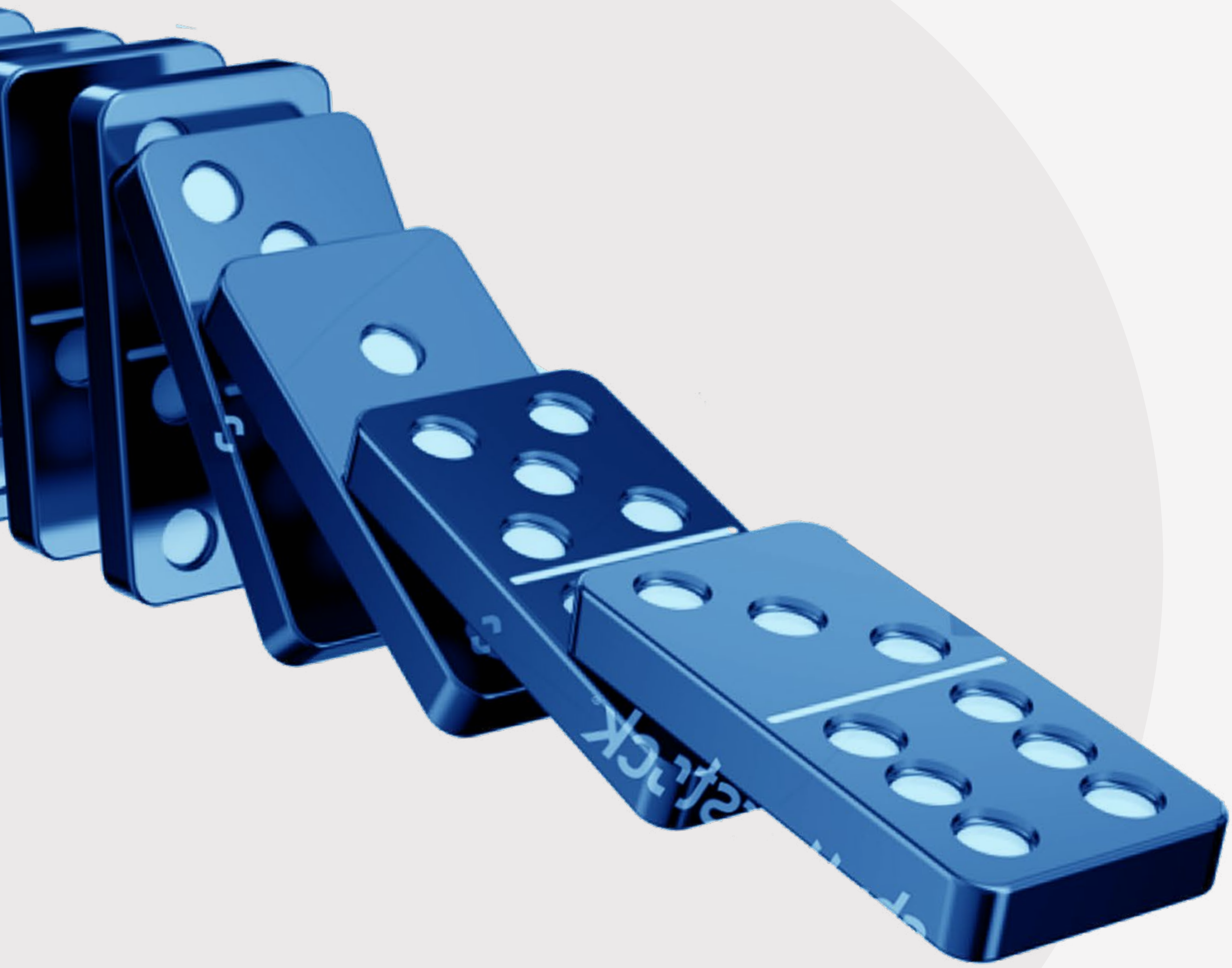
Charity Impact Reporting:
Informing the Forthcoming SORP

Context: This document presents the questionnaire survey for the Charity Impact Reporting project administered as an online survey to charities engaged/not engaged in impact practice. Ethical approval for the survey was granted by Cardiff University.



