

persuade
better
learn better
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better





















SRS


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Guide to results-based reporting

Make your success visible!

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 **Imprint**
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Conservation of resources:

The hard copy version of this document is printed on climate-neutral recycled paper. Free versions of the SRS along with all associated material are also available in electronic form.



Updates, Events, Workshops,
Downloads containing work-ma-
terials and case studies from a variety
of non-profit areas can be obtained at:
www.social-reporting-standard.de

Introduction to SRS

Background and Objectives of Social Reporting Standards (SRS)

The focus of external reporting of social and non-profit organisations has, until now, mostly been limited to accounting bodies, committee structures and activities, or direct performance results. Internal reporting systems are also currently dominated by financial indicators.

Impact logic and the results achieved are only rarely systematically represented, even though these results are the lifeblood of non-profit work! A transparent representation of an organisation's successes and results can make a significant contribution to legitimising their work, to obtaining resources, quality development and organisational control.

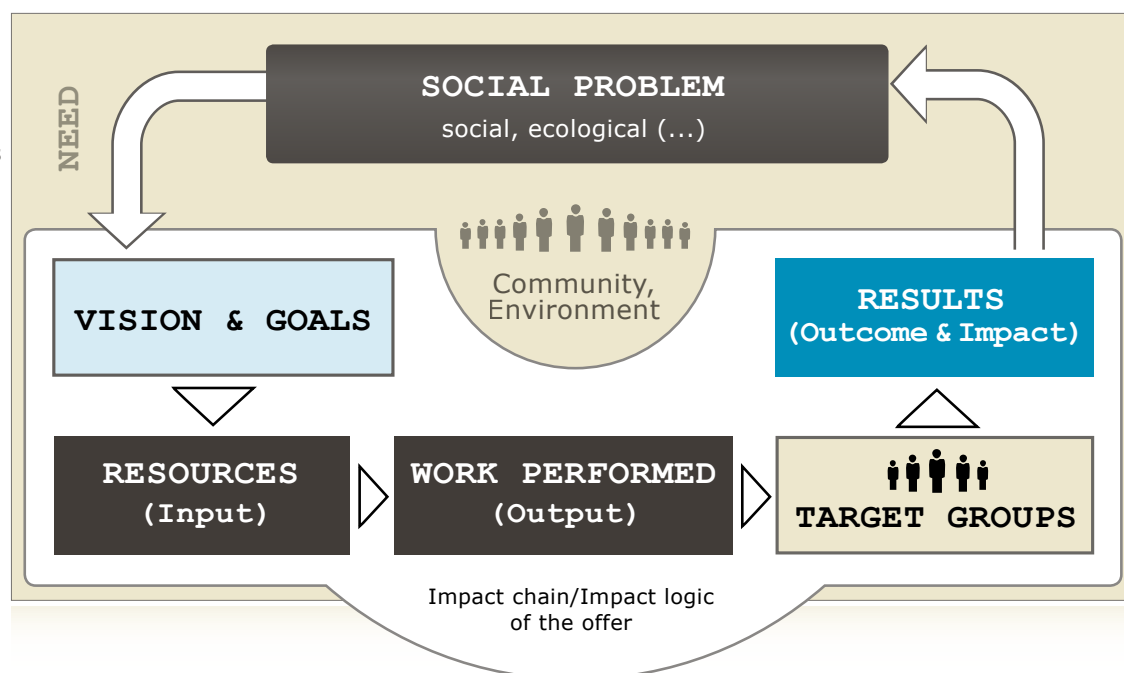
The SRS provides a common language and a comprehensible system for the results-based reporting of social organisations. It facilitates dialogue about results, and makes the value of social work visible to the community. The common language and the discus-

sion about results help contribute to an outcome-oriented learning culture both within the organisation as well as with partners and sponsors.

In particular, the SRS helps you to document and communicate the impact chain of your offer. The SRS also covers all the other essential elements associated with the reporting process, from the organisation side right through to the financial. The SRS is suitable for both the organisation's internal reports as well as for the transparent representation of your results to the public. It is particularly useful for the preparation of regular annual reports. At the same time, the internal reporting process based on the SRS can act as an effective lever to promote outcome-orientation within your organisation.

It reflects your impact logic, can help contrast the results achieved over a course of years, and can continuously optimise your offer.

Image:
Circuit of Results



Overview of Language and Systematics of SRS

The term ‚results‘ (Outcome and Impact) can be defined as the changes that occur within the target groups‘ environment and/ or the whole community as a result of work performed (output). The observed change can be positive or negative, intended or unintended, expected or unexpected.

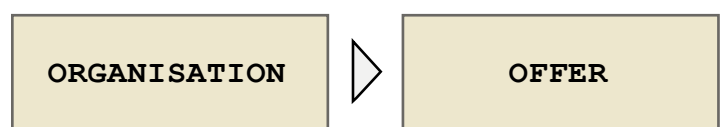
The IOOI impact chain has become the internationally recognised method for portraying social effects: Resources (Input), Work performed (Output), Results (Outcome and Impact). A report developed in accordance with SRS builds on the IOOI structure to document the following ...

- the social issue and its causes,
- the fundamental vision of the offer, conception and impact logic,
 - resources implemented during the reporting period (Input),
 - the work performed (Output) during the reporting period
 - the results achieved during the reporting period (Outcome and Impact), and,
- the organisational and financial framework conditions and foundations.

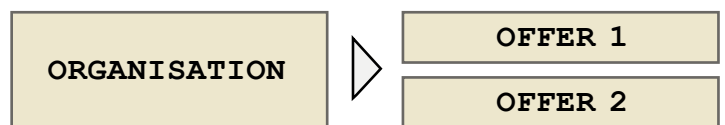
The Social Reporting Standard is divided into Parts A, B and C. In Part A, **you briefly describe your vision and your offer for your target groups.** Part B – the most detailed section of your offer – forms the core of results-based reporting. The term „offer“ refers to what the organisation does to solve a social or environmental problem – such as definable programs, projects or related services. The representation of the organisation

is set out in Part C. With the SRS, you can report single or multiple offers, as well as complete organisational or community services offered by a number of different organisations:

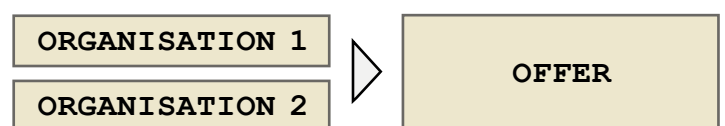
Image:
Structure
of the SRS



Your report is based on a single offer that was initiated for this specific purpose by an organisation. If this is the case, use Parts A, B and C once each.



Some organisations report on several of their offers. In this case, use Parts A and C once each and Part B for each of the individual offers respectively



Occasionally an offer is provided by a group of organisations. In this case, use Parts A and B once each and complete Part C for each participating organisation

Processing Instructions

Regardless of which situation is applicable, you should follow the A to C order. The headings used in your report can differ from those used in this guide. You can summarise subtitles as long as the SRS structure remains clearly recognisable and allows the

The social reporting standard was developed by a group of scholars, practitioners, social investors, social entrepreneurs and non-profit organisations as a foundation for a results-based reporting method. It is in the process of continual improvement. The findings from workshops and telephone consultations as well as the feedback from numerous users have been included in this "SRS 2014" Edition.

contents of your report to be ordered in accordance with the chapters of the SRS guide.

The report should be summarised within one document. It can be supplemented with attachments and other documents. A short and concise presentation makes it easier for readers to understand the impact of your work. The SRS does not specify the scope of the report. Detailed annual reports may be 20 to 30 pages in length, but the structure of the SRS can also be applied to reports of just a few pages.

Tables, figures, images or organisational charts are often useful. You are free to choose the media and format of the report. The graphics in this guide are only included for illustrative purposes, but you are welcome to include them in their present or altered form.

The following general principles apply for the SRS reporting process:

Comparability: Try to ensure you keep the same time period for every year that you report, as well as the same organisations and offers. This will make the information comparable over the course of years.

