

Charity Trustee Information Needs: Can Enterprise Performance Management systems help?

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Contents

List of Tables	3
Acknowledgements	4
Executive Summary	5
Research objectives and approach	5
Key findings	5
Recommendations to charities	6
Policy recommendations	7
Background	8
The UK charity sector.....	8
Research problem.....	8
The role and information needs of charity trustees	9
Enterprise Performance Management systems.....	11
IT use in charities	13
Research approach	15
Case organisations	16
Research findings	20
Research objective 1: to identify core information needs for charity trustees, with a focus on issues surrounding the interpretation and use of both financial and non-financial information	20
Research Objective 2: to gain insight into the IT capabilities of charities and their current use of IT for information provision to trustees.....	26
Research objective 3: consider how charities can employ EPM systems so that they meet the identified information needs and match their typical IT capabilities (including trustees' skills).....	32
Conclusions and recommendations	38
Research Objective 1: To identify core information needs for charity trustees, with a focus on issues surrounding the interpretation and use of both financial and non-financial information	38
Research Objective 2: To gain insight into the IT capabilities of charities and their current use of IT for providing information to trustees.....	38
Research Objective 3. To consider how charities can employ EPM systems so that they meet the identified information needs and match their typical IT capabilities (including trustees' skills).	40
Central question: Can EPM systems help address charity trustees' information needs? ..	41
References	42
Appendix 1: Good governance: A Code for the Voluntary and Community sector (Charity Commission, 2010)	44

Appendix 2: Overview of board meetings and reports.....46
About the authors47

List of Tables

Table 1
Information requirements of trustees linked to Principles of Good Governance and related functions10

Table 2
Case study organisations key facts.....16

Table 3
Trustee information needs, knowledge and action/results in relation to principles from the Code of Good Governance.....25

Table 4
EPM elements in the case organisations34

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Executive Summary

Research objectives and approach

Charities operate in an increasingly demanding and complex social and economic environment. They often work in partnerships and networks to fulfil their charitable purpose, increasing the complexity of their internal organisation. Against this background, charity trustees need accurate, relevant and timely information. This study explores how charities might benefit from Information Technology (IT), in particular 'Enterprise Performance Management' (EPM) systems, to address this challenge. EPM systems can support the use of data from multiple, diverse sources and can analyse and present this data in various formats in line with organisational needs. Using such systems might therefore better enable charities to provide their trustees, and other stakeholders, with the information they need.

The research question for this study is:

Can Enterprise Performance Management systems help charities to provide trustees with information that meets their needs, particularly in relation to trustees' ability to interpret and use financial and non-financial information?

In order to address this question, the research has the following objectives:

1. To identify core information needs for charity trustees, with a focus on issues surrounding the interpretation and use of both financial and non-financial information.
2. To gain insight into the IT capabilities of charities and their current use of IT for providing such information to trustees.
3. To consider how charities can employ EPM systems so that they meet the identified information needs and match their typical IT capabilities (including trustees' skills).

The research uses a case study approach. Data was collected through semi-structured interviews in six small and medium-sized English charities, representing a wide variety of charity characteristics (size, scope, sector, age, income sources, and structure) as well as using various types of EPM-related IT.

Key findings

The study finds that charity trustees in the case organisations are generally satisfied with the information they receive, which supports their role in guiding the charity's mission, supporting its management and ensuring proper stewardship. These charities continuously improve their information provision, partly in response to trustees' requests for information, but mostly at the initiative of charity management.

While reports are essential in supporting the trustees, this study finds that the effectiveness of such information is supported by three key factors: trustee expertise and knowledge, relationship and trust between trustees and charity management, and informal communication. Managers trust board members to take appropriate decisions, while trustees rely on senior management to make an effort to, given the circumstances, provide the best information possible, trusting the systems underlying the information provision. It was notable that the trustees' role was not seen as extending to responsibility for effective information systems. Trustees take little active interest in the IT in the organisations studied, and often lack understanding of IT problems and issues.

IT plays an important role in the information provision to trustees. While generally satisfied with their IT systems, the case organisations are invariably working to enhance their IT. Despite having typical IT capability constraints associated with small organisations, particularly in terms of internal expertise and budgets, some of the charities have excellent IT systems and a good internal level of expertise.

From the findings, three key potential routes to addressing a lack of resources emerge: the use of low-budget off-the-shelf and cloud-based systems instead of much more expensive custom-built systems; sharing of resources, including expertise and IT systems, with other charities or through umbrella organisations; and the provision of pro-bono support and discounts by IT providers.

All case organisations rely in part on external IT support to supplement their internal expertise, as well as for specific IT projects. This involves risks, such as being exploited by providers, and receiving unusable systems, but can also be beneficial. In order to mitigate the risks and optimise results, charities need to understand their own IT needs, and obtain information about the reliability of providers.

This study suggests that charities, despite challenges to their IT resources, can develop and use a range of IT systems that can support EPM, provided an 'EPM thinking' capability is developed. EPM thinking requires a strategic and integrated approach to IT. Guided by EPM thinking, charities can use relatively straightforward IT systems to implement EPM, in particular through careful attention to data collection and management.

Using EPM can enhance insight into a charity's performance and inform strategic decision making, partly by providing better information to trustees. However, while information is a crucial element in trustees' ability to fulfil their role, the study has also found that trust, knowledge and informal communication are essential supporting factors. Therefore charities need to look beyond reporting, and consider that trustees need to have appropriate expertise, to enable informal communication, and to build a trusting relationship with charity managers. IT systems that support communication and information sharing can facilitate this.

Recommendations to charities

- 1) Small/medium-sized charities should be ambitious in their use of IT and strive to enhance their understanding of strategic benefits from IT. To optimise the use of limited financial resources, charities should:
 - a) Where possible, use low-budget off-the-shelf systems instead of much more expensive custom-built systems;
 - b) Share resources, including experts and IT systems, with other charities or through umbrella organisations, and
 - c) Seek discounts and pro-bono support from IT providers.
- 2) When engaging with external IT providers, charities should ensure that they have a good understanding of their own needs, as well as capabilities in contract management and relationship development. Charities should also seek testimonials about providers, and share experiences and good practice.
- 3) Charities should focus on what data can be collected to support informative reporting; this depends on their processes and current IT systems. Charities can often benefit from considering developments in standardisation of approaches to data collection and impact

measurement, as this directly benefits the charity and also enhances coherence within the sector.

Policy recommendations

- 1) The Code of Good Governance should include a role for trustees in encouraging strategic use of IT in their charity. Over time, this could lead to more involvement of trustees in IT strategy, and to the appointment of more trustees with IT competence. In addition, professional IT bodies could establish a bank of volunteers willing to serve on the boards of smaller charities.
- 2) Government and umbrella organisations should encourage IT firms to provide more pro-bono support and discounted services to charities to help them understand their strategic IT needs, as well as with IT training and implementation.

Background

The UK charity sector

The National Council for Voluntary Organisations (NCVO) defines civil society as the space between the state, business and individuals (Clark et al, 2012, p.3). Civil society – also referred to as non-profit, voluntary or third sector – is the term used for institutions that are neither statutory (public sector) nor profit maximising (Morris, 2000). This study concentrates on charities, which are a sub-set of civil society. In the UK, there are approximately 187,000 charities, with an income in excess of £70bn (Charity Commission, 2013; OSCR, 2014), covering most areas of society's activities. Whilst much of the literature on not-for-profits and the third sector may, to a greater or lesser extent, be applicable to them, UK charities make up a specific and identifiable group because of the way in which they are constituted and regulated. UK charities are regulated by three authorities¹, and different rules apply to small and large charities in the four countries of the UK. This study focuses on charities in England. Charities are governed by a board of trustees who volunteer for the role and are not members of the charity management.

Civil society is going through a period of change, with non-profit organisations taking over services previously managed by the state (local or central government). Bode (2006) identifies a fundamental shift away from the post-war, highly organised 'welfare mix', to a much more confusing, even 'disorganised' situation, with increased short-term contracting of services by government authorities. Many charities operate as international, national and local organisations through dispersed networks and partnerships. These factors have implications for the way charities need to account for their activities and their potential and actual impact. It also means that the trustees' understanding of the risks entailed in certain activities and commitments is increasingly important.

A survey of Scottish charities published by ICAS (Crawford et al., 2009) recommends that funders, regulators and charities should improve their dialogue and move towards providing the same documentation for all stakeholders. A report on the charity Statement of Recommended Practice (SORP) highlights the importance of narrative in charity reports, linking figures to non-financial performance information (Connolly et al., 2009). But attempts to combine narrative and statutory reporting have had limited success (Connolly and Dhanani, 2009).

Research problem

Against this background of increasing demands and complexity, charities need to provide trustees with accurate, relevant and timely information. This study explores how charities might benefit from Information Technology (IT), in particular 'Enterprise Performance Management' (EPM) systems, to address this challenge. EPM systems can support the use of data from multiple, diverse sources and can analyse and present this data in various formats in line with organisational needs. Using such systems might therefore better enable charities to provide their stakeholders, including trustees, with the information they need.

¹ Charity Commission for England & Wales, Office of the Scottish Charity Regulator and the Charity Commission for Northern Ireland

The research question for this study is:

Can Enterprise Performance Management systems help charities to provide trustees with information that meets their needs, particularly in relation to trustees' ability to interpret and use financial and non-financial information?

In order to address this question, the research has the following objectives:

1. To identify core information needs for charity trustees, with a focus on issues surrounding the interpretation and use of both financial and non-financial information.
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3. To consider how charities can employ EPM systems so that they meet the identified information needs and match their typical IT capabilities (including trustees' skills).

The role and information needs of charity trustees

Charity trustees are responsible for the strategic direction, and the legal, financial and operational health of their charity (Cornforth, 2001). Fiduciary accountability is designed to ensure good governance and stewardship of assets. Managerial accountability encompasses the organisation's impact on society as well as good financial management (Connolly and Dhanani, 2009; Crawford et al., 2009).

'Good Governance: A Code for the Voluntary and Community sector' ('the Code', Charity Commission, 2010), is designed to help volunteer trustees understand their role. Table 1 below maps the six principles of the Code against Cornforth's (2001) analysis of trustee functions, demonstrating how each function is underpinned by and in turn supports the principles. It also shows the information requirements related to each principle as well as sources of this information. Appendix 1 provides more detail on the six principles.