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Section A: Organisational and Participant Background

We are interested to learn more details about your charity and yourself. These details will give us a broad insight into the core activities of your charity and your engagement in impact measurement and reporting.

A1: Name of Charity: (Please note that this data will only be used for the purposes of the project and to learn more about the nature and activities the organisation is involved in.)

A2: In which areas of activity does your charity operate? (Select all that apply)

- ☐ Prevention or relief of poverty
- ☐ Advancement of education
- ☐ Advancement of religion
- ☐ Advancement of health
- ☐ The saving of lives
- ☐ Advancement of citizenship or community development
- ☐ Advancement of the arts, culture, heritage or science
- ☐ Advancement of public participation in sport
- ☐ Provision of recreational facilities, or the organisation of recreational activities
- ☐ Advancement of human rights, conflict resolution or reconciliation
- ☐ Promotion of religious or racial harmony
- ☐ Promotion equality and diversity
- ☐ Advancement of environmental protection or improvement
- ☐ Relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage
- ☐ Advancement of animal welfare
- ☐ Promotion of the efficiency of the armed forces of the Crown, or of the efficiency of the police, fire and rescue services or ambulance services
- ☐ Any other charitable purposes (Please specify)

A3: What was the charity's annual income in the last set of financial accounts?

- Less than £10,000
- Between £10,001 and £100,000
- Between £100,001 and £500,000
- Between £500,001 and £1,000,000
- Between £1,000,001 and £10,000,000
- Above £10,000,000
- Prefer not to say

A4: Does your charity engage in:

Activities for service users	Yes	No
Advocacy-based activities	Yes	No
Other charitable activities (Please specify)	Yes	No

A5: Please indicate the three most important sources of funding your charity relies on.
(e.g. local authority commissioning, legacies, fundraising income etc.)

- Funding Source 1
- Funding Source 2
- Funding Source 3

A6: Please indicate the position you hold at your charity:

A7: How involved would you consider yourself in your charity's impact measurement and impact reporting?

	A great deal	A lot	A moderate amount	A little	None at all
Impact Measurement					
Impact Reporting					

Section B. Impact Measurement Process

In this section, we are interested in understanding whether and how your charity seeks to measure impact. We define impact measurement as a set of practices through which a charity can establish the difference that its work is making. While inputs and outputs may be a part of the overall process of measuring impact, our key focus is on the social difference made in accordance with an organisation's mission and vision.

B1: Does your charity engage in impact measurement - that is measurement that captures the difference made as a result of your activities/interventions?

○ Yes ○ No

If you answer 'no' to question B1, please proceed to answer questions in Section D on page 18. Otherwise, please continue with Section B.

B2: Reflecting on our definition of impact above, to what extent does your organisation believe that impact, constitutes capturing: (click on and move the slider - 0 being none at all – 100 being absolutely)

	0	10	20	30	40	50	60	70	80	90	100
Inputs	○	○	○	○	○	○	○	○	○	○	○
Outputs	○	○	○	○	○	○	○	○	○	○	○
Outcomes	○	○	○	○	○	○	○	○	○	○	○
The difference made	○	○	○	○	○	○	○	○	○	○	○
Formal evaluation of organisational activities	○	○	○	○	○	○	○	○	○	○	○

B3: Considering when you first introduced impact measurement, to what extent did the following originally drive the efforts to measure impact at your charity?

	A great deal	A lot	A moderate amount	A little	None at all	Don't know
To better appeal to future funders	○	○	○	○	○	○
To understand how the charity is performing against its set vision, mission and objectives	○	○	○	○	○	○
To inspire and motivate staff	○	○	○	○	○	○
To improve the service for service users and beneficiaries	○	○	○	○	○	○
To enhance campaigning/ advocacy outcomes	○	○	○	○	○	○
To improve internal planning and operations by better appreciating what is/ isn't working and how resources can be used more effectively	○	○	○	○	○	○
To improve internal planning and operations by guiding strategy - linking activities to the change aspired to	○	○	○	○	○	○
Other (Please specify)	○	○	○	○	○	○
Other (Please specify)	○	○	○	○	○	○

B4: To what extent have the following posed as challenges to measuring impact at your charity?

