

More Profitability Data Entry Guide

Purpose

The aim of More Profitability Benchmarking is to help fundraising leaders make more informed decisions about strategy and investments in fundraising. As a sector we suffer from a lack of comparable, timely or granular information about the profitability of fundraising activities.

More Benchmarks is the only service that looks at profitability of your complete fundraising portfolio.

Our vision is that More Benchmarks will become an essential part of measuring relative performance for every charity. It will become the definitive source of information about financial trends in fundraising activity across the country and ultimately the world!

Principles

It is important that every participating organisation follows these instructions to ensure we are comparing apples with apples.

Privacy: the information you enter will not be shared with any other organisation. Your results will not be identified. Macro level findings may be published or reported at conferences but the organizational results will not be revealed.

Gross and all direct expenditure: we want a true picture of fundraising income and expenditure. This means reporting the full income and all costs – not just the net result from a Ball for example.

Transparency: enter data that is honest and true to your situation. This is about finding areas for improvement not about trying to look good.

Materiality: don't sweat on the small stuff. If you are not quite sure where to enter some small amount it probably doesn't matter too much.

Apples with Apples: as far as possible we seek to compare like with like. However, we also accept that charitable accounting is complex and inconsistent across organisations. We would rather still be able to compare apples with pears than be unable to make any comparisons at all.

The Spreadsheets

The supplied templates for data collection has been constructed to fit into the database of results. Please do not add rows or columns or change any formulae.

We have tried to keep this simple as we recognize there may be some recalibration of the way you report results to fit into this common model.

Topline Data Collection

The Topline report only requires 16 numbers!

Topline Data Collection Template



Charity Name	YE June 2018	YE June 2019
Total Fundraising Income (including Bequests)	\$ -	\$ -
Bequest Income	\$ -	\$ -
Fundraising Direct Costs (including bequest costs)	\$ -	\$ -
Bequest direct costs	\$ -	\$ -
Fundraising Salary costs (including bequests)	\$ -	\$ -
Bequest salary costs	\$ -	\$ -
Number of Full Time Equivalent (FTE) Fundraisers	0.00	0.00
Bequest FTE	0.00	0.00

Insights Package

The Insights report allows for a more granular reporting over a longer time period and therefore requires details across multiple fundraising categories

If you are unable to categorise results into the sub groups please just enter into the Not Broken Down line.

Note: we do not expect you to break down salary costs into the detailed categories but do need a figure for the Total for each Type of Fundraising (Events, Direct Marketing, Corporate etc)

Feel free to make comments in the column following the year or even using the comments insert function. This may be helpful for the person preparing the results in following years to understand your methodology.

Insights Package Full Data Collection Template



Data Collection		State/ National					
Jurisdiction		YE June 15	YE June 16	YE June 17	YE June 18	YE June 19	YE June 20
Year ending		Charity	Charity	Charity	Charity	Charity	Charity
Income		Charity	Charity	Charity	Charity	Charity	Charity
Events	Community Fundraising (including 3rd Party P2P)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Gala/ticketed events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Merchandise / signature events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Mass participation events run by charity (not P2P)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Peer to Peer Fundraising Events Organised by Charity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Not Broken Down	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Marketing	Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Regular Giving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Unsolicited	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Emergency Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Not Broken Down	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate	Workplace Giving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Partnerships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Not broken down	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Major Donors		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trusts and Foundations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lotteries/art unions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bequests		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales (merch, retail, op shops)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other / General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fundraising Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure		YE June 15	YE June 16	YE June 17	YE June 18	YE June 19	YE June 20
Charity		Charity	Charity	Charity	Charity	Charity	Charity
Events	Community Fundraising (including 3rd Party P2P)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Gala/ticketed events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Merchandise / signature events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Mass participation events run by charity (not P2P)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Peer to Peer Fundraising Events Organised by Charity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Not Broken Down	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Marketing	Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Regular Giving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Emergency Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Not Broken Down	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate	Workplace Giving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Partnerships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Not broken down	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Major Donors		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trusts and Foundations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lotteries/art unions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bequests		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales (merch, retail, op shops)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other / General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fundraising Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary Costs		YE June 15	YE June 16	YE June 17	YE June 18	YE June 19	YE June 20
Events		\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Direct Marketing		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Major Donors		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trusts and Foundations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lotteries / art unions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bequests		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fundraising Total		\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Non Bequest Total		\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Non BQ Non Sales		\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Staff FTE		YE June 15	YE June 16	YE June 17	YE June 18	YE June 19	YE June 20
Events		0.0	1.0	0.0	0.0	0.0	0.0
Direct Marketing		0.0	0.0	0.0	0.0	0.0	0.0
Corporate		0.0	0.0	0.0	0.0	0.0	0.0
Major Donors		0.0	0.0	0.0	0.0	0.0	0.0
Trusts and Foundations		0.0	0.0	0.0	0.0	0.0	0.0
Lotteries / art unions		0.0	0.0	0.0	0.0	0.0	0.0
Bequests		0.0	0.0	0.0	0.0	0.0	0.0
Sales		0.0	0.0	0.0	0.0	0.0	0.0
General Other		0.0	0.0	0.0	0.0	0.0	0.0
Fundraising Total		0.0	1.0	0.0	0.0	0.0	0.0
Non Bequest Total		0.0	1.0	0.0	0.0	0.0	0.0
Non BQ Non Sales		0.0	1.0	0.0	0.0	0.0	0.0

