SOCIAL RESULTS REPORTING CODING GUIDE
V9.4 April 15, 2026

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.

Why? Consider this case: a charity provides excellent output and outcome data for 5% of the work it does. For the remaining programs, which demand 95% of its spending, 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 on all or most of their programs and activities.

1. For overarching questions about a charity's work overall, the one-column scoring rubric will be used. Examples commonly include the charity's strategic plan, new capital projects, and case for support.
2. For questions where the charity could split its reporting unequally between programs, the three-column format will be used.
3. **To be in the Most column**, the charity needs to report key output and outcome data on **50%** of all core or subprograms (by spending).
4. **To be in the All column**, the charity must report on **95%** of spending.
5. If subprograms share the same clients, outputs or outcomes can be reported as one metric for that core program.

For program-specific reporting:

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
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

For overarching charity reporting:

Applicable to:	**Whole charity**
Ideal	10
Good	7
Something	3
Nothing	0

Overarching Issues

Scoring:
The charity **must completely satisfy a given level** (Something/Good/Ideal) **or it is scored at a lower level** (e.g., if almost all criteria for Good are satisfied for a given question, charity scores Something for that question). For outputs and outcomes, if the majority of data scores Good and some data would score Something, it can score Good for that question. However, to score Ideal, all key data must be Ideal.

"Filling the Bucket":
For outputs, charity data does not need to "fill the bucket" (comprise the vast majority of the program bucket) for each program. One output provided for program A will give the charity points for that program. For outcomes, the charity needs to fill the bucket for each program. If a reported outcome would cover 20% of the program bucket, we only use 20% of that program bucket in determining which column the charity scores.

Timing of Data:
Output data older than 5 years old is not counted in this scoring. Outcome data must be within the past 5 years to count as Ideal and must be within the past 10 years to count as Good. Outcome data older than 15 years old is not counted. If annual report (or reported data) is older than 1 year past most recent year end, charity cannot score higher than Good on any question. If annual report is older than 2 years, charity cannot score higher than Something on any question.

Rounding of Data:
Charities reporting under 1,000 units must report the exact number. Charities reporting over 1,000 units can report rounded to the nearest 10, charities reporting over 10,000 can round to the nearest 100, charities reporting over 100,000 can round to the nearest 1,000, and charities reporting over 1 million units can round to the nearest 100,000. Otherwise, scoring of the data drops by 1 row.

Use of Data:
Ideally, the information reported by a charity should be related to its programs and client. For international aid charities that fundraise in Canada and send the funds to a parent or associated charity in another country, the Canadian charity can provide a direct link to the international report, and we will score that data as if it was the charity's data, provided we know how Canadian funds are used.

What we Review:
Key data should be easy for a donor to find, not buried in obscure videos or old newsletters. We will count data found in the 2 most recent newsletters and the 2 most recent news articles. We will include data found in research reports provided that the charity mentions the data to be found within. If there is no mention, we will include data from the 2 most recent reports. We will include data from video annual reports or video impact reports. For random videos on a charity website, data within can only score Something (except for Q14).

Basic Needs:
For anything at the bottom level of Maslow's hierarchy of needs, we can double count outputs as outcomes when the charity indicates that the resources are going to people in need and we know how many were helped. When a charity reports beneficiaries without outputs or outputs without beneficiaries, it can count as an outcome but only in the Something row.

Backend Uploading:
Ci's website will only recognize Results Reporting scores up to 200. If a charity scores greater than 200, manually input its score as 200 into the backend by going onto the charity's file -> Summary -> Year -> Donor Accountability Grade.

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 to implement a program.

Beneficiaries: The individuals, groups or organizations that receive benefit from a charity's programs and activities. Can also be called a client.

Indicator: A quantitative or qualitative variable measured to track outputs and outcomes, and to evaluate achievement, performance, changes, and consequences of the charity's work. Also known as a metric.

Input: Any resource, including funds, volunteer hours, donated goods, pro-bono services, etc. that a charity mobilizes to generate outputs.

Outcome: The consequence and cumulative effect of a charity's outputs over time on the beneficiaries, communities, and causes the charity serves. Think of it as how a charity improved the lives of its beneficiaries after these beneficiaries left the charity's programs.

Output: A quantifiable service or product produced as an immediate and direct result of a charity's activities. Output measures can cover a diverse range of information about a charity, including numbers of beneficiaries, demographic information and more.

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 a charity's website and in its annual report.

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

Results Reporting Questions

Strategy: A clear explanation of a charity's mission and how it expects to achieve its mission through its programs, taking into account the nature of the problem, degree of need, causes, context, and beneficiaries.
Q1. Is there a clearly labeled statement of what the charity does and why it does it?
Q2. Is there a discussion and/or model of the charity's strategy that details how its programming will accomplish its stated mission? Examples include a charity's logic model, theory of change, strategic plan, or detailed program discussion.
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: 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. Has the charity clearly defined its list of programs? Has it defined its programs consistently between its annual report and website?
Q6. Has the charity defined how much it spent (in absolute $s) on each of the programs defined in Q5?