Sources: Identify the sources of your data or any statements concerning underlying assumptions.

Legal obligation: National print laws stipulate that those responsible for the content of printed publications must be named in the imprint.

„Comply or explain“: In principle, you should report on all the content listed in the outline. The principle of „comply or explain“ applies here. If individual points are not (or not yet) covered, such absences should be explained in section 1.2 – „Use of SRS“.

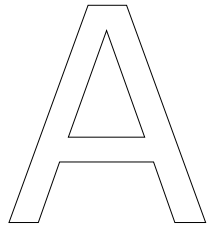
Use and Distribution of SRS

The SRS is published by the Social Reporting Initiative (SRI) e.V. Association under the Creative Commons license BY-ND 3.0: You may use and distribute the SRS as long as you name SRI as its publisher. The SRS 2014 guide is aimed at and has been primarily developed for small and medium-sized organisations with a social business focus. If you are interested in using the SRS in other contexts, please get in touch! We would be happy to further develop our standard in co-operation with you.

We would also like to hear from you if you plan to use SRS in your reporting – either partially or fully – or for other purposes. You can reach the Social Reporting Initiative e.V. at kontakt@social-reporting-standard.de. We are continually working on improving the Standard, and your practical experience is extremely valuable! We'd be pleased to hear from you if you would like to provide us with your report once it is ready as well, and would be glad to publish it on our website www.social-reporting-standard.de or display it at events.

Part A

Overview



1. Introduction

i **Part A is only completed once for SRS report. The introduction gives the reader an overview of what you intend to report on. Here you present the vision that your offer or offers are designed to realise.**

proach (5 sentences are recommended):
How do you intend to reach your goal?
Which offer or offers will you be reporting on? Describe which aspects of the social problem you will be attempting to redress with your approach, what contribution you will make to solving the problem, and what impact you wish to make.

This chapter gives you the chance to explain the connection between several offers if you are reporting on more than one offer in the case that, for example, these different aspects all address the same problem.

1.1 Vision and approach

Describe the vision that your offer or offers have been designed to realise. The vision is a concrete and ideal business goal that is not currently realisable, but is nevertheless being aimed for. The description should be brief and concise.

In this section you can also outline your ap-

1.2 Scope of the report

Describe the subject matter of your report. A concise table can be used for this purpose:

Image:
Scope of
the report

Scope	Describe in one sentence which offer or offers will be reported on and which organisation(s) provide the offer(s). Has the scope changed since the previous year? If so, what is the reason?
Reporting period and reporting cycle	The reporting period is normally the calendar year and relates to the previous business year to be in accordance with the financial report. If you are using another time frame for the report, explain why.
Application of SRS	Which edition of SRS have you used as a basis for your report (e.g. SRS 2014)? If you have not fully implemented the SRS, explain which section is affected and the reasons for the discrepancy. When did you start reporting using the SRS-guideline?
Contact partner	Who can interested readers contact if they have any questions?

B



We have not included any detailed examples as we wish to make this guide as readable as possible. We recommend that you download one or even a number of the reports from our website: www.social-reporting-standard.de to see how individual points can be dealt with in practice. Reports that describe offers or organisations similar to your own are ideally suited for this purpose.



Direct link
to the SRS
website



Part B Your solution

Part B forms the core of results-based reporting. An “offer” includes defined programs, projects, facilities or services such as consultations, courses and training, conferences, technical and other products, publications, awards, lobbying activities or online platforms.

In chapter 2 you describe the social problem your offer is attempting to redress, other solution approaches currently available, and the approach and impact logic you are following to solve the problem.

In chapter 3 you report on the actual re-

sources utilised during the reporting period, the work performed, the results that came about, and the evaluation measures and learning experiences.

In chapter 4 you give an overview of future plans, chances and risks, before finally describing the organisational structure in chapter 5.

If you are reporting on more than one offer, you will need to complete Part B for each of the offers. For example, one organisation that wishes to report on two different offers should complete Part A once, Part B twice, and Part C once.

2. The Social Problem and your Solution



In this chapter you first describe the social problem (2.1) that you wish to redress with your offer and what solution approaches are currently available (chapter 2.2). You then introduce your solution approach and how you plan to contribute to correcting the problematic situation (chapter 2.3).

Social organisations often speak of a social challenge („children in Germany should do more sport”) more than of a social problem („children in Germany do too little sport”).

Illustrating the problem is of central importance to results-based reporting, as it is easier for the reader to comprehend your solution approach once they understand the underlying problem.

2.1 The social problem

The Initial Social Situation

Describe the starting social situation, the scope, the causes and the consequences of the problem. Then illustrate which specific problem is to be solved. If there are several overlapping problems, try to prioritise them.

Explain who specifically is affected by the problem and in what way (target group). Describe the consequences for the members of the target group, their environment and society as a whole.

Extent of the Problem

Indicate the amount of people affected by the problem. Depending on the nature of the problem, there may be other and/or further details required to classify the problem's extent, such as services related to environmental protection (e.g. the dimensions of the affected areas, the amount of affected plants or animals).

How can the problem be depicted in figures? For example, the percentage of those affected can be compared with the total population. Possible further developments can also

be described. What social consequences have so far been experienced? Can these socio-economic effects be shown in figures? Which social and/or economic consequences and costs do you expect to see in the future if the problem is not addressed?

The details about the problem should be as concrete and quantified as possible. You can also refer to external studies and research papers here. The sources of information and the basis for your referenced data should be given as comprehensively and accurately as possible.

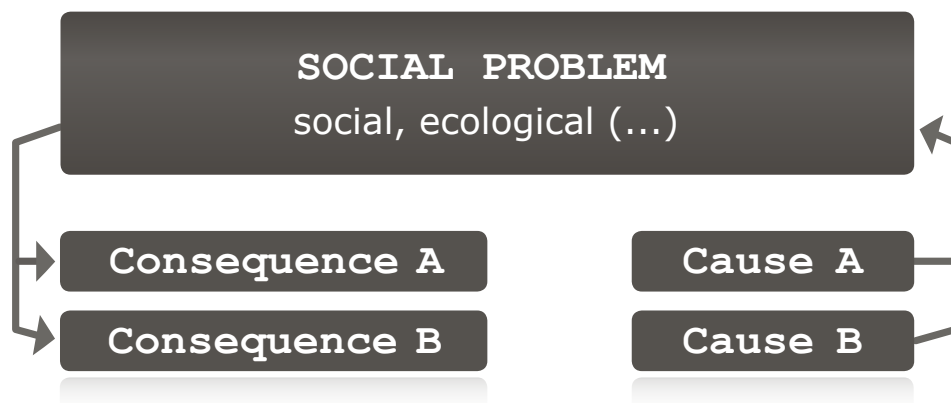
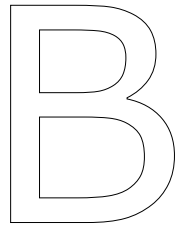
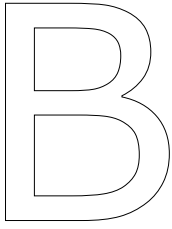


Image:
Causal chain

Also refer to the
image on p.9



Causes and consequences of the problem

Describe what you see as being the main causes for the problem. How do the various factors affect one another (causal chain)? What consequences result from this, and how will the problematic situation develop in the future if nothing is done now to solve it? These associations can have a hypothetical nature. You can include any scientific evidence that might support your hypotheses here.

2.2 Solution attempts made to date

Here you describe whether, or to what extent and manner, other social actors have already attempted to solve the problem. For example: What state-backed schemes are there? What other non-profit organisations or commercial providers are focusing on the target group? Here you can state if you believe the current service offering is insufficient. If you feel that there is currently no other service offering in place, you can explain why you believe that to be the case.

