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Regulatory reporting of non-financial information - examples from the Irish third sector

Introduction

In the accounting profession, one area of constant focus is the regulation of financial reporting. Financial reporting is regulated through national standards and various legislation. One key reason for such regulation is to have comparable reports across various jurisdictions. At a global level, some efforts have been made to bring about such comparability - for example, the use of International Financial Reporting Standards (IFRS). While financial reporting has been regulated for the last 40-50 years, it is only in more recent years that the third sector has had some focus, and regulation remains quite localised and a more global effort like IFRS may be quite a way off yet.

In the United Kingdom (UK) and Ireland the latest Charity Statement of Recommended Practice (Accounting and Reporting by Charities: the FRS 102 SORP) - hereafter SORP - is effective for accounting periods beginning on or after 1 January 2015. It is mandatory for all charities in the UK but only recommended in the Republic of Ireland. The latest SORP introduced changes in order to both interpret FRS 102 and to connect with wider issues of relevance for a charity context. Through widespread stakeholder engagement, the SORP was designed to be more relevant in steering the sector to achieve better accountability and greater legitimacy (Connolly et al., 2017). In general, Statements of Recommended Practice (e.g. the different ones for higher education, pension schemes, social housing providers, charities, etc) are developed in the public interest, and set out current best accounting practice to supplement accounting standards and other legal requirements in order to reflect circumstances that are unique within specialised sectors – but are not an alternative to be able to depart from the requirements imposed by accounting standards. More detail on the SORP is given in the next section, however it is worth highlighting that a key objective on page 3 of the Charity SORP states that:

“The report and accounts should not be viewed simply as a statutory requirement or a technical exercise. The report and accounts, when read together, should help users of the information to understand what the charity is set up to do, the resources available to it, how these resources have been used and what has been achieved as a result of its activities”.

In commercial organisations, the defining user of financial reports is an investor, that is, if the reports meet the needs of an investor it is assumed the needs of other users (e.g. banks) will also be met. Charities and the third sector do not have investors, and typically have many stakeholders whose needs could be served through the regulation of financial reporting. One requirement of the

SORP is the inclusion of information on a charity's objectives, aims, activities, public benefits delivered, principal risks faced, policy for holding reserves, and remuneration for executives. Most of such information is non-financial in nature, but may better capture the essence of how the entity has performed for many different stakeholders (Connolly and Hyndman, 2004). However, the SORP does not specify how such information should be presented. Thus, this paper uses a sample of Irish third sector organisations to provide some examples of practices in how such information is provided within their annual accounts and accompanying reports.

The regulatory framework

Charities play a vital role in society, especially for the most disadvantaged or marginalised. Over 200,000 charities have a combined £80 billion annual income in the UK, and approximately 9,500 charities in Ireland have a combined income of €14.5 billion (Charities Regulatory Authority, 2018). Given the size and reach of the sector, the importance of transparency and accountability is widely articulated (Connolly et al., 2017). Good regulation underpins good accountability, which supports trust, that in turn safeguards the ongoing health of the sector. For accountability, two main considerations arise – to whom is a charity accountable, and what form should it take? Starting with a strategic plan, charities should identify the desired outputs, outcomes, and impact (see Harlock and Metcalf (2016) for more on measuring impact). Then, in turn, the charity needs to record, measure, and monitor progress over time, along with the resources used to achieve the outcomes (Connolly et al., 2017).

Prior to the introduction of the first SORP in 1988, regulation of charity accounting was weak in the UK and Ireland. Since then, considerable efforts have been made to improve the quality and consistency of charity accounting and reporting (Connolly et al., 2017). The Charity Commission for England & Wales was formed under the Charities Act (2006) – although its origins date back to 1854. The present-day Commission is charged with enhancing accountability, promoting the effective use of charitable funds, and increasing public trust and confidence. There are similar bodies in Scotland and Northern Ireland. In the Republic of Ireland, the work of the Charities Regulatory Authority is still in its infancy, having started implementing aspects of the Charities Act (2009) only in 2014¹. Similarly, there has been a recent refreshing of the SORP (effective for accounting periods commencing on or after 1st January 2015). The SORP is mandatory for large

¹ In light of charity sector controversies in Ireland in 2014, the full implementation of the Charities Act (2009) was fast-tracked to ensure greater accountability, enhance public trust, and increase transparency (Lillis and Hogan, 2014). This included the establishment of the first-ever Charities Regulator in Ireland. In general, financial reporting by Irish charities lags behind their UK counterparts due to a heretofore less regulated environment for charities in Ireland (Breen, 2013).