	A great deal	A lot	A moderate amount	A little	None at all	Don't know
Cost of measurement						
Lack of internal expertise						
Lack of senior management buy-in						
Lack of trustee buy-in						
Lack of sector/ regulator guidance						
Time commitment required						
Specific funder requirements that focus on their own set of priorities						
Inherent difficulties of capturing impact data given the area of activity						
Ensuring that the impact measured is attributable to your charity's interventions/ activities						
Cultural challenges /resistance						
Other (Please specify)						
Other (Please specify)						

B5: Please identify who has been/is involved in your charity's impact measurement exercise and how? (please select those that are relevant)

	Developing impact measures	Gathering the data	Analysing the data	Preparing Internal Reports	Reviewing impact information	Overall accountability
CEO	○	○	○	○	○	○
Finance director	○	○	○	○	○	○
Impact monitoring/ evaluation manager or equivalent	○	○	○	○	○	○
Trustee(s)	○	○	○	○	○	○
External consultant(s)	○	○	○	○	○	○
Audit firm	○	○	○	○	○	○
Sector champions e.g. umbrella bodies	○	○	○	○	○	○
Sector peers (similar organisations within the sector)	○	○	○	○	○	○
Funder(s)	○	○	○	○	○	○
Beneficiary/service user(s)	○	○	○	○	○	○
Service delivery managers/ providers	○	○	○	○	○	○
Other (Please specify)	○	○	○	○	○	○

B6: When did your charity first take steps to measure impact – impact defined as the *difference* made?

- ○ In the past two years
- ○ 3-5 years ago
- ○ 5+ years ago
- ○ Don't know

B7: Did your charity introduce new processes/adapt existing processes to measure impact data?

Introduce new processes	Yes	No	Don't know
Adapt existing processes	Yes	No	Don't know

B8: Does the charity formally evaluate its impact measurement processes to ensure that they deliver on what they had been set-up for?

Yes

No

Don't know enough to comment

B9: To what degree is your impact data is collected: (click on and move the slider – 0 being none at all - 100 being all)

	0	10	20	30	40	50	60	70	80	90	100	Not applicable
On an activity by activity basis for all service based activities												
On an activity by activity basis for all campaigning activities												
Collated at an organisational level												

B9a: Please explain your responses to the previous question

B10: What approaches have informed your practices to measure impact? (Select all that apply)

- ◯ Social Balanced Scorecard
- ◯ Theory of Change
- ◯ Logframe
- ◯ Other (Please specify as many as applicable)

B11: What data sources do you draw on to measure your impact? (select all that apply and you may provide an example in the text box)

- ◯ Internal (Data collected primarily by your charity)

- ◯ External (Readily available data from external sources)

B12: Please indicate the nature and frequency of the impact data the charity collects

	Monthly	Quarterly	Bi-annually	Annually	Sporadically – in sync with interventions	Don't know	N/A
Quantified	◯	◯	◯	◯	◯	◯	◯
Monetised	◯	◯	◯	◯	◯	◯	◯
Qualitative (site visits, structured interviews; focus groups)	◯	◯	◯	◯	◯	◯	◯
Service user questionnaires	◯	◯	◯	◯	◯	◯	◯
Case studies/ individual stories	◯	◯	◯	◯	◯	◯	◯
Trained judgment (such as discussions / observations by experienced professionals)	◯	◯	◯	◯	◯	◯	◯

B13: Given the broad range of impact measures, many of which are specific to the area of activity, please list the most important measures for your charity (for example Social return on investment (SROI), assessments against controls, 'before and after intervention' scenarios etc.)

○ Impact Measure 1	
○ Impact Measure 2	
○ Impact Measure 3	

B14: To what extent do you believe each of the following have informed the development of the impact measures at your charity?

	A great deal	A lot	A moderate amount	A little	None at all	Don't know enough to comment
Importance: the impact being captured is important from your beneficiaries' perspective	○	○	○	○	○	○
Magnitude: the impact being captured has a widespread effect on the communities served	○	○	○	○	○	○
Action-focused: the impact being captured would help you to do things better	○	○	○	○	○	○
Measurable: the impact can be captured qualitatively or quantitatively	○	○	○	○	○	○
Simplicity: the impact is being captured through straightforward variable(s) – data which is easy to collect	○	○	○	○	○	○
Reliability: the impact variables reliably capture the impact intended	○	○	○	○	○	○
Verifiability: the methods used to capture impact are verifiable	○	○	○	○	○	○
Other (Please specify)	○	○	○	○	○	○

B15: Now that you've reflected on your impact measurement, to what extent do you believe that the following were achieved as a consequence of your charity's efforts to measure impact?