2.3 Your solution

i In this chapter you outline the fundamental impact logic (also impact chain or conception) of your offer (see: Image – Solution approach and impact logic of your offer p. 9). Describe exactly where you will implement your activities in the causal chain, and exactly what you will offer the target group (2.3.1) as well as what results or changes you expect to see (2.3.2). Then concisely depict your impact logic in the form of a table or a graphic, for example (2.3.3). Alternatively, you put this summary first and use it to introduce chapter 2.3. The basic solution approach depicted in chapter 2.3 only has to be adapted in future reports if you intend to undertake conceptual changes. Concrete details about the resources used, the work performed and the results achieved during the reporting period can then be given in the following chapter 3.

2.3.1 Work performed (output) and direct target groups

The products, capital goods and services which result from your activities are outputs. These outputs can generally be counted or measured. What measures have you undertaken for your target group, or what product/services do you offer?

Describe the target group that is directly reached by your performed work (direct target group).

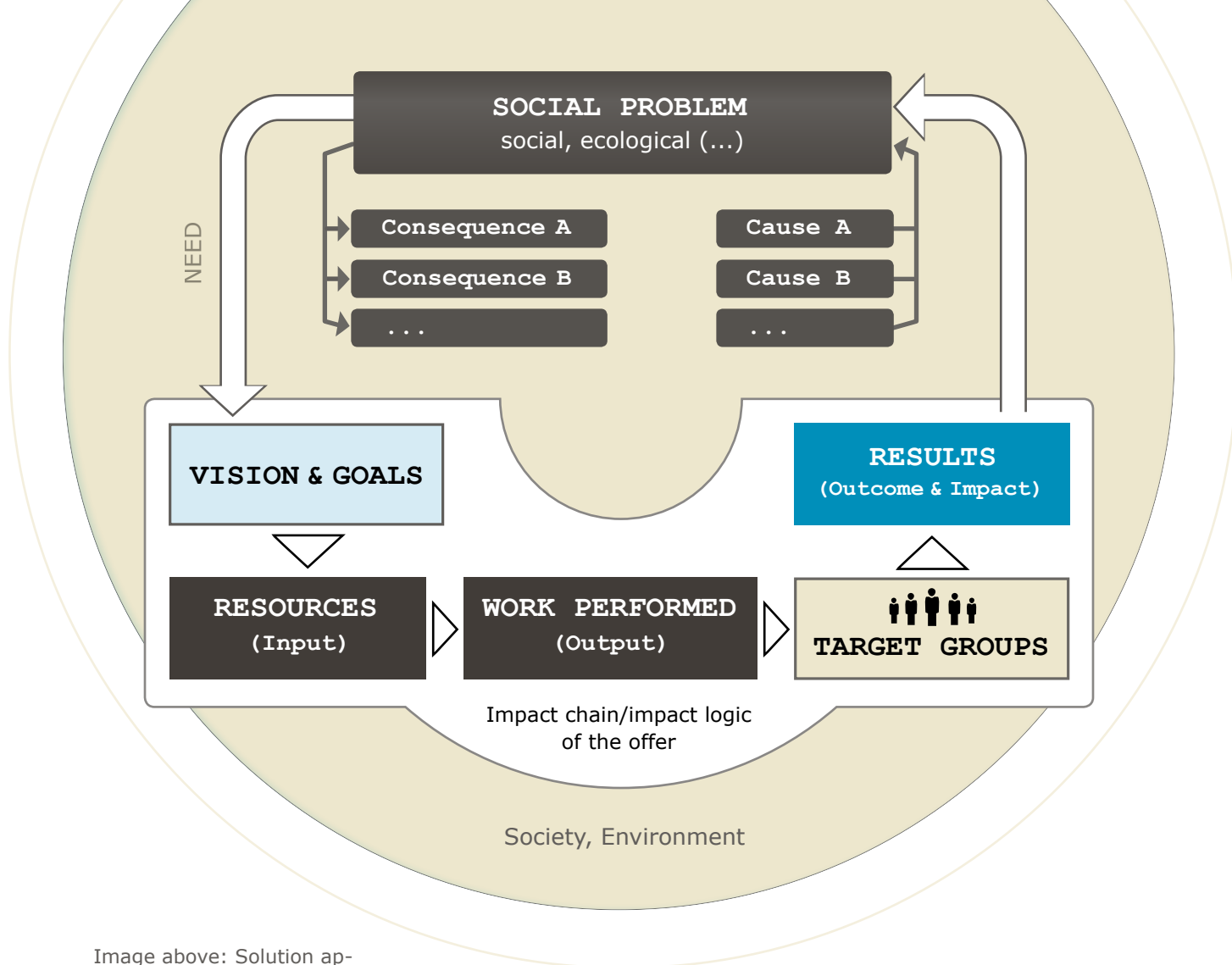


Image above: Solution approach and impact logic of your offer

Describe who belongs to the target group and how big the target group is. Here only the direct recipients of your performed work are described, for example, the participants in a workshop. Other groups that indirectly benefit from your offer (indirect target groups) e.g. the children of those parents who attend a parent training, are to be outlined under indirect target groups in the following section 2.3.2.

If sustainability is relevant to you offer, you can also specify whether you charge a fee for the respective activities, products or services, and if so, what amount and to whom (e.g. users or third parties).

Tip

Some organisations are committed to disseminating their solution approach. If dissemination is a component of your strategy, you can discuss this in the sub-chapter "Work performed" and the results in the "Results" sub-chapter. Some examples for disseminating a solution approach include opening a new branch, public relations work, publishing handbooks or manuals on the internet, training sessions, co-operations with partners, and social franchise systems. You can discuss the progress of your dissemination work in chapter 3.

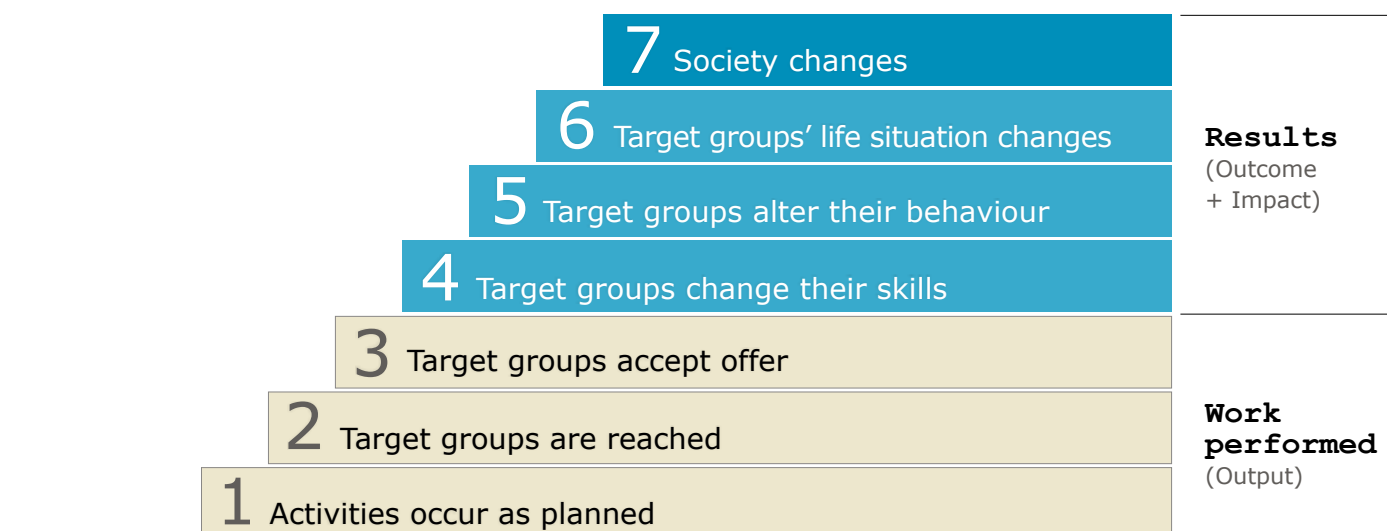


Image: Result ladder. Adapted from the „Kursbuch Wirkung“ (Results Course Book) p. 5, www.kursbuch-wirkung.de, PHINEO gAG 2013

2.3.2 Intended results (outcome/impact) on direct and indirect target groups

Here you indicate the intended results. Results are the changes within the target group, on their living situation, and/or in society generally, that can be observed as a consequence of the outputs. In this case, ecological results can also be considered societal results. If the association of results forms the subject matter of an evaluation or a scientific study, you can detail the major findings here.

