

360 GIVING

England & Wales · Charity number 1164883

Details

Other names	360GIVING
Status	Registered
Legal form	Charitable company
Company number	09668396
Registered	2015-12-16
Register	View on the Charity Commission register

Contact

Address	c/o Funders Together 4 Chiswell Street London EC1Y 4UP
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Website	www.360giving.org

Activities

Objects: THE PROMOTION OF THE VOLUNTARY SECTOR FOR THE BENEFIT OF THE PUBLIC BY ENCOURAGING, SUPPORTING AND ASSISTING GRANT MAKERS, GRANT RECIPIENTS AND FUNDERS TO ADOPT AN OPEN ON LINE COMMON STANDARD FOR THE REPORTING OF GRANT INFORMATION THEREBY ASSISTING DONORS AND FUNDERS TO MORE EFFECTIVELY MAKE CHARITABLE DONATIONS AND TO MORE EFFECTIVELY TARGET THEIR GRANT-MAKING BY IDENTIFYING GAPS IN PROVISION. IN THIS CLAUSE: "THE VOLUNTARY SECTOR" MEANS CHARITIES AND VOLUNTARY ORGANISATIONS. "CHARITIES" ARE ORGANISATIONS WHICH ARE ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES. "CHARITABLE" SHALL HAVE THE MEANING ASSIGNED TO IT BY THE LAW FOR THE TIME BEING IN FORCE IN ENGLAND AND WALES?VOLUNTARY ORGANISATIONS" ARE INDEPENDENT ORGANISATIONS, WHICH ARE ESTABLISHED FOR PURPOSES OF ADDING VALUE TO THE COMMUNITY AS A WHOLE, OR A SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION.VOLUNTARY ORGANISATIONS DO NOT INCLUDE LOCAL GOVERNMENT OR OTHER STATUTORY AUTHORITIES.

Activities: 360Giving supports grantmakers to publish their grants data in an open, standardised way and helps people to access, understand and use the data to improve charitable giving.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£768,373	£776,206	£385,045	6
2024-03-31	£773,687	£623,895	£392,878	6
2023-03-31	£653,655	£587,778	£243,086	6
2022-03-31	£518,900	£606,450	£177,209	5
2021-03-31	£587,955	£508,392	£264,759	5

Trustees

Name	Role	Appointed
Fozia Irfran OBE	Chair	2022-07-05
Adam Lopardo		2022-11-09
Linda Anne Humphries		2024-07-16
Thrisa Haldar		2021-07-15

360 GIVING

England & Wales - Charity number 1164883

Accounts



Annual Report and Financial Statements 2024-25

Year ended 31st March 2025

360 Giving Trading as 360Giving

c/o Sayer Vincent, 110 Golden Lane, London EC1Y 0TG

Charity Registration Number. 1164883

Company Limited by Guarantee. Registration (England and Wales): 09668396.

Annual Report 2024-25

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Introduction

Welcome from the Chair

In 2024-25 we have seen real progress towards our strategy of unleashing the impact of grants data, as people are increasingly using it to inform their work, develop strategies and identify collaboration and learning opportunities, so that more money goes where it's needed most.

Our focus has been on giving people the resources they need to make that possible, consolidating our work with new and improved tools, guidance, and analysis, that make it easier than ever to use grants data.

The most significant of these has been UKGrantmaking – now the definitive annual publication on grant funding in the UK. We brought together a powerful collaboration that was uniquely positioned to develop an unprecedented overview of grantmaking data and insights across funding sectors. The launch of our first edition exceeded our expectations, with over 9,000 people accessing the platform in the first nine months after launch to explore what the grantmaking picture means for their work.

But UKGrantmaking isn't the only milestone of the year. We continued to support an increase in data publication, with over 320 funders now openly sharing grants data representing over £300bn worth of grant funding.

This progress would not be possible without the unwavering dedication of 360Giving's Trustees, staff and funders, as well as the collaboration of the grantmakers and partners who champion our mission. We extend our heartfelt gratitude to each of you.

Together, we have built momentum for the publication and use of grants data to improve charitable giving. Our path ahead is clear: to continue turning this interest into impact which supports more communities and good causes across the UK.

The Trustees (who are also Directors of the charitable company for the purposes of the Companies Act) present their annual report together with audited financial statements of 360 Giving (trading as 360Giving) for the period ended 31st March 2025.

A portrait photograph of Fozia Irfan, a woman with dark hair wearing a red headscarf and a red blazer over a black top. She is smiling slightly and looking directly at the camera against a plain, light-colored background.

Fozia Irfan

Fozia Irfan OBE, Chair

Message from the Chief Executive

By March 2025, 320 funders had shared data on over 1.25 million grants, representing over £300 billion worth of funding. But our impact comes from people accessing and using this data to inform decision-making and influence better grantmaking in the UK, which we saw with over 120,000 people using GrantNav alone, and over 12,000 people exploring the data and insights in our research and analysis reports, including the new UKGrantmaking platform.



We have achieved this progress as a small but dedicated team of only six permanent staff, navigating sector-wide challenges and competing demands with an outcomes-focused approach of continuous learning and adaptation.

This year we invested in our internal infrastructure to become even more efficient and effective to be able to support growing numbers of funders and charities within our limited capacity. After many years of being externally focused, we developed our internal databases, systems and processes as well as replacing our website with one that is less resource intensive to manage and maintain. We also invested in making it easier for people to access information to publish and use the data themselves. This includes our new 360Insights hub collating all our analysis, increased information and guidance on using data on our website, upgrading our tools, and much more – all of which make it easier than ever to share and use grants data. I'm also particularly proud of the investment made in UKGrantmaking – in the collaboration with partners, in the platform itself and the data analysis approach, powerfully delivering on the vision and demonstrating our values of being purposeful, open, curious, collaborative and inclusive.

The progress we have made this year is significant, and I'd like to thank the whole 360Giving team for their hard work, dedication, and resilience. We have created tangible change, and we're confident that this will only grow as we pursue our vision for grantmaking in the UK to be more informed, effective, and strategic.

Tania Cohen

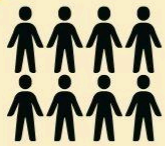
Tania Cohen MBE, Chief Executive

£300bn

+13%
worth of grants
available in GrantNav



39 funders
+63%
using new 360Giving
Data Standard features



320
+16%
funders sharing data



72% +6%
of funders
publishing without
manual intervention

More data

Better data

Improved
data use

Enabling
environment

**Our
Highlights
2024-25**

124,926

+63%
users of 360Giving
data tools



9,289
(new)
UKGrantmaking
readers



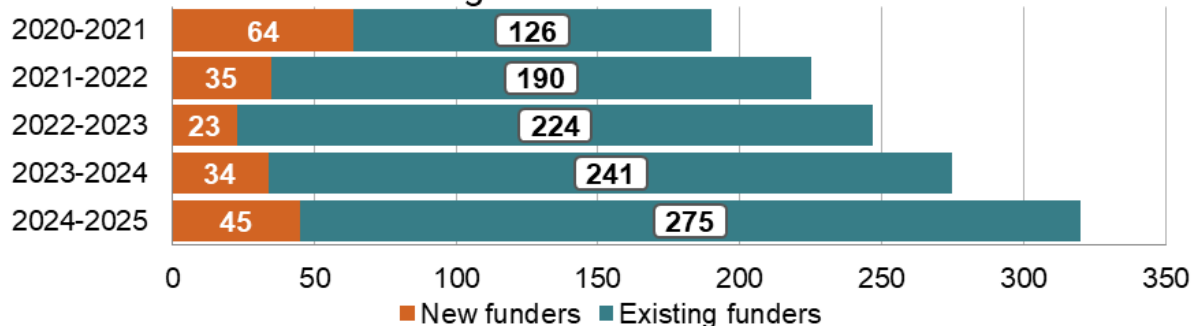
389 Workshop
attendees
-6%
↓
97% reported greater
knowledge & confidence



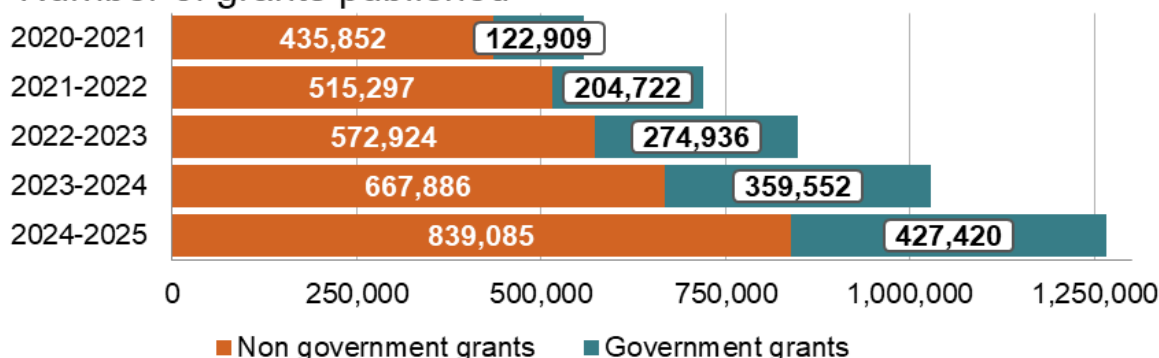
48% +23%
of funders report
using 360Giving data/analysis
to inform decision-making

Highlights of progress and trends

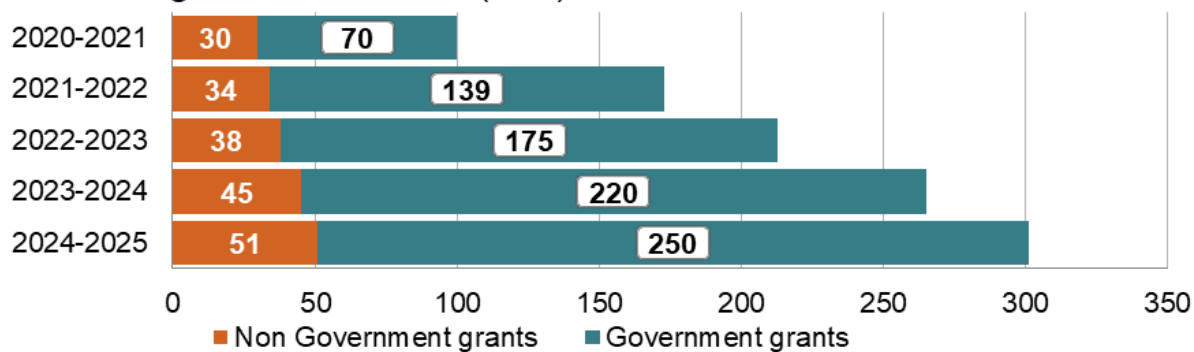
Number of funders sharing data



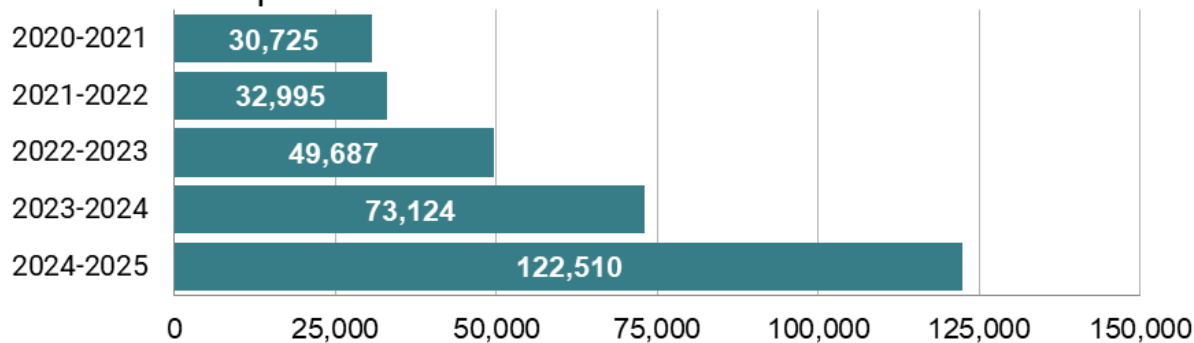
Number of grants published



Value of grants Published (£bn)



GrantNav unique visitors



About 360Giving

Our mission and vision

Our vision is for grantmaking in the UK to become more informed, effective and strategic.

Our aim is for more money to go to where it is needed most to support communities and good causes through a more informed understanding of the grantmaking picture.

Our mission is to help UK funders publish their grants data in an open, standardised way, and support people to understand and use this data to improve charitable giving.

Our approach

Everything that we do, and everything we intend to do, as an organisation is embedded in our five core values. These principles are ingrained into our culture, practices and priorities.

Purposeful – We have a bold and ambitious aim for grantmaking to be more effective and strategic, by inspiring funders to use data in their decision-making. We're focused on driving meaningful change in philanthropy for charities, and improving outcomes for communities and good causes across the UK.

Open – We champion open data for the public good. We help funders make grants data open and provide free, open-source, tools to make it more accessible, so others can use it to target resources where they're needed most. We are open in our approach: we share ideas, challenges and lessons with others, and are open to feedback and committed to improvement.

Curious – We're inquisitive and we believe in using evidence. We inspire and enable people to use 360Giving data to better understand the voluntary sector. We support funders to use data to inform their decisions, share insights and learn from each other.

Collaborative – We exist at the intersection of philanthropy, charities, data and tech. Through facilitating data sharing and insight in philanthropy, we work with funders, charities, policy makers, researchers, analysts and developers to achieve our objectives, and strive to support them to deliver theirs.

Inclusive – We make data, our tools and support accessible to all. We prioritise people over tech, use clear language in explaining what we do, and strive to respond to people's needs – whatever their level of knowledge or digital skills.

What we do

We support funders to publish their data using the 360Giving Data Standard. This enables them to share information on who, where and what they fund in a way that others can access and use for free.

We also help people to access and use the data and have created tools to make it easy to explore, download and visualise. Because the data is standardised, it can be looked at and analysed together, helping us to see and understand grantmaking across the UK. We also provide research and insights to support and inform decision-making.

Our story

360Giving was founded in 2015 by philanthropist Fran Perrin OBE because she wanted better information to inform her funding decisions.

It is more important now than ever before for funding to be distributed strategically, as the needs of society far outweigh the available grants. Yet historically, there has been limited transparency in the philanthropy sector of how grantmaking organisations spend their money, making it hard to identify shared opportunities and challenges or to assess UK grantmaking and its impact on society as a whole.

However, 360Giving has made a significant contribution to changing this. Over the last few years, publishing open grants data has become normalised and is expected practice for UK grantmakers. This means there is now a critical mass of open, analysable information available on grants and grantmaking in the UK.

320 of the UK's leading funders – from national lottery distributors and major foundations, to central and local government, to local community foundations and small family trusts – have joined the movement, publishing their grants data openly to help make grantmaking in the UK more informed, effective and strategic. Over £300bn of grants data can now be accessed and analysed for free with our tools, and over 100,000 people a year access and use this data.

It's now possible to see the grants given by different funders all together. We have created the foundations from which funders, the charity sector and beyond can identify opportunities and challenges, enabling real and meaningful change to take place. We need to build on this momentum and use our learning and the tools we have developed to get UK funders to shift the norm from merely sharing data to using it.

The data has transformed the knowledge base of the sector, and now is the time for a permanent shift in data culture and practice.

Our Products, Tools and Services

360Giving provides a range of tools and services to help people to access and get the most from the data.

360Giving Data Standard – The [360Giving Data Standard](#) is a uniform and consistent way to describe grants data. Publishing data using this Standard format means it's easier to find, understand and analyse funding across the UK.

GrantNav – [GrantNav](#) is our flagship search-engine for grants data. Explore and download data about where funding goes and how much is given – across billions of pounds of grants – for causes and communities across the UK.

GrantVis – [GrantVis](#) allows you to combine and visualise 360Giving, charity and other data to answer your questions about grantmaking. You can also use it to visualise the results of your GrantNav searches.

UKGrantmaking – [UKGrantmaking](#) is the definitive annual publication on grant funding in the UK. This is a unique cross-sector collaboration that collates data and insight on over £20 billion of funding from across all sectors, using data from regulators, funder accounts and grants published using the 360Giving Data Standard to provide an interactive platform for understanding grantmaking in the UK.

360Insights – [360Insights](#) is the home of all of 360Giving's insights about grantmaking data, including data published using the 360Giving Data Standard. It allows you to navigate through reports, trackers and dashboards to improve your understanding of the grantmaking picture.

Support with grants data – We offer [1-1 support, workshops, training and data consultancy services](#) so you can publish and use grants data. We're here to help no matter what you need, and whatever your level of experience.

Data Quality Dashboard – The [Data Quality Dashboard](#) shows the qualities of 360Giving data, as a whole, and for each individual publisher. It provides insights into the key features that make the data useful for analysis to help publishers to identify opportunities for their data to be improved.

Data Quality Tool – The [Data Quality Tool](#) assesses key information about grants data to check whether it is valid against the 360Giving Data Standard format, flagging issues and giving helpful feedback on how to make the data more useful.

Grants to Individuals Dashboard – The [Grants to Individuals Dashboard](#) gives an overview of data published by funders about the grants they make to individuals and families, showing the purpose and reason for grants awarded.

360Giving API – the [360Giving API](#) enables developers, researchers and data scientists to build scripts and applications that analyse, visualise or extend 360Giving data.

360Giving Datastore – the [360Giving Datastore](#) brings together all 360Giving data and additional data about locations and organisations, feeding the API and our tools such as GrantNav, and also accessible by researchers and analysts.

Widgets – [360Giving widgets](#) allow funders to embed their published 360Giving data on their own websites, showcasing their commitment to open grantmaking practices and demonstrating the kinds of projects and organisations they fund.

Complete Guide to Publishing – A [comprehensive guide](#) to help funders through the process of openly sharing their grants data in the 360Giving Data Standard. It covers the three main stages of this process: planning, preparing and publishing.

Strategy goals

360Giving's [2022-27 Strategy](#) has four core goals that describe the outcomes we want to achieve towards our vision of grantmaking in the UK becoming more informed, effective and strategic.

Goal 1: Increase relevant data available for informed decision-making (more data)

Our focus is on retaining and proactively recruiting funders in priority groups to fill gaps in key funders sharing data and support more meaningful insights into UK grantmaking. We have also prioritised streamlining the publishing process to make it more efficient for funders to publish their data, and enhancing the guidance and support tools available to support funders to do so.

Goal 2: Improve the quality and depth of data for increased usefulness (better data)

We have made significant progress over recent years in increasing the volume of grants data available, but more focus is now needed on improving data quality and timeliness. We have been working towards this through enhancing our Data Quality Tool to improve feedback to publishers, by developing our internal database to support automated communications and reporting to support the timeliness of publication, and by providing a mechanism for grantees to request amendments to data published about them. We are also working to improve the scope of data available through developments to the 360Giving Data Standard.

Goal 3: Enhance data use for greater effectiveness (improved data use)

With more data available, we're focused on increasing the number of people accessing the data to realise its impact through the development of existing tools and the creation of new ones. We're also aiming to improve skills, knowledge and confidence to use the data through

our training and workshops programme, and we're developing partnerships and services to increase analysis and shared data use.

Goal 4: Lead and influence practice for impact (more impact)

We provide insights from the data, including through UKGrantmaking, with a focus on increasing the amount and variety of analysis we do proactively to inform decision-making and inspire practice. We share learning, challenges and lessons, as well as successes, with other civil society organisations, and we're growing our partnerships and advocacy work to ensure a supportive environment for 360Giving's aims and mission.

Strategic report

Achievements and performance

Overview

In 2024-25, we witnessed an acceleration in the progress on our strategic goals, solidifying our position as a driving force in the grants data landscape. This year was marked by not just the development and consolidation of our work, but by a deepening of impact, as we translated data availability into tangible, strategic advantages for the sector.

Building upon the momentum of previous years, we focused on enhancing the practical application of grants data by sharing skills, tools, and insights. We created new and improved ways to use the data and get support from 360Giving, through our training and workshops, new platforms and resources like the 360Insights hub, and by conducting analysis with partners across the sector.

A significant achievement was the launch of UKGrantmaking, a comprehensive platform that addresses the critical need for a holistic view of UK grant funding, providing an unprecedented range of grants data and insights. This initiative, born from a collaborative vision and collective need, has exceeded expectations, attracting over 6,000 users in the first 3 months following its launch in June 2024.

We also celebrated an increase in the data available, with 320 funders now publishing using the 360Giving Data Standard. By March 2025, GrantNav, our free search engine for grants data, hosted over 1.2 million grants (including over 100k grants to individuals and families) representing over £300 billion in funding, demonstrating the increasing breadth and depth of available information.

Engagement with our organisation reflects this impact with heightened interest in our work and in the power of open grants data. The data and our analysis have informed discussions across the sector, and we are frequently invited to speak at events and referenced in the media.

This year's achievements underscore our commitment to not just increasing the availability of data, but to fostering a culture of informed and strategic grantmaking. We have successfully translated our vision into concrete outcomes, and created the infrastructure needed to deepen our impact. The following sections detail the specific achievements and progress that have contributed to this year, as well as sharing what we have learned.

Headline targets and milestones

Below is a summary of how we have performed against the headline targets and milestones set out in our previous annual report. Green status indicates that the target has been achieved and amber that an element of the target was not met or was achieved after year-end.

Target	Goal	Result	Status
325 funders publishing grants data by end of March 2025	Goal 1	We ended this year with 320 funders sharing grants data (March 2024: 275). Although slightly short of our target, we saw strong growth in those who make grants to individuals where we invested most effort, and have developed a broader recruitment and retention strategy for the coming year.	Amber
70% funders reporting that it is easy to publish data	Goal 1	61% of responders to our outcomes survey reported that it was easy to publish their data using the 360Giving Data Standard with the support provided by 360Giving (March 2024: 72%). Many of those who didn't find it easy cited their own capacity and systems as barriers. Improvements to our publisher tools and support happened late in the year, but we expect they will show their impact in 2025-26.	Amber
65% of funders publish and update independently	Goal 1	This target has again been exceeded with 72% of overall funders publishing/updating without manual intervention (March 2024: 68%). The rate is even higher rate among those who have updated their data more recently.	Green
75% of funders achieving a "good" quality score	Goal 2	This target was missed, remaining at 72% with no overall change (March 2024: 72%). This was due to delaying our data quality campaigns and instead focusing on improving the tools and platforms needed to support them.	Amber
40 funders have adopted the new (since 2022) Data Standard features or extensions in the 360Giving data	Goal 2	39 unique funders have used 46 features in the published data (March 2024: 24). There has been significant uptake of features even while still awaiting the publication of data using the DEI Data Standard extension that has been adopted by many publishers.	Green

At least 75,000 visitors to 360Giving's data tools	Goal 3	There were 124,926 visitors to 360Giving's data tools during the year – a 63% increase from the previous year (March 2024: 76,590). This has been largely driven by significant increases in GrantNav users.	Green
At least 300 people attend 360Giving's learning events	Goal 3	This target was exceeded with 389 people attending our learning events (March 2024: 413). The majority of these events were repeat "intro to" workshops for GrantNav, the publishing process and the DEI Data Standard, which we continued to refine. 97% reported increased knowledge and confidence as a result of attending.	Green
Over 2,500 people read 360Giving's reports and analysis	Goal 4	There were 12,445 readers of the 360Giving reports and analysis (March 2024: 3,193). The scale of this increase was driven by UKGrantmaking which exceeded our expectations, but even excluding UKGrantmaking, there were 3,156 readers of our reports and analysis, with UKGrantmaking supporting renewed interest in our work.	Green
50% of funders publishing their open grants data self-report using 360Giving data or analysis to inform decision-making	Goal 4	48% of respondents reported using 360Giving data or analysis to inform decision-making, just short of our target although an increase from last year (March 2024: 39%). Responses to our survey skewed towards publisher contacts and included relatively few senior decision-makers, which may have affected this indicator considering the very high rates of engagement with our tools and analysis. 57% of CEOs/Chairs/Trustees who responded to the survey reported using the data for decision-making, but they were a small proportion of the sample.	Amber

Progress on our goals and plans for the future

During 2024-25 we made significant progress towards achieving the goals set out in the 2022-27 strategy. Here we have outlined our results, the actions that we have taken, how we have worked with others, what we have learned, and our plans for 2025-26.

Goal 1: Increase relevant data available for informed decision-making

Goal 1a: Retain and proactively recruit funders in priority groups

Achievements and progress

We supported 45 funders (2023-24: 34) to successfully publish data for the first time. This means that at the end of the year, 320 funders (2023-24: 275) collectively shared 1,266,505 grants (2022-23: 1,028,827), an increase of 16% in funders and 23% in grants data shared. This brought us close to our target of 325 funders sharing data by March 2025.

Notably, as well as surpassing 300 funders sharing data, we also reached a new milestone of £300 billion worth of funding shared openly (2023-24: £265bn).

We continued to invest in proactive engagement with funders of grants to individuals and families, and saw this pay off with 20 of these grantmakers publishing data about their grants (2023-24: 9) by the end of the year. We built on the mechanisms established in 2023-24 by fully embedding our support for these grantmakers, demonstrating our commitment to facilitating the responsible sharing of this critical data.

Reflections and learning

The increase in funders publishing their data for the first time remained positive at 32% (2023-24: 48%) following a couple of years of slower growth since a peak during the pandemic. The momentum we experienced this year suggests that our strategic initiatives, including the launch of UKGrantmaking and the Grants to Individuals Dashboard, have resonated with the grantmakers by showcasing the tangible benefits of sharing grants data.

However, turnover of staff at funders continued to impact the retention of active publishers, as well as the availability of data being affected by published data files going offline due to issues on funder websites, which increased the workload of our Helpdesk. During the year we developed a plan to support our recruitment and retention strategy, setting out our approach to engaging existing publishers to stay active in sharing data, while sustainably increasing the number of funders publishing in our priority target groups.

Plans for the future

We will start to implement our recruitment and retention plans, addressing the identified gaps in funders from our strategic priorities. This will involve developing proactive recruitment initiatives and support tailored to specific funder segments, including partnerships with membership organisations and funder networks.

We will also implement a robust retention strategy, incorporating tailored automated communications and reminders, to ensure the continued engagement of existing publishers. This strategy will be supported by improved customer relationship management systems and processes.

Goal 1b: Improve ease and efficiency of data publishing

Achievements and progress

In 2024-25, we continued to develop the Helpdesk function and improve the efficiency of our key support tools. We implemented a new way of managing requests for support through our database, which has provided greater visibility of the publisher support requests that come in, making it easier to prioritise work and ensure continuity in our support processes. Recognising the critical role our Data Quality Tool plays in the preparation and publication of data, we carried out an extensive upgrade focused on improving user experience. This was informed by user research and features a redesigned interface which is easier to navigate and has clearer feedback, so funders can better understand issues in their data and fix them.

The positive trend in self-servicing continued with 72% (2023-24: 68%) of funders publishing and updating their grants independently on our Data Registry, without the need for manual intervention from the Helpdesk. This shows that the Data File submission which we first introduced in March 2023 has been firmly established as the default for all publishers that can use this service.

We continued to provide a range of support, which is now easier to access thanks to the redevelopment of our website. In the year, we held 87 (2023-24: 95) 1-1 publisher support sessions, 10 free publishing workshops with 165 attendees (2023-24: 162), providing an introduction to publishing and guidance on publishing grants to individuals, and 5 Introduction to the DEI Data Standard workshops (2023-24: 3). Our publishing workshops maintain strong outcomes with 94% (2023-24: 93%) reporting increased knowledge and confidence as a result. In our annual customer survey, 61% (2023-24: 72%) of people responsible for publishing data reported that it was easy or very easy to publish their data.

Reflections and learning

The development of how we manage requests for support has allowed us to build on the success last year of establishing a dedicated Helpdesk function, providing greater visibility to support workload management. We have laid the groundwork for developing more confidence and self-servicing at funders, but we will need to create more templates and improved guidance and navigation to support this transition if we want to reduce the time spent by the Helpdesk on routine support tasks and frequently asked questions.

We saw a drop in the percentage of people reporting it was easy or very easy to publish in our annual survey, but this might be a statistical variance in survey responders. Alongside this in the survey we received very positive ratings for our support, with over 90% agreeing that our direct support and 1-1s are helpful. As in the previous year those who found it more difficult to publish cited their data systems and capacity as reasons. To help address these challenges we have started a project scoping out ways to work more closely with grantmaking database providers and consultants to make publishing technically easier and improve data quality by assessing the compatibility of systems with 360Giving data publishing, carrying out research with funders and providers to understand the market and approaches to assessing compatibility.

Plans for the future

At the end of the year we developed a roadmap for Helpdesk improvement to inform our plans for the coming year, which will shift in focus from internal developments to investing more in creating tailored and easier-to-navigate public-facing publisher guidance and resources, in recognition of this being an area which is rated less highly for usefulness in publisher feedback. We will explore how to provide more practical "how-to" content in various formats, integrated into our new website. Alongside this, we will improve our publisher communications, and develop more holistic relationship management. Our goal is to effectively support a growing number of active publishers, within our current resources. Additionally, we plan to expand the provision of consultancy services, such as data cleaning, to support publishers in maintaining data quality.

We will continue our work with database providers by piloting a framework for assessing grant management systems. Informed by our findings, we plan to launch a fee-based service for recognising the consultants, providers and grant management systems capable of supporting the sharing of open grants data. This work is intended to benefit funders by easing the process of publishing their data, as well as reducing the barriers for new funders to start publishing.

Goal 2: Improve the quality and depth of data for increased usefulness

Goal 2a: Increase the quality of data

Achievements and progress

We repeated our autumn/winter data quality campaign to encourage funders to update their data for the 2023-24 financial year for inclusion in UKGrantmaking 2025, but this time the platform and analysis from June 2024 provided tangible examples of the crucial role 360Giving data plays in its insights. This received a positive response and we ended the year with 76% (2023-24: 74%) of active grantmakers (defined as those making grants in the period) having published data, and 38% (2023-24: 42%) of funders having shared grants which were distributed in the last six months.

However we did not have the capacity to run any further data quality campaigns and, as a consequence, data quality metrics and scores remained static for another year, in terms of the range of information published. The percentage of publishers with a good data quality score, based on the usefulness of their data, remained static at 72% (2023-24: 72%), and there was a slight rise in funders using five or more recommended Data Standard fields in their grants data to 62% (2023-24: 61%). The number of funders with a majority of recipients (grantees) data with external organisation identifiers (such as charity or company number) remained high at 90% (2022-23: 89%).

We made some practical progress with tackling the challenge of duplicate recipient records in 360Giving data by introducing the use of unique church codes maintained by the Church of England as an official identifier for use in 360Giving Data Standard data. This means that different funders can consistently identify recipient churches when they don't have a registered charity number that can be used, and at the end of the year 6 funders (2023-24: 0) were using these identifiers.

For grantmakers seeking more bespoke, direct support with improving the quality of their grants data, we have also more clearly set out our paid consultancy services offer on our new website in a range of flexible packages including data cleaning, enhancement, custom categorisations and training. Our new website also includes data use guidance and introductory publisher guidance that explain the features that affect the quality of the data.

Reflections and learning

Although we only ran one data quality campaign this year, focused on the recency of data, we did see examples of longer-standing publishers identifying and addressing gaps in their data so that it better reflects the overall story of their grantmaking, prompted by funders using their

own data. We have identified grant duration and location data as key features that need to be published more widely to support effective analysis in UKGrantmaking and elsewhere. Our upgrade of the Data Quality Tool added new checks to highlight grant duration and improved the feedback about location data. Alongside this, we have retired the outward-facing Data Registry in order to focus on our Data Quality Dashboard, which has improved functionality to find information about publishers and includes the good quality features of the data. These two tools are now positioned to more effectively support campaigns to encourage grantmakers to understand and improve their data quality, which we plan to take forward in 2025-26.

Plans for the future

We intend to increase our focus on data quality in the coming year, and to continue broadening our support for grantmakers to enhance their data. We will carry out further development on the Data Quality Tool informed by more user testing and research, as well as working on further improvements to the Data Quality Dashboard which represents the quality of the data overall. Our new website provides a more effective platform for data quality guidance, resources, and bespoke support, which we plan to add to with new resources covering the best tools and methods that grantmakers can use alongside promotion of our bespoke data consultancy offers.

We are working on integrating information about data quality into our contact management, making it easier to run campaigns to celebrate and encourage the publication of useful data, and develop more automated communications and reporting on data quality. We will particularly focus on encouraging the publication of grant duration and improvements to organisation identifiers in the coming year, and will be developing new guidance and resources for grantmakers to include this information in their data.

Goal 2b: Enhance the scope of data available

Achievements and progress

This year, we focused on encouraging the adoption of existing fields, including fields added to the Standard in recent years. We saw continued steady adoption of optional fields within the 360Giving Data Standard. Overall, 39 (2023-24: 24) funders have adopted 46 (2023-24: 28) new Data Standard features. There are 20 funders sharing data on grants to individuals (2023-24: 9), 15 funders using the new regranting field (2023-24: 11) and 11 using the new location scope field (2023-24: 8). This indicates a growing commitment from funders to provide richer and more detailed information about their grantmaking, which is particularly emphasised within the funder collaborations we have partnered with.

Significant progress was also made in promoting the use of the DEI (Diversity, Equity, and Inclusion) Data Standard to monitor the equity of grantmaking. An increasing number of funders are using this standard to inform their grantmaking practices, with growing interest, demonstrated by attendance at our introductory workshops. This signals a positive shift towards monitoring and addressing equity within funding.

Reflections and learning

While funders using the DEI Data Standard to inform their work, adoption of the DEI Data Standard has not yet led to any funder publishing this data openly alongside their grants data using the DEI Extension to the 360Giving Data Standard. There has also been limited sharing of the learning outside a narrow group of funders.

Equity data is an area where there is a lack of confidence in funders in the use and sharing of the data, and it is likely that more proactive support and campaigns will be needed to support a collective shift in practices. We are working with the DEI Data Group to develop a broader plan for engagement and collaborative action.

Plans for the future

We are committed to enhancing the scope and accessibility of data by:

- Updating our tools to support new Standard features, and creating new reports and dashboards.
- Working with the DEI Data Group to support publication of equity data using the DEI Extension of the 360Giving Data Standard.
- Running campaigns for increased adoption of new features.
- Developing thematic extensions or categorisations in collaboration with relevant networks and user groups.
- Enriching available data with further external data sources.
- Increasing the accessibility of the 360Giving Data Standard and available data, including through non-technical guidance.

This work ensures that the 360Giving Data Standard remains a relevant and evolving framework for capturing and sharing a comprehensive view of grantmaking in the UK.

Goal 3: Enhance data use for greater effectiveness

Goal 3a: Increase people accessing the data

Achievements and progress

There has been another very significant increase in people accessing the data. In 2024-25, there were 124,926 users of 360Giving's tools, representing a 63% increase from the previous year (2023-24: 76,590). This significant growth has been heavily driven by a substantial and rapid increase in GrantNav users, making up 122,510 of the overall data tool users (2023-24: 73,124). Searches on GrantNav increased by 47% to 378,469 (2023-24: 257,476).

This is the result of GrantNav becoming more deeply embedded across the sector, in some cases replacing public databases and being particularly supported by signposting from the National Lottery Community Fund. This upsurge in people accessing the data has created some pressures on our capacity to respond to customer queries, which we have been working to address.

New features developed for GrantNav this year include advanced location filtering, which makes it clearer and easier to distinguish between the different types of location information in the data, and both custom and simplified downloads, supporting the further use and manipulation of search results.

The 360Giving API we built in the previous year has been rolled out and has seen an increase in queries, supported by new guidance for technical users. The API allows researchers and developers to build software that queries the data automatically, ensuring their application always has the latest data. Additionally, we continued to promote the 360Giving widgets that have seen steady uptake, as more than 20 organisations now use them. Widgets allow organisations to embed 360Giving data on their own websites, ensuring they always display the latest data.

As part of our infrastructure investment in the past year, we developed 360Insights into a platform where users can find and access all our dashboards, analysis and research reports. This platform allows users to filter for the type of data or insight they want to access, and makes it easier for them to see what is available. The former 360Insights visualisation tool is available with the new name of GrantVis, more directly associating it with GrantNav now that the tools have a two-way integration, allowing a query built in one to be opened in the other. We also introduced a cross-platform universal navigation, so that users can easily access the new 360Insights platform, UKGrantmaking, GrantNav and the Data Quality Dashboard from anywhere across our sites and tools.

Reflections and learning

The sustained increase in the use of GrantNav underscores its importance as a key resource for the sector and the flagship of our free tools to access grants data. The strong endorsement and signposting from the National Lottery Community Fund has played a significant role, reflecting GrantNav's position as a trusted source of grantmaking data.

However, the increased profile has also contributed to challenges. We have experienced increased traffic from AI scrapers using the data to train their models that has put greater pressure on our tools, and has created issues that we have had to invest resources in fixing. We set aside more time and money for maintenance of the tools, and looked for long-term solutions to issues that have arisen frequently.

Plans for the future

Building on this year's progress, we have plans for 2025-26 to further increase data accessibility and enhance the user experience. This is likely to include new features in GrantNav, such as adding information on funders with grantees in common and an "advanced" search function for stacking multiple searches together.

We will be continuing the incremental development of our tools to showcase enhancements to the 360Giving Data Standard, to enrich the data with external sources, and to improve the user experience so they are more accessible.

We will explore alternative ways for technical users to access the data including PowerQuery/PowerBI connections to the Datastore, and potentially R/Python packages or new API endpoints, based on demand.

Goal 3b: Increase skills, confidence, and knowledge to use the data

Achievements and progress

This year we have continued to see demand for our free workshops and our skills workshop such as Intersectional Data Analysis. We have held 25 workshops (2023-24: 23) with over 387 attendees (2023-24: 413), substantially exceeding our target of 300. We increased the number of Introduction to the DEI Data Standard sessions from 3 to 5 in order to meet the increased interest from funders, particularly following the racist riots in summer 2024.

We also held 3 in-house training sessions (2023-24: 2), one providing an adapted Introduction to GrantNav workshop for fundraisers which included context from UKGrantmaking analysis, a session to an funding team focused on good practice in data visualisation, and a bespoke data development programme for an individual..

We sustained strong outcomes across all of our training and workshops, as the following table shows:

Attendees reporting increased knowledge and confidence as a result of the workshop		
Workshop type	2024-25	2023-24
Skills workshops/training	100%	89%
GrantNav workshops	97%	99%
Publishing workshops	94%	93%

We held 1 (2023-24: 2) Peer Network meeting, which was the final session of our partnership with DataKind UK.

There was a further increase in demand for our free 30 minute 1-1 Data support sessions, with us holding 39 sessions (2023-24: 33). These provided people with an opportunity to ask questions or discuss any specific challenges they have with exploring or using grants data, with attendees from funders, researchers, developers, and charities.

To complement our workshops and further support people to be more confident in using the data we developed new guidance covering what they can find in the data, where there might be pitfalls, and how best to access it; as well as improved guidance on using GrantNav and GrantVis to explore the data.

Reflections and learning

This year saw us maintaining rather than expanding our workshop offers, however we did completely redevelop our events booking functionality to bring the administration of our events in-house and integrate into our new website. We expect our new website and support section will provide a more effective platform for marketing and directing people to our programme of events. Our data consultancy package now detailed on our new website includes our in-house training, which has proven to be a good format to tailor support to specific organisational needs. We aim to offer and deliver more in-house sessions in the future, particularly for funder networks and organisations who may have particular data use needs.

For several years we have provided invitation-only peer network meetings to the 360Giving Data Champions Programme alumni and the 360Giving Data Specialists group on a range of topics, and held our final session focusing on our own learning from carrying out the UKGrantmaking data analysis, and a major data cleaning project on behalf of a group of funders. While the attendees value the content and opportunity to engage with peers,

participation has dropped in recent years so we have decided to discontinue this approach, and instead explore alternative ways to engage this audience in future.

Plans for the future

Having established a core offer of workshops and put in place better systems to manage and promote this programme of events, we are in a strong position to develop new skills workshops, including one focused on data visualisation for which there is already high demand. We will also explore how we can provide more “one off” workshops on specific areas, responding to interest and need as it arises. Alongside this, we will capitalise on our improved website navigation and services section by continuing to develop our in-house training offer.

We are also considering how we can integrate our workshop content, resources, and online guidance further, producing more video and audio content that gives users another way to engage. The end of our Peer Network programme means that we can explore other ways for users to share resources and learning, and we plan to integrate our [Resource Library](#) into the new website as a platform for this. These steps are based on our awareness of the different learning styles and needs of our audience, and which we must meet to effectively increase wider confidence and skills in using grants data.

The new data use guidance has been the first step towards that goal, and we will be continuing to develop more quick-start guidance and promote these resources in the coming year. We plan to create additional guidance for more of our tools, as well as useful external tools like [FindThatCharity](#) which can support data use, and explore other key topics such as good practice in geographic analysis.

Goal 3c: Increase analysis and shared use

Achievements and progress

This year we have supported more organisations and individuals to analyse and use grants data, increasing its impact in line with our strategy.

The launch of our new [360Insights](#) hub has created a central showcase for all our tools, analysis and data use, highlighting how much is possible with the data. In the course of the year we also made an addition to our suite of tools with the new Grants to Individuals Dashboard, which provides an interactive overview including charts of the purpose and reason for grants.

Our analysis continues to draw significant interest on the new 360Insights platform, even for reports which were published several years ago.

We have more effectively defined our data consultancy offer, and during the year completed several analysis projects for funders to support their strategy development. We were also commissioned to provide analysis for several networks to contribute to wider reported they were publishing, including analysis of London advice providers funding for London Funders.

Reflection and learning

Demand for grants data analysis continues, and a key challenge has been finding the capacity to respond to this interest, which was particularly a challenge during a vacancy in the Data Support Lead role from April to September 2024. As a relatively small organisation carrying out specialist work with ongoing commitments, we have prioritised the opportunities which can most effectively support our strategy.

Another challenge with the increased use of the data is also the increased mis-use of the data. We have invested in the guidance and highlighting caveats to support people to better understand what is possible with the data, and increased promotion of the support that we offer so we can give advice at an early stage. We are also sharing more examples of our own analysis - both to put the data in context for those analysing it and to ensure what is possible with the data. We are exploring the best way to challenge misleading data that has been published by others to support more informed decision-making.

Plans for the future

We will be promoting our data consultancy offer, making the most of the infrastructure we have built in the past year. We are continuing to develop additional and enhanced services where there is demand, including data enrichment and bespoke analysis reports.

Building on our experience with UKGrantmaking, we will prioritise involvement in shared data use by groups of funders, working with membership organisations and networks to amplify our messages and share our analysis with as many relevant organisations as possible.

Goal 4: Lead and influence practice for impact

Goal 4a: Inform decision-making and inspire practice

Achievements and progress

In our annual outcomes survey in March 2025, 48% of respondents who were from grantmakers reported using 360Giving data or analysis to inform decision-making. This compared to our target (50%) and last year (March 2024: 39%). While slightly lower than we were aiming for, this could be due to relatively few of our respondents being senior decision-makers. We will explore how our reports and analysis might include more directly actionable insights.

In June 2024 we reached the culmination of three years' work, successfully launching the first edition of [UKGrantmaking](#). The creation of this flagship analysis has been a key part of delivering our 2022-27 strategy, involving several phases of work in which every part of our organisation and wider community played a role. This began with listening to what we heard from our users and partners, progressed to experimenting with approaches, then prototyping what was possible, through to exploring and securing significant partnerships.

The result is one of the largest collaborations to have taken place in the funding sector, using an approach that was driven by our values of being purposeful, open, curious, collaborative and inclusive. We brought together the Association of Charitable Foundations, Association of Charitable Organisations, UK Community Foundations and London Funders as partners in the project, providing analysis and commentary, and formed an advisory group with representation from most major sector bodies.

The impact has already been substantial, exceeding our targets for the number of users, and the level of engagement with the data. The platform had over 6,000 active users in the first three months compared to our original estimation of 2,000-3,000 users in the entire year, and by the end of March 2025 the platform had been visited by 9,289 unique users.

The highlights and data available in the report were downloaded almost 2,000 times (1,973), which can be used to inform decision-making and analyse the data further. The launch of the platform also generated substantial interest with features in sector media outlets, and its findings continued to be cited both in the media and in other external data use through the year. This response has demonstrated the enormous interest in, and demand for, data about the grant funding ecosystem, supporting grantmaking and fundraising to be more informed, effective and strategic.

A key element of the project was the creation of a platform that could be updated with new editions annually and provide up-to-date, refreshed analysis. Following the success of the first edition, we were able to secure additional funding and renewed agreements of all the partners. Work on the 2025 edition of UKGrantmaking is well underway.

Reflections and learning

As this was the first year of UKGrantmaking, it required additional investment of our resources to support the creation of the platform, brand and voice while simultaneously developing the analysis. Delays with the availability of Annual Return data from the Charity Commission for England and Wales meant that the final figures weren't available until very close to the launch, which limited the opportunity for storytelling with the data and led to some users feeling overwhelmed by the volume of information. In the 2025 edition, we will have the data ready

much earlier and are making amends to the platform to allow more narrative content in a digestible form.

Staff turnover impacted both the development of the first edition in 2024 and preparation for the 2025 edition which began in October 2024. For specialist projects such as this, we have found that this turnover impacts both capacity and knowledge. We have invested in the processes and documentation to try to reduce the potential future impact.

Plans for the future

The second edition of UKGrantmaking launches in summer 2025, using financial data from 2023-24.

Alongside UKGrantmaking, we will be increasing our analysis work as a whole, capitalising on the interest that has been created to produce more benchmarking and tailored reports with partners as well as publishing more of our own research.

Goal 4b: Develop, lead and share good data practice

Achievements and progress

During 2024-25, 360Giving staff spoke at 17 external events reaching an audience of 628 people (2023-24: 398), more than double our target of 300. These events ranged from local funders' fairs to national conferences and project launches, demonstrating the swell of interest in our work and learning. Although we have continued to be selective in our engagements, we have had a presence at events attended by our key audiences, and those which presented the opportunity for us to act as a voice advocating for both sharing and using the data. This has enabled us to contribute to new projects and collaborations at an early stage.