Outputs: The quantifiable services and products produced as an immediate and direct result of a charity's activities.
Q7. What the charity does, quantified services, programs and activities.
Q8. Who the charity services: Does the charity report beneficiaries by program?
Q9. Historical trend: Are the outputs or levels of service provided compared with previous years? Q10. Comparability: Are common-output metrics reported?
Q11. Timeliness: Are the output measurements disclosed over a recent time period? Q12. Goals: Does the charity state quantified SMART goals for program outputs?
Q13. Precision: Has the charity disclosed definitions and calculations for output measurements? And how precisely defined is the charity's output and beneficiary data?

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 non-quantified outcomes through stories or testimonials? 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. Goals: Does the charity state future quantified goals for outcomes?
Q21. Accuracy: Has the charity disclosed definitions and calculations for outcome measurements?

Quality: Reliability, balance and clarity of the charity's reporting.
Q22. Reliability: Has the charity been accredited or reviewed by an independent third party?
Q23. Clarity: Is the report clearly presented? How much effort does it take to find all relevant information?
Q24. Balance: Does the charity present the pros and cons of its program activities and results in its latest reports?

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 about its clients or programs during the past two years?
Q26. Does the charity report changes it made to its programs during the past year to programming as a result of what it learned?

Q1. MISSION STATEMENT

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

Why ask this? 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.

1.1 Ideal:

a. A clearly labeled section within the charity's annual report or website
b. The mission states what the charity does
c. The mission states why the charity does it (commonly known as the charity's vision)

1.2 Good:

a. A clearly labeled section within the charity's annual report or website. No heading is required as long as it states that it is the mission
b. The mission states either what the charity does or why the charity does it

1.3 Something:

a. No labeled section or statement on the charity's annual report or website
b. 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

1.4 Nothing:

a. No labeled section or statement
b. No sentence in an obvious location that states what the charity does and why it does it

Coding Rubric

Applicable to:	Whole Charity
Ideal	3
Good	2
Something	1
Nothing	0

Q2. MODEL / STRATEGIC PLAN

Is there a discussion and/or model of the charity's strategy that relates to its mission?

Why ask this? A donor should understand **WHY** the charity has taken on its programs and activities. In this question, we are analyzing if the charity has provided a clear and thought-out strategy to guide its programs, so that each activity helps to achieve the charity's vision. Common labels include strategic plan, scorecard, logic model, logical framework analysis, theory of change, and impact chain.

2.1 Ideal:

a. A labeled and obvious discussion and/or figure (not scattered across the charity's website / annual report)
b. The strategy elaborates in detail how the charity's programs will contribute to achieving its mission
c. All in one place

2.2 Good:

a. A labeled or obvious discussion and/or figure **and**
b. The strategy elaborates in brief how the charity's programs will contribute to its mission **or**
c. Discussion/figure would be ideal but is buried on the charity website

2.3 Something:

a. No labeled discussion or figure
b. There is/are brief statement(s) that connect the charity's programs to its mission
c. Programs are named and the connection to mission is stated, not just implied
d. OR there is a good description of why the charity undertakes its programs, but the charity does not have a present or clear mission statement

2.4 Nothing:

a. The charity has no summarized statements about its strategy

Conditions:

2.5 If charity presents a strategy that is not its own (e.g., from a partner charity, or if a hospital foundation presents the strategy of the hospital) score is moved down one row (but not below Something)

2.6 Strategy discussion on separate pages, such as individual program sections, can be considered Ideal or Good as long as the strategy as a whole is introduced separately. Charity-wide strategic plans can apply to all programs if it describes how it hopes to improve each program's performance in this plan.

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q3. PROBLEM DISCUSSION

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

Why ask this? 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.

3.1 Ideal:

a. A <u>rich discussion</u> of the problem(s) the charity seeks to resolve
b. Analysis of causes, consequences and/or who is affected
c. The discussion is in one place and easy to find
d. Information is from the past 10 years

3.2 Good:

a. A <u>short discussion</u> of a problem the charity seeks to resolve
b. Mention of <u>some</u> of the causes, consequences and/or who is affected
c. The discussion is found in paragraph, bullet point format, or scattered throughout the report/website
d. Information is from the past 15 years

3.3 Something:

a. A <u>cursory mention</u> of the causes <u>or</u> consequences <u>or</u> who is affected. Often these statements are scattered throughout the report/website
b. The discussion does not represent a comprehensive or significant analysis of the problem
c. Information is from the past 20 years

3.4 Nothing:

a. The charity provides no mention of the problem it hopes to solve

Conditions:

3.5 Charity needs to fill the buckets on this question
3.6 If the problem discussion is available only in news articles, videos, or research reports on the charity website, it scores only Something
3.7 If the problem discussion applies to a charity as a whole, it can count in the All column if you reasonably believe it is relevant to each of the charity's programs

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q4. QUANTIFICATION OF THE PROBLEM

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

Why ask this? Part of assessing a charity is assessing the need: how big is the problem? Donors should be able to assess the need for the charity's programs and understand the larger context of the charity's work.