UK charities (those requiring an audit or having income over £250,000²). It is voluntary, but best practice, for all other UK charities and for *all* charities in Ireland (Connolly et al., 2017). Less than 15% of incorporated charities in the Republic of Ireland have adopted it (Benefacts, 2017), with adoption often driven by key donors as a condition for funding.

The latest SORP aligns with accounting standard FRS 102, and further reduces preparer discretion (Kirk, 2017). It was devised to make financial transactions of charities more transparent, especially in terms of how charities have raised their funds and how the funds have been used. The SORP consists of a mix of financial statement and Trustee / Director annual reporting requirements. It can be challenging on first-time adoption, for example on the nature of a charity's funding and whether restrictions apply to the use of funds received. Briefly, 'restricted funds' may only be used for a purpose specified by the donor, whereas 'unrestricted funds' are available to be spent as the trustees see fit to meet the charity's objectives, which can be further broken down into designated (earmarked) and general (not earmarked) (Kirk, 2017). A cornerstone of SORP is to recognise separately the incoming and outgoing resources of each of the funds in both the Statement of Financial Activities (SOFA) and the Balance Sheet. As an alternative to the traditional Income Statement of commercial businesses, the SORP requires the publication of a SOFA which presents the incoming resources available to a charity and shows how these were used to meet the charity's objectives. The Balance Sheet is similar to that of a commercial business, except for the split of funds between restricted and unrestricted (Kirk, 2017). The SORP also requires cash flows to be reported under the headings of operating, investing, and financing. The SORP diverges from FRS102 in the treatment of items such as deferred income and capital grants.

There is an increased focus in the latest SORP on performance reporting such as impact / outcome information at the individual and societal level, as well as providing a description of the principal risks and uncertainties facing the charity. It also requires more disclosure on the administration, governance, and management of the charity, such as the financial position and policy for holding reserves, and arrangements for setting remuneration of key management (Connolly et al., 2017). Furthermore, the Trustees / Directors report must describe the charity's objectives and activities, the strategies for achieving those objectives, qualitative and quantitative information about achievements and performance (including the contribution of volunteers), as well as future plans. Larger charities are expected to provide more detail than smaller charities. The format of such qualitative information is not detailed, as to do so would be difficult given the broad span of charity types (Kirk, 2017). However, it can be argued that charities should view the annual report as a valuable opportunity to tell their story, to showcase the valuable work being delivered, and highlight to stakeholders the risks and challenges being faced - in common with commercial firms' annual reports (see for example, Campbell et al., 2010). The annual report should engage with stakeholders in a meaningful way, perhaps bringing it to life by case studies, graphics, and images

² In the UK, there are different levels of reporting required for charities with annual income between £250,000 to £500,000 compared to charities with annual income over £500,000.

- instead of relying on financial figures without a context behind them (Morkan, 2017). There should be consistency, linkage, and flow between the quantitative and qualitative information, and an overall reflection of reality. The Trustees / Directors report should provide insight into what is driving key numbers, and place those numbers in the context of plans, targets, budgets, and 5 or 10-year financial summaries. Other information that could be interesting for readers should also be included. Alongside the Trustees / Directors report, the Chairman's Statement should demonstrate ownership and a real desire to continuously enhance governance and a commitment to transparency from the Board and senior management outwards (Morkan, 2017).

Data sources and method

As mentioned by Connolly et al. (2017), the regulatory framework on Irish charities is in its infancy. One consequence of this is that a central statutory register of the charity sector in Ireland is at present incomplete. This presents some problems for researchers who may wish to obtain reliable and complete sector wide data in an Irish context. For the purposes of this study, the lack of a sector wide data source is less problematic, and we can utilise several sources to obtain data such as the financial statements and / or annual reports of organisations.

In this paper, we utilise a database created and maintained by the Benefacts organisation. It collects data from approximately 20,000 third sector organisations, including charities, community organisations, schools, international development organisations and the healthcare sector. Some of these organisations are quite large in terms of income and net assets, some very small. Publicly available information includes the most recent key financial numbers, staff numbers, governance structure and a copy of the most recent financial statements if the charity is incorporated.