	A great deal	A lot	A moderate amount	A little	None at all
We responded to funder demand(s)	○	○	○	○	○
We believe the charity has greater appeal to future funders	○	○	○	○	○
We understand how the charity is performing against its set vision, mission and objectives	○	○	○	○	○
Staff are inspired and motivated	○	○	○	○	○
We have improved service for users	○	○	○	○	○
We have enhanced our campaigning/advocacy outcomes	○	○	○	○	○
We have improved internal planning and operations by better appreciating what is/isn't working and how our resources can be used more effectively	○	○	○	○	○
We have improved our internal planning and operations by guiding strategy - linking activities to the change aspired to	○	○	○	○	○
Other (Please specify)	○	○	○	○	○

Please proceed to complete Section C – starting page 12.

Section C. Impact Reporting

We are now interested in learning more about the ***impact reporting*** practices of your charity.

C1: Does your charity engage in impact reporting

○ Yes ○ No

If you answer 'no' to question C1, please proceed to answer questions in Section E. Otherwise please complete Section C.

C2: To what extent do the following drive the impact reporting process at your charity?

	A great deal	A lot	A moderate amount	A little	None at all	Don't know enough to comment
Enable funders to see the difference your charity is making	○	○	○	○	○	○
Help beneficiaries understand the value of the services offered	○	○	○	○	○	○
Enhance marketing and communications activities	○	○	○	○	○	○
Enhance stakeholder engagement	○	○	○	○	○	○
Enhance your charity's reputation	○	○	○	○	○	○
Build / enhance public trust and confidence in your charity	○	○	○	○	○	○
Demonstrate the benefits of investment in impact reporting	○	○	○	○	○	○
Contribute to the development of impact reporting in the sector	○	○	○	○	○	○
Contribute to the development of public trust and confidence in the sector	○	○	○	○	○	○
Other (Please specify)	○	○	○	○	○	○

C3: What channels does your charity use to report impact information to stakeholders?
(Select all that apply)

- [ ] Trustees' Annual Report
- [ ] Voluntary annual review
- [ ] Voluntary impact report
- [ ] Funder performance reports
- [ ] Charity website
- [ ] Social media
- [ ] Newsletter
- [ ] Blogs
- [ ] Funding applications
- [ ] Fundraising / promotional material
- [ ] Other (Please specify)

C4: Towards whom is the impact information targeted? (Select all that apply)

- [ ] Senior Management
- [ ] Organisational employees
- [ ] Trustees
- [ ] Existing funders and donors
- [ ] Potential funders and donors
- [ ] Beneficiaries/service users
- [ ] Regulators
- [ ] Sector participants/peers
- [ ] Other (Please specify)

C5: Does your charity use different impact measures for internal and external audiences?

- ○ Yes (please explain)

- ○ No

C6: Who is responsible for determining what impact is reported in the Trustees' Annual Reports? (Select all that apply)

- ☐ CEO
- ☐ Finance director
- ☐ Specialist impact manager or equivalent
- ☐ Trustee(s)
- ☐ External consultant(s)
- ☐ Audit firm
- ☐ Communications department
- ☐ Marketing and fundraising department
- ☐ Other (Please specify)

- ☐ N/A

C7: Who is responsible for determining what impact is reported in voluntary reviews /impact reports (if produced)?

- [ ] CEO
- [ ] Finance director
- [ ] Specialist impact manager or equivalent
- [ ] Trustee(s)
- [ ] External consultant(s)
- [ ] Audit firm
- [ ] Communications department
- [ ] Marketing and fundraising department
- [ ] Other (Please specify)

- [ ] N/A

C8: To what extent do the following principles inform your charity's impact reporting within the Trustees' Annual Report?