We have also shared our learning more broadly, inspiring projects and practice, including other open data standards in the UK and with funders and researchers internationally, including in the US, Hong Kong, Australia and Japan. Interest in the DEI Data Standard has been strong in 2023-24 as the project has matured, and we stepped up our support for its rollout to meet a significant growth in interest. We held 5 free 'Introduction to the DEI Data Standard' workshops providing an outline of its background and options for implementation with 71 attendees with 91% reporting increased knowledge and confidence to use the DEI Data Standard and equity data. We also provided a number of 1-1 sessions to support implementation and 2 Intersectional Data Analysis workshops to support people to learn about responsible analysis of this data.

The [DEI Data Standard](#) page drew 6,772 views on the Funders Collaborative Hub in the 2024 calendar year (2023: 6,689 views), once again making it the most viewed collaboration on the

Hub. As funders come closer to sharing this data, we have remained closely involved with the DEI Data Group, so we can jointly support funders to do so in a productive and appropriate way.

Reflections and learnings

Demand for 360Giving to speak at events, input into consultations, or participate in working groups outstripped our capacity during the year. We are exploring alternate ways to document and share our learning to make the best use of our time.

Interest in the DEI Data Standard is strong, but we have not seen as much action as a result of this as we would have liked. We are working with the DEI Data Group for an action plan for the year to support the interest and engagement to have greater impact.

Plans for the future

In the next step on a cultural shift towards data use we want to increase the sharing of good practice between funders, supporting an environment in which we are a facilitator of broader change. We will be integrating a version of our collaborative Resource Library into our platforms which can serve this purpose, while providing new guidance on data collection, power dynamics in data, and good data practice.

Part of this work will be developing our own approach to sharing learning directly with the wide range of other organisations who have shown interest, prioritising and structuring how we do so to ensure it is purposefully done to meet our goals. We also plan to explore interoperability of the 360Giving Data Standard with other data standards, particularly Social Investment standards where there is considerable overlap of recipient organisations.

We will work with the DEI Data Group on a plan of action for the DEI Data Standard. We will also continue to embed equity and inclusion in our services, tools, and the 360Giving Data Standard.

Goal 4c: Championing a supportive environment

Achievements and progress

This past year has seen traction in creating a supportive environment for data availability and use, with growing recognition of the 360Giving Data Standard which has drawn us into more conversations and driven interest. Our external presence has been substantial and this widespread engagement demonstrates the increasing influence of our work and the growing sense that open grants data is a critical component of work across the sector.

Our profile has grown and the new website and 360Insights hub provide easier access to information about our approach and the data available to stakeholders.

We have continued to work with major policymakers, collaboratively sharing data and insights.

Reflections and learning

Although we made major strides, building on the past several years of steadily establishing the case for sharing and using grants data, we lacked the capacity to fully realise some of our specific policy and advocacy goals. Pursuing objectives like increasing the availability and interoperability of external registers, which would improve understanding of grantees and help reduce duplicate grant recipient organisations, requires long-term engagement with relevant stakeholders and organisations, and we have been unable to resource this work while delivering on other commitments. We have focused where possible on responding to significant opportunities as they have arisen, and continued to strengthen the wider environment.

Plans for the future

Our work cannot be done in isolation, and policy, advocacy, and engagement are crucial to promoting a supportive environment for data availability and use.

In 2025-26, we will focus our efforts on the availability and expansion of registers and other complementary data for organisation linking and data enrichment. We will also focus on building partnerships with membership bodies for exempt and excepted organisations, building on our progress with the Church of England. Our goal is to create infrastructure that will make it possible for those who share their data to identify their organisations in the data, allowing users to see relationships between organisations and providing a clearer picture of grantmaking.

We will work to increase government data quality, including the timeliness of publication, and support other sector data initiatives to maximise data use and provide contextual information for decision-making. Additionally, we will contribute to the SORP consultation and other regulator consultations on areas relevant to grantmaking and complementary data.

Wider organisational progress

Organisational development

This year, we have focused on strengthening our internal foundations to support our expanding work and deliver greater impact. We invested in our internal infrastructure, using the Development Fund to enhance efficiency and effectiveness. This included improvements to our website, systems and processes, customer relationship management database, and

exploring opportunities to collaborate with commercial bodies and database providers to facilitate the publication of grants data. These investments are crucial to streamlining our operations and scaling our ability to meet growing demand, without increasing capacity.

A priority has been to deepen the accessibility of our website, removing obstacles and providing more effective ways for a wider audience to engage with our work and access our resources. We recognise the importance of inclusivity and are committed to ensuring our work is user-friendly for everyone.

Despite the challenges of staff turnover and vacancies, we have made significant strides in becoming more efficient and effective. Balancing the increased demand for our support and tools, driven by greater visibility, with the pursuit of our strategic goals, has required us to adapt and optimise our workflows. We have been proactive in seeking opportunities to enhance our operations and position ourselves to continue maximising our impact.

Plans for the future

For the future, our focus will be on strengthening our organisational capacity and impact through several key initiatives. We will develop and implement an integrated communications and content strategy, and advance to the second phase of our website development, including consolidating resource and guidance platforms. To develop our impact, we will establish new partnerships and collaborations, including with commercial providers, and secure funding for the final years of our strategy. Internally, we will prioritise development of our customer relationship database, business process improvement, information management, and team development, including articulating our values-based leadership approach, capacity building, and staff wellbeing. Finally, we will begin developing our 2027-32 strategy and continue to cultivate collaborations and strengthen our governance structures.

Diversity, inclusion and wellbeing

Our values are embedded into all our work, guiding our strategic goals, how we prioritise, and the approach we take. For our strategy to create a permanent transformation in data culture and practice to succeed, it needs to be inclusive of both those involved in it and those impacted by it.

In order to deliver this impact, we need to attract and keep the best talent in the organisation and ensure that our offer and delivery are meeting the needs of stakeholders.

We developed a dedicated Diversity, Inclusion and Wellbeing Plan for our progress in this area, aligned to our Diversity, Equity and Inclusion Policy which outlines our overall goals to:

- Ensure an inclusive culture that values diversity in how we treat each other, those we work with and users of our services.
- Ensure that our programmes, tools and resources are accessible, inclusive and meet the needs of a diverse range of stakeholders.
- Increase awareness of DEI considerations in the use of grants data and support the practices of others to do so.
- Ensure that DEI considerations are actively part of all our internal practices and decision-making to maximise our impact.

Over 2024-25, we made progress integrating more effective and efficient processes that support accessibility and inclusion in our tools. Our UKGrantmaking platform provided data and insights alongside visualisations and commentary to enable the widest possible audience to engage, while meeting high standards of digital accessibility in its platform and design.

This was just one of a significant range of new tools and platforms in the past year, which led us to develop a Digital Accessibility Policy that outlined our requirements for them. This was supported by a Digital Accessibility Testing Matrix that allows all staff to understand the requirements and test for them, reducing dependence on automated and opaque accessibility checkers and supplementing them with a more conscious and sometimes manual approach. We have also continued development of our Accessibility Toolkit which can apply this process across our work, reducing dependence on individual staff members and building our organisational expertise.

In the course of developing these policies and tools, we have also taken the time to consider the needs of our audiences and embed what we learned from the Neurodiversity Inclusivity Confidence Award by being more purposeful about our approach to design.

A significant challenge we have faced internally in the past year is supporting staff wellbeing in the course of continued turnover, overlapping probationary periods, and sabbaticals and extended leave for some team members, which has put pressure on the team. We completed a significant amount of work despite this, but are conscious of the impact of this pressure and the need to mitigate it to remain sustainable in the future.

Diversity and inclusion monitoring

We have an internal development programme to support our continuous improvement. This includes an anonymous diversity and inclusion survey each year as a snapshot of our position.

360Giving doesn't have an HR database and as a result, special category information is not stored in a personally identifiable way in the records. Monitoring takes place in aggregate in

our recruitment processes and through annual surveys such as the one whose results are reported below, completed in March 2025.

Figures here include staff and Trustees together, as our number of staff is too small and publishing this information alone would risk making individual members of the team identifiable. We also monitor the diversity of our Stewardship Committee, however the results are not included here to support like-for-like comparison between the years for the Board and staff team.

Diversity

We are too small an organisation to set specific targets for diversity without it becoming a tokenistic exercise, but feel it is important to monitor diversity and be aware of potential biases in our inclusion and decision-making.

We have a reasonable level of diversity overall – although recognise there is room for improvement. Both the Board and staff team are significantly over-represented with higher levels of education and class factors than the overall population.

Identities/characteristics	Mar 2025	Jan 2024	Mar 2023
Under 45	30%	38%	46%
Women and non-binary	90%	85%	77%
LGBTQ+	22%	31%	23%
Disabled	20%	31%	31%
Communities experiencing racial inequity	30%	38%	46%
Attended UK State School – Comprehensive	40%	38%	38%
Highest level of education below degree level	10%	8%	0%
First generation to go to university	60%	50%	38%

It should be noted that this is just a snapshot, and profiles changed during the year with staff recruitment and Trustees ending their terms of office. During the year we decreased proportions of people in minoritised groups across most areas, although increased the proportion of people in the first generation to go to university and further increased the proportion identifying as women or non-binary.

We will continue to review and improve on our practice to embed DEI across all our areas of work. We recognise that there is still room to recruit from a broader pool of talent particularly those without formal higher education qualifications. Since 2021 we have used the Applied platform for all staff recruitment to reduce bias through anonymous application and structured assessment processes. Strong writing skills are essential criteria for all the staff roles and we

have found it effective to take a competency-based approach while simultaneously testing written communication skills. This has increased our staff diversity overall, but we continue to have a disproportionately high number of graduates, as is typical of our sector.

We will continue to explore recruitment options to improve our practices as vacancies arise, as is viable within our budget and capacity.

Inclusion

Trustees and staff members were asked to rate their agreement with the following statements where 1 is Strongly disagree and 5 is Strongly agree:

- I feel like I belong at 360Giving
- I feel I can be myself and express my identity in my role at 360Giving
- I feel 360Giving has an inclusive culture where diversity is valued
- I feel respected and valued at 360Giving
- I believe that 360Giving is a safe and supportive environment
- I would feel comfortable sharing with the CEO or the Chair if I required an adjustment
- I would recommend 360Giving as a great place to work/be a trustee
- If I have a concern about harassment or discrimination, I know where to lay my complaints

There were high levels of agreement on the inclusion statements, but as always, room for improvement. Numbers are too low to be statistically significant, but average scores were similar to last year for Trustees at an average of 4.0 out of 5 (2024: 3.9, 2023: 4.3), and for staff remain at a high average of 4.6 out of 5 (2024: 4.7, 2023: 4.7). The Stewardship Committee Members had a similar positive response with an average of 4.3.

Future plans

In 2025-26 we will be continuing our progress with an increased focus on our tools and website, broadening our accessibility by creating new content and means of engagement which support more learning and communication styles. This will include making our guidance and documentation more accessible with shorter and alternative formats.

We also plan to increase open avenues for engagement with our work, including creating a replacement for the Forum and other feedback mechanisms, and to increase collaboration and partnerships across our networks through which we can hear a greater range of voices.

Challenges and learning

Scaling support and maximising efficiency

As the number of funders publishing their data grows, there is increasing demand for our 1-1 support services. This presents a challenge as we hope to continue to increase the number of funders publishing their data without significantly growing our team. We are, therefore, exploring how we can further optimise our delivery model. While improvements to our database have provided greater clarity and facilitated prioritisation, the delivery of bespoke 1-1 support remains resource-intensive.

We recognise the need to make our knowledge and guidance more visible and accessible, reducing the instances where bespoke support is required. In 2025-26, we will be prioritising the review of our guidance and Helpdesk support, focusing on identifying areas where standardisation and efficiency of processes can be improved. We are committed to developing resources that capture and share our expertise effectively, ensuring we can scale our support to meet the growing needs of our community while maintaining a high-quality service.

Deepening impact

While the use of grants data is growing, it isn't always leading to changes in practice at the pace that we would like.

Data is siloed within larger funding organisations so it isn't always embedded and informing practice. It is easy for 360Giving to be seen as a transparency initiative, instead of a tool to support strategy, development, and change. Publishing data can be seen as an action on the to-do list – rather than data, and the insights that come from it, driving learning and funding effectiveness.

To amplify the impact of the data, we are exploring more and deeper strategic partnerships with funder networks to bring the data into the heart of collaboration and practice. We need to work in partnership to embed data into practice and translate insights into tangible changes within the sector. Collaboration has always been at the heart of our approach, as can be seen with UKGrantmaking, but we are exploring new and deeper ways of working with other organisations to take this to the next level.

Building communication approaches

The decision to leave Twitter/X over the summer of 2024 has necessitated a shift in our approach to marketing, audience engagement, and reach. While we have been increasing our communication through partners and networks, as well as joining BlueSky, we will continue to

adapt to the evolving dynamics of the digital landscape. Furthermore, we've recognised the need to invest in visual content and accessible formats to cater to diverse learning styles and improve people's understanding of our content. We are developing a comprehensive communications approach that includes multiple content formats to maximise engagement and accessibility and ensure our resources can be understood and used as widely as possible, to maximise our impact.

Priorities for 2025-26

Our 2022-27 strategy, 'Unleashing the Impact of Grants Data' has four key goals towards our vision:

1. Increase relevant data available for informed decision-making
2. Improve the quality and depth of data for increased usefulness
3. Enhance data use for greater effectiveness
4. Lead and influence practice for impact

The strategy marks a step-change in our maturity as an organisation, and in our ambition. We want to see a permanent shift in culture and practice for data-informed decision-making to be a central element of grantmaking.

We will continue to work towards our strategic aims, while also investing in internal processes to strengthen the organisation and fundraising for the future.

Key measures and milestones for the year ahead

Key areas from the strategy that we will focus on in 2025-26 so that we can build on our successes and achieve our goals include:

Goal 1: Increase relevant data available for informed decision-making

- 360 funders publishing grants data by end of March 2025 (March 2025: 320)
- 70% funders reporting that it is easy to publish data (March 2025: 61%)
- 70% of funders publishing and updating independently (March 2025: 72%)

Goal 2: Improve the quality and depth of data for increased usefulness

- 75% of funders achieving a "good" quality score (March 2025: 72%)
- 55 funders have adopted the new (since 2022) Data Standard features or extensions in the 360Giving data (March 2025: 39)

Goal 3: Enhance data use for greater impact

- At least 100,000 users/visitors to 360Giving's data tools (March 2025: 124,926)

- At least 300 people attend 360Giving's learning events with 80% reporting increased knowledge and confidence (March 2025: 389/97%)

Goal 4: To lead and influence practice for impact

- Over 10,000 people read 360Giving's reports and analysis (including UKGrantmaking) (March 2025: 12,549)
- 50% of funders self-report using 360Giving data or analysis to inform decision-making (March 2025: 48%)

Risks and uncertainties

360Giving maintains a risk register to identify and record the principal risks we are exposed to and confirm that systems are in place to manage those risks. The Board, staff team, and Finance Committee review the risk register periodically, monitoring risks and, where possible, taking steps to mitigate them by ensuring management implements controls and obtains insurance where appropriate.

The main risks faced by the organisation are:

Risk	Mitigation
Increasing demand: The increasing demand for our services is not matched by a corresponding increase in resources or capacity. This creates fragility due to a reliance on individuals, exacerbated by staff turnover challenges and the difficulties in recruiting and retaining specialist staff. There is a risk that this impacts staff wellbeing and our ability to deliver effective and high quality work.	• Further embedding of project management tools. • Skills and knowledge sharing for short-term cover (Information Management). • Ongoing investment in team development and wellbeing. Investment in leadership development. • Ruthless prioritisation and dynamic decision-making. • Be quick to drop activities not performing as well.
Uncertainty about future funding: Funding uncertainty for beyond 2026 is making it harder to develop long-term plans and recruit permanent staff. The uncertainty is limiting our capacity while also making it harder to proactively secure the future income needed. This pressure of building earned income while also maximising impact means we may spread ourselves too thinly.	• Not making additional permanent commitments until there is greater income security. • Investing in work that increases our efficiency to be more resilient if funding is at a lower level. • In discussion with existing funders about bringing forward longer-term funding decisions, and exploring options to diversify our income. • Established project and resource management processes to avoid overcommitting to consultancy work.

	• Investing in communications strategy and marketing our consultancy offer. • Increased use of interim managers and consultants until longer-term position is clear.
Technological changes impeding access to data: We face increasing challenges in ensuring the ongoing availability of published grants data due to funder website changes, bot checkers, and outdated links. This is compounded by the increasing threat of scraping and AI tools training on our data overloading our services.	• Investment in our own cyber security to reduce risk and impact of attacks. • Blocking bots which put an undue strain on our servers to ensure our tools remain performant for our other users. • Improving processes for alerting funders about unavailable files on their websites.

Financial review

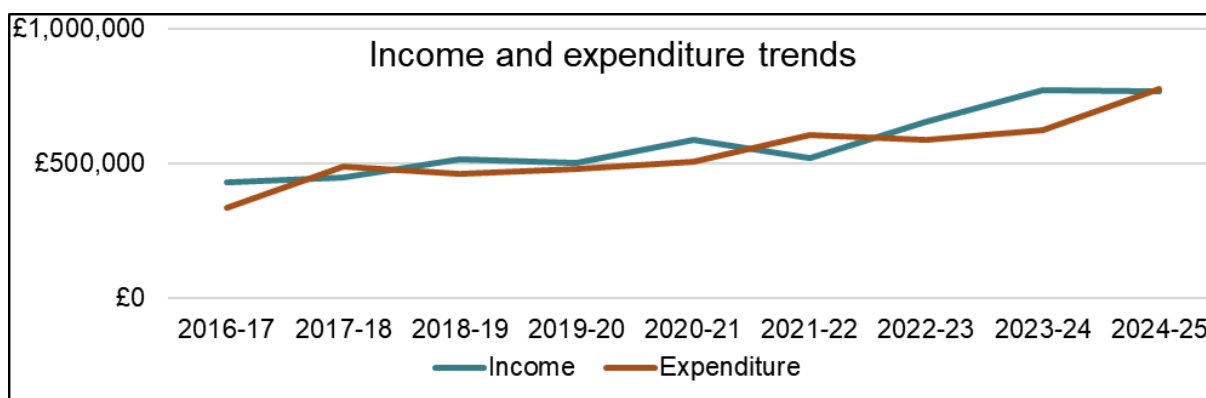
Results for the period

Total income for the period was £768,373 (2023-24: £773,687). Total income included grants and donations of £715,103 (2023-24: £729,518), including unrestricted donations of £470,103 (2023-24: £421,518), monies received for specific projects of £245,000 (2023-24: £308,000).

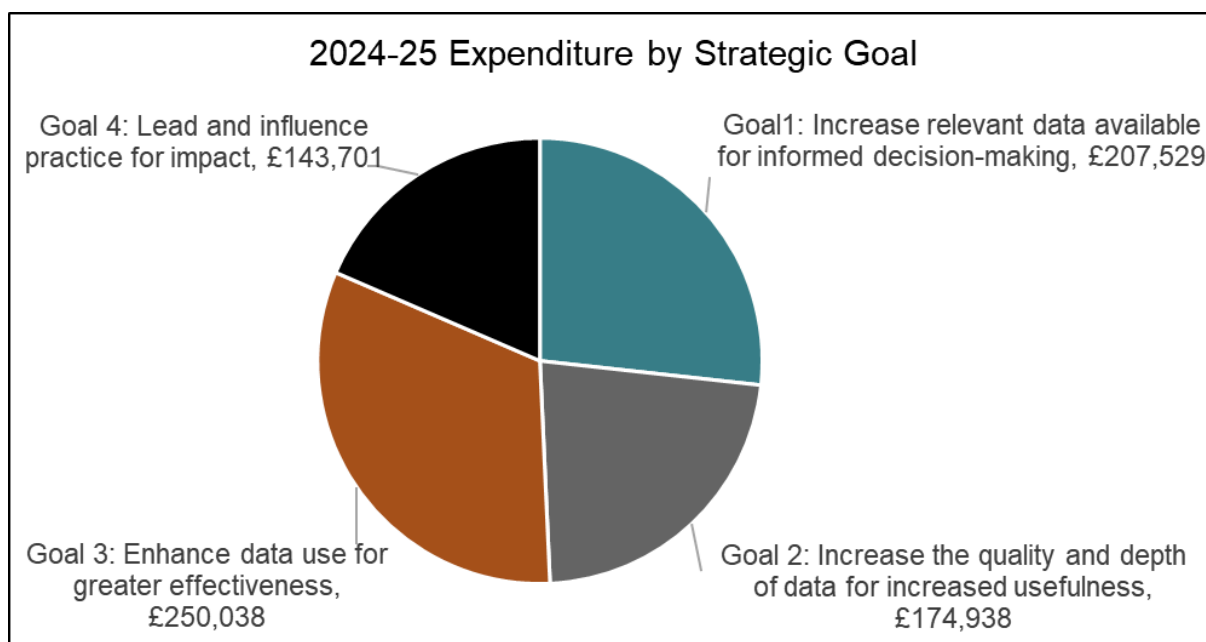
Expenditure totalled £776,206 (2023-24: £623,895) resulting in an overall deficit of £7,833 (2023-24: surplus £149,792), comprising a deficit of £24,562 on restricted funds after transfers to designated funds representing expenditure on intangible fixed assets (2023-2024: surplus £47,518) and a surplus on unrestricted funds of £16,729 (2023-24: £80,674).

In 2023-24, £100,000 was allocated to a designated fund for investment in a Development Fund for internal infrastructure development and a website replacement. During 2024-25, £71,592 was spent from the development fund with the remaining balance anticipated to be spent by September 2025.

There is a longer-term trend in gradual organisation growth, although expenditure was underspent in 2023-24 due to vacancies during the year, and there are some fluctuations in the receipt of payments in previous years. Outputs and outcomes have grown disproportionately to the expenditure.



Expenditure reflects the balance of activities outlined in the performance above for our four goals - although Goal 4 is slightly under-represented as the expenditure for the new UKGrantmaking platform and the new website were capitalised as an intangible fixed asset.



The charity's balance sheet at 31st March 2025 shows total funds of £385,045 (2023-24: £392,878), comprising of general unrestricted general funds of £282,983 (2024: £223,760), designated funds of £79,106 (2024: £121,600) and restricted funds of £22,956 (2024: 47,518). The charity's free reserves are equal to the balance of unrestricted general funds.

The balance is higher than planned due to vacancies in the staff team and capacity issues leading to postponing of some planned activities.

Reserves policy

The trustees have a policy of ensuring that they hold in free reserves adequate funds to allow for the orderly wind-down of the charity should that ever prove to be necessary. The amount required for this is currently estimated to be £200,204.

At 31st March 2025, the level of the general fund or free reserves was £282,983 (2024: £223,760), which exceeds the target reserves balance. This is a result of an underspend in 2024-25 due to vacancies during the year and some activities being delayed due to capacity issues. The excess funds above the reserves target will be used to cover these delayed activities and increased budgeted operating costs for the year 2025-26.

Reserves of £282,983 represent 4 months of the planned expenditure for 2025-26.

Going concern

The trustees have assessed the position of the charity as a going concern in preparing this report and financial statements and have made this assessment in respect of a period of one year from the date of approval of these financial statements, based on the expected level of activity during 2025-26 and the first half of 2026-27 and income already secured. The charity had net current assets at 31st March 2025 and few recurring and fixed costs. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern, and the charity will have sufficient resources to meet its liabilities as they fall due.

Fundraising

The charity does not have any dedicated fundraising roles and does not undertake public fundraising activities. We adhere to the Code of Fundraising Practice with respect to the grants that we apply for and receive. No complaints were received during the year.

Principal funding sources

We thank all our funders, without whom our work would not be possible. Funders in 2024-25 were:

- Esmée Fairbairn Foundation
- National Lottery Community Fund
- Indigo Trust
- Pears Foundation
- City Bridge Foundation
- Paul Hamlyn Foundation
- Tudor Trust
- CCLA Investment Management

Trustees' Report

Structure and governance

Legal Structure

360 Giving, operating under the name 360Giving, is constituted as a company limited by guarantee registered in England and Wales (number 09668396) incorporated on 2nd July 2015, and registered as a charity with the Charity Commission (number 1164883).

It is governed by a Memorandum and Articles of Association. The maximum liability of members in the event of a winding up is £10. At 31st March 2025, there were six members who are all trustees and directors of the charitable company.

Charitable Objects

The constitutional objects are restricted to the following:

The promotion of the voluntary sector for the benefit of the public by encouraging, supporting and assisting grant makers, grant recipients and funders to adopt an open online common standard for the reporting of grant information thereby assisting donors and funders to more effectively make charitable donations and to more effectively target their grant-making by identifying gaps in provision.

These are embedded in our vision and reflected in our strategy and activities.

Public benefit

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

360Giving's Board of Trustees regularly monitors and reviews the success of the organisation in meeting its key objectives. The trustees confirm, in the light of the guidance, that these meet the public benefit test and that all the activities of the charity, described in the Strategic Report, are undertaken in pursuit of these aims.

This report demonstrates how our activities during the year, and strategy, have delivered our charitable objects and demonstrates that the requirements to identify public benefit have been met. Our strategy and plans for 2025-26 show our commitment to continuing to deliver public benefit in the years ahead.

Appointment of Board members

The Board of Trustees comprised six Directors as at 31st March 2025. In accordance with the charity's Articles, new directors are appointed by ordinary resolution of the Directors. All Directors are appointed for an initial tenure of three years, with the possibility of being offered one extension of a maximum of three years. All Directors are required to sign a declaration of interests and confirm that they meet the requirements outlined in HMRC's guidance of fit and proper persons and Charity Commission Automatic Disqualification rules. They are subject to the same Terms of Reference and Code of Conduct. They are also covered by the organisation's disclosure policy, whistleblowing policy and privacy policy.

Trustee induction and training

New trustees complete an induction programme with the Chief Executive and Chair before attending their first Board meeting to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategy and recent financial performance of the charity. A full information and induction folder is available to all Trustees including reference documents, policies and past performance reports, meeting papers and minutes.

Trustees receive presentations from the staff team on all areas of their work and Trustees are encouraged to attend relevant training and events that facilitate the undertaking of their role.

The members of the Board of Trustees who served as trustees (and directors of the company) during the period and up to the date on which this report was approved were as follows:

- Fozia Irfan, OBE (Chair)
- Lucinda Palfreyman (Treasurer)
- Thrisa Haldar (Vice-Chair)
- Adam Lopardo
- Linda Humphries (from 16th July 2024)
- Jo Kerr (to 22nd May 2025)
- Danil Mikhailov (to 16th July 2024)

No trustee received any remuneration for their services during the period (2023: none).

Trustees' expenses represents the payment or reimbursement of travel and childcare costs totalling £938 (2023-24: £443) incurred by 4 (2023-24: 1) members relating to attendance at meetings of the trustees.

Role of the Board, management and decision-making

The Board is responsible for setting strategy and the general management and supervision of the work of 360Giving.

A Chief Executive has been appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and employment.

Trustees receive regular updates on the organisation's activities and delivery. They meet quarterly at formal Board and Finance Committee meetings at which they review management accounts with forecast out-turn, the risk register and progress against planned deliverables. Trustees and staff interact regularly and specifically the Chief Executive meets regularly with the Chair.

In 2020 the organisation undertook a review of governance against the Charity Governance Code for large charities and implemented improvements to practice and documentation as a result. All elements of the code relevant to the organisation have now been applied and governance effectiveness is regularly reviewed and enhanced following the annual Board Appraisal process. A more in-depth review of policies and practice against the Governance Code took place in 2023 with further enhancements put in place.

The 360Giving Data Standard is governed by a Stewardship Committee which is independent from the Board of Trustees, but makes recommendations to 360Giving and the Board. The Committee is directed and governed in line with its Terms of Reference. Committee members are appointed following an agreed process. It is their role to oversee and account for the appropriate and timely maintenance of the Standard, including what upgrades are required and the process for making them.

The Committee meets two to four times a year to discuss the Standard schema, look at how it is being used and consider any proposed changes or upgrades. This is a voluntary committee with representatives from grantmakers, users of 360Giving data and open data and standards experts.

Key management personnel

The key management personnel of the charity in charge of running and operating the charity on a day-to-day basis comprise the trustees and the Chief Executive. Since January 2024 it has also included the new Deputy Chief Executive role. The Trustees receive no remuneration. The remuneration of the Chief Executive and Deputy Chief Executive are set through analysing

and benchmarking against the average rate paid in the sector, with annual cost of living increases applied as with other staff, in line with the remuneration policy.

Statement of Trustees' responsibilities

The Trustees (who are also directors of 360 Giving for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- so far as the Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. It was approved by the Board and signed on its behalf by:

Fozia Irfan

Fozia Irfan, OBE (Chair)

Approved by the Board of Trustees on 16th July 2025

Independent Auditor's Report

Independent auditor's report to the members and trustees of 360 Giving

Opinion

We have audited the financial statements of 360 Giving (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on 360 Giving's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sayer Vincent LLP

Judith Miller (Senior statutory auditor)

18 August 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, London, EC1Y 0TG

Financial Statements

Statement of Financial Activities

Year to 31 March 2025

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
	Notes					
Income from:						
Donations	2	470,103	-	-	470,103	421,518
Charitable activities	3					
Goal 1 – more data		-	-	53,750	53,750	60,000
Goal 2 – better data		16,700	-	53,750	70,450	75,000
Goal 3 – improved data use		-	-	68,800	68,800	90,470
Goal 4 – insight/influence		18,000	-	68,700	86,700	111,200
Interest received		18,570	-	-	18,570	15,499
Total income		523,373	-	245,000	768,373	773,687
Expenditure on:						
Charitable activities	4					
Goal 1 – more data		129,425	24,146	53,958	207,529	149,427
Goal 2 – better data		116,154	4,826	53,958	174,938	164,918
Goal 3 – improved data use		174,795	6,176	69,067	250,038	210,556
Goal 4 – insight/influence		43,776	12,338	87,587	143,701	98,994
Total expenditure		464,150	47,486	264,570	776,206	623,895
Net income / (expenditure)	11	59,223	(47,486)	(19,570)	(7,833)	149,792
Transfers between funds	11	-	4,992	(4,992)	-	-
Net income and movement in funds	11	59,223	(42,494)	(24,562)	(7,833)	149,792
Reconciliation of funds:						
Total funds brought forward		223,760	121,600	47,518	392,878	243,086
Total funds carried forward		282,983	79,106	22,956	385,045	392,878

All of the operations undertaken by the charity during the above two financial periods are continuing operations.

The notes on pages 50 to 61 form part of these financial statements.

Balance Sheet

At 31 March 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Intangible assets	8		50,698		21,600
			<u>50,698</u>		<u>21,600</u>
Current assets					
Debtors	9	14,168		22,625	
Short term deposits		250,000		210,071	
Cash at bank and in hand		155,568		176,293	
		<u>419,736</u>		<u>408,989</u>	
Creditors					
Falling due within one year	10	(85,389)		(37,711)	
Net current assets			<u>334,347</u>		<u>371,278</u>
Total net assets			<u>385,045</u>		<u>392,878</u>
Represented by:	11				
Restricted funds			22,956		47,518
Unrestricted income funds:					
Designated Development Fund		28,408		100,000	
Fixed asset reserve		50,698		21,600	
General funds		282,983		223,760	
Total Unrestricted general funds			<u>362,089</u>		<u>345,360</u>
Total Funds			<u>385,045</u>		<u>392,878</u>

Approved by the Board of Trustees of 360 Giving, Company Registration Number 09668396
(England and Wales), and signed on their behalf by:

Fozia Irfan

Fozia Irfan, OBE (Chair)

Approved on 16th July 2025

The notes on pages 50 to 61 form part of these financial statements.

Statement of Cash Flows

Year to 31 March 2025

Statement of cash flows	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	58,108	155,388
Cash flows from investing activities:			
Purchase of intangible fixed assets		(38,904)	(21,600)
Change in cash and cash equivalents in the year		19,204	133,788
Cash and cash equivalents at the beginning of the year		386,364	252,576
Cash and cash equivalents at the end of the year	B	405,568	386,364

Notes to the statement of cash flows for the year to 31 March 2025

A Reconciliation of net movement in funds to net cash provided by operating activities	2025 £	2024 £
Net movement in funds (as per the statement of financial activities)	(7,833)	149,792
Adjustments for:		
Amoritsation charges	9,806	-
Decrease/(Increase) in debtors	8,457	(20,851)
Increase/ (Decrease) in creditors	47,678	26,447
Net cash provided by (used in) operating activities	58,108	155,388

B Analysis of cash and cash equivalents	2025 £	2024 £
Cash at bank and in hand	405,568	386,364
Total cash and cash equivalents	405,568	386,364

The notes on pages 50 to 61 form part of these financial statements.

Notes to the Financial Statements

1. Principal accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The accounts are presented in sterling and are rounded to the nearest pound.

b) Public Benefit Entity

The charity constitutes a public benefit entity as defined by FRS 102.

c) Assessment of going concern

The trustees have assessed the position of the charity as a going concern in preparing this report and financial statements and have made this assessment in respect of a period of one year from the date of approval of these financial statements, based on the expected level of activity during 2025-26 and 2026-27 and income already secured. The charity had net current assets at 31 March 2025 and few recurring and fixed costs. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern, and the charity will have sufficient resources to meet its liabilities as they fall due.

d) Income recognition

Income is recognised in the period in which the charity is entitled to receipt, the amount can be measured reliably and it is probable that the funds will be received.

Donations and grants are recognised in the period in which the charity becomes legally entitled to the income, it is probable the income will be received, and that income can be measured with reasonable certainty.

Restricted grants are apportioned to charitable activity goals on the SOFA based on the aims of the grant and activities included in the restricted costs.

Income relating to commissioned projects is recognised in line with the performance of that project. Where income is received in advance of work having been performed the income is deferred to the extent that the work is yet to be undertaken.

Income relating to events is recognised on the date the event took place – and in the case of a series of events, the date the first event took place.

Income relating to commissioned projects and events is allocated to charitable activity goals based on the aims of the activities delivered.

e) Expenditure recognition and the basis of apportioning costs

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

Expenditure on charitable activities includes all direct and indirect costs (including support and governance costs) associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

Support and governance costs are apportioned to charitable activity goals based on an estimated proportion of staff time.

All expenditure is stated inclusive of irrecoverable VAT.

f) Intangible and tangible fixed assets

All fixed assets are stated at historical cost less depreciation/amortisation. Assets with a cost more than £2,000 and which are intended to be of ongoing use to 360Giving in carrying out its activities are capitalised as fixed assets. Depreciation/amortisation is charged on all tangible/intangible fixed assets, so as to write them off over their expected useful lives.

In March 2024, work was completed to build a new website for UKGrantmaking which will be amortised over 3 years, starting from 1st April 2024. In February 2025, a new website for 360Giving was launched which will be amortised over 3 years, starting from 1st March 2025.

There were no tangible fixed assets held by the charity as at 31st March 2025.

g) Pension costs

The charity contributes to pension arrangements on behalf of its employees into a defined contribution scheme. The cost of the contributions is charged to the statement of financial activities over the period in which the cost is incurred.

h) Taxation

Provision for corporation tax is not necessary as the company is a registered charity. No deferred tax provision is required.

Tax recovered from voluntary income received under Gift Aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

i) Debtors

Debtors are recognised at the settlement amount, less any provision for non-recoverability.

Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

j) Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than one month from the date of acquisition.

k) Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

l) Fund accounting

Unrestricted general funds are those funds which can be used freely to meet the charity's charitable objects.

Designated Funds are unrestricted funds that have been earmarked by the trustees for a specific purpose.

Restricted funds are monies raised for a specific purpose or restricted to a specific purpose by the donor. Expenditure on activities furthering these purposes is charged to the appropriate fund.

2. Donations

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Grants				
Esmée Fairbairn Foundation	170,000	-	170,000	239,500
Indigo Trust	200,000	-	200,000	100,000
Tudor Trust	30,000	-	30,000	30,000
Paul Hamlyn Foundation	40,000	-	40,000	22,000
Pears Foundation	30,000	-	30,000	30,000
Donations	103	-	103	18
Total Funds	470,103	-	470,103	421,518

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Grants				
National Lottery Community Fund	-	170,000	170,000	190,000
City Bridge Foundation	-	45,000	45,000	50,000
Pears Foundation	-	30,000	30,000	68,000
Partnership contributions	18,000	-	18,000	4,000
Training and consultancy	16,700	-	16,700	24,670
Total Funds	34,700	245,000	279,700	336,670

4. Analysis of expenditure

	Notes	Charitable activities				Support costs £	Governance costs £	2025 Total £	2024 Total £
		Goal 1: more data £	Goal 2: better data £	Goal 3: improved use £	Goal 4: insight/ influence £				
Staff costs	5	73,575	73,575	110,363	73,575	36,790	-	367,878	331,061
Publishing, standard and tools		107,421	74,206	92,587	2,803	-	-	277,017	206,196
Programmes, training, analysis and data use		-	-	10,908	33,099	-	-	44,007	34,816
Comms and running costs		4,874	5,498	8,247	15,773	26,301	-	60,693	25,981
Governance costs	6	-	-	-	-	1,057	25,554	26,611	25,842
		185,870	153,279	222,105	125,250	64,148	25,554	776,206	623,895
Support costs		16,037	16,037	19,245	12,829	-	-	-	-
Governance costs		5,622	5,622	8,688	5,622	-	-	-	-
Total expenditure 2025		207,529	174,938	250,038	143,701	-	-	776,206	
Total expenditure 2024		149,427	164,918	210,556	98,994	-	-	-	623,895

Comms and running costs are the support costs of the charity and are made up of central administrative costs such as computers and software, banking costs, team expenses and communications costs that are not related to specific projects.

5. Staff costs

	2025 Total £	2024 Total £
Wages and salaries	310,766	271,053
Social security costs	34,330	29,305
Pension costs	15,466	12,729
Other staff costs	7,316	17,974
Total staff costs	367,878	331,061

The average number of employees analysed by function was:

	2025 Total £	2024 Total £
Charitable activities		
Goal 1: more data	1.6	1.4
Goal 2: better data	1.1	1.2
Goal 3: improved use	1.8	2.0
Goal 4: insight/influence	1.3	0.9
Governance	0.4	0.5
Average headcount/FTE	6.2	6.0

One employee earned £60,000 - £70,000 during the period (2024 - one).

Key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day-to-day basis comprise the trustees and the Chief Executive and since January 2024, the Deputy Chief Executive. The total employment cost of the key management personnel for the period was £145,113 (2024 - £96,798).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represent the payment of travel and childcare costs totalling £938 (2024: £443) incurred by four trustees (2024: one) relating to attendance at meetings of the trustees.

6. Governance costs

	2025 Total £	2024 Total £
Audit fee	7,920	7,740
Accountancy	12,784	12,090
Trustee expenses	938	443
Board development and meeting costs	901	1,572
Insurance	1,790	1,332
Registered address and accreditations	1,221	969
Total governance costs	25,554	24,146

7. Taxation

360Giving is a registered charity and is therefore not liable to corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

8. Fixed Assets

Cost or valuation	UKGrantmaking Platform £	360Giving Website £	Total £
At the start of the year	21,600	-	21,600
Additions in the year	4,992	33,912	38,904
Disposals in the year	-	-	-
At the end of the year	26,592	33,912	60,504
Amortisation			
At the start of the year	-	-	-
Charge for the year	8,864	942	9,806
Eliminated on disposal	-	-	-
At the end of the year	8,864	942	9,806
Net book value			
At the end of the year	17,728	32,970	50,698
At the start of the year	21,600	-	21,600

9. Debtors

	2025 Total £	2024 Total £
Prepayments	8,168	7,576
Accrued income	-	-
Trade debtors	6,000	15,000
Other debtors	-	49
Total debtors	14,168	22,625

10. Creditors

	2025 Total £	2024 Total £
Trade creditors	64,243	1,924
Accruals	21,146	17,787
Other creditors	-	-
Deferred income	-	18,000
Total creditors	85,389	37,711

11. Funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted funds					
National Lottery Community Fund	-	170,000	(170,000)	-	-
City Bridge Foundation	8,333	45,000	(45,833)	-	7,500
Pears Foundation	39,185	30,000	(48,737)	(4,992)	15,456
Total restricted funds	47,518	245,000	(264,570)	(4,992)	22,956
Unrestricted funds					
Designated Development Fund	100,000	-	(37,680)	(33,912)	28,408
Fixed Asset Reserve	21,600	-	(9,806)	38,904	50,698
General funds	223,760	523,373	(464,150)	-	282,983
Total unrestricted funds	345,360	523,373	(511,636)	4,992	362,089
Total all funds	392,878	768,373	(776,206)	-	385,045

National Lottery Community Fund

The fund comprises money received for the delivery of the 2022-2027 strategy in England.

City Bridge Foundation

The fund comprises money received for the delivery of the 2022-2027 strategy in London.

Pears Foundation

The fund comprises money received for the delivery of the UKGrantmaking project. The transfer out of the restricted fund represented the transfer to the fixed asset reserve for the capital expenditure on the UKGrantmaking platform development.

Fixed Asset Reserve

The fixed asset reserve is a designated fund representing the value of the fixed assets after depreciation/amortisation. This currently comprises the UKGrantmaking platform and the new 360Giving website.

Designated Development Fund

The Development Fund is an 18 month programme of investment in our internal infrastructure and internal processes following several years of under-investment. Projects within the programme include:

- Replacement of the website and improved functionality to better integrate information and contacts to our internal database
- Improved case management functionality within the database to support more effective enquiry and workload management
- Increased automation of communications to funders that publish their data
- Improvements to internal reporting and monitoring mechanisms to increase efficiency
- Internal tools to support more efficient data analysis and data enrichment projects

Key projects were delivered within 2024-25 with the remaining to be delivered by September 2025.

12. Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Current assets	368,372	28,408	22,956	419,736	408,989
Intangible fixed assets	-	50,698	-	50,698	21,600
Creditors	(85,389)	-	-	(85,389)	(37,711)
Total	282,983	79,106	22,956	385,045	392,878

13. Liability of members

The charity is constituted as a company limited by guarantee. In the event of the company being wound up, the members are required to contribute an amount not exceeding £10.

14. Related party transactions

Francesca Perrin, 360Giving Founder, is the Chair of the Indigo Trust and Thrisa Haldar (Trustee) is the lead Executive. During the year £200,100 (2023-24: £100,000) was received as a donation from the Indigo Trust.

Lucinda Palfreyman (Trustee) is an employee of Paul Hamlyn Foundation. During the year, Paul Hamlyn Foundation made a grant of £40,000 (2023-24: £22,000). In addition, 360Giving was commissioned by Paul Hamlyn Foundation to undertake research and analysis. £5,000 was received from Paul Hamlyn Foundation in 2024-25 for work delivered under this contract.

SayerVincent LLP (360Giving auditors) provided registered address services to 360Giving.

15. Prior year figures

SOFA year to 31 March 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income from:						
Donations		421,518	-	-	421,518	473,000
Charitable activities						
Goal 1 – more data		-	-	60,000	60,000	56,488
Goal 2 – better data		15,000	-	60,000	75,000	59,246
Goal 3 – improved data use		13,670	-	76,800	90,470	38,184
Goal 4 – insight/influence		-	-	111,200	111,200	24,829
Interest received		15,499	-	-	15,499	1,908
Total income		465,687	-	308,000	773,687	653,655
Expenditure on:						
Charitable activities						
Goal 1 – more data		91,510	-	57,917	149,427	140,655
Goal 2 – better data		107,001	-	57,917	164,918	167,100
Goal 3 – improved data use		136,423	-	74,133	210,556	201,316
Goal 4 – insight/influence		50,079	-	48,915	98,994	78,707
Total expenditure		385,013	-	238,882	623,895	587,778
Net income / (expenditure)		80,674		69,118	149,792	65,877
Transfers between funds		100,000	121,600	(21,600)	-	-
Net income and movement in funds		(19,326)	121,600	47,518	149,792	65,877
Reconciliation of funds:						
Total funds brought forward		243,086	-	-	243,086	177,209
Total funds carried forward		223,760	121,600	47,518	392,878	243,086

Analysis of expenditure 2023-24

	Notes	Charitable activities				Support costs £	Governance costs £	2024 Total £	2023 Total £
		Goal 1: more data £	Goal 2: better data £	Goal 3: improved use £	Goal 4: insight/ influence £				
Staff costs	5	82,765	66,212	82,765	66,212	33,106	-	331,061	309,524
Publishing, standard and tools		45,502	78,914	79,562	2,218	-	-	206,196	181,216
Programmes, training, analysis and data use		878	195	18,143	15,600	-	-	34,816	21,673
Comms and running costs		3,359	2,674	3,495	2,878	13,575	-	25,981	50,560
Governance costs	6	-	-	-	-	1,696	24,146	25,842	24,805
		132,504	147,995	183,965	86,908	48,377	24,146	623,895	587,778
Support costs		12,094	12,094	16,932	7,257	-	-	-	-
Governance costs		4,829	4,829	9,659	4,829	-	-	-	-
Total expenditure 2024		149,427	164,918	210,556	98,994	-	-	623,895	
Total expenditure 2023		140,655	167,100	201,316	78,707	-	-	-	587,778

Fund movement year to 31 March 2024

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds					
National Lottery Community Fund	-	190,000	(190,000)	-	-
City Bridge Foundation	-	50,000	(41,667)	-	8,333
Pears Foundation	-	68,000	(7,215)	(21,600)	39,185
Total restricted funds	-	308,000	(238,882)	(21,600)	47,518
Unrestricted funds					
Designated Development Fund	-	-	-	100,000	100,000
Fixed Asset Reserve	-	-	-	21,600	21,600
General funds	243,086	465,687	(385,013)	(100,000)	223,760
Total unrestricted funds	243,086	465,687	(385,013)	21,600	345,360
Total all funds	243,086	773,687	(623,895)	-	392,878

Analysis of net assets between funds year to 31 March 2024

	General Funds £	Designated Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Current assets	261,471	100,000	47,518	408,989	254,350
Intangible fixed assets	-	21,600	-	21,600	-
Creditors	(37,711)	-	-	(37,711)	(11,264)
Total	223,760	121,600	47,518	392,878	243,086

Reference Information

Founder	Fran Perrin, OBE
Board of Trustees	Fozia Irfan, OBE (Chair) Lucinda Palfreyman (Treasurer) Thrisa Haldar (Vice-Chair) Adam Lopardo Linda Humphries (from 16th July 2024) Jo Kerr (to 22nd May 2025) Danil Mikhailov (to 16th July 2024)
Chief Executive	Tania Cohen, MBE
Company Secretary	Tania Cohen, MBE
Charity name	360 Giving (Trading as 360Giving)
Registered and principal office	c/o Sayer Vincent 110 Golden Lane London EC1Y 0TG
Company registration	09668396 (England and Wales)
Charity registration number	1164883
Auditor	Sayer Vincent LLP 110 Golden Lane London EC1Y 0TG
Solicitors	Bolt Burdon Providence House Providence Place London N1 0NT
Principal bankers	C Hoare & Co 32 Lowndes Street London SW1X 9HZ



About 360Giving

360Giving helps funders publish open data about their grants, and supports people to use this data to improve charitable giving. Our vision is for grantmaking in the UK to become more informed, effective and strategic.