Other target groups (such as mentors of parent courses) can stand between your direct target group (e.g. the participants in a training course, franchisees, supported organisations) and the target group that you actually intend to reach (e.g. the children of those parents that have actually taken part

in a parent course). For clarity, keep the focus on a small number of particularly important target groups. Describe these target groups and discuss who belongs to each respective target group and how large the target group is. Also describe the observed changes in the indirect target group that have come about as a result of your performed work (outputs).

2.3.3 Presentation of the impact logic

In addition to a textual representation, we recommend clearly showing the target groups, the work performed and the expected results in tabular form, and therein to summarise the main statements from chapter 2.3:

Image:
Impact Logic
Table Template

Target group	Work performed	Expected results

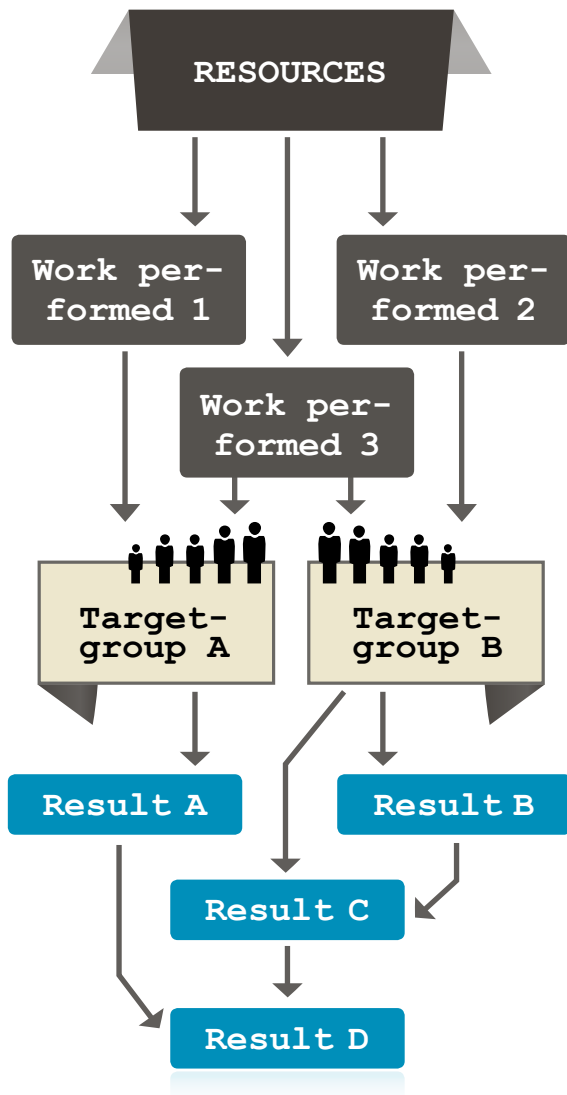


Image Impact Logic Model Graphic Template:
You can also use a graphical representation
to depict more complex interdependencies
instead of a table.

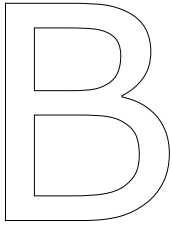
3. Resources, Work performed and Results during the Reporting Period

i In this chapter you clearly indicate the resources you have used during the reporting year (3.1), which work you performed (3.2) and the results you achieved with this (3.3). Although you described the fundamental impact logic in chapter 2.3, here in chapter 3 you describe the details related to the reporting period at each link in the impact chain. Then give an overview of the resources, work performed and results for the reporting period,

e.g. in the form of a table or graphic (3.4). Alternatively you can also use this summary to introduce chapter 3. This chapter is supplemented by a description of the measures that concern evaluation and quality assurance (3.5) as well as the objectives and learning experiences (3.6) made during the reporting period.

Resources, work performed and results should be recorded and presented with appropriate indicators wherever possible and economically feasible. You can find more information about selecting the appropriate indicators in the appendix. It is not always possible to obtain data with a reasonable effort, however, especially when you need to demonstrate achieved results. Simple representations with only a few figures can also often obscure complex interdependencies. For this reason you can use qualitative methods to describe the achieved results, e.g. by using personal experience reports or expert assessments.

The reporting style should enable developments to be tracked over several years.



3.1 Resources used (input)

Resources used can be considered the financial and material capital utilised as well as the hours contributed by staff and volunteers:

- Financial resources: personnel and operating costs, including (pro-rata) administrative costs
- Material resources: property used (for example, vehicles or non-utilised teaching material), rooms and facilities
- Time resources: hours contributed by the volunteer staff and the commitments of pro-bono partners

You can also take this opportunity to briefly describe the intangible resources that you have used:

- Knowledge and skills of employees
- Organisational knowledge/culture, patents, licenses, copyrights
- Collaborations and relationships with partners, the public, target groups, etc.

If several organisations are participating in the offer you are reporting on, you should also record all of the resources used to provide the offer here. Be clear about which partner is providing or responsible for which aspect of the offer.

3.2 Work performed (output)

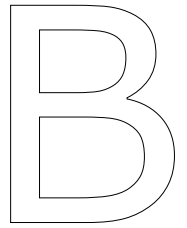
Here you specify which of the outputs described in chapter 2.3 were provided during the reporting period. Name and define the performance indicators you are using to quantify your work performed. Suitable indicators generally relate to people, institutions or activities; e.g. the number of training sessions given or the average duration of a consultation. The appendix provides guidance on selecting appropriate indicators.

3.3 Results achieved (outcome/impact)

Describe what changes have occurred in the direct and/or indirect target groups as a result of your work performed during the reporting period; e.g. changes in parenting behaviour among the participants of a parent course (direct target group) or changes in the behaviour of the children (indirect target group).

How can you obtain and record the achieved results? If the results can be measured quantitatively: which indicators can be considered? What alternative or supplementary information can support your offer (anecdotes, expert assessments, development of demand, waiting times, recommendations from participants, etc.)? The appendix provides guidance on selecting appropriate indicators. Can you explain the reasons why you believe the observed results are related to your performed activities?

If you have demonstrated the impact logic detailed under 2.3.2 with the help of a study



or evaluation, at this point you can refer to individual aspects of survey. Qualitative statements can also be used as evidence of effectiveness.

In some cases, your activities may lead to unintended – positive or negative – side-effects. For example, a free offer may make it more difficult for commercial suppliers to enter the market, or volunteers may find paid work due to their new skills and motivation, and end their commitment early. Sometimes certain results that originally were not relevant to you only appear after a longer period of time, which nevertheless have occurred as a result of your activities. If you observe such developments, you should detail them here to ensure you have a complete description of your results. You can list the organisations or individuals that could jeopardise the success of your efforts under 4.2 (potential risk factors).

Social consequences can also be indicated to a certain extent, for example, where econo-

mic costs are spared when juvenile participants who undertake a re-socialisation course go on to have lower rates of re-offending, or carbon dioxide is saved as a result of an energy saving campaign.

3.4 Presenting resources, work performed and results during the reporting period

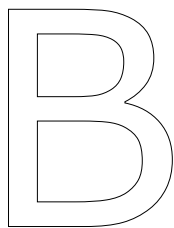
We recommend that in addition to textual representation, you give a tabular overview of the most significant resources (3.1), work performed (3.2) and results achieved (3.3) during the reporting period across the impact chain (see Image: Impact Logic Table Template, p. 10). Adapt the table as necessary to your needs, and differentiate your target groups, wherever possible, in terms of your outputs and their results. In order to represent more complex result interdependencies, you can alternatively or additionally use a graphical representation (see Image: Impact Logic Model Graphic Template p. 11).

Tip

Analyse who should receive your SRS report and why. Shape the report to the needs of the reader as precisely as possible so that it successfully communicates your message. Do so by paying close attention to the language, scope or the depth of content.



