

Report to project sponsors on the outcome of the Benefacts Analytics 2018/19 trial project

Benefacts Analytics is a web application designed, developed and delivered by Benefacts to help meet the governance, compliance and risk analysis requirements of institutional users including public sector bodies (PSBs). It provides registered users with access to structured, cloud-stored data derived from the regulatory disclosures including financial statements of nonprofit organisations. As a digital-first solution, it places no additional administrative burden on nonprofits.

As already developed in partnership with six PSBs in central and local government, Benefacts Analytics provides designated users in each PSB with access to data, documents and analysis for their own portfolio of nonprofits at three levels:

1. a digital directory facilitating **data governance and data sharing**
2. structured access to a unique body of **premium regulatory, governance and financial data** on incorporated nonprofits, and
3. user-specified **management reports** derived from the data to support executive functions in compliance monitoring and risk management

Further potential developments include the delivery of datasets via Application Programme Interface (API), integration of additional user-supplied data, data sharing by agreement between PSBs, and the inclusion of other kinds of financial reports (receipts and payments accounts). Funding is now being sought for the next round of development of Benefacts Analytics, to supplement core funding provided by DPER and philanthropies.

Prepared by Benefacts
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1 INTRODUCTION

Benefacts is a social enterprise funded by government and philanthropies to promote the accessibility and transparency of Ireland's nonprofit sector

Since 2015, Benefacts has established the expertise, systems and processes to build a data infrastructure serving Ireland's nonprofit sector and its stakeholders.

The company is an independent NGO, limited by guarantee without share capital. It has a board drawn from senior figures with experience in the nonprofit, philanthropy and public sectors, and professional services. Its 16 FTE staff are highly qualified and experienced specialists: financial analysts (chartered accountants), data and software engineers, data analysts and project managers with expertise in nonprofit governance. It has created business processes and technologies to support an operation that is unique in Ireland – the harvesting and storage of all available publicly available data on Irish nonprofits and its deployment as a service to the sector and its stakeholders.

Benefacts has been provided with core funding and project grants by Government and philanthropies, supplemented by modest earned revenues: in the six years between 2015 and 2020, the company will have received nearly €8m in funding – two thirds from central and local government and the rest from philanthropies and others. This funding (average €1.3m per annum) represents c.0.023% of the c.€6bn annual spend of Government on services provided and activities undertaken by Irish nonprofits.

Besides summary regulatory data on 30,000 nonprofits, Benefacts is the unique source of digitised data derived from the financial statements of 9,000 nonprofit entities including all incorporated charities.

Benefacts publishes the latest extracts from its database on its free public website benefacts.ie and on data.gov.ie, but this represents only a small proportion of the data held.

Since 2015, Benefacts Database of Irish Nonprofits has grown by approximately 2m units of data each year. The 40+ public sources of raw data are listed here: <https://analysis2019.benefacts.ie/faq/#sectionSources>. Benefacts is the unique digital source of this aggregated body of data.

Only a small portion of the data is digital at source. Benefacts specialist financial data analysts oversee the manual extraction of all of the financial data including income and expenditure, balance sheet and notes to the accounts from the financial statements filed by nonprofit companies to their respective regulators.

Financial statements are a particularly valuable as a source of data because these are

- a) formally adopted by an annual general meeting of the company on the recommendation of the Directors
- b) externally audited by a qualified independent auditor
- c) prepared to consistent standards mandated by the Financial Reporting Council
- d) filed within a fixed period following the year-end (on pain of fees/other sanctions)

Although financial statements are a mandatory compliance requirements for all grants of scale (>€10,000), their value until now has not been fully recognised

Other than financial managers including auditors, public servants have not previously placed a high value on financial statements as a source of relevant data. This is because a) the documents are not always collected and reviewed centrally b) many public servants lack the training to interpret their contents, and c) as stand-alone documents they are not easy to compare one with another.

By extracting most of the contents of financial statements, digitising them and storing them as a normalised dataset, Benefacts has created the facility for anybody – whether or not they have financial training – to readily observe key trends in the financial profile of nonprofit organisations.

Benefacts amalgamates the financial data for each nonprofit with governance, regulatory and other data, maintains it up to date, and stores this in its database

Many nonprofits file individual returns to multiple regulators. Benefacts draws together all of the data filed by each one with different public sources, cleans it, adds its own unique ID, searches for its Eircode and URL, and classifies every nonprofit according to an internationally-recognised standard.

As a result, the data in Benefacts database for each nonprofit exceeds the data held by any single regulator or registrar because it:

- a) joins data from multiple sources
- b) adds value by providing additional base register and other data (unique ID, Eircode, classification, URL)
- c) collects and stores data from multiple years

Benefacts can also create records for organisations not regulated by any Irish authority, for example overseas nonprofits funded by the Irish Government, or unincorporated associations such as Schools Completion Grant committees.

An advantage of this approach is that it allows the PSB concerned to relieve its grantees of the obligation to report separately on the matters contained in the financial statements and/or other regulatory filings – once digitised and published on one of Benefacts publishing platforms, the data can be grabbed by any authority that needs it.