Of the 20,000 or so organisations within the Benefacts database, at the time of this study about 300 charities produced financial statements which they state as being in accordance with the requirements of the SORP - as it is voluntary³. These organisations are involved in many sectors, such as social services, international development, arts, advocacy, education and religion. As part of a broader study of charity efficiency, we examined the most recent financial reports of each organisation - the 2016 or 2017 financial year, depending on availability. During this process, although it was not an objective of the broader study, it became obvious that although the organisations followed SORP guidelines - and this was confirmed by Directors signatures to the financial statements - information given was presented in varying ways. In particular, for this paper, financial and non-financial information mandated by the SORP (for example, objectives,

³ It is worth highlighting that many of the 20,000 third-sector organisations are not charities, as this figure includes schools and sports clubs for example. Of the charities in the database, the vast majority are very small and often run by volunteers. One of the reasons that SORP is only voluntary in Ireland as of May 2019 is that the Charities Regulatory Authority has to contend with several technical issues, such as compatibility with the Companies Act (2014). The Charities Regulatory Authority has indicated that, in due course, adoption of SORP is likely to be required for all charities with annual income of over €250,000.

aims, activities, benefits delivered, risks faced, policy on reserves, executive remuneration, future plans) was communicated in varying ways in the Trustees / Directors Report. To illustrate this, we chose four organisations at random from the larger group using a random number selection tool. We were conscious to select four charities of differing sectors and size to give a representative view of practice. As can be seen from Table 1, the four selected organisations are quite different in terms of their charitable purposes, income levels, and number of staff. Based on these four sample organisations (which are detailed in the next section) we will illustrate some of the variations in practice, giving a flavour of how charities have interpreted the SORP requirements.

[insert Table 1 about here]

Case examples

We now provide some examples from four Irish third sector organisations, all of which are incorporated and registered charities. First, two “smaller” organisations are detailed, followed by one “medium” and one “larger”. The terms used to describe their size is for descriptive purposes and does not refer to legislation or regulations. In general terms, the SORP requires in the annual report, among other things, a Trustees / Directors Report and financial statements (Kirk, 2017). Each of the four organisations adopts the SORP (as outlined earlier), and contain statements within the Trustees / Directors Report of their published annual reports such as “the accounts have been prepared to the Charities SORP accounting standard” or “the Group applies the Statement of Recommended Practice for Accounting and Reporting by Charities (SORP)”. Some brief contextual data on each organisation is given, and then we focus on additional information presented in line with the SORP - that is, information on the charity’s objectives and activities, strategies, qualitative and quantitative information outside the core financial statements, and information on future plans.

The first smaller organisation is Kerry Respite Care (www.kerryrespitecare.ie). The 2017 Directors Report states services are provided for 1) Elderly people living alone, 2) People with disabilities, 3) Family carers of the elderly, and, 4) Children with special needs. The income was €453,175 in 2017 and it employed 15 people (see Table 1). It has over five months equivalent of unrestricted reserves. There is a sense, from reading the Directors Reports and financial statements, of a well-run charity doing good work. Equally, it is commendable for a charity of this size to have SORP-compliant financial statements. However, while the Directors Reports provide information required by the SORP, each section is quite basic. While this is not entirely unexpected from a charity of a small size, there is nevertheless a lack of information on beneficiaries, outputs, and outcomes. Either is it not being adequately tracked by the charity, or if it is, is not being shared within the Directors Report. For example, the “review of operations” section in the Directors Report only states “the Company continuously strives to offer comfort and support to patients and

thereby improving their quality of life”, after which it moves on to future developments. This sentence does not tell us what it did - rather what it ‘strives’ to do. This is arguably doing a disservice to readers, beneficiaries, other stakeholders, and the charity itself. For example, the Directors Report mentions the contribution of volunteers, and therefore Kerry Respite Care could potentially be providing services worth far beyond that indicated by what its headline income and expenditure suggests.

The second smaller organisation is the Irish Architectural Archive (IAA). According to its website (<http://iarc.ie/>), the IAA is “an independent private company limited by guarantee with charitable status which collects and preserves the records of Irish architecture – from the earliest structures to contemporary buildings – and makes these freely available to all who wish to consult them”. According to the most recent financial statements, its annual income is about €700,000 and this income is sourced mainly from grants and donations. While the financial statements provide a view of an organisation in a healthy financial state⁴, our attention was drawn to the “Activities” section of the Directors Report. The SORP requires some such detail to be provided, and in the case of the IAA, this extends to about seven pages of text. The detail given covers aspects of activity such as acquisitions, cataloguing, public access, and engagement - the latter including websites and social media. From these details, it is reasonable to say that any stakeholder would get quite a clear and understandable view of how the IAA has performed during the reporting year, and some examples are as follows. First, the number of items catalogued is given, which can be easily understood and compared to previous years. Second, the number of visitors to the archive is shown, by month, again an easily understandable item. This number increased to over 8,000 in 2017 from 2,700 the previous year. Third, a vast amount of detail is given on various acquisitions to the archive and exhibitions hosted. Taking the example of reporting visitor numbers, this is easily linked to the IAA mission noted above. And, if we compare the income, expenses and assets of the most recent year to the previous year, there is no large increase but yet the visitor numbers increase threefold. While we are not suggesting visitor numbers is the best performance measure, or that visitor numbers drive performance, it is easily understood and easily linked to strategy and mission - something a useful non-financial performance measure should have (Kaplan and Norton, 1996).