You can obtain further information about recipient analysis in "Kursbuch Wirkung" (Results Course Book) PHINEO gAG 2013, p.108. Download it free at www.kursbuch-wirkung.de



3.5 Provisions taken for the accompanying evaluation and quality assurance

In this section you describe the measures you took to evaluate the result and quality assurance of the work you performed during the reporting period.

If you carry out such measures or have a quality assurance system in place, specify here the extent to which this has been done during the reporting period e.g. the number of interviewed users, supervisions conducted, data collected about changes.

If you have carried out or completed one-off measures during the reporting period, you can also mention them here. For example, conducting a single survey or study, or concluding a longer evaluation.

Include the main findings here as long as the results of the measures haven't already been included in section 2.3.2 or 3.3 of the report. Also describe whether and in what way any findings contained in the evaluations or quality assurance helped you to improve your offer.

3.6 Previous year comparison: Objectives achieved, learning experience and success

If you set goals in the past for this reporting period, you should use this part to explain whether or to what extent those goals were reached, the reasons for any alterations, how you reacted or will react. Particularly



Tip

Organisations can improve their impact if they take the time to evaluate their experiences. On the basis of previous experiences, standard processes can be optimised, risks anticipated and planning for the next reporting period improved. Reflecting on shared experience allows the team to develop a common learning culture, where mistakes or problems are seen as an opportunity for improvement.

good results but also negative results offer the opportunity to learn from your own work. In this sub-chapter you can describe what learning experience you made during the reporting period and what key findings you took away from these.

4. Planning and Forecast

i Chapter 4 is designed for you to indicate the goals, chances and risks that are coming up in the next reporting period as well as the coming year.

4.1 Planning and targets

As much as possible, you should give concrete goals for your offer for the coming year or years. Goals are easy to understand if they are formed on the basis of a vision



and the impact chain, and are expressed concretely, measurably and positively.

When developing a goal description, it is advisable to include the indicators that you used to create and portray your impact chain. For example: the number of school classes that should be addressed during the current and future years.

In addition, you can also describe other organisational goals so long as they are relevant to your offer; e.g. the development and introduction of new processes, a change in the legal structure of your sponsoring organisation, or changes in the team composition.

4.2 Influence factors: chances and risks

Chances

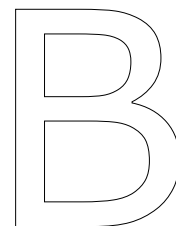
In some cases, you may detect certain trends, legislative procedures or other external changes which could provide additional possibilities and chances for your offer. Here you can outline the trends you have noticed and under what conditions these developments could create opportunities for you, and also how you can prepare to take advantage of them.

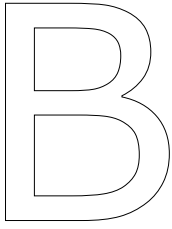
Risks

External changes can negatively affect your success as well. Here you may outline the risks and external events over which you have either no or only a limited influence, but which are nevertheless relevant for your success. In your overview of risks, also mention the measures you intend to take to counter them.

Examples of possible risks:

- Political risks: changes in laws that impact on the business model (e.g. establishing government subsidies, production quotas, anti-discrimination laws); political resistance if you put existing principles into question.
- Legal risks: imminent or ongoing litigation and/or regulatory proceedings.
- Market risks: existence-threatening competitors who have an interest in the non-proliferation of the solution; changes in demand or pricing structures.
- Social changes that could make a solution impossible if your approach is used.
- Financial risks: risks arising from the fiscal situation (e.g. availability of loans); insolvency risk through scarce liquidity; economic risks; risks arising from the structure of public funding (loss of project financing). You can find details under 7.4.
- Internal risks: risks that lie in the organisational structure of the offer, its provider or the people involved; e.g. personnel risks (loss of key personnel, attracting new and qualified staff, training/qualification status of the workforce); dependence on technical infrastructure (e.g. no redundant server systems); difficulties in organisational development.





5. Organisational Structure and Team

i In chapter 5 you give an overview of the organisation's structure and the team: Which organisations, organisational units, individuals and co-operation partners are involved in delivering your offer?

If your organisation provides a single offer alone, you can skip 5.1 and detail this information in chapter 6.

In this section you can explain if the offer is provided by a non-independent organisational unit (e.g. the youth facility of a large provider). Complete Part C for the entire organisation if this is the case.

If more than one independent organisations are involved in providing the offer, for example, a non-profit association and its subsidiary or several partners working in close cooperation, complete Part C for each organisation.

5.1 Organisational structure

Explain which organisation or organisational units (e.g. facilities) are involved in providing the offer, what tasks they are required to perform as part of the offer, and their relationship with one another. Also mention how many people are involved in providing the offer and class them as full time, free-lancing and voluntary staff.

If several organisations are involved in your

offer, give details on how many employees each organisation contributes (number of people as well as equivalent full time employees). Please also indicate any relevant changes in the organisational structure that may have occurred during the reporting period.

5.2 Introduction of the participating individuals

This part provides the reader with an impression about the most important people involved in providing the offer. You can limit the amount of individuals reported on (e.g. to the founder or individual members in the management team) or present the entire team. You can add the following points in addition to the individual's name, position and field of responsibility:

- Biographical information
- Motivation
- Relevant experience, skills and qualifications
- Unique knowledge in the specific field, experience with the target groups
- Leadership experience

5.3 Partnerships, co-operations and networks

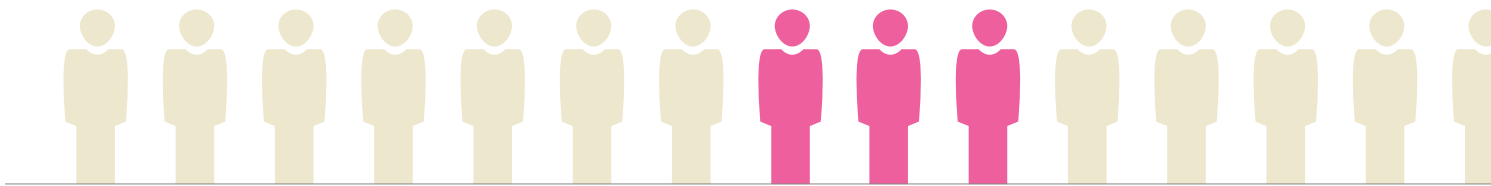
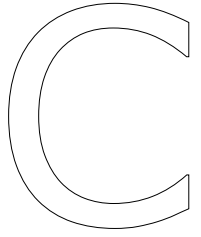
Describe which partnerships and co-operations are involved in providing the offer.

Include the following points:

- Partner (e.g. individuals, social organisations, public authorities)
- Scope and purpose of the partnership

- Foundation (e.g. cooperation agreement, verbal agreement)
- Strategic meaning

Partnerships can also include memberships in networks, federal or EU-level working groups and professional associations. Please also include here any relevant changes that may have occurred during the reporting period.



Part C

Your Organisation

In Part C you can outline the organisational framework, governance, financial basis and the accounting principles of your organisation. Part C is to be completed for each organisation if several organisations are involved in providing the offer. An organisation is understood here as a separate legal entity. If, for example, an association and a foundation are involved in providing the offer, then Part C is to be completed once for the association and once for the foundation. This is the case even if the two organisations are connected to one other. The roles of the various organisations in the offer provision process are outlined in chapter 5.1.

6. Organisational Profile



In chapter 6 you provide general information about your organisation's personnel structure, governance and environmental and social profile.

6.1 General information about the organisation

Here you give the most important facts about your organisation. It is recommended to set down the information in the form of a table.

Organisation name	What is the name of the organisation?
Organisation location	Where is the head office of the organisation according to the Articles of Association?
Organisation Founding	When was it established?
Further branches	Are there other branches? Don't add them here if independent organisations are concerned. Use a separate profile if that is the case.
Legal form	What is the legal form of the organisation (for example, registered association, limited company)?
Contact details	Provide the contact details, in particular address, telephone, fax, email and website.
Link to Articles of Association (URL)	If you make your Articles of Association publicly accessible, place a hyperlink here to the online version of them.
Registration	If you are registered in the Chamber of Commerce or Central Register of Associations, place the number and date of entry here (for example: AG Duisburg, HRB 12345, 28.11.2011).
Non-profit status	Is your organisation not-for-profit (tax free) according to i.S.d. § 52 of the German tax code? If so, provide the non-profit purpose (or purposes). Also give the authorising tax office and the date of the last certificate of exemption or tax return.
Workers' Organisation	Name any workers' representation group (e.g. works council, employee representative body) here.