4.1 Ideal:

a. The problem is quantified using easily found numbers or mathematical words
b. Quantification on multiple dimensions such as prevalence, scope, and/or magnitude of the problem
c. The problem is broken down by either:
    i. subcategory (e.g., by neglect, physical, sexual and emotional abuse) or
    ii. subgroups of those affected (male/female, age, etc.) or
    iii. magnitude in terms of cost to society (e.g., potential life years lost, government savings)

4.2 Good:

a. The problem is quantified using numbers or mathematical words
b. Quantification on one dimension (prevalence is the most common quantification we find)
c. Some breakdown by subgroup or subcategory

4.3 Something: One of the following applies:

a. Simple summary statistics that speak to the prevalence of the problem
b. Quantified statements of demand specific to this charity (e.g., waitlists, waiting times, percent change in demand, number of applicants or referrals, change in call volume or web hits, and formal requests for new services or locations)
c. A discussion with numbers of the specific problems a charity's clients face for the charity's program(s)

4.4 Nothing: No numerical data is provided to describe the scale of the problem

Conditions:

4.5 A charity can use its own client data to quantify the problem as long as it's reasonable to assume that the client data is representative of the problem in general
4.6 All data must be from within the past 10 years
4.7 Videos and news articles can score Something
4.8 Data can count in the All column if you reasonably believe that it touches on or is relevant to each of the charity's programs

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q5. CLEAR INFORMATION ON PROGRAMS

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

Why ask this? Understanding what a charity does is a one of the top priorities for Canadian donors. Charities can feature a disproportionately small subset of their programming in communications material because they are appealing to donors. This lacks transparency and gives prominent status to work that represents only a small fraction of the staff's attention. In this question we assess if the charity presents a comprehensive overview of all the charity's programs.

5.1 Ideal:

a. A clearly labeled or demarcated overview of all the charity's programs that is consistently described in the charity's annual report and website
b. The charity makes it obvious that the list of programs covers all activities undertaken by the charity

5.2 Good:

a. An overview of the charity's programs, often in the annual report or website drop down menu "what we do"
b. There is some uncertainty about the charity's programs (e.g., program overview is missing a program or there is other program information that either contradicts, or does not fall nicely into their categorization)

5.3 Something:

a. The charity describes its programs generally but does not report a clearly defined list of program names

5.4 Nothing:

a. The charity does not talk explicitly about the work it does

Coding Rubric

Applicable to:	Whole Charity
Ideal	3
Good	2
Something	1
Nothing	0

Q6. SPENDING BREAKDOWN BY PROGRAMS

Does the charity show its spending by program in dollars?

Why ask this? This question asks if the charity gives donors a numerical way to assess the scale and importance of programs. This is a key question to understand how donor dollars are allocated. For single-program charities, a breakdown of program spending is not required. Breakdown establishes the majority and minority programs

6.1 Ideal:

a. A single table, graph or pie chart that shows how program spending is allocated to each program or activity found on the charity's website or annual report
b. The total adds up to some category of expenditures provided in the financial statements

Hospital foundations must report a breakdown of spending within each program.
Intermediaries must report both spending allocated to each program and a breakdown of individual grants.

6.2 Good: One or more of the following applies:

a. A program spending breakdown for most, but not all, programs
b. A program spending breakdown with broad categorizations where further detail would be helpful
c. Ideal, but breakdown does not reconcile with the financial statements
d. Ideal, but breakdown is only found in the financial statements and not in annual report or prominent position on website
e. An ideal spending breakdown is present, but only for prior year (current year not provided)
f. Spending breakdown in percent is given, and dollars can be determined from other information

Hospital foundations must report breakdown in dollars by program that adds up financials
Intermediaries must report either a spending breakdown in dollars, by program sector, that reconciles with the financials, or report the dollar value of each individual strategic (non-flow-through) grant.

6.3 Something: One or more of the following applies:

a. A total program spending without further breakdown
b. Some spending numbers that may not add up to an expense line in the financial statements
c. Total program spending is only found in financial statements
d. Budget numbers by program (not actual spending)
e. Spending breakdown in percent is given but total program spending cannot be determined

6.4 Nothing:

a. No breakdown provided

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q7. PROGRAM SERVICE LEVEL

Does the charity quantify the service level provided by its activities?

