

# Guidelines for impact-oriented reporting

Version 2011

A joint project of Ashoka Germany gGmbH, Auridis GmbH,  
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## Why do we need a social reporting standard?

Organisations run by social entrepreneurs, non-profit organisations, and other organisations with a social purpose (such as social businesses) document their work on a regular basis – for their funders, investors, partner organisations, and the public. Because of a lack of generally accepted reporting standards in the social sector, these reports currently exist in a variety of formats. This is not only time-consuming and inefficient for the reporting organisation; the quality and comparability of the reports are also compromised.

The Social Reporting Standard (SRS) suggests a framework for your reporting. It focuses on the documentation of your impact chain, but it also covers other essential aspects of reporting such as organisational structure and financial information.

A report according to SRS provides several advantages:

- You can effectively demonstrate your organisation's impact to sponsors and apply for funding more convincingly.
- The precise documentation of your organisation's impact chain helps you to allocate your resources to those activities that yield the maximum impact.
- The SRS structure standardises your reporting. You will be able to compare your

More and more foundations, investors, social philanthropists, and non-profit organisations already accept SRS or are about to introduce SRS-based reporting:

Ashoka	Ashoka requires advanced fellowship candidates to compile a report based on SRS instead of an application. All Ashoka Fellows report to Ashoka according to SRS. Internal strategy discussions also follow the structure of the SRS impact chain.
Auridis	Auridis supports its portfolio organisations in the process of introducing SRS for their internal and external reporting. Auridis has also developed a business planning tool based on SRS.
BonVenture	BonVenture accepts a report based on SRS as an application for equity, loans, and donations that has to be supplemented by three financial overviews. The SRS impact indicators are used for planning and evaluating the social impact of portfolio organisations.
Phineo	Phineo recommends that a report according to SRS be submitted as a basis for auditing an organisation in the final phase of the Phineo analysis process.
Schwab Foundation	Schwab accepts a report according to SRS as an application document for the "Social Entrepreneur of the Year" competition as well as for membership applications to the foundation's network. For members, a report according to SRS is accepted as an annual report.

The output of a report according to SRS provides a basis for transparent external presentation. SRS does not rate or recommend a specific activity or organisation.

documentation and data across several years. Applying or reporting to multiple funding organisations becomes much more efficient.

### Note on compiling your report

You are free in your choice of media and formats for reporting in line with this standard. In some sections of your report, tables, diagrams, illustrations, or organisation charts can be helpful. You can download a template for compiling your report and browse examples at [www.social-reporting-standard.de](http://www.social-reporting-standard.de).

## Table of Contents

Introduction	4		
What you can report on by using the SRS	4		
How to structure your report	4		
What you should pay attention to when reporting	5		
What to do if you (have to) leave out information	5		
PART A			
1. Subject of the report	6		
1.1 Scope	6		
1.2 Reporting cycle	6		
1.3 SRS compliance	6		
1.4 Format and structure of the report	6		
1.5 Contact persons	6		
PART B			
2. The social problem and your approach to solving it	7		
2.1 Subject area	7		
2.2 The social problem	7		
2.3 Your approach to solving the problem	8		
2.4 Spreading your approach	9		
3. Social impact	11		
3.1 Ressources used (Input)	11		
3.2 Work performed (Output)	11		
3.3 Impact (including Outcome)	12		
3.4 Evaluation and quality control	13		
4. Planning and outlook	14		
4.1 Planning and objectives	14		
4.2 Development potential and opportunities	14		
4.3 Risks	14		
		PART C	
		5. Organisational structure and team	16
		5.1 Organisational structure	16
		5.2 State of organisational development	16
		5.3 Key personnel	16
		5.4 Partnerships, cooperations, and networks	17
		PART D	
		6. Profiles of the organisations involved	18
		6.1 Organisation profile	18
		6.2 Corporate governance	18
		6.3 Shareholder structure	20
		6.4 Environmental and social profile	20
		PART E	
		7. Finances	21
		7.1 Bookkeeping and accounting	21
		7.2 Assets and liabilities	21
		7.3 Income and expenses	22
		7.4 Management report	23
		About the initiators of SRS	24

## Introduction

### What you can report on by using the SRS

You can use this standard to report on one or several activities as well as on entire organisations.

We define as “activities” whatever an organisation does in order to solve a social problem. This may include programmes and projects including consulting assignments, courses, trainings, services, conferences, technical and other products, publications, awards, lobbying activities, online platforms, etc.

### How to structure your report

A report according to this standard consists of five parts, namely A to E:

#### Part A: Subject of the report

1. Overview and description of the report’s scope and contact persons in the organisation.

#### Part B: Your activities and their impact

2. The social problem and your approach to solving it. Description of the subject area, the social problem, its causes, and your approach to solving the problem.
3. Social Impact: resources used, work performed, and social impact.
4. Planning and Outlook: Objectives for the near future, opportunities, risks, and future development.