Moving from “small” charities to a medium-sized example, the Franciscan Social Justice Initiatives (FSJI) appears to be combining deep engagement with individual beneficiaries along with providing services to a sizable quantity of beneficiaries, at least from reading its Directors Report. The FSJI works in Dublin’s inner city with homeless, unemployed or otherwise marginalised people to provide information, advice, referral or advocacy appropriate to their needs, and to work to improve their skills and self-confidence to enable them to address their current situation effectively. The 2016 financial statements show income of €3.6m, rising to €4.4m in 2017. The Directors Report is comprehensive. It embraces the objective of the SORP and not just

⁴ Excess of income over expenditure is the norm, with the Net Assets equaling just over €13m in 2017.

the letter of it. It firstly provides the values, mission, and strategy of the charity, as well as financial information that has been audited by a Big 4 firm. It also provides an informative page on its future plans. One of the commendable aspects of the information provided is a clear sense of their activities. The “achievements and performance” section runs to six pages that is easy to follow, with 14 sub-headings such as “support to foreign nationals”, “primary healthcare services”, “mental health team”, and “holistic supports”. It also details how it delivers each service, and the reader gets a useful picture of its strategy of working with its beneficiaries in a holistic manner. However, there are also numbers provided for each service, including breakdowns where relevant, as well as graphs showing trends going as far back as 2008. Such information is very transparent for readers to quickly assess the outputs of the charity compared to previous years, as well as for the resources used to achieve this. For instance, even though income increased from €3.5m in 2015 to €3.6m in 2016 for example, corresponding primary healthcare visits increased by a much greater percentage from 4,419 visits to 7,619 visits. As such data is being recorded and tracked, it also gives the impression of robust systems in place more generally at the charity. All in all, the Director Report runs to 16 pages of in-depth information, covering all aspects required by the SORP, and is coherent right from its mission and values to its delivery during the year.

While the FSJI is described here as a medium-sized charity, a much larger organisation is the Rehab Group. According to its website (<http://rehab.ie>), the Rehab Group (hereafter Rehab) “provides services for over 20,000 adults and children, and champions the value of diversity and inclusion for people with disabilities or disadvantage in their communities throughout Ireland and the UK”. Its most recent financial statements show an income of about €150 million, and a key funding source is the Irish Government. In comparison to the previous case studies, it is obviously much larger and more complex in its operations. Following the same approach we used for the smaller organisations, we look to the financial statements and the Directors Report - where one would expect to find the SORP required items. The financial statements of Rehab are similar in layout to the other organisations, but lengthier given its size and nature. Looking to the Directors Report of about 12-15 pages, it provides details on items such as its structure, governance, risk management, objectives and activities, financials and future plans. However, there is no one single piece of information on how many people Rehab provided services to in the Directors Report. This information is given in 2017 in an “About Rehab” section stating over 17,000 people were supported, and in the 2016 report on page 11, as part of a “The Difference We Make” section stating 17,295 people were supported. As these pages are outside the Directors Report section, it is not signed-off by Directors. While the information is available in a disaggregated way in the Directors Report, and arguably it is preferable to present and highlight it earlier in a report, it is interesting that the overall number of people availing of Rehab’s services is not discussed in the Directors’ Report.

It is apparent from these examples that some charities are engaging more meaningfully with the objective of the SORP than others. The SORP is intended to increase the accountability and

legitimacy of charities. In this sample, there are charities embracing the objective of the SORP, and there are others who appear to be applying the letter of the SORP. Each and every charity in the UK and Ireland - small, medium, or large - has a role to play in maintaining public confidence not only in their own charity - but in the wider charity sector as well. While it is acknowledged that charities face resource constraints, especially for prioritising 'administration' spending in gathering data and preparing and presenting the information in an annual report, stakeholders such as the public are very interested in properly understanding the work that charities are doing. With all stakeholders in mind, charities are encouraged to adopt the SORP where feasible (as it is not currently mandatory in Ireland), and not only that, but to genuinely engage with the objective of the SORP as much as their resources allow. As much as their resources allow is an important point, as some charities will find it cost-beneficial to employ full-time accounting staff, as well as full-time staff to collate beneficiary impact data, whereas other charities may only have the resources to employ part-time staff, or to outsource these services periodically, or even to have to rely on the goodwill of trained volunteers. In this respect, the administrative burden should not take away from charitable activity and should not be deterring people from becoming involved in charities. While there will be an added administrative burden, it is only planned for charities with annual income over €250,000, and the benefit is increased transparency and building trust with the public, donors, and beneficiaries.