Table 1

Information requirements of trustees linked to Principles of Good Governance and related functions

Principles of good governance. An effective board will provide good governance and leadership by:	Trustee functions (Cornforth 2001)	Information requirements	Information sources
Principle 1: Understanding their role	Board maintenance	Governing document Trustee selection policy and process Training and induction policy and process	Policy documents External guidance – such as this code explaining legislation and regulation
Principle 2: Ensuring delivery of organisational purpose.	Strategy and policy making	Governing document including objects Mission statement Public benefit statement Strategic Plan Policies, e.g. reserves, health & safety Long term plan (3/5 years) and annual operational plan and budget Organisation structures Risk management strategy Benchmark data	External data and analysis of need, e.g. environmental data, comparative organisations, partner and network organisations, sector forecasts and benchmarking Government data Internal resources data
Principle 3: Working effectively both as individuals and as a team	Board maintenance as above	Trustee selection policy Training and induction policy Sub-committee reports to main board	Policy documents Training and induction manuals Sub-committee reports
Principle 4: Exercising effective control	Stewardship	Financial performance against budget Risk management evaluation and mitigation strategies	Financial systems Risk monitoring systems
	Supervising and supporting management	Financial performance against budget Operational performance, e.g. impact assessments Fundraising and trading statements	Financial systems Operational systems, e.g. project planning, fundraising External data to assess outcomes and impact
Principle 5: Behaving with integrity	External relations and accountability	Legislative requirements, both financial and operational Annual report Trustee's Annual Review Website	Financial systems Operational systems External data to assess outcomes and impact
Principle 6: Being open and accountable			

The role of the trustees thus includes developing and agreeing a long term strategy, agreeing operational plans and budgets, monitoring progress against plans and evaluating outcomes and impact. Trustees are responsible for safeguarding the aims and objectives of the charity, rather than this being directed by funders. This role is supported with a wide range of information drawn from both internal and external sources.

Despite their wide responsibilities, trustees not normally the executive of their organisations but depend upon managers, employees and volunteers. As volunteers themselves, they are unpaid and may often be appointed for reasons other than good management abilities (Anthony and Young, 2003). However, they need to be able to understand management

information in order to make informed decisions and there need to be adequate, reliable systems to be able to access and use this information.

Regulators require charities to report on both their financial and operational performance. The Statement of Recommended Practice (SORP) for charity financial reporting recognises that charities do not pursue the same aims as commercial companies and accommodates this difference in 'fund accounting', which emphasises purpose and stewardship of assets. The SORP applies in all four countries of the UK to organisations which wish to benefit from charitable registration. Under the SORP, trustees are required to draw up financial statements and to publish an accompanying trustees' report which explains the charitable objectives of the organisation and how these have been addressed in the year. The recent emphasis in charity reporting is on 'public benefit' as an aim, allocation of resources towards this aim and management of risk. The narrative requirements of the SORP have also led to greater disclosure of activities and outcomes. The Charities Acts 2006 and consolidation in 2011 focus on the trustees being able to justify the charity's objectives as being of public benefit which has led to some charity boards revisiting their strategic responsibilities (Baker et al., 2012).

External reporting is also driven by funders, such as donors, commissioners, grant-making agencies and the government (as provider of funds). Unlike financial reporting, there is no standard way of reporting impact to external stakeholders. Charities not only need to demonstrate impact (beyond immediate outputs) but they also need to convince stakeholders that these impacts are – at least in part – the result of the charities' activities.

Trustees are charged with the responsibility of managing internal performance, in line with the Code of Good Governance and in the context of mission and impact. Performance management literature argues that annual plans and budgets should be aligned to strategies (Ferreira and Otley, 2009). Underpinning the setting of the vision, strategic planning and performance evaluation in this framework, are the information flows and the systems on which they depend. Performance management involves not only the generation of such information, but also how it is used.

Enterprise Performance Management systems

Enterprise Performance Management (EPM), also known as Corporate Performance Management (CPM), Business Performance Management (BPM) or Strategic Performance Management (SPM), broadly refers to the strategic management of performance at a corporate or enterprise level (Marr, 2008; Dresner, 2008). Technology support is usually explicit in its definitions (Frolick and Ariyachandra 2006) and is considered to be a key enabler. Ariyachandra and Frolick (2008) recognise two distinct tasks for EPM: a) facilitating the creation of strategic goals and b) supporting the subsequent management of the performance to those goals. These tasks directly align EPM with the role of trustees as explored above: to a) scrutinise the charity's purpose and proposals for future planning, investment, and projects and b) demonstrate the efficiency and the effectiveness of their charity to the wider public through external reporting.

EPM specifically addresses difficulties created by fragmented performance management systems, i.e. having different systems for storing, reporting and analysing data for different business functions, locations and units (Neely et al. 2008). Problems with the technical infrastructure are a major barrier for achieving EPM (Neely et al., 2008). According to Dresner (2008) these problems are a result of organisations focusing IT investment on inflexible transactional systems that are optimised for handling (large amounts of) operational data.

While such systems support the efficient day-to-day operations of an organisation, they can make it difficult to access and use data to support management decision making. Relevant data is likely to be spread over multiple databases in different systems, in multiple formats, and even over multiple organisations.

To address these problems, the IT that enables effective EPM combines two main functions: a) drawing data from disparate sources (including external ones); and b) using business intelligence (BI) tools, such as planning, forecasting, dashboards, scorecards, reporting and analysis, for analysing the data, presenting outcomes in user-friendly formats and providing scenarios for future planning. Melchert and Winter (2004) consider the IT behind EPM to be the convergence of three well-adapted technologies, that before were used in isolation (see Figure 1 below).

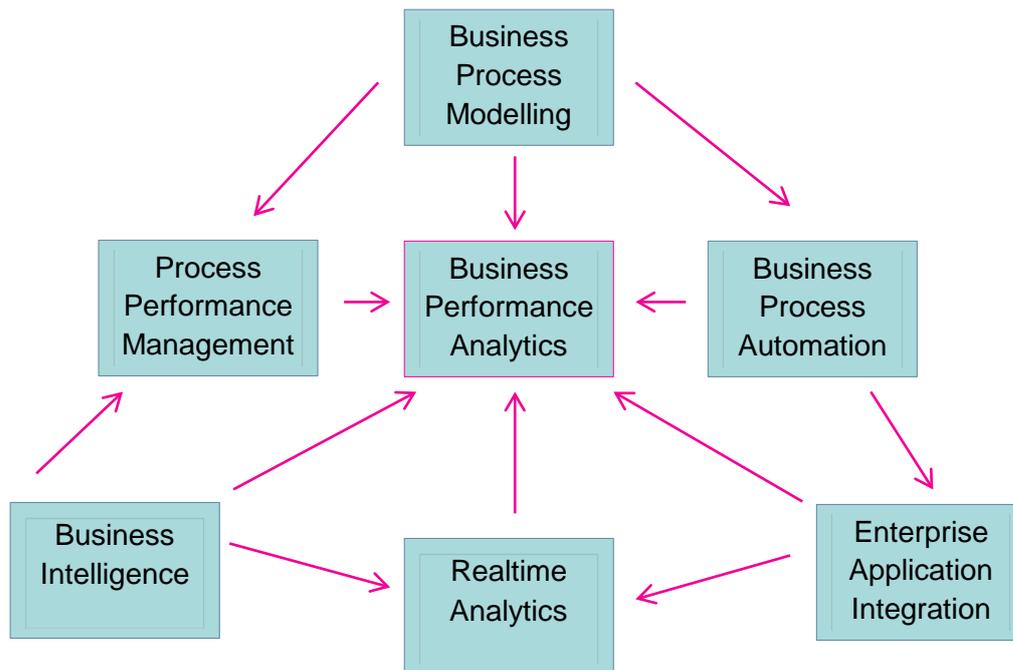


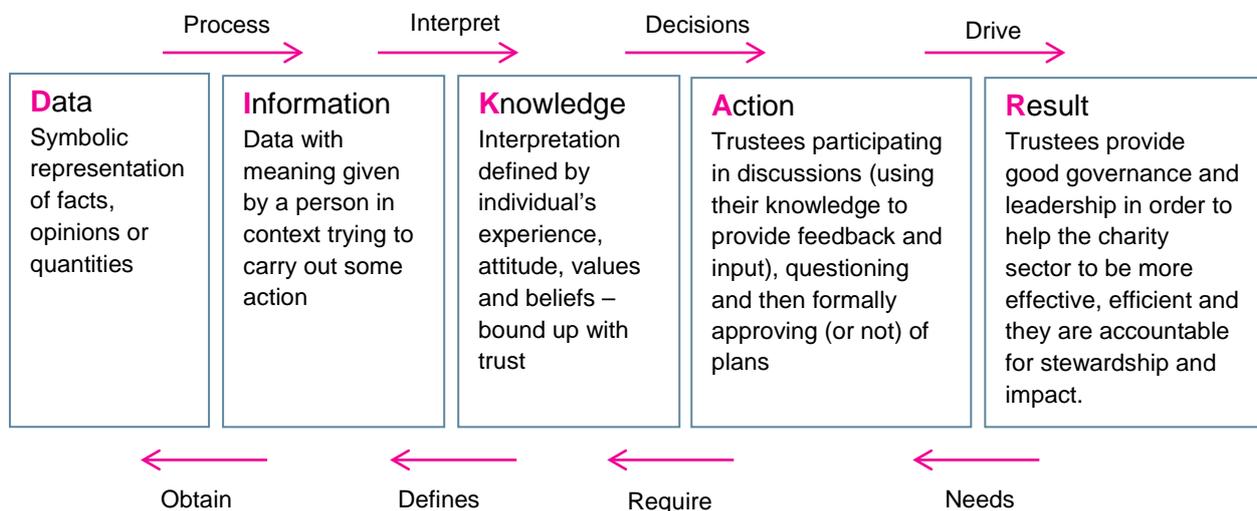
Figure 1 Converging technologies for EPM, Merchert and Winter 2004: 536

Figure 1 illustrates that IT support for EPM draws upon an integrated use of existing technologies, rather than necessarily requiring separate, ‘new’ software tools. Integration here does not mean using one big IT system, but rather the co-ordinated design and use of a range of systems. This is a key part of ‘EPM thinking’. EPM thinking – a term not previously discussed in literature – refers to organisations using a strategic approach to performance management and IT, driving the realisation of EPM. It highlights that EPM is not simply about putting IT systems in place, but that it requires a specific mindset to materialise. It also means that with the right EPM thinking, IT systems that were not specifically designed with EPM in mind could be used to support EPM.