#### Part C: Organisational structure

5. Overview of organisations involved and key persons.

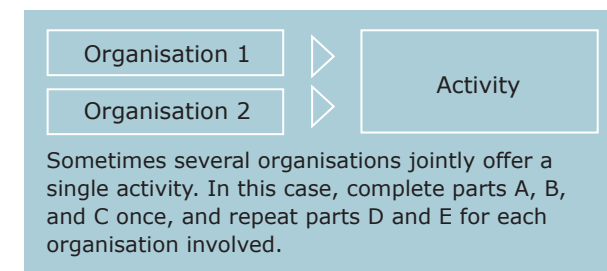
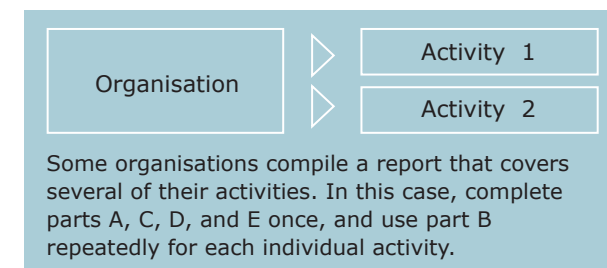
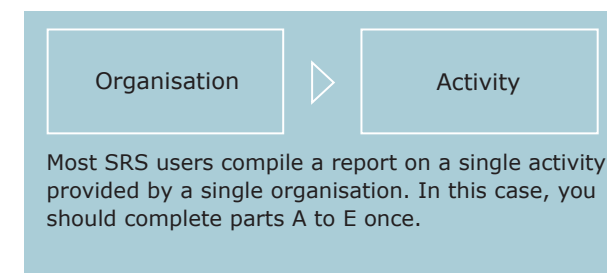
#### Part D: Profiles of the organisations involved

6. Detailed description of organisations involved, including legal structure, headcount, etc.

#### Part E: Finances

7. Overview of assets and liabilities as well as income and expenses. You may integrate your existing financial reports or use the templates provided.

One of the three following cases is applicable for most users of this standard:



You should always follow the sequence A to E. You may add appendices and/or attachments to the report.

### What you should pay attention to when reporting

The following principles are applicable for reporting in accordance with this standard:

- **Relevance and completeness:** The report is complete only if it contains all relevant information.
- **Comparability:** Wherever possible, your report should relate to the same base period as your prior year's report and cover the same organisations and activities. In this way, you ensure that the information can be compared across several years.
- **Reliability:** Reporting should provide an accurate picture of the situation (validity). Specify any data sources and assumptions underlying the data presented (fair presentation).
- **Balance of costs and benefits:** The benefit of recording information should outweigh the costs.

### What to do if you (have to) leave out information

In general, you should report on all items covered in these guidelines.

In practice, some of the information or data requested might not be available. Sometimes only rough estimates can be provided. This should not prevent you from using the SRS. In such cases, please mention your limitations and state whether relevant data can be collected in the future with reasonable effort. You should also consider whether any indicators exist that may serve as effective approximations of missing data.

If you do not (or will have yet to) report certain information, please comment on this in section 1.3. Your reporting should at all times follow the principle "comply or explain".

## PART A

### 1. Subject of the report

In the first chapter, please describe the subject of your report. A preface and/or introduction may be used to complement this section, although the information included in this section should not anticipate the contents of the report. However, you may, for instance, outline the vision or mission of your activity or organisation at the beginning of the report, or you can highlight important events.

#### 1.1 Scope

In this section, please describe briefly which activities are covered in your report and which organisations offer them.

Please state and explain any changes to the scope of the report compared with the prior year.

#### 1.2 Reporting cycle

The reporting period is generally the calendar year and relates to the prior financial year. Please provide an explanation if you do not comply with this format.

We recommend that you complete the report by the end of the first quarter of the financial year following the reporting period, in parallel with your annual financial statements.

#### 1.3 SRS compliance

In this section, please state that you have prepared your report based on the current SRS version and the structure provided by the standard. Please explain and provide reasons for any non-compliance. This also applies to missing pieces of information that you (currently) do not have access to or that you do not report for other reasons.

#### 1.4 Format and structure of the report

The report should consist of a single document and follow the specified structure. The report may include appendices and/or additional documents as attachments. We recommend that you prepare the report using the template, which can be downloaded at [www.social-reporting-standard.de](http://www.social-reporting-standard.de).

#### 1.5 Contact persons

Please designate contact persons for the organisations covered in the report. Any service providers involved in preparing the report should also be listed.

PART B

## 2. The social problem and your approach to solving it

This is the first of three sections that relate to the activity (or activities) offered by your organisation. Please describe the context of the problem you intend to solve and your specific approach to solving the problem.

The reader should be able to understand the problems you have identified, what you assume to be their causes and how you intend to address these causes. The identification of the actual or imminent problem which is to be remedied represents a key aspect of impact-oriented reporting. For this purpose, it is important to describe the social problem at hand (“children in Germany do not exercise sufficiently”), rather than stating a social concern or demand (“children in Germany should exercise more”).

We define a “social problem” as any social need that you intend to address and for which you have created an activity, programme, project or product. In the framework of this standard “social problems” include ecological and environmental problems.

### 2.1 Subject area

For many investors, it is useful to quickly be able to identify a certain subject or subject area. Common and recognisable subject areas are:

- Education and science
- Social services and integration
- Economic development and employment
- Climate, environmental protection, and nature preservation
- Health
- Culture, arts, and media
- Advocacy and politics

### 2.2 The social problem

#### 2.2.1 Description of the problem

In order to be able to understand the specific solution proposed, the reader must be aware of your understanding of the social problem, its context, and the underlying causes. Please elaborate on the following points:

- Which specific problem is to be solved? The social problem should be described as specifically as possible. If several problems can be identified, they should be prioritised based on importance.

- Who is affected by the problem? Please describe in detail who is affected by the problem and how so.
- How has the social problem evolved over time? What is the current situation? How will the problem develop in the future if no action is taken?
- What are the underlying causes of the problem? Please describe interdependencies of different causes.

Describing interdependencies between different causes is crucial. Only with this knowledge will readers understand your specific approach to solving the problem.