Thanks to public and private grant funding, Benefacts has been able to create and maintain these freely available public assets:

1. a continuously growing **base register** of Irish nonprofits
2. a widely used and respected **searchable free public website** bringing unprecedented and otherwise unavailable transparency to the structures, governance and funding of all Irish non-profits of scale – whether or not they are regulated as charities
3. **regular data feeds** to the Central Statistics Office and Data.Gov.ie which means that the national data infrastructure now incorporates live intelligence on this previously neglected sector
4. an **annual published report** on the profile of the entire sector, using full population data

2 PILOTING NONPROFIT DATA AS A SERVICE TO GOVERNMENT

The availability of normalised data in cloud-based services has the potential to enhance Government's capacity for governance of its €6b annual spend on public goods and services provided by nonprofits

Private companies and their investors have long taken for granted the availability of business intelligence (BI) derived from their regulatory filings. Among stakeholders of the nonprofit sector in Ireland (chiefly Government funders) this expertise has been built up informally in the silos of individual funding and regulatory agencies, with highly varied approaches to data governance and deployment. Data sharing is virtually unknown because until now there has been no infrastructure to support it.

This is notwithstanding the fact that public funding to nonprofits – largely for the provision of services – currently stands at more than €6bn annually, or just less than 10% of net current Exchequer expenditure, and that a significant proportion of nonprofits receiving funding from the State are funded by more than one public source. Government in Ireland has adopted a public service digital strategy whose key principles are:

- 1. Build to Share:** Creating ICT shared services to support integration across the wider Public Service to drive efficiency, standardisation, consolidation, reduction in duplication and control cost.
- 2. Digital First:** Digitisation of key transactional services and the increased use of ICT to deliver improved efficiency within Public Bodies and provide new digital services to citizens, businesses and public servants.
- 3. Data as an Enabler:** In line with statutory obligations and Data Protection guidelines, facilitate increased data sharing and innovative use of data across all Public Bodies to enable the delivery of integrated services, improve decision making and improve openness and transparency between Government and the public.
- 4. Improve Governance:** Ensure that the ICT strategy is aligned, directed and monitored across Public Bodies to support the specific goals and objectives at a whole-of-government level and with an emphasis on shared commitment.
- 5. Increase Capability:** Ensure the necessary ICT skills and resources are available to meet the current and future ICT needs of the Public Service.

<https://ictstrategy.per.gov.ie/ictstrategy/strategicdirection.html>

In response, Benefacts developed Benefacts Analytics Version.1 in 2016/17

To augment the information about nonprofits freely available on www.benefacts.ie – which is already widely used by public servants – Benefacts began in 2016 to develop a data service that would be focussed specifically on certain common administrative requirements of Government funders:

- data governance,
- accountability reporting,
- financial control,
- internal audit/risk planning,
- due diligence,
- governance compliance,
- reducing the administrative burden on grantees

In 2016/17, Benefacts designed and built Version 1 of Benefacts Analytics and tested it with a group convened under the auspices of its Project Oversight Committee, a funders stakeholders forum convened and chaired by Benefacts' lead funder the Department of Public Expenditure & Reform (DPER).

The first version of Benefacts Analytics was tested by c.100 trial users drawn from the HSE (70 users), the Charities Regulatory Authority, Kildare County Council and others. The main goals of the project were to demonstrate the utility of using already filed regulatory data derived from the existing regulatory disclosures of nonprofits receiving public funding to:

- make a reliable, consistent body of data digitally available to support a variety of management functions within agencies including but not limited to financial control, audit and risk planning, grant compliance
- create a base register of all government-funded entities to facilitate data sharing within and across agencies
- facilitate grant-makers and regulators in adopting a digital-first ("tell us once") approach to compliance reporting requirements wherever possible, whether or not the funded entities in question are registered as charities

After a development round lasting 12 months, these were the outcomes of the release of Benefacts Analytics version 1:

1. Users liked the idea of the service

"very user friendly"; "helps me to identify risk", "will reduce the compliance burden"; "very useful for grant makers with many applicants to assess", "facility to export the data to Excel is very powerful"

2. Users said they would potentially use such a service if there was greater flexibility in meeting their own individual requirements, with the capacity to add

- additional scope (organisations not already in Benefacts database),
- additional functionality – to include management reports and alerts
- additional fields of custom data, provided by the user agency

3. Users wanted to be assured that

- they could control access to their own instance of the webservice (to ensure information security), and
- that the continuity of the service would be assured

Building on the outcome of the first round of development, Benefacts cooperated with central and local government agencies in 2018/19 in a pilot project to design, build and test six distinct trial instances of Benefacts Analytics

In June 2018, Benefacts agreed with six Public Sector Bodies (PSBs) to undertake a pilot project that would create for each partner a trial instance of Benefacts Analytics. The partners were Kildare and Fingal County Councils, Tusla, and the Departments respectively of Social Protection & Employment Affairs, Foreign Affairs & Trade, Health (on behalf of the Health Services Executive).

The total budget for the project was €300,000, with every partner provided grants of €25,000 each in 2018 and 2019.

The original term of the project was extended by agreement from 12 to 15 months (concluding 31st October 2019) to accommodate

- a) an extension to the scope of the web application and
- b) additional data harvesting/data governance challenges.