There is some evidence that EPM is already applied in not-for-profit organisations, both in academic literature (Lawrie et al., 2004; Viaene et al., 2009) and through vendor success stories. These show how non-profit organisations, including charities, can benefit from various aspects of EPM, for example by analysing performance to make better resource allocation, characterising clients for more effective interventions, demonstrate outcomes to (potential) donors, and improve joined-up working between agencies (Limburg et al., 2012).

The DIKAR model (Ward and Peppard, 2002) helps to further understand EPM and the potential of EPM systems to support the provision of information to trustees. DIKAR stands for Data – Information – Knowledge – Action – Result and is used to show how data can be linked to organisational results. Figure 2 below explains and applies the DIKAR model in the context of the research objectives for this study.

Figure 2 DIKAR model, based on Ward and Peppard 2002 and Checkland and Scholes 1990



Looking at the figure from the right, results are defined in terms of the trustees' fulfilling the purpose of their roles. Results are driven by actions, which are here the actions trustees undertake in order to achieve this purpose. Those actions are the outcomes of decisions that are based on knowledge. EPM systems serve to provide trustees with the information that underpins this knowledge. To achieve this, EPM systems streamline and manage data, and process it into information, using analytical and visualisation tools. The role of IT systems in EPM in relation to knowledge is about supporting communication and access to information.

IT use in charities

Some charities make good use of IT, but its strategic application is generally under-exploited (Hackler and Saxton, 2007; Zorn et al., 2011). Several sources hint at barriers and constraints for effective use of IT in charities. Size of organisation is the strongest predictor for charity IT capacity (Clerkin and Grønberg, 2007). Other major factors (often related to size) are funding/budget, time, external pressures (e.g. to invest in particular technologies), hard to measure goals, staffing, training and access to expertise (Cortés and Rafter, 2007; Wolpert and Seley, 2007; Manzo and Pitkin, 2007). Manzo and Pitkin (2007) found that non-profit organisations, independent of their budget, share the same challenge of getting employees to successfully use IT tools to help them to do their work. Only when the organisation develops an 'IT capability' can the IT be used to achieve improvements in organisational outcomes (Mata et al., 1995). Though largely applied in for-profit organisations, this principle of building assets to improve performance is equally applicable in non-profit organisations (Arya and Lin, 2007). The push in charities to commercialisation and developments in social investment are encouraging trustees to focus on building resources, including IT systems and capabilities to improve performance (Bagwell, 2012).

Manzo and Pitkin (2007) created a typology of three levels of IT engagement in the non-profit sector:

- **Minimal:** those with minimal technology infrastructure (limited, generally donated computers and reliance on volunteers with limited training),
- **Basic:** those with more computers and access, but with many questions (everyone has a computer and there are some IT staff and training), and
- **Strategic:** those using IT strategically (focus on networks and file-sharing, and the use of advanced training).

This typology can give a broad indication of the extent of IT use in a charity. Considering the inherent strategic nature of EPM, and the need for 'EPM thinking', ideally charities should fall into the 'strategic' category to fully benefit from EPM systems, although elements of EPM can be achieved at the 'basic' level as well.

Research approach

The research approach in this study combines comparative case studies with thematic analysis. These approaches are suitable for research in emerging fields where the context is important and where there is no agreed theoretical framework to underpin hypotheses for testing, and particularly in interdisciplinary research in such fields (Yin, 2009). This research is not designed to offer a theoretical framework but to uncover insights as well as themes for further research in a developing and complex area.

Data was collected through a series of semi-structured interviews with trustees and staff of six English charities. The interviews were recorded and transcribed for analysis. The case organisations, all small to medium-sized charities, were approached after discussions with umbrella bodies (listed below) and a request through LinkedIn for interested charities to participate; most were personal contacts of the research team. The organisations were selected to show some elements of EPM and to reflect a range of characteristics so that findings are broadly reflective of the field:

- Sizes – within a range of turnover which would be classified as small to medium - £250K to £5M – 98% of UK charities fall within this income bracket
- Funding structures – endowed, trading (through subsidiary companies), fund-raising
- Objectives: arts, development, social action, industry beneficiaries
- Length of existence: from 5 to 150 years
- Scope – from regional to international
- Structure – from simple, with just one small office, to complex international networks and diverse projects

The interview questions were designed in the light of a literature review and after discussion with umbrella and professional bodies in the charity field (National Council for Voluntary Organisations (NCVO), New Philanthropy Capital (NPC), Cause4 (a social business supporting charities with fundraising and development of strategies and programmes), and Sayer Vincent (a firm of auditors and advisors serving only not-for-profits).

The transcripts of the interviews were initially individually coded by the researchers. Their findings were then compared to identify emerging themes, particularly those that were not highlighted by the literature review. The themes were then further cross-referred to identify convergence.

Case organisations

This section provides key information and narratives for each of the case organisations.

	Acorn	Bramble	Oak	Plane	Vine	Willow
Sector	Social action/ youth,	Art/youth,	Grant giving within an industry	Arts/ theatre	Children	Disabled
Scope	National	International	National	Regional	International	International
Structure	Central head office with regional hubs	Works with theatre companies, schools and other organisations	Central head office serving UK	UK market town office	UK office working internationally with local networks (35 made up of 2,800 organisations)	UK head office, offices in Kenya, India, expanding into China, Nepal
Founded	2008	1988	Origins Early 1800s	Origins 1880s, current form 1990s	1996	1980s
Income	£400K	£350K	£1.4M	£4.8M	£2.5M	£2.8M
Income sources	Large donors, local foundations, individuals, social enterprise	Arts Council grant, fee income (trading)	Investment (£0.93M) and charitable activities	Trading through subsidiary (ticket sales) Grants from local authority and Arts Council for projects	Churches, large donors, trusts and foundations, other NGOs, some governmental sources	Trading through subsidiary social enterprise, donations, charitable activities
Reserves	£80K	£83K	£33M	£3.5M, mostly building, free £470K	350K	£162K
Staff	11 + 5 interns	8 (2013)	13	68	50 in UK HQ	26
Volunteers	70	-	12	180	13,000 staff and volunteers worldwide in networks	-
Trading	Yes	Yes	No	Yes	No	Yes

Table 2 Case study organisations key facts

Acorn

Acorn is a national charity run by and for young people; the average staff age is only 23. They are very young as an organisation too, having registered as a charity in 2008. The interviewed trustee (an ex -staff member and volunteer) notes that this is a lean organisation, doing “*too much with too little money, very cost-efficient*”.

Acorn aims to transform the involvement of young people in charitable activities and wants to empower them to be active community members by promoting social action and volunteering. They run a growing network of regional branches that organise events, training and conferences, and they have national programmes that support the young people in their work with beneficiaries.

Acorn's management is keen to enhance insights into performance and wants to be able to compare activities, projects and branches. They have driven several improvements to achieve this. The charity has recently invested substantially in their IT. They have analysed business processes and streamlined data collection, the latter using their new IT systems. They received substantial pro-bono support from consultants and IT suppliers.

Bramble

Bramble, a UK based charity with international partners, aims to unlock creative potential in young people by using technology and drama. It has been through turbulent times partly due to cuts in government support for the arts. Bramble's turnover has decreased substantially and staff numbers have fluctuated from 17 in 2011 down to 4, growing back to 8.

Whilst some of the turmoil was due to the state of arts funding, some was due to over-ambitious funding forecasts that left the organisation with a potential deficit instead of a predicted break-even situation. Bramble was able to weather the difficult times because of its free reserves. Some staff were made redundant and the organisation was restructured. In an increasingly competitive funding world, efforts were made to diversify into commercial income streams, which are more under Bramble's control than grant income. Reporting was tightened so that funding forecasts are now regularly monitored for probability of success.

The current Treasurer, recruited to help deal with the difficult situation, has instigated "*sharper*" reporting with prior year comparisons and a monthly update of the funding situation projected into the future, recognising the "*different timescales, backwards and forwards*".

Bramble uses video reporting of an overseas project to demonstrate the impact of the overseas efforts on the work and the potential for work within the UK, showing the board it was within the charity's objectives and good use of Arts Council England funds. The video allows the project managers to demonstrate how school children can collaborate easily and regularly across continents on a joint project. It underlines the networking nature of the way Bramble operates, how impact goes beyond the organisation (for instance through the schools involved in the network) and how effective supplying this sort of information to trustees can be.

Bramble's strategy is informed by some EPM thinking, although this is not very elaborate.

Oak

Oak is small, but well-endowed and well-connected; the Queen is their patron and they have had "*every Prince of Wales since 1830 as president*" (chairman). The charity aims to provide assistance to people within their focus industry through four corner-stones: sheltered homes, a grants programme (regular and one-off), link building and fundraising/marketing. Originally they were mainly supporting the elderly, but recently the strategy has changed to increase their scope to young people as well. Oak wants to directly assist and help 2,000 individuals in need by 2017 – a significant expansion since they were helping only 450 people four years ago.

While still giving money directly to beneficiaries, they also want to move to more partnership working with specialist providers in order to enhance effectiveness and efficiency.

The four corner-stones of the charity's work each have targets, such as occupancy rates and numbers of grantees, that are derived from the vision. These targets are monitored and reported upon to the trustees. In order to support their revised strategy, Oak aims to invest in a CRM system to move away from cumbersome analysis of manual data, which would no

longer be suitable when helping more people and dealing with a wider range of partners as well as increased fundraising.

However, Oak have been held back by IT problems (including security breaches) and are currently working with an IT consultant to create a stable IT infrastructure and good IT management processes. The desired strategic IT enhancements have been on hold, because: *“we need to walk before we run”* (CEO).

Plane

Plane operates a three-venue arts centre in a market town, aiming to provide an artistic experience to the public, and to further the social and cultural welfare of the town and surrounding areas. In 1995, after being under council control for a while, the newly independent charity formed a trading subsidiary and successfully bid for refurbishment funds from the Lottery.