#### 2.2.2 Scale of the problem

Readers can more easily assess the relevance of the problem and the effectiveness of your proposed solution if you provide information regarding the problem’s scale:

- How many people are affected by the problem? Information should be provided for your own country and, where relevant and possible, for other countries. Depending on the type of problem you are dealing with, it may be useful to provide additional information concerning the scale of the problem (e.g. size of the area, percentage of plants, or number of animals affected in the case of environmental protection activities).

- How can the problem be quantified? For instance, you could provide the percentage of individuals affected in relation to the base population or in relation to the relevant age group. If possible, please also provide estimates for the likely future development.
- What social consequences have already occurred, and what costs have been incurred by society as a result? What do you expect to be the consequences and costs if the problem remains unsolved?

Any information should be as specific as possible and quantified where possible. Please list any sources used.

### 2.2.3 Previous approaches to solving the problem

It is likely that other attempts have already been made to solve the social problem. Please describe how and with what success others have previously attempted to solve the problem. This helps the reader to understand and assess your proposed solution. You can also explain why and in what respect these previous approaches have not been sufficient for solving the problem. If there have not been any previous attempts to solve the problem, it can be useful to explain why this might be the case.

## 2.3 Your approach to solving the problem

### 2.3.1 Vision – what do you intend to achieve?

A vision is a specific image of the future that you pursue and that does not exist yet. The vision is your long-term objective which provides the central motivation for your activity. Please describe the ideal state of society that you aim to achieve.

### 2.3.2 Strategy – where do you start?

Please provide a brief description of your fundamental approach. In section 2.2.1 you have explained the causes of the problem. This section asks you to detail which point in the causal chain leading to the problem your activity addresses – and what in general you intend to achieve.

This brief description of your impact chain enables the reader to understand how your activity leads to a solution of the problem. You will describe your impact chain in more detail in section 3.

### 2.3.3 Target groups

Here you describe who you intend to reach with your activity.

Your direct target group comprises those individuals your proposed solution addresses directly such as the participants of a workshop. In addition, there may be individuals who benefit indirectly from your activity such as the children of parents who take part in a parenting programme. Your target group may also include influencers and intermediaries such as journalists or teachers you approach in order to ensure that your idea is spread and your objectives are met.

There may be several different groups of individuals or institutions on all three levels. Please focus on those groups of individuals that are particularly important.

Please provide the following information for your target groups:

- Who belongs to the respective target group?
- How large is the respective target group?
- What are the concerns and goals of the members of the respective target group? Which of these concerns or goals can be realized or attained by way of your activity?

You can provide details of organisations or groups that are negatively affected by your activity or that may pose a threat to the success of your efforts under section 4.3.



### 2.3.4 Activities and expected outcome

Please describe the specific activities which you employ in order to implement your strategy. The following aspects should be addressed:

- Which specific activities do you offer to the respective target groups? If applicable, what products and/or services do you offer? Please also provide details on how your activity differs from the activities of other organisations.
- Do you charge a fee for your activities, products, or services? If so, please specify the amount charged. Information should be provided only in relation to fees paid by users or clients for a specific activity, product, or service. You will be asked to provide a comprehensive financial overview in Part E.
- What social impact do you anticipate for the individual target groups as a result of your activity? In the framework of this standard "social impact" includes ecological and environmental impact.

### 2.4 Spreading your approach

Please describe if and how you intend to spread your proposed solution. Please focus on the mechanisms used to spread your approach.

This may mean growing your own organisation. In many cases, however, you will not be able to implement your solution in other locations yourself. Instead, you may collaborate with local or regional partners or approach local providers and ask them to implement your approach independently.

#### 2.4.1 What do you spread?

Some organisations spread certain activities or services. Others enable, educate or empower third parties to use a method themselves. Or they spread an attitude or an idea. Please describe as detailed as possible, what exactly you spread.

#### 2.4.2 How do you spread your solution?

There is a wide range of possibilities for spreading solutions – from the publication of knowledge and experience to licensing or expansion of your own activity by growing your organisation. You can use the following examples for your description (taken from Julia Meuter, "Nachmachen erwünscht", Gütersloh, 2009):

- Open distribution: You provide experience and knowhow to third parties either for a fee or free-of-charge but do not influence the local implementation (except through advice and/or assistance). The following are three strategies which are frequently used for open distribution:

- Publication of results via brochures, manuals, web sites, or public presentations
- Training and consulting
- Definition of standards, possibly also accreditation
- License and/or social franchise models: You collaborate with independent partners who are responsible for implementing the activity locally, but are bound by a (contractual) agreement. For instance, partners are permitted to use your knowhow, brand, and other intellectual property. At the same time, they may be required to take part in trainings or even undergo regular certification, to meet quality standards or pay fees or charges for services that you provide.
- Network approach: Your own activity can also be spread by forming or joining a network or by entering into cooperation with other organisations in the market.
- Branch models (internal or direct growth): Your growth is based on opening branch offices with your own staff. You implement your activity locally yourself or you extend your range of activities from the headquarters.

### 2.4.3 What is the state of your spreading efforts?

Please describe the successes of your spreading efforts or to what extent your approach has been adopted by others.

Please address the following questions: Do you aim to spread your approach on a local, regional, supra-regional, national, or international level? Do you intend to intensify your activity and the related impact, or do you prioritise spreading your approach into new regions? Please list the regions or locations where you are already present, and also specify regions or locations that you are currently planning to expand to.

Your proposed solution may be distributed through imitators that take over or adapt your proposed solution without your active participation (replication). This may be an indicator for the scalability and attractiveness of the approach and may also boost its social impact.