Why ask this? This question assesses if the charity provides a measure of how much, how many or how often programs and services were delivered. Data must be what actually happened (e.g., typically stated in the past tense) and not simply statements of what the charity offers (e.g., 100-bed shelter) or inputs to the charity.

Hospital foundations and intermediaries: This question deals only with non-monetary outputs. Intermediaries can report outputs of its own programs, grantee outputs, or outputs aggregated by sector.

7.1 Ideal:

a. Key outputs numerically conveying how much, how many and/or how often programs, services or expenditures were delivered
b. Two or more key outputs given with key outputs being program-wide (not subprogram) metrics most relevant to the program's purpose

7.2 Good:

a. Key outputs numerically conveying how much, how many and/or how often programs, services or expenditures were delivered **and**
b. One key output given **or**
c. 3 or more non-key outputs given

7.3 Something: <u>One or more</u> of the following applies:

a. Key outputs presented with approximations (such as 'hundreds' or 'dozens' or with percentages)
b. Only non-key outputs (subprogram outputs) provided
c. Outputs presented since founding without being broken out into current period

7.4 Nothing:

a. No outputs quantified

Conditions:

7.5 If the charity provides an output for the whole charity, not broken out by program where it is likely that it would differ by program, count as minority for all output questions
7.6 A charity's reach (# of countries, # of schools, etc.) can only be counted as a minor output
7.7 If outputs must be counted by donors score is reduced 1 row (not below Something)
7.8 Rounding rules apply, see details in Overarching Issues

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q8. BENEFICIARIES

Does the charity report beneficiaries by program?

Why ask this? This question adds a level of context to Question 7 by understanding how many people, organizations, communities, patients, families, etc., are served. This gives donors a better understanding of the charity's impact, their planned levels of service, and how programs respond to needs within a community. *Hospital foundations: Data on hospital clients from the hospital's website can be used if the foundation provides a link to the page or annual report where the data is reported. Intermediaries: Data can be reported by individual grantee or summarized by sector.*

8.1 Ideal:

a. Total number of people helped by charity's programs is reported
b. The total for each program is broken out into subsegments (either by subprogram or demographic information such as gender, age, country, etc.)
c. To reach Ideal for All the charity must report the total number of beneficiaries charity wide

Health research charities reporting data on clinical trial participants with participant breakdown

8.2 Good: One of the following applies:

a. If a charity reports the total number of people helped by whole charity with demographic breakdown (such as gender, age, country, etc.), it counts as good for all
b. The total number of clients helped for each program is provided

For Intermediaries a breakdown provided by grant bucket scores Good. For foodbanks, number of agencies served with breakdown is Good.

8.3 Something: One or more of the following applies:

a. The total number of beneficiaries charity wide is reported without a breakdown by program
b. The total number of people helped since founding is reported without being broken out into the current period (must be broken out by program to score higher than the minority column)

Intermediaries only providing how many organizations were granted to scores Something. Foodbanks providing number of agencies with no breakdown is Something.

8.4 Nothing:

a. Beneficiaries are not appropriately quantified

Conditions:

8.5 Number of beneficiaries provided appropriately for a subprogram scores Something. Analyst has discretion to determine if these subprograms make up a Minority or Most of the charity's programs

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q9. CONSISTENCY

Are the outputs or levels of service provided compared with previous years?

Why ask this? Numbers have meaning only in relation to some other number or context. Most donors would have no way of knowing if outputs are a lot or a little, but comparing year-to-year, donors can see trends. 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.
Hospital foundations and other intermediaries: one indicator could be money spent.

9.1 Ideal:

a. Numerical data for <u>two or more key outputs</u> are compared directly
b. Comparison of <u>three or more consecutive years</u> (this year vs 2 prior years)
c. Data is provided consecutively in text, in a table, or directly linked to a page with historical data

9.2 Good:

a. Numerical data for at least <u>one key output</u> is compared directly
b. Comparison of <u>two consecutive time periods</u> (this year vs prior year or vs. 2/3 years ago)
c. Data is provided consecutively in text, in a table, or directly linked to a page with historical data <u>or</u> a percent change from the previous year is provided with an absolute number

9.3 Something: <u>One or more</u> of the following applies:

a. Word comparisons are used such as “greater” or “more” for at least <u>one prior period</u> for at least <u>one output</u>
b. Outputs or beneficiary data is compared indirectly in at least two years’ worth of older annual reports found on the same webpage.

9.4 Nothing:

a. As far as indicators of output are concerned, the reader would have no idea the organization functioned in previous years

Conditions:

9.5 If the charity provides an output for the charity as a whole, not broken out by program, where it is likely that it would differ by program, this metric counts only as a minority for all output questions
9.6 If output data is found only in financial statements (and financials are online), score is reduced 1 row
9.7 Beneficiary data (Q8) compared across multiple periods CAN count as ONE ‘output’ for this question

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q10. COMPARABILITY

Do outputs allow for comparison with other charities?