You can find out more about 360Giving and our plans for development at 360giving.org/unleashing

You can access grants awarded in our search engine, GrantNav: grantnav.threesixtygiving.org

For help publishing your grants data, please visit 360giving.org/publish

Website: 360giving.org

Telephone: 020 8145 8043

Get in touch: 360giving.org/contact

Registered Address: c/o Sayer Vincent, 110 Golden Lane, London, EC1Y 0TG

Registered in England and Wales. Company Limited by Guarantee: 09668396. Charity: 116488



360 GIVING

England & Wales - Charity number 1164883

Accounts



Annual Report and Financial Statements 2023-24

Year ended 31st March 2024

360 Giving Trading as 360Giving

c/o Sayer Vincent, 110 Golden Lane, London EC1Y 0TG

Charity Registration Number. 1164883

Company Limited by Guarantee. Registration (England and Wales): 09668396.

Annual Report 2023-24

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Introduction

Welcome from the Chair

In 2023-24, 360Giving was successful in building on strong foundations which will make it possible for us to achieve our ambitious strategy, to unleash the impact of grants data. We were particularly effective in increasing impact across the sector by showing what is possible with the data now available – and by building partnerships which will amplify this impact even further.



In the past year, we reached several important milestones in the 360Giving story; over one million grants – collectively worth more than £265 billion – published using the 360Giving Data Standard, as well as more grantmakers sharing their data and more people using our tools to explore it, than ever before. This work has been critical for a sector, which is facing increasing challenges and the sharing of information and data is a vital part of the solution.

All of this progress is made possible by everyone who supports our mission to make grantmaking more informed, effective and strategic. I'd like to thank the Trustees and staff team for their dedicated and tireless work this year, as well as all the funders who have published their data and our partners across the sector who share our vision. I'd also like to thank our own funders for their confidence and support.

We have another big year ahead, as we look forward to the launch of a new flagship for the power of data in the UKGrantmaking platform. I'm immensely proud of everything we've achieved so far, and couldn't be more excited for what's next.

The Trustees (who are also Directors of the charitable company for the purposes of the Companies Act) present their annual report together with audited financial statements of 360 Giving (trading as 360Giving) for the period ended 31st March 2024.

Fozia Irfan

Fozia Irfan OBE, Chair

Message from the Chief Executive

2023-24 has seen a step-change in the ambition and achievements of the organisation. We consolidated the changes implemented in 2022-23 when we transitioned to the new strategy, and built on these changes to realise its impact.

At the end of the year, there were **275 funders** sharing data on over **one million grants** worth **£265 billion**, with over **75,000** people accessing the data in the 360Giving tools alone. This mass of open grants data has enabled 360Giving to show what can be done with the data, to inform decision-making and influence better grantmaking practice in the UK.



We have seen an exponential increase in people accessing and using the data over the last year - through the 360Giving tools, and through our research and analysis reports. We regularly contribute to roundtables and policy meetings informed through this increased understanding of the funding picture. The data and insights are supporting more informed grantmaking and greater collaboration between funders.

But we are not complacent. In autumn 2023 we undertook a thorough mid-strategy review of our 2022-25 strategy to ensure that we were still maximising our outcomes. We identified some areas for improvement but overall were progressing in a very positive direction and agreed to extend the current strategy to 2027 to focus on this impact.

The 360Giving values of being purposeful, open, curious, collaborative and inclusive are deeply embedded in our organisational culture and inform and drive all our work. The approach to the UKGrantmaking project is a demonstration of that. We are pleased to be working in partnership with the funding sector bodies to deliver insight to funders, charities and policy makers.

We've achieved a huge amount this year, and I'd like to thank the whole 360Giving team for their hard work and flexibility over a time of transition. The progress we made this year will underpin the success of our strategy in the years ahead, and help realise our goal for grantmaking in the UK to become more informed, effective and strategic.

Tania Cohen

Tania Cohen MBE, Chief Executive

Highlights 2023-24



275

funders sharing
data
+11%



1,027,438

grants published
to date
+21%



265bn

Worth of grants
+24%



257,476

GrantNav searches
+40%



413

Workshop attendees
+52%

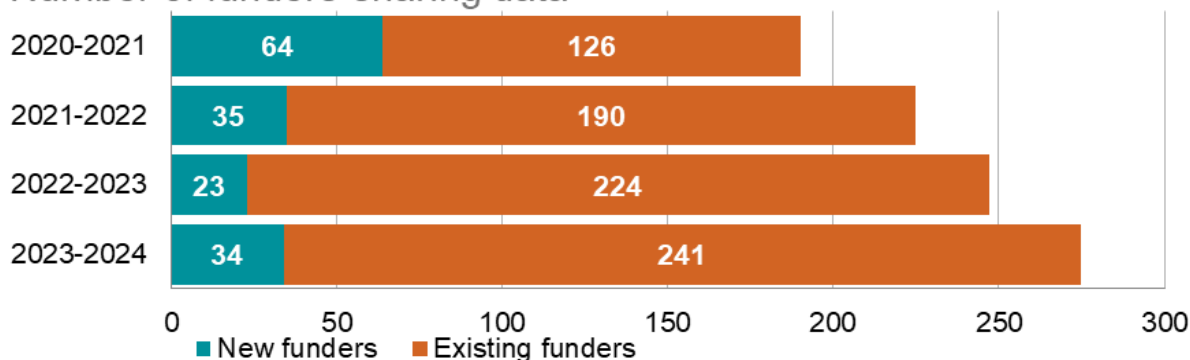


3193

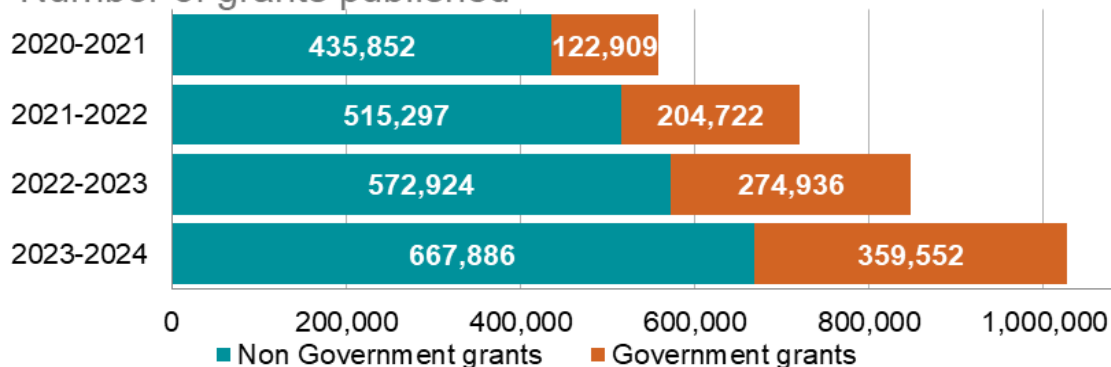
Read our reports
and analysis
+16%

Highlights of progress over the year

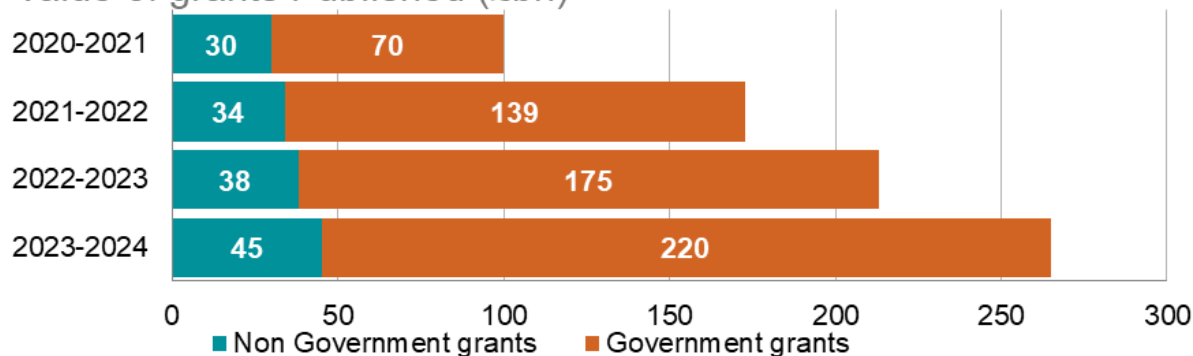
Number of funders sharing data



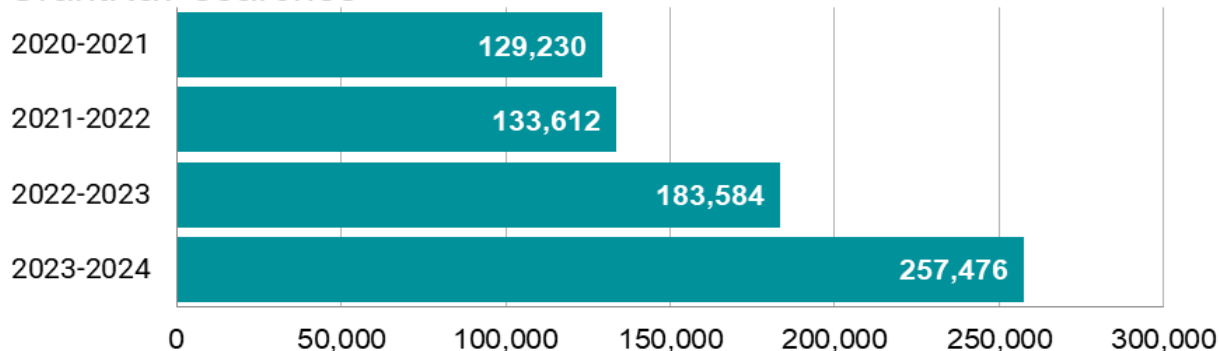
Number of grants published



Value of grants Published (£bn)



GrantNav searches



About 360Giving

Our mission and vision

Our vision is for grantmaking in the UK to become more informed, effective and strategic.

Our aim is for more money to go to where it is needed most to support communities and good causes through a more informed understanding of the grantmaking picture.

Our mission is to help UK funders publish their grants data in an open, standardised way, and support people to understand and use this data to improve charitable giving.

Our approach

Everything that we do, and everything we intend to do, as an organisation is embedded in our five core values. These principles are ingrained into our culture, practices and priorities.

Purposeful – We have a bold and ambitious aim for grantmaking to be more effective and strategic, by inspiring funders to use data in their decision-making. We're focused on driving meaningful change in philanthropy for charities and improving outcomes for communities and good causes across the UK.

Open – We champion open data for the public good. We help funders make grants data open and provide free, open-source, tools to make it more accessible, so others can use it to target resources where they're needed most. We are open in our approach: we share ideas, challenges and lessons with others, and are open to feedback and committed to improvement.

Curious – We're inquisitive and we believe in using evidence. We inspire and enable people to use 360Giving data to better understand the voluntary sector. We support funders to use data to inform their decisions, share insights and learn from each other.

Collaborative – We exist at the intersection of philanthropy, charities, data and tech. Through facilitating data sharing and insight in philanthropy, we work with funders, charities, policy makers, researchers, analysts and developers to achieve our objectives, and strive to support them to deliver theirs.

Inclusive – We make data, our tools and support accessible to all. We prioritise people over tech, use clear language in explaining what we do, and strive to respond to people's needs – whatever their level of knowledge or digital skills.

What we do

We support funders to publish their data using the 360Giving Data Standard. This enables them to share information on who, where and what they fund in a way that others can access and use for free.

We also help people to access and use the data and have created tools to make it easy to explore, download and visualise. Because the data is standardised, it can be looked at and analysed together, helping us to see and understand grantmaking across the UK. We also provide research and insights to support and inform decision-making.

Our story

360Giving was founded in 2015 by philanthropist Fran Perrin OBE because she wanted better information to inform her funding decisions.

It is more important now than ever before for funding to be distributed strategically, as the needs of society far outweigh the available grants. Yet historically, there has been limited transparency in the philanthropy sector of how grantmaking organisations spend their money, making it hard to identify shared opportunities and challenges or to assess UK grantmaking and its impact on society as a whole.

However, 360Giving has made a significant contribution to changing this. Over the last few years, publishing open grants data has become normalised and is expected practice for UK grantmakers. This means there is now a critical mass of open, comparable information available on UK grants.

275 of the UK's leading funders – from national lottery funders and major foundations, to central and local government, to local community foundations and small family trusts – have joined the movement, publishing their grants data openly to help make grantmaking in the UK more informed, effective and strategic. Over £265bn of grants data can now be accessed and analysed for free with our tools, and over 70,000 people a year access and use this data.

It's now possible to see the grants given by different funders all together. We have created the foundations for which funders, the charity sector and beyond can identify opportunities and challenges, enabling real and meaningful change to take place. We need to build on this momentum and use our learning and the tools we have developed to get UK funders to shift the norm from merely sharing data to using it.

The data has transformed the knowledge base of the sector, and now is the time for a permanent shift in data culture and practice.

Our Products and Tools

360Giving Data Standard – The [360Giving Data Standard](#) is a uniform and consistent way to describe grants data. Publishing data using this Standard format means it's easier to find, understand and analyse funding across the UK.

GrantNav – [GrantNav](#) is our flagship search-engine for grants data. Explore and download data about where funding goes and how much is given – across billions of pounds of grants – for causes and communities across the UK.

360Insights – [360Insights](#) is a tool to help you understand funding better. Combine and visualise 360Giving, charity and location data to see an overview of grants by geography, recipient types and funders.

Data Quality Dashboard – The [Data Quality Dashboard](#) shows the data quality of 360Giving data as a whole and for each individual publisher. It provides insights into the key features that make the data useful for analysis to help publishers to identify opportunities for their data to be improved.

Data Quality Tool – The [Data Quality Tool](#) assesses key information about grants data to check whether it is valid against the 360Giving Data Standard format, as well as giving helpful feedback on any data quality issues.

Cost of Living Grants Tracker – The [Cost of Living Grants Tracker](#) is an interactive dashboard to track cost of living crisis response grants. Explore and visualise cost of living response grants as they're published by funders using the 360Giving Data Standard.

COVID-19 Grants Tracker – The [COVID-19 Grants Tracker](#) was launched during the pandemic and pulls together and visualises data published by funders in the 360Giving Data Standard about grants they made in response to the pandemic.

Widgets – [360Giving widgets](#) allow funders to embed their published 360Giving data on their own websites, showcasing their commitment to open grantmaking practices and demonstrating the kinds of projects and organisations they fund.

Data Registry – The [Data Registry](#) is a list of all the funders that currently publish their grants data in the 360Giving Data Standard, with direct links to their data sources.

Resource Library – The [Resource Library](#) is a collaboratively-built list of resources that can help funders, or people interested in grantmaking, to find, use and benefit from data.

Complete Guide to Publishing – A [comprehensive guide](#) to help funders through the process of openly sharing their grants data in the 360Giving Data Standard. It covers the three main stages of this process: planning, preparing and publishing.

Strategy goals

360Giving's [2022-27 Strategy](#) has four core goals that describe the outcomes we want to achieve towards our vision of grantmaking in the UK to become more informed, effective and strategic.

Goal 1: Increase relevant data available for informed decision-making (more data)

Our focus is on retaining and proactively recruiting funders in priority groups to fill gaps in key funders sharing data and support more meaningful insights into UK grantmaking. We have also prioritised streamlining the publishing process to make it more efficient for funders to publish their data, and enhancing the guidance and support tools available to support funders to do so.

Goal 2: Improve the quality and depth of data for increased usefulness (better data)

We have made significant progress over recent years in increasing the volume of grants data available, but more focus is now needed on improving data quality and timeliness. We have been working towards this through automated communications and reporting to support the timeliness of publication, enhancing the scope of data available, and by providing a mechanism for grantees to request amendments to data published about them. We are also working to improve the depth of data available through developments to the 360Giving Data Standard.

Goal 3: Enhance data use for greater effectiveness (improved data use)

With more data available, we're focused on increasing the number of people accessing the data to realise its impact through the development of existing tools and the creation of new ones. We're also aiming to improve skills, knowledge and confidence to use the data through our training and workshops programme, and we're developing partnerships and services to increase analysis and shared data use.

Goal 4: Lead and influence practice for impact (more impact)

A key focus is on increasing the amount and variety of analysis we do proactively to inform decision-making and inspire practice. We're sharing learning, challenges and lessons, as well as successes, with other civil society organisations, and we're growing our partnerships and advocacy work to ensure a supportive environment for 360Giving's aims and mission.

This year we undertook a mid-strategy review, and our Trustee Board agreed a two-year extension to our 2022 strategy, committing to our current priorities until 2027 as a longer-term commitment to the goals it set out. [Further information about this is available on our website.](#)

Strategic Report

Achievements and performance

Overview

In 2022 we launched our ambitious strategy [‘Unleashing the Impact of Grants Data’](#), which called for a fundamental change in how we think about and approach data in the grantmaking sectors. The new strategy required a step-change in how we work at 360Giving and 2022-23 was a period of great change as we transitioned to the new strategy, with changes to almost all elements of the way that we worked.

In 2023-24, we consolidated and embedded these changes, building a strong foundation for future developments. We have already begun to see the results of the new strategy, and substantially grown our impact, capitalising on opportunities while adapting to new challenges.

We have seen significant increases in people accessing and using the 360Giving tools, with the number of searches on GrantNav increasing by over 40% to over 250,000 searches during the year. Readership of our reports and analysis over the year far surpassed our original goal, attracting over 3,000 people during the year. We followed up the success of last year’s [Voluntary Sector Infrastructure](#) and [Specialist Legal Advice Funding](#) reports with our [Snapshot: 2021-22](#) analysis of grantmaking in the UK, which cut across different funding sectors and presented the data with interactive visualisations. The scale of engagement in these reports has increased awareness of what’s possible with the data, and helped start conversations and bring us into closer contact with major stakeholders in funders and policy makers.

The Snapshot analysis also allowed us to prepare for a larger project that will serve as a flagship for both 360Giving and the power of grants data. Building on the relationships we have established across the sector, we began work on a platform to showcase the data and provide a deeper understanding of it: UKGrantmaking. This collective project launching in June 2024 will create a new hub for data and insights that will place the data in context, and which will serve as a tangible resource that demonstrates how sharing high quality data can help inform understanding and strategy.

Our training and workshops have also grown exponentially, with 413 attendees – more than double our target for 2023-24. These sessions have provided guidance for organisations sharing their data, how to make the best use of our tools to explore the data, and training to develop the skills needed to improve data use. We also provided in-house training sessions for

partner organisations, placing these alongside our wider offer of paid-for consultancy and analysis which also expanded during the year.

Considering the pace of change in implementing the 2022-25 strategy, and in line with our values of being curious, open and purposeful, we also took the time in November 2023 to take a step back and carry out a mid-strategy review of our progress so far. This allowed us to assess how the landscape has changed since we created the strategy in 2021, where we have seen greater or less impact than expected, and what changes are needed to respond to these considerations.

We found that the goals of the strategy are still right, and [extended it to March 2027](#) as a long-term commitment to achieving the transformational change needed to improve grantmaking in the UK. This process has given us a plan for the future that allows us to maximise our impact, while being flexible to changes in our wider environment; giving us more time and capability to achieve the ambitious aims of the strategy.

Overall in 2023-24, we have consolidated and embedded our changes and learning, but also seen the results of the new strategy with substantial increases in our outcomes, impact and profile which we will continue to build on and extend.

Headline targets and milestones

Below is a summary of how we have performed against the headline targets and milestones set out in our previous annual report. Green status indicates that the target has been achieved and amber that an element of the target was not met or was achieved after year-end.

Target	Goal	Result	Status
325 funders publishing grants data by end of March 2024	Goal 1	We ended this year with 275 funders sharing grants data (March 2023: 247). During the year we agreed to extend the strategy to 2027 and targets for recruitment were rephased to prioritise quality and data use over pure volume. While we are behind the original plans, we are on track for the new targets	Amber
60% funders reporting that it is easy to publish data	Goal 1	72% of responders to our outcomes survey reported that it was easy to publish their data using the 360Giving Data Standard with the support provided by 360Giving (March 2023: 50%). This large increase is a reflection that the investment made in support and our Helpdesk has made a big difference.	Green

45% of funders publish and update independently	Goal 1	This has been exceeded with 60% of overall funders publishing/updating without manual intervention, and 92% of those who have updated their data in the last 12 months doing so independently. This has allowed us to support more funders within our existing capacity.	Green
75% of funders achieving a “good” quality score	Goal 2	This target was missed within the time period, with 72% achieving a “good” quality score (March 2023: 72%). However, there have been improvements in some areas and we are planning more proactive campaigns in 2024-25	Amber
25 funders adopting new Data Standard features or extensions	Goal 2	24 unique funders have used 28 features in the published data, with many more adopting the Data Standard features during the year but not yet publishing their data for 2023-24. (March 2023: 5)	Green
At least 85,000 visits to 360Giving’s data tools	Goal 3	There were 111,815 visits to 360Giving’s data tools during the year – a 41% increase from the previous year (March 2023: 79,512). This has been largely driven by significant increases in GrantNav users, particularly between January and March 2024.	Green
At least 200 people attend 360Giving’s learning events	Goal 3	413 people attended learning events, significantly exceeding the target. This was largely driven by the popularity of our series of ‘Introduction to...’ workshops including Introduction to Publishing, GrantNav, and the DEI Data Standard (March 2023: 271)	Green
Over 600 people read 360Giving’s reports and analysis	Goal 4	There were 3,193 readers of the 360Giving reports and analysis (March 2023: 2,734 - included exceptional response to infrastructure report). This included 859 readers of the Sector Infrastructure report published in March 2023 (on top of the 1,522 readers in March 2023) and 2,020 readers of the Snapshot analysis. These figures represent a significant increase in the engagement with our work - and also contributed to the increases in uses of the data with increases in GrantNav user	Green

		coinciding with report and analysis launches, but being sustained after.	
60% of funders publishing their open grants data self-report using 360Giving data or analysis to inform decision-making	Goal 4	39% of respondents reported using 360Giving data or analysis to inform decision-making, short of our target and last year (March 2023: 50%). This is at odds with the other related indicators such as the high number of people reading and engaging in the tools and the reports, with 88% of funders publishing their data reporting finding the 360Giving tools useful, and 66% of responders reporting sharing reports and analysis with colleagues. This may be an anomaly in the survey responses, but we will explore how our reports and analysis might include more directly actionable insights.	Amber

Progress on our goals and plans for the future

During 2023-24 we made significant progress towards achieving the goals set out in the 2022-27 strategy. Here we have outlined our results, the actions that we have taken, how we have worked with others, what we have learned, and our plans for 2024-25.

Goal 1: Increase relevant data available for informed decision-making

Goal 1a: Retain and proactively recruit funders in priority groups

Achievements and progress

We ended the year with 275 funders (2022-23: 247) openly sharing 1,028,817 grants (2022-23: 846,350) using the 360Giving Data Standard, which is an 11% increase in the number of funders and 22% increase in the number of grants since last year. The total value of grants shared reached £265 billion this year (2022-23: £213bn). We saw 34 (2022-23: 23) sharing their data for the first time but did not achieve our target of 325 funders sharing data by March 2024 due to the need to prioritise quality over quantity, and we were 12 months behind where we hoped to be. With the extension of our strategy to March 2027 we have rephased our targets over this longer period which we believe is achievable in this timeframe.

Proactive recruitment activities require a high level of engagement and due to limited capacity we prioritised raising awareness of 360Giving publishing with funders of grants to individuals,

following the update to the Standard in 2022-23 which enables this data to be shared responsibly. We rolled out dedicated guidance and support, and ended the year with nine funders of grants to individuals already publishing their data, and more funders in the pipeline working towards sharing their data over the coming months.

Reflections and learning

Despite limited proactive recruitment activities, we saw a 48% increase in the number of new funders compared to last year and we are pleased to have achieved a significant milestone with over one million grants published and searchable in GrantNav.

Retention of existing funders was a particular challenge, with a significant number of funders' data going offline due to their website changes or technical issues, and taking several months to get the grants back into our tools. We responded by adapting our policies to extend the period where backup data appears in our tools from one to three months, to reduce the pressure on our and funders resources. However at the end of the year data from six funders who had been publishing was offline, resulting in the net increase in funders being reduced to 28. As our base of funders publishing their data grows and matures, we expect to see challenges of data going offline and other retention issues continuing, so we will be developing a new retention strategy in the coming year.

Plans for the future

We will use the launch of the UKGrantmaking project to support our proactive publisher recruitment strategy, working with sector partners to engage with key target funders. The analysis will provide a tangible demonstration of the benefits of publishing for funders and the wider sector, and there will be a clear call to action for funders who want to be included in the next report or subsequent benchmarking analysis. We will be particularly working in partnership with London Funders to provide support to get more of their members publishing, in particular piloting tailored support approaches for increasing the number of London Local Authorities publishing data.

Goal 1b: Improve ease and efficiency of data publishing

Achievements and progress

This year we established an improved Helpdesk function with a new Helpdesk Officer role starting in June 2023, and focused on making our support more accessible and rolling out approaches developed in the previous year that enable funders to be more self-servicing. In late March 2023 we launched a new way for funders to publish and update their data in our tools, called Data File Submission, and this enabled us to increase the number of funders publishing independently (without manual intervention to record their files on the registry) to

68% (2022-23: 21%) greatly exceeding our target, which represented 92% of the funders that published or updated their data in the period. Having introduced free 1-1 publishing support calls in December 2022, in 2023-24, the first full year of offering this service, we held 95 (2022-23: 30) sessions and added the option for publishing support via telephone in September 2023.

We delivered three 'Introduction to Publishing' workshops and two new 'How to publish 360Giving data' workshops focused on practical tips and guidance aimed at both new and existing 360Giving publishing organisations. Including three workshops on publishing grants to individuals, our eight free publishing workshops held during the year had 162 (2022-23: 68) attendees, with 93% (2022-23: 89%) reporting increased knowledge and confidence as a result.

In our annual customer survey, 72% (2022-23: 50%) of people responsible for publishing data reported that it was easy or very easy to publish their data. This is a big shift in one year and is a testament to the changes and new support put in place. Of those that found it difficult, the main barriers reported were their own internal systems and databases, and their own time and capacity to prepare the data.

Reflections and learning

Having put in place the infrastructure to support more efficient Helpdesk processes in 2022-23, we saw these investments pay off with the majority of funders shifting to self-servicing in publishing and updating, freeing us up to spend more time providing a wider range of support options for funders who need it most. This year we have seen new funders moving quickly through the publishing process, with half taking three months or less between entering the pipeline and publishing for the first time, and over 70% taking less than six months. With our new self-service processes and full programme of workshops in place, for the first time we've seen examples of new funders successfully publishing with no direct support from Helpdesk staff in preparing their data.

Where we have needed to provide more direct support, this has often been due to staff turnover and systems changes in existing funders publishing their data, which results in a loss of organisational knowledge about the publishing process and their own data, and a need to start from scratch. This has prompted us to start actively encouraging funders to keep better documentation about their processes as they go along, and we will be exploring ways to support funders to embed publishing knowledge in organisations so that personnel and system changes have less of an impact.

Plans for the future

In the coming year we will make further improvements to our internal systems, in particular to ensure our CRM (Customer Relationship Management database) supports the efficient delivery of the Helpdesk function. This will allow us to support a growing funder base and get better data about the common issues organisations face and where people get stuck, so we can see where improvements can make the most impact in increasing the ease of publishing. We will also be focusing on improving our guidance, including developing more checklists and quick-start guidance, and exploring different formats, including video.

Postponed due to reduced capacity in 2023-24, we will start to explore ways to work with grantmaking database providers and consultants to make publishing technically easier and improve data quality, which has the potential to benefit existing funders publishing their data as well reducing the barriers for new funders to start publishing.

Goal 2: Improve the quality and depth of data for increased usefulness

Goal 2a: Increase the quality of data

Achievements and progress

As part of our strategy, we have shifted emphasis to increasing the quantity of the data to improving its usefulness. Due to limited capacity, we carried out one data quality campaign in December to encourage funders to update their data to include grants awarded in 2022-23 to ensure their inclusion in the forthcoming UKGrantmaking analysis. Overall, 74% of active grantmakers (defined as those making grants in the period) published data and at the end of the year, 42% (2022-23: 40%) of funders had shared grants which were distributed in the last six months. The proportion of funders achieving a good data quality score, based on the usefulness of their data, remained static at 72% (2022-23: 72%), and there was a small drop in funders using five or more recommended Data Standard fields in their grants data to 61% (2022-23: 62%). The number of funders with a majority of recipients (grantees) with external organisation identifiers (such as charity or company number) also saw a slight drop but remains high at 89% (2022-23: 90%).

We commissioned research to investigate potential solutions to the issue of duplicate recipient records in 360Giving data, which is caused by charities and organisations with no official organisation identifier because they are exempt or excepted from Charity Commission registration, or are not registered with any formal body for other reasons. The project highlighted policy options for increasing the availability of usable identifiers and technical approaches to tackling the problem in our tools, which we will be exploring in the coming year.

As part of our values of openness and inclusivity, in March we launched a new mechanism to make it easier for grant recipients to query data published about them which may be inaccurate. This ensures the feedback provided to publishing organisations is specific and actionable. Creating the process for amendments will help to improve data quality, as well as present good practice in giving grantees more power over the data about their organisations.

Reflections and learning

Our focus in the year was on rolling out approaches that make it easier for grantmakers to publish their data, which means we had limited capacity for proactive data quality campaigns. However, the campaign to drive updates to data for inclusion in UKGrantmaking received a good response and saw publishing updates in January to March increase by 30% compared to the same period in the previous year. This shows funders will respond positively to campaigns with a clear call to action and deadline.

We also explored approaches to making the impact of data quality more tangible. For example, we collaborated with IVAR to explore the available [‘evidence for multi-year funding’](#) and the importance of including duration in data to understand the overall picture.

Plans for the future

We will update and further develop our guidance on key data quality features and build on the interest created by UKGrantmaking to advocate for funders to start sharing data that increases its usefulness for analysis. In addition, as UKGrantmaking will be updated each summer, we will be able to start advocating for data updates each autumn and establish an annual timetable for funders to work towards updating their data. To support our ability to run data quality campaigns, we will integrate 360Giving data into our internal CRM (Customer Relationship Management) database via the new API (Application Programming Interface) feature that provides access to the data.

We will develop the Data Quality Tool to make it more user-friendly for non-technical users, so it better supports data quality improvement. We will also complete work on merging the Data Quality Dashboard with the Data Registry, to provide a single place for funders to get information about their 360Giving data and its qualities.

Goal 2b: Enhance the scope of data available

Achievements and progress

In 2023-24, we continued to consolidate and embed the changes made in 2022-23 by rolling out new features to the 360Giving Data Standard to funders, supporting them to share data on grants to individuals, grants intended for onward distribution (regranting), and the location

coverage/scope of grants. Overall, 24 (2022-23: 5) funders have adopted 28 (2022-23: 5) new Data Standard features. There are 9 funders sharing data on grants to individuals, 11 funders using the new regranting field and 8 using the new location scope field.

We continued to support the use and publication of DEI Data Standard data alongside 360Giving data by launching comprehensive guidance and templates for the DEI Extension. The DEI extension is now included in the Data Quality Tool so funders can validate and check DEI data. So far, no DEI data has been published using the DEI Extension, but a number of organisations have been actively using the DEI Data Standard for several years and we expect to see data published in the coming year.

Reflections and learning

Having spent the previous year developing the Standard to add new features, our focus shifted to rolling out guidance and support to encourage funders to adopt the fields. Our approach to encouraging uptake involved both targeted engagement with relevant funders and introducing the features as a new option to consider as part of routine publishing support. We are pleased with the steady uptake over the year, and are continuing to learn from the experiences of these earlier adopters, especially funders of grants to individuals. We recognise that funders adopting new fields can involve new data collection processes which take time to implement.

Plans for the future

We intend to continue to highlight the new Standard features through regular publishing support activities, and engagement and through data quality campaigns. We plan to develop proposals to add more new features to the Data Standard, focusing on thematic extensions or categorisations developed in collaboration with stakeholders. We will also develop a long-term roadmap for the 360Giving Data Standard to support our planning for developments in future years.

Goal 3: Enhance data use for greater effectiveness

Goal 3a: Increase people accessing the data

Achievements and progress

In 2023-24, there were 76,590 (2022-23: 54,575) visitors to our tools, including a total of 73,124 GrantNav visitors (2022-23: 49,687). It continues to be challenging to accurately identify repeat visitors due to users rejecting cookies or using browsers with cookie blockers. As a result, the number of unique users may be over-inflated, as returning visitors are counted as new each visit unless cookies are accepted. We are still confident that we have achieved significant

increases in users, with a 46% increase in total visits to GrantNav to 103,463 (2022-23: 70,917) and a 40% increase in searches on GrantNav to 257,476 (2022-23: 183,584).

This year, we completed a major redevelopment of the back-end infrastructure for 360Insights, significantly improving the tool's performance. We also added new filters for the age of grant recipient organisations and organisation type, and removed the 10,000 grant limit on searches that could be opened from GrantNav in 360Insights. This improvement to 360Insights also allowed us to launch the improved Cost of Living Tracker built on the tool.

Continuing the trend of consolidating and embedding work from the previous year, we promoted 360Giving widgets (an option to embed 360Giving tool searches in to third-party website) to all funders sharing their data, with 14 (2022-23: 1) widgets live on funder websites at the year end – with more to come, increasing the visibility of the data and providing greater value to funders who share their data.

At the end of this year, we also completed work on an API (Application Programming Interface) that allows people to build applications that consume 360Giving data automatically. This API will support research and analysis of the data by enabling users to connect to 360Giving data directly, and enable database providers to integrate the data into their grantmaking databases. The process of rolling out the API has now begun, with promotion to follow in the coming year.

Reflection and learnings

The growth of visitors and searches in our tools this year has been the result of wider engagement, driven in particular by the interest in our research and analysis reports. By showing the insights that are possible with the data and drawing readership to our website, these reports have increased traffic to our tools significantly and in a sustained way even when there are no new reports available. We have also been able to reach new users through our workshops programme, including our highly popular 'Introduction to GrantNav' workshop. These workshops have helped to increase awareness of the tools and their utility to new audiences, particularly charities who want to learn more about potential funding opportunities for their work or to identify organisations they might collaborate with or learn from.

Plans for the future

We plan to continue to develop more advanced searching and filtering capabilities in GrantNav to support people to use the data more effectively, including more user-friendly data downloads and more guidance to help people understand and get the most out of the data.

Goal 3b: Increase skills, confidence and knowledge to use the data

Achievements and progress

Our approach to workshops and training programme, which we piloted in 2022-23, continued to develop and adapt in response to changes in demand over the course of the year.

Overall our workshop programme expanded considerably this year as we continued to respond to high demand overall for our training and a growing audience across sectors. We held 23 workshops in 2023-24 compared to 15 in 2022-23, with a total of 413 (2022-23: 271) attendees – significantly surpassing our goal of 200. We hosted a mixture of free online workshops including Introduction to GrantNav, publishing workshops on understanding the 360Giving publishing process and online and in person paid-for Skills workshops. Feedback and outcomes from workshops were very strong, with high proportions of attendees reporting increased knowledge and confidence as follows:

Attendees reporting increased knowledge and confidence as a result of the workshop		
Workshop type	2023-24	2022-23
Skills workshops/training	89%	92%
GrantNav workshops	99%	91%
Publishing workshops	93%	89%

We further developed our paid training offer by delivering two bespoke in-house training sessions on behalf of organisations, and we hope to expand this service.

This year we also restructured our peer networks, combining the Data Champions Alumni (hosted in partnership with DataKind UK) and our Data Specialists group of people working with grants data in funding organisations. This merged network, the 360Giving Peer Network, has consolidated those seeking to build connections with their peers interested in data in grantmaking and increased engagement across both groups.

We held 33 1-1 data support sessions in 2023-24 – compared to 25 in 2022-23. There are clear benefits to providing a space for others to come to us for exploratory conversations, to share our expertise to prevent common errors and data misinterpretation, and to encourage and support the use of the data.

Reflection and learning

The composition of our training and workshop programme changed significantly over the course of this year, as we navigated a changing market and identified where we could have the

greatest impact. After a successful pilot period over 2022-23, we needed to amend our public workshop schedule to better align to demand.

More significantly, we were not able to go ahead with our planned Data Champions Data Culture programme for 2023-24. We worked with a delivery partner to redevelop the content to create a high quality programme and benchmark the fee structure, and launched the programme but disappointingly did not receive sufficient sign-ups to go ahead with delivery. Feedback was that our audience was not in a position to commit to a long-term paid programme of this type, which we have learned reflects a wider shift in the sector, as other organisations offering comparable programmes have reported similar challenges with getting sign-ups for longer-form content.

Plans for the future

We will shift our charging model for online Skills workshops to offer places free as a benefit to funders publishing their data, which will allow us to meet our outcomes in terms of supporting people to be more confident using data while generating income from non-publisher sign-ups. We will continue to pilot new online Skills workshops focusing on topics that support effective data use, as well as repeating our successful in-person Data in a Day training. We will also explore how the content developed for the Data Champions programme can be repurposed and delivered as one-day or half-day sessions, to better suit our audience.

We will also refine and market our in-house training offer, with the aim of creating a more holistic approach that builds on partnerships in consultancy, research and analysis, and publishing support. By continuing to pilot a mixture of in-house sessions alongside our other offerings, we aim to strengthen the value of our core offer and provide more options for future sustainability in the form of deepened partnerships and support.

Goal 3c: Increase analysis and shared use

Achievements and progress

We have made huge strides this year promoting shared use of the data through analysis and research, building on our partnerships approach.

Our report on Voluntary Sector Infrastructure Funding published in March 2023 continued to draw significant readership and attention, with 859 readers during 2023-24 on top of the 1,522 readers in 2022-23. Given the niche subject, over 2,000 readers of the report is really significant, but more than this output, the work has delivered our strategic outcomes, with insights from it being used to spark debate, inform decision making and raise awareness of a significant issue impacting the sector. Over a year after the publication of the report, we are

still regularly asked to present the findings and discuss the implications. It has also inspired others to use the data published with the report, as well as explore other 360Giving data.

We have also grown our consultancy and reports for individual funders and collaborations, supporting the data to be used in a different way. We have also seen the benefits of looking at how the quantitative analysis that 360Giving provides can be combined with qualitative research to maximise the impact. For example, the exploration of [multi-year funding](#) with IVAR. We would like to work with more partners on our reports and analysis.

Reflection and learning

We have continued to see considerable demand for analysis of the data, which has grown as we have demonstrated how it can help to identify, evidence and understand the grantmaking picture. We are having a greater impact through producing our own analysis and research and deep-dives than just supporting others to access the data and produce their own research. It has also allowed us to carry learning from one project to others, and our own use of the data is feeding insights to our tool and standard developments.

Capacity pressures have continued to limit how responsive we can be to interest, and there is a real challenge in the availability of skilled and experienced data analysts in the sector that can be brought in to provide flexible capacity. We are developing this area of our work, but will need to take a targeted approach to opportunities alongside our work on the flagship UKGrantmaking project.

Plans for the future

We are further developing our own capacity, as well as potential consultants and partners that can support us to have more flexible capacity to be able to respond to opportunities. We are also developing tools, resources and models for analysis to be able to share learning across different analysis projects to maximise efficiency and impact. We will use this to develop a more coherent package of services for our public consultancy offer.

Goal 4: Lead and influence practice for impact

Goal 4a: Inform decision-making and inspire practice

Achievements and progress

User research and feedback are an integral to our strategy development and plans. We were hearing from stakeholders a need to have a consolidated picture of grantmaking across all sectors, as well as to better understand the coverage of the data available in the 360Giving tools.

In June 2023 we published our [Snapshot: UK Grantmaking 2021-22](#) analysis which drew from a range of sources as well as 360Giving data. This provided a consolidated picture of UK grantmaking across all sectors for the first time and piloted an approach for further expansion. There were 2,020 users of the analysis in 2023-24, with valuable learning about the approach to producing the data and feedback for improvements.

A major focus in the latter half of this year has been to follow up these discussions and the success of the Snapshot analysis through the [UKGrantmaking project](#) which will launch in April 2024, developing partnerships with other organisations to provide further insight. The collaboration now includes Association of Charitable Foundations, Association of Charitable Organisations, UK Community Foundations, London Funders, as well as other organisations from the charitable and fundraising sectors. The project has already drawn interest with 1,229 readers of the announcement blog alone, and been featured in a number of sector media outlets.

39% of respondents to our customer survey who were from organisations who published their data reported using 360Giving data or analysis to inform decision-making. This was short of our target (60%) and last year (March 2023: 50%). This lower than anticipated response is at odds with the other related indicators such as the high number of people reading and engaging in the tools and the reports, with 88% of funders publishing their data reporting finding the 360Giving tools useful, and 66% of responders reporting sharing reports and analysis with colleagues. This may be an anomaly in the survey responses, but we will explore how our reports and analysis might include more directly actionable insights.

Reflections and learning

We underestimated the capacity required to engage stakeholders and respond to demands to talk about it after reports or analysis have been published. Challenges in capacity have continued to limit our ability to work proactively to influence decision-making and practice, particularly as we were unable to recruit a Policy and Engagement Manager. As such, we focused on partnerships and collaboration with other organisations on specific areas of work which can also act as a space in which to share learning and experiences to improve practice in the sector. We have also restructured our team by recruiting a Deputy CEO who can prioritise data analysis and project delivery work, while freeing up other colleagues' capacity to focus on the externally facing elements to maximise the impact of the work.

Plans for the future

The coming year will see the launch of the UKGrantmaking platform alongside the partners involved in the project. As well as deep-dives and analysis of the data from 360Giving, the platform will also feature insights and commentary from partner organisations. The platform

will build on the model established in the Snapshot report by consolidating grantmaking data across sectors, and we hope it will catalyse engagement with the data and generate further discussions. The platform will be updated annually and continue to be improved through an iterative process working with our partners and hearing from other stakeholders, data specialists and user feedback.

UKGrantmaking will establish a foundation to further advance analysis and shared data use through a new resource that brings together data and insights in one place. It also represents an opportunity for 360Giving to build on our already established reputation amongst grantmakers, and to strengthen the case for sharing high-quality open data on grantmaking.

Alongside this, we will maximise the opportunities to make the most of the data by using it for benchmarking, tailored reports, thematic deep-dives and analysis that can stimulate the market and support our work.

Goal 4b: Develop, lead and share good data practice

Achievements and progress

In 2023-24, 360Giving staff spoke at 15 external events, reaching over 398 people from speaking engagements – surpassing our goal of 150 attendees for 2023-24 and showing the continued interest in our experiences and learning on data practice. Many of these events led to follow-up discussions with attendees and organisers, providing opportunities for further collaboration and discussion of good data practice.

As part of leading on good data practice, this year we launched our Grantee Amendments service. This allows grantees of funders who share their data to send a request to the grantmaker addressing inaccuracies in the data regarding their own organisation. This process has been developed and trialled in collaboration with grantmakers, and will provide grantees with more power over data which is about them.

We are also continuing to support the roll-out of the DEI Data Standard, which has seen increased interest across the sector. Working with the DEI Data Group, we are promoting the shared framework to categorise organisations either led by, or targeting and supporting, groups experiencing structural inequity. The DEI Data Standard has continued to draw significant engagement this year, with 6,689 page views on the Funders Collaborative Hub in the 2023 calendar year (2022: 2,289 views), making it the most viewed page on the hub once again. We've continued to support this interest by delivering four 'Introduction to the DEI Data Standard' workshops, which provide the background on why and how it was developed and outline the options for implementation. During the year we also delivered our 'intersectional data analysis' workshop which explores good practice in collecting and using this data.

Reflections and learnings

In 2023-24 we were more selective in external events following our experience in 2022-23, which highlighted the need to balance them with our other work. Although we had less external speaking engagements this year than in 2022-23, we focused on where we could have the most impact. Although our capacity was limited in this area, we have adopted a structured approach to developing, sharing and leading good practice through our partnerships which aligns to our capacity and objectives.

Plans for the future

Aiming to create a permanent transformation in culture around data use, we will continue to focus on supporting the sharing of good data practice between funders and create space for discussion within the sector. UKGrantmaking is intended to help stimulate these discussions by relating data use to tangible analysis and insights, and we will help funders to take part in the conversation through creating resources and guidance on data collection, power and responsibly sharing data with each other. We have also committed to sharing the methodology and raw data that will be used within UKGrantmaking so that the analysis is transparent and available for others to study.