Entering Financial Results

- Year** This refers to the year end. Therefore 2019 for most organisations this will mean the period ending June 2019, September 2019 or either December 2018 or December 2019 depending on timings.
- Jurisdiction** In order to work out your fundraising income per head we need to know if you are national, state or multi state. If you are predominantly a state organisation please say which state. If you are entering data for a consolidated Federation identify yourselves as National. Do not include any fundraising from outside of Australia.
- Income:** We are interested in all **fundraising** income. That is monies that are raised from your fundraising activities. This **does not** include: government contracts or contributions; NHMRC and similar government grants; investment income (even if earned from bequests or endowments); in kind value from sponsors or fee for service income (such as training or blood services). Essentially it is everything you would normally report under Fundraising in your annual report.
- Expenditure** We are only interested in direct costs of fundraising programs, that is the costs that are directly related to the raising of the money. Do not include things such as: contribution to overheads (such as office costs, heating, lighting, insurances);
Includes: Printing, design, postage, freight, merchandise, advertising, couriers, agency fees (including traders), items purchased for resale, promotional materials, venue hire and catering for events etc
Excludes: Data entry and processing costs
- Salaries** We want to know the cost of your fundraising staff. This should not include any internal recharges of IT, CEO, Accounts or processing / data entry staff. This should include: salaries, super and workers comp for employed staff; costs of contractors, temporary staff or consultants that are employed by you.
Include: only costs for employees directly responsible for generating income. Salaries, Superannuation, Workers Compensation, recruitment costs, travel, casuals, contractors etc
Excludes: Redundancy payments, split costs of CEO or other staff unless specific to their contribution to fundraising.
- Exclusions** There are a myriad of other costs that not for profits incur. To keep this report consistent we request that you **exclude** the following:
Depreciation of directly related capital items i.e. computers used by direct fundraising staff etc
Corporate overheads such as information services, Finance function, Human Resources, Executive management time, rent, building overheads, motor vehicles etc
Marketing costs not exclusively associated with revenue generation – this will include the organisational website, organisational media teams, services marketing, brand advertising without a call to give
In Kind support: even when this would have incurred a real cost to the charity eg food for an animal shelter, staging for an event. The valuations and treatments are too inconsistent so we want to exclude them all.

Categories of income and expenditure

Events	Includes	Examples	Comments
Community Fundraising	Beneficiary or 3 rd party events where you just received the money and do not organize the event Peer to Peer fundraising for events where you are not the event organizer Branches, groups and committees	Local community organise a BBQ. Golf events that you don't organise City to Surf and other fun runs Local volunteers with a direct affiliation to you raise funds and remit them to you.	In these cases it may be difficult to identify all costs incurred by local groups.
Gala / Ticketed Events	Balls, movie nights, quiz events or golf days that you are responsible for organizing and where you carry the financial risk.	Gold Ball	Wherever possible include all income and all actual expenditure. Do not include the value of donated items for auctions or discounted meal packages
Merchandise events	Events that rely on the sale of items to the public and you are responsible for overall management and risk.	Daffodil Day Bandaged Bear Day	This is only for events that involve selling to the public over a specific period. Sales of virtual gifts or Xmas cards are covered in Sales.
Mass participation events run by the charity	Where people are asked to fundraise in an event that you own and run. This includes "hosted" events	Relay for Life Trailwalker RSPCA Cupcake day	Include all the costs of acquiring and keeping supporters
Peer to Peer Fundraising Events Organised by Charity	Peer to Peer events where you are the organiser. May include "virtual events"	Ration Challenge September	Note that P2P for events such as the City to Surf will be included in Community Fundraising not here
Not broken down	Other event fundraising that does not fit into the categories above.		