Why ask this? Reporting metrics that everyone understands is the essence of comparability. Using understandable metrics allows us to learn more about the charity's scope in relation to other charities in the same field and helps donors put information in context. For example: a charity that reports it served 52 kg of food in F2026 gives better information than a charity that reports it served 52 meals in F2026.

10.1 Ideal:

a. Output data uses standardized or common metrics. Standardized metrics are in the format used to report to the government, ministry, foundation, coalition, or other standards-setting organization. The charity can provide documentation of this or make the explicit claim that its metrics are based on such standards. Examples of standardized metrics can be found on page 31 of Katie's Results Reporting Guide and include things like measurement units of services provided (i.e., lb of food) and total beneficiaries served with a demographic breakdown
b. Only 1 metric is required but it must be the key metric (or one of the truly key metrics)

10.2 Good:

a. If charity does not report standardized metrics, it clearly defines what these metrics mean
b. Output data could reasonably be reported by similar charities in the same sector
c. Output data has adequate context (explanations) to allow for comparisons with other charity data

Emergency response programs can report simply the number of beneficiaries to reach Good

10.3 Something:

a. Output data that does not have enough detail to know if the data is comparable with other charity data

10.4 Nothing:

a. Output data is specific to the charity's programs. Its outputs are not comparable with others

Conditions:

10.5 Charities are scored based on both key beneficiaries and key output data and the higher score is used.
10.6 To score Ideal in each column, both scores must be Ideal in that column or else they score Good.

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q11. TIMELINESS

Are the output measurements disclosed over a recent time period?

Why ask this? Depending on the charity, 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. Data can be considered timely for up to 18 months.

Hospital foundations and other intermediaries: Output data can be monetary.

11.1 Ideal:

a. All or almost all output and beneficiary data for the charity is explicitly dated or is provided in a dated and current annual report with no reason to question the time period
b. The date is within the past 18 months

11.2 Good:

a. Output and beneficiary data is provided in a dated and current annual report (dated within the past 18 months)
b. Some key output data is not appropriately dated, or it is not entirely clear that the data is current

11.3 Something:

a. Output and beneficiary data is dated
b. The date is between 18 and 30 months old

11.4 Nothing: One of the following applies:

a. The dates of the outputs or beneficiaries are unspecified
b. The data is more than 30 months old

Conditions:

11.5 Charities are scored based on both key beneficiary data and key output data and the higher score is used.
11.6 To score Ideal in a given column, both scores must be Ideal in that column or else they score Good.

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q12. OUTPUT GOALS

Forward-looking: Does the charity provide numeric goals for program outputs or beneficiary data?

Why ask this? 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. Ideally each organization should include both long-term programmatic goals, as well as annual goals, against which to measure progress. Some words can count as numeric targets ("half", "double", "eliminate") as well as intent to close or eliminate programs, which is essentially a numeric target of zero. Adjectives like "more" or "less" don't count.
Hospital foundations and other intermediaries: goals can be monetary.

12.1 Ideal:

a. There is a statement with a specific numeric program goal (output or beneficiary)
b. The statement has a 12-month target
c. The statement has a mid-term or long-term target
d. The statement is based on a key output

12.2 Good:

a. There is a statement with a specific numeric program goal (output or beneficiary)
b. The statement is based on a key output
c. The statement has either
    i. a 12-month goal **or**
    ii. a longer-term target

12.3 Something:

a. There is a future-looking statement that a reasonable donor would be able to assess in the future (up to 5 years) such as a strategic plan quantified by time but not results
b. The statement is non-numeric in either goals <u>or</u> length of time (<u>but not both</u>). This may include non-numeric descriptions of planned activities

12.4 Nothing:

a. No mention of program activity for the coming year(s)

Conditions:

12.5 If the charity provides a goal for the charity as a whole, not broken out by program where it is likely that it would differ by program, this metric counts as a minority or most of what the charity does based on what share of programs it is obvious that the goal refers to
12.6 A charity's reach (# of countries, # of schools, etc.) can only be counted as Something
12.7 Rounding rule does not apply

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q13. ACCURACY

Has the charity disclosed definitions and calculations for non-monetary output measurements?

Why ask this? 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 measurement has been defined and calculated. The key here is the preciseness of the output measurement, e.g., the definition of how clients are counted (at start of program vs graduating program) or how visits are measured (health card swiped at entry vs consultation held).