We will also continue to lead on good data practise ourselves. We will be further promoting the Grantee Amendments system in the coming year and will share our learning and feedback from users of this system, as part of our commitment to responsibly sharing open data. The DEI Data Standard extension will be further promoted in the coming year, and we will build on it to embed equity and inclusion within all our services, tools and the 360Giving Data Standard.

Separately, we have found in the past that geographic data representation can fail to properly reflect the implications of the data and the wider context behind it. With this in mind, we plan to develop a consistent approach to this for all our tools and analysis, identifying where the limitations are and how they can be mitigated. We will share our learning from past experiences as well as our approach and the process to reach it in the sector, so that others sharing or using data in this way are better informed.

Goal 4c: Championing a supportive environment

Achievements and progress

There is a growing awareness of how funders sharing data can improve grantmaking, and we have seen an increase in contact from policy-makers and influencers in the sector seeking our input.

We have engaged with the Cabinet Office to support increasing the quality of government data, and have met with the Charity Commission and DCMS on wider standards and data initiatives for the sector. Our partnerships approach has helped create new opportunities to advocate for data availability and use, and we have devoted increased time this year to developing these relationships and connecting our advocacy to the power of the analysis we are leading on.

In 2023-24, we also focused on increasing the availability and extent of data registers held by other organisations, as this allows the creation of complementary structures by others that can help us to correctly identify organisations and enrich the data as a whole.

Reflections and learning

As our work and organisational profile have grown, more capacity is needed to support this area of our work - both in responding to and supporting the initiatives of others, and proactively influencing on our own agenda. There has been a need to shift the Chief Executive role to be more externally focused to meet this growing need.

Plans for the future

In the coming year, we intend to continue our engagement with the UK central government on how we can further improve the quality of their data, and will contribute to Charity Commission consultations on areas relevant to grantmaking and complementary data. We are working to support other data initiatives in the sector which provide more contextual data for decision-making and understanding the grantmaking picture, and encourage greater data use.

Following good progress with the Church of England register this year, we will prioritise working with registry holders to make more available. Our goal is to create infrastructure that will make it possible for those who share their data to identify their organisations in the data, allowing users to see relationships between organisations and providing a clearer picture of grantmaking. We will continue to build relationships with membership bodies and partners to achieve this.

Wider organisational progress

Organisational development

In 2023-24, we delivered significant improvements in our ways of working that are reflected in our outcomes. We are now closer to our users and audience, with more accessible points of contact and the internal processes needed to respond to their needs effectively.

At the end of March 2023, 360Giving became a fully remote organisation, a change that we were well prepared for through our investment in staff support, digital systems and new processes. We have been intentional about our time together, making the best use of it to

share our work and remain aligned in our goals and approach. We've delivered training to staff to equip them for those goals while creating opportunities for reflection and the work of building a supportive staff culture.

We have faced capacity challenges this year which have required us to adjust our work plans and processes. We have experienced a high absence rate and difficulties in recruiting as a specialist organisation which have had a significant impact in such a small team. We restructured our staff team to reduce the dependence on the Chief Executive, have more realistic roles, and better align the capacity to external demands. These changes have required time to implement and recruitment is ongoing, but have strengthened the organisation's sustainability and increased our focus on delivering greater outcomes.

Plans for the future

As well as the investment in staffing, there is a need to invest in our internal infrastructure. With vacancies and capacity pressures in recent years we have built up a level of technical debt. To deliver on our strategy with the staff capacity we have available, we will need to increase our investment internally on our core systems to be as efficient and effective as possible, and we expect this to be a major focus of the year ahead. We are preparing for a significant CRM database development project that will facilitate our goals for customer relations, engagement and partnerships, while shifting to a more holistic, account management approach for grantmakers who share their data.

We will also begin work on developing a new website that better supports our strategic aims, is integrated within our CRM database, and which provides key functionality to support efficiency such as management of support and training bookings. Improved platforms will support the growth of our content plan into a content strategy with greater diversity of media through videos, case studies, more graphics and starter guides. To support these changes we will invest in staff capacity building, training for new systems and skills, and time for reflection and staff wellbeing.

Diversity, inclusion and wellbeing

The 360Giving strategy includes ambitious targets to increase the scale and impact of 360Giving's work. In order to deliver this impact, we need to attract and keep the best talent in the organisation and ensure that our offer and delivery are meeting the needs of stakeholders. Diversity, inclusion and wellbeing are key to delivering this and core to effectiveness and decision-making to remain responsive to needs.

We aim to mainstream inclusion understanding and skills within our staff team in order to improve stakeholder experience and our capacity to meet the needs of our diverse sector. Overall our DEI (diversity, equity and inclusion) aims are:

1. To ensure an inclusive culture that values diversity in how we treat each other, those we work with and users of our services.
2. To ensure that our programmes, tools and resources are accessible, inclusive and meet the needs of a diverse range of stakeholders.
3. To increase awareness of equity considerations in the use of grants data and support the practices of others.
4. To ensure that DEI and wellbeing considerations are actively part of all our internal practices and decision-making to maximise our impact.

In such a small staff team, it is impossible to be representative or diverse across every characteristic.

We have considered where we can have the most impact in relation to our work and focused on neurodiversity in recent years. Neurodiverse individuals, particularly people who identify as autistic, are more commonly found in data roles so likely to be within our programme participants and publishing contacts. It is an area where adjustments might have more impact.

This focus included learning activities for the team, achieving the [NICE Award](#) for Neurodiversity Inclusivity Confident Employers, and implementing considerations into our services. We also shared our learning from this with funders to support the inclusion of neurodiverse individuals within their organisations.

As well as looking at our internal needs, we have also implemented changes to our services and programmes to reflect our learning. This included making accessibility improvements to our website, tools and publishing guidance and prioritising facilitating the sharing of DEI data in the 360Giving Data Standard including user guidance and workshops and running popular Intersectional Data Analysis workshops. We have continued to support the DEI Data Group and have been keen advocates of this important work.

Diversity and inclusion monitoring

We have an internal development programme to support our continuous improvement. This includes an anonymous diversity and inclusion survey each year as a snapshot of our position.

360Giving doesn't have an HR database and as a result, special category information is not stored in a personally identifiable way in the records. Monitoring takes place in aggregate in

our recruitment processes and through annual surveys such as the one whose results are reported below, completed in January 2024.

Figures here include staff and Trustees together, as our number of staff is too small and publishing this information alone would risk making individual members of the team identifiable. We also monitor the diversity of our Stewardship Committee, however the results are not included here to support like for like comparison between the years for the Board and staff team.

Diversity

We are too small an organisation to set specific targets for diversity without it becoming a tokenistic exercise, but feel it is important to monitor diversity and be aware of potential biases in our inclusion and decision-making.

We have a reasonable level of diversity overall – although recognise there is room for improvement. Both the Board and staff team are significantly over-represented with higher levels of education and class factors than the overall population.

Identities/characteristics	Jan 2024	Mar 2023	2021-22
Under 45	38%	46%	82%
Women and non-binary	85%	77%	64%
LGBTQ+	31%	23%	18%
Disabled	31%	31%	27%
Communities experiencing racial inequity	38%	46%	36%
Attended UK State School – Comprehensive	38%	38%	45%
Highest level of education below degree level	8%	0%	0%
First generation to go to university	50%	38%	27%

It should be noted that this is just a snapshot and profiles changed during the year with staff recruitment and Trustees ending their terms of office. During the year we increased the diversity of the staff team across all areas, but decreased the diversity of the Board in some areas.

We will continue to review and improve on our practice to embed DEI across all our areas of work. We recognise that there is room to recruit from a broader pool of talent particularly those without formal higher education qualifications. To this end, since early 2021, we have used the Applied platform for all staff recruitment to try to reduce bias through anonymous application processes and structured assessment processes. Strong writing skills are essential criteria for

all the staff roles and we have found this effective to take a competency-based approach while testing written communication skills at the same time. This has increased our staff diversity overall, but we continue to have a disproportionately high number of graduates – and in fact 62% of overall Board and staff have at least one Masters’ degree or a Doctorate.

We will continue to explore recruitment options to improve our practices as vacancies arise, as is viable within our budget and capacity.

Inclusion

Trustees and staff members were asked to rate their agreement with the following statements where 1 is Strongly disagree and 5 is Strongly agree:

- I feel like I belong at 360Giving
- I feel I can be myself and express my identity in my role at 360Giving
- I feel 360Giving has an inclusive culture where diversity is valued
- I feel respected and valued at 360Giving
- I believe that 360Giving is a safe and supportive environment
- I would feel comfortable sharing with the CEO or the Chair if I required an adjustment
- I would recommend 360Giving as a great place to work/be a trustee
- If I have a concern about harassment or discrimination, I know where to lay my complaints

There were high levels of agreement on the inclusion statements, but as always, room for improvement. Numbers are too low to be statistically significant, but average scores were slightly lower from Trustees across all factors from last year at an average of 3.9 out of 5 (2022-23: 4.3), and for staff remain at a high average of 4.7 out of 5.

Future plans

In 2024-25, we will be focusing on the accessibility of our guidance, tools and websites to make sure they can be used by the widest audience and to meet the expectations of our partners and champions who are sharing our work. This will include sharing information in different formats, reviewing the language used to make it easier to understand, and supporting improved use with assistive technology.

Challenges and learning

There are three themes to our reflections over this reporting period.

Resourcing and capacity

This year we have been faced with both internal capacity issues and external supply issues which have affected the delivery of our plans. We have been particularly affected by staff turnover in the last three years, and uneven workloads for certain staff have impacted capacity.

While a level of staff turnover is inevitable, our challenge is that as a specialist and niche organisation, we have found it difficult to fill some posts and have sometimes had long periods of vacancies, or long induction and probationary periods as people get up to speed and develop into the role. There is a shortage of people with relevant skills and experience in the sector and given the specialist nature of our work, we have not always been able to buy in extra capacity from consultants and agencies when needed.

During the year, we restructured the staff team to include a Deputy CEO position to reduce the dependence on the Chief Executive and provide more flexibility for cover of posts during periods of absence and vacancies.

Investing in internal infrastructure

Our technical infrastructure is essential for enabling us to deliver our mission and achieve our goals. This year we have invested staff time and budget in updating our external tools to better meet the needs of all users, as identified from our strategy development and user research. This has increased the speed, performance and capabilities of our products and tools, enabling deeper insight to be surfaced from 360Giving data.

However, with the pressures on our capacity and the need to respond to the increased demands of our data consultancy and analysis work, we delayed a number of important internal infrastructure developments, including some that had been postponed from the previous year. As a result of always prioritising the external developments for users, we have built up a degree of internal technical debt and are not working as efficiently as we could be. Over the coming 18 months, we will be implementing a programme of work including a number of projects to improve our internal infrastructure. These include:

- Replacement of the website and improved functionality to better integrate information and contacts to our internal database
- Improved case management functionality within the database to support more effective enquiry and workload management
- Increased automation of communications to funders that publish their data

- Improvements to internal reporting and monitoring mechanisms to increase efficiency
- Internal tools to support more efficient data analysis and data enrichment projects

A designated fund has been set aside for these developments from the underspend from the last two financial years to ensure that we prioritise our internal infrastructure to be as effective as possible.

Reaching new audiences

360Giving's ambitious plans are dependent on reaching new audiences. In the past, we have been successful in achieving this through social media. However, there has been a significant reduction in user engagement on Twitter/X which has impacted our ability to market workshops, services and reports, as well as potentially impacting recruitment of new funders. The fall in Twitter/X user engagement is not unique to 360Giving, but is seen across the sector and similar to other organisations, but particularly impacted 360Giving as we have a relatively small audience of data contacts in funders who publish their data, and social media has been an effective way to reach a wider audience within funders, as well as attract a much broader profile of users of our tools and readers of our reports in new organisations.

Although we have increased our content and engagement on other social media platforms and in our newsletter, these are unlikely to deliver the scale of reach that our strategy needs. As a result, we are investing even further in partnerships and collaborations to reach, engage and deliver value to new audiences, and these approaches will be expanding further over the coming year.

Priorities for 2024-25

Our 2022-27 strategy, 'Unleashing the Impact of Grants Data' has four key goals towards our vision:

1. Increase relevant data available for informed decision-making
2. Increase the quality and depth of data for increased usefulness
3. Enhance data use for greater effectiveness
4. Lead and influence practice for impact

The strategy marks a step-change in our maturity as an organisation, and in our ambition. We want to see a permanent shift in culture and practice for data-informed decision-making to be a central element of grantmaking.

We will continue to work towards our strategic aims, while also investing in internal processes to strengthen the organisation and fundraising for 2026 onwards.

Key measures and milestones for the year ahead

Key areas from the strategy that we will focus on in 2024-25 so that we can build on our successes and achieve our goals include:

Goal 1: Increase relevant data available for informed decision-making

- 325 funders publishing grants data by end of March 2025 (March 2024: 275)
- 70% funders reporting that it is easy to publish data (March 2024: 72%)
- 65% of funders publishing and updating independently (March 2024: 60%)

Goal 2: Improve the quality and depth of data for increased usefulness

- 75% of funders achieving a “good” quality score (March 2024: 72%)
- 40 funders have adopted the new (since 2022) Data Standard features or extensions in the 360Giving data (March 2024: 24)

Goal 3: Enhance data use for greater impact

- At least 75,000 users/visitors to 360Giving’s data tools (March 2024: 75,659)
- At least 300 people attend 360Giving’s learning events (March 2024: 413)

Goal 4: To lead and influence practice for impact

- Over 2,500 people read 360Giving’s reports and analysis (March 2024: 3,193)
- 50% of funders publishing their open grants data self-report using 360Giving data or analysis to inform decision-making (March 2024: 39%)

Risks and uncertainties

360Giving maintains a risk register to identify and record the principal risks we are exposed to and confirm that systems are in place to manage those risks. The Board, staff team, and Finance Committee review the risk register periodically, monitoring risks and, where possible, taking steps to mitigate them by ensuring management implements controls and obtains insurance where appropriate.

The main risks faced by the organisation are:

Risk	Mitigation
Internal capacity Issues <u>Spread too thinly</u> or <u>uneven workload</u> for individuals – lots of products and stakeholders with the diversity of earned income activities.	• Further embedding of project management tools. • New structure and increased capacity will reduce dependence on individuals, particularly the CEO

<u>Loss of key staff</u> – been significantly affected over the last 4 years by vacancies and staff turnover. <u>Skills mix</u> – Increasing earned income will place high demands on managers – both in balancing the managing versus doing (strategic and operational) and new skills to manage increasingly commercial requirements	• Skills and knowledge sharing for short-term cover (Business Continuity Plan) • Ongoing investment in staff development and wellbeing. Investment in leadership development • Ruthless prioritisation and more dynamic decision-making • Be quick to drop activities not performing as well • Acknowledging and investing in the change and culture management to support the earned income focus
External dependencies More <u>dependent on consultants and suppliers</u> – so harder to manage some of these changes in quality, timeliness and culture. <u>Difficulty getting surge capacity</u> – some of what we do is quite niche/specialist. We aren't always able to buy in the extra capacity when we need it.	• Tighter management of suppliers with dedicated Product Manager role • Further embedding project management tools – and prioritisation between projects. Understand when we may not be able to deliver a new activity and manage expectations • Continue to maintain relationships with suppliers
Commercial challenges Pressure of building the earned income while also maximising impact when we have grant income and may spread ourselves too thinly. Challenges in reach with weakening social media engagement and routes to market	• Prioritise the strategic outcomes and delivering on agreements – contracts and grants • Establish project and resource management processes to not overcommit to consultancy work • Invest time in getting the Data Support Lead up to speed to increase flexible capacity • Partnership development • Investment in comms strategy and marketing consultancy offer
Demonstrating our impact A big challenge for us is remaining completely open while being able to measure the impact of our work. This challenge is increasing with the increase of cookie blockers meaning our tracking and monitoring information is decreasing in reliability and we are under-reporting our impact	• Develop our user research and survey mechanisms to increase feedback • Use more case studies and narrative evidence to share the impact of our work • Develop alternative measures not based on number of users

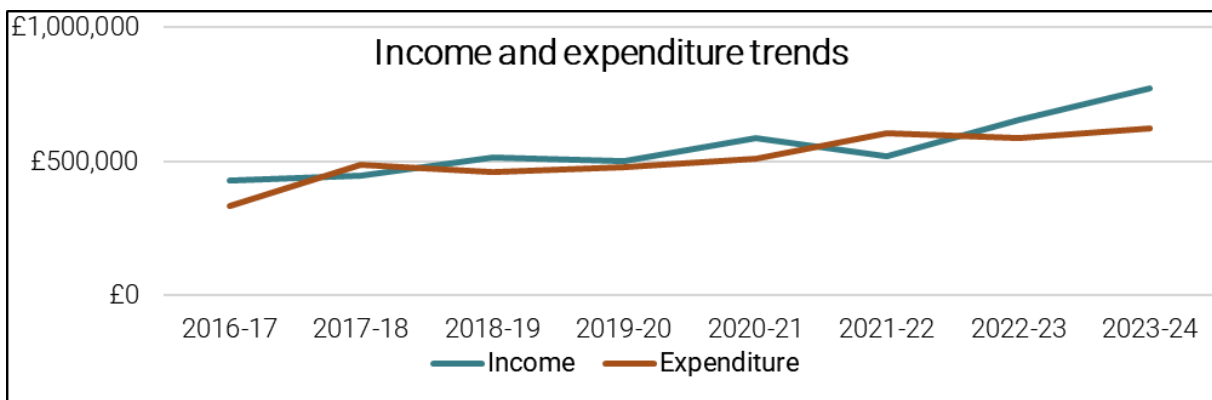
Financial review

Results for the period

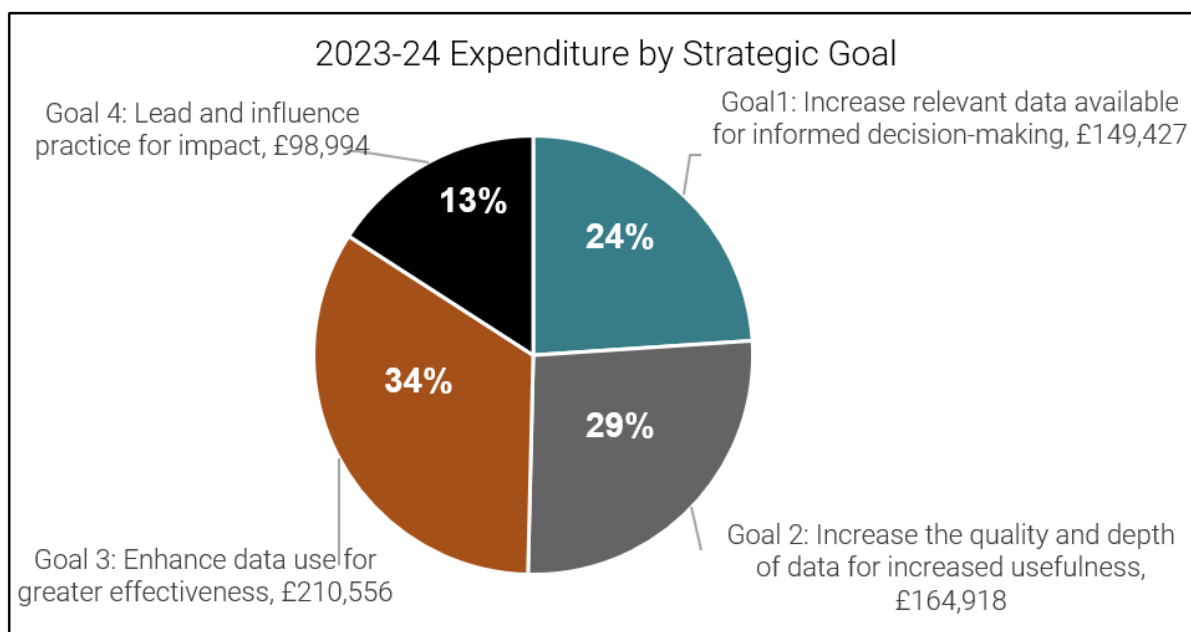
Total income for the period was £773,687 (2022-23: £653,655). Total income included grants and donations of £729,518 (2023: £635,975), including unrestricted donations of £421,518 (2022-23: £445,000), monies received for specific projects of £308,000 (2022-23: £132,470), and partnership contributions of £4,000 (2022-23: £30,505). There were no material Gifts in Kind in 2023-24, however 2022-23 includes a donated office space valued at £28,000 which we no longer have.

Expenditure totalled £623,895 (2022-23: £587,778) resulting in an overall surplus of £149,792 (2022-23: £65,877), comprising a surplus of £47,518 on restricted funds after transfers to designated funds representing expenditure on intangible fixed assets (2022-2023: deficit £27,220) and a surplus on unrestricted funds of £80,674 (2022-23: £93,097). The underspend on unrestricted funds over the last two years was a result of postponing key projects due to vacancies. These internal infrastructure projects are now well overdue and £100,000 was transferred from the unrestricted surplus from the last two years in to a designated fund for investment in a Development Fund to be spent over the next 18 months.

There is a longer-term trend in organisation growth, although expenditure was underspent in 2023-24 due to vacancies during the year, and there are some fluctuations in the receipt of payments in previous years. Outputs and outcomes have grown disproportionately to the expenditure.



Expenditure reflects the balance of activities outlined in the performance above for our four goals - although Goal 4 is slightly under-represented as the expenditure for the new UKGrantmaking platform was capitalised as an intangible fixed asset.



The charity's balance sheet at 31st March 2024 shows total funds of £392,878 (2022-23: £243,086), comprising of general unrestricted general funds of £223,760 (2023: £243,086), designated funds of £121,600 (2023: nil) and restricted funds of £47,518 (2023: nil). The charity's free reserves are equal to the balance of unrestricted general funds.

The balance is higher than planned due to vacancies in the staff team and capacity issues in suppliers leading to postponing of some activities planned for the last quarter of 2023-24, delaying the expenditure to 2024-25.

Reserves policy

The trustees have a policy of ensuring that they hold in free reserves adequate funds to allow for the orderly wind-down of the charity should that ever prove to be necessary. The amount required for this is currently estimated to be £189,865.

At 31st March 2024, the level of the general fund or free reserves was £223,760 (2023: £243,086), which exceeds the target reserves balance. This is partly as a result of vacancies and some activities being planned for January/February 2024 being delayed until autumn 2024 due to capacity issues. The excess funds will be used to cover these delayed activities and increased budgeted operating costs for the year ended 31st March 2024 arising from a higher staff complement and costs for the year 2024-25.

Reserves of £223,760 represent 2.8 months of the planned expenditure for 2024-25.

Going concern

The trustees have assessed the position of the charity as a going concern in preparing this report and financial statements and have made this assessment in respect of a period of one

year from the date of approval of these financial statements, based on the expected level of activity during 2024-25 and the first half of 2025-26 and income already secured. The charity had net current assets at 31st March 2024 and few recurring and fixed costs. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern, and the charity will have sufficient resources to meet its liabilities as they fall due.

Fundraising

The charity does not have any dedicated fundraising roles and does not undertake public fundraising activities. We adhere to the Code of Fundraising Practice with respect to the grants that we apply for and receive. No complaints were received during the year.

Principal funding sources

We thank all our funders, without whom our work would not be possible. Funders in 2023-24 were:

- Esmée Fairbairn Foundation
- National Lottery Community Fund
- Indigo Trust
- Pears Foundation
- City Bridge Foundation
- Paul Hamlyn Foundation
- Tudor Trust

Trustees' Report

Structure and governance

Legal Structure

360 Giving, operating under the name 360Giving, is constituted as a company limited by guarantee registered in England and Wales (number 09668396) incorporated on 2nd July 2015, and registered as a charity with the Charity Commission (number 1164883).

It is governed by a Memorandum and Articles of Association. The maximum liability of members in the event of a winding up is £10. At 31st March 2024, there were six members who are all trustees and directors of the charitable company.

Charitable Objects

The constitutional objects are restricted to the following:

The promotion of the voluntary sector for the benefit of the public by encouraging, supporting and assisting grant makers, grant recipients and funders to adopt an open online common standard for the reporting of grant information thereby assisting donors and funders to more effectively make charitable donations and to more effectively target their grant-making by identifying gaps in provision.

These are embedded in our vision and reflected in our strategy and activities.

Public benefit

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

360Giving's Board of Trustees regularly monitors and reviews the success of the organisation in meeting its key objectives. The trustees confirm, in the light of the guidance, that these meet the public benefit test and that all the activities of the charity, described in the Strategic Report, are undertaken in pursuit of these aims.

This report demonstrates how our activities during the year, and strategy, have delivered our charitable objects and demonstrates that the requirements to identify public benefit have been met. Our strategy and plans for 2024-25 show our commitment to continuing to deliver public benefit in the years ahead.

Appointment of Board members

The Board of Trustees comprised six Directors as at 31st March 2024. In accordance with the charity's Articles, new directors are appointed by ordinary resolution of the Directors. All Directors are appointed for an initial tenure of three years, with the possibility of being offered one extension of a maximum of three years. All Directors are required to sign a declaration of interests and confirm that they meet the requirements outlined in HMRC's guidance of fit and proper persons and Charity Commission Automatic Disqualification rules. They are subject to the same Terms of Reference and Code of Conduct. They are also covered by the organisation's disclosure policy, whistleblowing policy and privacy policy.

Trustee induction and training

New trustees complete an induction programme with the Chief Executive and Chair before attending their first Board meeting to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategy and recent financial performance of the charity. A full information and induction folder is available to all Trustees including reference documents, policies and past performance reports, meeting papers and minutes.

Trustees receive presentations from the staff team on all areas of their work and Trustees are encouraged to attend relevant training and events that facilitate the undertaking of their role.

The members of the Board of Trustees who served as trustees (and directors of the company) during the period and up to the date on which this report was approved were as follows:

- Fozia Irfan, OBE (Chair)
- Lucinda Palfreyman (Treasurer)
- Danil Mikhailov (Vice-Chair)
- Jo Kerr
- Thrisa Haldar
- Adam Lopardo
- Linda Humphries (from 16th July 2024)
- Jonathan Cracknell (to 19th June 2023)
- Bonnie Chiu (to 19th June 2023)
- Farah Ahmed (to 23rd November 2023)

No trustee received any remuneration for their services during the period (2023: none).

Trustees' expenses represents the payment or reimbursement of travel and childcare costs totalling £443 (2022-23: £329) incurred by 1 (2022-23: 3) members relating to attendance at meetings of the trustees.

Role of the Board, management and decision-making

The Board is responsible for setting strategy and the general management and supervision of the work of 360Giving.

A Chief Executive has been appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and employment.

Trustees receive regular updates on the organisation's activities and delivery. They meet quarterly at formal Board and Finance Committee meetings at which they review management accounts with forecast out-turn, the risk register and progress against planned deliverables. Trustees and staff interact regularly and specifically the Chief Executive meets regularly with the Chair.

In 2020 the organisation undertook a review of governance against the Charity Governance Code for large charities and implemented improvements to practice and documentation as a result. All elements of the code relevant to the organisation have now been applied and governance effectiveness is regularly reviewed and enhanced following the annual Board Appraisal process. A more in-depth review of policies and practice against the Governance Code took place in 2023 with further enhancements put in place.

The 360Giving Data Standard is governed by a Stewardship Committee which is independent from the Board of Trustees, but makes recommendations to 360Giving and the Board. The Committee is directed and governed in line with its Terms of Reference. Committee members are appointed following an agreed process. It is their role to oversee and account for the appropriate and timely maintenance of the Standard, including what upgrades are required and the process for making them.

The Committee meets two to four times a year to discuss the Standard schema, look at how it is being used and consider any proposed changes or upgrades. This is a voluntary committee with representatives from grantmakers, users of 360Giving data and open data and standards experts.

Key management personnel

The key management personnel of the charity in charge of running and operating the charity on a day-to-day basis comprise the trustees and the Chief Executive. Since January 2024 it has also included the new Deputy Chief Executive role. The trustees receive no remuneration. The remuneration of the Chief Executive and Deputy Chief Executive are set through analysing and benchmarking against the average rate paid in the sector, with annual cost of living increases applied as with other staff, in line with the remuneration policy.

Statement of Trustees' responsibilities

The trustees (who are also directors of 360 Giving for the purposes of company law) are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. It was approved by the Board and signed on its behalf by:

Fozia Irfan

Fozia Irfan, OBE (Chair)

Approved by the Board of Trustees on 16th July 2024

Independent Auditor's Report

Independent auditor's report to the members and trustees of 360 Giving

Opinion

We have audited the financial statements of 360 Giving (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on 360 Giving's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our

professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Judith Miller (Senior statutory auditor)

23rd July 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, London, EC1Y 0TG

Financial Statements

Statement of Financial Activities

Year to 31 March 2024

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
	Notes					
Income from:						
Donations	2	421,518	-	-	421,518	473,000
Charitable activities	3					
Goal 1 – more data		-	-	60,000	60,000	56,488
Goal 2 – better data		15,000	-	60,000	75,000	59,246
Goal 3 – improved data use		13,670	-	76,800	90,470	38,184
Goal 4 – insight/influence		-	-	111,200	111,200	24,829
Interest received		15,499	-	-	15,499	1,908
Total income		465,687	-	308,000	773,687	653,655
Expenditure on:						
Charitable activities	4					
Goal 1 – more data		91,510	-	57,917	149,427	140,655
Goal 2 – better data		107,001	-	57,917	164,918	167,100
Goal 3 – improved data use		136,423	-	74,133	210,556	201,316
Goal 4 – insight/influence		50,079	-	48,915	98,994	78,707
Total expenditure		385,013	-	238,882	623,895	587,778
Net income / (expenditure)	11	80,674		69,118	149,792	65,877
Transfers between funds	11	100,000	121,600	(21,600)	-	-
Net income and movement in funds	11	(19,326)	121,600	47,518	149,792	65,877
Reconciliation of funds:						
Total funds brought forward		243,086	-	-	243,086	177,209
Total funds carried forward		223,760	121,600	47,518	392,878	243,086

For Companies House purposes, total income is £773,687 (2023: £625,655) and total expenditure is £623,895 (2023: £559,778), which is total income and expenditure as shown above, both net of gifts in kind of nil (2023: £28,000).

All of the operations undertaken by the charity during the above two financial periods are continuing operations.

The notes on pages 49 to 60 form part of these financial statements.

Balance Sheet

At 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Intangible assets			21,600		-
			<u>21,600</u>		<u>-</u>
Current assets					
Debtors	9	22,625		1,774	
Short term deposits		210,071		-	
Cash at bank and in hand		176,293		252,576	
		<u>408,989</u>		<u>254,350</u>	
Creditors					
Falling due within one year	10	(37,711)		(11,264)	
Net current assets			<u>371,278</u>		<u>243,086</u>
Total net assets			<u>392,878</u>		<u>243,086</u>
Represented by:	11				
Restricted funds			47,518		-
Unrestricted income funds:					
Designated Development Fund		100,000			
Fixed asset reserve		21,600			
General funds		223,760			
Total Unrestricted general funds			<u>345,360</u>		<u>243,086</u>
Total Funds			<u>392,878</u>		<u>243,086</u>

Approved by the Board of Trustees of 360 Giving, Company Registration Number 09668396 (England and Wales), and signed on their behalf by:

Fozia Irfan

Fozia Irfan, OBE (Chair)

Approved on 16th July 2024

The notes on pages 49 to 60 form part of these financial statements.

Statement of Cash Flows

Year to 31 March 2024

Statement of cash flows	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	155,388	30,751
Cash flows from investing activities:			
Purchase of intangible fixed assets		(21,600)	-
Change in cash and cash equivalents in the year		133,788	30,751
Cash and cash equivalents at the beginning of the year		252,576	221,825
Cash and cash equivalents at the end of the year	B	386,364	252,576

Notes to the statement of cash flows for the year to 31 March 2024

A Reconciliation of net movement in funds to net cash provided by operating activities	2024 £	2023 £
Net movement in funds (as per the statement of financial activities)	149,792	65,877
Adjustments for:		
Decrease/(Increase) in debtors	(20,851)	(1,605)
Increase/ (Decrease) in creditors	26,447	(33,521)
Net cash provided by (used in) operating activities	155,388	30,751

B Analysis of cash and cash equivalents	2024 £	2023 £
Cash at bank and in hand	386,364	252,576
Total cash and cash equivalents	386,364	252,576

The notes on pages 49 to 60 form part of these financial statements.

Notes to the Financial Statements

1. Principal accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The accounts are presented in sterling and are rounded to the nearest pound.

b) Public Benefit Entity

The charity constitutes a public benefit entity as defined by FRS 102.

c) Assessment of going concern

The trustees have assessed the position of the charity as a going concern in preparing this report and financial statements and have made this assessment in respect of a period of one year from the date of approval of these financial statements, based on the expected level of activity during 2024-25 and 2025-26 and income already secured. The charity had net current assets at 31 March 2024 and few recurring and fixed costs. The trustees have concluded that there are no material uncertainties

related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern, and the charity will have sufficient resources to meet its liabilities as they fall due.

d) Income recognition

Income is recognised in the period in which the charity is entitled to receipt, the amount can be measured reliably and it is probable that the funds will be received.

Donations and grants are recognised in the period in which the charity becomes legally entitled to the income, it is probable the income will be received, and that income can be measured with reasonable certainty.

Restricted grants are apportioned to charitable activity goals on the SOFA based on the aims of the grant and activities included in the restricted costs.

Income relating to commissioned projects is recognised in line with the performance of that project. Where income is received in advance of work having been performed the income is deferred to the extent that the work is yet to be undertaken.

Income relating to events is recognised on the date the event took place – and in the case of a series of events, the date the first event took place.

Income relating to commissioned projects and events is allocated to charitable activity goals based on the aims of the activities delivered.

e) Expenditure recognition and the basis of apportioning costs

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

Expenditure on charitable activities includes all direct and indirect costs (including support and governance costs) associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

Support and governance costs are apportioned to charitable activity goals based on an estimated proportion of staff time.

All expenditure is stated inclusive of irrecoverable VAT.

f) Intangible and tangible fixed assets

All fixed assets are stated at historical cost less depreciation/amortisation. Assets with a cost more than £2,000 and which are intended to be of ongoing use to 360Giving in carrying out its activities are capitalised as fixed assets. Depreciation/amortisation is charged on all tangible/intangible fixed assets, so as to write them off over their expected useful lives.

At the end of the financial year, work was completed to build a new website for UKGrantmaking. This will be amortised over 3 years, starting from 1st April 2024.

There were no tangible fixed assets held by the charity as at 31st March 2024.

g) Pension costs

The charity contributes to pension arrangements on behalf of its employees into a defined contribution scheme. The cost of the contributions is charged to the statement of financial activities over the period in which the cost is incurred.

h) Taxation

Provision for corporation tax is not necessary as the company is a registered charity. No deferred tax provision is required.

Tax recovered from voluntary income received under Gift Aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

i) Debtors

Debtors are recognised at the settlement amount, less any provision for non-recoverability.

Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

j) Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

k) Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

I) Fund accounting

Unrestricted general funds are those funds which can be used freely to meet the charity's charitable objects.

Designated Funds are unrestricted funds that have been earmarked by the trustees for a specific purpose.

Restricted funds are monies raised for a specific purpose or restricted to a specific purpose by the donor. Expenditure on activities furthering these purposes is charged to the appropriate fund.

2. Donations

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Grants				
Esmée Fairbairn Foundation	239,500	-	239,500	150,000
Indigo Trust	100,000	-	100,000	200,000
Tudor Trust	30,000	-	30,000	30,000
Paul Hamlyn Foundation	22,000	-	22,000	40,000
Pears Foundation	30,000	-	30,000	25,000
Donations	18	-	18	-
Gift in Kind* (office hosting)	-	-	-	28,000
Total Funds	421,518	-	421,518	473,000

*Esmée Fairbairn Foundation kindly hosted 360Giving in their office until March 2023.

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Grants				
National Lottery Community Fund	-	190,000	190,000	122,470
City Bridge Foundation	-	50,000	50,000	-
Pears Foundation	-	68,000	68,000	-
Greater London Authority	-	-	-	10,000
Partnership contributions	4,000	-	4,000	30,505
Training and consultancy	24,670	-	24,670	15,772
Total Funds	28,670	308,000	336,670	178,747

4. Analysis of expenditure

		Charitable activities				Support costs £	Governance costs £	2024 Total £	2023 Total £
	Notes	Goal 1: more data £	Goal 2: better data £	Goal 3: improved use £	Goal 4: insight/ influence £				
Staff costs	5	82,765	66,212	82,765	66,212	33,106	-	331,061	309,524
Publishing, standard and tools		45,502	78,914	79,562	2,218	-	-	206,196	181,216
Programmes, training, analysis and data use		878	195	18,143	15,600	-	-	34,816	21,673
Comms and running costs		3,359	2,674	3,495	2,878	13,575	-	25,981	50,560
Governance costs	6	-	-	-	-	1,696	24,146	25,842	24,805
		132,504	147,995	183,965	86,908	48,377	24,146	623,895	587,778
Support costs		12,094	12,094	16,932	7,257	-	-	-	-
Governance costs		4,829	4,829	9,659	4,829	-	-	-	-
Total expenditure 2024		149,427	164,918	210,556	98,994	-	-	623,895	
Total expenditure 2023		140,655	167,100	201,316	78,707	-	-	-	587,778

Comms and running costs are the support costs of the charity and are made up of central administrative costs such as computers and software, banking costs, team expenses and communications costs that are not related to specific projects.

5. Staff costs

	2024 Total £	2023 Total £
Wages and salaries	271,053	253,041
Social security costs	29,305	29,715
Pension costs	12,729	12,785
Other staff costs	17,974	13,982
Total staff costs	331,061	309,524

The average number of employees analysed by function was:

	2024 Total £	2023 Total £
Charitable activities		
Goal 1: more data	1.4	1.6
Goal 2: better data	1.2	1.2
Goal 3: improved use	2.0	1.8
Goal 4: insight/influence	0.9	0.7
Governance	0.5	0.4
Average headcount/FTE	6.0	5.7

One employee earned £60,000 - £70,000 during the period (2023 - one).

Key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day-to-day basis comprise the trustees and the Chief Executive and since January 2024, the Deputy Chief Executive. The total employment cost of the key management personnel for the period was £96,798 (2023 - £81,219).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represent the payment of travel and childcare costs totalling £443 (2023: £329) incurred by one trustee (2023: three) relating to attendance at meetings of the trustees.

6. Governance costs

	2024 Total £	2023 Total £
Audit fee	7,740	7,260
Accountancy	12,090	12,515
Trustee expenses	443	329
Board development and meeting costs	1,572	3,108
Insurance	1,332	1,593
Registered address and accreditations	969	-
Total governance costs	24,146	24,805

7. Taxation

360Giving is a registered charity and is therefore not liable to corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

8. Fixed Assets

	UKGrantmaking Platform £	Total £
Cost or valuation		
At the start of the year	-	-
Additions in the year	21,600	21,600
Disposals in the year	-	-
At the end of the year	21,600	21,600
Amoritisation		
At the start of the year	-	-
Charge for the year	-	-
Eliminated on disposal	-	-
At the end of the year	-	-
Net book value		
At the end of the year	21,600	21,600
At the start of the year	-	-

9. Debtors

	2024 Total £	2023 Total £
Prepayments	7,576	896
Accrued income	-	722
Trade debtors	15,000	-
Other debtors	149	156
Total debtors	22,725	1,774

10. Creditors

	2024 Total £	2023 Total £
Trade creditors	1,924	2,009
Accruals	17,787	9,060
Other creditors	-	195
Deferred income	18,000	-
Total creditors	37,711	11,264

11. Funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds					
National Lottery Community Fund	-	190,000	(190,000)	-	-
City Bridge Foundation	-	50,000	(41,667)	-	8,333
Pears Foundation	-	68,000	(7,215)	(21,600)	39,185
Total restricted funds	-	308,000	(238,882)	(21,600)	47,518
Unrestricted funds					
Designated Development Fund	-	-	-	100,000	100,000
Fixed Asset Reserve	-	-	-	21,600	21,600
General funds	243,086	465,687	(385,013)	(100,000)	223,760
Total unrestricted funds	243,086	465,687	(385,013)	21,600	345,360
Total all funds	243,086	773,687	(623,895)	-	392,878

National Lottery Community Fund

The fund comprises money received for the delivery of the 2022-2025 strategy in England.

City Bridge Foundation

The fund comprises money received for the delivery of the 2022-2025 strategy in London.

Pears Foundation

The fund comprises money received for the delivery of the UKGrantmaking project. The transfer out of the restricted fund represented the transfer to the fixed asset reserve for the expenditure on the UKGrantmaking platform development.

Fixed Asset Reserve

The fixed asset reserve is a designated fund representing the value of the fixed assets after depreciation/amortisation. This currently comprises the new UKGrantmaking platform.

Designated Development Fund

Due to vacancies over the last few years, we delayed a number of important internal infrastructure developments, including some that had been postponed from the previous year. As a result of always prioritising the external developments for users, we have built up a degree of internal technical debt and are not working as efficiently as we could be. Over the coming 18 months, we will be implementing a programme of work including a number of projects to improve our internal infrastructure. These include:

- Replacement of the website and improved functionality to better integrate information and contacts to our internal database
- Improved case management functionality within the database to support more effective enquiry and workload management
- Increased automation of communications to funders that publish their data
- Improvements to internal reporting and monitoring mechanisms to increase efficiency
- Internal tools to support more efficient data analysis and data enrichment projects

A designated fund has been set aside for these developments from the underspend of the last two financial years to ensure that we prioritise our internal infrastructure to be as effective as possible.

12. Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Current assets	261,471	100,000	47,518	408,989	254,350
Intangible fixed assets	-	21,600	-	21,600	
Creditors	(37,711)	-	-	(37,711)	(11,264)
Total	223,760	121,600	47,518	392,878	243,086

13. Liability of members

The charity is constituted as a company limited by guarantee. In the event of the company being wound up, the members are required to contribute an amount not exceeding £10.

14. Related party transactions

Francesca Perrin, 360Giving Founder, is the Chair of the Indigo Trust and Thrisa Haldar (Trustee) is the lead Executive. During the year £100,000 (2022-23: £200,000) was received as a donation from the Indigo Trust.

Lucinda Palfreyman (Trustee) is an employee of Paul Hamlyn Foundation. During the year, Paul Hamlyn Foundation made a grant of £22,000 (2022-23: £40,000).

SayerVincent LLP (360Giving auditors) provided registered address services to 360Giving.

15. Prior year figures

SOFA year to 31 March 2023

				2023	2022	
		Designated Funds	General Funds	Restricted Funds	Total Funds	Total Funds
	Notes	£	£	£	£	£
Income from:						
Donations	2	-	473,000	-	473,000	350,000
Charitable activities	3					
Goal 1 - more data		-	7,500	48,988	56,488	65,138
Goal 2 - better data		-	12,505	47,741	59,246	32,569
Goal 3 - improved data use		-	13,690	24,494	38,184	54,854
Goal 4 - insight/influence		-	12,585	12,247	24,829	16,331
Interest received		-	1,908	-	1,908	8
Total income		-	521,185	132,470	653,655	518,900
Expenditure on:						
Charitable activities	4					
Goal 1 - more data		-	80,779	59,876	140,655	133,418
Goal 2 - better data		-	112,193	54,907	167,100	151,613
Goal 3 - improved data use		-	171,378	29,938	201,316	242,580
Goal 4 - insight/influence		-	62,738	14,969	78,707	78,839
Total expenditure		-	428,088	159,690	587,778	606,450
Net income and movement in funds	10	-	93,097	(27,220)	65,877	(87,550)
Transfers between funds	10	-	-	-	-	-
Net income and movement in funds	10	-	93,097	(27,220)	65,877	(87,550)
Reconciliation of funds:						
Total funds brought forward		-	149,989	27,220	177,209	264,759
Total funds carried forward		-	243,086	-	243,086	177,209

Fund movement year to 31 March 2023

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted funds					
National Lottery Community Fund	27,220	122,470	(149,690)	-	-
Greater London Authority	-	10,000	(10,000)	-	-
Total restricted funds	27,220	132,470	(159,690)	-	-
Unrestricted funds					
General funds	149,989	521,185	(428,088)	-	243,086
Total unrestricted funds	149,989	521,185	(428,008)	-	243,086
Total all funds	177,209	653,655	(587,778)	-	243,086

Analysis of net assets between funds year to 31 March 2023

	General Funds £	Designated Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Current assets	254,350	-	-	254,250	221,994
Creditors	(11,264)	-	-	(11,264)	(44,785)
Total	243,086	-	-	243,086	177,209

Reference Information

Founder	Fran Perrin, OBE
Board of Trustees	Fozia Irfan, OBE (Chair) Lucinda Palfreyman (Treasurer) Danil Mikhailov (Vice-Chair) Jonathan Cracknell (to 19 th June 2023) Bonnie Chiu (to 19 th June 2023) Farah Ahmed (to 23rd November 2023) Jo Ker Thrisa Haldar Adam Lopardo Linda Humphries (from 16th July 2024)
Chief Executive	Tania Cohen, MBE
Company Secretary	Tania Cohen, MBE
Charity name	360 Giving (Trading as 360Giving)
Registered and principal office	c/o Sayer Vincent 110 Golden Lane London EC1Y 0TG
Company registration	09668396 (England and Wales)
Charity registration number	1164883
Auditor	Sayer Vincent LLP 110 Golden Lane London EC1Y 0TG
Solicitors	Bolt Burdon Providence House Providence Place London N1 0NT
Principal bankers	C Hoare & Co 32 Lowndes Street London SW1X 9HZ



About 360Giving

360Giving helps funders publish open data about their grants, and supports people to use this data to improve charitable giving. Our vision is for grantmaking in the UK to become more informed, effective and strategic.