	A great deal	A lot	A moderate amount	A little	None at all	Don't know enough to comment
Showcasing good outcomes: to enable your organisation to share their successes with key stakeholders	○	○	○	○	○	○
Verifiability: whereby the mechanisms underlying the measures disclosed are easily verifiable	○	○	○	○	○	○
Comparability: to enable your organisation's measures to be compared with those of other similar organisations	○	○	○	○	○	○
Standardisation: to emphasise the more standardised measures in its reporting practices	○	○	○	○	○	○
Materiality: to emphasise the most important measures from the perspective of your service users	○	○	○	○	○	○
Reliability: to emphasise measures that reliably capture the difference it has made through its interventions	○	○	○	○	○	○
Conciseness: to present a sufficient amount of information in an easily readable format	○	○	○	○	○	○
Consistency over time: to present details on the same or similar measures of impact to enable comparisons over time	○	○	○	○	○	○
Other (Please specify)	○	○	○	○	○	○

C9: Which of the following guidelines, if any, have informed your charity's impact reporting practice? (Select all that apply)

- [ ] Sustainable Development Goals Disclosure Recommendations
- [ ] International Integrated Reporting Framework
- [ ] Global Reporting Initiative
- [ ] Other (Please specify)

- [ ] Don't know enough to comment

Please proceed to complete the final part of the questionnaire – Section E on page 20.

Section D. Non-measurement of impact

This section is to be completed by charities that do not measure their impact (so if you answered ‘no’ to question B1 earlier).

We would like to understand more about the obstacles that might prevent your charity from engaging in impact measurement.

D1: Please indicate to what extent each of the following has affected your charity's decision not to engage in impact measurement:

	A great deal	A lot	A moderate amount	A little	None at all	Don't know
Understanding what impact would constitute for your organisation	○	○	○	○	○	○
Cost of measurement	○	○	○	○	○	○
Lack of internal expertise	○	○	○	○	○	○
Lack of senior management buy-in	○	○	○	○	○	○
Lack of trustee buy-in	○	○	○	○	○	○
Time commitment required	○	○	○	○	○	○
Specific funder requirements that focus on their own set of priorities	○	○	○	○	○	○
Inherent difficulties of capturing impact data given the area of activity	○	○	○	○	○	○
Ensuring that the impact measured is attributable to your charity’s interventions /activities	○	○	○	○	○	○
Cultural challenges /resistance	○	○	○	○	○	○
Behavioural consequences / bias	○	○	○	○	○	○
Other (Please specify)	○	○	○	○	○	○

D2: Do you think that these limitations might be overcome in the future? (Please explain why, or why not)

Please proceed to complete Section E – starting page 20.

Section E. Sector-level Assistance

We are seeking to gauge how sector-level developments may help your charity and the sector more generally to develop impact reporting.

E1: To what extent do you think the following would be useful for your organisation and the sector more generally:

(i) a **reporting standard** requiring charities to report their impact,
(ii) **sector-wide guidance accompanying an impact reporting standard** and
(iii) a **"self-certification" system** (e.g. a charity could show how it met specific standards and receive a kite mark):

	Sector-wide guidance					Reporting standard					"Self-Certification" e.g. a kite mark.				
	Extremely useful	Very useful	Moderately useful	Slightly useful	Not at all useful	Extremely useful	Very useful	Moderately useful	Slightly useful	Not at all useful	Extremely useful	Very useful	Moderately useful	Slightly useful	Not at all useful
Drive forward the impact reporting agenda for the sector as a whole	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○
Encourage comparability in the individual areas in which charities work (e.g. health, education etc.)	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○

E2: What other sector level assistance do you believe would be useful?

We would like to thank you for taking the time to complete this questionnaire.

Interview Participation

We will also be conducting interviews to explore in more detail the mechanics behind impact measurement and impact reporting.

Interviews will be conducted in accordance with the ethical protocols agreed with the University's Ethics Committee. All data will be held in strict confidence and in accordance with all applicable data protection legislation.

F1: Please indicate whether you would be willing to take part in the interview stage of our research project - your email address will only be used for the purposes of this project and will not shared with any third party.

- ◯ Yes, please share your email address

- ◯ No

F2: Study Results

The results of this study will feature in two reports scheduled to be published by the Institute of Chartered Accountants of Scotland. **Please let us know whether you would like to receive these reports** - your email address will only be used for the purposes of this project and not shared with any third party.

- ◯ Yes, please provide an email address

- ◯ No