Image: Organisational Structure

Employee headcount (in brackets: Calculated as full-time equivalent)	2012	2013
Total number of workers	10 (4)	15 (8)
thereof on full-time basis	4 (2,5)	8 (5)
thereof on freelance basis	0	0
thereof on voluntary basis	6 (1,5)	7 (3)

Image: Personnel profile example

Personnel profile:

Provide the total number of people who worked in your organisation during the period under review and the previous year by classifying them into salaried, freelance or voluntary workers. Convert the number of employees into full-time equivalent positions.

6.2 Governance of the organisation

Governance explains how the leadership and supervision of your organisation is structured.

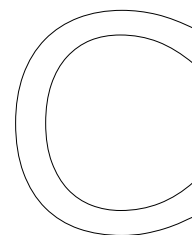
6.2.1 Management and (where relevant) management body

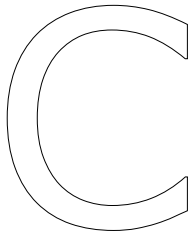
- Provide the legal name of the leadership body, e.g. Board or Management. If the body is structured differently from the normal legal form, it is a good idea to describe responsibilities. For example, the standard legal form for associations is that they have two committees: The Board as the leadership body, and the General Assembly as the highest committee. If the Articles of Association also stipulate an advisory board or a management body as committees, a description of their responsibilities will help comprehension.
- Name the members of the leadership body along with their position within the organisation, e.g. „Member of the Board“. Are they active in the management committee on a full-time or voluntary basis?
- Indicate for each member of the leadership body whether they have entitlement of representation and what duties, tasks and responsibilities each person has for the purposes of managing the organisation. Make it clear whether the allocation of tasks is regulated by the Articles of Association or by procedural rules.
- If the leadership body has a meeting cycle, describe it here.

- If you wish to make the remuneration of the leadership body public, you can do so here. We recommend doing this. Detail either the remuneration of the individual members of the management body (preferred method) or the total sum of remuneration. Mention any salary, allowance or benefits (e.g. company car) as part of their earnings.
- Explain how members of the board are selected or appointed.
- Repeat the above information for the management body if one also exists alongside the leadership body in your organisation.

6.2.2 Board of supervisors

- Provide the legal name of the supervisory body, e.g. General Assembly for associations or the Management Board for limited liability companies, and explain the function of the body.
- Name the members of the supervisory body and their position within the organisation.
Are those on the supervisory body active on a full-time or voluntary basis? Who is entitled to vote? If there are many members (for example, in associations), your report can focus on the most important people. Also include the total number of members active for the supervisory body.
- Indicate what duties, tasks and responsibilities each person has on the supervisory body. Make clear whether the allocation of tasks is regulated by the Articles of Association or by procedural rules.





- If the supervisory body has a meeting cycle, describe it here.
- If you wish to make the remuneration of the supervisory body public, you can do so here. We recommend doing this. Detail either the remuneration of the individual members of the management body (preferred method) or the total sum of remuneration. Mention any salary, allowances (e.g. conference fees, attendance fees), or benefits (e.g. company car) as part of their earnings.

If there is an additional „special“ supervisory body, e.g. a Supervisory Board, Advisory Board or Board of Directors, repeat the disclosures accordingly and explain the procedure used to select members of the supervisory body.

If there are other bodies in your organisation that play a role in its direction and supervision, repeat the above information separately for each of these additional bodies.

6.2.3 Conflicts of interest

- If some individuals have an overlapping management and supervisory role, indicate this here and explain how this impacts on your activities.
- If any relational dependencies of a financial, personal or legal nature exist between the committee members or other connected organisations, outline the relationship and its effect on the activity here. These relationships include, for example, kinship relationships within the organisation or within the entire organisational structure itself.
- If any member on the committees in your organisation do business with related parties, please mention it here.

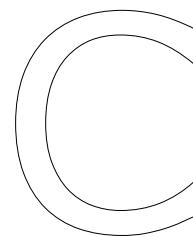
6.2.4 Internal control systems

Explain the internal control mechanisms used in your organisation and who is responsible for monitoring this, e.g. cash audits, internal audits, controlling, risk management, dual-control principle, corruption prevention measures.



Transparency is key! We recommend publishing an annual report based on SRS on your website and additionally joining the Transparente Zivilgesellschaft (Transparent Civil Society) initiative.

www.transparency.de/Initiative-Transparente-Zivilg.1612.0.html



6.3 Ownership structure, memberships and associated organisations

6.3.1 Ownership structure of the organisation

Here you describe the natural and legal persons holding shares in your organisation. Foundations and associations do not need to complete this section.

- Specify the total amount of capital (common, basic or limited liability capital or endowment).
- Indicate the number of owners involved in the organisation (owner, partners, shareholders).
- Name the owners who hold at least 10% of the capital, and indicate what share capital they have in the organisation. There is no need to create an individual listing if the organisation has a very high number of equally entitled owners.
- Explain whether your organisation has a voting system that differs from the normal legal rule, for example, in the case of a distinction between voting and non-voting owners, veto rights or preference shares.

6.3.2 Membership in other organisations

Name any other organisation in which your organisation may be a member, such as a parent body or a professional association.

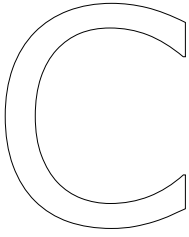
6.3.3 Associated organisations

If your organisation is connected with other organisations (or other entities), explain the relationship. Associations often carry out their activities in conjunction with a foundation or a limited liability subsidiary, for example. Such close ties might particularly include:

- investments in corporations (e.g. shares in a limited company),
- a connection that is set down in the Articles of Association with higher- or lower-level territorial associations (usually associations) that operate via a „pure“ membership arrangement (see 6.3.2),
- a connection to a foundation established by your organisation or its related parties,
- de facto relationships of the members of the supervisory or leadership bodies with another organisation,
- other forms of close links with other organisations.

Explain the type of connection, paying particular regard to any existing unified or jointly executed leadership or control functions (e.g. joint financial planning, personnel management, project management). If your organisation holds shares in other organisations (corporations), provide the following information:

- A list of all the organisations in which your organisation holds a share of capital.
- The amount of held capital (in Euro and/or as a percentage) and voting rights (as a percentage) for each of the organisations listed.



- Should your organisation be a party to a control agreement or a profit transfer agreement, specify the basic contractual arrangements here.

6.4 Environmental and social profile

Even organisations with a strong social intent are often confronted with the fact that their activities may nevertheless have adverse effects. The social profile of an organisation may include, for example, how they deal with gender equality and income distribution, diversity in the workforce, family and professional compatibility, work-life balance or burn-out prevention. In the environmental sector, issues concerning energy consumption, business trips, waste prevention or the treatment of harmful substances may be of importance. Relevant facts should be presented here with the use of appropriate indicators.



A good guide for this are such relevant works as

- the Guidelines of the Global Reporting Initiative (www.globalreporting.org)
- or the AA 1000 Standard (www.accountability.org).

7. Finance and Accounting Practices



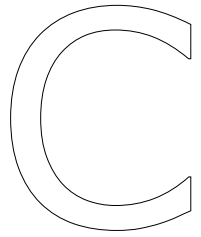
An organisation's economic performance can be measured through reports concerning its finances, income and expenditure.

Many organisations already have a comprehensive financial reporting system in place (e.g. annual financial statements prepared according to the German Commercial Code, or a revenue and expense account with asset statements that meet the requirements of the German Central Institute for Social Issues). In this case, the existing documents can be added to the report as an appendix – provided that they already comply with the criteria set out under 7.2 and 7.3.