You can find out more about 360Giving and our plans for development at threesixtygiving.org/unleashing

You can access grants awarded in our search engine, GrantNav: grantnav.threesixtygiving.org

For help publishing your grants data, please visit <https://www.threesixtygiving.org/publishing/>

Website: threesixtygiving.org

Telephone: 020 8145 8043

Get in touch: <https://www.threesixtygiving.org/contact/>

Registered Address: c/o Sayer Vincent, 110 Golden Lane, London, EC1Y 0TG

Registered in England and Wales. Company Limited by Guarantee: 09668396. Charity: 1164883



360 GIVING

England & Wales - Charity number 1164883

Accounts



Annual Report and Financial Statements 2022-23

Year ended 31st March 2023

360 Giving Trading as 360Giving

c/o Sayer Vincent, Invicta House, 108-114 Golden Lane, London EC1Y 0TL

Charity Registration Number. 1164883

Company Limited by Guarantee. Registration (England and Wales): 09668396.

Annual Report 2022-23



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Introduction

Welcome from the Chair

2022-23 has been a big year for 360Giving. An ambitious new 2022-25 strategy was implemented 'Unleashing the Impact of Grants Data', marking a step-change for the charity. We have built on the momentum from previous years, and have worked to shift funders from sharing data to using it, creating a transformation in data culture and practice.



This annual report marks the end of the first year of a new phase for 360Giving and it is an honour to lead the charity through this time of change. I'd like to thank the Trustees and the team for all their advice in supporting, steering and championing the charity, and also for supporting me as I adjust to this new and important role as Chair. I would also like to thank grantmakers who have published their data, and our partners and collaborators who've helped us to reach our goals. Finally, I'd like to thank our funders (listed on page 34), without whom the innovative work of 360Giving would not be possible.

I am looking forward to the years to come as Chair, as 360Giving continues to create meaningful, transformational change in the grantmaking sector and improve charitable giving.

The Trustees (who are also Directors of the charitable company for the purposes of the Companies Act) present their annual report together with audited financial statements of 360 Giving (trading as 360Giving) for the period ended 31st March 2023.

Fozia Irfan

Fozia Irfan OBE, Chair

Message from the Chief Executive

2022-23 has seen a step-change in the ambition and achievements of the organisation. It has been a year focused on influence, impact and engagement as we transitioned into the new strategy towards realising 360Giving's vision for UK grantmaking to be informed, effective and strategic.

At the end of the year, there were **247 funders** sharing data on over **846,000 grants** worth **£213 billion**, with over **35,000 people** accessing the data in the 360Giving tools alone. This mass of open, comparable grants data has enabled 360Giving to show what can be done with the data, to inform decision-making and influence better grantmaking practice in the UK.



Examples of this included the two deep dive analysis reports during the year, on [Specialist Legal Advice Providers](#) analysis and the [Sector Infrastructure Funding](#) research. These reports and the roundtables which followed supported an increased understanding of the picture leading to more informed grantmaking and greater collaboration between funders, as well as demonstrating the importance and impact of the shared data.

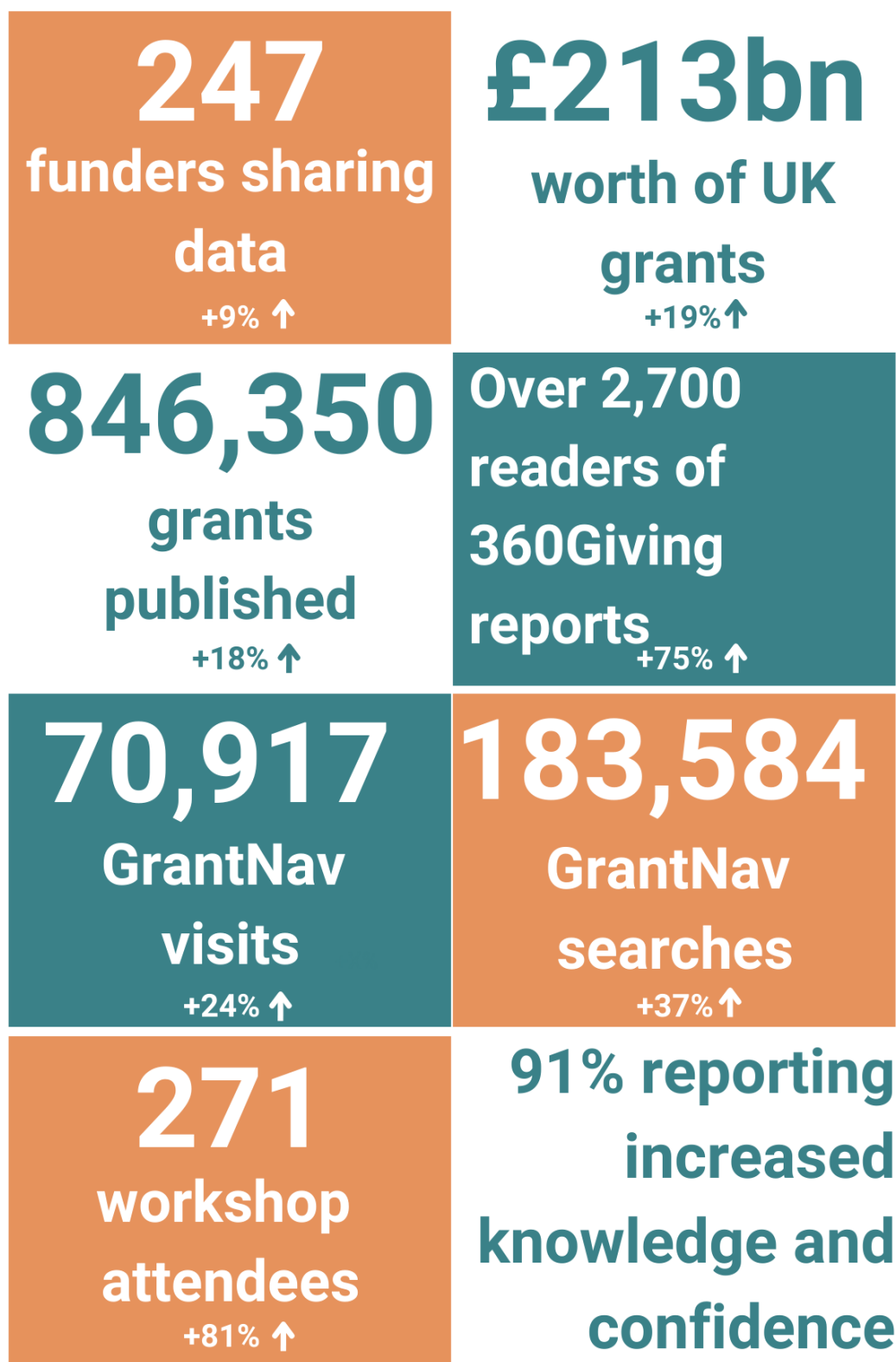
We have also delivered significant changes to the 360Giving Data Standard to respond to needs. This included changes to be able to record grants to individuals anonymously in the 360Giving data to support improved understanding of the grantmaking picture, especially in relation to the Cost of Living crisis, the inclusion of regranting categories to reflect developments in funding practices, location scope to better understand the geographical focus of a grant, and further embedding the DEI Data Standard work that started in previous years.

I am really proud of what has been achieved this year and I want to thank the team for their hard work in challenging circumstances. The strong delivery during the year sets a firm foundation for further developments to come in the 360Giving strategy.

Tania Cohen

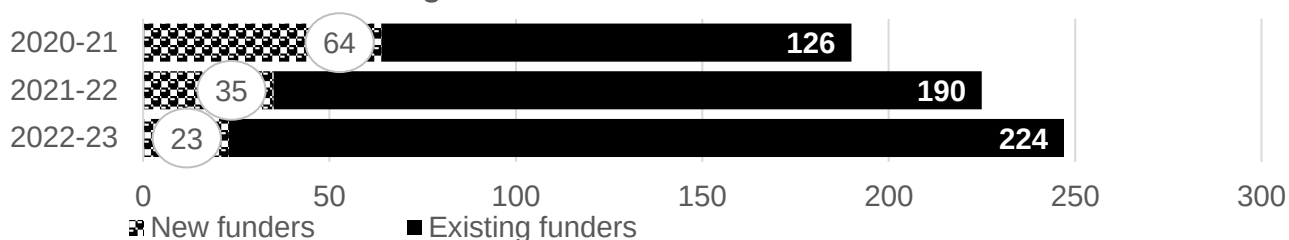
Tania Cohen MBE, Chief Executive

Our year in numbers

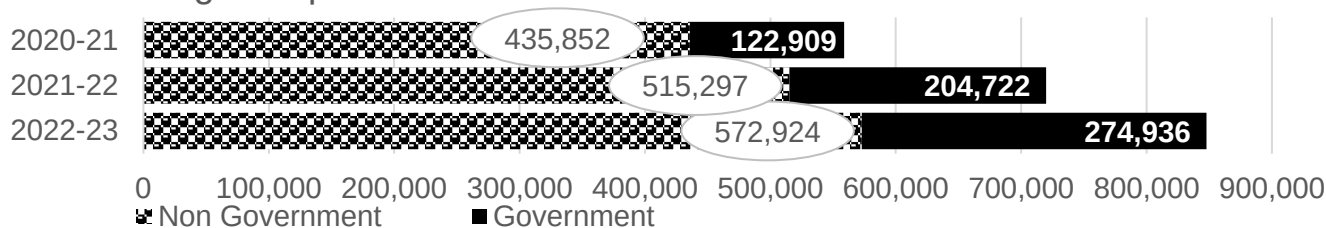


Highlights of progress over the year

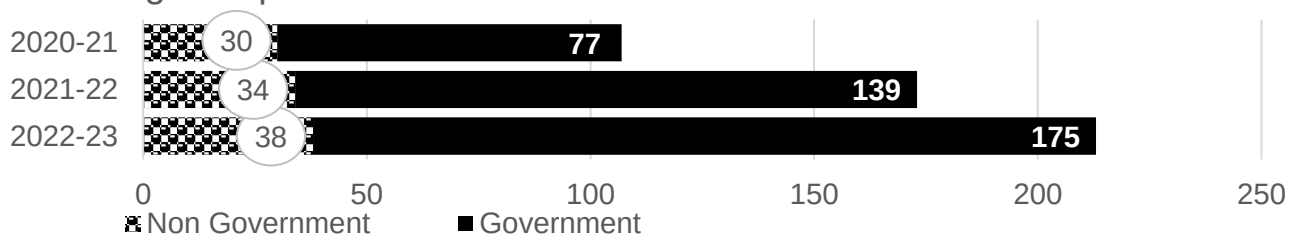
Number of funders sharing data



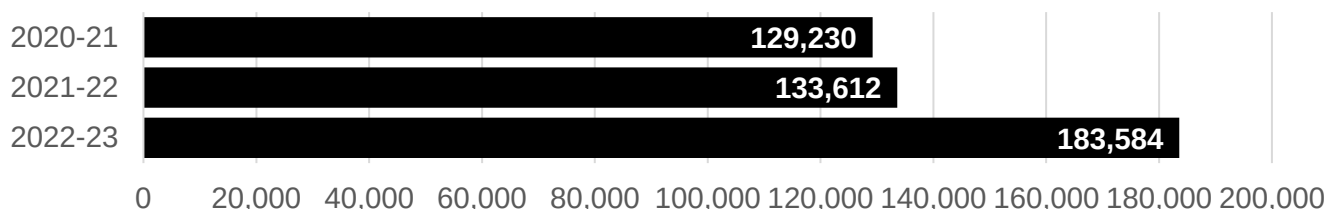
Number of grants published



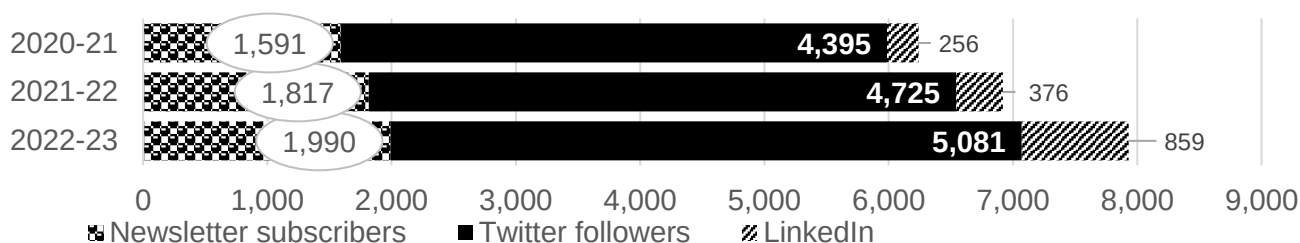
Value of grants published in £bn



GrantNav searches



Social media reach



About 360Giving

360Giving is a unique initiative. We aim to inspire best practice in grantmaking and want to leverage open data to help achieve this.

Our mission and vision

Our vision is for grantmaking in the UK to become more informed, effective and strategic.

Our aim is for more money to go to where it is needed most to support communities and good causes through a more informed understanding of the grantmaking picture.

Our mission is to help UK funders publish their grants data in an open, standardised way, and support people to understand and use this data to improve charitable giving.

Our approach

Everything that we do, and everything we intend to do, as an organisation is embedded in our five core values. These principles are ingrained into our culture, practices and priorities.

Purposeful – We have a bold and ambitious aim for grantmaking to be more effective and strategic, by inspiring funders to use data in their decision-making. We're focused on driving meaningful change in philanthropy for charities and improving outcomes for communities and good causes across the UK.

Open – We champion open data for the public good. We help funders make grants data open and provide free, open-source, tools to make it more accessible, so others can use it to target resources where they're needed most. We are open in our approach: we share ideas, challenges and lessons with others, and are open to feedback and committed to improvement.

Curious – We're inquisitive and we believe in using evidence. We inspire and enable people to use 360Giving data to better understand the voluntary sector. We support funders to use data to inform their decisions, share insights and learn from each other.

Collaborative – We exist at the intersection of philanthropy, charities, data and tech. Through facilitating data sharing and insight in philanthropy, we work with funders, charities, researchers, analysts and developers to achieve our objectives, and strive to support them to deliver theirs.

Inclusive – We make data, our tools and support accessible to all. We prioritise people over tech, use clear language in explaining what we do, and strive to respond to people's needs – whatever their level of knowledge or digital skills.

What we do

We support funders to publish their data using the 360Giving Data Standard. This enables them to share information on who, where and what they fund in a way that others can access and use for free.

We also help people to access and use the data and have created tools to make it easy to explore, download and visualise. Because the data is standardised, it can be looked at and analysed all together, helping us to see and understand grantmaking across the UK.

Our story

360Giving was founded in 2015 by philanthropist Fran Perrin because she wanted better information to inform her funding decisions.

It is more important now than ever before for funding to be distributed strategically, as the needs of society far outweigh the available grants. Yet historically, there has been limited transparency in the philanthropy sector of how grantmaking organisations spend their money, making it hard to identify shared opportunities and challenges or to assess UK grantmaking and its impact on society as a whole.

However, 360Giving has made a significant contribution to changing this. Over the last few years, publishing open grants data has become normalised and is expected practice for UK grantmakers. This means there is now a critical mass of open, comparable information available on UK grants.

The UK's leading funders – from national lottery funders and major foundations, to central and local government, to local community foundations and small family trusts – 247 organisations have joined the movement, publishing their grants data openly to help make grantmaking in the UK more informed, effective and strategic. Over £200bn of grants data can now be accessed and analysed, for free, with our tools and well over 35,000 people a year access and use this data.

It's now possible to see the grants given by different funders all together. We are creating real and meaningful change in the sector. We need to build on this momentum and use our learning and the tools we have developed to get UK funders to shift the norm from merely sharing data to using it.

The data has transformed the knowledge base of the sector, and now is the time for a permanent shift in data culture and practice.

Our Products and Tools

360Giving Data Standard – The [360Giving Data Standard](#) is a uniform and consistent way to describe grants data. Publishing data using this Standard format means it's easier to find, understand and analyse funding across the UK.

GrantNav – [GrantNav](#) is our flagship search-engine for grants data. Explore and download data about where funding goes and how much is given – across billions of pounds of grants – for causes and communities across the UK.

360Insights – [360Insights](#) is a tool to help you understand funding better. Combine and visualise 360Giving, charity and location data to see an overview of grants by geography, recipient types and funders.

Data Quality Dashboard – The [Data Quality Dashboard](#) shows the data quality of 360Giving data as a whole and for each individual publisher. It provides insights into the key features that make the data useful for analysis to help publishers to identify opportunities for their data to be improved.

Data Quality Tool – The [Data Quality Tool](#) assesses key information about grants data to check whether it is valid against the 360Giving Data Standard format, as well as giving helpful feedback on any data quality issues.

Cost of Living Grants Tracker – The [Cost of Living Grants Tracker](#) is an interactive dashboard to track cost of living crisis response grants. Explore and visualise cost of living response grants as they're published by funders using the 360Giving Data Standard.

COVID-19 Grants Tracker – The [COVID-19 Grants Tracker](#) was launched during the pandemic and pulls together and visualises data published by funders in the 360Giving Data Standard about grants they made in response to the pandemic.

Data Registry – The [Data Registry](#) is a list of all the funders that currently publish their grants data in the 360Giving Data Standard, with direct links to their data sources.

Resource Library – The [Resource Library](#) is a collaboratively-built list of resources that can help funders, or people interested in grantmaking, to find, use and benefit from data.

Complete Guide to Publishing – A [comprehensive guide](#) to help funders through the process of openly sharing their grants data in the 360Giving Data Standard. It covers the three main stages of this process: planning, preparing and publishing.

Strategy goals

360Giving has four core goals that describe the outcomes we want to achieve towards our vision of grantmaking in the UK to become more informed, effective and strategic. Further information is available in our strategy: <https://www.threesixtygiving.org/unleashing/>

Goal 1: Increase relevant data available for informed decision-making (more data)

Our focus is on retaining and proactively recruiting funders in priority groups to fill gaps in key funders sharing data and support more meaningful insights into UK grantmaking. We have also prioritised streamlining the publishing process to make it more efficient for funders to publish their data, and enhance the guidance and support tools available to support funders to do so.

Goal 2: Improve the quality and depth of data for increased usefulness (better data)

We have made significant progress over recent years in increasing the volume of grants data available, but more focus is now needed on improving data quality and timeliness. We have been working towards this through automated communications and reporting to support the timeliness of publication, enhancing the scope of data available, and by providing a mechanism for grantees to request amendments to data published about them. We are also working to improve the depth of data available through developments to the 360Giving Data Standard.

Goal 3: Enhance data use for greater effectiveness (improved data use)

With more data available, we're focused on increasing the number of people accessing the data to realise its impact through the development of existing tools and the creation of new ones. We're also aiming to improve skills, knowledge and confidence to use the data through our training and workshops programme, and we're developing partnerships and services to increase analysis and shared data use.

Goal 4: Lead and influence practice for impact (more impact)

A key focus is on increasing the amount and variety of analysis we do proactively to inform decision-making and inspire practice. We're sharing learning, challenges and lessons, as well as successes, with other civil society organisations, and we're growing our partnerships and advocacy work to ensure a supportive environment for 360Giving's aims and mission.

Strategic report

Achievements and performance

Overview

2022-23 has been a pivotal year for 360Giving. With the civil society and philanthropic sectors still feeling the effects of the Covid-19 pandemic and more recently the Cost of Living Crisis, this year has not been short of challenges. In fact, it has further highlighted the importance of our work to provide a more informed picture of UK grantmaking and improve charitable giving across the country.

The new strategy marked a new phase for the organisation – in the inclusive and collaborative way that it was developed, a shift in the activities and operating model, but most of all in our outcomes-focused approach. It is this focus on outcomes that has allowed us to be dynamic in the delivery of the strategy and has supported us to increase our impact during uncertain and challenging times; demonstrating our purposefulness as an organisation. For example, in response to the Cost of Living Crisis, we were quickly able to create a [tracker](#) to respond to requests from funders to be able to easily see the grants being provided.

For the first time since it was launched, there have been a number of substantial updates to the 360Giving Data Standard this year. We developed a partnership with the Association of Charitable Organisations (ACO) to anonymously include grants given to individuals in the 360Giving Data Standard, to support an improved understanding of the grantmaking picture. We also made it possible to share grants for onward distribution (regranting) to reflect developments in funding practices, included location scope to better understand the geography of grant delivery, and further embedded the DEI Data Standard.

We launched new mechanisms to increase the ease and efficiency of publishing 360Giving data and to reduce the reliance on manual support by the Helpdesk team. These processes aim to support the publishing process to be self-servicing, offering flexibility to funders and making it possible for 360Giving to support more publishers within current resources and focus on proactively recruiting target funders.

Part of the strategy also included implementing a stream of earned income into our funding sources, which was a shift to 360Giving's business model. While we are still majority grant-funded and we aim for our core publishing support and access to 360Giving data to remain open and free with the support from our grant funders, we launched a brand new programme of paid training for 2022-23 to support our longer-term sustainability and extend our reach and impact. This programme has been a success, and we plan to further increase the number of paid-for services we offer over the next few years. We also

increased our paid consultancy services to support the diversification of our income and plan to build on this in future years.

In addition, we increased our free workshop programme, including the very popular 'Introduction to GrantNav for Charities' workshops to support more people to access and use the data, complemented by enhancements to our tools to make the data easier to access and understand, reaching new audiences.

A key goal in our new strategy is for our research to support funder decision-making and inspire practice in the sector. This year we worked with The Access to Justice Foundation to produce a report on [Specialist Legal Advice Providers](#), and Paul Hamlyn Foundation commissioned us to produce research on [Sector Infrastructure Funding](#). Both these reports were extremely well received by the sector and demonstrated the impact we can now have using the data.

Another highlight this year includes achieving the Neurodiversity Inclusivity Confidence Award, as part of our commitment to inclusivity. We chose to focus on neurodiversity for the period of the strategy, as this was an area where we felt we could make the greatest impact in relation to our work. We implemented improvements to the accessibility of our services and shared learning with funders to support the inclusion of neurodivergent individuals within their organisations, which was warmly received.

Overall, 2022-23 has been a year of change for 360Giving. We have been able to build on previous successes to implement a number of significant changes and create a permanent transformation in data and culture practice, as we begin to unleash the impact of grants data.

Headline targets and milestones

Below is a summary of how we have performed against the headline targets and milestones set out in our previous annual report. Green status indicates that the target has been achieved and amber that an element of the target was not met or was achieved after year-end.

Target	Goal	Result	Status
270 funders publishing grants data by end of March 2023.	Goal 1	We ended the year with 247 funders sharing grants data, but with 25 funders close to publishing, we anticipate that we will achieve this target by June and this is largely a phasing issue. We are continuing to see momentum towards more funders sharing their data	Amber
30% of funders publish and update independently.	Goal 1	20% of funders published and updated their grants data independently in 2022-23, but we only implemented self-servicing processes fully at the end of March due to the need to prioritise	Amber

		the cost of living response support, which affected this result. Again, we anticipate that this will be achieved early in the new financial year	
Implement three new categories or features into the 360Giving Data Standard.	Goal 2	We have successfully made substantial developments to the 360Giving Data Standard and implemented four new features that enable the sharing of: grants given to individuals, grants for onward distribution, data on location features and further technical implementation of the DEI Data Standard. These are significant changes.	Green
At least 33,000 unique visitors/users of 360Giving's data tools.	Goal 3	While we have exceeded this target with 54,575 unique visitors reported in the analytics monitoring tools, we have established during the year that it is a less reliable metric due to increased use of cookie restrictions by users skewing the results. However, there has still been a strong increase in the use of the tools, for example, the number of searches on GrantNav increased by 37% and number of visits increased by 24% so we can be confident that the target was reached even if we can't be confident of the exact number reached	Green
At least 100 people attend 360Giving's learning events.	Goal 3	We exceeded this target with 271 people attending 360Giving's learning events in 2022-23. This is in part due to the popularity of sessions leading to additional sessions being added to the schedule. 91% reported increased confidence and knowledge as a result of the sessions	Green
Over 400 people read 360Giving's reports and analysis.	Goal 4	We exceeded this target with 2,734 readers across all our reports, with the most popular being Specialist Legal Advice Funding (773) and the Sector Infrastructure Funding (1,522)	Green
60% of funders publishing their open grants data self-report using 360Giving data or analysis to inform decision-making.	Goal 4	50% of funders sharing open grants data reported using 360Giving data or analysis to inform their decision-making in 360Giving's outcomes survey in March. However, this rose to 75% of CEOs and directors. There is more that we need to do to support the use of the data at different levels of organisations. This is something that we plan to explore further.	Amber

Progress on our goals and plans for the future

During 2022-23 we made significant progress towards achieving the goals set out in the 2022-25 strategy. Here we have outlined the actions that we have taken, how we have worked with others, and what we have learned and our plans for 2023-34.

Goal 1: Increase relevant data available for informed decision-making

Goal 1a: Retain and proactively recruit funders in priority groups

Achievements and progress

We ended the year with 247 funders (2021-22: 225) openly sharing 846,350 grants (2021-22: 720,019) using the 360Giving Data Standard, which is a 9% increase in the number of funders and 18% increase in the number of grants since last year. The total value of grants shared reached £213 billion this year (2021-22: £173bn). We saw 23 funders sharing their data for the first time this year, which is short of the 35 new funders last year and means we did not reach our target of 270 funders sharing data by March 2023, but based on the current publishing pipeline we anticipate that this goal is achievable by June.

We made significant progress in engaging with funders of grants to individuals this year, agreeing revisions to the 360Giving Data Standard, developing new publisher guidance and tools, and hosting a workshop to support them to start preparing and sharing their data.

Reflections and learning

Our focus on developing processes to streamline the publishing process and enable more self-servicing, a need to prioritise the Cost of Living response support and grants to individuals, combined with vacancies in the team, meant there was a lack of capacity for extensive proactive funder recruitment during the year so it is positive that we did welcome new funders, despite our reduced targeted approaches.

A reflection from the past year has been the number of new foundations that have contacted 360Giving about publishing their grants data before making their first grants. This highlights the extent to which sharing open grants data through 360Giving is now considered expected practice in the sector, and shows the growth of our profile in recent years, as even brand-new grantmaking organisations are aware of 360Giving.

As the implementation of new features to allow for sharing of grants to individuals' data in the 360Giving Data Standard was not completed until late December, funders were not able to get started with preparing data until early 2023. Reaching consensus on the categories and the approach to implementation in the 360Giving Data Standard took longer than we had planned. However, with full and detailed guidance and tailored support for grants to individual funders in place, we are confident that we will start to see this data being shared in the coming months.

Plans for the future

In 2023-24 our focus is on filling the gaps in key funders to support more meaningful insights from the data. This includes missing large funders that are impacting our understanding of the overall picture, particularly lottery distributors and key place-based funders, such as community foundations and local giving schemes. Larger funders of grants to individuals and funders which distribute regranted funds are also a focus, along with funders involved in collaborations with strategic importance, particularly arts funders. We will also scope out an approach towards recruiting more local authorities to publish to inform plans for 2024-25.

We will achieve this through more proactive recruitment initiatives to funder segments, increasing Helpdesk support and advice for embedding publishing into organisations, developing a retention strategy and approach, and a partnership with a funder network to pilot tailored recruitment and support approaches.

Goal 1b: Improve ease and efficiency of data publishing

Achievements and progress

A big focus for the year was on improving the ease and efficiency of the publishing process to support 360Giving to work with more funders within our capacity and be more responsive to funders. This involved improving our publisher guidance for increased usefulness and accessibility, supporting self-registration for new funders and self-servicing of the publishing process to reduce the manual interventions needed.

We also made revisions to our Helpdesk support, introducing publishing workshops to reduce the need for as much 1-1 support from the 360Giving Helpdesk for standard queries, while also making it easier for funders to book 30-minute 1-1 publisher support calls for anything more complicated. This has proved to be a popular and convenient mechanism for people to receive support, with 28 calls held in the last quarter alone. We delivered five 'Introduction to Publishing' workshops to support both new and existing 360Giving publishers to understand the publishing process. These workshops have been a success, with 68 attendees, and 89% reporting increased knowledge and confidence as a result.

96% of respondents to our customer survey agreed or strongly agreed that 360Giving's publisher support makes it easier to publish their organisation's grants data. Overall respondents to the survey rated publishing data at an average of 3.5 for ease of publishing the data – where 1 is very difficult and 5 is very easy – so a 3.5 is between neutral and easy. Of those that found it difficult, the main barriers reported were their own internal systems and databases, and their own time and capacity to prepare the data.

Reflections and learning

We experienced delays in the implementation of self-servicing mechanisms for publishing data due to continued supplier issues, as our Salesforce partner closed to new projects in

July because of a lack of capacity. In January, we were able to engage a new supplier to complete this development. External dependency on suppliers has been a challenge this year, but with tighter management of suppliers with our dedicated Product Manager, and further embedding of project management tools to manage expectations, we will be better able to understand when plans need to be adjusted.

Plans for the future

Improving the ease and efficiency of sharing data is a priority to enable us to support growing numbers of active publishers within the capacity available. We will achieve this through promoting self-servicing and automation of the publishing process, with 1-1 support becoming the exception, which will allow for more targeted and efficient support. We will also build on existing introduction to publishing workshops to offer a practical 'how-to' workshop, alongside more tailored online guidance and additional services such as data cleaning. We will also explore work with grantmaking database providers, both to make publishing easier, but also as a recruitment mechanism.

Goal 2: Improve the quality and depth of data for increased usefulness

Goal 2a: Increase the quality of data

Achievements and progress

We made significant progress in recent years to increase the volume of data available, but in 2022-23, and for the remainder of the strategy, the focus has been to develop the quality and timeliness of the data by investing in our tools and publisher guidance. At the end of the year, 40% of funders had shared grants which were distributed in the last six months, an 18% increase on the previous year, and 62% used five or more recommended Data Standard fields in their grants data.

Publisher data quality scores, based on data quality in terms of usefulness of the data increased slightly to 72% (70% in 2021-22) and the number of funders with a majority of recipients with external organisation identifiers saw a slight drop, but remains high at 90% (91% in 2021-22). A project for 360Giving to address the challenges around using organisation identifiers, especially for small or informal groups where little or no official or registration data is available, took its first step via a discussion of the issues and considerations at the 360Giving Data Standard Stewardship Committee. This prompted useful ideas and offers to contribute to a working group. The project was launched in May 2023.

We made improvements to the Data Quality Tool to make it easier for users to understand the results the tool provided in a non-technical way and to the Data Quality Dashboard, to enable users to select multiple funders in the tool.

Finally, we began a project for grantees to request amendments to incorrect 360Giving data shared by funders through a simple form. This was delayed due to difficulties securing a new CRM supplier and we anticipate that the project will be rolled out in May 2023.

Reflections and learning

This year we found that our existing monitoring measures were not optimised to track our targets, which was challenging. However, we've worked to improve monitoring for this goal which has helped us to understand the quality issues in the data and better inform our work on data quality. We have learnt that thinking about data quality in a more granular way will be most useful going forward, and next year we plan to prioritise automated reporting and communications to support the timeliness of data publication and drive improvements to increase the usefulness of the data shared.

Plans for the future

In 2023-24 we will focus on developing the quality and timeliness of the data through automated communications and reporting, and making improvements to the Data Quality Tool and Data Quality Dashboard, including merging the Dashboard with the Data Registry and providing support for publishers to get the most out of these tools. We will also develop and integrate the 360Giving API with internal dashboards to enhance monitoring and communications. We will promote additional paid-for services to enhance data quality, including data cleaning. We hope that requests from grantees to make corrections to the data will increase the quality and usefulness of the data. We also plan to start a project to address the organisation identifiers issue for charities and organisations who are either exempt, excepted or non-registered; this will address duplicates in our current model.

Goal 2b: Enhance the scope of data available

Achievements and progress

In 2022-23 we made substantial developments to the 360Giving Data Standard to increase the scope of the data available - the most significant changes to the 360Giving Data Standard since it was launched.

We partnered with the Association of Charitable Organisations to set up a steering group for sharing grants to individuals' data using the 360Giving Data Standard. We worked with this group, complemented by user interviews and surveys with wider stakeholders, to develop categorisations for describing these grants and agree on how the anonymity of grantees would be maintained. The proposed update to the 360Giving Data Standard to add fields to enable the publishing of grants to individuals' data was approved at the Stewardship Committee meeting in November and implemented subsequently.

We also implemented a regranting update to the Data Standard, which went live in December. This update introduced a new optional field which is used to indicate if a grant is intended for onward distribution. Providing a way to indicate when a grant is intended for

redistribution improves the visibility of regranted funds and will support better analysis of 360Giving data in the future. This feature was in response to developments in funding and increased collaboration between funders, with five 360Giving publishers already sharing regranted information in their grants before the year-end.

An upgrade to the Standard to include a new location scope field in 360Giving data was also approved and implemented at the end of March. This update will mean that funders can share data about the geographical scope of the funded work, and a proactive campaign to encourage take-up will be scheduled in the first half of 2023. This supports an improved understanding of where the activities are taking place and not just where the recipient organisation is registered, and helps to distinguish between local projects and those with a larger regional, national or even international scale.

Another significant update to the 360Giving Data Standard to enhance the scope of data available has been embedding the DEI Data Standard extension into the 360Giving Data Standard. This year we developed an extensions mechanism in the Data Standard in order to enable the sharing of DEI Data Standard data and the validation of the data by the Data Quality Tool.

The Stewardship Committee welcomed four new members in 2022-23, all of whom work at grantmaking organisations. With more members of the Committee from funders or data users, we have been able to better engage our users and meet the needs of stakeholders when managing the maintenance and development of the Data Standard. Further, we have made efforts to simplify how we describe technical concepts to be more accessible for a non-technical audience and to gain more useful input from the Committee.

Reflections and learning

There have been two key reflections as a result of our activities under this goal. Making significant changes to the Data Standard for the first time since its launch in 2016 has required more time than expected. While user participation and research have been incredibly helpful in ensuring that we recognise user needs in relation to the Data Standard, it did take longer than anticipated. Getting buy-in from our technical partners, along with testing a variety of implementation approaches and considering the general principles for future Data Standard updates have all impacted the time that it took to implement improvements. This contributed to limited data appearing in the new feature fields due to completing the majority of technical work in the final quarter, and a lack of time for publishers to prepare data using the new features within the financial year.

Having implemented a variety of different changes during the year, we have an improved understanding of both the technical requirements and time required to make these updates, and a clearer approach and models of working for future developments.

Plans for the future

We will increase the usefulness of the data and reduce ambiguity by developing the 360Giving Data Standard itself. This will include adding new Data Standard features to 360Giving tools to support sharing new types of data and developing new reports and dashboards for the new data fields. We will also launch campaigns to support the take-up of these new features. Another priority for goal two is the development of thematic extensions or categorisations in the Data Standard and tools, in collaboration with funder networks. We also plan to enrich the data available in 360Giving tools with further external datasets and improve the accessibility of new types of data, for example by creating data dictionaries and maps.

Goal 3: Enhance data use for greater effectiveness

Goal 3a: Increase people accessing the data

Achievements and progress

According to the analytics platforms we use, we ended the year with 54,575 visitors to our tools, with a total of 49,687 GrantNav visitors (2021-22: 32,955). However, this year we faced a challenge in the way we report users of our tools. Particularly, our ability to accurately count unique users has been affected by increasing numbers of people rejecting cookies or using browsers with cookie blockers, meaning repeat visitors are more often counted as new users. As a result, the number of unique users is likely to be over-inflated and figures are less comparable to previous years. However, we are still confident that we have achieved significant increases in users with a 24% increase in total visitors to GrantNav to 70,917 (2021-22: 57,183) and a 37% increase in searches on GrantNav to 183,584 (2021-22: 133,612).

We made enhancements to GrantNav including updating the funder and recipient list pages to make them more responsive, to increase visitors' understanding of organisations and their identifiers, and to improve the search location functions handling in response to publisher needs.

Less visible changes were also made to support the new features of the Data Standard (grants to individuals, regranting, location scope and DEI Data Standard) although there wasn't enough data available for these to be easily visible in the tools and dashboards by year-end. We also improved the efficiency of our Datastore which is used to run our tools and provides bulk access to the data for researchers and third-party sites and platforms.

In 2022-23 we developed a new mechanism to increase people accessing the data via third-parties: 360Giving widgets. 360Giving's new widget builder went live in February and was soft-launched to interested publishers, allowing funders to embed 360Giving data from GrantNav or visualisations from 360Insights into their websites. This will increase the visibility and usage of 360Giving data as well as adding value to funders who share their

data. Esmée Fairbairn Foundation and Trust for London have already put the widget on their websites. Wider promotions will follow this initial pilot.

Finally, to encourage the use of up-to-date 360Giving data, make research and analysis easier, facilitate the creation of tools by others, and support integration of 360Giving data by grantmaking database providers, we started work to develop an API to allow other systems to directly read 360Giving data in real-time. This will be rolled out early in 2023-24.

Reflection and learnings

360Giving's tools have evolved and developed over time which has led to inconsistencies in the treatment of data in different tools. This came to a head this year as more tools became integrated with each other and it is important to be aware of when we carry out further integrations in the next year of the strategy.

Another learning and consistent challenge affecting our work this year has been capacity. Although we have achieved a lot and reached the targets under this goal, some were reached later in the year than planned. However, the outcomes-based approach to our plans and strategy has enabled us to be flexible and prioritise our work in response to external challenges and internal dependencies.

Plans for the future

A key priority in 2023-34 is to encourage people to access the data to realise its impact. We will achieve this by promoting widgets to embed 360Giving data into funder and network websites; improving the Cost of Living Grants Tracker, developing thematic trackers and bespoke dashboards, and making incremental developments to tools to enable users to benefit from the new features of the 360Giving Data Standard. We will also promote the API to integrate it with grantmaking databases and explore access through other platforms. Finally, we will scope out R and/or Python packages to increase researchers using 360Giving data in the future.

Goal 3b: Increase skills, confidence and knowledge to use the data

Achievements and progress

As an advocate for a more data-informed sector, 360Giving wants to support people to have the skills, knowledge and confidence to get the most out of the data – but also needs to be mindful of our own sustainability as an organisation.

This year we successfully piloted an earned income approach to our training and consultancy services, and built a strong reputation for the value of our work to support funder collaborations and inform funding decisions, particularly through the Specialist Legal Advice Providers and Sector Infrastructure Funding reports.

We held 15 workshops in 2022-23 compared to four in 2021-22, with a total of 271 attendees. We hosted a mixture of free online workshops on using GrantNav and

understanding the 360Giving publishing process and five online paid-for workshops. The most popular of these were workshops on 'Intersectional data analysis', which sold out within 30 hours of being put on the website, and 'Analysing grants data using Excel'. We also held our new full-day in-person data analysis training, 'Data in a Day', with positive responses from all 11 attendees: 100% reported a better understanding of analysing grants data and 91% said they planned to take an action or do something differently as a result of the training. We plan to re-run this training in 2023-24. Overall, for paid-for workshops, 92% reported increased knowledge and confidence, which was well above our target of 75%. In 2023-24 we will look at further defining our paid-for training offer and building up the number of sessions that can be run cost-effectively, as well as offering them to funders as 'in-house' training for their teams or members.

Our free workshops have also been successful, with 91% reporting increased knowledge at GrantNav workshops, and 89% at Introduction to Publishing workshops. We also hosted two GrantNav workshops tailored to charities which received a high number of signups without proactive promotion, signalling an appetite and value of providing support directly to charities.

We have continued to host quarterly meetups for Data Champions Alumni in partnership with DataKind UK, and two meetups of the Data Specialists group, a newly refreshed network for people working with grants data in funding organisations to grow connections with peers, work on shared data problems together, get advice and hear from each other on data projects.

In the latter half of the year, we rebranded Office Hours (1-1 pro-bono support) to 1-1 Data support sessions to support people wanting to use 360Giving data and made them easier to book. We held 14 Office hours in the first part of the year and 11 Data support sessions in recent months - compared to ten Office Hours in 2021-22. There are clear benefits to providing a space for others to come to us for exploratory conversations, to share our expertise to prevent common errors and data misinterpretation, and to encourage and support the use of the data.

Reflection and learning

Our peer-development programme Data Champions was postponed after the programme's facilitator resigned. Consequently, we took the decision to drop the programme in 2022 and focus on its redesign and relaunch as a paid-for programme in 2023-24. There is a challenge in a small organisation of doing things in-house and spreading ourselves too thinly, or working with partners and consultants and being dependent on external suppliers. In March 2023 we expanded our team with an additional post of Data Support Lead to support our training, consultancy and analysis activities to reduce our dependence on external providers who might not be available when we need them.

We haven't had the number of submissions to, and use of, our Resource Library that we had hoped for. This tool was designed to encourage the funding community to engage and share their own resources, facilitating better data use. We plan to redevelop the Resource Library and better integrate it into our website, guidance and resources to make it easier to access and signpost to and more front of mind.

Plans for the future

Increased data use is another important priority for 2023-24, as we shift the norm from funders sharing data to using it. We want to support people to have the skills, knowledge and confidence to get the most out of the data. In 2023-24 we will develop our workshops and training programme, including our in-house offer; refresh the Data Champions personal development programme; build on our peer networks; increase our pro-bono 1-1 support and consultancy services, and develop the Resource Library to share knowledge and uses of data, as well as our own resources.

Goal 3c: Increase analysis and shared use

Achievements and progress

We have continued to promote shared data use through our collaborative analysis and research. We worked with the Access to Justice Foundation to publish a report analysing funding for '[Specialist Legal Advice Providers](#)'. The report covered trends in the size and scope of the sector, income sources, and examined the relationship between funder collaborations. This research has been read by over 700 people in 2022-23. It resulted in discussions with stakeholders around how legal advice providers can be better supported, and caused an increase in funders considering how they can better support specialist legal advice providers. Further, the report led to three legal advice funders sharing their data for the first time and increased funder collaborations to make more effective use of funds available. This research highlights how tangible outputs from the data encourage funders to prioritise sharing and using 360Giving data.

Our second shared data project was a tailored analysis report commissioned by the Paul Hamlyn Foundation on '[Voluntary Sector Infrastructure Funding](#)'. The report looked at the role of infrastructure organisations in the sector, how funding for these organisations has changed over the last decade, and highlights the challenges around this funding. This research was exceptionally well-received by infrastructure organisations and funders, and provided valuable context to inform funder strategy development, encourage collaboration and influence funding approaches. The report was read by 1,522 people in March alone and 360Giving has had significant engagement with stakeholders on it including roundtables of funders, policymakers and infrastructure organisations. It has been cited in media coverage and in press releases and research. This is a huge step for 360Giving and has a significant impact on achieving our goal to make funding practices more informed and strategic.

We also increased shared data use this year through smaller analysis projects, such as developing and sharing our 'Who funds with who' visualisations for specific funders to show different funder collaborations.

Reflections and learning

There are growing demands from funders for analysis and data support – and we are already seeing that we are having a greater impact with our own deep-dives than just supporting others.

We haven't always had the capacity to be as responsive as we would have liked to enquiries and so have increased our capacity in this area with a new Data Support Lead post from March 2023 to expand our offer.

Plans for the future

We will do more to support increased analysis in 2023-24, including additional paid-for services, such as data enrichment and bespoke analysis reports for individual funders. We will also take a more active role in cross-funder data use and support collaborations and networks through partnerships with membership organisations and funder networks, with more active support for the data needs of collaborations and partnerships; development and packaging of our consultancy and analysis offer – including more tailored analysis reports; data enrichment service roll-out and developments to our geographical strategy and insights approach.

Goal 4: Lead and influence practice for impact

360Giving played a key role in providing information that can be used to give context and support decision-making in the sector. We worked to drive good open data practice in furtherance of our aims and to create a supportive data environment through influencing the policy frameworks, raising awareness of the importance of data for decision-making and supporting other sector data initiatives.

Goal 4a: Inform decision-making and inspire practice

Achievements and progress

The 'Specialist Legal Advice Providers' and 'Voluntary Sector Infrastructure Funding' reports played a significant role in informing decision-making and practice in the grantmaking sector. They have inspired funders to use the data more themselves as well as to apply the models used to their own analysis.

In 2023-24 we will do more deep-dives and think pieces on the sector to stimulate the market and grow partnerships with other sector bodies who will benefit from increased data available for analysis.

50% of funders who responded to our survey self-reported using 360Giving data or analysis to inform their decision-making – but this increased to 75% for people at the Chief

Executive or Director level. Use of the data will remain a priority for the coming year, including how we can make it useful to people at different levels within their organisations.

Reflections and learning

Similarly to Goal 3, increased capacity in-house with a new Data Support Lead has ensured that we can be more proactive in our analysis, and the recruitment of a new Marketing and Engagement Manager will mean we are able to focus more on this goal, particularly building our partnerships and collaborations.

Plans for the future

360Giving has a key role to provide information that can be used to provide context and support decision-making in the sector. This coming year we will be focused on increasing proactive analysis by publishing a snapshot of the data to support a better understanding of the 360Giving dataset. We will also carry out deep dives on thematic areas to stimulate the market and refresh the specialist legal advice analysis with an additional year of charity data, and including funders who have now shared their data as a result of the first report. We also plan to partner with other sector bodies who will benefit from this increased information being available.

Goal 4b: Develop, lead and share good data practice

Achievements and progress

In 2022-23, the number of external events 360Giving spoke at increased greatly, with 27 speaking engagements. In total we reached over 820 people from speaking engagements, many of which led to follow-ups, supporting us to achieve this goal of developing, leading and sharing good open data practice. We also presented to five funders' forums throughout the year, suggesting that there is a continued interest in our work, prompted by the sharing of grants data being expected practice in the sector and increased relevance of information sharing for funder networks. Our Chief Executive Tania Cohen produced a guest blog this year as part of NPC's 25-year anniversary celebrations, ["What more can be done with data"](#) with over 500 readers.

Another area where we have had a strong impact in developing and leading responsible practice in the sector is in supporting the roll-out of the DEI Data Standard. We continued to work with the DEI Data Group to promote the shared framework to categorise organisations either led by, or targeting and supporting, groups experiencing structural inequity. We have also supported individual funders and other funder initiatives on the collection of equity data, including Funders Race Equality Alliance. The DEI Data Standard collaboration on ACF's Funder Collaborative Hub website, with materials developed by 360Giving, was the [most viewed collaboration opportunity of the year](#), with 4,728 views in 2022 alone, demonstrating continued interest from the sector and reach of the good practice we have shared.