The 2018/19 pilot involved consultation between Benefacts and each partner

An outline plan to build a fresh version of Benefacts Analytics to meet users' requirements was agreed by a Project Oversight Committee, a group of officials nominated by the co-funding partners plus a representative of DPER. This committee was chaired by the head of IT of Fingal County Council, and it met seven times over the 15-month life of the project.

In addition, Benefacts executives met and corresponded bilaterally in detail with each partner over the life of the project. Matters on which Benefacts consulted were chiefly these:

1. Entities to be included in the scope of the Directory for each PSB
2. Functional specialisms for the trial service in each PSB and specific requirements per agency
3. The requirement for data sharing arrangements, issues arising including confidentiality, data security, privacy and mechanisms for addressing these
4. Data cleaning/validation and data governance
5. The requirement for additional fields including new public data sources, customised to the needs of individual PSBs
6. Approaches to presenting and structuring the data
7. Terms and conditions for using the trial service including the privacy of registered users

3 PROJECT DELIVERABLES, EFFORT REQUIRED

Each partner received 1) a Benchmark Report, 2) an online Directory providing a base register with cleaned and normalised data for all of the entities in their scope, and 3) with five years of financial and compliance data structured under seven tabs

The **Benchmark Report** documents the unique profile of the group of nonprofits (and a small number of for-profit organisations) in the scope of each PSB. It describes the sources and characteristics of the datasets available for each, and made recommendations as to how these datasets could be optimised for the purpose of the Benefacts Analytics trial instance – for example by the agency agreeing to share additional data/files on a confidential basis with Benefacts.

Benefacts Analytics Benchmark report for Tusla		page 1
BENEFACTS ANALYTICS		
BENCHMARK REPORT		
for		
Tusla/An Ghníomhaireacht um Leanaí agus an Teaghlach The Child and Family Agency		
on the profile of bodies funded by the agency, 2016-2017		
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The **Online Directory** provides core registration data, as well as the current levels of reported funding by agency to each of the entities in their scope. Here is a sample.

Registered name	Benefacts ID	Tusla Vendor ID	Tusla Funding Stream	Tusla 2017 Funding €	Postal Code	County	Institution type
"AOIBHNEAS LIMITED" COMPANY LIMITED BY GUARANTEE	5619246	19000019	DSGBV	1,137,000	D02 XY06	DUBLIN	Company Limited by Guarantee
"CÁIRDEAS" KILMOVEE FAMILY RESOURCE CENTRE COMPANY LIMITED ...	2923061	19005376	FSS - FRC	118,465	F45HE62	MAYO	Company Limited by Guarantee

Registered name	Benefacts ID	Tusla Vendor ID	Classification	Organisation website	CRO	RCN	CHY
AN BHÁINSEACH ESTATE COMPANY LIMITED BY GUARANTEE	3458235	19004704	Local development	—	536272	—	—
AN CUAN FAMILY CENTRE COMPANY LIMITED BY GUARANTEE	4724228	19005787	Family support services	—	454426	—	—

The **financial and compliance data** provides a detailed set of regulatory, governance, funding, employment and other data as well as trended ratio analysis for all the nonprofits for which data is available. Schedule 1 lists the full set of data fields provided. The system architecture and other key technical features of this trial version of Benefacts Analytics is summarised in the technical specification (Schedule 2)

Register	Governance	Compliance	Funding	Financials	Ratios	People	Normal		
Registered name ⓘ	Benefacts ID ⓘ	Tusla Vendor ID ⓘ	Number of Directors ⓘ	Number of long-serving Directors ⓘ	% long-term Directors ⓘ	Directors Remunerated ⓘ	Fewer than 50% resigned ⓘ	% of directors resigned ⓘ	
CLARE YOUTH SERVICE	4805825	19005097	10	—	—	—	⚠	100%	
CLARECARE COMPANY LIMITED BY GUARANTEE	4306357	19005024	8	4	50%	No	✓	12.5%	

In addition, the Department of Foreign Affairs & Trade requested and received an additional report, providing an analysis of the regulatory disclosure environment and reporting requirements for charities and nonprofits in the seven jurisdictions internationally where the Department has made grants >€25,000 in any of the last three years. This was to assist in developing online compliance reporting tools to support the administrators of the Emigrant Support Programme in Ireland and in the diplomatic missions overseas.



Charity and nonprofit regulation -
a comparative survey of
law, reporting and data in seven jurisdictions

A report prepared by Benefacts for the Department of
Foreign Affairs and Trade in Q4 2018

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A fourth deliverable – designed in the course of the pilot – is a structured menu of management reports, providing up to 30 key compliance, governance or risk variables for individual organisations or groups of organisations

Drawing on the checklists already used by specialist managers to assess financial health, compliance with the terms of grants, conformity with the requirements of regulators from a range of PSBs, including Pobal, the HSE, Tusla, local authorities and others, Benefacts has created a menu of reporting options and circulated this for feedback to participants in the pilot project. The next phase of development will provide these reports as a proof of concept webservice. The main features of this menu (trial version) are shown overleaf – variable indicators (set by user) are shown in **red**. Besides setting thresholds, individual PSBs may add/subtract indicators, and set any weighting attached to individual indicators.