Please address the following questions: Is your idea or approach being imitated or copied? How, and by whom? How do you evaluate the method and implementation of the imitators? Has your approach been taken up by key influencers or in policy circles? If so, what is the result?

### 3. Social impact

The presentation of the social impact created by your activity is a key piece of your report. It shows the extent to which you succeed in realising your objectives, what resources you use for this purpose and what results you achieve through your efforts.

For this presentation, the distinction between resources used, work performed, and impact has proven useful. The SRS is based on the common scheme "Input – Output – Outcome – Impact" and combines the categories "Outcome" and "Impact" under "Impact" for reasons of simplicity.

All resources used, work performed, and impacts should be quantified by suitable indicators where (theoretically, practically and financially) possible. Regarding all indicators, estimates should be used if precise figures are not known or cannot be established. You should justify your estimates, state the assumptions on which they are based, and indicate any data sources used.

The presentation should enable the reader to compare your development across several years. Therefore, you should, if possible, use the same indicators as in the previous year. If you introduce new indicators or if you change the definition of indicators that have been used in the past, you should provide an explanation. Past figures should be recalculated and reported in line with the modified definition to enable a comparison over time.

#### 3.1 Resources used (Input)

Input comprises resources employed such as financial and material resources, pro bono services provided by partners, and the work of employees and volunteers.

If the activity reported is offered jointly by several organisations, you should only report the resources that relate specifically to this activity. At the same time, you should specify which partner provides or is responsible for which part of the activity.

Please provide the following information:

- Financial resources: labour and material costs including (attributable) administrative expenses, guarantees, and loans that have been granted
- Tangible resources: material resources, premises, rights, and licenses
- Time resources: hours worked by volunteers and the time provided by pro bono partners

There is no consensus as to whether (and at what hourly rate) voluntary work should be monetised. If you do so, please state your basis for quantification (for example, hourly rate for pro bono consulting services).

#### 3.2 Work performed (Output)

Work performed (or Output) is defined as the sum of the direct results of your activity. Usually, these results can easily be measured or counted. Suitable indicators typically relate to groups, institutions or activities. They depend on the respective subject area and the target groups addressed by the organisation or activity and must be identified in the context of your specific approach.

Examples of output indicators:

- Individual-related output: Number of individuals who were reached by your activity (for example, number of students, number of participants in a programme)
- Institution-related output: Number of institutions reached by your activity (for example, number of schools, number of cooperation partners)
- Activity-related output: Number of activities conducted (for example, number of workshops, training sessions, events, mentoring hours, trees planted)

If possible, you should also provide the following information:

- Cost per activity unit (for example, the cost of one school, the cost of one job placement)

- Time required for each activity unit (for example, time for one workshop conducted, time for one job placement arranged)

It is important that the indicators relate to the respective reporting period. In certain cases, this may require you to explain assumptions. If, for instance, a three-month course or project starts during the reporting period but finishes in the following reporting period, you would be asked to define and explain how you allocate the outputs to the two respective periods. For instance, you could specify how many participants have taken part in the course or project over the course of the current year, but also how many of them have completed it successfully.

### 3.3 Impact (including Outcome)

Impacts are defined as the social changes which can be observed as a consequence of the output of your activity. Ecological impacts are also considered as social impacts in this context.

You have already described the impact you anticipate under section 2.3. Here you specify to what extent the expected impact has, in fact, materialised and which indicators you use for your evaluation.

Changes (impacts) can affect the individuals directly addressed. For instance, changes in the behaviour of parents attending parental training.

Changes (impacts) may also affect some groups indirectly such as the children of parents who have participated in parental training. In certain cases, it is also possible to specify results on the level of society. For instance, it may be possible to quantify a re-socialisation programme's cost savings for the whole economy due to a particularly low relapse rate or the carbon dioxide savings that result from an energy-saving campaign.

Usually, describing social impact is challenging, particularly if the ultimate goal is to change attitudes about a specific topic in a population. Gathering such data would involve extensive surveys, the costs of which are often disproportionately high compared to the informational gain and/or the scale of the activity.

The crucial point is, however, that you identify and select appropriate indicators. In many cases, it will not be possible to directly measure the impact of your activity. However, appropriate indicators that are known to be closely connected with your intended effects will allow you to make statements about the effectiveness of your activities – even if you are not able to ultimately prove causality, it is helpful to explain why you derive the effectiveness of your activity from certain indicators.

Examples of impact indicators:

- Information regarding participants of training courses about what they have learned and how they apply the acquired knowledge
- Information on partner organisations that have changed their activity following a training or as a result of cooperating with you
- Children's development test results
- Number of participants in a programme for business entrepreneurs who have subsequently become self-employed
- Changes in academic performance (for example average grade, drop-out rate) of students attending coaching or mentoring sessions
- Economic savings (if such savings can be reliably calculated or estimated) due to lower relapse rates among former prisoners following participation in a reintegration programme
- Change in attitude toward minorities as a result of an educational campaign
- Number of previously unemployed individuals still employed one year after they have been assisted in finding employment

To assess the impact of your activity it is usually helpful to provide information on control groups or benchmarks (for example, the nationwide relapse rate of former prison inmates). Ensure that your reference groups are comparable (for example, voluntary participation in both groups, similar age, etc.).

Such a comparison may also allow you to determine or estimate if the observed changes are in fact attributable to your activity. In other words: Which of the impacts would have occurred even if you had not done anything? Such information enables you to assess the effectiveness of your activity.

If you are not (yet) able to report any impact indicators, you should at least describe the impacts of your activity qualitatively, for instance using case studies, beneficiary and field reports or expert opinions. You should then specify on which assumptions you base the assessment of your activity.

