within an organization and to other stakeholders, as appropriate.

Senior management and oversight bodies, where applicable, can ensure that risk management is integrated into all organizational activities.

Good practices include:

- aligning risk management with the organization's objectives (an organization needs to determine its risk capacity and risk appetite);
- ensuring risk management is designed to fit the context of the organization considering external and internal factors;
- providing clear and coherent guidance to the stakeholders in relation to risk management practices;
- the use of risk management to inform decision-making across the organization;
- ensuring all necessary resources are allocated to managing risk;
- using historical data to facilitate continual improvement;
- creating a supportive culture in the organization which recognizes uncertainty and supports considered risk-taking; and
- using risk management to achieve measurable organizational value.

Annex  
**B**

## Good management practice: training

To ensure that the organization and its staff have access to the most up-to-date information and resources, a staff training programme should be kept under review and updated.

Good practices should include:

- taking responsibility for learning and development of all staff and volunteers;
- producing personal development plans;
- giving access to a range of learning opportunities (both formally and informally);
- supporting equality of opportunity in learning and development;
- consideration of internal and external training solutions;
- supporting formal training in recognized industry qualifications; and
- the evaluation and monitoring of training.

The framework should include a robust induction and orienteering with annual training and testing of:

- 1) the Code of Conduct;
- 2) people skills and management (end-users, donors, colleagues);
- 3) anti-money laundering;
- 4) data protection;
- 5) complaints handling;
- 6) basic tenets and etiquettes of non-profit operations;
- 7) identifying and managing reputational risk;
- 8) fundraising
- 9) travelling abroad safety;
- 10) media, including mainstream and social media (personal);
- 11) dignity of end-users;
- 12) conflicts of interest;
- 13) working with partners;
- 14) customer service (particularly call centre staff);
- 15) first aid; and
- 16) sanitary crisis and/or disaster management.

In addition, training for field staff should include measures pertaining to anti-bribery and corruption, evacuation, disaster response, coordinated project delivery, and reporting.

Staff in the non-profit sector can often suffer from burnout and fatigue, especially field workers. Particular focus should be placed on a healthy work-life balance and mental health, two very important but often neglected areas for those working in the sector.







## Good management practice: continual improvement and learning

The organization should determine and select opportunities for improvement and implement any necessary actions to deliver maximum impact for the end-users. This is best achieved with continual input into the decision-making process from end-users.

The organization can continually improve its suitability, adequacy and effectiveness by adopting the use of the Plan Do Check Act methodology, or something similar.

Continual improvement is related to change management in the sense that many improvements would be implemented using change management practices, but also, because it is being done continuously; continual improvement is planned, on-going, systematic change that aims to institutionalize continual improvement within organizations.

Good practices should include:

- a) assessing developments in the external environment in which the organization operates as well as internal factors that can prompt change;
- b) re-assessing strategy annually to ensure that all programmes are aligned with the context and bring value to the philanthropic space by complementing governmental initiatives and/or private initiatives;
- c) developing on-going continual improvement activity rather than an annual or ad-hoc initiative;
- d) making use of organizational metrics and HR analytics to identify the “fit” between the organization’s goals and needs;
- e) undertaking an audit of the organization to identify what still ‘fits’, and what needs to be adapted;
- f) conducting an organization review – to identify what it needs (“needs analysis”);
- g) considering what intervention would best fit the gap identified;
- h) considering human process interventions – coaching, mentoring, training, group work, facilitation, and action-learning;
- i) considering human resource interventions – performance management, reward and motivation, employee surveys, psychometrics;
- j) thinking about strategic interventions – business planning, cultural change, transformation programmes; and
- k) implementing the initiative.

*NOTE It is always good practice to use robust change management practices, which include focusing on communication, stakeholder involvement, and evaluation metrics.*

### “Plan-Do-Check-Act” Model

The Plan-Do-Check-Act (PDCA) methodology is an iterative four-step management method.

The PDCA cycle can be briefly described as follows:

#### PLAN:

Establish the objectives of the system and its processes, and the resources needed to deliver results in accordance with customers’ requirements and the organization’s policies, and identify and address risks and opportunities.

#### DO:

Implement what was planned.

#### CHECK:

Monitor and (where applicable) measure processes and the resulting products and services against policies, objectives, requirements and planned activities, and report the results.

#### ACT:

Take actions to improve performance, as necessary.