Management reports: menu of optional features (for further development)

1. REGULATORY COMPLIANCE

- Entity's status is unchanged with each of its regulators/registrars (Companies Reg. Office, Charities Regulator, Revenue/Charities Unit, Housing Agency)
- Accounts have been filed on time
- Auditor's a) name and b) registration number have been provided

2. COMPLIANCE WITH GRANT CONDITIONS

- Financial statements have been filed according to FRS102
- Financial statements have been filed in full
- Financial statements have been audited
- Funding from PSB has been reported in the financial statements

3. GOVERNANCE STANDARDS

- The board has fewer than X directors
- The board has directors that have served for more than 9 consecutive years
- Long-serving directors form more than X% of the Board
- Directors receive remuneration aside from out of pocket expenses
- The level of director turnover exceeds X% year-on-year

4. FINANCIAL RISK

- The auditor has qualified the accounts
- The auditor has raised a matter of concern
- The three-year movement in surplus/ deficit is greater/less than X% (with a minimum absolute change of €X) or is not available
- The three-year movement in assets/liabilities is greater than X% (with a minimum absolute change of €X) or is not available
- Related party income/expenditure has been reported in the financial statements
- Cash ratio varies by more/less than X% of peer norm
- Liquidity ratio varies by more/less than X% of peer norm
- Debt/asset varies by more/less than X% of peer norm
- The value of funding from this PSB exceeds X% of current income
- The aggregate value of all PSB funding exceeds X% of current income

5. PERSONNEL

- Payroll costs have been reported in the financial statements
- The number of full-time equivalent employees have been reported in the financial statements
- The numbers of personnel whose remuneration exceeds €X0,000 have been reported in the financial statements in bands of €10,000

Management reports derived from these variables can be generated for individual organisations in scope, for cohorts analysed e.g. by grant programme, or for all organisations for which particular features are the case (e.g. the Board has fewer than 3 directors).

Using the prototype, each individual institutional user of Benefacts Analytics will be invited to:

- select which features are meaningful for their scope
- set their own thresholds for specifying risk (e.g. the Board has fewer than X Directors; the level of accumulated deficit has increased by more than X% year-on-year for the past X years; the liquidity ratio varies by more than X% from peer norms), where "X" in each case is set by the user
- set the weighting to be assigned to each compliance/risk feature (e.g. loss of charitable status is assigned a multiplier of X, listed for strike-off X; more than X% of the Board has served for more than 9 years), where "X" in each case is set by the user

The pilot project involved a significant allocation of effort by Benefacts over 15 months

The production of these deliverables involved Benefacts staff and a range of external contractors in the activities summarised here:

1. Create, check and clean the list of all nonprofits funded by each department and agency, eliminating duplicates, verifying their identity vis-à-vis regulatory filings and assigning base register data – Unique ID, Eircode, classification (data manager, data analysts)
2. Acquire, clean and remove personal data from grant expenditure report files produced by all partners including especially local authorities (data manager, data analysts)
3. Research and prepare a benchmark report for each co-funding partner describing the data features and quality issues, with recommendations for enhanced data governance and for filling gaps in available data (data manager, managing director)
4. Undertake specialised additional data keying (overseas organisations, for-profit entities in scope), procure grant expenditure data by each agency and international exchange data and normalise in the database (head of finance/operations, financial data analysts)

5. Prepare funding, data sharing, privacy, terms of use agreements and agree with each party respectively (legal advisor, managing director)
6. Design the web interface and UX (external web services firm)
7. Push verified financial, governance, regulatory data to the extract, transform and load (ETL) service daily (DBA)
8. Design, test and build the secure web application including ETL to maintain a live feed from the database including secure feed of custom data not for sharing/publication elsewhere (principal software engineer)
9. Register and on-board end-users, provide each with a customised manual and induction workshop, audit their use of the service (including issues arising from computer hardware/browsers) (head of finance/ops, data analyst)
10. Convene, report to and document meetings of the oversight group and key meetings with project partners, provide this end of project report (office manager, managing director)

4 PROJECT OUTCOMES

While it is extensive, reliable and available as a digital service, the data in Benefacts Analytics meets only some of the management information needs of public funders but nonetheless will facilitate efficiencies and effectiveness measures in line with government's digital strategy

Public funders seek a variety of information from grantees to meet various management functions. These include but are not limited to due diligence, sector needs/gap analysis, grant compliance verification, risk appraisal, internal audit, external reporting including PQs and annual reports, budget preparation, value for money assessment, impact analysis, performance assessment.

The data procured by Benefacts from public disclosures contributes to some but not all of these requirements. In doing so, it can contribute to cost efficiencies and process improvement in ways that are set out below.

The deliverables of Benefacts Analytics are aligned with the goals of public policy for eGovernment and ICT strategy

The six demonstration instances of Benefacts Analytics were released to the respective partners on a phased basis July-October 2019. All save the HSE participated actively in the pilot project.

As might be expected, the agencies varied in terms of the respective

- profile of nonprofits in their scope, and the accessibility of their public disclosures
- approach to data governance
- purposes for which governance, risk and compliance data is used
- profile of the test users in each agency
- information/grant management systems in place,
- processes used to manage their business relationships with the sector

Project benefits are reported below under the headings of the Public Service ICT Strategy (<https://ictstrategy.per.gov.ie/>), the eGovernment Strategy (<https://egovstrategy.gov.ie/wp-content/uploads/2017/07/eGovernment-Strategy-2017-2020.pdf>) and on four of the Actions under Our Public Service 2020 <https://assets.gov.ie/35065/51cbc2c7309648f8ae7611b569c96cf1.pdf> in particular accelerated digital delivery of services, optimising the use of data, and strengthening the capability for whole of government collaboration.

