

## How to Write Reports for the Board of Trustees & Other Committees

As a Chief Executive (or Senior Manager) you will need to keep your board of trustees and/or directors informed about the organisation. In order to make the right decisions, they require the right information at the right time.



Therefore, as well as a clear agenda and good minute taking, the quality of the Chief Executives (CEO) reports to the board is key to effective meetings.

This factsheet takes you through the steps of effective report writing and provides tips and further resources to support you in this process.

### Understand your board

*'The quality of governance depends very much on the quality of information received by trustees.'*  
Good Governance: a practical guide for trustees, chairs and CEOs

Understanding the roles and responsibilities of your board is vital to understanding what information they will need.

The board has ultimate responsibility for the organisation and therefore will be thinking strategically. They will be thinking about the strategic and business plans, leading and inspiring the organisation, ensuring the organisation's values and policies are relevant and consistently implemented. They will be looking at compliance and the financial health of the organisation, risk management and identifying ways of monitoring the performance of the organisation.

This means that they will NOT want to be bombarded with every detail of the day-to-day management of the organisation and operational matters. This way the papers will focus the board on governance issues without letting them get distracted by who is on maternity leave and how many website visits there have been this month.

### Format and Content – Board Papers

Like any piece of writing – grant applications, dissertations, research and website pages – you want to get across the key facts and figures in as compelling and succinct a manner as possible. Board reports are no different.

The board members will have to read all of the papers prior to the meeting in order to discuss them and/or make decisions – keep this in mind when writing them. Some papers will inevitably be long, but

what could you do to make the information easier to digest i.e. headings and subheadings, info graphics, tables and charts.

If there are a number of papers, writing a cover sheet that briefly summarises the key governance issues in each paper, will keep it organised and help people to go straight to the key issues.

Remember the information provided will differ if it is just for information or if it is for decision. Papers for decision will need to put forward a business case. Dorothy Dalton in *Good Governance: a practical guide for trustees, chairs and CEOs* (NCVO; 2011) suggests the following format:

1. Articulate clearly what is being proposed
2. Explain briefly why this work is necessary/advisable
3. Briefly report on any market 'market research' you have completed with beneficiaries (or others) to hear their views on what is needed
4. Explain which options are being considered, their advantages, disadvantages and associate risks
5. Explain what professional advice was sought and give an accurate summary of the advice received
6. Explain why the option you propose is the best and how it will help further the charity's strategic objectives
7. Explain how risk will be managed including details of contingency plans
8. Financial implications – include assumptions made and summary financial forecasts (include more detailed financial forecasts in the appendix\*) and draw attention to the timing and responsibility for critical decisions regarding whether to go ahead or not. Explain clearly how financial risks will be managed Confirm your proposals fall within the charity's objects and that the governing documents give trustees all the necessary powers
9. Explain what success will look like and how it will be measured
10. Give a clear timetable for implementation

\*Attach supporting financial accounts/cash flow which support your proposals, the board needs to see and understand the implications of the figures.

## Format and Content –The Chief Executive's Report

*'A report is a piece of informative writing that describes a set of actions and analyses any results in response to a specific brief. A quick definition might be: "This is what I did and this is what it means.'*  
University of Reading, Study Advice, Features of a Good Report

The chief executive will be the main point of contact for trustees particularly the Chair. An open and honest relationship will support good governance and this should come across in the report.

The report shouldn't hide the failures or bad times – a report that only tells success stories and puts a positive spin on everything may be hiding key information or lull the board into a false sense of security. If there are problems, be honest about them. However, don't just complain or over exaggerate the bad either; a good way to report problems is to be honest but then to provide some information about what could be done about it.

The report should have a balance of good and bad news; it should accurately reflect what is currently happening in the organisation and what lies ahead.

Remember, the contents of a chief executive's report will depend on whether there are papers already covering the topics, how often the board meets, whether or not there are other methods of communication used. In addition, the size of the organisation, the stage of development (start up or well established), the activities it carries out, the outcomes it aims to meet etc. will also need to be taken into account.

These differences make it difficult to identify exactly what should be in a report but generally you should try to cover the following (adapted from Good Governance: a practical guide for trustees, chairs and CEOs (Dorothy Dalton: NCVO; 2011):

- Where is the organisation now?
  - What is the organisation doing
  - What is going well and what is not
  - Highlights of successes and achievements
  - And shifts in how the strategy is being implemented due to changes in resources, performance etc.
  - Any risks that have arisen
  - Feedback from stakeholders
  - CEO's current worries, hopes and concerns
  - Any personal angles or advice on the issues being covered by the agenda
  - Progress of any major campaigns, responses to consultations etc. that are likely to affect the organisation
  
- Where will the organisation be?
  - Issues on the horizon that may impact the organisation positively or negatively and how likely they are to turn into major risks
  - Changes, opportunities and challenges
  - Proactive consultation of trustees on emerging issues
  - Analysis of trends and how this may impact on the organisation i.e. increasing costs, increasing beneficiaries, loss of income, drop in the number of volunteers etc.
  - Actual or potential ethical dilemmas i.e. would you accept donations from Shell or MP or e-cigarette companies for example.
  - Strategic and tactical needs (both medium and long term) of the organisation i.e. partnership working, possible consortia working in order to get a contract etc.
  
- Major management issues
  - Key staffing changes
  - Changes in the management structure
  - Key management issues and decisions that trustees should be aware of

### What makes a bad report?

Report writing is a skill and takes practice but there are some key things to avoid if you want your report to be accessible and relevant:

- Badly structured
- Based on opinion of the CEO rather than informed information
- Doesn't answer the needs of the board