Plane faces several challenges, including the state of arts funding, constraints on local authority spending, and the squeeze on discretionary spending by older people who rely on fixed incomes (when the majority of their audience members are elderly).

Plane is already very efficient as a commercial theatre; most of the £4.8m income comes from ticket sales. An analysis by the executive and the board of Plane’s results (financial and non-financial), combined with a detailed understanding – through formal benchmarking and informal networking – of the national and local cultural and economic contexts, has shown a need to diversify income streams and activities.

Both the executive and the board are risk-aware, recognising the possibility of things going wrong because it is a complex, volatile and risky sector. There is a high degree of commercial awareness and all teams, including the technical crew, get the sales figures weekly. This means that staff understands Plane’s ongoing situation and the context in which an emergency meeting, for instance, may need to be called.

Plane has used EPM thinking and an integrated system to analyse results and has based its strategic plan on this analysis. Its performance management system (Box Office systems and financials plus forecasts) is simple but it is operational, effective and informs their strategy.

Vine

Vine is a faith-based charity, providing help to the worlds’ children. Rather than carrying out its work directly, its model assumes that dramatically more children can be reached by using existing local networks, particularly through churches and community organisations. By providing consultancy and support from a central hub in the UK, it has built 35 city-wide networks to enable local people to help children across 21 countries and is directly involved in the lives of 987,000 children worldwide. While this is an attractive theoretical model, measuring the success of networks is difficult and even harder to communicate in their fundraising. Vine’s income has, despite recessionary pressures, remained steady for the last four years.

Vine has developed its own impact measurement system to evaluate and monitor its work, based on self-assessment. This method looks at the capacity of the general network and project performance annually, with metrics derived from online questionnaires. It is based on a qualitative assessment of performance with a quantitative analysis of children reached. Vine’s

consultants use this analysis to improve the networks for the following year and it is summarised into six key outcomes for donor communications.

Vine uses performance management at a strategic level and plans to use IT for information exchange between networks (including trustees and possibly partners). The CEO is also aware of the limitations of systems: *“I don’t want to be driven by our systems. I want them to serve us because this is the heartbeat of the organisation. I don’t want us to have a mechanical heart”*. This was echoed by the operations manager: *“You are not producing cans of beans, you are touching people’s lives [...] It is not about systems”*.

Willow

Willow provides well-designed, specifically tailored, cheap and easily assembled equipment for disabled people in the developing world. This is supported by training for the users, assemblers and carers, advocacy to the wider population and government, and developing standards and guidelines for the disability and development sector. *“That’s what we are here to do, as well as direct delivery: influence the sector”* (CEO). Willow, therefore, sees collecting data for the sector as a whole as important.

A desire to be *“more accountable”* (project manager) and requests for *“shorter and sharper”* reports (finance director) is driving improved reporting in Willow. However, they need to collate data from forty-plus different projects, and face issues with the format of financial data when consolidating trading and charity accounts. This complexity makes it difficult to retain perspective on the diversity of activities, while trying to be succinct. External reporting, where some funders require separate audits, can also be onerous: *“You’re expected to be able to account for every single penny you spend, but, you know, expected to do it on a shoestring”* (finance director).

Willow recognises the need for an integrated, ideally real-time system. They tried to get a fundraising and relationship management system to integrate with their new account system. Unfortunately this failed, largely due to incompetence/errors of the IT company involved, but also as a result of a lack of physical and financial resources. To improve data collection (financial and non-financial) from overseas, Willow is gradually moving towards a cloud-based system using iPads and mobile phones.

Research findings

As the previous section shows, the case organisations have diverse backgrounds and experiences, though all are making efforts to improve their information provision, with IT playing an important role in this. This section now presents the findings from the case studies in relation to each of the three research objectives.

Research objective 1: to identify core information needs for charity trustees, with a focus on issues surrounding the interpretation and use of both financial and non-financial information

The formal framework within which trustees operate is set by regular reports and meetings. Appendix 2 provides an overview of board meetings and regular reports for all case organisations. At this level, the case organisations are – not unsurprisingly – very similar, with meeting cycles aligned with statutory reporting requirements, as well as charity sector best-practice and guidance. In all case organisations, figures in reports are annotated by charity staff and usually a narrative is provided.

Due to the diversity of their operations and projects, the underlying format of operational information tends to vary, while financial formats are, internally, more consistent. The case organisations have developed their own approaches to dealing with the complexities of the operational information, trying to implement some form of standardisation and KPIs, while recognising that, to do justice to the work done, more is needed than just figures. Vine's impact measurement system, as discussed above, is an excellent example.

Four of the case organisations have board sub-committees, reflecting specific trustee expertise. Each of these has a 'finance' sub-committee, highlighting that this is an important aspect of the trustees' role, where specific expertise is recognised as needed.

The next section considers in detail the structures and processes which support the formal meetings and reports in each organisation.

Acorn

Some of the trustees have been involved with Acorn from its inception and particular trustees are very involved in specific areas or programmes and introduce the management team to useful people. Providing a different skill-set is seen as a function of trustees, in addition to their role in compliance and safeguarding the mission. The information that goes to trustees is the same as the internal information, and has been considered and annotated by relevant staff before it is sent out. The accounts are often annotated quite extensively, flagging what managers consider useful.

Changes in reporting at Acorn are largely happening because the management team wants to create better insight into performance, but there have also been suggestions for improvements from trustees. Commenting on the reporting, the trustee stated: "*it's not reporting for reporting's sake or crunching numbers for the sake of it; it's all to inform what's going on [...]*". This sentiment is also reflected in the CEO's view that, while truthful reporting and transparency are important, it is more important to understand internally what output and impact particular activities have had. "*... we should be reporting against these things anyway for the good functioning of the management team, and trustees are there for a bit of check and balance*".

Bramble

The trustees' role is seen as holding the final responsibility for the organisation – ensuring that it follows its proper purpose and remains financially healthy. *“They need enough information to reassure them that the company is running smoothly, because they have that ultimate responsibility, and I think they have to understand that and perhaps from the fact that finances work in arrears and the company is working in advance, they need to be able to attach the two if you like”* (finance manager). Trustees are also involved in writing policies. Trustees are there to ask the difficult questions – forcing the CEO to justify decisions. There is a large element of trust – in both directions – *“if you did something catastrophically wrong it's there, they place their trust in you to [...] so you have a duty of responsibility back to them. [...] if [...] you are honest and transparent with the board, they'll go with you on what you're suggesting, as long as there's a plausible case for what you're doing”* (CEO).

The reporting formats have evolved and change regularly. In the past Bramble has operated a traffic light system against KPIs but *“it didn't really map the qualitative nature of the work”* (CEO): it did not allow the correct emphasis to be put on different strands of work and the reports are now broader and more discursive. Problems with the reports not being properly integrated – i.e. showing forecasts and actuals – have been resolved and the board now receive a one-page report tying future and past together.

Oak

Oak's board consists of experienced and senior trustees with emotional and practical links to its industry. Formal meetings are normally followed by an informal gathering, e.g. lunch, so the board can share *“their real feelings about issues”* (chairman).

The board mainly looks to the CEO and chairman for input; trustees then respond to proposals based on their extensive business experience. All information is prepared and selected jointly by the CEO and the chairman to avoid overloading the trustees. They: *“tell the board exactly what they need to know if you want something to go through which you think is going to be controversial”* (chairman). Conversely, trustees *“rely on the people at the top being honest”* (chairman).

The reports to trustees *“generate an awful lot of paper”* (CEO). The information packs for trustees are also getting bigger because of more future planning for new projects. Trustees occasionally ask to drill down in information, or suggest, through the CEO, a change in a report or one-off information.

Plane

Trustees are largely recruited by the CEO for their specific skills, expertise and useful networks. A recently recruited new trustee asked for the main KPIs of the three separate venues to be presented together, on one A4 page, showing *“what has happened, what is happening and what will happen”*. He describes trustees as *“monitoring backwards and managing forwards”*, recognising how assets are being utilised in each area and looking for ways to diversify. Forward looking reporting is seen as problematic, because it is uncertain, and the projections largely depend on the CEO's reading of the current state of the sector.

The board *“appoints the CEO and carries the can”* (CEO). Both staff and trustee emphasise the importance of two-way trust – that the CEO does not *“pull the wool”* (CEO) over the board's eyes by not mentioning things that should be addressed, but also that the CEO can

trust the board to understand the context for decision making. For the board to support the CEO properly, the trustees need to be informed and aware of the risks that are being taken, so that when something goes wrong the CEO is not responsible alone and the board understand what has happened.

Vine

Vine has an active Board of nine trustees, most of whom have a wealth of corporate experience, complemented by those with pastoral and charity backgrounds. The senior management team work closely with the trustees and bring a mix of charity and industry experience to their individual roles.

Relationships between the Board of trustees and the senior management team seem effective: *"We have a very honest, open group of people. No-one is trying to portray things in a way that they are not"* (trustee). The CEO sees the trustees' role as the *"guardian of the values of the organisation"*, described as the *"DNA of the organisation"*. Trustees should be *"making sure that the organisation is operating within its purposes and maximising its scope"*, while *"liberating the executive team to fulfil the widest possible mandate"* rather than policing their performance (CEO).

Vine acknowledge a theoretical risk to trustee independence because trustees are invited by the senior management, then appointed by the board, and are provided with information on performance by that same senior management team; in practice the CEO says that information is *"politely and graciously"* challenged.

The CEO views the trustee role as more hands on than that of a non-executive director. A member of the senior management team, however, spoke of the dangers of providing trustees with too much information and *"them stepping into an executive role"*. Trustees maintain informal contacts with the senior management team; the CEO and Chair have at least fortnightly conversations. The interviewed trustee (with a commercial background) was impressed by the quality of financial information, but highlighted the importance of trust between trustees and the Board rather than the formal technical detail in the reports, particularly on operational issues.

Willow

Trustees are largely recruited for their experience and expertise, and help with external relations. The directors can *"lean on"* them for help with *"the high level strategy stuff"* (CEO) and the areas of trustees' particular expertise. For instance, a trustee with entrepreneurial experience was recruited to help with setting up the trading subsidiary.