How Benefacts Analytics delivers on **Build to Share**

There is no possibility of sharing data within or across the wider Public Service without common naming and registration conventions: if data is not machine-readable, cross-agency or inter-agency integration is not possible.

Building and maintaining up to date a Directory with verified base registry data for all nonprofits receiving public funding is a core deliverable of Benefacts Analytics.

"Creating ICT shared services to support integration across the wider Public Service to drive efficiency, standardisation, consolidation, reduction in duplication and control cost."

How Benefacts Analytics delivers **Digital First**

Currently, nonprofits are required to furnish each of their State funders with annual financial statements and other information about changes to their governance/regulatory status.

PSBs registered to use Benefacts Analytics can avoid repeatedly imposing these routine compliance/filing requirements because this data is digitally accessible to them already. This is a new digital service to public servants and to public benefit/nonprofit organisations alike, and reflects administrative efficiencies for both.

"Digitisation of key transactional services and the increased use of ICT to deliver improved efficiency within Public Bodies and provide new digital services to citizens, businesses and public servants."

How Benefacts Analytics delivers **Data as an Enabler**

About 150 units of data derived from each set of the financial statements of nonprofit companies constitute an important source of evidence for public servants engaging with nonprofits. No personal data is included in this dataset.

Aside from Benefacts Funders Directory and Benefacts Analytics, there is no vehicle for sharing this data currently within or across Public Bodies and hence for streamlining compliance and reporting duplication between State bodies.

The Benefacts Analytics pilot project has demonstrated that there is no barrier to the creation of a vehicle for data sharing at national and local government levels, and that no other mechanism exists for facilitating this.

"In line with statutory obligations and Data Protection guidelines, facilitate increased data sharing and innovative use of data across all Public Bodies to enable the delivery of integrated services, improve decision making and improve openness and transparency between Government and the public."

(Recent analysis commissioned by the Charities Regulator did not review the Benefacts Analytics model, and was limited in scope to registered charities, which represent fewer than 35% of the nonprofits in the scope of the six funding agencies that participated in the pilot project, listed in Appendix 3. See <https://www.charitiesregulator.ie/en/information-for-the-public/our-news/2019/november/indecon-s-report-into-the-potential-for-a-charity-passport-facility-for-charity-data-in-ireland>).

How Benefacts Analytics delivers **Improved Governance**

Up to 2,000 Irish nonprofits depend on the State for at least 50% of their funding, and many thousands more receive a contribution to their revenues on a recurring or project basis.

In the main, State bodies operate in data silos with respect to these transactional relationships, and they depend on sampling methodologies to monitor compliance with grant terms and to manage risk. The same is true of bodies like the Charities Regulator which rely on members of the public to bring matters of concern to their attention.

"Ensure that the ICT strategy is aligned, directed and monitored across Public Bodies to support the specific goals and objectives at a whole-of-government level and with an emphasis on shared commitment."

By contrast, Benefacts data permits risk planning based on the full population of available data, and allows agency-wide/whole of government oversight of funding relationships.

The objective of the pilot project was to provide each co-funding partner respectively with the means to validate the solution designed by Benefacts in meeting the needs of their own organisation and to consider next steps in further developing/ commissioning/implementing it.

1 Most co-funding partners recognise the need for enhanced data governance as a baseline for further development

Currently, each PSB adopts its own approach to registering and maintaining baseline data on the organisations it funds.

There is variable consistency in the approach to specifying, storing and deploying the materials received from nonprofits in fulfilment of the conditions of their funding.

There is no convention for sharing data between agencies, and without a base register validating their identities, there can be no secure data infrastructure for doing so.

The Public Register of Charities is no substitute for a base register because only a fraction of funded nonprofits are registered as charities.

Benefacts has designed the Government Funders Directory to provide each agency with web-based access to reliable, up-to-date and non-sensitive registry data whether as a standalone webservice or an Application Programme Interface (API) for integration into the PSB's own management information system.

2 PSBs are prepared to share administrative data and files for inclusion in the webservice – this feature is essential for the success of any business intelligence/analytics service

Most of the data in the Benefacts Analytics pilot project was derived from public sources, including financial statements for for-profit entities in the scope of local authorities and the HSE.

However to facilitate this proof of concept project, all participating PSBs shared some or all of the three kinds of additional data with Benefacts for publication exclusively to their own instance of Benefacts Analytics:

- registration data (the unique identifiers which they assign to funded organisations, grant programme names, regional funding districts etc)
- grant expenditure data (files listing their grant expenditure even where, as in the case of local authorities, this data is not routinely published)
- full financial statements received from nonprofits (in cases where abridged accounts had been published by them to the CRO)

3 Data governance practices vary substantially, and each PSB has a distinct set of needs, capabilities and potential use cases

No two PSBs adopt the same approach to data handling in relation to the nonprofits they fund – although larger local authorities share a single software system (Agresso) for accounts management).

Varying degrees of familiarity with regulatory and especially financial data affect the perceived relevance of Benefacts Analytics as a tool, and trust in the data provided. Regular changes in personnel compound the challenge of innovation, with an understandable reliance on legacy systems.