7.1 Bookkeeping and accounting

In 7.1, you provide general information about your bookkeeping process to help the addressee follow the figures set out in 7.2 and 7.3.

- Explain the method by which you keep records, e.g. double-entry bookkeeping or a revenue and expense account.
- Explain which law or other accounting standard was followed to create the financial statements (e.g. German Commercial Code, IFRS, German Institute of Auditors, German Central Institute for Social Issues).
- Specify who created the financial statements and whether they're internal or external to the organisation.
- Also specify who audited your annual accounts (name, function, company and



location if necessary) and whether this person is internal or external to the company.

7.2 Asset statement

If you have already created a balance sheet or an asset statement, you can refer to this as long as it meets the criteria listed below. If you have not previously created a balance sheet or asset statement, or should it not meet the following criteria, include an appropriate calculation. For this you can use the reporting template accessible at www.social-reporting-standard.de. There you will also find further details about each individual position. The criteria for a balance sheet or asset statement according to SRS are as follows:

- It documents and explains the composition of the assets and liabilities comprehensively and in detail.
- At a minimum, the previous year's figures are given for all values, and substantial deviations from the previous year are explained. Changes in the recording method are explained, and figures from the previous year are adapted to the new method accordingly.
- The assets on your balance sheet or asset statement are documented under the following classes as a minimum: intangible assets, tangible assets, financial assets, receivables, cash and cash equivalents. Property is classed separately under tangible assets. If any receivables are due from members or shareholders of the organisation, these are shown separately and explained.
- The liabilities on your balance sheet or asset statement are classified under the

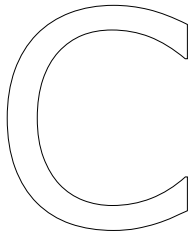
following classes at a minimum: loans, liabilities for goods and services, other liabilities. Loans of members/shareholders are shown separately and explained.

- Your balance sheet or asset statement shows the balance of assets and liabilities. Earmarked funds are accounted for separately from this balance.
- If you have filed for bankruptcy prior to the publication of your annual report, here is the point to explicitly state this.

7.3 Income and expenditure

If you have already created an income and expenditure statement or a profit and loss statement, you can refer to this as long as it meets the criteria listed below. If you have not previously created an income and expenditure statement or a profit and loss statement, or should they not meet the following criteria, include an appropriate calculation. For this you can use the reporting template accessible at www.social-reporting-standard.de. There you will also find further details about each individual position. The criteria of SRS for an income and expense statement or profit and loss statement are as follows:

- It documents and explains the composition of the revenues and expenses comprehensively and in detail.
- At a minimum, the previous year's figures are given for all values, and substantial deviations from the previous year are explained. Changes in the recording method are explained, and figures from the previous year are adapted to the new method accordingly.



- The revenues are classified under the following classes, at a minimum: revenues, gratuities, contributions and other revenue. Revenue from public contracts or state grants are shown separately and explained under revenue and grants. Items that contribute less than 5% of total revenue may be reported under 'other revenue'.
- Expenditures are divided into the following items as a minimum:
An outline or documentation based on cost type is sufficient for smaller organisations (up to €1 million in revenue): labour costs, material costs, financing costs, taxes, other expenses, etc.
Larger organisations classify their expenses alternatively by cost centres, or supplement their income and expenditure account or the profit and loss account with a documentation based on cost centres: project costs, advertising costs, management costs, financing costs, taxes, other expenditure. The project costs are classified by project-related personnel and operating costs, as a minimum.
- Discrepancies between the project costs detailed here and the used resources declared in 3.1 are explained if these are not a direct result of other organisations participating in the offer.
- The balance of revenue and expenditure is reported.

Applying additional accounting practices as recommended by the German Institute of Public Auditors (IDW) in relevant statements is expressly welcomed but not expected (e.g. IDW RS HFA 14 for associations, IDW

ERS HFA 5 for foundations, or IDW RS HFA 21 for donation-collecting organisations).

7.4 Financial situation and planning

Here you place the retrospective figures from 7.2 and 7.3 into the context of your activities.

- Explain and briefly evaluate the course of business during the reporting period with a focus on the financial situation to explain the organisation's current fiscal position.
- Comment on events that occurred between the balance sheet preparation date and the final completion of the report, and whether they will have a major impact on developments for the following year.
- Briefly explain your fiscal goals and give your forecast on the projected financial situation, income and expenditure for the coming year. Comment on any already confirmed commitments regarding government grants or contracts in particular, and also on any planned or already committed projects and the costs you expect them to incur.
- Explain and evaluate any opportunities or risks for your organisation's assets or revenue and expenditure situation.

Attachments

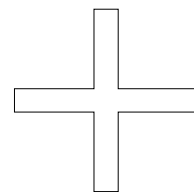
A. Ways of documenting results and determining indicators

For the particular reporting period, the work performed, results and resources used should be quantified wherever possible, and within the scope of what is economically viable, via the use of suitable indicators.

The following applies for all indicators: their formulation should be specific, measurable and positive. Estimates should be made if exact figures are not known or cannot be obtained. You should give reasons for these and the assumptions underlying them, as well as specifying your sources for the respective baseline data.

- The report should allow developments to be retraced for several years. Therefore, you should use the same indicators whenever possible. If you are implementing new indicators or are changing the definition of the indicators presently being used, you should show this in an understandable way. Where possible, past figures should be recalculated in line with the amended definition to allow for comparison.
- The indicators should refer to the relevant reporting period. This may mean you will need to explain any required delimitations. For example, an action that will last three months may begin during the reporting period but not end until the next period. Here you should define

the project and how it is to be appropriately documented. For example, you can specify how many participants took part in projects held over the year, as well as how many they (successfully) completed.



Example Indicators for Work performed (outputs):

- Personal services: number of people who have been served by the activities (e.g. number of students, the participants in a measure)
- Institution-related services: number of served institutions (e.g. number of schools, the cooperation partners)
- Activity-related services: number of activities carried out (e.g. number of courses, training, events, hours of care, trees planted)
- Cost per service unit (e.g. cost for a school or workplace)
- Time required per unit (e.g. time for the implementation of one course, time for the mediation of one job)

Examples of Result Indicators (Outcome/Impact):

- Details regarding the participants of a training measure about what they have learned and how it has been implemented
- Information about partner organisations that altered their activities either after a training or as part of a cooperation
- Results of child development tests
- Number of participants in a business start-up program who have successfully taken the step to self-employment (still self-employed one year after foundation)