The main role of the trustees is seen as requiring the staff to justify the allocation of resources to activities. The drive to improve reporting for management purposes and to the board comes mostly from the staff. Willow's staff wanted to be *"more accountable"* (project manager) and see the trustees as a *"responsibility"* (finance manager) – feeling a duty to give trustees the information they need to ensure the health and direction of the organisation. They feel a tension between supplying too much detail (where the trustee might *"not be bothered to read it"* (finance director)) and not giving an accurate view by summarising (*"I have very ethical staff who want everything to be exactly right"* (project manager)). Individual project reporting (including non-financials) is relatively straightforward as it is set up at the bid stage and continuous to project completion. However, collation and timely integration of information is a challenge.

Table 3 below analyses findings about the role of trustees and their information needs, building on table 1 and using the six principles of the Code of Good Governance (2010), combined with part of the DIKAR framework

Principles	Information	Knowledge	Action/result
1. Understanding their role	<p>Trustees need sufficient information to guide the mission, support management in the delivery of the strategy and ensure good stewardship of all resources and assets.</p> <p>While trustees are expected to be able to take responsibility for the charity, management, rather than trustees, is seen as responsible for ensuring that information is reliable, unless it proves not to be.</p>	<p>Trustees need specialised skills, experience and connections to interpret and act upon the information.</p> <p>Trust between trustees and management is essential.</p>	<p>Trustees ensure the charity pursues its charitable purpose and guard its values.</p> <p>Protecting the mission and good stewardship are seen as complimentary and not in tension.</p> <p>Strategies are drawn up in conjunction with management and actions in accordance with these plans are taken by staff.</p>
2. Ensuring delivery of organisational purpose	<p>Trustees receive regular CEO reports that cover partners, benchmarking and external data as well as forecasts.</p> <p>Informal communications take place between formal meetings.</p> <p>Managers are keen to improve management information, particularly insight into performance and impact for their own use even more than for trustees.</p> <p>Staff provide the best information they can for trustees to be able to ask the right questions.</p>	<p>Trustees need to understand the contexts for their decisions and make the right external connections to act upon the information.</p> <p>Trustees' are reliant on staff, particularly the CEO, to highlight areas of concern and interpret the wider sector and future.</p>	<p>Trustees focus on the areas of primary importance for the charity.</p> <p>Trustees act as critical friends for the charity, holding management to account for the impact of their plans and actions and to justify strategies and resource allocations.</p> <p>The ability to be an effective critical friend can be restricted by limited trustee awareness of the difficulties in collecting reliable information.</p>
3. Working effectively as individuals and as a team	<p>CEO presents a narrative report commenting on the significant issues facing the charity at board meetings, along with a financial report and papers on operational performance.</p> <p>Sub-committees receive more extensive information on issues relevant to their specific brief.</p> <p>The main board often relies on reports from sub-committees.</p>	<p>Trustees must understand the context for decisions and managers strive to facilitate this.</p> <p>In addition to information, two-directional trust between board and charity management is considered fundamental for decision making. Trust is built and maintained in different ways; e.g. through close working relationships between CEO and the chair of the trustees or with specific management team members, or trustees being involved in sub-committees and sometimes the day-to-day operations.</p>	<p>Trustees act as critical friends.</p> <p>Closer involvement with staff can mean that trustees gain a better understanding of the obstacles staff face in trying to provide trustees with reliable information.</p>
4. Exercising effective control	<p>Trustees receive reports containing financial performance (against budget), risk, operational performance and impact.</p> <p>In some cases consolidating information in different formats (trading and charity) caused problems.</p> <p>Reporting formats are constantly evolving,</p>	<p>Some trustees are uncomfortable with financial information, i.e. lacking specific expertise can limit their ability to act upon information.</p> <p>Trustees need to use information provided by management to ask the right questions.</p> <p>Only in charities with strategic IT trustees are asking enough about the risks and difficulties associated</p>	<p>The board of trustees is responsible for the Trustees' Annual Report (TAR) which comprises financial statements and a narrative report covering a range of issues including risk management. The chair of the board and another trustee sign these documents as coming from the board but in the case organisations they are generally drawn up by the management team and approved by the board.</p>

Principles	Information	Knowledge	Action/result
	<p>sometimes in response to trustees' requests, but largely driven by staff.</p> <p>Most case organisations struggle with the format, level of detail, and quantity of information that is appropriate for trustees.</p> <p>Reporting the impact of partnership or network working is noted as particularly problematic, but very important.</p>	<p>with the collection and collation of data and the security of their information systems.</p>	<p>Trustees act as a critical friend, which can be restricted by limited trustee awareness of the difficulties in collecting reliable information.</p>
5. Behaving with integrity	<p>The fact that information increases trustees' confidence in the management team is at least as important as the information itself.</p>	<p>Trust underpins formal reporting. Decisions are made on the basis of documented analysis, but also depend on trusting the judgement and advice of the management team.</p> <p>Trustees work closely with the management team to gain contextual knowledge.</p> <p>Trustees exercise professional judgement where their expertise is relevant and act as critical friends for management.</p> <p>Trustees need to be able to ask difficult questions when necessary, to require the charity staff to justify plans and actions. Maintaining a professional distance is therefore important.</p> <p>Consequently, there is a need for a balance between trust and distance.</p>	<p>Trustees act as a critical friend, which can be restricted by limited trustee awareness of the difficulties in collecting reliable information.</p>
6. Being open and accountable	<p>Trustees are provided with appropriate quantitative and qualitative information.</p>	<p>Openness between the trustees and the senior management team is essential; in addition to information, this also relates to trust, as discussed above.</p>	<p>The annual Financial Statements and the Trustees' Annual Report (TAR) are the responsibility of the trustees, but are normally prepared by staff based on regular management reporting to trustees and signed off by trustees.</p> <p>Trustees are not much involved in reporting to funders or with information for the public on charity websites.</p> <p>The trustee reporting role is seen as a response to regulations and reliant on the desire of the staff to be accountable (through regular reports to the board), particularly for impact.</p> <p>Mitigation as above: trustees are overly reliant on staff to ensure that information systems are reliable.</p>

Table 3 Trustee information needs, knowledge and action/results in relation to principles from the Code of Good Governance

In summary, two-way trust between trustees and charity managers, particularly the CEO, is fundamental for effective governance, which is seen as a joint responsibility. Trustees are expected to hold managers to account; and managers, generally, want to be held accountable and to share the responsibility for the charity's effective direction. A range of information is needed to support this. However, the trustee's role is not seen as encompassing awareness of, or responsibility towards mitigating, the difficulties staff face in collecting relevant and reliable data.

This point will be explored further in the next section on IT capabilities, addressing the second research objective.

Research Objective 2: to gain insight into the IT capabilities of charities and their current use of IT for information provision to trustees

Overall, the case organisations are aiming to develop their IT to collect and analyse more data, in order to be able to provide more detailed and better supported information on performance – primarily for management use, but also for external reporting.

After briefly presenting key features of IT in each case organisation, this section will provide further analysis of IT use and capabilities.

Acorn

Acorn's staff are seen as confident users of IT due to their age and being graduates. However, there is limited specialist IT expertise in the team, and a risk of fragmentation because many members of staff experiment with IT solutions for particular tasks. Acorn received substantial pro-bono IT-selection and implementation support.

The charity has recently invested in an accounting package and Salesforce software – the latter being highly tailored. While it is recognised that such large investments involve risk, several interviewees confirm that management put a convincing case forward, and that the investment was worthwhile and even necessary. *“I can totally understand how it's all a struggle to spend money on systems when you could be spending money on more directly helping beneficiaries, but that's what you've got to do in order to be an effective charity”* (network manager). According to the CEO: *“Salesforce creates efficiencies, but also helps to reduce wastage and thus improve impact”*.

There is a strong awareness of the importance of data in the organisation; *“managing data is a job in itself”* (programme manager). Data collection is increasingly embedded into business processes, and efforts are made to standardise data so comparisons between processes and over time can be made. While there is still some manual recording of data and there are issues with *“everybody counting in slightly different ways”* (Operations and Data Manager), improvements are made through Salesforce. Every activity has also been mapped against a standard, so they can be presented in the same way.

Bramble

Bramble is quite small but there is agreement that there is significant IT competence available, internally and from trustees and associates, when needed. Over twenty years, Bramble has built sophisticated websites and platforms for digital sharing between schools and internationally, but they now use the much simpler Google and Dropbox because these are cheap (or even free), *“and they work”* (CEO). Bramble uses Sage for accounts. Most reports are written using Excel and are not integrated. Google applications are used for sharing information.

There have been problems in the past with incompatible systems, so that emailed reports have been difficult for trustees to open – mostly due to incompatibilities between Mac and PCs.

Oak

The systems used to provide the information are currently *“very simple”* (CEO) and there is considerable paper-based information which makes analysis laborious. Linkages between different sets of data are difficult and sharing of data is done manually, even though there are central servers for storing data.

It is recognised that manual analysis of paper-based information may be *“okay to do for 200 beneficiaries”* (finance officer), but will not work for thousands. There is an expressed need for *“a lovely CRM system that everybody can just get information out of”* (finance officer), and the acquisition of a CRM system had been budgeted for. Because of their substantial unrestricted reserves, money is not necessarily an issue regarding IT investments, but *“choosing becomes a big problem when you have the ability to spend almost anything – which sweets to have?”* (CEO).

Unfortunately, Oak’s plans for upgrading their IT to support their new strategy experienced a major set-back when IT security issues were discovered. Further investigation, with the help from an external IT consultant who specialises in supporting small organisations, revealed a severe lack of IT maintenance, related to a lack of IT-management and clear responsibilities in IT operations. This had led to inadequate back-up processes, security breaches and a fire-hazard due to dust build up in the servers, as well as Oak getting low value for money out of their IT. There was a *“real misunderstanding about who was responsible for IT and how systems were integrated”* (IT consultant).

Since the problems were discovered, Oak has worked with the consultant to improve their hardware and put procedures and policies in place for IT management. One person in the organisation is trained to do the day-to-day looking after the IT. Not surprisingly, however, Oak is *“... aware that they need to have a partner for helping them with their IT and help them make decisions”* (IT consultant).