In some cases, your activity will result in unintended (positive or negative) side effects. For instance, an activity provided free-of-charge may make it more difficult for commercial providers to enter a market. Volunteers may withdraw their commitment earlier because they are offered a paid job based on their qualifications and motivation. Sometimes, effects that were originally irrelevant for you develop

from your activity and only emerge after a long time. If you observe such effects, list them in this section to provide a complete description of your impact. You may want to include some of these effects in your future strategy.

### 3.4 Evaluation and quality control

This section asks you to describe any efforts you undertake to evaluate the impact of your activity.

Please also describe which quality control systems and mechanisms you use. These systems can be implemented according to international standards such as ISO 9001. Examples for quality control systems developed in-house are supervision of staff and partners or the certification of trainers. Please describe the systems you use as well as the results of your quality control efforts.

If possible, employ specific indicators for the quality of your activity. In addition, please specify any factors that might have a negative effect on the quality of your activity.

If your activity (or your organisation) is certified, please specify the certifying body or organisation, the certification date, and (where appropriate) the period of validity (or date when re-certification is due). A brief description should be provided if your certification is not commonly

known; you may want to refer to information (e.g. online) on the content and scope of the certification.

Please also specify how findings from internal quality control or external certification have already been integrated into your work and/or will be integrated in the future.

## 4. Planning and outlook

In this section you describe your objectives for the future and your perspective on the further development of your activity.

### 4.1 Planning and objectives

Please state specific objectives for the years to come. Usually, your objectives are derived from your vision and your impact chain. The objectives of your activity should be specific, measurable and positively phrased and must correspond to the indicators you use for the presentation of your social impact (as detailed under section 3).

You can also describe your organisational development objectives if relevant for your activity. Examples are the development and introduction of new processes, a change in legal structure, or changes in the composition of your staff. Ideally, such objectives are stated by describing the intended result (e.g. "By the end of the year, we intend to have restructured the processes 'donor support' and 'communication' and implemented the changes throughout the organisation.").

Your financial objectives are reported under section 7. Nevertheless, a summarising statement can be useful in this section (e.g. "We intend to reach break-even in terms of our

operating result in the following year. For this purpose, we aim to increase our income from donations by 30 per cent.").

If you have stated objectives for the current reporting period in a previous report, you should also describe as part of this section to what extent these objectives have been met, the reasons for any deviation from your objectives, and your current or intended future reaction.

### 4.2 Development potential and opportunities

Sometimes it is possible to observe social trends, legislative procedures, or other external changes that might result in additional opportunities for your activity in the future. The goal of this section is to describe the trends which you have observed, how and under what conditions opportunities might arise for you as a result of these developments, and how your organisation aims to take advantage of them.

### 4.3 Risks

External changes may also have a negative impact on your success. In this section of your report, please describe any risks that threaten the success of your activity. Risks include those external factors relevant for your success which you can only influence to a limited extent or not at all.

Examples of possible risks:

- Political risks: policy changes relevant to your business model (e.g. public funding guidelines and funding rates, anti-discrimination regulation, etc.); resistance among policy makers if your business model questions existing paradigms
- Legal risks: imminent or ongoing legal disputes and/or bureaucratic processes
- Market risks: competitors who threaten your organisation and are not interested in the spreading of your solution; changes in demand or price structures
- Social changes that would render the effectiveness of your approach impossible
- Financial risks: risks resulting from your financial situation (such as the availability of loans); risk of bankruptcy in the event of a shortage of liquidity; economic risks; risks arising from changes in the structure of public sector funding (e.g. expiry of project funding);

you can explain any relevant details under section 7.4

- Internal risks (risks attributable to the organisational structure, the sponsors, or key personnel): risks related to human resources (loss of key employees, recruitment of qualified employees, qualification of the workforce); dependence on technical infrastructure (such as a lack of redundant server systems); difficulties with organisational development

Please rate each risk with regard to its relevance for meeting your objectives and the probability that it will materialise. Please specify any measures implemented or planned to prevent the stated risks from materialising as well as your plans for offsetting any consequences.

PART C

5. Organisational structure and team

This section aims to provide a brief description of the organisational structure, namely the organisations, individuals, and cooperation partners involved in providing your activity.

Usually, only a single organisation has to be portrayed. However, if several organisations are involved, please repeat Part D and Part E for each organisation involved. For example, this is required if a non-profit association and its commercial subsidiary or several cooperation partners jointly offer an activity.

5.1 Organisational structure

In this section, please describe the structure of the individual organisations involved, which tasks each organisation fulfils as part of the overall activity, and describe the relationships among the organisations. Please specify how many individuals are involved in the activity and indicate whether they are permanent employees, freelancers, or volunteers.

If several organisations are involved in your activity, specify the number of individuals belonging to each of the organisations (headcount as well as full-time equivalents). Please also mention relevant changes in organisational structure that have taken place during the reporting period.

5.2 State of organisational development

It is helpful for the reader to understand the current state of your organisation's development, e.g. by referring to the following phases. It is possible that different areas of your activity or organisation are at different stages of development:

- Idea/seed phase: No solution has been implemented yet.
- Pilot phase: Phase in which various proposed solutions are tested.
- Growth phase: The proposed solution has been implemented by the organisation, usually first on a local or regional basis. The focus is on spreading the proposed solution, either by way of own growth or via cooperation with partner organisations.
- Mature/establishment phase: The organisation is known for its proposed solution and has reached financial sustainability. The target groups are reached on a regular basis.
- Expansion and renewal phase: The organisation turns to additional or different objectives. Reasons may be that its approach is not (or is no longer) sufficient for solving the social problem or because the approach is losing relevance (e.g. because certain services are now included in regular government services or because the context of the problem has changed).