Selection of survey method

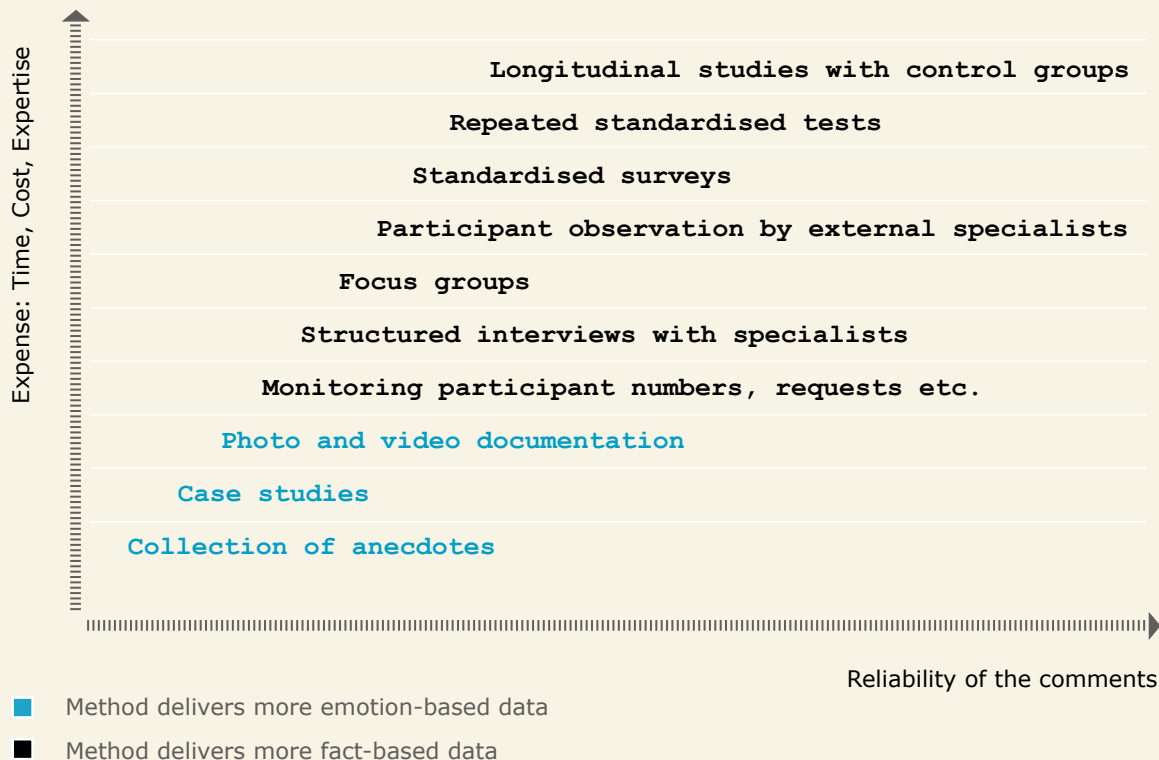


Image above: Ways of selecting the correct surveying methods; „Kursbuch Wirkung“ (Results Course Book), p.74 , PHINEO gAG 2013
Free download at www.kursbuch-wirkung.de

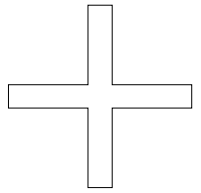


- Changes in the school performance (e.g. average grade, drop-out rate) of students in a tutoring program
- Savings to the national economy (as long as this can be realistically calculated or estimated) due to lower recidivism rates among participants of a rehabilitation program
- Changes in attitudes concerning issues or in population groups as a result of an awareness campaign (as determined by a survey)

Recording social results is not always easy, especially if a change in attitude among the

population on a given topic is the ultimate goal to be achieved. This can only be determined through extensive surveys, for example, where the effort to obtain such information outweighs the expected amount of data to be collected or the scope of the offer. In many cases, therefore, only sample tests with no real representative significance can be carried out.

If you cannot present any results indicators (yet), you can at least qualitatively represent the results of your activities: for example, by using first-hand reports based on experience or estimates provided by specialists. You should then indicate the basis on which you have made your assumptions about the effectiveness of your activities.



You can underscore the effectiveness of your activities by using the right performance indicators that have previously shown a close connection with your intended results, even if the evidence of causality is in some cases ultimately inconclusive. For the sake of clarity, it can be helpful to explain what you imply from certain indicators concerning the effectiveness of your offer.

Often you will need to give comparative values to estimate the impact of your activities (e.g. the Germany-wide recidivism rate of convicted criminals). Ensure that your reference groups are really comparable (e.g. voluntary participation, age, etc.). By making such a comparison, you can determine or assess whether or to what extent the observed changes are actually causally related to your activities. In other words, what results would nevertheless have occurred if you had done nothing? Such information helps you to evaluate the effectiveness of your activities.

B. Risk assessment

Risks (and also opportunities) and their evaluation are easily represented in table form. Each individual risk is to be assessed in

terms of how relevant it is to achieving the goals of the offer, and the likelihood that the risk occurs. You should also indicate if countermeasures are planned or are being taken to prevent the risk from occurring, or to minimise its consequences if it does.

The assessment for both variables can be done via the following measures:

Probability:

1. nearly negligible, 2. low, 3. moderate, 4. relatively high, 5. high

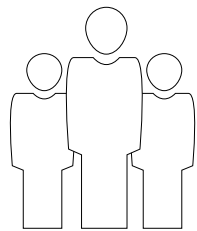
Intensity of the influence:

1. nearly negligible, 2. low, 3. moderate, 4. relatively high, 5. high

An evaluation occurs when both values are added together. For the sake of clarity, you should show them in a table, like in the following example:

Image: An example of risk assessment

Risk	Consequence	Probability	Grade of influence	Rating	Countermeasure or Reaction
Ongoing labour law process if case X is lost	Financial exposure of up to x Euro	3	4	7	Provision established, or if necessary, the prospect of an appeal can be considered



C. About the initiators and supporters of SRS

We have developed this Reporting Standard so that social projects and organisations can show their results to donors, investors and other interested parties.

It has been based on the research activities of the University of Hamburg and the Technical University of Munich, and in particular on the dissertation of Dr. Barbara Scheck (nee Roder) - Barbara Roder: „Reporting im Social Entrepreneurship“, Gabler, 2010.

The Heinz Nixdorf Foundation generous fun-

ded this research. We thank you all.

The Reporting Standard is an open project to which we invite all social organisations operating in Germany. We would like to jointly develop the standard and to stimulate discussion regarding entrepreneurial thought and results-based activity for the common good. More information about the SRS consortium can be found at: www.social-reporting-standard.de.



Ashoka supports 3,000 leading social entrepreneurs around the world while working to develop social innovation in 80 countries.



BonVenture supports social enterprises as a partner with capital, advice and networks.



The non-profit Auridis GmbH supports the dissemination of effective offers for socially disadvantaged families with young children.



PHINEO builds a bridge for all those who not only wish to do good, but also create good. This bridge connects social investors with non-profit organisations.



Bundesministerium
für Familie, Senioren, Frauen
und Jugend

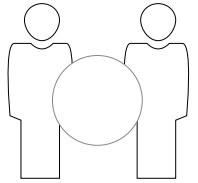
The Federal Ministry for Family Affairs, Senior Citizens, Women and Youth (BMFSFJ) has supported the „Social Reporting Standard“ since 2011 as part of efforts to promote pilot initiatives that strengthen social engagement.



D. Free license

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PricewaterhouseCoopers AG is one of the foremost accounting and consulting firms.



Universität Hamburg

The University of Hamburg performs research into managerial economics with a focus on social investment.



The Schwab Foundation connects exceptional social entrepreneurs with decision-makers from the spheres of business and politics.



The Vodafone Foundation supports and initiates programs in the field of education and integration for socially disadvantaged children, adolescents and young adults with the goal of promoting educational equality and social mobility.



Technische Universität München

The Technical University of Munich researches social entrepreneurship and venture philanthropy.

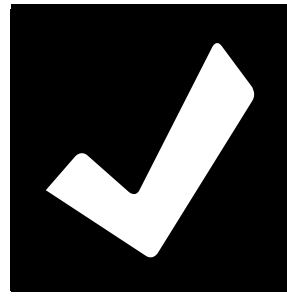


You can download this publication and other papers related to SRS for free at the following address:
<http://www.social-reporting-standard.de/en/downloads/>



Downloads

It's worth it.



- ✓ **Easy-to-use template for your annual report**
- ✓ **Visibility for the value of your social commitment**
- ✓ **Successful fundraising through a clear presentation of your successes and results**
- ✓ **Better comparability through standardised language and systematics**
- ✓ **Quality improvement: Promote a results-based management approach and learning culture in your organisation**

Who is the SRS?

The SRS helps charitable and social organisations of every legal form and size to convincingly report on their social commitment. With a common language and an easy to follow structure, the SRS facilitates discussion regarding the results of your performed work. The SRS does this by systematically covering all the relevant organisational and financial information, making it a suitable format for both your external annual report as well as your organisation's internal reporting. Communicating your results helps to promote a results-based reflection and learning culture.

Why was the SRS created?

Charitable organisations, social entrepreneurs and social business have previously lacked a uniform reporting framework to comprehensively document their successes and results. In the past, the internal and external reporting was all too often limited to the financial results, committee structures and activities. This often resulted in the changes that affected the target groups and society (results) being left out. The common language enhances the comparability between different organisations and encourages an inter-organisational discussion about results.