It is clear from user surveys that

- a plan for additional consultation, training/induction and user support will be needed for the successful roll-out of the next phase
- the implications for business process change need to be weighed in each agency relative to the perceived benefits of the webservice – potentially this includes agency engaging more actively with funded nonprofits to improve the standard and consistency of their public disclosures
- Whereas the technology solution delivers all of the specified data as a webservice, improvements in the look and feel of Benefacts Analytics are needed to make the user interface more accessible, to render the data into bespoke management reports, and to meet other suggestions for further software development such as downloadable datasets and the provision of certain datasets via API

SCHEDULE 1

Full set of data fields provided in Benefacts Analytics – Directory and Financial/Compliance data.

FIELD	DESCRIPTION	SOURCE	FREQUENCY OF UPDATE
DIRECTORY			
Directory data is derived by Benefacts from the regulatory returns of the nonprofits listed in Benefacts Analytics			
Benefacts ID	A unique business identifier (UBI) assigned by Benefacts to each entity in its database	Benefacts	N/A
PSB ID	The ID assigned by the PSB (if any)	PSB	As required by PSB
PSB Regional Division	Regional Division assigned by the PSB (if any)	PSB	As required by PSB
PSB 2017 funding	The funding which the PSB reported providing in 2017	PSB	Annual
PSB 2018 funding	The funding which the PSB reported providing in 2018	PSB	Annual
Postal code	The Eircode for the nonprofit	Public data	Updated based on data supplied by regulator - as frequently as regulator updates
County	The County where the nonprofit has its registered address	Relevant Regulator	Updated based on data supplied by regulator - as frequently as regulator updates
Classification	The sector classification assigned by Benefacts	Benefacts	N/A
Organisation website	The nonprofit's own website address or URL	Public data	N/A
CRO	The number assigned by the Companies Registration Office	CRO	Daily
RCN	The Registered Charity Number assigned by the Charities Regulatory Authority	Charities Regulator	Weekly
CHY	The Charity Number assigned by Revenue (Charities Unit)	Revenue	Quarterly
VRC Housing	The nonprofit is adhering to the Voluntary Regulation Code for housing	Housing Regulator	As per Housing Agency website

FIELD	DESCRIPTION	SOURCE	FREQUENCY OF UPDATE
REGISTER			
<i>Registration data is derived by Benefacts from the regulatory returns of the nonprofits listed in Benefacts Analytics</i>			
Benefacts ID	A unique business identifier (UBI) assigned by Benefacts to each entity in its database	Benefacts	N/A
PSB ID	The ID assigned by PSB	PSB	As required by Tusla
PSB Regional Division	Regional Division assigned by PSB	PSB	As required by Tusla
PSB 2017 funding	The funding which PSB reported providing in 2017	PSB	Annual
PSB 2018 funding	The funding which PSB reported providing in 2018	PSB	Annual
Postal code	The Eircode for the nonprofit	Public data	Updated based on regulatory address supplied by relevant regulator - as frequently as regulator updates
County	The County where the nonprofit has its registered address	Relevant Regulator	Updated based on regulatory address supplied by relevant regulator - as frequently as regulator updates
Classification	The sector classification assigned by Benefacts	Benefacts	N/A
Organisation website	The nonprofit's own website address or URL	Public data	N/A
CRO	The number assigned by the Companies Registration Office	CRO	Daily
RCN	The Registered Charity Number assigned by the Charities Regulatory Authority	Charities Regulator	Weekly
CHY	The Charity Number assigned by Revenue (Charities Unit)	Revenue	Quarterly
VRC Housing	The nonprofit is adhering to the Voluntary Regulation Code for housing	Housing Regulator	As per Housing Agency website
GOVERNANCE			
<i>Governance data is derived by Benefacts from the regulatory returns of the nonprofits listed in Benefacts Analytics</i>			

Institution type	The form of incorporation – e.g. CLG, friendly society	Public data	N/A
Constitution	A copy of the nonprofit's constitution as a downloadable PDF file	CRO	Daily
Date incorporated	The date when the nonprofit was incorporated as a company: not always the date of first establishment	CRO	N/a
Number of Directors	The current number of Board Directors, according to their latest return to the CRO	CRO	Daily
Number of long-serving Directors	The number of Directors that have served on the Board for 9 consecutive years or more.	CRO	Daily
% long-serving Directors	The percentage of Directors that have served for 9 consecutive years or more	CRO	Daily
Directors remunerated yes/no	The entity has disclosed payment(s) to one or more Directors in the latest available accounts	Financial statements (CRO, RFS, Docslaid, PSB)	Within 4 weeks of filing financial statements
Fewer than 50% resigned	A green tick appears here if fewer than 50% of the Directors have resigned from the Board in the last 3 years	CRO	Daily
% of directors resigned	The rate by which the membership of the Board has changed over the last 3 years	CRO	Daily

COMPLIANCE

Compliance data is derived by Benefacts from the regulatory returns of the nonprofits listed in Benefacts Analytics

CRO	The number assigned by Companies Registration Office	CRO	Daily
CRO status	The status of the entity with the Companies Registrar	CRO	Daily
RCN	The Registered Charity Number assigned by the Charities Regulatory Authority	Charities Regulator	Weekly
RCN status	The status of the entity with the Charities Regulatory Authority	Charities Regulator	Weekly