Plane

Plane’s key IT systems are their Box Office system (Stagelt) and Access Dimensions for financial information. These systems are integrated, so Access Dimensions picks up the Box Office information automatically daily. The integration was carried out by a local IT firm that

also provides flexible IT support, coming in once a month, or more if required. Plane is satisfied with its IT systems. Staff think that they have a good, semi-tailored system because, through long experience, the managers knew what they needed, how to ask for it and how to monitor installation and set up, and they found a local firm that could supply this. They value their ongoing relationship with the local supplier.

Plane is prepared to put resources into IT. *“... we can't always afford to do it, but we're aware of it and the thing with that is usually you can find a way around it somehow if it's vital to the operation... you bite the bullet and you get what you need”* (CEO). Plane runs three broadband lines in order to safeguard against the Box Office going down. Several members of each team are able to extract information at any time – so that the information is always easily accessible.

Vine

While well-served in terms of IT, Vine is also aware of future potential developments and is on *“a journey of improvement”*. Vine plans to use Microsoft SharePoint to exchange information between networks. The CEO describes this as *“a glorified intranet [...]; it's the same principle of pulling everything together and it's about information flow, it's about the sharing of files so everything is available to people”*.

Vine also runs stand-alone systems such as Quickbooks for its accounts, is implementing a new standard CRM package (Microsoft Dynamics), and has a custom-built impact measurement database. They acknowledge their dependence on the developer of their unique impact measurement system. While they have a company providing back-up to their standardised systems, they rarely call upon this, so they are also dependent on the Finance and IT senior manager, *“We do have a systems back-up but not a people back-up”* (CEO). They have, however, reduced their vulnerability to spreadsheets controlling all their projects, moving program control onto other systems.

The commercially-aware trustee interviewed did not see IT development as an area of trustee involvement: *“I know nothing really...I want to see the output of an efficient IT system”*.

Willow

Willow runs Microsoft Innervision for financial information because it can cope with the complexities of the trading subsidiary and the charity. They use Advantage Fundraiser which is not integrated with the financial system and was not very popular with staff until they attempted to install a CRM system. That *“made everyone love Advantage Fundraiser”* (finance director).

Having installed the accounting system, Willow tried to get a fundraising and relationship management system (CRM) to integrate with it. The experience with the IT company involved was *“a nightmare [...] the IT company led us to believe that this was something they did every day. When it actually came to it, it didn't work at all”* (finance director). So they abandoned the project, realising in hindsight that *“we could have bought some off the shelf packages and done a bit of translation [...] we would have saved time and money”*.

Barriers to effective IT provision are noted as weak physical infrastructure, lack of expertise and difficulties negotiating with IT providers. *“There’s so many people out there that want to give you support but they want to charge you an absolute arm and a leg”. “It would be so nice if they did have an IT company that specialised in charities and not try and just snare you in the first place and then rip you off forevermore”* (finance director). Willow will move offices in the near future partly because of the weak broadband in their current location.

Having presented this overview of IT in each of the case stories, the next sub-section will go on to analyse the IT use and capabilities.

Analysis

The case organisations demonstrate a wide variety of IT capabilities and systems. Three of the six case organisations, Acorn, Plane and Vine, can be classified as being at the ‘strategic’ IT level (Manzo and Pitkin, 2007), because they have more sophisticated systems and an integrated outlook on their IT. The other three are classified as ‘basic’ because they have essential IT systems in place, and usually limited IT expertise. None are ‘minimal’. With the fact that the organisations are not all (yet) ‘strategic’ in their IT use, the data provides an insight into typical IT capabilities and challenges in charities, and a realistic perspective on EPM potential in charities. While the literature suggests that hard to measure goals for IT investment might be a problem, in most, but not all, of the case organisations there is a willingness to invest in IT where a clear case for benefits can be made, for example by improving efficiency, or demonstrating impact more effectively. Even if options are not directly limited by budget, organisations still face the challenge of choosing the right IT for their needs, again highlighting the importance of a strong internal grasp of IT needs.

The next two sub-sections further analyse the IT use and capabilities in the case organisations. A classification of IT systems and software use, and a subsequent brief paragraph on technology, discuss how IT systems support information provision as presented in Table 3 above. Expertise and capabilities are then separately analysed.

IT Systems and software used

Based on the data, the IT software systems in the case organisations, insofar as they are directly relevant in the context of exploring EPM potential, can be broadly classified into four groups:

- a) Financial/accounting systems,
- b) Operational and relationship management systems – collecting data on activities, relationships (e.g. beneficiaries, customers, donors), outcomes and impact, in order to support activities and be able to report on performance,
- c) Systems to support individual work (e.g. word processing) and information sharing, and
- d) Systems for data analysis.

These functionalities are supported by the technical infrastructure, i.e. hardware and networks.

Financial/accounting systems

Standard financial packages cannot always easily deal with specific demands of charity accounting. However, the case organisations are happy that changes that they have made over time mean that they can produce the desired information. Willow and Vine, though, face some particular difficulties as their international partners operate different financial packages, and e-mailed data needs to be manually inputted into the central systems. Interestingly, two of the case organisations allow other, smaller, charities to 'piggy-back' on their financial systems. This points towards the potential for smaller organisations more generally to share resources that they independently would not be able to afford, in line, for example, with the 'shared services' agenda in the public sector.

Operational and relationship management systems

The introduction and use of operational and relationship systems is a clear focal point for IT developments in the case organisations. Such systems can record data on any relationship, such as donors, customers and/or beneficiaries, and can support the management of these relationships more widely. This data can be in a range of formats, both quantitative and qualitative (e.g. videos, pictures). They also collect data on activities, outputs and outcomes, to enhance performance reporting for projects, programmes and activities, and create potential for more sophisticated analysis.

These systems can be seen in the wider context of a desire in the organisations to capture and use data 'at source'. Willow, for example, needs to capture data on direct users of their product, on their advocacy and training they provide, and also on the family of the users. Oak recognises a need to analyse grant sources, and where grants are most needed; but currently much data is not captured, and reporting requires manually going through many papers. Vine's impact measurement system can be seen as an example of this type of system.

Systems to support individual work and information sharing

All case organisations have such systems, though at very different levels. They include the use of cloud solutions such as Dropbox and Google Drive, as well as MS Sharepoint and Office. Sharing data and information is important in all case organisations. This can be complicated where they work with external partners, particularly internationally, for example due to limited Internet speed, resulting in data being emailed and manually processed and collated. Security issues can play a role in preventing the use of websites for data input. There is a strong desire across the case organisations to automate and streamline collecting and sharing of data.

Systems for analysis

While none of the case organisations has (yet) developed very strong analytical capabilities, most perform some sort of analysis of their data, for example using spreadsheets, Google Analytics, or functionality within their operational/performance management systems. The trend in the case organisations is towards more analysis and using more sophisticated tools.

Technology used

There is evidence of a move away from custom-built, in-house systems, to general-purpose, often hosted, solutions. While (hosted) cloud-solutions are regularly favoured because they do not require investment in hardware, and appear cheap, Acorn and Willow found they have issues with limited broadband capacity, and thus cannot always use them. This issue can also making sharing information more difficult.

The importance of active IT management is demonstrated clearly by Oak, where the IT infrastructure had become both physically dangerous (a lack of cleaning of servers created a fire hazard), open to security breaches (due to a lack of up-to-date protection), and of low value for money.

Hardware and networks are the most 'technical' elements of IT, with very specific issues that only an IT specialist can really deal with, and several case organisations report a lack of such expertise (see next sub-section).

Expertise and capabilities

The need for, and availability of, in-house IT expertise varies considerably between the case organisations. There are some examples of making ill-informed decisions about IT that have led to systems being costly, inefficient, and/or unsecure. There is also some discrepancy between the views on IT know-how of trustees and CEOs, and those of the operational staff. Plane's CEO and Vine's trustee say that they need the reports rather than needing to know how to produce them. More broadly, trustees in the case organisations do not appear to be directly involved in strategic IT issues. They are consulted on decisions about investments – and thus on decisions about IT investments –, but there is no evidence of active trustee involvement in IT strategy setting.

As expected, many limitations in IT can be linked to the organisations' relatively small sizes, and are not specific to their status as a charity. Due to their size, there is normally limited scope to develop in-house IT expertise, though some of the case organisations managed to build up a good level of IT knowledge. Because they all need their IT to support their work, this leads to a need to rely on, and trust, external people.

Experiences with external IT support vary widely, from very negative: *'It would be so nice if they did have an IT company that specialised in charities and not try and just snare you in the first place and then rip you off for evermore'* (Finance, Willow), to critical: *'consultants can be great, but don't really understand your needs'* (Programme Manager, Acorn), to positive: Oak is happy with their external IT support and Plane values the relationship with their local IT consultants.

In summary, the case organisations show an overall increasingly competent and ambitious use of IT, though they face several challenges in relation to their limited size, which in some organisations leads to problems. They apply a range of IT systems to collect and process data in order to generate information. Limited internal capabilities are supplemented by trusted external providers, while sharing of resources with other charities could be another way to 'do more with less'.

The next section will address the findings for the potential of EPM systems to support trustee information provision.

Research objective 3: consider how charities can employ EPM systems so that they meet the identified information needs and match their typical IT capabilities (including trustees' skills)

Reflecting the types of IT systems used in the case organisations and combined with the DIKAR model and theory on EPM, Table 4 has been constructed to analyse the potential for EPM systems in the case organisations. Based on the theory and the case data, the data element from DIKAR has been split into three different elements: collection, storage and management, and integration. Information is represented by software that is used for analysing and presenting the data, while IT systems supporting sharing and communication support the knowledge element. In addition, availability of such EPM systems needs an additional 'EPM thinking' capability to lead to effective EPM in practice.