[Adapted from BS EN ISO 9001:2015, 0.3.2]



## Good management practice: data lifecycle management

### D.1 Data lifecycle management

This is the practice of collecting, processing, storing, using and eventually retiring data. With privacy and personal data an increasing concern, non-profits should implement data lifecycle management systems when gathering information or tracking impact.

Good upfront lifecycle management has several key components:

- a) cost efficiency;
- b) privacy and ownership;
- c) quality; and
- d) compatibility.

*NOTE When organizations conduct large-scale surveys or studies to track the impact of their programmes, they are engaged in data management even if they are not aware of it.*

### D.2 Cost-efficiency

No matter the size of the organization, the plan to collect data should answer the following questions as good practice:

- a) Who will collect and enter the data? Carefully consider whether this can be realistically achieved by existing project staff and/or volunteers, or whether new staff need to be hired.
- b) What skills are needed to collect the data? (e.g. do frontline staff and/or volunteers require specific training in order to talk effectively with end-users about impact?)
- c) In what format will they collect the data (e.g. electronically, or on paper)? Special consideration might be given to the accessibility of the data collection method, particularly as many vulnerable people are sensitive to being recorded, might not be able to read or write fluently, or face other barriers.
- d) How will the data be entered and processed?

*NOTE 1 For smaller non-profits the simplest solution (e.g. spreadsheets) might be the most versatile solution because output can be more easily managed and interpreted by lay-persons. Starting small also provides room to be flexible with solutions in the future, as compatibility becomes more of an issue. Specialized studies can be overseen by qualified individuals with experience in data collection, who know which tools are appropriate.*

*NOTE 2 The key to efficient data management is to define outputs early with end-users. Getting early buy-in from stakeholders in the community as well as from the donors ensures that baseline data can be collected prior to the project start. Early buy-in also helps charities avoid tracking indicators that might turn out to be irrelevant given the local context.*

*NOTE 3 When collecting morbidity and mortality data, for example, the project is best overseen or advised by an individual with a qualification in the medical field and experience collecting health statistics.*

### D.3 Privacy and ownership

Transparency is the best way to promote and continually assure privacy and data rights. The organization, its sponsors, and especially end-users should be aware of plans and uses of personal data.

End-users should be informed of their rights, including explicit statements to the effect that they have a right not to report any data. This information should be provided in plain, spoken language whenever data is collected, defining what data will be collected and how it will be used. For example, “We are collecting the names of each person who visits our clinic, in addition to the personal data in this form. We will use this to determine the number of visits and the number of visitors over the year. We will also use this information to see how your circumstances have changed over the year. Finally, we might use this information to contact you in the future to get your opinion on our programme”.

Other key considerations for data collection and use include:

- a) Governance around data as a major component of their impact evaluation plan. Plans should include access structures, relationship with IT departments if any, privacy plans, and consent plans.
- b) If data might be used for collaborative projects or research later, including academic research, the data use should be explicitly governed by a non-profit agency with a mandate to protect and use data for a specific humanitarian aim.
- c) Data collected for humanitarian or philanthropic purposes should never be sold for any reason as this creates a conflict of interest for the collecting agency.



## Good management practice: complaint or feedback system

*NOTE With the General Data Protection Regulation (GDPR) [1], the EU has provided the most stringent standards for data privacy and data ownership pertaining to individuals to date. This Private Standard does not attempt to supersede or enhance the GDPR [1], but to interpret existing regulation judiciously with respect to the most vulnerable populations when personal data is collected. The GDPR does not concern aggregate data (e.g. totals, sums, or percentages). However, since most aggregate data begins as data on individuals, it is important that all organizations are aware of the implications of the rules.*

### D.4 Data quality

Data quality is a concern for organizations operating in emergency situations or areas with underdeveloped technological resources. The complexity of the data collection system should be directly proportional to the availability of technical resources to avoid sharp reductions in data quality during processing.

Good practices for data quality and consistency should include:

- a) verifying and processing qualitative data;
- b) planning for staff for data collection and management;
- c) testing forms and formats prior to use;
- d) training data collectors (whether programme staff or specialists) prior to data collection; and
- e) training and supervising data entry and data processing staff, hiring skilled individuals to manage data processing, and investing in local staff to ensure that data can be controlled and maintained securely for the duration of the programme.

*NOTE Consistency is the key component of quality when it comes to data. Consistent data can be normalized.*

### D.5 Compatibility

Programme good practices should include but are not limited to (depending on the sector and size of the organization):

- a) maintaining a data dictionary, which is a glossary of terms used in spreadsheets and reports, especially if abbreviations are frequent;
- b) storing data in a raw form (e.g. counts instead of percentages or scores) so that it can be normalized using different methods; and

- c) gathering basic demographic data (again, as consent or another lawful basis permits in the case of personal data) on sex, age, and programme-specific attributes, such as previous births or rural/urban designation.