Direct Marketing	Includes	Examples	Comments
Appeals	Renewal or cash appeals to existing supporters. Newsletters (include here whether they include an ask or not). Donor Care Emergency appeals Reactivation of lapsed donors	Tax Appeal and follow up. Spring Newsletters Receipts and thank you letters	Include all direct costs where possible. This includes print, postage, design, outsourced agency fees). Do not include costs of data entry/processing..
Regular Giving	Usually monthly credit card / debit card donations. Where the donor has committed to make future contributions.	Face to Face recruitment and subsequent value. Donors converted to regular giving from cash appeals, online recruitment	Include all agency costs, media buying, mailing costs. Note all costs associated with regular giving, including acquisition, conversion and upgrades go in here
Acquisition	Cash acquisition appeals to non supporters by mail, insert, online, DRTV etc	Online acquisition campaigns. Additional cash acquisition associated with an existing appeal	If possible please separately identify these costs. If not then include in Appeals program. This does not include straight to Regular Giving Acquisition
Unsolicited	Donations received that are not classified as part of a campaign or appeal		These should be minimized as a category
Emergency Appeals	Disaster based one off appeals for specific issues		These will be excluded from most analysis to provide a picture of your underlying performance.
Not broken down	Other direct marketing income		If you are unable to break the income down into the line items above use this category.

Corporate	Includes	Examples	Comments
Workplace Giving	Income received via CAF, ACF or directly from company payroll giving programs	PWC workplace giving program	Include matched giving of payroll donations. Any workplace fundraising (ie participating in events) will come under Events. Include your share of national workplace giving programs
Partnerships	Sponsorships, cause related marketing and other contributions that deliver a benefit to the company	Sponsorship of a health promotion program	Do not include pro bono or in kind contributions. Sponsorships directly associated with an event should be included in the event line
Not broken down	Company donations to your cause where no benefit is offered and are not made through the company Trust or Foundation		Do not include pro bono or in kind or personal donations from employees/ owners

Major Donors	Includes	Examples	Comments
Major Donors	Gifts of over \$2,500 received as a result of a specific solicitation as part of a structured major donor program.	Capital Appeal	Do not include large donations received for appeals where there is no personal relationship or stewardship of the donor. Do not include large unsolicited donations

Trusts and Foundations	Includes	Examples	Comments
Trusts and Foundations	All income from Trusts and Foundations		Do not include government grants (eg NHMRC)

Lotteries and Art Unions	Includes	Examples	Comments

Lotteries and Art Unions	Lotteries, Art Unions, large raffles organized by you		Do not include here local raffles organized and managed by branches or groups. Include all agency, phone costs, prize costs
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Bequests	Includes	Examples	Comments
Bequests	Income and expenditure associated with Gifts in Wills programs	Bequests mailings, production of brochures, functions, wills days	Include all income received for the period. Do not include interest on bequests or endowments you hold. Include membership of Include a Charity

Sales	Includes	Examples	Comments
Sales, merchandise and Op Shops	Xmas card sales. Virtual gift catalogues Commercial retail operations (online store of real goods or high street retailing) Licensed products Op Shops	Oxfam "goat" Cancer Council Sun protection shops Red Cross First Aid kits	Include all costs associated with the business. If these are on rented premises include the rent and associated charges.

Note: we would rather exclude large, high cost retailing from the figures so if you have a significant Op Shop business please don't include.

Other	Includes	Examples	Comments
	Not sure where to put things or other fundraising activities that don't fit above		Often there is an unattributed general fundraising expenditure that is not allocated to the areas above – put it here.

Occasionally Asked Questions

As the program evolves we will add to the questions as they arise, however, here are the ones that we anticipate people may ask.....

Who should complete the template?

Ideally the fundraiser already receives their reports in a format that means they can complete the template. If not, we suggest the fundraiser and management accountant complete it together.