5.3 Key personnel

The purpose of this section is to provide the reader with an overview of the key individuals involved. Please decide freely which and how many individuals are relevant. We suggest that you do not portray more than three individuals. You may want to focus mainly on the founders and key members of your organisation's senior management. In addition to providing biographical details and information on their positions within the organisations, please consider the following aspects:

- Motivation
- Relevant experience and skills, for instance in relation to initiating activities or establishing companies/organisations
- Leadership experience
- Expert knowledge of the particular subject area, experience with regard to the target groups
- Specific qualifications relevant to the approach



#### 5.4 Partnerships, cooperations, and networks

The partnerships and cooperations in which your organisation is involved are key parts of your positioning and effectiveness. Please provide details on the following aspects:

- Partners (individuals, organisations, and public authorities)
- Subject and goal of the partnership
- Contractual basis of the partnership (e.g. contractual agreement, memorandum of understanding, verbal agreement)
- Strategic significance of the partnership

Partnerships can also include memberships in networks, government and EU workgroups, and professional associations. Please also report details concerning relevant changes which have taken place during the reporting period.

## PART D

### 6. Profiles of the organisations involved

In this section, the organisations involved in the activity are presented individually. If you want to report on several organisations, please repeat Part D for each organisation.

An organisation is defined as a separate legal entity. For example, if an association and a foundation offer an activity, programme or product jointly, please complete section 6 twice, producing one profile for the association and a separate one for the foundation. This also applies if both organisations are mutual shareholders. Note that you should have already reported this aspect under section 5.1.

#### 6.1 Organisation profile

Please provide the following information on your organisation:

- What is the name of the organisation, and where is it headquartered?
- Are there any additional branches? Please do not include information if the branches are separate organisations for which you complete a separate profile.
- What is the legal form of the organisation?
- Provide contact information, in particular the postal address, phone number, fax, e-mail, and website.
- When was the organisation founded? Who are the founders?

- Does a succession plan exist?
- The articles of incorporation (or comparable founding documents) should be publicly accessible. If your articles of incorporation are available online, please provide the internet address.
- If you are listed in the commercial or trade register or if you are a registered association, please provide the name of the register and the date of registration.
- Is your organisation a registered charity or (tax-exempt) non-profit organisation under the laws of the country where your organisation is headquartered? If this is the case, please provide details of the charitable or non-profit purpose of the organisation and of the acknowledgment or confirmation of such status by the relevant authority (such as the charity commission or tax authority).
- If your organisation has an employee council, please provide details of the organisational structure and, in particular, the number of members, their respective functions, duties and decision-making powers.
- Specify the number of employees working in your organisation, split into permanent employees, freelancers, and volunteers for the current year and at least for the two previous years. In addition to headcount, please also specify the corresponding number of full-time equivalents.

If several organisations are involved in providing the activity, please also provide additional information on the following aspects:

- How is the organisation involved in the activity?
- What are the respective duties of the organisation described?

#### 6.2 Corporate governance

Corporate governance describes the framework by which organisations are directed and controlled.

##### 6.2.1 Executive body

- Specify the legal designation of the body that is legally the primary executive body of your organisation (such as “association’s board”, or “management board” of a company). Please explain the responsibilities and functions of this body within your organisation.
- List the names of the members of the executive body, as well as their respective job descriptions within the organisation, such as “member of the management board.” Are the members of the executive body employed, or are they volunteers?
- For each member of the executive body, specify if the member is authorised to represent the organisation and also specify the functions, duties and responsibilities of the member in the context of managing the organisation. Specify if this information is

derived from the articles of incorporation, or rules of procedure, or by-laws of the organisation.

- Describe if the executive body meets on a regular basis.
- If you wish to disclose the compensation of the members of the executive body, please do so in this section. We recommend that you disclose information on executive compensation. You should either disclose the compensation of each individual member of the executive body (preferred method) or the total compensation of all members of the executive body. Compensation includes salaries, allowances, and benefits in kind (such as company cars).

If your organisation has a management body in addition to the executive body, please provide the above information separately for the management body.

### 6.2.2 Supervisory body

- Specify the legal designation of the supervisory body (examples: "general assembly" of a member organisation, "supervisory board" or "shareholder meeting" of a limited liability company, or "board" in an organisation with a one-tier governance structure). Please explain the functions of this body.

- List the members of the supervisory body, and also provide details of any offices they hold as well as their respective job descriptions within the organisation (such as "member of the supervisory board"). Are the members of the supervisory body employed or are they volunteers? Who is entitled to vote? If the number of members is very high (for example, in the case of the general assembly of a large membership organisation such as an association), you can limit this information to the key individuals. In this case, please provide the total number of members of the supervisory body.
- For each member of the supervisory body, list the specific functions, duties, and responsibilities. Specify if this information is derived from the articles of incorporation, or the rules of procedure, or by-laws of the organisation.
- Describe if the supervisory body meets on a regular basis.
- If you wish to disclose the compensation of the members of the supervisory body, please do so in this section. We recommend that you disclose information on compensation of the supervisory body. You should either disclose the compensation of each individual member of the supervisory body (preferred method) or the total compensation of all members of the supervisory body. Compensation includes

salaries, allowances, and benefits in kind (such as company cars).

If an additional "special" supervisory body exists, such as an advisory board, administrative board, or expert committee, please provide the above information separately for this specialised supervisory body.

If your organisation has any additional bodies which are relevant for management and/or supervisory purposes, repeat the above information separately for these additional bodies.