	Acorn	Bramble	Oak	Plane	Vine	Willow
Data collection	Structured data collection in Salesforce Standardised measures Phasing out manual data Process mapping Pragmatic about what data can be collected, not storing too much (personal) data Surveys External studies	Data collection through accounting systems and project management (largely on Excel, Word, Access, web sites) Standardised (but flexible) format for project management Overseas project reported via video, qualitative data	Finance system Outlook Manual Aiming to implement CRM and online forms for grant requests	Data collection through StagelT, against financial and non-financial KPIs Access Dimensions for financial data	Data collected from Sage financial systems CRM Impact measurement system - derived from questionnaires in the field	Difficult to get timely data from overseas, data emailed Data collected for three levels of beneficiary and also for attitudinal change (surveys) New accounts system for sales covers orders and some relationship management
Data storage and management	Data mainly stored in access dimensions (financial accounting) and Salesforce Data quality improved Wider project on content/file management, inventory of files/data A lot stored on Google Drive/ Dropbox because server not accessible to all	Data stored within above mentioned systems Dropbox Google Drive	Data on servers, but these were not fit for purpose and unsecure New server Member of staff being trained in IT management, including data management	Data stored in StagelT and Access Dimensions on organisation's server. StagelT back up saved off-site daily.	Physical back-up of systems Data is stored on main systems (Sage, CRM, Impact measurement)	Stored on office server once collated (project reports) Orders/ sales/accounts system Office network Looking at cloud based systems to streamline project management, data collection/storage; would be made accessible overseas Constrained by physical infrastructure

	Acorn	Bramble	Oak	Plane	Vine	Willow
Data integration	Some issues with comparable data, but improvement through Salesforce and standardisation Want better integration between online and Salesforce	Manual integration for specific reporting needs	Manual integration for specific reporting needs	Automated from Stagelt to Access Dimensions system had to be tailored for this Reconciliations performed regularly CEO report covers information from these systems and also other sources Largely narrative, based on internal and external discussions.	Manual integration for specific reporting needs	New accounts system for orders/sales/accounts/fulfilment Other data, including monthly consolidated accounts, manually collated Separate project reports, manually collated CEO report separate, largely narrative
Software for data analysis and presentation	Excel Under-use web analytics Dashboards in Salesforce Ambitions for using analytical software (Tableau and Qlikview mentioned)	Excel Word (narrative) Video for overseas project Google Analytics Traffic light system was used but abandoned as too simplistic	Excel Word processing	Excel – including graphs Word Google Analytics for website	Excel Spreadsheets Impact measurement system	Excel Reporting within the sales/accounts system Word for narrative, CEO's report and project case studies
Software for communication/sharing	Dropbox Google Drive email	Google drive Dropbox Accounts stand alone as Macs and PCs incompatible – rest of office networked Email	Limited, some email, server (but not really working)	Shared files on organisation network accessible remotely. Email.	Plan to implement Sharepoint to share information across the network	Shared files in the office network, accessible remotely in UK Email with overseas and internally Looking at cloud based collection/ sharing systems
EPM thinking	Are implementing strategic performance management and keen to optimise use of IT	High IT competence and strategic awareness; some analytics used but overall reporting not strategically integrated	Are aware of IT need to support new strategy and performance management, but current IT basic	Have simple integrated IT systems that support strategy-making	Have a purpose-built impact measurement system and want to use IT to share information across large network	Have struggled with recognised need for integration due to lack of resources and want to improve data collection from field and sector

Table 4 EPM elements in the case organisations

The table will now be evaluated using the DIKAR model.

Data

All case organisations have adequate financial systems to collect financial data, though there are some issues with having to re-input data manually from overseas. Additionally, CRM and similar systems are used to collect data on donors, clients, customers, and beneficiaries. Notably, both quantitative and qualitative data (including, for example, video evidence) is collected. The 'sharing' systems are used for access to data, and to access data that is not collected in the key systems. One interesting reflection here is that the provision of data may stimulate the demand for more: *'Will be asked more for data now it's all in Salesforce'* (Programme Manager, Acorn).

It can be difficult to establish what data is needed to be able to reflect on outcomes and impact. Furthermore, data collection can be made easier, for example by embedding user-friendly systems in operational processes or creating a more integrated solution. Another challenge is the standardisation of data collection, to enable comparisons over time and across projects. There are also some issues with manual input, which is time consuming and prone to errors; this is particularly related to international collaborations.

Data is generally held in the functional systems (i.e. their embedded databases) and spreadsheets. Some is in paper files. Data management is recognised as an important task by Acorn, and Oak has had an increased awareness of it due to their security issues. Vine and Plane explicitly use back-up systems, and it can be assumed that others do too.

IT management, including storage, access, sharing and security, requires particular IT expertise and is less related to the actual charity processes, and thus likely to be challenging. While there is a broad awareness of the importance of collecting data for internal management and external reporting, the appetite for investing resources in actively managing data is mixed.

There are varied opinions about the need to integrate data. Acorn has an integrated approach to data collection and has mapped processes to decide where to collect what data. This also links to their drive to standardise output measurement, so that the same data gets collected across projects. Willow is also working on such standards, but find their projects are of very different natures, which in the past has led to over-complicated spreadsheets. Plane's CRM data is automatically pulled into their finance system. However, one interviewee at Vine sees systems as being selected for supporting separate, distinct areas, with limited advantage in linking them.

Information

Information is produced by drawing in data (from IT systems or manually adding it), processing it (e.g. summarising, comparing, visualising, etc), and presenting it in some useful format (report, graph, presentation, etc). In the case organisations there is a mixture of manual and automatic generation of information, largely in the shape of reports. Most use simple systems, such as Excel and Word to collate, summarise and analyse data. Some use

embedded functionality in CRM and similar systems, or apply specialised analytical tools, particularly Google Analytics.

Reports generally include straightforward overviews and summaries of data with added narrative and contextual information, highlighting areas of special interest or explaining the background of figures. Such contextual information draws on data, particularly if a variety of sources, including external, is used, but it is also based on the information provider's knowledge.

An important issue is the effort it takes to produce the information in the right format. Challenges in this respect include having the right data available to produce timely information, accessing and pooling data from different sources, and the capability to analyse data. Whereas Acorn has taken an organisation-wide approach, partly enabled by being a young organisation, Vine has created a separate stand-alone integrated system that collects, processes, and presents performance data.

Knowledge

Knowledge stems from people in the charity, who provide contextual background to the information and understand the meaning and implication of the information in their organisation. This reinforces the importance of the knowledge, skills, background, networks and attitude of the trustees, and particularly the element of trust

While information in reports is crucial in itself, they can be seen as '*...a conversation starter...*' (Vine, operations manager); Bramble provides the idea of an "*informed conversation*" (CEO), with centre-stage given to the people involved in the decision making processes: the trustees and charity managers.

Challenges related to the knowledge element are linked to the expertise and recruitment of trustees, as well as the level of trust between the board and the charity staff. All the case organisations recruit trustees for their expertise, and acknowledge the importance of communication and especially trust.

Looking at the software for sharing and communication, which would support the knowledge element, this appears to be an area where improvements are ongoing. The use of Google Drive and Dropbox show the growing popularity of simple cloud solutions; remote access, both nationally and internationally is an issue in some cases. More sophisticated is Vine's planned use of Sharepoint to share information across their networks. However, there is no evidence in the case organisations that such tools are systematically used for sharing information between trustees and charity management. Reports are often provided in hardcopy or they are emailed.

Action and Results

EPM systems are a strategic issue. The case study organisations demonstrate that some charities are investing in IT systems to improve their ability to report on performance, particularly with a view to improve internal management, but also benefiting reporting to trustees and external stakeholders. The systems they put in place to this end are building blocks for EPM, as demonstrated here. When driven by, and combined with, EPM thinking, this can lead to competent application of EPM, without the need for complex IT. Considering

the importance of information for executing their role, one might expect to see a more active role of trustees in encouraging EPM thinking and investment in EPM systems than presently evidenced in the case organisations. It appears that trustees do not see active involvement in IT strategy as part of their role, and consider it as the charity management's task to provide the information they need.

In summary, across the case organisations there is evidence of IT systems as well as some EPM thinking that together can support EPM. Data collection and data management are particularly important and challenging. Despite its potential to support trustee information provision, trustees take little active interest in developing EPM capabilities in their charity, leaving strategic IT issues to charity's management.

Conclusions and recommendations

This section presents conclusions for each of the Research Objectives and the overall Research Question, as well as related recommendations.

Research Objective 1: To identify core information needs for charity trustees, with a focus on issues surrounding the interpretation and use of both financial and non-financial information

The study finds that charity trustees in the case organisations are generally satisfied with the information they receive, which supports their role of guiding the charity's mission, supporting its management and ensuring proper stewardship. Charities have fine-tuned their approaches to information provision over time and the IT systems needed for this. This 'continuous improvement' of information provision is partly in response to trustees' requests for information, but mostly at the initiative of charity managers who are keen to improve their insight into the charity's performance and impact, thereby enhancing both day-to-day management and strategic decision making.

While reports containing both quantitative and qualitative information are essential in supporting the trustees in fulfilling their roles, this study finds that the effectiveness of such information is supported by three key factors: trustee expertise and knowledge, relationship and trust between trustees and charity management, and informal communication. Trustees are recruited for their expertise and are often working in sub-committees that reflect their skills. Another important element of knowledge is the access to external networks and expertise trustees provide. Charity management relies on the trustees to use their knowledge to interpret information, particularly in relation to the context of the sector which may be unfamiliar to them, and to challenge decisions where appropriate. The study finds that this involves a great degree of mutual trust: managers trust board members to take appropriate decisions, while trustees rely on senior management to endeavour to provide the best possible information given the circumstances, trusting the systems underlying the information provision. It was notable that the trustees' role was not seen (either by trustees or managers) as extending to responsibility for effective information systems. Informal communication supports the relationship of trust as well as the process of using knowledge for the interpretation of information, but even informally trustees were rarely aware of the difficulties staff face in collecting reliable data, particularly for impact assessment.

Research Objective 2: To gain insight into the IT capabilities of charities and their current use of IT for providing information to trustees

IT plays an important role in providing information the execution to trustees. The study shows a generally reasonable level of IT capabilities, as partly expressed in the Manzo & Pitkin typology – with none of the case organisations being minimal and three achieving strategic, the highest level. While generally happy with their IT systems (except Oak and Willow) the case organisations are invariably enhancing their IT – or wanting to – to improve

processes for, and outcomes of, information provision. They have typical IT constraints associated with small organisations, particularly in terms of internal expertise and budgets. However, some have excellent IT systems and some also have a good internal level of expertise, demonstrating what can be achieved in this area by small/medium-sized charities although they may struggle due to lack of resources.

While it is sometimes challenging to collate financial data in a range of formats and from a variety of sources, particularly when combining trading accounts with charity accounts, the charities' finance systems are largely standard packages and working satisfactorily. Some tailoring is, however, often necessary to accommodate specific requirements of charity financial reporting. Operational systems, in contrast, including those used for managing projects, relationships, programmes and impact measurement, are much more diverse and are more likely to be custom-made or heavily tailored.