CHY	The Charity Number assigned by Revenue (Charities Unit)	Revenue	Quarterly
CHY status	The status of the entity's registration for tax purposes	Revenue	Quarterly
VRC Housing	The nonprofit is adhering to the Voluntary Regulation Code for housing	Housing Regulator	As per Housing Agency website
FYE	Financial year-end. A company may adopt any date as the end of its financial year; in most cases this is 31st Dec	CRO	Daily
Next ARD	Next Annual Return Date: the date by which a company is supposed to make a return to the CRO, and is up to 9 months after the FYE. Companies filing electronically are given an extra 8 weeks to file their financial statements	CRO	Daily
Auditor name	The name of the auditor or audit firm that has audited the accounts	CRO	Daily
Auditor Number	The registered number of the auditor/audit firm. A register of approved auditors is held by the CRO	CRO	Daily
Filed within 12 months?	A company that has not filed within 12 months may be considered to be late in making its statutory return	Benefacts	Daily
Reporting period in months for 5 years	The normal period for making a return is 12 months but occasionally this varies – e.g. when a company makes an adjustment to the year-end, or when it has just been incorporated	Financial Statements	Within 4 weeks of filing financial statements
Financial statements for 5 years	A downloadable pdf of the nonprofit's financial statements for the period in question	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Financial statements source for 5 years	The source from which Benefacts took the financial statements, usually the CRO. In cases where full financial statements have been filed with Tusla, and an abridged version filed with the CRO, Tusla has provided Benefacts with the full set for inclusion here, where available	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Financial reporting standard for 5 years	The financial reporting standard used by the entity	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Full/ abridged statements for 5 years	The form in which the entity filed financial statements to the CRO (or to Tusla where Tusla is the source of the financial statements) in the period in question	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements

Audited for 5 years	Whether or not the accounts have been audited	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Auditor opinion for 5 years	Whether the auditor has expressed a qualification in certifying the accounts	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Related party income	The amount of related party income disclosed in the financial statements	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Related party expenditure	The amount of related party expenditure that has been disclosed in the financial statements	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements

FUNDING

Funding data is analysed and derived by Benefacts from the financial statements of the nonprofits listed in Benefacts Analytics

Tusla funding stream	The programme code provided by PSB	PSB	As required by PSB
	The funding which PSB reported providing in 2017	PSB	As required by PSB
Tusla 2017 funding	The funding which PSB reported providing in 2018	PSB	As required by PSB
Tusla 2018 funding	Not every nonprofit clearly states PSB or other sources of Government funding by name. This is the amount recognised in the I&E of the recipient as reported by them	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Reported funding from PSB € for 5 years			
Reported funding from PSB as a % of total income for 5 years	Not every nonprofit clearly states each source of public funding by name, even though this is a requirement of DPER Circular 13/2014. This is the amount recognised in the I&E of the recipient as a % of total income reported	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Total number of Govt. funders for 5 years	The number of Government funding sources as analysed by Benefacts	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements

Reported funding from other Govt. sources for 5 years	As disclosed by the nonprofits in their financial statements	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Reported funding from other Govt. sources as % of total income for 5 years	The value of reported funding from Government sources other than PSB, as a percentage of total income	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Reported Govt. funding is > 50% of total income for 5 years	The aggregate of all reported funding from Government sources is greater than 50% of total income	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Total Govt. funding as % of total income for 5 years	The value of all reported funding from all Government sources expressed as a percentage of total income	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements

FINANCIALS

Financial data is analysed and derived by Benefacts from the financial statements of the nonprofits listed in Benefacts Analytics

Income € for 5 years	Total reported income in each financial reporting period	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Surplus / (deficit) for 5 years	Reported value of the excess of income over expenditure in each financial reporting period	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Net assets for 5 years	Reported value of net assets in each financial reporting period	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Tangible asset additions (3 years)	Reported value of tangible asset additions as reported in each set of financial statements	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements
Tangible asset disposals (3 years)	Reported value of tangible asset disposals as reported in each set of financial statements	CRO, Docslaid, RFS, PSB	Within 4 weeks of filing financial statements

RATIOS

Ratios are created by applying the formulas below to the data in question. These have been specified by Tusla. The average level for the entire portfolio is provided for each ratio – this does not change when a filtered set is viewed

Cash ratio for **5 years**.
Detail provided "Cash at bank/cash on hand" and "current liabilities" for each year

The cash ratio is the sum of cash at bank plus cash on hand relative to current liabilities. The header contains an average for the entire population to identify outliers

CRO,
Docslaid,
RFS, PSB

Within 4 weeks of filing financial statements

Debt to asset ratio for **5 years**.
Detail provided: "Current Liabilities, Defined pension liability, Provisions, long-term liabilities, current assets, fixed assets, defined pension assets"

The debt to asset ratio is the sum of current liabilities, defined pension liability, financial provisions (or obligations) and long-term liabilities relative to the sum of current assets, fixed assets and defined pension assets. The header contains an average for the entire population to identify outliers

CRO,
Docslaid,
RFS, PSB

Within 4 weeks of filing financial statements

Current liquidity ratio for **5 years**. Detail provided "current assets" and "current liabilities"