Privacy as a primary consideration should supersede the need for additional demographic information unless such a plan exists.

*NOTE 1 As the non-profit world evolves, there is greater emphasis on proving causality through randomized controlled trials, as well as in large-scale data projects to track impact over an ever-increasing scope.*

*NOTE 2 Provided that a reasonable degree of consent has been obtained for the specific purpose of collaboration or research (see D.3), non-profits might consider collecting, structuring and storing their data in such a way as to support future use for research or evaluations beyond the scope of the programme.*

*NOTE 3 For further guidance on GDPR for non-profit organizations, see The EU General Data Protection Regulation (GDPR) and <https://privacylaw.proskauer.com/2018/07/articles/gdpr/general-data-protection-regulation-and-charitable-organizations-faqs/>.*

A complaint is a critical form of communication that can harm an organization's reputation if not dealt with swiftly in line with the organization's policy. Complaints should therefore be recorded and addressed promptly.

Once a complaint has been resolved it should be used as an opportunity for continual improvement.

Good practice should include:

- the development of a complaints system to record and process complaints;
- ensuring the complaints procedure is communicated to end-users, the public, and donors;
- acknowledging and responding to a complaint within a specified timeframe;
- appointing a designated member of staff for complaints within the organization;
- understanding the complexity and context of the complaint;
- investigating and analysing the complaint;
- providing a resolution to the complainant; and
- recording the complaint for future reference, and for continual improvement.

When responding to complaints on social media, attention should be given to managing the impression of those following the organization on the particular social media platform(s) as well as dealing with the complaint itself.

In addition to the above, good practice for social media complaints should include:

- responding within a reasonable time-frame;
- being helpful and acknowledging the complainant's post, and responding positively with additional information;
- where possible, having a designated member of staff for social media complaints, and removing the chat from the public domain as quickly as possible;
- if the issue is not resolved immediately, avoiding continued dialogue in the public domain; and
- when the issue is resolved, recording and processing the complaint as per organizational policy.

*NOTE 1 Complaints can arise from various lines of communication, such as written complaints, verbal complaints and complaints written on social media platforms.*

*NOTE 2 Forecasting of complaints through continual improvement, training and risk management can limit any organization's reputational damage and allow a prompt response if a complaint has been received.*







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For dated references, only the cited edition applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

BS EN ISO 9001:2015, *Quality management systems – Requirements*

BS ISO 31000:2018, *Risk management – Guidelines*

## Other publications

[1] EUROPEAN UNION. The EU General Data Protection Regulation (GDPR). 2018

## Useful websites and links

### IRS charities and non-profits

[www.irs.gov/charities-and-nonprofits](http://www.irs.gov/charities-and-nonprofits)

### Charity ethical principles

<https://www.ncvo.org.uk/policy-and-research/ethics/ethical-principles>

### Charity Governance Code

<https://www.charitygovernancecode.org/en/front-page>

### The essential trustee: what you need to know, what you need to do (CC3)

[www.gov.uk/government/publications/the-essential-trustee-what-you-need-to-know-cc3](http://www.gov.uk/government/publications/the-essential-trustee-what-you-need-to-know-cc3)

### Small Charities Coalition

<https://www.smallcharities.org.uk/help-advice/>

### UNHCR Humanitarian Charter and Minimum Standards in Disaster Response

<https://www.unhcr.org/partners/guides/3b9cc1144/humanitarian-charter-minimum-standards-disaster-response-courtesy-sphere.html>

### Tools and resources for the volunteer sector

<https://knowhow.ncvo.org.uk/tools-resources>

### Application guidance for charity accounting

<http://charitycorp.org/>

**IDEAS** – a non-profit organization which aims to help charities and foundations by testifying good practices <https://ideas.asso.fr/what-is-ideas-label/>

**Don en Confiance** – a non-profit deontology initiative awarding the label to nearly 100 associations and foundations, concerned with preserving and developing a relationship of trust between the sector and donors [http://www.donenconfiance.org/759\\_p\\_44997/que-signifie-le-label.html](http://www.donenconfiance.org/759_p_44997/que-signifie-le-label.html)

### The Fund Raising School's Podcast (Indiana University Lilly Family School of Philanthropy)

<https://philanthropy.iupui.edu/professional-development/podcast/index.html>

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