13.1 Ideal:

a. All output measurements are precisely defined using absolute numbers and rounded appropriately
b. Methods of output data collection are described (when appropriate) with enough detail to understand how outputs would compare to those of similar charities

13.2 Good:

a. All output measurements are precisely defined (when appropriate) using absolute numbers and rounded appropriately
b. Methods of output data collection are mentioned, but detail is not provided (when appropriate)

13.3 Something:

a. Output measurements are stated in relatively clear terms but are not defined precisely
b. Methods of data collection are not mentioned

13.4 Nothing:

a. Output measurements are vague or not clear

Conditions:

13.5 Charities are scored based on both key beneficiary data and key output data and the higher score is used.
13.6 To score Ideal in a given column, both scores must be Ideal in that column or else they score Good.

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q14. OUTCOMES DISCLOSED

Does the charity disclose outcomes?

Why ask this? 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.

14.1 Ideal

a. The charity mentions outcomes. Anything that speaks to the results of the charity's programs, such as data, testimonials, stories, anecdotes, staff impressions, videos, etc. is acceptable
b. The data or statement must refer to actual results, that is, it must be in the past tense

14.2 Something:

a. The charity indicates that it is attuned to outcomes but does not disclose any. For example, the charity itself reports that its programs and activities help people long-term, but stories/testimonials from the charity's clients are unavailable

14.3 Nothing:

a. No mention of outcomes

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q15. QUANTIFICATION

Are outcomes quantified using absolute numbers?

Why ask this? 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 numeric if stated as such. *Intermediaries: Data can be either by specific program and grantee or aggregated by sector.*

15.1 Ideal:

a. Outcomes are appropriately quantified with absolute numbers. Percentages are acceptable if the total associated number is provided in the same narrative so you can calculate the absolute figure
b. Data is from the past 5 years

Medical research can use studies showing percentage changes in populations. Acres of protected land can be Ideal if there is a quantification of the importance of the land

15.2 Good: One or more of the following applies:

a. Outcomes quantified with rounded approximations/%s with no way to calculate absolute numbers
b. Data is from the past 10 years

Medical research can use the number of publications in peer-reviewed journals. Acres of protected land is Good if there is a description (without quantification) of the importance of the land

15.3 Something: One or more of the following applies:

a. Outcomes are quantified with imprecise approximate numbers (e.g., over 60%) or mathematically precise words (e.g., half, majority) but <u>not</u> vague words (e.g., many, few)
b. Third party awards or rankings can be counted as Something
c. Data is from the past 15 years

15.4 Nothing:

a. No quantification of outcomes

Conditions:

15.5 Reduce one row (not lower than Something) for external data from a closely-related party and two rows for similar program data from an external study
15.6 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
15.7 Outcomes must be related to the key outputs of that program and not simply a minor subprogram
15.8 For charities that report SROI values or cost savings/client, if it only reports the number (e.g., 3:1 SROI or $200 savings per client), it can only score Something for all Outcome questions. If the charity does provide data behind the SROI/value, it can score Good or Ideal on outcome questions
15.9 Only use data from most recent annual / impact report for outcome information OR a clearly defined 'impact' or similarly named webpage (except for Q16)

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q16. CONSISTENCY

Are provided outcomes compared with previous years?

Why ask this? 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. These comparisons improve the donor's ability to make sense of the information provided. Because outcomes are longer term, a charity can compare period assessments, such as in-depth surveys of beneficiaries, every five years.

16.1 Ideal:

a. Numerical outcome data is provided for two or more periods creating a three-period trend
b. Data is in contiguous text or columns/rows, or links to full evaluation studies on the same page

Medical Research charities can provide a timeline of outcomes for all research

16.2 Good:

a. Numerical data is provided for one prior period (creating a two-period trend)
b. Data is in contiguous text or columns/rows, or links to full evaluation studies on the same page

Medical research charities can provide a timeline of major discoveries

16.3 Something: One of the following applies:

a. Word comparisons such as "greater" or "more" are used for at least one prior period
b. Not directly reported, but indirectly compared in at least two older annual reports with the same outcome indicated on each. Reports are found on the same webpage
c. A timeline with significant outcomes provided it is not merely anecdotal

16.4 Nothing:

a. No comparisons to prior years are made

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q17. COMPARABILITY

Are outcome measures comparable with other charities?

Why ask this? While drawing comparisons between charities can be difficult, there are some outcomes and methods of gathering data that can be compared with relative ease. Comparable outcome measures help donors put performance information in context relative to other charities in the same sector. This question deals with the preciseness of the outcome definition.

17.1 Ideal:

a. Outcome data uses standardized metrics that are in the format used to report to a government, ministry, foundation, coalition, or other standards-setting organization. The charity can provide documentation of this or make the explicit claim that its metrics are based on such standards. Examples of standardized metrics can be found on page 31 of Katie's Results Reporting Guide.