The current liquidity ratio is the value of current assets relative to current liabilities. The header contains an average for the entire population to identify outliers

CRO,
Docslaid,
RFS, PSB

Within 4 weeks of filing financial statements

PEOPLE

Data on employee numbers and remuneration profiles is derived by Benefacts from the financial statements of the nonprofits listed in Benefacts Analytics

Average employees for **5 years**

Average number of full-time equivalent employees, as reported by each nonprofit in their financial statements

CRO,
Docslaid,
RFS, PSB

Within 4 weeks of filing financial statements

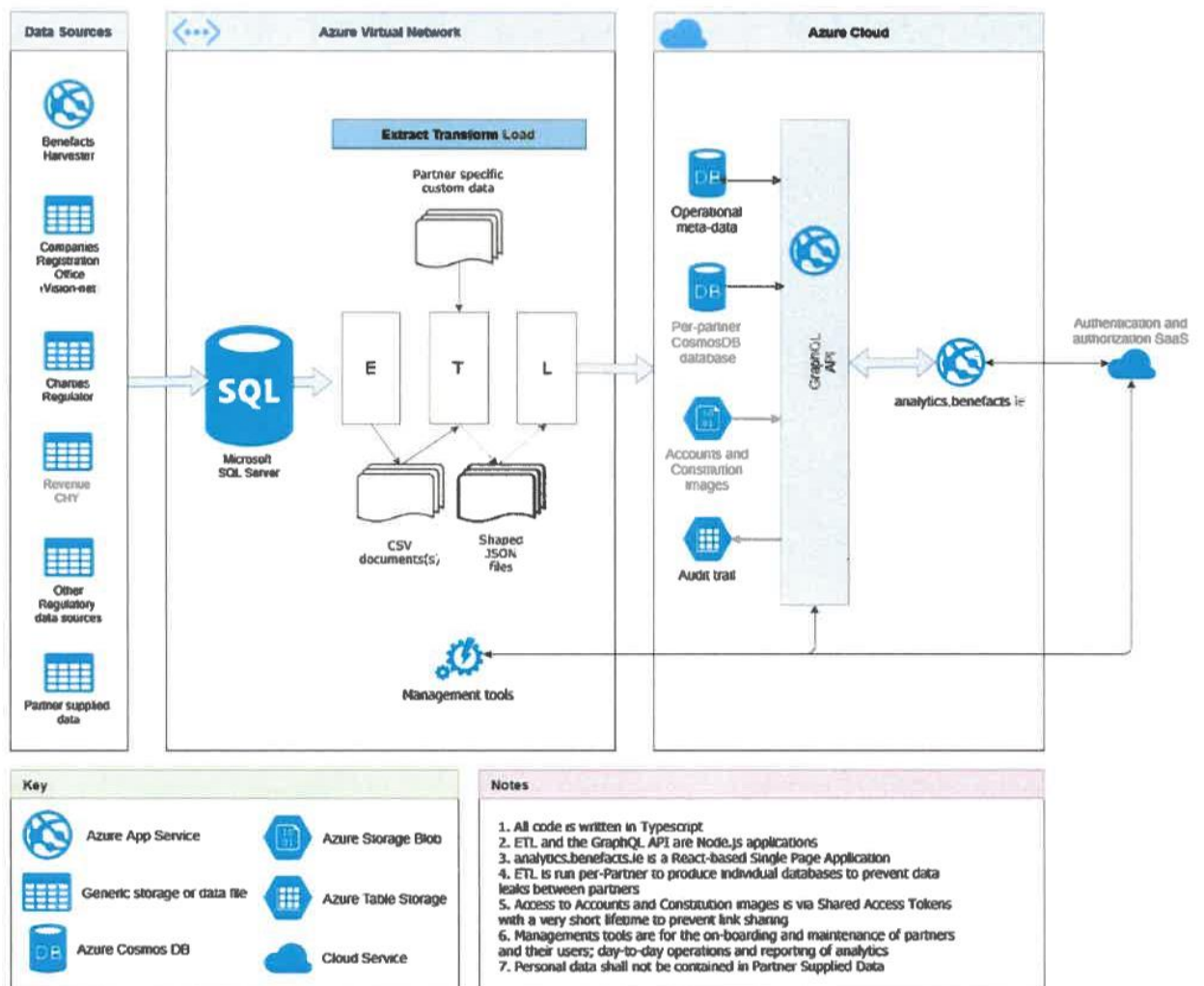
Salary bands in € for **5 years**

Reported number of employees whose remuneration exceeds €70,000, analysed for each period in bands of €10,000

CRO,
Docslaid,
RFS, PSB

Within 4 weeks of filing financial statements

Benefacts Analytics version 2 Functional specification



SCHEDULE 3

Profile of entities included in the trial instance of Benefacts Analytics per partner

Public Sector Bodies in pilot project	Full number of entities in scope	Of which registered charities (%)	Number for which financial and compliance data is available
Tusla	744	522 (70%)	578
DEASP	934	379 (41%)	918
DFAT	325	57 (17%)	81
Kildare Co Co	1,848	334 (18%)	513
Fingal Co Co	1,321	315 (24%)	539
HSE	2,172	1143 (53%)	1,375