We don't break things down in this much detail, can we still use the template?

Yes....but. If your fundraising income and expenditure are not broken down at all then you will get only a small amount of comparable information on your organisation. If they are broken down into the main categories then it will still be very illuminating.

Our income is broken down but not our expenditure, is it still useful?

Yes. However, we urge you to adopt accounting reports that directly correlate income to expenditure by activity. It is very hard to manage the profitability of your fundraising portfolio without this. Enter your broken down income and put your expenditure in the Other category.

We don't break down salaries in this detail, how do we enter them?

This is quite common. It does mean you will not be able to compare your return on labour at an activity level but you will see your overall figure. Just enter the salaries in the Other category.

Where do I put the costs of data entry / processing?

Some not for profits have these within a finance and admin department others have them within fundraising. To be consistent we request that you exclude them.

How do we allocate postage costs?

Some organisations have a central cost of postage whilst others attribute postage to specific campaigns. We request that you include significant postage in the appropriate category. For example the costs of sending appeal mailings and receipts should be in the appeals category as they are a significant component of expenditure. However, a few thank you letters to 50 major donors or people attending your ball is not significant so it is immaterial whether it is included in the expenses.

How do we allocate regional staff costs?

This can be tricky as few organisations actually track the amount of time spent on each type of fundraising. As they can be a significant part of fundraising costs we need you to estimate the proportion of their time they spend on fundraising (as opposed to local PR or service delivery). Within this it will be helpful to break it down into the main categories (eg Events, Direct Marketing, Corporate etc).

How do we allocate the costs of a Marketing or Fundraising Director or Manager?

If the Fundraising Director is entirely dedicated to fundraising than 100% of their time should be allocated against the various activities OR included in the Other if you are unable to break it down. If they are also responsible for organizational marketing then you will need to estimate the proportion of their time that is dedicated to fundraising and allocate accordingly.

How do we account for our retail and merchandise activities?

Again these are treated differently by different organisations. On the whole we would rather exclude large retail operations (op Shops, commercial retailing) but recognize that many

charities have smaller merchandising activity that falls within the fundraising remit (Xmas card sales, Entertainment Book, fluffy toys, virtual gifts etc). Therefore these should be included. Note that due to the impact retail activities have on overall cost income ratio's most of the reports will show including and excluding sales activity. Please make sure you include all income and costs incurred for the year.

We have changed how we classify income and expenditure.

This is not uncommon. Many organisations upgrade their finance systems and adopt new charts of accounts. If at all possible please recalculate your past results to fit with your new system and use this as the basis for entering data. If this is too difficult then only use the current year.

We receive funding for our investment in fundraising from other sources.

Some organisations receive transfers or grants from their parent organisation interstate or internationally to support expansion of fundraising programs. It is still a cost to your fundraising and should be included.

All of our costs of fundraising are paid for by other activities, therefore we have no costs.

Some organisations offset income from one source (investments, sponsors, retail) against expenditure in another category (fundraising or admin). This may reduce your declared cost ratio in the annual report but does not address the efficiency with which you use those funds. Include all your actual costs however you externally explain them.

Exceptional Activities

There can be some extraordinary emergencies and exceptions that drastically alter your income and expenditure. We would rather exclude these as they just cause huge fluctuations in organizational performance. Major disasters such as the Victorian Bushfires are best excluded. However, we also recognize that many humanitarian organisations "expect" to run 2 or 3 emergency appeals in any one year. These can be included. Similarly some organisations run major capital campaigns for a specific purpose. These should be included. If possible please put a note in the comments field explaining any major changes (say greater than 50%) in any category.

Websites

For most organisations the website services functions other than pure fundraising. It may offer information, advice and services as well as information on fundraising. For the sake of consistency organizational website costs should be excluded. Income derived from the website can be included as part of your appeals or unsolicited income. Where the organisation builds a specific website to support a fundraising campaign (an event site or a microsite for securing regular givers), these costs should be included.

Internal Transfers

Federated organisations have different methods for allocating central income and costs. If you are a state body and receive money from the national body (for example a proportion of all workplace giving income or a share of event income) include this income. If you are charged by your national body for the service they provide in generating funds include this cost. However, if there is a just a general levy or charge that goes to cover the full costs of a national office, exclude it.