From the findings three key potential routes to addressing a lack of resources emerge: the use of low-budget off-the-shelf and cloud-based systems instead of much more expensive custom-build systems; sharing of resources, including expertise and IT systems, with other charities or through umbrella organisations; and the provision of pro-bono support and discounts by IT providers. This finding leads to the following recommendation for charity management:

Recommendation for charities

Small/medium-sized charities should be ambitious in their use of IT and strive to enhance their understanding of strategic benefits from IT. To optimise the use of limited financial resources, charities should:

- a) use low-budget off-the-shelf systems instead of much more expensive custom-built systems; noting that, while needs may seem very specific, it may be not good value for money to implement a custom-built solution and it may be more appropriate to adjust ways of working to enable the use of standard systems,
- b) share resources, including experts and IT systems, with other charities or through charity-organisations, and
- c) seek discounts and pro-bono support from IT providers (see also policy recommendation in relation to this below).

Due to their limited size, most charities are extra vulnerable to a range of IT problems. Internal IT expertise, if present, sits with a few key people, and there is often a lack of deep technical knowledge required to support good, value-for-money hardware, as well as systems and data security. However, some case organisations do this well despite their limited size. While there is evidence of an increasing strategic perspective on IT, a lack of expertise and resources can hamper a fully strategic approach to IT use.

There is a willingness in trustees to support IT investment for which a strong case has been made. IT investment is particularly accepted where systems are seen to 'pay for themselves' when they support income generation; though investment in IT that provides less tangible, more indirect benefits, for example by supporting data collection and analysis, are also approved. IT investments are driven by charity management, who put proposals to the board. Trustees take little active interest in the IT in their charity, and often lack understanding of IT

problems and issues. In order to encourage a more active role of trustees in strategic IT issues the following policy recommendation is proposed:

Policy recommendation

It is recommended that the Code of Good Governance specifically includes a role for trustees in encouraging strategic use of IT in their charity. Over time, this could lead, as it has over several years with finance, to more involvement of trustees in IT strategy, and to appointment of more trustees with IT competence to the board. In addition, professional IT bodies could establish a bank of volunteers willing to serve on the boards of smaller charities, so that more IT competence becomes more easily available.

All of the case organisations rely to some extent on external IT support, to supplement their internal expertise as well as for specific IT projects. This study finds that this involves risks, such as exploitation by the provider, and receiving systems that are not fit for purpose, while it can also be greatly beneficial. In order to mitigate the risks and achieve the best results, it is important that charities have a sufficient internal level of understanding of their needs and the role of IT when external experts are engaged, as well as much information as possible about the reliability of particular providers. This leads to the next two recommendations:

Recommendation for charities

When engaging with external IT experts and suppliers, charities should ensure they have a good understanding of their own information needs, as well as capabilities in contract management and relationship development. Charities should also seek testimonials about providers, and share experiences as well as good practice. Forums for such sharing of experience are already developing, for example through NCVO (National Council for Voluntary Organisations), ACEVO (Association of Chief Executives of Voluntary Organisations) and CFG (Charity Finance Group), but also on social media, e.g. LinkedIn.

Policy recommendation

Government and umbrella organisations should encourage IT firms to provide more pro-bono support and discounted services to charities to help them understand their strategic IT needs, as well as with IT training and implementation.

Research Objective 3. To consider how charities can employ EPM systems so that they meet the identified information needs and match their typical IT capabilities (including trustees' skills).

This study finds that, despite challenges to IT as set out above, small and medium-sized charities can develop and use a range of IT systems that support EPM. Across the organisations, there are IT systems in place – or being developed – that help, or could help, to collect, store, and manage relevant quantitative and qualitative data. They also have software tools to analyse the data and present the resulting information in user-friendly ways, as well as software tools to communicate and share information. In order for this to lead to actual EPM, an 'EPM thinking' capability is required, which has been found to some extent in all case organisations, and is quite strong in Acorn, Plane and Vine. EPM thinking requires a

strategic and integrated approach to IT. It is an important finding that, guided by EPM thinking, charities can use relatively straightforward IT systems to implement EPM, in particular through careful attention to data collection and management.

There appear to be two key routes to applying EPM thinking in relation to impact reporting: 1) standard measurements that are applied to each project/action, with data captured directly and automatically from the operational processes (e.g. using a relationship management system to capture characteristics of beneficiaries as well as actions, communications and outcomes) or, 2) post-hoc dedicated impact measurement systems, that include collecting data in the field on outcomes and impacts (e.g. surveys, videos). Either can be appropriate depending on the nature of the charity and the types of IT systems that are already in place. This leads to the following recommendation:

Recommendation for charities

While there is no 'one size fits all' EPM approach, charities should focus on what data can be collected to support informative reporting – this depends on their processes and current IT systems. Where possible considering their structure and processes, charities will benefit from referring to developments within the charity sector (for example New Philanthropy Capital's 'Inspiring Impact') to standardisation of approaches to data collection and impact measurement, as this directly benefits the charity and also enhances coherence within the sector.

Central question: Can EPM systems help address charity trustees' information needs?

In addressing the third research objective above, this study shows that small/medium-sized charities can use EPM systems, despite challenges to their IT. In order to provide the best information to trustees, particularly in relation to context and impact, charity managers face a range of issues. The two key challenges here are: capturing and working with qualitative and quantitative data from a range of sources (including external) and balancing succinctness and detail in reports to provide decision makers, including trustees, with the information they need. EPM systems and EPM thinking can help to address these issues.

Using EPM systems and applying EPM thinking can enhance insight into a charity's performance and inform decision making about strategic direction. It also enables the provision of improved information to trustees to support them in their role. However, while information is a crucial element in trustees' ability to fulfil their role, the study has also found that trust, knowledge and informal communication are essential supporting factors. Therefore, as part of an EPM thinking capability, charities need to look beyond reporting, and consider that trustees need to have appropriate expertise, to enable informal communication, and to build trusting relationships. IT systems that facilitate communication and information sharing can support this.

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Appendix 1: Good governance: A Code for the Voluntary and Community sector (Charity Commission, 2010)

(<http://www.governancecode.org/wp-content/uploads/2012/06/Code-of-Governance-Summary.pdf>)

The Principles – a summary

1. Understanding their role;
2. Ensuring delivery of organisational purpose;
3. Working effectively both as individuals and as a team;
4. Exercising effective control;
5. Behaving with integrity; and
6. Being open and accountable.

Principle 1: An effective board will provide good governance and leadership by understanding their role.

Members of the board will understand their role and responsibilities collectively and individually in relation to:

- their legal duties
- their stewardship of assets
- the provisions of the governing document
- the external environment
- the total structure of the organisation

and in terms of

- setting and safeguarding the vision, values and reputation of the organisation
- overseeing the work of the organisation managing and supporting staff and volunteers where applicable.

Principle 2: An effective board will provide good governance and leadership by ensuring delivery of organisational purpose.

The board will ensure that the organisation delivers its stated purposes or aims by:

- ensuring organisational purposes remain relevant and valid
- developing and agreeing a long term strategy
- agreeing operational plans and budgets
- monitoring progress and spending against plan and budget
- evaluating results, assessing outcomes and impact
- reviewing and/or amending the plan and budget as appropriate.

Principle 3: An effective board will provide good governance and leadership by working effectively both as individuals and as a team.

The board will have a range of appropriate policies and procedures, knowledge, attitudes

and behaviours to enable both individuals and the board to work effectively. These will include:

- finding and recruiting new board members to meet the organisation's changing needs in relation to skills, experience and diversity
- providing suitable induction for new board members
- providing all board members with opportunities for training and development according to their needs
- periodically reviewing their performance both as individuals and as a team.

Principle 4: An effective board will provide good governance and leadership by exercising effective control.

As the accountable body, the board will ensure that:

- the organisation understands and complies with all legal and regulatory requirements that apply to it
- the organisation continues to have good internal financial and management controls
- it regularly identifies and reviews the major risks to which the organisation is exposed and has systems to manage those risks
- delegation to committees, staff and volunteers (as applicable)
- works effectively and the use of delegated authority is properly supervised

Principle 5: An effective board will provide good governance and leadership by behaving with integrity.

The board will:

- safeguard and promote the organisation's reputation
- act according to high ethical standards
- identify, understand and manage conflicts of interest and loyalty
- maintain independence of decision making
- deliver impact that best meets the needs of beneficiaries.

Principle 6: An effective board will provide good governance and leadership by being open and accountable.

The board will lead the organisation in being open and accountable, both internally and externally. This will include:

- open communications, informing people about the organisation and its work
- appropriate consultation on significant changes to the organisation's services or policies
- listening and responding to the views of supporters, funders, beneficiaries, service users and others with an interest in the organisation's work
- handling complaints constructively, impartially and effectively
- considering the organisation's responsibilities to the wider community, e.g. its environmental impact.

Appendix 2: Overview of board meetings and reports

	Acorn	Bramble	Oak	Plane	Vine	Willow
Board meetings	Quarterly	Bi-monthly	Bi-monthly	Bi-monthly	Quarterly	Quarterly charity; monthly trading co.
Sub-committees within the Board	None	Finance and whatever is needed	None	Finance & governance Remuneration Fundraising & development	Finance Fundraising	Finance
Regular reports to trustees	Monthly management reports by email – key figures and focus particular area; with annotated accounts; succinct	Monthly management accounts (by email) Bi-monthly narrative from CEO	For each meeting: finance report + written explanation about the figures SOFA down to budget CEO report, monitoring against targets	Monthly management accounts incl. one page KPIs for each venue (by email)	Monthly management accounts Quarterly narrative reports from SMT and CEO Quarterly Action plan	Monthly management accounts internally & project reports (sent to trustees by request) Monthly trading reports to trading co. board
Annual reports	Annual statutory returns Annual review/impact report – widely distributed as marketing/information	Annual statutory returns Annual report to ACE. Budget and planning cycle for board	Annual statutory returns Broadly distributed	Annual statutory returns Budget and planning cycle for board	Annual statutory returns Annual budget – board/SMT Annual impact measurement for public, donors, board	Annual statutory returns Annual report to budget and planning cycle for board

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