Another area where we are leading practice is in the development of a mechanism for grantees to request corrections to funders' grants data about them as part of our work to share good data practice, to be launched publicly at the start of next financial year. By enabling grantees to request changes to data published about them, we have taken steps to address the inherent power imbalances in our current model and in funder-grantee relationships, as well as supporting improved data quality and showing leadership on responsible open data practices in the grantmaking sector. This development also supports greater ownership and responsibility by publishing organisations for their data. The ability for the people who the data is about to request changes is not seen in other data standards, but we feel this is important and will be leading practice in this area.

We have also shared our practice and learning from being awarded the [Neurodiversity Inclusivity Confidence Award](#) with other organisations and seek to continue to develop in this area. Our blog shares our journey and there has been high interest in our inclusion and wellbeing assessment template.

Reflections and learnings

A learning we have taken from the activities under this goal is the need to balance our workplans with the high number of speaking events. External events have helped us to reach wider audiences and grow our profile, but we have needed to be strategic to ensure that the events we speak at help us to deliver our aims, as the time and resources needed to engage in external events is challenging given our limited capacity.

Plans for the future

Our priorities for this goal are to support sharing good data practices between funders; to promote responsible open data practices, including delivering the grantee corrections mechanism; embed equity and inclusion practices in all our services, tools and the 360Giving Data Standard, including continued promotion of the DEI Data Standard and developing an extensions mechanism to support publishers sharing this data; develop a more structured approach to sharing learning with others, including data, philanthropy and civil society organisations and to support the development and interoperability with other data standards.

Goal 4c: Championing a supportive environment

Achievements and progress

Our work cannot be done in isolation, and there is a need for policy, advocacy and engagement work to promote a supportive environment for data availability and use.

We have been involved in a number of consultations and working groups and have engaged policy makers and influencers, including the Charity Commission for England and Wales, Department for Digital, Culture, Media and Sport, Department for Levelling Up, Housing and Communities, Office for National Statistics, Government Grant Management Function, Institute for Government, Data Collective, and Local Government Association.

We have also supported a number of grantmaking practice and reform activities, including Foundation Practice Rating, IVAR Open and Trusting, ACF Foundation Giving Trends, Law Family Commission on Civil Society, Modern Grantmaking, New Philanthropy Capital Open Philanthropy, and Philea. We have an interest in creating a supportive environment for philanthropy practice as well as data.

Reflections and learning

We had a vacancy in the Marketing and Engagement Manager position for much of the year which limited our capacity to proactively engage policy stakeholders or do as much as planned on specific policy issues. We hope to recruit a new Marketing and Engagement Manager in 2023, whose focus will be on 360Giving's policy, advocacy and engagement work to promote a supportive environment.

Plans for the future

Our work cannot be done in isolation, and there is a need for policy, advocacy and engagement work to promote a supportive environment for data availability and use. In 2023-24 we will prioritise the availability and expansion of registers and other complementary data for linking and enrichment, influencing government data quality (including timeliness of publication), supporting other sector data initiatives to maximise data use and contextual data information for decision-making, particularly through the DCMS Data Group and contributions to the SORP consultation and other Charity Commission consultations on areas relevant to grantmaking and complementary data.

Wider organisational progress

Organisational development

The steps taken to invest in our organisational development in previous years meant that we were fit to adjust to the changes in culture and new ways of working as a result of the 2022-25 strategy. Using an outcomes-based approach to our work has enabled us to be flexible and prioritise based on impact. Consequently, we are now more user-focused and responsive to needs, dynamic in our response and are improving our accessibility in smarter ways. We also further embedded our project management tool to better coordinate our work, and have a clearer understanding of how the teams' projects intersect with each other and different staff members' roles in those projects.

We've invested in our cyber security to ensure we are adhering to best practices. We renewed our Cyber Essentials accreditation and commissioned a specialist agency to execute penetration and vulnerability testing for all of our websites, tools and servers.

360Giving transitioned to being a fully remote organisation from the end of March 2023. Staff were well supported during this transition, but there will inevitably be ongoing adjustments to ways of working over the coming months.

There have also been significant staff and governance changes. We recruited and inducted new Stewardship Committee and Board members, including a new Chair and Treasurer, and have worked closely with the Board to develop staff and Board working relationships. In addition, we appointed a new Data Support Lead, putting us in a stronger position to deliver the 2022-25 strategy. Further staff turnover in recent months means that we ended the year without a full team in place and with ongoing capacity challenges.

Plans for the future

With the new strategy has come a shift in 360Giving's practices, mindset and culture and we are still adjusting to these changes. There will be significant marketing and business developments. We will need to invest in design for brand development and new platforms needed for managing fee-based services. We will implement a content strategy and adopt an account management approach to work with our audience in a more holistic way. We will also need to invest time in establishing new partnerships. Our systems and processes will undergo further developments, with our CRM being enhanced to facilitate customer relationship management and launching a new customer service phone system. We will also be prioritising team culture and development, including training for staff to deliver the changes to the business model, supporting staff wellbeing to adapt to changing working practices and on-boarding new staff through team development exercises, as well as internal capacity building.

Diversity, inclusion and wellbeing

360Giving is committed to embedding diversity, equity and inclusion in every aspect of the organisation's work and culture. As part of the new strategy, we set DEI aims to:

1. Ensure an inclusive culture that values diversity in how we treat each other, those we work with and users of our services
2. Ensure that our programmes, tools and resources are accessible, inclusive and meeting the needs of a diverse range of stakeholders
3. Increase awareness of equity considerations in the use of grants data and support the practices of others
4. Ensure that DEI and wellbeing considerations are actively part of all our internal practices and decision-making to maximise our impact

With such a small staff team, it is impossible to be representative or diverse across every characteristic. So, for the period of the 2022-25 strategy, we chose to focus on neurodiversity, as this is where we feel adjustments can have the most impact in relation to our work.

This year, we focused on achieving the Neurodiversity Inclusivity Confidence Award with the Positive Psychology Autism Centre. This award is a recognition of how far we have embedded inclusion in our work and our ongoing commitment to inclusion. We also shared

our learning with funders to support the inclusion of neurodiverse individuals within their organisations in one of our [most-read blogs](#).

We undertook a number of initiatives to support internal staff wellbeing and to help people to be at their best. We also continue to provide staff with additional support through an Employee Assistance Programme, designed to help deal with personal and professional problems that could be affecting home or work life, health and general wellbeing.

As well as looking at our internal needs, we have also implemented changes to our services and programmes to reflect our learning. This included extending our DEI policies, making accessibility improvements to our website, tools and publisher guidance and prioritising facilitating the sharing of DEI data in the 360Giving Data Standard including user guidance to support this. We have continued to support the DEI Data Group and have been keen advocates of this important work.

Diversity and inclusion monitoring

We have an internal development programme to support our continuous improvement. This includes an anonymous diversity and inclusion survey each year as a snapshot of our position.

360Giving doesn't have an HR database and as a result, special category information is not stored in a personally identifiable way in the records. Monitoring takes place in aggregate in our recruitment processes and through annual surveys such as the one whose results are reported below, completed in March 2023.

Figures here include staff and Trustees together, as our number of staff is too small and publishing this information alone would risk making individual members of the team identifiable.

Diversity

We are too small an organisation to set specific targets for diversity without it becoming a tokenistic exercise, but feel it is important to monitor diversity and be aware of potential biases in our inclusion and decision-making.

We have a reasonable level of diversity overall – although recognise there is room for improvement. Both the Board and staff team are significantly over-represented with higher levels of education and class factors than the overall population.

Identities/characteristics	March 2023	2021-22
Under 45	46%	82%
Female and non-binary	77%	64%
LGBTQ+	23%	18%
Disabled	31%	27%
Communities experiencing racial inequity	46%	36%
Attended UK State School – Comprehensive	38%	45%
Highest level of education below degree level	0%	0%
First generation to go to university	38%	27%

It should be noted that this is just a snapshot. At the time of completing the survey we were recruiting for three staff posts, one Trustee was on parental leave and two Trustees will be standing down in June 2023 and one in November 2023.

We will continue to review and improve on our practice to embed DEI across all our areas of work. We recognise that there is room to recruit from a broader pool of talent particularly those without formal higher education qualifications. To this end, since early 2021, we have used the Applied platform for all staff recruitment to try to reduce bias through anonymous application processes and structured assessment processes. Strong writing skills are essential criteria for all the staff roles and we have found this effective to take a competency-based approach while testing written communication skills at the same time. This has increased our staff diversity overall, but we continue to all be graduates – and in fact, 62% of overall Board and staff survey respondents had at least one Masters' degree or a Doctorate.

We will continue to explore recruitment options to improve our practices as vacancies arise, as is viable within our budget and capacity.

Inclusion

Trustees and staff members were asked to rate their agreement with the following statements where 1 is Strongly disagree and 5 is Strongly agree:

- I feel like I belong at 360Giving
- I feel I can be myself and express my identity in my role at 360Giving
- I feel 360Giving has an inclusive culture where diversity is valued
- I feel respected and valued at 360Giving
- I believe that 360Giving is a safe and supportive environment
- I would feel comfortable sharing with the CEO or the Chair if I required an adjustment
- I would recommend 360Giving as a great place to work/be a trustee

- If I have a concern about harassment or discrimination, I know where to lay my complaints

There were high levels of agreement on the inclusion statements, but as always, room for improvement. Numbers are too low to be statistically significant, but average scores were slightly lower from Trustees across all factors from last year at an average of 4.3 (2021-22: 4.7), and slightly higher for staff across all factors at an average of 4.7 (2021-22: 4.5).

No staff or trustees reported seeing or experiencing any unwelcome comments or conduct, or any discrimination.

Future plans

In 2023-24 we will be looking primarily at the accessibility of our tools to access the data and particularly our website, with plans for a full website redesign. The focus on inclusion, accessibility and our values in 2023-24 will include improvements to the accessibility of the publisher guidance and other Data Standard documentation; increasing open and inclusive engagement mechanisms, including improvements for the online 360Giving Forum and other feedback mechanisms; carrying out user research on design to assess needs; promotion of a new mechanism for grantees to request corrections to the data and undertaking further accessibility testing to make improvements to tools and training.

Challenges and learning

There are three themes to our reflections over this reporting period.

Resourcing and capacity

This year we have been faced with both internal capacity issues and external supply issues which have affected the delivery of our plans. We have been particularly affected by staff turnover in the last two years, and uneven workloads for certain staff have impacted capacity. Similarly, with a completely new Board in place, we need to invest time in team-building and developing Board and staff working relationships.

Recruiting consultants to support us to have flexible capacity has also been a challenge. Our CRM partner closed to new projects in July and consultants we had been working with, or planning to work with, moved to permanent contracts in other organisations or didn't have the capacity to work with us so we haven't always been able to get the support that we needed when we needed it. We are dependent on suppliers and consultants, particularly Open Data Services Co-operative for our technical support and consultants for analysis and development, and it is difficult to manage changes in quality, timeliness and culture. Further, some of our work is specialist, affecting our ability to buy in extra capacity when it is needed.

As a result of this, we have increased our staffing establishment and will have a Data Support Lead in-house and are exploring how we work with other suppliers.

Recruitment has been very challenging for some roles. In particular, we have had a vacancy in the Marketing and Engagement Manager role for a while. It is very challenging to recruit people who have the right skills and experience and are interested in data and our niche part of the sector.

Evidencing our impact

As an organisation with openness at its core, we want to remain completely transparent and open in our work, but this year we have recognised the challenge this poses in measuring our impact. The increase in cookie restrictions has affected our ability to monitor tool users accurately, meaning our monitoring information is decreasing in its reliability, and our impact is either under or over-reported, which means we cannot use these results to optimise our tools. While part of this is beyond 360Giving's control, we are mitigating this by developing alternative mechanisms to measure our impact including user research, narrative evidence and monitoring based on different statistics.

Change management

360Giving has faced a significant amount of internal change this year – in ways of working, Board members, staff and even a physical change in moving out of the office. We have also delivered a lot of changes externally to our work – to the 360Giving Data Standard, to our tools, to our training programme, to our support and services and more. We have been dynamic and responsive but still prioritised the strategy outcomes.

While the changes have been well-managed individually, collectively they risk feeling relentless. Combined with ending the year still recruiting to three staff posts and one person only in post for a few weeks, we need to make time for a period of consolidation in early 2023-24.

Priorities for 2023-24

Our 2022-25 strategy, 'Unleashing the Impact of Grants Data' has four key goals towards our vision:

1. Increase relevant data available for informed decision-making
2. Increase the quality and depth of data for increased usefulness
3. Enhance data use for greater effectiveness
4. Lead and influence practice for impact

The strategy marks a step-change in our maturity as an organisation, and in our ambition. We want to see a permanent shift in culture and practice for data-informed decision-making to be a central element of grantmaking.

2022-23 was about making the transition and investing in our infrastructure so that we have a firm foundation to build on, and 2023-24 will be focused on consolidating these

changes and developing on what we've achieved in 2022-23 – as highlighted in the key activities for 2023-24 outlined in the analysis of our achievements and plans above.

2023-24 will see a focus on embedding and rolling out the high levels of change implemented or planned in 2022-23. These include:

- **Changes to our business model** - Further piloting of new approaches to enhance and define our commercial offer and promote this externally.
- **Increased focus on using the data** - Investment in dashboards and data visualisation to engage people in the data and especially for the networks and partnerships for commercial packages.
- **Commitment to inclusion** - A core value of 360Giving, we will increase our accessibility and openness across the organisation.
- **Change management** - We need to adapt to internal and external developments.
- **Growing partnerships** - We will invest in relationships and partnerships with funder networks and organisations.
- **Inform decision-making and inspire practice** - We will showcase our work and the impact it can have on creating change in the funding sector.

Key measures and milestones for the year ahead

Key areas from the strategy that we will focus on in 2023-24 so that we can build on our successes and achieve our goals include:

Goal 1: Increase relevant data available for informed decision-making

- 325 funders publishing grants data by end of March 2024 (March 2023: 247)
- 60% funders reporting that it is easy to publish data (March 2023: 50%)
- 45% of funders publishing and updating independently (March 2023: 21%)

Goal 2: Improve the quality and depth of data for increased usefulness

- 75% of publishers achieving a “good” quality score (March 2023: 72%)
- 25 publishers adopting new Data Standard features or extensions (March 2023: 5)

Goal 3: Enhance data use for greater impact

- At least 85,000 visits to 360Giving's data tools (March 2023: 79,512)
- At least 200 people attend 360Giving's learning events (March 2023: 271 - but included some exceptional events)

Goal 4: To lead and influence practice for impact

- Over 600 people read 360Giving's reports and analysis (March 2023: 2,734 - included exceptional response to infrastructure report)
- 60% of funders publishing their open grants data self-report using 360Giving data or analysis to inform decision-making (March 2023: 50%)

Risks and uncertainties

360Giving maintains a risk register to identify and record the principal risks we are exposed to and confirm that systems are in place to manage those risks. The Board, staff team, and Finance Committee review the risk register periodically, monitoring risks and, where possible, taking steps to mitigate them by ensuring management implements controls and obtains insurance where appropriate.

The main risks faced by the organisation are:

Risk	Mitigation
Internal capacity Issues Spread too thinly or uneven workload for individuals - lots of products and stakeholders with the diversity of earned income activities. Loss of key staff - been significantly affected over the last 2 years by vacancies and staff turnover. Skills mix - Increasing earned income will place high demands on managers - both in balancing the managing versus doing (strategic and operational) and new skills to manage increasingly commercial requirements	Further embedding of project management tools. New structure and increased capacity will reduce dependence on individuals (when everyone is up to speed), particularly the CEO Skills and knowledge sharing for short-term cover Ongoing investment in staff development and wellbeing. Investment in leadership development Ruthless prioritisation and more dynamic decision-making. Be quick to drop activities not performing as well Acknowledging and investing in the change and culture management to support the earned income focus
External dependencies Dependent on consultants and suppliers so harder to manage some of these changes in quality, timeliness and culture Difficulty getting surge capacity - some of what we do is quite specialist. We aren't always able to buy in the extra capacity when we need it	Tighter management of suppliers with a dedicated Product Manager role Further embedding project management tools - and prioritisation between projects Understand when we may not be able to deliver a new activity and manage expectations Continue to maintain relationships with suppliers
Commercial challenges Pressure of building the earned income while also maximising impact when we have significant grant income may spread ourselves too thinly	Prioritise the strategic outcomes and delivering on agreements - contracts and grants Establish project and resource management processes to not overcommit to consultancy work Invest time in getting the Data Support Lead up to speed to increase flexible capacity

Demonstrating our impact A big challenge for us is remaining completely open while being able to measure the impact of our work. This challenge is increasing with the growing prevalence of cookie blockers meaning our tracking and monitoring information is decreasing in reliability and we are under-reporting our impact	Develop our user research and survey mechanisms to increase feedback Use more case studies and narrative evidence to share the impact of our work Develop alternative measures not based on a number of users
Governance and Board Performance We have had a significant change in the membership of the Board and the Stewardship Committee over the last 18 months - and at the same time the organisation has been going through, and continues to go through a significant period of change. There are risks inherent in periods of change	Investment in Board development and team building Stewardship Committee development and succession planning Mid-strategy review scheduled for autumn 2023 to ensure we are still on track and there is a shared understanding of priorities

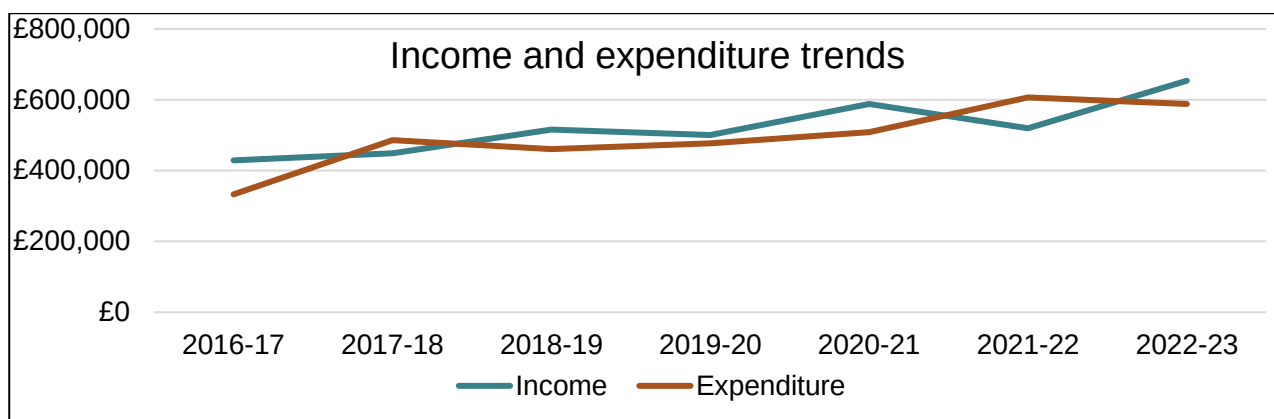
Financial review

Results for the period

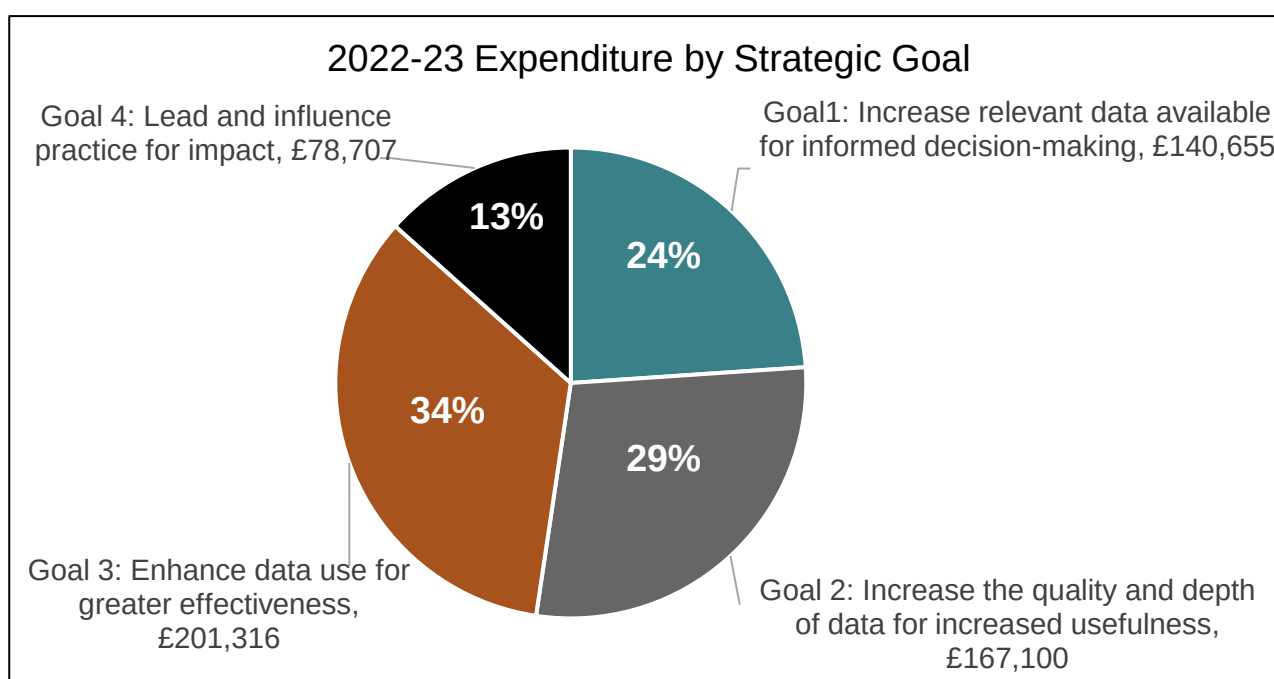
Total income for the period was £653,655 (2022 – £518,900). Total income included grants and donations of £635,975 (2022 – £516,846), including unrestricted donations of £445,000 (2022 – £350,000), monies received for specific projects of £132,470 (2022 – £162,846), partnership contributions of £30,505 and a Gift in Kind of donated office space valued at £28,000 (2022 - nil).

Expenditure totalled £587,778 (2022 – £606,450) resulting in an overall surplus of £65,877 (2022 – a deficit of £87,550), comprising a surplus on unrestricted funds of £93,087 (2022 – deficit £13,194), a deficit of £27,220 on restricted funds (2022 – deficit £19,556) and there was no expenditure from designated funds (2022 - £54,800).

There is a longer-term trend in organisation growth, although expenditure dropped slightly in 2022-23 due to vacancies during the year, and there are some fluctuations in the receipt of payments in previous years. Outputs and outcomes have grown disproportionately to the expenditure.



Expenditure reflects the balance of activities outlined in the performance above for our four goals



We disproportionately invested in Goal 2 through the development of the data standard, and in Goal 3 in the development of the tools and expansion of the training and consultancy offer, in order that we can have a firm platform for Goal 4 in future years. In addition Goal 4 was more significantly impacted by staff vacancies.

The charity's balance sheet at 31st March 2023 shows total funds of £243,086 (2022 – £177,209), all in unrestricted general funds (2022 – £149,989 unrestricted, £27,220 restricted). The charity's free reserves are equal to the balance of unrestricted general funds.

The balance is higher than planned due to vacancies in the staff team and capacity issues in suppliers leading to postponing of some activities planned for the last quarter of 2022-23, delaying the expenditure to 2023-24.

Reserves policy

The trustees have a policy of ensuring that they hold in free reserves adequate funds to allow for the orderly wind-down of the charity should that ever prove to be necessary. The amount required for this is currently estimated to be £159,695.

At 31st March 2023, the level of the general fund or free reserves was £243,086 (2022 - £149,989), which exceeds the target reserves balance. This is partly as a result for some activities being planned for February/March 2023 being delayed until May/June 2023 due to capacity issues. The excess funds will be used to cover these delayed activities and increased budgeted operating costs for the year ended 31st March 2023 arising from a higher staff complement and costs for the year 2023-24.

Reserves of £243,086 represent 3.65 months of the planned expenditure for 2023-24.

Going concern

The trustees have assessed the position of the charity as a going concern in preparing this report and financial statements and have made this assessment in respect of a period of one year from the date of approval of these financial statements, based on the expected level of activity during 2023-24 and the first half of 2024-25 and income already secured. The charity had net current assets at 31st March 2023 and few recurring and fixed costs. The coronavirus pandemic has not hindered the charity's operations in any meaningful way. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern, and the charity will have sufficient resources to meet its liabilities as they fall due.

Fundraising

The charity does not have any dedicated fundraising roles and does not undertake public fundraising activities. We adhere to the Code of Fundraising Practice with respect to the grants that we apply for and receive. No complaints were received during the year.

Principal funding sources

We thank all our funders, without whom our work would not be possible. Funders in 2022-23 were:

- Esmée Fairbairn Foundation
- National Lottery Community Fund
- Indigo Trust
- Paul Hamlyn Foundation
- Tudor Trust
- Pears Foundation
- Greater London Authority

Trustees' Report

Structure and governance

Legal Structure

360 Giving, operating under the name 360Giving, is constituted as a company limited by guarantee registered in England and Wales (number 09668396) incorporated on 2nd July 2015, and registered as a charity with the Charity Commission (number 1164883).

It is governed by a Memorandum and Articles of Association. The maximum liability of members in the event of a winding up is £10. At 31st March 2023, there were nine members who are all trustees and directors of the charitable company.

Charitable Objects

The constitutional objects are restricted to the following:

The promotion of the voluntary sector for the benefit of the public by encouraging, supporting and assisting grant makers, grant recipients and funders to adopt an open online common standard for the reporting of grant information thereby assisting donors and funders to more effectively make charitable donations and to more effectively target their grant-making by identifying gaps in provision.

These are embedded in our vision and reflected in our strategy and activities.

Public benefit

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

360Giving's Board of Trustees regularly monitors and reviews the success of the organisation in meeting its key objectives. The trustees confirm, in the light of the guidance, that these meet the public benefit test and that all the activities of the charity, described in the Strategic Report, are undertaken in pursuit of these aims.

This report demonstrates how our activities during the year, and strategy, have delivered our charitable objects and demonstrates that the requirements to identify public benefit have been met. Our strategy and plans for 2023-24 show our commitment to continuing to deliver public benefit in the years ahead.

Appointment of Board members

The Board of Trustees comprised nine Directors as at 31st March 2023. In accordance with the charity's Articles, new directors are appointed by ordinary resolution of the Directors. All Directors are appointed for an initial tenure of three years, with the possibility of being

offered one extension of a maximum of three years. All Directors are required to sign a declaration of interests and confirm that they meet the requirements outlined in HMRC's guidance of fit and proper persons and Charity Commission Automatic Disqualification rules. They are subject to the same Terms of Reference and Code of Conduct. They are also covered by the organisation's disclosure policy, whistleblowing policy and privacy policy.

Trustee induction and training

New trustees complete an induction programme with the Chief Executive and Chair before attending their first Board meeting to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategy and recent financial performance of the charity. A full information and induction folder is available to all Trustees including reference documents, policies and past performance reports, meeting papers and minutes.

Trustees receive presentations from the staff team on all areas of their work and Trustees are encouraged to attend relevant training and events that facilitate the undertaking of their role.

The members of the Board of Trustees who served as trustees (and directors of the company) during the period and up to the date on which this report was approved were as follows:

- Francesca Perrin, OBE (Chair, to 5th July 2022)
- Fozia Irfan, OBE (Chair, from 5th July 2022)
- Geoffrey Chapman (Treasurer, to 9th November 2022)
- Lucinda Palfreyman (Treasurer, from 9th November 2022)
- Danil Mikhailov (Vice-Chair)
- Manny Hothi (to 9th November 2022)
- Jonathan Cracknell (to 19th June 2023)
- Bonnie Chiu (to 19th June 2023)
- Farah Ahmed
- Jo Kerr
- Thrisa Haldar
- Adam Lopardo (from 9th November 2022)

No trustee received any remuneration for their services during the period (2022 – none). Expenses of £50 were paid by the charity on behalf of one trustee for childcare costs relating to attendance at a trustee meeting (2021-22: £60) and expenses of £278.50 were reimbursed by the charity to two trustees for travel costs (2021-22: nil)

Role of the Board, management and decision-making

The Board is responsible for setting strategy and the general management and supervision of the work of 360Giving.

A Chief Executive has been appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and employment.

Trustees receive regular updates on the organisation's activities and delivery. They meet quarterly at formal Board and Finance Committee meetings at which they review management accounts with forecast out-turn, the risk register and progress against planned deliverables. Trustees and staff interact regularly and specifically the Chief Executive meets regularly with the Chair.

In 2020 the organisation undertook a review of governance against the Charity Governance Code for large charities and implemented improvements to practice and documentation as a result. All elements of the code relevant to the organisation have now been applied and governance effectiveness is regularly reviewed and enhanced following the annual Board Appraisal process.

The 360Giving Data Standard is governed by a Stewardship Committee which is independent from the Board of Trustees, but makes recommendations to 360Giving and the Board. The Committee is directed and governed in line with its Terms of Reference. Committee members are appointed following an agreed process. It is their role to oversee and account for the appropriate and timely maintenance of the Standard, including what upgrades are required and the process for making them. New members were recruited and inducted to the committee in 2022.

The Committee meets two to four times a year to discuss the Standard schema, look at how it is being used and consider any proposed changes or upgrades. This is a voluntary committee with representatives from grantmakers, users of 360Giving data and open data and standards experts.

Key management personnel

The key management personnel of the charity in charge of running and operating the charity on a day-to-day basis comprise the trustees and the Chief Executive. The trustees receive no remuneration. The remuneration of the Chief Executive is set through analysing and benchmarking against the average rate paid in the sector on recruitment, with annual cost of living increases applied as with other staff, in line with the remuneration policy.

Statement of Trustees' responsibilities

The trustees (who are also directors of 360 Giving for the purposes of company law) are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. It was approved by the Board and signed on its behalf by:

Fozia Irfan

Fozia Irfan, OBE (Chair)

Approved by the Board of Trustees on 19th June 2023

Independent Auditor's Report

Independent auditor's report to the members and trustees of 360 Giving

Opinion

We have audited the financial statements of 360 Giving (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on 360 Giving's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity

operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Sayer Vincent LLP". The signature is written in a cursive, slightly stylized font.

Judith Miller (Senior statutory auditor)

19th June 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Financial Statements

Statement of Financial Activities

Year to 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income from:					
Donations	2	473,000	-	473,000	350,000
Charitable activities	3				
Goal 1 – more data		7,500	48,988	56,488	65,138
Goal 2 – better data		12,505	47,741	59,246	32,569
Goal 3 – improved data use		13,690	24,494	38,184	54,854
Goal 4 – insight/influence		12,582	12,247	24,829	16,331
Interest received		1,908	-	1,908	8
Total income		521,185	132,470	653,655	518,900
Expenditure on:					
Charitable activities	4				
Goal 1 – more data		80,779	59,876	140,655	133,418
Goal 2 – better data		112,193	54,907	167,100	151,613
Goal 3 – improved data use		171,378	29,938	201,316	242,580
Goal 4 – insight/influence		63,738	14,969	78,707	78,839
Total expenditure		428,088	159,690	587,778	606,450
Net income / (expenditure)	10	93,097	(27,220)	65,877	(87,550)
Transfers between funds	10	-	-	-	-
Net income and movement in funds	10	93,097	(27,220)	65,977	(87,550)
Reconciliation of funds:					
Total funds brought forward		149,989	27,220	177,209	264,759
Total funds carried forward		243,086	-	243,086	177,209

For Companies House purposes, total income is £625,655 (2022: £518,900) and total expenditure is £559,778 (2022: £606,450), which is total income and expenditure as shown above, both net of gifts in kind of £28,000 (2022: £nil).

All of the operations undertaken by the charity during the above two financial periods are continuing operations.

The notes on pages 47 to 56 form part of these financial statements.

Balance Sheet

At 31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Debtors	8	1,774		169	
Cash at bank and in hand		252,576		221,825	
		254,350		221,994	
Creditors					
Falling due within one year	9	(11,264)		(44,785)	
Net current assets			243,086		177,209
Total net assets			243,086		177,209
Represented by:					
Restricted funds	10		-		27,220
Unrestricted general funds			243,086		149,989
			243,086		177,209

Approved by the Board of Trustees of 360 Giving, Company Registration Number 09668396 (England and Wales), and signed on their behalf by:

Fozia Irfan

Fozia Irfan, OBE (Chair)

Approved on 19th June 2023

The notes on pages 47 to 56 form part of these financial statements.

Statement of Cash Flows

Year to 31 March 2023

Statement of cash flows	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	30,751	(91,794)
Change in cash and cash equivalents in the year		30,751	(91,794)
Cash and cash equivalents at the beginning of the year		221,825	313,619
Cash and cash equivalents at the end of the year	B	252,576	221,825

Notes to the statement of cash flows for the year to 31 March 2023

A Reconciliation of net movement in funds to net cash provided by operating activities	2023 £	2022 £
Net movement in funds (as per the statement of financial activities)	65,877	(87,550)
Adjustments for:		
Decrease/(Increase) in debtors	(1,605)	(169)
Increase/ (Decrease) in creditors	(33,521)	(4,075)
Net cash provided by (used in) operating activities	30,751	(91,794)
B Analysis of cash and cash equivalents	2023 £	2022 £
Cash at bank and in hand	252,576	221,825
Total cash and cash equivalents	252,576	221,825

The notes on pages 47 to 56 form part of these financial statements.

Notes to the Financial Statements

1. Principal accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The accounts are presented in sterling and are rounded to the nearest pound.

b) Public Benefit Entity

The charity constitutes a public benefit entity as defined by FRS 102.

c) Assessment of going concern

The trustees have assessed the position of the charity as a going concern in preparing this report and financial statements and have made this assessment in respect of a period of one year from the date of approval of these financial statements, based on the expected level of activity during 2023-24 and 2024-25 and income already secured. The charity had net current assets at 31 March 2023 and few recurring and fixed costs. The coronavirus pandemic has not hindered the charity's operations in any meaningful way. The trustees have concluded that there are no material uncertainties related to events or conditions that

may cast significant doubt on the ability of the charity to continue as a going concern, and the charity will have sufficient resources to meet its liabilities as they fall due.

d) Income recognition

Income is recognised in the period in which the charity is entitled to receipt, the amount can be measured reliably and it is probable that the funds will be received.

Donations and grants are recognised in the period in which the charity becomes legally entitled to the income, it is probable the income will be received, and that income can be measured with reasonable certainty.

Restricted grants are apportioned to charitable activity goals on the SOFA based on the aims of the grant and activities included in the restricted costs.

Income relating to commissioned projects is recognised in line with the performance of that project. Where income is received in advance of work having been performed the income is deferred to the extent that the work is yet to be undertaken.

Income relating to events is recognised on the date the event took place – and in the case of a series of events, the date the first event took place.

Income relating to commissioned projects and events is allocated to charitable activity goals based on the aims of the activities delivered.

e) Expenditure recognition and the basis of apportioning costs

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

Expenditure on charitable activities includes all direct and indirect costs (including support and governance costs) associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

Support and governance costs are apportioned to charitable activity goals based on an estimated proportion of staff time.

All expenditure is stated inclusive of irrecoverable VAT.

f) Fixed assets

Fixed assets worth over £2,000 will be capitalised.

360 Giving does not currently have any fixed assets worth over £2,000

g) Pension costs

The charity contributes to pension arrangements on behalf of its employees in to a defined contribution scheme. The cost of the contributions is charged to the statement of financial activities over the period in which the cost is incurred.

h) Taxation

Provision for corporation tax is not necessary as the company is a registered charity. No deferred tax provision is required.

Tax recovered from voluntary income received under Gift Aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

i) Debtors

Debtors are recognised at the settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

j) Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

k) Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

l) Fund accounting

Unrestricted general funds are those funds which can be used freely to meet the charity's charitable objects.

Designated Funds are unrestricted funds that have been earmarked by the trustees for a specific purpose.

Restricted funds are monies raised for a specific purpose or restricted to a specific purpose by the donor. Expenditure on activities furthering these purposes is charged to the appropriate fund.

2. Donations

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Grants				
Esmée Fairbairn Foundation	150,000	-	150,000	150,000
Indigo Trust	200,000	-	200,000	100,000
Tudor Trust	30,000	-	30,000	30,000
Paul Hamlyn Foundation	40,000	-	40,000	45,000
Pears Foundation	25,000	-	25,000	25,000
Gift in Kind* (office hosting)	28,000	-	28,000	-
Total Funds	473,000	-	473,000	350,000

*Esmée Fairbairn Foundation kindly hosted 360Giving in their office until March 2023. The office was only used for a few days in 2021-22 so not considered material to be valued, but was used year-round in 2022-23 for 2 or 3 days a week.

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Grants				
National Lottery Community Fund	-	122,470	122,470	162,846
Greater London Authority	-	10,000	10,000	-
Partnership contributions	30,505	-	30,505	4,000
Training and consultancy	15,772	-	15,772	2,000
Total Funds	46,277	132,470	178,747	168,846

4. Analysis of expenditure

	Notes	Charitable activities				Support costs £	Governance costs £	2023 Total £	2022 Total £
		Goal 1: more data £	Goal 2: better data £	Goal 3: improved use £	Goal 4: insight/ influence £				
Staff costs	5	77,381	77,381	77,381	46,429	30,952	-	309,524	<i>261,291</i>
Publishing, standard and tools		36,097	64,380	73,348	7,391	-	-	181,216	<i>135,725</i>
Programmes, training, analysis and data use		1,838	-	12,135	7,700	-	-	21,673	<i>116,100</i>
Comms and running costs		-	-	-	-	50,560	-	50,560	<i>73,239</i>
Governance costs	6	-	-	-	-	-	24,805	24,805	<i>20,095</i>
		<u>115,316</u>	<u>141,761</u>	<u>162,864</u>	<u>61,519</u>	<u>81,513</u>	<u>24,805</u>	587,778	<i>606,450</i>
Support costs		20,378	20,378	28,529	12,227	-	-	-	-
Governance costs		4,961	4,961	9,922	4,961	-	-	-	-
Total expenditure 2023		140,655	167,100	201,316	78,707	-	-	587,778	
Total expenditure 2022		133,418	151,613	242,580	78,839	-	-	-	<i>606,450</i>

Comms and running costs are the support costs of the charity and are made up of central administrative costs such as computers and software, banking costs, team expenses and communications costs that are not related to specific projects such as social media.

5. Staff costs

	2023 Total £	2022 Total £
Wages and salaries	253,041	219,201
Social security costs	29,715	24,640
Pension costs	12,785	10,463
Other staff costs	13,982	6,987
Total staff costs	309,524	261,291

The average number of employees analysed by function was:

	2023 Total £	2022 Total £
Charitable activities		
Goal 1: more data	1.6	1.8
Goal 2: better data	1.2	1.0
Goal 3: improved use	1.8	1.5
Goal 4: insight/influence	0.7	0.5
Governance	0.4	0.4
Average headcount/FTE	5.7	5.2

One employee earned £60,000 - £70,000 during the period (2022 - one).

Key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day-to-day basis comprise the trustees and the Chief Executive. The total employment cost of the key management personnel for the period was £81,219 (2022 - £77,856).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represent the payment of travel and childcare costs totalling £329 (2022: £60) incurred by three trustees (2022: one) relating to attendance at meetings of the trustees.

6. Governance costs

	2023 Total £	2022 Total £
Audit fee	7,260	6,300
Accountancy	12,515	13,735
Trustee expenses	329	60
Insurance	1,593	-
Board development and meeting costs	3,108	-
Total governance costs	24,805	20,095

7. Taxation

360Giving is a registered charity and is therefore not liable to corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

8. Debtors

	2023 Total £	2022 Total £
Prepayments	896	169
Accrued income	722	-
Other debtors	156	-
Total debtors	1,774	169

9. Creditors

	2023 Total £	2022 Total £
Trade creditors	2,009	32,501
Accruals	9,060	12,284
Other creditors	195	-
Total creditors	11,264	44,785

10. Funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted funds					
National Lottery Community Fund	27,220	122,470	(149,690)	-	-
Greater London Authority	-	10,000	(10,000)	-	-
Total restricted funds	27,220	132,470	(159,690)	-	-
Unrestricted funds					
General funds	149,989	521,185	(428,088)	-	243,086
Total unrestricted funds	149,989	521,185	(428,088)	-	243,086
Total all funds	177,209	653,655	(587,778)	-	243,086

National Lottery Community Fund

The fund comprises money received for the delivery of the 2019-2022 strategy and to support funders to become more adept at gathering, interpreting, and sharing high-quality data in order to facilitate more collaborative, effective and strategic grantmaking.

Greater London Authority

The fund comprises £10,000 to support the development of the 360Giving Data Standard

11. Analysis of net assets between funds

	General Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Current assets	254,350	-	254,350	221,994
Creditors	(11,264)	-	(11,264)	(44,785)
Total	243,086	-	243,086	177,209

12. Liability of members

The charity is constituted as a company limited by guarantee. In the event of the company being wound up, the members are required to contribute an amount not exceeding £10.

13. Related party transactions

Francesca Perrin is the Chair of the Indigo Trust and Thrisa Haldar is the lead Executive. During the year £200,000 (2022 - £100,000) was received as a donation from the Indigo Trust.

Lucinda Palfreyman is an employee of Paul Hamlyn Foundation. During the year, Paul Hamlyn Foundation made a grant of £40,000 and commissioned analysis work totalling £7,000.

Donations of £2,945 each were received in April 2022 from Turn2Us and BBC Children in Need, employers of Trustees Jo Kerr and Fozia Irfan respectively.

14. Prior year figures

SOFA year to 31 March 2022

	Notes	Designated Funds £	General Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income from:						
Donations	2	-	350,000	-	350,000	<i>355,000</i>
Charitable activities	3	-	6,000	162,846	168,846	<i>232,955</i>
Other income		-	46	-	46	<i>-</i>
Interest received		-	8	-	8	<i>-</i>
Total income		-	356,054	162,846	518,900	<i>587,955</i>
Expenditure on:						
Charitable activities	4	54,800	369,248	182,402	606,450	<i>508,392</i>
Total expenditure		54,800	369,248	182,402	606,450	<i>508,392</i>
Net income and movement in funds	10	(54,800)	(13,194)	(19,556)	(87,550)	<i>79,563</i>
Transfers between funds	10	-	-	-	-	-
Net income and movement in funds	10	(54,800)	(13,194)	(19,556)	(87,550)	<i>79,563</i>
Reconciliation of funds:						
Total funds brought forward		54,800	163,183	46,776	264,759	<i>185,196</i>
Total funds carried forward		-	149,989	27,220	177,209	<i>264,759</i>

Fund movement year to 31 March 2022

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds					
National Lottery Community Fund	41,826	162,846	(177,452)	-	27,220
Equalities Data Project	4,950	-	(4,950)	-	-
Total restricted funds	46,776	162,846	(182,402)	-	27,220
Unrestricted funds					
Designated – Development Fund	54,800	-	(54,800)	-	-
General funds	163,183	356,054	(369,248)	-	149,989
Total unrestricted funds	217,983	356,054	(424,048)	-	149,989
Total all funds	264,759	518,900	(606,450)	-	177,209

Analysis of net assets between funds year to 31 March 2022

	General Funds £	Designated Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Current assets	194,774	-	27,220	221,994	313,619
Creditors	(44,785)	-	-	(44,785)	(48,860)
Total	149,989	-	27,220	177,209	264,759

Reference Information

Board of Trustees	Francesca Perrin, OBE (Chair to 5th July 2022) Fozia Irfan, OBE (Chair from 5th July 2022) Geoffrey Chapman (Treasurer to 9th November 2022) Lucinda Palfreyman (Treasurer from 9th November 2022) Danil Mikhailov (Vice-Chair) Manny Hothi (to 9th November 2022) Jonathan Cracknell (to 19th June 2023) Bonnie Chiu (to 19th June 2023) Farah Ahmed Jo Kerr Thrisa Haldar Adam Lopardo (from 9th November 2022)
Chief Executive	Tania Cohen, MBE
Company Secretary	Tania Cohen, MBE
Charity name	360 Giving (Trading as 360Giving)
Registered and principal office	c/o Sayer Vincent Invicta House 108-114 Golden Lane London EC1Y 0TL
Company registration	09668396 (England and Wales)
Charity registration number	1164883
Auditor	Sayer Vincent LLP Invicta House 108-114 Golden Lane London EC1Y 0TL
Solicitors	Bolt Burdon Providence House Providence Place London N1 0NT
Principal bankers	C Hoare & Co 32 Lowndes Street London SW1X 9HZ



c/o Sayer Vincent, Invicta House, 108-114 Golden Lane, London EC1Y 0TL

Telephone: 020 8145 8043

Website: www.threesixtygiving.org

For general enquiries, email us at info@threesixtygiving.org

For help publishing your grants data, please visit <https://standard.threesixtygiving.org>

Say hello on Twitter at [@360Giving](https://twitter.com/360Giving)

Charity Registration Number. 1164883

Company Limited by Guarantee. Registration (England and Wales): 09668396.



360 GIVING

England & Wales - Charity number 1164883

Accounts



Annual Report and Financial Statements 2021-22

Year ended 31st March 2022

360 Giving Trading as 360Giving

c/o Esmée Fairbairn Foundation, Kings Place, 90 York Way, London N1 9AG

Charity Registration Number. 1164883

Company Limited by Guarantee. Registration (England and Wales): 09668396.

Annual Report 2021-22



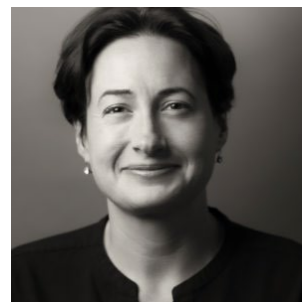
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Introduction

Welcome from the Chair

In 2021-22, 360Giving built on successes from previous years and extended our impact even further, continuing to shift the framework of philanthropic giving in the UK.