17.2 Good:

a. If charity does not report standardized metrics, it clearly defines what these metrics mean
b. Outcome data could reasonably be reported by other similar charities in the same sector
c. Outcome data has adequate context to allow for comparisons with other charity data

Medical research charities can report # of publications in peer-reviewed journals

17.3 Something: One of the following applies:

a. Outcome data that does not have enough detail to know if the data is comparable with other charity data
b. Outcome data would otherwise score Good but is between 10 and 15 years old

17.4 Nothing:

a. Outcome data is specific to the charity's programs

Conditions:

17.5 External study data (not charity data) will be used based on how similar the charity's program is to that of the program that the study is based on. The charity will be reduced one row (a score of Something will not be reduced) for external data from a closely-related party and two rows (will not be reduced lower than Something) for similar program data provided that the charity provides reasoning for this

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q18. TIMELINESS

Is the period over which the outcomes were achieved disclosed?

Why ask this? Outcome measurements are frequently very difficult to collect – the length of time it takes to affect change, the complexities of measuring change effectively, and more, contribute to the fact that often annual outcome 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, we will accept significant studies up to five years old as Ideal.

18.1 Ideal:

a. Outcome data is dated and timely
b. Annual measurements compiled by the charity are within the past 18 months
c. Major evaluations by third-party analysts are within 5 years

18.2 Good: One of the following applies:

a. Outcome data is not explicitly dated but is provided in a dated and current annual report (dated within the past 18 months)
b. There is a mix of current and old data, including cumulative data

18.3 Something:

a. Outcome data is not explicitly dated but is provided in a dated and current annual report
b. Annual measures are between 18 and 30 months old
c. Data from major third-party evaluation is between 5 and 15 years old

18.4 Nothing: One of the following applies:

a. The dates of the outcomes are unspecified
b. Annual charity data is greater than 30 months old
c. Major third-party data is over 15 years old

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q19. LONGEVITY

Are outcomes assessed after some time has elapsed?

Why ask this? The longer after the program an outcome is measured , the more donors can feel certain that lasting change has been achieved. However, it is more expensive and difficult to measure outcomes as more time passes. 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.

19.1 Ideal:

a. Outcome measures are taken more than 12 months after completion

19.2 Good:

a. Outcome measures are taken between 6 and 12 months after completion
b. In-program surveys can be Good if taken after 6 months of programming

19.3 Something:

a. Outcome measures are taken at or within 6 months of completion
b. Outcome measures are taken for beneficiaries in an ongoing program (or unclear if beneficiaries have "graduated")

19.4 Nothing:

a. No outcome measures or no way to tell
b. 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
c. Number of research publications scores Nothing

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q20. OUTCOME GOALS

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

Why ask this? 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. Mathematically specific words can count as numeric targets (half, double, eliminate).

20.1 Ideal:

a. There is a statement with a specific numeric goal
b. The statement has a 12-month target
c. The statement has a mid-term or long-term target

20.2 Good:

a. There is a statement with a specific numeric goal
b. The statement has a 12-month or longer-term target, not both

20.3 Something:

a. There is a future-looking statement that a reasonable donor would believe is attainable and would be able to assess in the future (up to 15 years)
b. The statement is non-numeric in either goals or length of time (but not both)

20.4 Nothing:

a. No stated goals

Conditions:

20.5 The goal does not need to fill the bucket but does need to relate to a key outcome to score Good or Ideal

20.6 For basic needs, require goals for people helped and output to get higher than Something. If meals and client goals provided, charity scores Good. Other basic needs output goals count as Nothing

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q21. ACCURACY

Has the charity disclosed definitions and calculations for outcome measurements?

Why ask this? 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 outcome has been defined and calculated. This question deals with the preciseness of the outcome measurement.

21.1 Ideal:

a. The charity has an appendix or detailed section that discloses precise definitions of all outcome measurement
b. Methods of data collection are detailed and include elements such as sample size and levels of significance, sample calculations and assumptions

21.2 Good: Both of the following apply:

a. Outcome measurements are precisely defined using absolute numbers and rounded appropriately
b. Methods of data collection are summarized

Medical research charities can report publications in high-impact journals (with high-impact defined)

21.3 Something: At least one of the following applies:

a. Outcome measurements are stated in relatively clear terms
b. Methods of data collection are mentioned, but detail is not provided

Medical research can report publications in peer-reviewed journals

21.4 Nothing:

a. Outcome measurements are stated only in vague terms
b. No mention of definitions or methods of data collection

Conditions:

21.5 External study data (not charity data) will be used based on how similar the charity's program is to that of the program that the study is based on. The charity will be reduced one row (a score of Something will not be reduced) for external data from a closely-related party and two rows (will not be reduced lower than Something) for similar program data provided that the charity provides reasoning for this data being representative of its program

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q22. RELIABILITY

Has the data been assured?

Why ask this? 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.