### 6.2.3 Conflicts of interest

- Please describe any internal control mechanisms installed in your organisation, and also explain who is responsible for the controls, such as cash audit, internal audit, controlling, risk management, four-eye-principles, and corruption prevention activities.
- If any individuals are both part of the executive body and the supervisory body, please point out where such overlap exists and comment on any resulting effects on your activities.
- If there are any other financial, personal, or legal dependencies between the members of the executive and supervisory bodies or with other organisations involved, provide a brief description of the dependencies and their

impact on your activity. This includes family relationships within the organisation or within the entire organisational structure.

- Describe whether members of the executive or supervisory bodies of your organisation have any business relationships with related individuals or parties.

### 6.3 Shareholder structure

#### 6.3.1 Ownership structure

This section aims to describe those natural and legal persons who hold shares in your organisation. Please skip this section if your organisation does not have owners or shareholders, which may be the case for certain forms of membership organisations (such as associations), or foundations under continental civil law.

- Specify the total amount of share capital, including common and preferred shares, the number of shares without nominal value, or other types of ownership in the organisation such as partnership interests, ordinary capital or limited liability capital (all referred to as "capital" in the following).
- Indicate the number of owners, partners, or shareholders invested in the organisation (in the following referred to as "owners").

- List, as a minimum, those owners who hold 10 per cent or more of the capital and/or voting rights, and specify the amount of share capital they hold. If an organisation has a very large number of owners with equal rights, an individual listing is not necessary.
- Explain any voting rights which deviate from the standard legal requirements, such as a distinction into voting and non-voting shares, or the existence of veto rights, or preference shares.

#### 6.3.2 Subsidiaries and affiliated companies

In this section, please describe if your organisation is a shareholder in any other organisations. These include subsidiaries, affiliated and associated organisations as well as joint ventures. If your organisation is invested in other organisations, please provide the following information:

- List all organisations in which your organisation owns share capital.
- Specify your capital share (in local currency and as a percentage) and also the voting rights (as a percentage) for each organisation in which your organisation is a shareholder.

- If your organisation is a party in a control agreement or a profit transfer agreement with another organisation, please specify the fundamental terms of the agreement.

### 6.4 Environmental and social profile

The environmental and social profile of an organisation contains details on potential negative effects of the organisation's activity.

For instance, the social profile of the organisation elaborates on how the organisation deals with issues such as gender and income distribution, employee diversity, work-family balance, work-life balance, and burn-out prevention. With regard to the environment, relevant aspects include energy consumption, business travel policies, waste avoidance, or the handling of toxic substances.

Suitable indicators should be used for providing details on aspects relevant in the context of your organisation. Guidelines such as provided by the Global Reporting Initiative ([www.globalreporting.org](http://www.globalreporting.org)) or the AA 1000 standard ([www.accountability.org](http://www.accountability.org)) are recommended frameworks in this context.

## PART E

### 7. Finances

The economic situation of an organisation is of crucial importance for its long-term existence. Details on the organisation's assets and liabilities as well as income and expenses represent key information elements in this respect.

If you have already compiled a comprehensive financial report (such as financial statements prepared in line with commercial law, a statement of revenues and expenditures, and/or a balance sheet), the existing documents can be attached to this report as an appendix if they meet the criteria set out under section 7.2 and section 7.3.

#### 7.1 Bookkeeping and accounting

This section asks you to provide general information concerning your bookkeeping system, enabling the reader to understand the figures reported under section 7.2 and section 7.3.

##### 7.1.1 Bookkeeping system

If you have a financial reporting system which complies with the criteria set out section 7.2 and section 7.3, explain the bookkeeping method you employ, for example, double-entry bookkeeping.

##### 7.1.2 Accounting

- If you have a financial reporting system which complies with the criteria under section 7.2 and section 7.3, explain the legal framework in accordance with which the financial

statements have been prepared. Examples are the German Commercial Code, IFRS, US-GAAP, etc.

- Specify the name of the individual responsible for bookkeeping and for preparing the financial statements and state whether they are internal or external to your organisation.
- Where appropriate, state whether, and if so by whom, your financial statements are audited (name, function, firm, and location of the auditor) and state whether the auditor is internal or external to your organisation.

##### 7.1.3 Controlling

- If your organisation has an internal controlling function, provide details of the scope and the key processes of the controlling function.
- Also indicate the name of the individual who is responsible for the controlling function in your organisation.

#### 7.2 Assets and liabilities

##### 7.2.1 Balance sheet

If you have already prepared a balance sheet or equivalent statement of assets and liabilities, you may refer to this document if it complies with the criteria set out below.

If you have previously not prepared a balance sheet or equivalent statement of assets and liabilities, or if it does not meet the following

criteria, please prepare a statement according to the criteria below. You can use the template at [www.social-reporting-standard.de](http://www.social-reporting-standard.de). You will also find additional details regarding the criteria there.

According to this standard, the criteria for a balance sheet or equivalent statement of assets and liabilities are as follows:

- It documents and explains the composition of assets and liabilities of an organisation in a detailed and logical manner.
- For all items, figures are given for the current year and for at least the prior two years, and major changes compared with the prior year are explained. Any changes in the method of data collection and aggregation are explained and prior year figures are adjusted in line with the new method.
- Your balance sheet or equivalent statement of assets and liabilities separately lists the following types of assets: Intangible assets, property, plant and equipment, financial assets, trade accounts receivable as well as cash and cash equivalents. Immovable property is reported as a separate sub-item of property, plant and equipment. If receivables are due from members or shareholders of the organisation, they are reported separately, and an explanation is provided.