With Covid-19 catalysing change that was already happening, publishing open grants data has now become the norm and expected practice in the funding sector. As we come to the end of 2021-22, almost 80% of UK grants by value are now shared using the 360Giving Data Standard – a brilliant achievement.

By the end of the year, 225 funders have published data on over 700,000 grants, worth over £170 billion – and last year over 35,000 people accessed and used this data in the 360Giving tools alone. These are huge milestones for 360Giving.

This annual report reflects on the last year of our current strategy 'Unlocking the Power of Grants Data', and as we enter a new phase, 360Giving is ready to hand over to a new board leadership to take us into an exciting and ambitious next stage.

With this in mind, after seven years on the Board I am stepping down as Chair of 360Giving and handing on the baton to Fozia Irfan, OBE. Fozia brings extensive experience of grantmaking and social action to the Board. I am very much looking forward to staying on as Founder, and continuing to champion and support the work of the organisation. I can't wait to see what will be achieved next!

I am proud of everything that 360Giving has achieved to create meaningful change in the funding sector and want to extend my thanks to the team, who have worked tirelessly to grow 360Giving, and champion open data for public good. I would also like to thank our Trustees for their advice and guidance in steering the charity, and friends in the sector for their constant support and our collaborators who've helped us to achieve our goals. Finally, I'd like to thank our funders (listed on page 30), without whom the pioneering work of 360Giving would not be possible.

The Trustees (who are also Directors of the charitable company for the purposes of the Companies Act) present their annual report together with audited financial statements of 360 Giving (trading as 360Giving) for the period ended 31 March 2022.

A handwritten signature in dark ink, reading 'Francesca Perrin'.

Francesca Perrin OBE, Chair of Trustees

About 360Giving

Our mission and vision

Our vision is for grantmaking in the UK to become more informed, effective and strategic.

Our aim is for more money to go to where it is needed most to support communities and good causes through a more informed understanding of the grantmaking picture.

Our mission is to help UK funders publish their grants data in an open, standardised way, and support people to understand and use this data to improve charitable giving.

Our values

Everything that we do, and everything we intend to do, as an organisation is embedded in our five core values. These principles are ingrained into our culture, practices and priorities.

Purposeful – We have a bold and ambitious aim for grantmaking to be more effective and strategic, by inspiring funders to use data in their decision-making. We're focused on driving meaningful change in philanthropy for charities, and improving outcomes for communities and good causes across the UK.

Open – We champion open data for the public good. We help funders make grants data open and provide free, open-source, tools to make it more accessible, so others can use it to target resources where they're needed most. We are open in our approach: we share ideas, challenges and lessons with others, and are open to feedback and committed to improvement.

Curious – We're inquisitive and we believe in using evidence. We inspire and enable people to use 360Giving data to better understand the voluntary sector. We support funders to use data to inform their decisions, share insights and learn from each other.

Collaborative – We exist at the intersection of philanthropy, charities, data and tech. Through facilitating data sharing and insight in philanthropy, we work with funders, charities, researchers, analysts and developers to achieve our objectives, and strive to support them to deliver theirs.

Inclusive – We make data, our tools and support accessible to all. We prioritise people over tech, use clear language in explaining what we do, and strive to respond to people's needs – whatever their level of knowledge or digital skills.

What we do

We support funders to publish their data using the 360Giving Data Standard. This enables them to share information on who, where and what they fund in a way that others can access and use for free.

We also help people to access and use the data, and have created tools to make it easy to explore, download and visualise. Because the data is standardised, it can be looked at and analysed all together, helping us to see and understand grantmaking across the UK.

Our story

It is more important now than ever before for funding to be distributed strategically, as the needs of society far outweigh the available grants. Yet historically, there has been limited transparency in the philanthropy sector of how grantmaking organisations spend their money, making it hard to identify shared opportunities and challenges, or to assess UK grantmaking and its impact on society as a whole.

However, 360Giving has made a significant contribution to changing this. Over the last few years, publishing open grants data has become normalised and is expected practice for UK grantmakers. This means there is now a critical mass of open, comparable information available on UK grants.

For the first time in the UK, it's possible to see and analyse grants given by different funders all together. We are creating real and meaningful change in the sector. We need to build on this momentum, and use our learning and the tools we have developed to get UK funders to shift the norm from merely sharing data to using it in their day-to-day work. The data has transformed the knowledge base of the sector, and now is the time for a permanent shift in data culture and practice.

Our Products and Tools

360Giving Data Standard – The [360Giving Data Standard](#) is a uniform and consistent way to describe grants data. Publishing data using this Standard format means it's easier to find, understand and analyse funding across the UK.

GrantNav - [GrantNav](#) is our flagship search-engine for grants data. Explore and download data about where funding goes and how much is given – across billions of pounds of grants – for causes and communities across the UK.

360Insights - [360Insights](#) is a free tool to help you understand funding better. Combine and visualise 360Giving, charity and location data to see an overview of grants by amounts, dates, geography, recipient types and funders.

COVID-19 Grants Tracker - The [COVID-19 Grants Tracker](#) was launched during the pandemic and pulls together and visualises data published by funders in the 360Giving Data Standard about grants they made in response to the pandemic.

Data Quality Dashboard - The [Data Quality Dashboard](#) shows the data quality of 360Giving data as a whole and for each individual publisher. It provides insights into the key features that make the data useful for analysis to help publishers to identify opportunities for their data to be improved.

Data Quality Tool - The [Data Quality Tool](#) assesses key information about grants data to check whether it is valid against the 360Giving Data Standard format, as well as giving helpful feedback on any data quality issues.

Data Registry - The [Data Registry](#) is a list of all the funders that currently publish their grants data in the 360Giving Data Standard, with direct links to their data sources.

Resource Library – The [Resource Library](#) is a collaboratively-built list of resources that can help funders, or people interested in grantmaking, to find, use and benefit from data.

Complete Guide to Publishing - A [comprehensive guide](#) to help funders through the process of openly sharing their grants data in the 360Giving Data Standard. It covers the three main stages of this process: planning, preparing and publishing.

2021-22 highlights



35

new funders

-45% ↓



225

funders sharing data

+18% ↑



720,019

grants published

+29% ↑



173bn

worth of UK grants

+61% ↑



32,955

GrantNav unique visitors

+36% ↑



133,612

GrantNav searches

+9% ↑



51

participants in Data Surgeries

+16% ↑

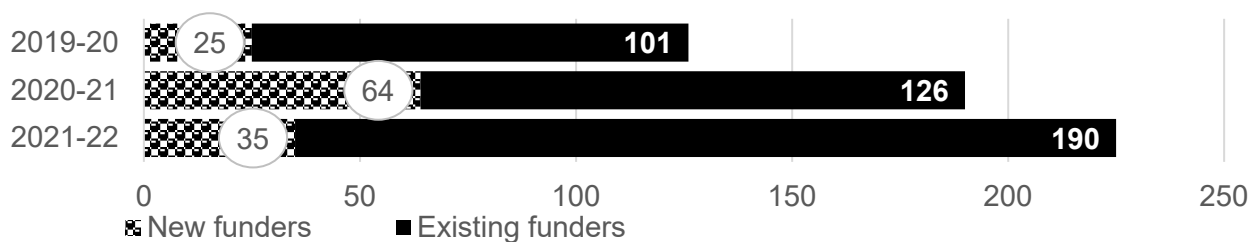


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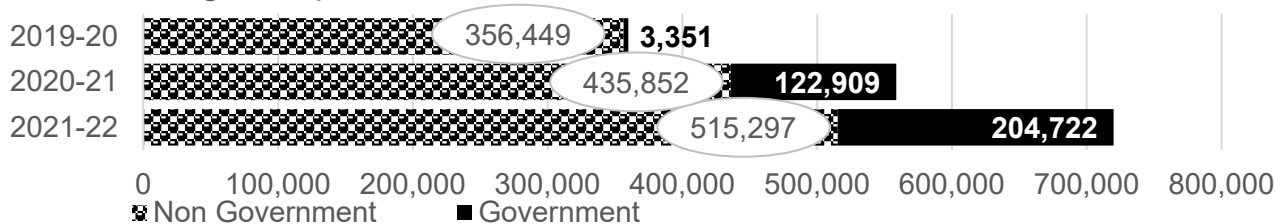
people read our
Covid-19 research

Highlights of progress over the years

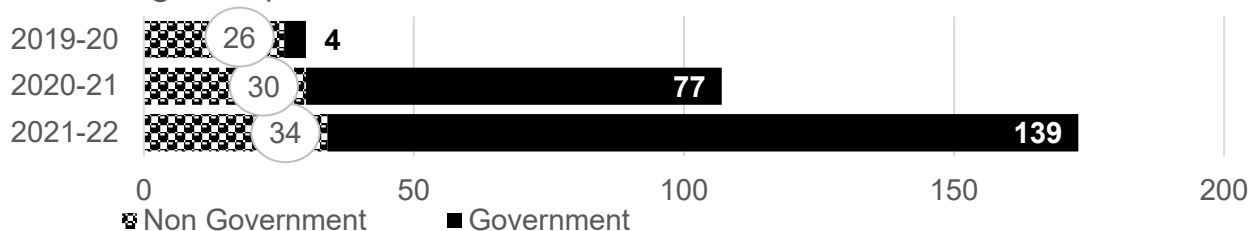
Number of funders



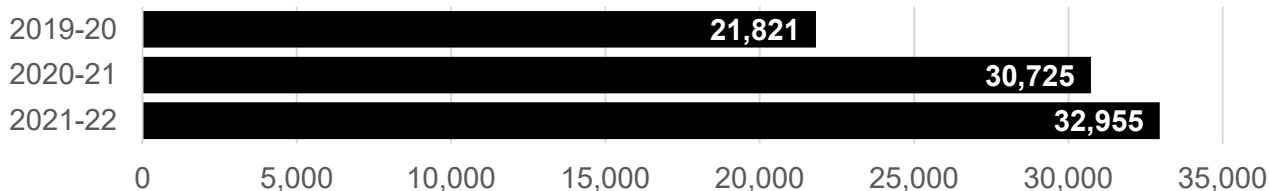
Number of grants published



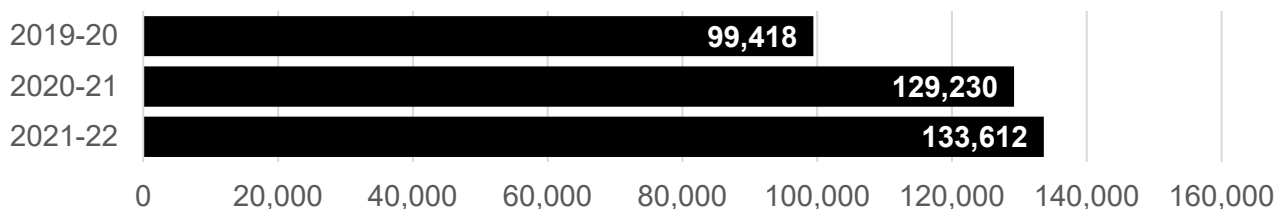
Value of grants published in £bn



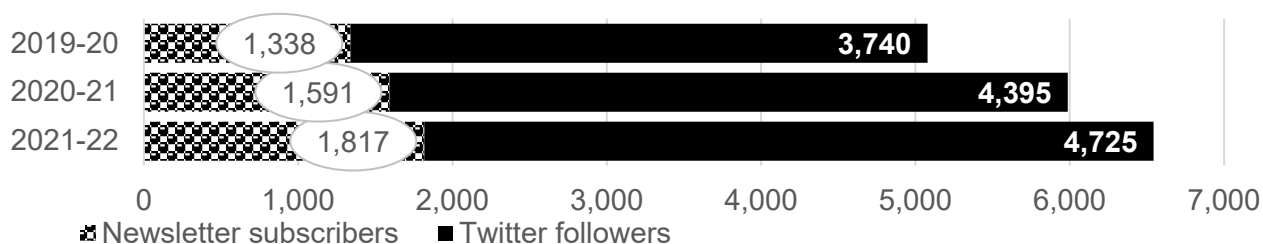
GrantNav Unique Visitors



GrantNav searches



Media reach



Strategic Report

Achievements and performance

Overview

2021-22 continued to present the civil society, open data and philanthropic sectors with unique challenges. Sitting at the intersection of these three worlds, the 360Giving team has continued to work hard (and from home) to unlock the power of grants data.

Our strategy was accelerated in a number of areas at the beginning of the pandemic, which meant that 2021-22 saw 360Giving simultaneously building on the funder momentum to share data, whilst delivering some projects that were delayed from 2020-21 when we had prioritised building tools and delivering analysis to support funders in real-time.

Highlights from the past year include total grants published exceeding £170bn from 225 funders. We made publishing even easier for funders (helping this number to grow higher) with our new comprehensive Complete Guide to Publishing website which was launched in December. This guidance was designed to be as accessible as possible, and we are already seeing examples of organisations using the guidance to answer their own queries.

360Giving has also been working on making the data as rich, accurate and reliable as possible. We continued to support the implementation of the DEI (diversity, equity and inclusion) extension to the 360Giving Data Standard and explored further options to enhance the 360Giving Data Standard, including to better record location data and regranting data. In February, we launched our new Data Quality Dashboard which displays the key qualities of 360Giving data overall to help funders to understand the features of good data quality and offers them the ability to compare their data with others.

To help increase data literacy in the funding sector, 360Giving has continued to host and take part in meetings and events. We successfully delivered the Data Champions programme and hosted Data Surgeries on how to use GrantNav, Flourish data visualisation tool and Colab Notebooks, and on making maps. Open to colleagues across the sector, these sessions were designed to increase understanding in how to interpret grants data, and to encourage people to be more curious when using datasets. In addition, we've taken part in a number of external events, most notably showcasing 'collaborative coding' at the #Data4GoodFest in May 2021.

In December we published our [‘UK Covid relief and recovery grants: data analysis’](#) report. As well as setting out patterns in grantmaking, it explained how we collected the data and makes recommendations about what more needs to be done to make the data useful for analysis in future. This report was picked up by several sector media outlets, and we aim to use it as a platform and model to share more analysis in the years to come.

To encourage engagement in and use of the data, we have upgraded both our GrantNav and 360Insights tools to make them easier-to-use functionally, particularly through improved searches and filters and enhanced features to support greater use of the data, in particular adding integration between these two tools allowing the results from one to be displayed in the other.

We’ve also updated our Resource Library with new submissions so that it continues to be a useful space for people to find helpful tools, guides and datasets that can help with grant data use and analysis.

Our growing good reputation in the wider sectors that 360Giving works in also gained momentum. We were pleased to be runners up in the British Data Awards and the Civil Society Media Charity Awards. Furthermore, 360Giving’s efforts to make grants data open and transparent featured prominently in reports published by [OECD](#), the [ODI](#) and the [Law Family Commission](#) – to name a few.

This years’ annual report marks the end of our 2019-22 strategy, ‘Unlocking the Power of Grants Data’. 360Giving is proud of what we have accomplished in 2021-22 (and the previous years).

Now it is time to move from ‘Unlocking the Power of Grants Data’ to ‘Unleashing the Impact of Grants Data’. Explore our 2022-25 strategy:
www.threesixtygiving.org/unleashing.

Headline targets and milestones

Below is a summary of how we have performed against the headline targets and milestones set out in our 2019-22 strategy and in our previous annual report. Green status indicates that the target has been achieved and amber that an element of the target was not met

Targets/milestones	Results	Status
80% of UK grants (by value) published using the 360Giving Data Standard	This has been almost achieved with 79% overall, with 225 funders publishing their data at the end of the financial year – however it should be noted that has not been delivered evenly for individual funder types. For example, we have 100% of central government departments publishing their data but 52% of the value of Trusts and Foundations.	Green
360Giving data published at least annually by central government departments that award UK grants	The Cabinet Office team published central government grants in the 360Giving Data Standard in March 2022.	Green
A Data Champions programme that builds data literacy and ambassadors for open data	The annual programme is now well established. This year 32 participants took part, in a variety of roles in diverse organisations including central and local government, lottery distributors, national and local trusts, community foundations and corporate foundations.	Green
Series of regional/sectoral projects supporting in-depth analysis of grantmaking activities	We undertook a number of ‘deep-dive’ analysis projects during the year, most notably our Covid-19 grants research and analysis of specialist legal advice funding for the Community Justice Fund. This latter model of working with a partner on in-depth analysis replaced our previous model of Data Expeditions which we did not deliver in 2021-22 as the model was less aligned to our needs and the outcomes could be achieved more effectively in other ways.	Amber
Updated tools and platforms that support easier access to and understanding of the data	We updated many of our tools during the year, with significant upgrades to GrantNav, 360Insights and the Publisher Guidance Platform as well as updates to the Quality Tool. We also launched a new tool, the Data Quality Dashboard.	Green

Progress on our goals

We've made significant progress towards achieving the aims set out in our 2019 -2022 strategy, 'Unlocking the power of grants data': www.threesixtygiving.org/unlocking

In it we set out four ambitious goals:

1. Normalising open data sharing within the grantmaking community
2. Improving the quality of the data that's being shared
3. Increasing the data literacy of grantmakers
4. Growing data use and shared learning

During 2021-22 we made significant progress towards these goals. Here we have outlined the actions that we have taken, how we have worked with others, and what we have learned.

Goal One – Normalise open data sharing

More grantmakers regularly sharing their data in an open, comparable way, providing a more comprehensive picture of grantmaking across the UK.

Individual publisher support

Overall, we've seen a higher proportion of funders wanting to publish their grants data in response to the Covid-19 pandemic to support collaboration and effective decision-making. The mass of open, comparable grants data available in 360Giving's tools has contributed to creating a far more comprehensive and transparent picture of grantmaking than there was at the beginning of the 2019-22 strategy.

We've ended the year with 225 funders openly sharing over 700,000 grants in the 360Giving Data Standard, which is an 18% increase in the number of funders since last year. 35 funders published their data for the first time, a decrease from the peak of 64 new funders seen during 2020-21 due to funders publishing their Covid-19 response grants and the addition of 14 central government departments sharing grants data for the first time in 2021, but higher than in pre-pandemic years (25 in 2019-20).

Several major funders shared their data this year, which had a significant impact on almost reaching the strategy moon-shot goal of 80% of UK grants by value on GrantNav by March 2022 – with the final figure at 79%. This meant the total value of grants shared using the 360Giving Data Standard reached £173 billion this year (2020-21: £77bn).

Tools and technology

Over the course of our current strategy, we have achieved a transformational shift in the funding sector, from open data sharing being best practice, to the norm and expected practice. To encourage funders to publish their grants data, we endeavoured to make understanding and publishing data using the 360Giving Data Standard as straightforward as possible.

To this end, in 2021-22 we developed a [Complete Guide to Publishing](#), a detailed guide on an accessible platform which was tested with both 360Giving data users and publishers. After launching in December, the guidance already had 1,674 unique visitors by the end of March 2022, with positive feedback from users.

We've also launched a Data Quality Dashboard, which aims to help funders to recognise the qualities of their own data and provides insights into the key features that make the data useful for analysis. Before launch, we carried out user testing with publishers and data users to identify usability issues and find out whether it met their needs when it comes to better understanding the quality of 360Giving data. We used their insights to inform several improvements and new features which we then implemented.

This tool already had 478 unique visitors by the end of March 2022 (5 weeks after launch), and has been praised for its ease of use. The Dashboard will be a critical tool for encouraging the development of the quality and depth of data shared by funders, supporting grantmaking decisions to be further informed and effective.

We also worked during the year to upgrade the Data Quality Tool which was launched in May 2022, focusing on making it more user-friendly so that users better understand how the features of their data impact on its usefulness.

As we look ahead to our 2022-2025 strategy, we will be working to improve the ease and efficiency of sharing data through streamlining the publishing process and introducing 'Introduction to publishing' workshops.

Goal Two – Improve data quality

Better quality data being shared more regularly and improved understanding of the Data Standard, the data that is currently published and how it can be used.

Driving up data quality

As seen with the decreasing trend in number of new funders publishing using the 360Giving Data Standard, there has also been a decrease from the previous year in the

frequency of existing funders publishing more data, due to some funders moving away from rapid response grantmaking and resuming pre-pandemic schedules of grantmaking and publishing. At the end of the year, 34% of funders had shared grants which were distributed in the last six months, a drop from 47% in the previous year.

Having current grants data improves both its reliability and useability for our users, meaning the data is not only better quality, but can be better used to direct funding efforts. Our Data Quality Dashboard, launched in February 2022, includes indicators for the recency of published grants and regularity of publisher updates, and we will continue to support funders to increase the frequency of their updates under our 2022-2025 strategy.

Furthermore, to increase the quality of 360Giving data, we have been encouraging the use of better organisation identifiers, which will improve the useability of the dataset as it allows users to see the most accurate picture of grants to a recipient.

The number of funders with relevant organisation identifiers in the data has grown to 91% in 2021-22, an increase of 3% from the previous year. Overall, we have made good progress with this aim, however there is further work to be done to encourage more funders to use organisation identifiers whenever possible.

Keeping the 360Giving Data Standard fit for purpose

The DEI Data Standard, developed in 2020-21 with the DEI Data Group, has had strong engagement across the funding sector during the year and we are starting to see the taxonomy being adopted by other sector bodies. In particular, it has been incorporated into the Funders for Race Equality Alliance's audit tool. When the extension to the 360Giving Data Standard has been adopted by enough funders to provide meaningful information, we plan to update the 360Giving tools and reporting to include the DEI Data Standard fields.

During the year we updated the 360Giving Data Standard to allow publishers to include Metadata which describes their data and their organisation as part of their 360Giving data files. This new feature allows funders to provide useful context about the data they share to users, which is a feature of good quality open data.

Addressing technical challenges

After postponing both the geography and regranting working groups to prioritise supporting funders during the pandemic and the development of the DEI Data Standard last year, during 2021-22 we worked with users of 360Giving's data (from across sectors) to further

understand what challenges there are when collecting, using and publishing location data and recording regranting relationships.

The outcomes from these discussions, survey and commissioned research on geography have provided greater clarity on what further guidance and useful additions to the 360Giving Data Standard need to be made, and a new section of the Complete Guide to Publishing has been developed and launched as a result. We've shared our learnings in our paper, [‘Exploring Location Data and the 360Giving Data Standard’](#).

Work also began on the regranting project, and stakeholder interviews have given us a deeper understanding of the range and types of regranting, funder collaborations and multi-partner programmes. Further information about this is available in our blog, [Following the money – Exploring regrants in the 360Giving Data Standard](#).

In 2022-23 we will consult on potential enhancements to the 360Giving Data Standard based on the learning from the working groups, for implementation of changes during the year.

Goal Three – Increase data literacy

Improve skills, understanding and capacity to use data as part of good grant giving and greater ambition to become data-informed.

As an advocate for a more data-informed sector, 360Giving wants to support people to use data to drive their decisions. Our aims under this goal specifically align to our mission to help build individuals' capacity to use data.

Data Champions

We completed another Data Champions programme this year. The programme offers participants the chance to learn more about data and how to build and improve their organisation's data culture.

Feedback has been positive, with the structure of the sessions and peer-learning and collaboration aspects of the programme particularly well-received. However, outcomes measured were slightly lower than they were in 2020-21. We are exploring this, and the shifts that others have also reported in attendance and engagement with online development programmes this year, and looking at adjustments that we could make going forward. It should also be noted that a number of participants changed roles and/or organisations during the period of the programme and this led to three people dropping out completely as they were no longer in grantmaking organisations and a number of others

finding it less relevant in their new roles. Many charities have reported higher staff turnover in 2021-22 so it appears to be in line with sector trends that our programmes might have been affected by this.

21 of the 32 Data Champion participants completed the programme (25 Data Champions completed in 2020-21), and 23 participants completed the evaluation survey. Here are some highlights of the outcomes reported by participants as a result of the programme with 2020-21 figures in brackets:

- 88% (92%) of participants have increased knowledge of how they can grow a data culture in their organisation with 74% (85%) reporting a better understanding of how to work with data as a result of the programme and feeling more confident doing so.
- 83% (85%) of participants would feel comfortable contacting a fellow Data Champion to share information or ask a question.
- 78% (77%) of participants reported that they will change at least one area of their work plans or practices as a result of the programme, with 65% (69%) implementing at least one action before the end of the programme.
- 74% (96%) would recommend the programme to someone working with data in a funding organisation.

We will be taking learning from this year's cohort going forward and will be following up with participants to explore if any long-term changes have occurred organisationally as a result of the programme.

Data Champions Alumni

To ensure that we continue our strong relationships with Data Champions and help them to keep connected with each other as a peer network, and to support further personal development and building data maturity in their organisations, we have begun working with DataKind UK to run a quarterly Data Champions alumni event programme. Starting with a pilot meeting on using open datasets, we are focusing on harnessing the roles that Data Champions do or could play to transform how grantmakers see and use data.

Overall, attendees found the format and content of this meeting helpful, with 100% of the evaluation respondents agreeing or strongly agreeing that they would try to use more open datasets in their work as a result. Furthermore, attendees commented that they hadn't heard of or used some of the tools displayed before. We're aiming to continue these successful sessions in the coming year, with quarterly meetings to provide alumni with the

support, tools and information that they need to support ongoing development as Data Champions.

Data Surgeries

Four Data Surgeries were held this year, and similar to last year, 'Making Maps' has been the most popular session with 16 attendees. Other topics also included how to use GrantNav, Flourish and Colab Notebooks. Our data surgeries have been praised for being informative, interactive and straight-forward. As well as hosting our own events, we also delivered two well-attended (47 attendees in total) sessions at the Data4Good Festival in May 2021.

We plan to continue to deliver learning workshops for those wanting to grow their data skills, but will re-evaluate our delivery models as a part of our new strategy.

Office Hours

10 Office Hours (pro bono consultancy sessions) were held in 2021-22 (11 in 2020-21), giving one-to-one guidance for both grantmakers and researchers on how to use 360Giving data. Topics ranged from cleaning data to finding relevant data sources. Due to limited capacity, Office Hours were not proactively promoted this year, however there are plans to continue this service under a revised model in the new strategy, as we recognise the benefits of providing a space for others to come to us for exploratory conversations and enquiries.

Data Expeditions

In 2020-21, we partnered with Open Data Manchester to pilot the online delivery of Data Expeditions. Although there were two Data Expeditions in the plans for 2021-22, we did not go ahead with them, as we found alternative ways to deliver the outcomes of bringing funders together to answer shared questions using data. For example, we worked with Access to Justice Foundation to do a 'deep dive' analysis into funding for the specialist legal advice sector for the Community Justice Fund. This approach required less time commitment from the funders and 360Giving staff and provides a model for collaborating on data projects going forward.

Goal Four – Grow data use and shared learning

Ensure the ongoing credibility and influence of our work, built on testing and learning, demonstrating the data's relevance to different stakeholders.

We're striving for good open data practice in the sector through our tools, research and opportunities for shared learning.

Collaborative Learning Projects

We published in-depth research on grants made in response to the Covid-19 pandemic in December 2021, '[UK Covid relief and recovery grants: Data analysis](#)'. As well as setting out trends in UK grantmaking and how funding patterns changed, this report explains our data collection methods and outlines what more needs to be done to make the data useful – particularly relating to location data, which we have made concrete steps to tackle through our geography working group.

The research was well-received by the funding community and highlights why open grants data is so important. Read by 668 people, and shared widely in sector media and social media, this research was unique in bringing together characteristics of grants themselves, grant recipients and patterns of grant funding. It also indicates the demand for more deep-dive analyses in the future.

We have also worked with Access to Justice Foundation to produce a specialist report, completed in March 2022, exploring the specialist legal advice sector and its funding. This research provides an illustration of what is possible with the data on thematic topics and supports our assumptions that funders would be interested in commissioning reports on sector scope, funding sources and funding themes. Feedback on the report was encouraging, and was described as useful, accessible and impressive.

Tools for data use

GrantNav

In 2021-22, GrantNav had 32,955 users (2020-21: 30,725) and 133,612 searches (129,230). Increases of 7% and 3% respectively. There were 57,183 visits.

Significant improvements were made to GrantNav in 2021-22, particularly to the search facility and filtering options. New functionality was added meaning that searches can now be opened and visualised in 360Insights, and the search summary box has been expanded.

360Insights

360Insights total visitors increased to 3,012 in 2021-22, a 43% growth on the previous year. This includes people who have opened 360Insights from their GrantNav search.

360Insights underwent a significant upgrade which was launched in February 2022 with the aim of providing a simpler interface for creating overview visualisations of enhanced 360Giving data. This upgrade has also significantly improved the performance of the site, with wait times significantly reduced.

In the new version, there are a number of new features: most notably, grants are now heat-mapped by UK nation and English region, with the option to view by local authority, the homepage shows visualisations of the whole 360Giving dataset, and there are new filters, such as 'funding organisation type', which helps users to narrow down the data. In addition, 360Insights pages are now downloadable reports, making it easier for funders to use and share the information internally and externally.

COVID-19 Grants Tracker

Two years on from the launch of the COVID-19 Grants Tracker, it was used by 3,363 people in 2021-22. As expected, visits have continued to decrease as time progresses since the peak in the months following the start of the pandemic. Through the publication of government grants data for 2020-21 period at the end of March, including funding from the Culture Recovery Fund, the tool features 68,667 grants shared by 174 funders with a total value of over £4bn.

Resource Library

To further encourage shared learning, our Resource Library – a collaboratively created list of 88 different tools, guides and resources – was refreshed and updated in February 2022. With new submissions from the latest cohort of Data Champions, the Resource Library's refresh aims to remind people of the tools available and encourage the funding community to engage and share their own resources, facilitating better data use. It has been a helpful resource to signpost people to.

Wider organisational progress

Communications and engagement

In 2020-21 we worked with a user research agency to help us to understand our audiences and their needs better. Over the course of 2021-22 we have been embedding their findings so that we can better meet the needs of stakeholders that use and share our

data, particularly around accessibility. This research directly fed into our 2022-25 strategy and other pieces of work.

Our reputation and profile have continued to grow. 360Giving was celebrated in several 2021 end of year blogs and pieces from sector ‘thinkers’, including in NPC’s [‘The future of philanthropy, 2030 and beyond’](#), Philea’s [‘The pandemic showed what foundations can achieve by working together. Now let’s think collaboratively about the future’](#), a blog by Fran Perrin for Pro Bono Economics on [‘Better data, better giving.’](#) and featured prominently in reports published by [OECD](#), the [ODI](#) and the [Law Family Commission](#) – to name a few. Furthermore, we were mentioned in two books – [‘Data Science for Social: Philanthropy and Social Impact in a Complex World’](#) and [‘Modern Grantmaking’](#).

We presented to six funders forums throughout the year, a renewed interest in our work being prompted by the increased relevance of data and information sharing for funder networks during the pandemic.

With vacancies in the communication and engagement function for the majority of the year, we focused on a small number of priority areas. This included exploring issues relating to the withdrawal of the Government Registers Service, contributing to Pro Bono Economics’ work on the future of civil society data for the Law Family Commission, and supporting the Data Collective.

Furthermore, we’ve contributed to DCMS, Cabinet Office and Charity Commission consultations and supported various government departments and regulators to understand data published and opportunities to maximise the impact of data.

Organisational development

A key priority for the year has been to plan for the future and develop the 2022-25 strategy – which is now completed and published following extensive consultation and conversations.

We have been taking big steps to streamline our work and invest in our organisational development to be fit for the future.

We appointed a new hosting supplier and migrated our servers, which has reduced our administrative overheads by consolidating our hosting, and improved our security and the tools’ performance – as well as significantly reducing the environmental impact of our tools and hosting.

We commissioned development of our Salesforce CRM to meet our internal needs and improve the efficiency and effectiveness of our processes and knowledge management. We also selected and configured a project management tool so that we can better coordinate our work, manage capacity and have a clearer understanding of how the teams' projects intersect with each other.

We've invested in our data governance and cyber security to ensure we are adhering to best practice. We undertook the IASME Governance assessment and renewed our Cyber Essentials accreditation. 360Giving is also signed up to the National Cyber Security Centre Web Check service, meaning all our sites and tools are regularly checked and any vulnerabilities addressed.

360Giving has also become recognised as a Living Wage Employer (having always paid above living wage).

With the pandemic changing the way that we work, 360Giving has invested time and resources in team development and culture and has supported the transition to different types of working. This work has come at an exciting time, by the end of 2021-22, we finally gained a complete operational team (for the first time in two years).

This puts us in a stronger position to deliver the exciting new strategy.

Diversity, equity, inclusion and wellbeing

In 2021-22, we continued to invest in development activities to embed accessibility and inclusion in our work and team culture. Examples of this in action include improvements to our website and tools, and changes to the session designs for Data Champions. Making communications inclusive was also a particular focus for the online publisher guidance design, copy and platform implementation.

We have also had an internal development programme to support our continuous improvement. This included an anonymous diversity and inclusion survey to review our position. Figures here include staff and Trustees together, as the number of staff is too small and would risk publishing identifiable information.

Diversity

We have a reasonable level of diversity overall – although recognise there is room for improvement. In particular, racial diversity in the staff team is limited and there is limited diversity on other identities and characteristics in the Board. Both the Board and staff team are significantly over-represented with higher levels of education and class factors.

Survey respondents self-reported the following identities/characteristics:

- 82% Under 45
- 64% Female
- 18% LGBTQ+
- 27% Disabled
- 36% From communities experiencing racial inequity
- 45% Attended UK State School – Comprehensive
- 0% Highest level of education below degree level
- 27% First generation to go to university

We actively sought to increase the diversity of members of the 360Giving Data Stewardship Committee in the recruitment in February 2022, and have successfully achieved this. This recruitment process was completed after the diversity survey so Stewardship Committee members are not included in the statistics above.

We continue to review and improve on our practice to embed DEI across all our areas of work. We recognise that there is room to recruit from a broader pool of talent particularly those without formal higher education qualifications and to this end, over the last 18 months, we have used the Applied platform for all staff recruitment to try to reduce bias through anonymous application processes and structured assessment processes. We will continue to explore recruitment options to improve our practices as vacancies arise, as is viable within our budget and capacity.

Inclusion

There were high levels of agreement on the inclusion statements, but as always, room for improvement. All staff and Trustees agreed or strongly agreed with the following statements:

- I feel like I belong at 360Giving
- I feel I can be myself and express my identity in my role at 360Giving
- I feel 360Giving has an inclusive culture where diversity is valued
- I feel respected and valued at 360Giving
- I believe that 360Giving is a safe and supportive environment

One was neutral on each of the following statements – with the remainder agreeing or strongly agreeing. Two staff members started a couple of weeks before the survey took place and this may have impacted results:

- I would feel comfortable sharing with the CEO or the Chair if I required an adjustment
- If I have a concern about harassment or discrimination, I know where to lay my complaints

One Trustee was neutral on the following statement:

- I would recommend 360Giving as a great place to work/be a trustee

No staff or trustees reported seeing or experiencing any unwelcome comments or conduct, or any discrimination.

Future plans

The 360Giving strategy includes ambitious targets to increase the scale and impact of 360Giving's work. In order to deliver this impact, we need to attract and keep the best talent in the organisation and ensure that our offer and delivery are meeting the needs of stakeholders. Diversity, inclusion and wellbeing are key to deliver this and core to effectiveness and decision-making to remain responsive to needs.

We aim to mainstream inclusion understanding and skills within our staff team in order to improve stakeholder experience and our capacity to meet the needs of our diverse sector. We recognise that our work in this area will always be a work in progress and as our understanding develops and we refine our approach, we will continue to ask ourselves hard questions and go further as we strive to represent good practice, within our capacity as a small organisation.

Overall, our DEI (diversity, equity and inclusion) aims are:

1. To ensure an inclusive culture that values diversity in how we treat each other, those we work with and users of our services
2. To ensure that our programmes, tools and resources are accessible, inclusive and meeting the needs of a diverse range of stakeholders
3. To increase awareness of equity considerations in the use of grants data and support the practices of others
4. To ensure that DEI and wellbeing considerations are actively part of all our internal practices and decision-making to maximise our impact

Focus

In such a small staff team, it is impossible to be representative or diverse across every characteristic.

We have considered where we can have the most impact in relation to our work and will focus on neurodiversity in 2022-23. Neurodiverse individuals, particularly people who identify as autistic, are more commonly found in data roles, so likely to be within our programme participants and publisher contacts. It is an area where adjustments might have more impact.

This focus will include learning activities for the team, achieving the [NICE Kitemark](#) for Neurodiversity Inclusivity Confident Employers, and implementing considerations into our services. We will also share our learning from this with funders to support inclusion of neurodiverse individuals within their organisations in the data roles that we work with.

Challenges and learning

There are three themes to our reflections over this reporting period

1. Strategy learning

Like many organisations, in 2020-21 we prioritised our work to support the pandemic response – but this was a reprioritisation rather than a rewriting of the strategy. In 2021-22 we found ourselves delivering delayed projects from 2020-21 and the 2021-22 plans. We were largely successful in delivering this, but at a cost to wellbeing. With major funding ending and a need for a new strategy to support longer-term fundraising, it was not possible to consider rolling the existing strategy forward an extra year.

It was challenging developing the 2022-25 strategy and needing to fundraise for it while still delivering this huge volume of work from the 2019-22 strategy. It was hard to have the headspace to focus on the future with these pressing demands on our time. However, this dynamic did make us focused in the development of the new strategy and we are really pleased with the very robust and inclusive process and the high quality of the end result.

The focus on the challenges with the 2019-22 strategy in implementation shaped the development over the 2022-25 strategy. The 2019-22 strategy was output focused (specified projects and targets for volume of delivery) – but some activities had become less relevant with the changing context and this framework didn't provide us with flexibility to respond to needs. Where there were elements that became less relevant, we dropped them completely like the Data Maturity Framework, but this affected our targets. The new

strategy is more outcomes focused (based on the difference we are seeking to make) and shaped by users, and we hope will be flexible enough to allow us to respond to needs and what will be effective, while still providing a clear framework and direction for what we are seeking to achieve.

There have been several learnings for us from 2021-22 that we have already incorporated in to plan including:

- Actively making more time for strategy and planning in the operational plans and workloads (we have a plan for the plan!)
- Increasing more flexible funding so we have fewer pressures to develop new strategies and targets at times when they are not needed internally
- More outcomes-based strategy, planning and targets to be able to be more responsive to needs – and focused on what's most effective.

2. People and culture

Turnover had a big impact during the year – in the staff team, Board and Stewardship Committee. The time for recruitment, induction and support for people to reach effectiveness was significant. This especially had an impact on the strategy development process with changes in the staff team and Board – with long vacancies in the staff team impacting capacity at the same time.

A learning was that the investment in organisational culture paid off and it helped us to be more resilient and truer to our values in this time of change and pressure, but also more effective as a team.

Capacity was a major issue. We ended the year with a full staff team in place for the first time in two years, but it will take time for everyone to be fully up to speed. Similarly, it is challenging having an almost all new Board who have had very limited time in in-person meetings. We need to invest time in staff and Board team building and development.

3. Surge capacity

At a time when we were finding it difficult, so were our partners. Consultants and agencies also had capacity issues, affected by sickness and competing work, and were unable to deliver the days in their contracts, or deliver at the time we needed or had planned. One agency that we had a good relationship with closed during the year. We had overruns on some projects by suppliers. Our work is quite niche and so we have found it challenging to identify specialist external support.

We are investing in project management systems to oversee and monitor the work and better manage the impact on internal workloads of changes to plans. We also need to invest in identifying potential associates to support with additional capacity in different specialist areas to relieve some of the pressure on the small staff team. Developing our surge capacity will allow us to respond to needs better, but also relieve the pressure when we have vacancies or things don't go to plan.

Plans for the future

Strategy 2022-2025

In March 2022 we launched an ambitious new strategy for 2022-2025, '[Unleashing the Impact of Grants Data](#)'. This strategy aims to shift the norm from funders sharing data to using it to make strategic decisions, and create a permanent transformation in data culture and practice.

In 'Unleashing the Impact of Grants Data' we have set our four goals. They are:

Goal 1: Increase relevant data available for informed decision-making

Goal 2: Improve the quality and depth of data for increased usefulness

Goal 3: Enhance data use for greater effectiveness

Goal 4: Lead and influence practice for impact

The 2022-25 strategy marks a step-change in our aims and priorities as an organisation. Over the course of the three years, we will be taking a more proactive approach to our work, including targeted funder recruitment, increased sector engagement and leading on analysis and research.

Priorities for 2022-2023

Our priorities for the first year of our strategy are as follows:

Goal 1: Increase relevant data available for informed decision-making

Our focus is on retaining and proactively recruiting funders in priority groups to fill gaps in key funders publishing and support more meaningful insights into UK grantmaking.

In 2022-23 this will be done through a proactive approach to Community Foundations and other larger local grantmakers and funders that provide grants to individuals.

We will also focus on streamlining the publishing process to make it more efficient for funders to publish their data, and enhance the guidance and support tools available to support funders to do so.

Goal 2: Improve the quality and depth of data for increased usefulness

We have made significant progress over recent years in increasing the volume of grants data available, but more focus is now needed on improving data quality and timeliness.

360Giving will achieve this through automated communications and reporting to support timeliness of publication, providing a mechanism for grantees to request amendments on data published about them and through the implementation of potential geography and regranting changes from the working groups.

Goal 3: Enhance data use for greater effectiveness

With more data available, we need to increase the number of people accessing the data to realise its impact. This will be achieved through development of our existing tools and developing new ways for people to access them and the data.

Our main focus of work in 2022-23 to enhance data use for greater impact will be to develop widgets to embed GrantNav/360Insights into funder and network websites, and the development of new event programmes to support people to have the skills to use data published in the 360Giving Data Standard.

We will also launch new partnerships and services to increase analysis and shared data use.

Goal 4: Lead and influence practice for impact

We are aiming to increase the amount and variety of analysis we do proactively, and will publish more research ourselves.

We'll share learning with other organisations, including data, philanthropy and social sector organisations, and will share challenges and lessons – as well as successes.

We will grow our partnerships and our influencing and advocacy work to ensure a supportive environment for our work and open grants data.

What's changed?

We're going to build on our previous successes, but this strategy also marks a step-change in several key areas:

- **More proactive and strategic** - We will have a greater role in sharing learning and a voice in advocating for good practice.
- **Process improvement** - We make it easier for funders to get started with publishing and to share and update data without relying on intensive support.
- **Changes to our business model** - Increasing the levels of earned income will support our longer-term sustainability, and new activities will be aligned to our strategic goals and will allow us to extend our reach and impact.
- **Increased focus on data use** - We are seeking a permanent shift in the culture and practice in how funding organisations view and use data.
- **Partnerships** - While we have always worked with others, we're looking to work even more collaboratively with more funder networks, sector bodies, corporate partners and associates to deliver this strategy.

Key measures and milestones

Key areas from the strategy that we will focus on in 2022-23 so that we can build on our successes and achieve our goals include:

Goal 1: Increase relevant data available for informed decision-making

- 270 funders publishing grants data by end of March 2023 (March 2022: 225)
- 30% of funders publishing and updating independently (March 2022: 13%)

Goal 2: Improve the quality and depth of data for increased usefulness

- Implement three new categories or features into the 360Giving Data Standard

Goal 3: Enhance data use for greater effectiveness

- At least 33,000 unique visitors/users of 360Giving's data tools
- At least 100 people attend 360Giving's learning events

Goal 4: Lead and influence practice for impact

- Over 400 people read 360Giving's reports and analysis
- 60% of funders publishing their open grants data self-report using 360Giving data or analysis to inform decision-making

These are extracts from a much larger performance framework for our work. We continue to hold quarterly planning meetings to review our progress, discuss challenges and look at what we are learning.

Principal risks and uncertainties

360Giving maintains a risk register to identify and record the principal risks we are exposed to and confirm that systems are in place to manage those risks. The Board, staff team, and Finance Committee review the risk register periodically, monitoring risks and, where possible, taking steps to mitigate them by ensuring management implements controls and obtains insurance where appropriate.

The main risks faced by the organisation are:

Risk	Mitigation
Internal capacity issues As a small staff team there is a risk that we will be spread too thinly or there is uneven workload for individuals. We have a lot of products and stakeholders with the diversity of earned income activities, workloads might become harder to manage. There is also a risk of loss of key staff – we have been significantly affected over the last two years by vacancies and staff turnover. There is also a potential capacity issue about our skills mix. The new strategy will place high demands on managers – both in balancing the managing versus doing (strategic and operational) and new skills to manage increasingly commercial requirements.	Invest in new project management processes and tools. Investment in CRM and information management to reduce dependency on individuals and impact of changes. Skills and knowledge sharing for short-term cover. Ongoing investment in staff development and wellbeing. Investment in leadership development. Ruthless prioritisation and more dynamic decision-making. Be quick to drop activities not performing as well. Acknowledging and investing in the change and culture management to support the earned income focus.
External dependencies More dependent on consultants and suppliers so harder to manage some of these changes in quality, timeliness and culture. Difficulty getting surge capacity – some of what we do is quite niche/specialist. We aren't always able to buy in the extra capacity when we need it	Tighter management of suppliers with a dedicated Product Manager role. Investment in project management processes – and prioritisation between projects. Understand when we may not be able to deliver a new activity and manage expectations.

Risk	Mitigation
	Build relationships with suppliers. Develop a bank of potential associates in advance.
Loss of grant funding Risks environmentally as there is less funding for infrastructure as many funders are prioritising frontline delivery – and several funders have closed their infrastructure funding (some temporarily while they review them). There are fundraising risks reflecting our maturity. Established things are sometimes less attractive than innovations. (Note: over £600k secured for 2022-23 by April 2022. The risks are about longer-term funding for 2023-24 onwards)	Applying early so if grant funding is not secured there is more lead time to change plans. Engagement of key funders in the strategy development process for buy-in and alignment. Trustee support with approaches to "cold" funders. Contingencies developed such as accelerating earned and partnership income quicker than original strategy plans or reducing outputs and outcomes.
Board Performance Changes to Board – Moving from founder Trustees and Chair to a completely new Board by November 2022. It can also take new Boards time to form independent effective working relationships.	Careful communications management about founder's change of role. Recruitment of a Chair already close to our stakeholders and our work. Governance Code review processes. Board Appraisal process. Robust policies and procedures. Induction processes. Board development to support effectiveness through the transition.