The degree of variance in engagement with the SORP also raises questions as to how well equipped some audit firms are for their clients who are using the SORP; for example, if an audit firm only have a few clients applying SORP. Trustees / Directors and management, especially in some smaller charities that might not have a dedicated in-house finance team, may not be fully trained and resourced to fully engage with the objective of the SORP. For smaller charities and the people involved in running them, the added workload and burden of compliance could be hard to cope with, and there is undoubtedly an element of learning that takes place each year in improving the information provided in the annual report – the latter is true for charities of all sizes. Therefore, their auditors play a key role in increasing the quality of application and engagement with the SORP. A suggestion for practice is that the professional accounting bodies (particularly in Ireland) could consider creating a list of firms who are more specialised in the audit of charities who use the SORP.

However, another point worth noting is that since the introduction of the Companies Act (2014) in Ireland, the percentage of charities filing abridged accounts is increasing significantly each year. Abridged accounts accounted for 35% of the incorporated charity accounts filed for 2017, and looks like it is continuing to increase in percentage terms. This means that stakeholders are actually getting less information on many charities than they had been receiving heretofore. It is not definitive what is driving this, but many smaller charities rely on their auditors to prepare their financial statements and related reports for filing with the relevant bodies, and knowledge of the new exemption under the Companies Act (2014) appears to be spreading among auditors and being

availed of by charities. It is worth noting that abridged accounts were intended for commercial organisations in order to protect sensitive information. In the case of charities, the public good is at the centre of their purpose, and abridged accounts undermine transparency and an obligation to report to stakeholders (e.g. the public, donors, and beneficiaries) on the services being provided.

Final remarks

The SORP, used properly, should be welcomed by charities. Indeed, there has been no discernible push back by charities in Ireland regarding the introduction of the SORP. For example, it can help protect individual charities and the wider sector from accusations directed at them, such as high payroll or administration spending, as it allows readers to appreciate the full context of how a charity is operating. What the SORP is intended to do, is to help readers understand, and to allow charities an opportunity to explain, what strategy it is adopting and how well it is implementing it with the resources that it has available - as well as providing lots of other useful contextual information to help readers understand the charity, and also discipline the Trustees / Directors and management into thinking about things like risks, future plans, corporate governance and financial health.

The selection of a sample of four charities limits our ability to generalise, but it nevertheless highlights some insights that could benefit from more extensive studies with a larger sample size. For example, it is interesting that an important factor on how useful the financial reports are for readers / stakeholders appears to be how much the Trustees / Directors and management embrace the SORP requirements on additional information. Our research provides evidence against notions that smaller third sector organisations are 'less professional' - and this outcome was not expected at the outset of our research. As an illustration, the size of our respective case study organisations was not correlated with the usefulness of the information provided - one smaller (Kerry Respite Care) and one large organisation (Rehab) of the four reviewed - arguably provide less useful information relative to the other two case studies. While there are obvious cost-benefit issues for smaller charities in using resources for what could be viewed as administration instead of for charitable purposes, larger charities such as Rehab would be expected to have the resources and expertise in-house for robust financial systems and reporting, as well for tracking operational outputs and outcomes to assess their charitable impact. We suggest that future research with a larger sample size that specifically focuses on the relationship between organisational factors (such as income levels, charitable sub-sector, and staff numbers for example) and the approach to reporting would be useful.

Our four case studies illustrate that some charities are engaging with the objective of the SORP more than others, even if they comply with the letter of SORP. For example, an improvement to the Directors Report of Kerry Respite Care could be to outline the distinctions and linkages between their four services, as well as the overarching outcomes under each for the year. Simply

put, there could be more description of the services provided; e.g. from the point of view of the charity or from the perspective of the beneficiary as an individual. A second improvement could be to quantify the outputs or beneficiaries under each heading; and being able to compare that with previous years and future plans. Aspects of what we have highlighted in this paper as commendable applications of the SORP by the Irish Architectural Archive and by the Franciscan Social Justice Initiatives could, for example, be used as a basis for improvements by Rehab, Kerry Respite Care and other charities who could engage more meaningfully with the objective of the SORP.

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