- Your balance sheet or equivalent statement of assets and liabilities separately lists at least the following types of liabilities: Loans, trade accounts payable, and other liabilities. Loans provided by members/shareholders are shown separately, and an explanation is given.
- Your balance sheet or equivalent statement of assets and liabilities shows the balance of assets and liabilities. Funds earmarked for specific purposes are reported as a separate item underneath this balance.
- State explicitly whether you have filed for bankruptcy before publication of your annual report if this is the case.

#### 7.2.2 Loans outstanding

- All loans are listed separately.
- Provide the following information for each loan: Lender, total amount owed, interest rate, term, amortisation schedule, collaterals provided, information concerning the subordinate nature of a loan, and current status of repayment.

#### 7.3 Income and expenses

If you have already prepared a statement of revenues and expenditures or an income statement, you may refer to this statement if it complies with the criteria set out below.

If you have previously not prepared a statement of revenues and expenditures or an income statement, or if it does not meet the following criteria, please prepare a statement according to the criteria below. You can use the template at [www.social-reporting-standard.de](http://www.social-reporting-standard.de).

According to this standard, the criteria for a statement of revenues and expenditures or an income statement are as follows:

- It documents and explains the composition of income and expenditures of an organisation in a detailed and logical manner.
- For all items, figures are given for the current year and for at least the prior two years, and major changes compared with the prior year are explained. Any changes in the method of data collection or aggregation are explained and prior year figures are adjusted in line with the new method.
- Income is split into at least the following items: revenues, grants, fees, and other income. Within the revenues and grants items, income from contracts with the public sector is reported and explained separately. Items that account for less than 5 per cent of total income are included in "other income".

- Expenditure is split into at least the following items:
  - For organisations with a total income of less than €500,000 p.a.: The cost categories personnel expenses, cost of materials, financing costs, taxes, and other expenditure.
  - For organisations with a total income of more than €500,000 p.a.: The cost centres project costs, advertising and fundraising costs, general and administrative expenses, financing costs, taxes, and other expenditure. For each cost centre, specify whether the costs are directly or indirectly associated with the core activity. Project costs must be split into at least project-specific personnel expenses and cost of materials.
- Explain any differences between the project costs disclosed in this section and the information regarding the resources used in section 3.1 if this information cannot be directly derived from the involvement of additional organisations.
- The balance of income and expenditure is shown.

#### 7.4 Management report

The management report relates the figures reported under section 7.2 and section 7.3 to the context of your activity.

- Please briefly explain and assess the development of your organisation's activities during the financial year under review, focussing on your organisation's financial situation.
- Provide details of events which have occurred between the balance sheet date and the date the report was completed if they will have a significant impact on the development of your organisation in the following year.
- Briefly explain your financial objectives. In addition, provide an outlook on your organisation's asset and liability situation as well as its income and expenditure situation for the following year. In particular, provide details of grant commitments already received or contracts already closed. Also provide information on any projects which you have planned as well as any projects which are already subject to a firm commitment including the associated expenditure.
- Explain and assess any opportunities and risks for the asset and liability situation as well as the income and expenditure situation of your organisation.

## About the initiators of SRS

We have developed this reporting standard to enable social entrepreneurs and other social projects and organisations to document their impact and to provide donors, investors, and other interested parties with comprehensive reports on their progress.

The standard is based on research conducted by the University of Hamburg and Technische Universität München, and, in particular, the dissertation of Dr. Barbara Roder (Barbara Roder: "Reporting im Social Entrepreneurship", Gabler 2010). The Heinz Nixdorf Foundation has provided generous support for this research. We are very grateful to all of them.

The reporting standard is an open project, and we invite all practitioners, scientists, non-profit organisations, funders, social investors, government representatives, and private individuals interested in impact-orientated reporting to provide feedback, share suggestions, and propose improvements at any time. We intend to review, improve, and update this SRS Guidelines Document on a regular basis and wish to encourage a dialog with regard to entrepreneurial thinking and impact-oriented action for the benefit of society and beyond.

More information, including the contact details of the SRS Consortium members, can be found at [www.social-reporting-standard.de](http://www.social-reporting-standard.de).



Ashoka supports almost 3,000 leading social entrepreneurs all over the world and develops social innovations in 60 countries.



BonVenture supports social enterprises with donations, loans, equity capital, advice, and network support.



The Schwab Foundation connects outstanding social entrepreneurs with decision makers from business and politics.



Technische Universität München conducts research in the areas of finance and management, including social entrepreneurship and venture philanthropy.



PricewaterhouseCoopers is a leading global audit and consulting company.



Auridis is a non-profit organisation that supports the scaling of effective programmes for socially disadvantaged families with young children.



PHINEO builds a bridge for social investors and non-profit organisations by providing in-depth analysis of organisations.

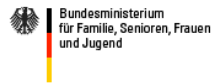


gut.org operates betterplace.org, enabling charities to seek support for their initiatives and helping fundersto find and support suitable projects.



Prof. Dr. Alexander Bassen teaches business administration with an emphasis on capital markets and corporate governance.





The Federal Ministry of Family Affairs, Senior Citizens, Women and Youth (BMFSFJ) promotes the interests of families, senior citizens, women and adolescents living in Germany. The Ministry actively supports the development and distribution of SRS.



The Vodafone Foundation is an independent, non-profit institution that supports and initiates programmes with the goal of providing impetus for social progress. The foundation actively supports the development and distribution of SRS.



The Social Impact Analysts Association (SIAA). SIAA is an international professional body that supports and connects all those with a professional interest in social impact analysis. SIAA has supported the translation of SRS from German to English.

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