22.1 Ideal:

a. The charity has undergone a third-party evaluation (e.g., social audit, SROI) by an accredited source (e.g., Simpact, Boston Consulting Group)
b. Details on key metrics are provided
c. The evaluation includes controls (randomized or matched sample)

22.2 Good:

a. The charity has undergone a social audit by an accredited third party
b. Details on key metrics are not provided or the evaluation does not involve controls

22.3 Something: One or more of the following applies:

a. The charity mentions some degree of independence in gathering and compiling results (e.g., independent member added to assessment team, assessment team completely independent from team that provides programs/services being assessed)
b. Imagine Canada Standards accreditation
c. CARF accreditation
d. Ci ratings reported on website

22.4 Nothing:

a. No mention of assurance or independence of assessment

Conditions:

22.5 If charity reports an SROI value, unless the SROI assessor did an independent assessment of the charity's results (Good) or did an evaluation with controls and provided the results (Ideal), the charity scores Something
22.6 University rankings count as Something

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q23. CLEARLY PRESENTED

Clarity: Is the reporting clearly presented?

Why ask this? This question asks: does the donor have to dig for information or does the relevant data pop out? A donor is limited in the amount of time they will spend reading a report. Some charities bury relevant data in long letters from the Chair that begin with thanking volunteers and end with personal reflections on how rewarding the work is. The best social reporting includes prominent highlighted results in charity reports. 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.

23.1 Ideal:

a. The information is easy to find, and the language is clear
b. Key outputs and outcomes are clearly summarized

23.2 Good:

a. Information is relatively clear, with room for improvement
b. The donor would have to exert some effort to find and synthesize information provided

23.3 Something: One or more of the following applies:

a. The charity's presentation lacks clarity
b. Information is available but requires significant effort to find and synthesize
c. The charity would otherwise score Good or Ideal, however, minimal outputs and outcomes are provided

23.4 Nothing:

a. The charity's presentation is seriously flawed

Coding Rubric

Applicable to:	Whole Charity
Ideal	3
Good	2
Something	1
Nothing	0

Q24. BALANCE

Does the charity present a thoughtful assessment of program results?

Why ask this? 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. Any data over 5 years old is not counted for this question. Balance must be related to the charity's own program results rather than fundraising campaign goals.

24.1 Ideal:

a. Both positive and negative program-related information is presented quantitatively
b. The charity mentions setbacks or failures to achieve goals

24.2 Good:

a. Positive and negative program-related information is presented with some discussion
b. Reporting can use word comparisons ("more", "greater")

24.3 Something: One of the following applies:

a. Some form of weak or disappointing program-related performance is mentioned without numbers or mathematical words
b. Weak or disappointing fundraising performance is mentioned, and charity links it to program-related issues
c. Externally imposed issues affecting program performance are mentioned such as specifics around increased demand for services

24.4 Nothing:

a. The charity provides no numbers, only positive, upbeat assessments of its performance

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q25. LEARNING

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

Why ask this? 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.

25.1 Ideal:

a. New program-related information is described <u>in detail</u>
b. Information is explicitly linked to one or more reported program metrics
c. Information was learned during the past 2 years

25.2 Good:

a. Charity describes <u>in some detail</u> new program-related information
b. Information was learned during the past 2 years

25.3 Something:

a. Charity mentions some general new program-related knowledge
b. Learning is related to problem the community faces rather than programs it runs
c. Information was learned during the past 2 years

25.4 Nothing: One of the following applies:

a. Charity does not mention any new program-related knowledge
b. New program related knowledge is over 2 years old

Conditions:

25.5 Need to fill the buckets on this question

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0

Q26. CHANGE DUE TO LEARNING

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

Why ask this? New knowledge must be translated into program-related changes for the charity to improve. Changes can include a reallocation of funds among programs, new programs started, or existing programs improved or cancelled.

26.1 Ideal:

a. Charity describes <u>in detail</u> at least one program-related change such as a new capital project, program expansion/closure, or new program-related partnerships
b. The change is explicitly linked to key learning from the past 2 years and one or more reported metrics
c. The program change was made during the past year

26.2 Good: One of the following applies:

a. Charity provides reasoning for a program change, explicitly mentioning new knowledge learned during the past 2 years
b. Charity describes in detail why no changes were made, explicitly mentioning knowledge learned during the past 2 years

26.3 Something: One of the following applies:

a. Charity briefly mentions a minor programming change during the year
b. Charity briefly mentions why no changes were made

Hospital foundations and other intermediaries can report on a new fundraising campaign based on a stated need (e.g., due to 15% population growth, we are raising funds to expand the hospital)

26.4 Nothing:

a. Charity does not mention any changes made to programming during the year, nor does it mention reasons for not changing anything

Coding Rubric

Applicable to:	Minority (<50%)	Most (≥50%, <95%)	All (>95%)
Ideal	3	7	10
Good	2	4	7
Something	1	2	3
Nothing	0	0	0