Financial review

Results for the period

Total income for the period was £518,900 (2021 – £587,955). Total income included grants of £516,846 (2021 – £587,955), including unrestricted donations of £350,000 (2021 – £355,000) and monies received for specific projects of £162,846 (2021 – £232,955).

Expenditure totalled £606,450 (2021 – £508,392) resulting in an overall deficit of £87,550 (2021 – a surplus of £79,563), comprising a deficit on unrestricted funds of £13,194 (2021

– surplus £60,467), deficit of £19,556 on restricted funds (2021 – surplus £19,096) and the full disbursement of the brought forward designated fund of £54,800 (2021 – £nil). This was a planned deficit reflecting projects started in 2020-21, but not fully completed before the end of the financial year, including investment in tool development. These projects were completed by July 2021.

The charity's balance sheet at 31 March 2022 shows total funds of £177,209 (2021 – £264,759) split between unrestricted general funds of £149,989 (2021 – £163,183), designated funds of nil (2021 – £54,800) and restricted funds of £27,220 (2021 – £46,776). The charity's free reserves are equal to the balance of unrestricted general funds.

Reserves policy

The trustees have a policy of ensuring that they hold in free reserves adequate funds to allow for the orderly wind-down of the charity should that ever prove to be necessary. The amount required for this is currently estimated to be £135,450.

At 31st March 2022, the level of the general fund or free reserves was £149,989 (2021 – £163,183), which exceeds the target reserves balance. The excess funds will be used to cover increased budgeted operating costs for the year ended 31st March 2022 arising from a higher staff complement and costs for the year 2022-23.

Going concern

The trustees have assessed the position of the charity as a going concern in preparing this report and financial statements and have made this assessment in respect of a period of one year from the date of approval of these financial statements, based on the expected level of activity during 2022-23 and the first half of 2023-24 and income already secured. The charity had net current assets at 31 March 2022 and few recurring and fixed costs. The coronavirus pandemic has not hindered the charity's operations in any meaningful way. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern, and the charity will have sufficient resources to meet its liabilities as they fall due.

Fundraising

The charity does not have any dedicated fundraising roles and does not undertake public fundraising activities. We adhere to the Code of Fundraising Practice with respect to the grants that we apply for and receive. No complaints were received during the year.

Principal funding sources

We thank all our supporters, without whom our work would not be possible. Funders in 2021-22 were:

- Esmée Fairbairn Foundation
- Indigo Trust
- National Lottery Community Fund
- Paul Hamlyn Foundation
- Pears Foundation
- Tudor Trust

Trustees' Report

Structure and governance

Legal Structure

360 Giving, operating under the name 360Giving, is constituted as a company limited by guarantee registered in England and Wales (number 09668396) incorporated on 2nd July 2015, and registered as a charity with the Charity Commission (number 1164883).

It is governed by a Memorandum and Articles of Association. The maximum liability of members in the event of a winding up is £10. At 31 March 2022 there were nine members who are all trustees and directors of the charitable company.

Charitable Objects

The constitutional objects are restricted to the following:

The promotion of the voluntary sector for the benefit of the public by encouraging, supporting and assisting grant makers, grant recipients and funders to adopt an open online common standard for the reporting of grant information thereby assisting donors and funders to more effectively make charitable donations and to more effectively target their grant-making by identifying gaps in provision.

These are embedded in our vision and reflected in our strategy and activities.

Public benefit

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

360 Giving's Board of Trustees regularly monitors and reviews the success of the organisation in meeting its key objectives. The trustees confirm, in the light of the guidance, that these meet the public benefit test and that all the activities of the charity, described in the Strategic Report, are undertaken in pursuit of these aims.

This report demonstrates how our activities during the year, and strategy, have delivered our charitable objects and demonstrates that the requirements to identify public benefit have been met. Our strategy and plans for 2022-23 show our commitment to continuing to deliver public benefit in the years ahead.

Appointment of Board members

The Board of Trustees comprised nine Directors as at 31st March 2022. In accordance with the charity's Articles, new directors are appointed by ordinary resolution of the directors. Apart from the Founder Director, Francesca Perrin, all Directors are appointed for an initial tenure of three years, with the possibility of being offered one extension of a maximum of three years. There is no set period of office for the Founder Director/Chair. All Directors are required to sign a declaration of interests and confirm that they meet the requirements outlined in HMRC's guidance of fit and proper persons and Charity Commission Automatic Disqualification rules. They are subject to the same Terms of Reference and Code of Conduct. They are also covered by the organisation's disclosure policy, whistleblowing policy and privacy policy.

Trustee induction and training

New trustees complete an induction programme with the Chief Executive and Chair before attending their first Board meeting to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategy and recent financial performance of the charity. Trustees are encouraged to attend relevant training and events that facilitate the undertaking of their role. The members of the Board of Trustees who served as trustees (and directors of the company) during the period and up to the date on which this report was approved were as follows:

- Francesca Perrin, OBE (Chair, to 5th July 2022)
- Fozia Irfan, OBE (Chair, from 5th July 2022)
- Geoffrey Chapman (Treasurer)
- Danil Mikhailov (Vice-Chair)

- Anna de Pulford (to 15th July 2021)
- Manny Hothi
- Farah Ahmed
- Jonathan Cracknell
- Bonnie Chiu (from 15th July 2021)
- Jo Kerr (from 15th July 2021)
- Thrisa Haldar (from 15th July 2021)

No trustee received any remuneration for their services during the period (2021 – none). Expenses of £60 were paid by the charity on behalf of one trustee for childcare costs relating to attendance at a trustee meeting (2021 – £90).

Role of the Board, management and decision-making

The Board is responsible for setting strategy and the general management and supervision of the work of 360Giving.

A Chief Executive has been appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and employment.

Trustees receive regular updates on the organisation's activities and delivery. They meet quarterly at formal Board and Finance Committee meetings at which they review management accounts with forecast out-turn, the risk register and progress against planned deliverables. Trustees and staff interact regularly and specifically the Chief Executive meets regularly with the Chair.

In 2020 the organisation undertook a review of governance against the Charity Governance Code for large charities and implemented improvements to practice and documentation as a result. All elements of the code relevant to the organisation have now been applied, and reviewed in 2021 following the Board Appraisal process.

The 360Giving Data Standard is governed by a Stewardship Committee which is independent from the Board of Trustees, but makes recommendations to 360Giving and the Board. The Committee is directed and governed in line with its Terms of Reference. Committee members are appointed following an agreed process. It is their role to oversee and account for the appropriate and timely maintenance of the Standard, including what upgrades are required and the process for making them.

In January 2021 we commissioned an external review of the 360Giving Data Standard and its governance which was implemented in 2021-22, including an open recruitment of new members appointed in March 2022.

The Committee meets two to four times a year to discuss the Standard schema, look at how it is being used and consider any proposed changes or upgrades. This is a voluntary committee with representatives from grantmakers, users of 360Giving data and open data and standards experts.

Key management personnel

The key management personnel of the charity in charge of running and operating the charity on a day-to-day basis comprise the trustees and the Chief Executive. The trustees receive no remuneration. The remuneration of the Chief Executive is set through analysing and benchmarking against the average rate paid in the sector.

Statement of Trustees' responsibilities

The trustees (who are also directors of 360 Giving for the purposes of company law) are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. It was approved by the Board and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Francesca Perrin', with a stylized, cursive script.

Francesca Perrin, OBE (Chair)

Approved by the Board of Trustees on 5th July 2022

Independent Auditor's Report

Independent auditor's report to the members and trustees of 360 Giving

Opinion

We have audited the financial statements of 360 Giving (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt

on 360 Giving's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements

or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sayer Vincent LLP

Judith Miller (Senior statutory auditor)

12 July 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Financial Statements

Statement of Financial Activities

Year to 31 March 2022

	Notes	Designated Funds £	General Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income from:						
Donations	2	-	350,000	-	350,000	<i>355,000</i>
Charitable activities	3	-	6,000	162,846	168,846	<i>232,955</i>
Other income		-	46	-	46	-
Interest received		-	8	-	8	-
Total income		-	356,054	162,846	518,900	<i>587,955</i>
Expenditure on:						
Charitable activities	4	54,800	369,248	182,402	606,450	<i>508,392</i>
Total expenditure		54,800	369,248	182,402	606,450	<i>508,392</i>
Net income and movement in funds	10	(54,800)	(13,194)	(19,556)	(87,550)	<i>79,563</i>
Transfers between funds	10	-	-	-	-	-
Net income and movement in funds	10	(54,800)	(13,194)	(19,556)	(87,550)	<i>79,563</i>
Reconciliation of funds:						
Total funds brought forward		54,800	163,183	46,776	264,759	<i>185,196</i>
Total funds carried forward		-	149,989	27,220	177,209	<i>264,759</i>

All of the operations undertaken by the charity during the above two financial periods are continuing operations.

The notes on pages 43 to 52 form part of these financial statements.

Balance Sheet

At 31 March 2022

	Notes	2022 £	2022 £	2021 £	2022 £
Current assets					
Debtors	8	169		-	
Cash at bank and in hand		221,825		313,619	
		221,994		313,619	
Creditors					
Falling due within one year	9	(44,785)		(48,860)	
Net current assets			177,209		264,759
Total net assets			177,209		264,759
Represented by:					
Restricted funds	10		27,220		46,776
Designated funds			-		54,800
Unrestricted general funds			149,989		163,183
			177,209		264,759

Approved by the Board of Trustees of 360 Giving, Company Registration Number 09668396 (England and Wales), and signed on their behalf by:



Francesca Perrin, OBE (Chair)

Approved on 5th July 2022

The notes on pages 43 to 52 form part of these financial statements.

Statement of Cash Flows

Year to 31 March 2022

Statement of cash flows	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	(91,794)	101,375
Change in cash and cash equivalents in the year		(91,794)	101,375
Cash and cash equivalents at the beginning of the year		313,619	212,244
Cash and cash equivalents at the end of the year	B	221,825	313,619

Notes to the statement of cash flows for the year to 31 March 2022

A Reconciliation of net movement in funds to net cash provided by operating activities	2022 £	2021 £
Net movement in funds (as per the statement of financial activities)	(87,550)	79,563
Adjustments for:		
Decrease/(Increase) in debtors	(169)	7,000
Increase/ (Decrease) in creditors	(4,075)	14,812
Net cash provided by (used in) operating activities	(91,794)	101,375
B Analysis of cash and cash equivalents	2022 £	2021 £
Cash at bank and in hand	221,825	313,619
Total cash and cash equivalents	221,825	313,619

The notes on pages 43 to 52 form part of these financial statements.

Notes to the Financial Statements

1. Principal accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The accounts are presented in sterling and are rounded to the nearest pound.

b) Public Benefit Entity

The charity constitutes a public benefit entity as defined by FRS 102.

c) Assessment of going concern

The trustees have assessed the position of the charity as a going concern in preparing this report and financial statements and have made this assessment in respect of a period of one year from the date of approval of these financial statements, based on the expected

level of activity during 2022-23 and 2023-24 and income already secured. The charity had net current assets at 31 March 2022 and few recurring and fixed costs. The coronavirus pandemic has not hindered the charity's operations in any meaningful way. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern, and the charity will have sufficient resources to meet its liabilities as they fall due.

d) Income recognition

Income is recognised in the period in which the charity is entitled to receipt, the amount can be measured reliably and it is probable that the funds will be received.

Donations and grants are recognised in the period in which the charity becomes legally entitled to the income, it is probable the income will be received, and that income can be measured with reasonable certainty. Income is deferred if the donor specifies conditions that the income is to be expended in a future period or where grants are awarded on an annual basis.

Income relating to commissioned projects is recognised in line with the performance of that project. Where income is received in advance of work having been performed the income is deferred to the extent that the work is yet to be undertaken.

Income relating to events is recognised on the date the event took place – and in the case of a series of events, the date the first event took place.

e) Expenditure recognition and the basis of apportioning costs

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

Expenditure on charitable activities includes all direct and indirect costs (including support and governance costs) associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

All expenditure is stated inclusive of irrecoverable VAT.

f) Fixed assets

Fixed assets worth over £2,000 will be capitalised.

For the purposes of depreciation, the anticipated useful life of 360 Giving's assets are as follows:

<u>Type of Fixed Asset</u>	<u>Anticipated Useful Life</u>
Computer equipment	3 years
Office equipment	3 years
Furniture	5 years

360 Giving does not currently have any fixed assets worth over £2,000

g) Pension costs

The charity contributes to pension arrangements on behalf of its employees in to a defined contribution scheme. The cost of the contributions is charged to the statement of financial activities over the period in which the cost is incurred.

h) Taxation

Provision for corporation tax is not necessary as the company is a registered charity. No deferred tax provision is required.

Tax recovered from voluntary income received under Gift Aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

i) Debtors

Debtors are recognised at the settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

j) Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

k) Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

l) Fund accounting

Unrestricted general funds are those funds which can be used freely to meet the charity's charitable objects.

Designated Funds are unrestricted funds that have been earmarked by the trustees for a specific purpose.

Restricted funds are monies raised for a specific purpose or restricted to a specific purpose by the donor. Expenditure on activities furthering these purposes is charged to the appropriate fund.

2. Donations

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Grants				
Esmée Fairbairn Foundation	150,000	-	150,000	150,000
Indigo Trust	100,000	-	100,000	150,000
Tudor Trust	30,000	-	30,000	30,000
Paul Hamlyn Foundation	45,000	-	45,000	25,000
Pears Foundation	25,000	-	25,000	-
Total Funds	350,000	-	350,000	355,000

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Grants				
National Lottery Community Fund	-	162,846	162,846	160,955
Lloyds Bank Foundation	-	-	-	30,000
Equalities Data Project	-	-	-	40,000
Tudor Trust	-	-	-	2,000
DataKind UK	4,000	-	4,000	-
Other income	2,000	-	2,000	-
Total Funds	6,000	162,846	168,846	232,955

4. Expenditure on charitable activities

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Staff costs	5	161,375	99,916	261,291	250,376
Project and delivery costs		176,801	75,024	251,825	206,143
Comms and running costs		70,524	2,715	73,239	34,993
Governance costs	6	15,348	4,747	20,095	16,880
Total expenditure		424,048	182,402	606,450	508,392

Comms and running costs are the support costs of the charity and are made up of central administrative costs such as computers and software, banking costs, team expenses and communications costs that are not related to specific projects such as social media.

5. Staff costs

	2022 Total £	2021 Total £
Wages and salaries	219,201	210,560
Social security costs	24,640	22,385
Pension costs	10,463	9,840
Other staff costs	6,987	7,691
Total staff costs	261,291	250,376

The average number of employees analysed by function was:

	2022 Number	2022 FTE	2021 Number	2021 FTE
Charitable activities	5.3	5.2	5.3	4.7

One employee earned £60,000 - £70,000 during the period (2021 - one).

Key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day-to-day basis comprise the trustees and the Chief Executive. The total employment cost of the key management personnel for the period was £77,856 (2021 - £75,736).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represent the payment of childcare costs totalling £60 (2021: £90) incurred by one trustee (2021: nil) relating to attendance at meetings of the trustees.

6. Governance costs

	2022 Total £	2021 Total £
Audit fee	6,300	6,000
Accountancy	13,735	10,790
Trustee expenses	60	90
Total governance costs	20,095	16,880

7. Taxation

360Giving is a registered charity and is therefore not liable to corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

8. Debtors

	2022 Total £	2021 Total £
Prepayment	169	-
Total debtors	169	-

9. Creditors

	2022 Total £	2021 Total £
Trade creditors	32,501	18,722
Accruals	12,284	30,138
Total creditors	44,785	48,860

10. Funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds					
National Lottery Community Fund	41,826	162,846	(177,452)	-	27,220
Equalities Data Project	4,950	-	(4,950)	-	-
Total restricted funds	46,776	162,846	(182,402)	-	27,220
Unrestricted funds					
Designated – Development Fund	54,800	-	(54,800)	-	-
General funds	163,183	356,054	(369,248)	-	149,989
Total unrestricted funds	217,983	356,054	(424,048)	-	149,989
Total all funds	264,759	518,900	(606,450)	-	177,209

National Lottery Community Fund

The fund comprises money received for the delivery of the 2019-2022 strategy and to support funders to become more adept at gathering, interpreting, and sharing high-quality data in order to facilitate more collaborative, effective and strategic grantmaking.

Equalities Data Project

The fund comprises £20,000 received in 2020-21 from the National Lottery Community Fund and £20,000 from the Esmée Fairbairn Foundation, for the development of a taxonomy to record the equity of funding on behalf of the DEI Data Group and develop a DEI extension to the 360Giving Data Standard.

Development Fund

In the final quarter of 2020-21, the organisation was particularly impacted by the pandemic, with vacancies, sickness, and home-schooling demands affecting our capacity and that of key partners. As a result, a number of key projects due to be completed in March 2021 had some of the external costs delayed until April and May 2021. These activities were well developed before year end and most had contracts in place committing to this expenditure. As result of these commitments, these funds were put aside in to a short-term Development Fund to more accurately reflect the financial position. These funds were spent in 2021.

11. Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Current assets	194,774	-	27,220	221,994	313,619
Creditors	(44,785)	-	-	(44,785)	(48,860)
Total	149,989	-	27,220	177,209	264,759

12. Liability of members

The charity is constituted as a company limited by guarantee. In the event of the company being wound up, the members are required to contribute an amount not exceeding £10.

13. Related party transactions

Francesca Perrin is the Chair of the Indigo Trust and Thrisa Haldar is the lead Executive. During the year £100,000 (2021 - £150,000) was received as a donation from the Indigo Trust.

Approaches for funding were made during 2021-22, and donations of £2,945 each were received in April 2022 from Turn2Us and BBC Children in Need, employers of Trustees Jo Kerr and Fozia Irfan respectively.

Bonnie Chiu became a Trustee in July 2021. Her employer, The Social Investment Consultancy, provided services to 360Giving between September 2020 and January 2021 before her appointment as a Trustee.

14. Prior year figures

SOFA year to 31 March 2021

	Designated Funds £	General Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income from:					
Donations	-	355,000	-	355,000	<i>295,000</i>
Charitable activities	-	-	232,955	232,955	<i>205,284</i>
Total income	-	355,000	232,955	587,955	500,284
Expenditure on:					
Charitable activities	-	294,533	213,859	508,392	<i>476,969</i>
Total expenditure	-	294,533	213,859	508,392	476,969
Net income and movement in funds	-	60,467	19,096	79,563	23,315
Transfers between funds	54,800	(54,800)	-	-	-
Net income and movement in funds	54,800	5,667	19,096	79,563	23,315
Reconciliation of funds:					
Total funds brought forward	-	157,516	27,680	185,196	<i>161,881</i>
Total funds carried forward	54,800	163,183	46,776	264,759	185,196

Fund movement year to 31 March 2021

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted funds					
National Lottery Community Fund	27,680	160,955	(146,809)	-	41,826
Equalities Data Project	-	40,000	(35,050)	-	4,950
Lloyds Bank Foundation	-	30,000	(30,000)	-	-
Tudor Trust	-	2,000	(2,000)	-	-
Total restricted funds	27,680	232,955	(213,859)	-	46,776
Unrestricted funds					
Designated – Development Fund	-	-	-	54,800	54,800
General funds	157,516	355,000	(294,533)	(54,800)	163,183
Total unrestricted funds	157,516	355,000	(294,533)	-	217,983
Total all funds	185,196	587,955	(508,392)	-	264,759

Analysis of net assets between funds year to 31 March 2021

	General Funds £	Designated Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Current assets	202,593	54,800	56,226	313,619	219,244
Creditors	(39,410)	-	(9,450)	(48,860)	(34,048)
Total	163,183	54,800	46,776	264,759	185,196

Reference Information

Board of Trustees	Francesca Perrin, OBE (Chair to 5th July 2022) Fozia Irfan, OBE (Chair from 5th July 2022) Geoffrey Chapman (Treasurer) Danil Mikhailov (Vice-Chair) Anna de Pulford (to 15th July 2021) Manny Hothi Farah Ahmed Jonathan Cracknell Bonnie Chiu (from 15th July 2021) Jo Kerr (from 15th July 2021) Thrisa Haldar (from 15th July 2021)
Chief Executive	Tania Cohen
Company Secretary	Tania Cohen
Charity name	360 Giving (Trading as 360Giving)
Registered and principal office	c/o Esmée Fairbairn Foundation Kings Place 90 York Way London N1 9AG
Company registration	09668396 (England and Wales)
Charity registration number	1164883
Auditor	Sayer Vincent LLP Invicta House 108-114 Golden Lane London EC1Y 0TL
Solicitors	Portrait Solicitors 21 Whitefriars Street London EC4Y 8JJ
Principal bankers	C Hoare & Co 32 Lowndes Street London SW1X 9HZ



c/o Esmée Fairbairn Foundation, Kings Place, 90 York Way, London N1 9AG

Telephone: 020 7812 3773

Website: www.threesixtygiving.org

For general enquiries, email us at info@threesixtygiving.org

For help publishing your grants data, please visit <https://standard.threesixtygiving.org>

Say hello on Twitter at [@360Giving](https://twitter.com/360Giving)

Charity Registration Number. 1164883

Company Limited by Guarantee. Registration (England and Wales): 09668396.



360 GIVING

England & Wales - Charity number 1164883

Accounts



Annual Report and Financial Statements 2020-21

Year ended 31st March 2021

360 Giving Trading as 360Giving

c/o Esmée Fairbairn Foundation, Kings Place, 90 York Way, London N1 9AG

Charity Registration Number. 1164883

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Annual Report and Financial Statements 2020-21



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Introduction

Welcome from the Chair

This year has presented unexpected challenges for all of us, and 360Giving has needed to be adaptable, understanding and responsive to sector needs. I am proud of how 360Giving has risen to these challenges and worked tirelessly to support funders at a crucial time, while still growing as an organisation and achieving significant milestones.



Open data's value for society has been profoundly demonstrated during the coronavirus crisis. Our COVID-19 Grants Tracker has helped funders across the UK to collaboratively respond to the crisis, made possible by the UK funders now publishing their grants data openly in the 360Giving Data Standard. We've seen a shift, from publishing being considered 'best practice' to 'expected practice' – significant progress against our goal of normalising open data sharing.

Another significant milestone has been the UK Government publishing data about its April 2017 to March 2020 grants in the 360Giving Data Standard. This has taken commitment and dedication from both sides, and has been many years in the making. We're pleased to have worked closely with the UK Government and look forward to continuing this work.

We're at an exciting point of becoming a more mature organisation and look forward to developing our 2022-25 Strategy.

I would like to thank our staff for their commitment, dedication and hard work, particularly during such a challenging year. I would also like to thank my fellow Trustees for their advice and support to steer the charity.

Finally, I would like to thank our funders – their names are on page 25 of this report. Without them our work would not be possible.

The Trustees (who are also Directors of the charitable company for the purposes of the Companies Act) present their annual report together with audited financial statements of 360 Giving (trading as 360Giving) for the period ended 31 March 2021.

A handwritten signature in black ink that reads "Francesca Perrin".

Francesca Perrin OBE, Chair of Trustees

About 360Giving

360Giving is a unique initiative. We aim to inspire best practice in grantmaking and want to leverage open data to help achieve this.

Our vision is for UK grantmaking to be more informed, effective and strategic.

Our Mission

We help UK funders publish open, standardised grants data, and empower people to use this data to improve charitable giving.

When funders publish information on who, where and what they fund in the [360Giving Data Standard](#) it means they are sharing it in a way that others can access and use for free. Because the data is standardised, it can be looked at and analysed all together, helping us to understand grantmaking across the UK. Having access to this information means that funding can be more informed and effective.

Our story

Mapping the landscape of UK grant giving is hard, because so many different kinds of organisations award grants using different funding models.

It is as important now as ever before for grants to be spent strategically, as the needs of society far outweigh the available grants.

For limited resources to be deployed most effectively, funders must be able to collaborate. But historically funders have had limited visibility of how each other spend their money. This has made it hard to identify shared opportunities and challenges, or to assess UK grantmaking – and its impact – as a whole.

Since we were founded in July 2015, we have worked with over 190 funders to publish their grants data openly in the 360Giving Data Standard. This means that, for the first time in the UK, it's possible to see and analyse grants awarded by different funders all together. The data is transforming the knowledge base of the whole sector. We've also developed tools that make the data easier to access and use.

Our approach

We are now at a tipping point where publishing open grants data is becoming the norm; but funders need to become more data-informed and improve the quality of the information they share if we are going to create the lasting change we want to see. This is what we now focus on.

Our success over the past five years means there is now a critical mass of open, comparable information available on UK grants. We are creating real and meaningful change in the sector. We need to build on this momentum and use our learning and the infrastructure we have developed to get UK funders to shift from sharing data to using it in their day-to-day work. In order to do this, we work around four key themes:

1. **Seeing through what we started:** Making data sharing the norm within the sector, including the process, tools and support needed to do that.
2. **Raising the bar:** Improving the quality of the data that's being shared and ensuring the 360Giving Data Standard remains fit for purpose.
3. **Testing new approaches:** Bringing together funders to improve their data literacy and identifying their data needs, including key points in the grantmaking cycle when data would be useful.
4. **Inspiring:** Undertaking data analysis and supporting the use of 360Giving data, including examples that inspire and to make sure the data is useful for different stakeholders, not just funders.

How we define grantmaking

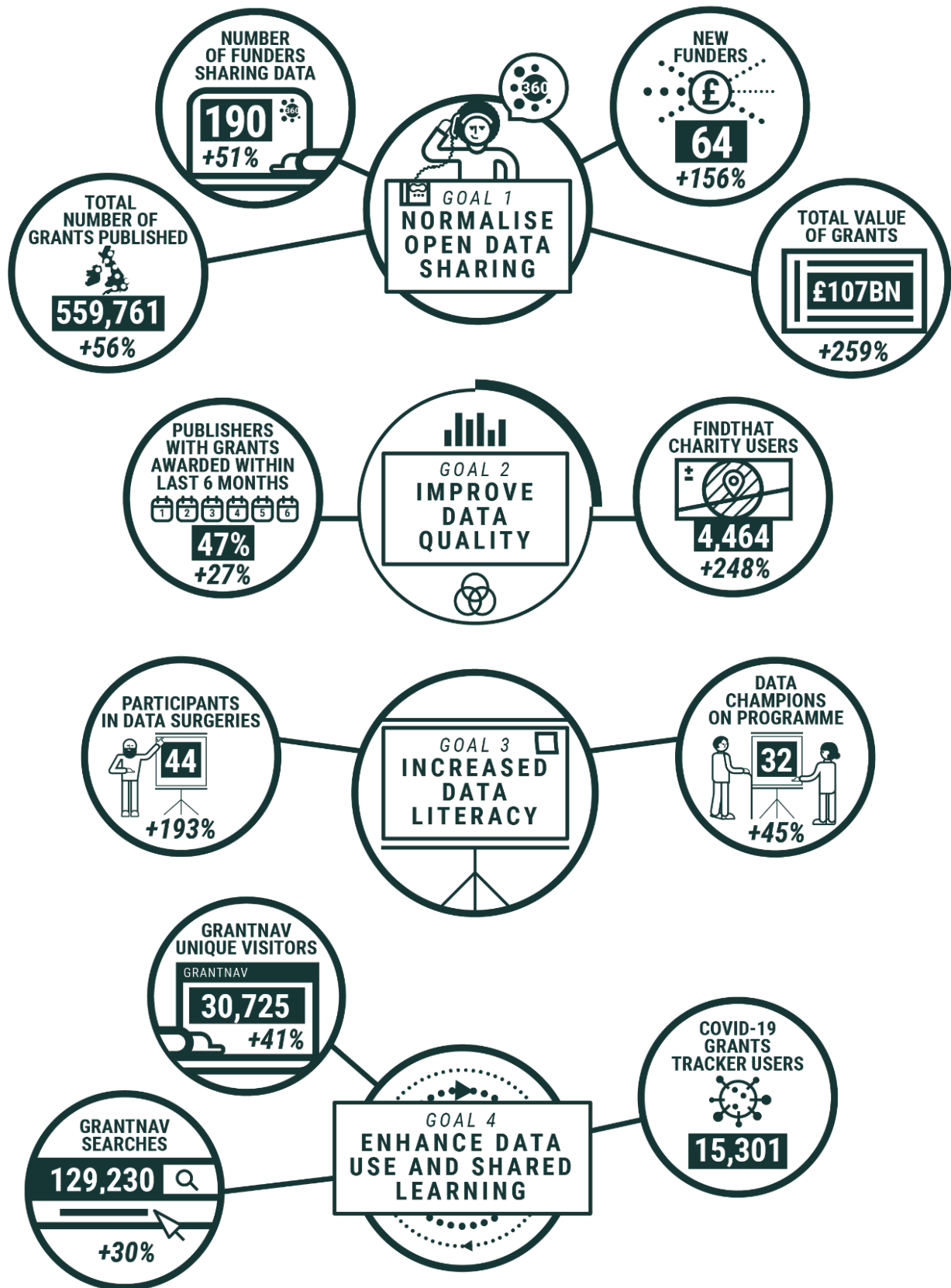
We do not restrict which organisations can publish their data in the 360Giving Data Standard. We use a broad definition for describing grantmakers. We consider these to be any organisation that provides non-repayable funding to civil society organisations. Any grantmaker can publish to 360Giving, including charitable trusts and foundations; central and local government agencies; and other publicly-funded bodies that primarily make grants to civil society. We will continue to focus on UK grantmaking for the duration of this strategy and we encourage all grantmakers to engage with 360Giving and to share their data openly.

Our values

We strive to act in line with our values and principles, and be:

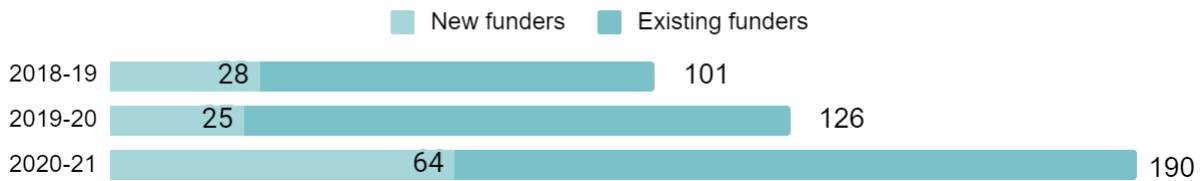
PURPOSEFUL	We have a bold and ambitious aim for grantmaking to be more effective and strategic, by inspiring funders to use data in their decision-making. We're focused on driving meaningful change in philanthropy for charities, and improving outcomes for communities and good causes across the UK.
OPEN	We champion open data for the public good. We help funders make grants data open and provide free, open-source, tools to make it more accessible, so others can use it to target resources where they're needed most. We are open in our approach: we share ideas, challenges and lessons with others, and are open to feedback and committed to improvement.
CURIOUS	We're inquisitive and we believe in using evidence. We inspire and enable people to use 360Giving data to better understand the voluntary sector. We support funders to use data to inform their decisions, share insights and learn from each other.
COLLABORATIVE	We exist at the intersection of philanthropy, charities, data and tech. Through facilitating data sharing and insight in philanthropy, we work with funders, charities, researchers, analysts and developers to achieve our objectives, and strive to support them to deliver theirs.
INCLUSIVE	We make data, our tools and support accessible to all. We prioritise people over tech, use clear language in explaining what we do, and strive to respond to people's needs – whatever their level of knowledge or digital skills.

2020-21 Highlights

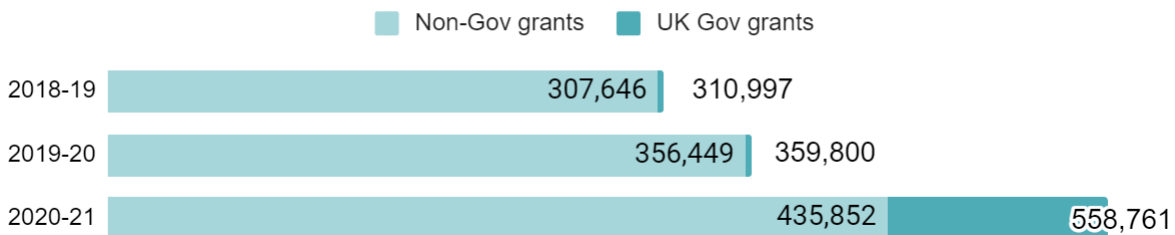


Progress over the years

Number of funders



Grants published



Value of grants in GrantNav (£bn)



GrantNav unique visitors



GrantNav searches



Twitter followers



Newsletter subscribers



Strategic Report

Achievements and performance

Summary

The past year has been an unusual and challenging year for us all, including here at 360Giving. At the end of March 2020, we said thank you and farewell to Rachel Rank, former CEO, and welcomed Tania Cohen in as the new 360Giving CEO just as the UK was hit by the COVID-19 pandemic and the team was quickly adapting to work from home.

It is fair to say that while the pandemic accelerated our strategy in a number of areas, with the need to prioritise the support for funders responding to the emergency, it was necessary to delay a number of planned projects, some of which will now be completed in 2021-22.

In March 2020 we launched the COVID-19 Grants Tracker to support funders as they responded to the pandemic. There was an increase in demand from funders wanting to publish their grants data and we worked hard to support this. There was a shared sense of collaboration within the sector to support communities and charities impacted by the pandemic. In April the Tracker averaged over 100 users each weekday. One funder said, “the Tracker was crucial to helping us understand how our funding response fitted in with the wider sector’s response.”

The heightened importance of data to support decision-making, and our support for these efforts resulted in ending the year with over 50% more funders publishing their grants data in the 360Giving Data Standard – significant progress towards our goal of normalising open data sharing amongst funders.

We successfully adapted our data literacy programmes to be delivered online, enabling us to make great progress towards goal three – helping funders become more data literate. We delivered our third Data Champions programme with 32 participants, our largest and most diverse cohort yet. The online delivery has enabled more people to attend and is something we plan to incorporate in the future.

The charity celebrated its fifth birthday in July this year and it has matured and grown in line with this. At the start of the year, a rebranding made our website more developed and professional. We have also onboarded a new full-time staff member providing extra capacity for communications projects and programmes, and recruited six new Trustees to our Board.

In October 2020, 16 central UK Government departments published over £30bn of open grants data for 2018-19 using the 360Giving Data Standard. This was followed by further publication in March 2021 of their 2017-18 and 2019-20 data – with a total of £77bn in Government Grants

across the three financial years. This publication by the UK Government is a significant milestone towards our goals.

We have improved our online tools in line with our goal to grow data use and shared learning, although some of this work has been postponed due to capacity and prioritising publisher support to respond to the pandemic. After last year's work on the Datastore, we have continued to develop it by expanding additional data and registering more direct users. The work has enabled us to develop our other online tools based on User Experience Research. In March 2021, we launched an upgraded version of our search-engine for grants data, GrantNav, enabling better functionality for users.

Finally, in response to sector needs, we have developed a shared taxonomy for collecting equity data on behalf of the DEI Data Group of funders and are developing an extension to the 360Giving Data Standard to support funders to be able to report on this data. Below is a summary of the year against the key milestones set out in our 2019-22 strategy.

Targets/milestones	Results	Status
80% of UK grants published openly by March 2022, including grants from central government.	190 funders that are sharing 360Giving data are listed on a central Data Registry . The publication of central government departments was delayed by the onset of COVID-19 crisis, however data was shared by 16 departments in October 2020, and a further annual publication was made in March 2021. The 80% target is met for central government grants and on-track for lottery grantmaking, with good progress made towards the target for charitable grantmakers. While we are on track to meet the 80% target for overall grants, reaching this amount for the trusts and foundations segment will be challenging.	Green
Establish practitioner working groups to explore challenging areas of data publishing and use.	The launch and recruitment of participants for the working groups was postponed at the onset of the COVID-19 crisis in March 2020. During the year priority was given to exploring equalities data for the development of the DEI Data Standard. Two topics whose importance was further highlighted through COVID grants publication, beneficiary location data and re-granting, will be launched from Q2 2021.	Amber
A Data Champions programme that builds data literacy and ambassadors for open data.	The annual programme is now well established and very successfully made the transition to online delivery with 32 participants taking part in a variety of roles in diverse organisations including central and local government, lottery distributors, national and local trusts, community foundations and corporate foundations.	Green

Series of regional/ sectoral projects supporting in-depth analysis of grantmaking activities.	A data expedition was held with Open Data Manchester, but a second planned expedition was postponed due to capacity limitations due to the pandemic response. We undertook analysis of grassroots organisations and published the Below the Radar report in partnership with Local Trust and NCVO, and analysis of immigration advice and associated funding with London Funders. This area was deprioritised due to lack of capacity, but a major part of plans for 2021-22	Amber
Updated tools and platforms that support easier access to and understanding of the data.	During the year we enhanced the COVID-19 Grants Tracker that was launched in March 2020. This included development of dashboards, visualisations and filters. We also upgraded our main tool, GrantNav with enhanced search and filtering functionality to improve access. We shared the initial Resource Library with tools and information to support users of the data. We also implemented enhancements to the FindthatCharity platform.	Green
A new framework and interactive digital tools that help organisations to understand their data maturity	This project was cancelled as there are now a number of alternative data maturity frameworks available and feedback from potential users is that there is no longer a high need/demand compared to when the strategy was originally written in 2018. We have therefore redirected our focus to other projects so as to not duplicate existing work around data maturity.	Red

Progress on goals

In 2019 we launched our 2019-21 strategy, 'Unlocking the power of grants data':

<https://www.threesixtygiving.org/about/unlocking>.

In it we set out four ambitious goals:

1. Normalising open data sharing within the grantmaking community
2. Improving the quality of the data that's being shared
3. Increasing the data literacy of grantmakers
4. Growing data use and shared learning

During 2020-21 we made significant progress towards these goals.

Goal 1: Normalise open data sharing

More grantmakers regularly sharing their data in an open, comparable way, providing a more comprehensive picture of grantmaking across the UK.

This year we have made great progress towards our goal of normalising open data sharing. We ended the year with 190 funders now publishing their grants data in the 360Giving Data Standard – more than a 50% increase from the previous year. We have seen a shift of perspective from open data sharing being best practice, to now being expected practice. In 2020-21 we had 64 new funders publish their grants data compared to 25 in the previous year – that's a 156% increase in new funders.

More data being shared has created a more reliable and comprehensive picture of grant making across the UK which has supported grantmakers to make more strategic decisions, particularly in response to the COVID-19 pandemic.

This shift to open data sharing being expected practice was in large part due to the response of grantmakers to the pandemic, and the increased need for data to support collaboration and effective decision-making. In the first quarter of the year at the peak of the pandemic, the team were working beyond capacity to support funders, both existing and new publishers, to share their data in the 360Giving Data Standard. We focused our energy and resources on supporting these publishers directly, postponing other project work to later in the year to prioritise support for funders.

A significant achievement towards this goal was the UK Government publishing their 2018-19 grants data in the 360Giving Data Standard in October 2020. This was over 43,000 grants, worth over £32billion and means they meet their Open Government Partnership commitment to increase the transparency of government grant funding. We have worked with the Cabinet Office Grants Management Team to reach this milestone and the relationship has deepened this past year, as we work towards our joint goals of improving data quality. This first release of data was followed in March 2021 with the publication of 2019-20 grants data, alongside the improvement and re-publication of grants data from the 2017-18 period which had previously been too poor quality to be included on the 360Giving Data Registry. This brings the total value of data shared by the UK government to £77bn.

In the coming year, we will look at how we can support the increased numbers of publishers through launching more online guidance and tools, and improving the efficiency of our processes. This will help us to effectively support more publishers with common queries, reduce dependency on individual team members and continue to provide support to those that need it.

Goal 2: Improve data quality

Better quality data being shared more regularly and improved understanding of the data standard, the data that is currently published and how it can be used.

Along with an increase in the number of publishers, there has been an increase in publishing frequency. 47% of publishers are sharing grants awarded within the last six months which is a 27% increase on last year. This means that the data available in our tools is more reliable and helpful for users.

We continue to progress towards our goal of better organisation identifiers in the 360Giving dataset. When funders are missing organisation identifiers in their 360Giving data, it significantly reduces its usefulness. We launched an upgraded version of our identifiers tool: findthatcharity.uk in 2020. This is a tool that makes it easy to find the register record for UK charitable organisations when you search by name. The tool now includes a wider range of identifiers, including records for education, NHS institutions, not-for-profit companies and public sector bodies. These developments allow more data gaps to be filled and quality checks can be made on data already shared.

However, despite this, there has been only an 2% increase in the number of recipients with external organisation identifiers compared to last year. While we have seen an increase in the number of funders using these identifiers and improving the quality of their data, a higher volume of COVID-19 related grants went to small, unregistered community groups who don't have organisation identifiers, impacting the overall picture. Excluding these grants, we have continued to see good progress.

We recognise the importance of ensuring the 360Giving Data Standard is fit for purpose so that high quality data can be collected. We postponed the planned working groups exploring geographical issues and regranting to prioritise our support to funders in the pandemic response, and the work with the DEI Data Group on the recording and reporting of equity data. We recognised that there has long been a need in the sector for an effective, long-term solution to collecting equity data. Reprioritising our work, we have supported the co-creation of a taxonomy to enable consistent reporting, collection and analysis of equalities data. During 2021-22 we will be implementing this further as an extension into the 360Giving tools, and to the 360Giving Standard to support funders to publish their data.

In November 2020 the 360Giving Standard Stewardship Committee approved an upgrade to the Standard to allow for the publication of authoritative Metadata in 360Giving data. In January 2021 we began a process to review the governance and develop a strategy for the 360Giving Data Standard.

During 2020-21 we had planned to deliver two key data quality projects that were delayed to prioritise the pandemic response. These were started in February 2021 and we aim for them to be completed in April and May 2021 respectively:

Data Dashboard

During 2020-21 we prototyped a dashboard as part of supporting better understanding of 360Giving data. It shows what information items are being shared by each funder, and the comprehensiveness of the dataset as a whole, providing detailed information about quality and timeliness. We have been working on an external version to be launched early in 2021-22. This will make it easier for people to engage with the data; for example, by helping them identify which data to include in their research. It will also help funders better understand what's in their data. We will use it to showcase examples of best practice and identify issues with coverage or quality.

Data Quality tool

This allows funders to validate their 360Giving data. It's an important tool when preparing data for release: www.dataquality.threesixtygiving.org. Users can check whether their data complies with the schema, receive feedback on its quality and convert it into different file formats. We are working on upgrading it, focusing on making it easier for less technical users to understand how the features of their data impact on its usefulness.

Goal 3: Increase data literacy

Improve skills, understanding and capacity to use data as part of good grant giving and greater ambition to become data-informed.

Having data about over £100 billion grants means we can support some sector-changing analyses; but only if people know how to use the data and understand what questions they can ask of it.

It's important that 360Giving catalyses real change among funders and how they use data to support their decision making and learning. If we want the sector to be more data-informed, we need to build individuals' capacity to use data and make them feel part of a community.

Our activities under this goal are specifically aimed at addressing this.

Data Surgeries

We held four Data Surgeries (skills and techniques development workshops) in 2020-21 with a total of 44 attendees. This is a 193% increase in participants from last year when we held two Surgeries. All four Surgeries were delivered online and received positive feedback. The topic of Making Maps was particularly popular – the first one sold out in less than an hour so we repeated the session to accommodate the waiting list. Given their success and demand, we plan to continue

the Data Surgeries in 2021-22 with a more structured approach when increased team capacity allows.

Office Hours

We held 11 Office Hours (pro bono consultancy sessions) in 2020-21 to continue to support individuals, from chief executives to analysts and project officers. The topics included support for building a map, advice for presenting the 360Giving Data Standard to the board, and how to use the data for fundraising research. We plan to continue to provide this valuable service to support individual queries to enhance data literacy.

Data Expeditions

Data Expeditions are a great way for an organisation or a group of individuals to learn new skills around using data and how to conduct analysis which is relevant to their work. They bring together a diverse group of people from policy, community development and technical backgrounds in an active learning environment.

In 2020-21, we partnered with Open Data Manchester to pilot the online delivery of a Data Expeditions. Over two weeks, participants attended five online workshops led by trained facilitators. By the end of the expedition, results included:

1. Acquiring new data skills
2. Outputs such as visualisations, data needs or stories from the data
3. Understanding and mitigating personal data knowledge gaps
4. Networking with new people.

We will implement learnings from the pilot to our future Expeditions, including using more specific data questions and targeted groups. We have two Data Expeditions planned for 2021-22 and look forward to continuing to develop this programme.

Data Champions programme

The Data Champions programme offers participants the chance to learn more about data and how to build and improve their organisations data culture. Each month for six months, participants attend a four-hour online workshop and a shorter online discussion group. With collaboration and peer-learning at its heart, it's a unique space for funders to network and learn from one another and build a community for after the programme. Participants leave the programme with:

1. more confidence to work with data
2. the knowledge and tools to grow a data culture in their organisation
3. a network of fellow Data Champions to support future development

After running two pilot programmes in 2018-19 and rolling out the programme in 2019-20, in November 2020, we launched our first programme to be delivered completely online. We had 49 applicants and shortlisted 32 participants – 45% more than the previous programme – from a wide range of organisations including national and local government, community foundations, Lottery distributors, and private trusts and foundations. The online format has led to unintended benefits including higher attendance rates and a greater diversity of participants. Going forward, we plan to combine online and some elements of face to face engagement, recognising the benefits of in-person sessions for networking and relationship building.

25 of the 32 Data Champions participants completed the programme (attended the majority of sessions). 26 participants completed the evaluation. Here are some highlights of the outcomes reported by participants as a result of the programme:

- 25 (96%) would recommend the programme to someone working with data in a funding programme with 22 (85%) respondents strongly agreeing that they would recommend the programme
- 24 (92%) have increased knowledge of how they can grow a data culture in their organisation with 22 (85%) reporting a better understanding of how to work with data and 17 (65%) have a better understanding of what quality data is
- 21 (81%) feel they are more confident working with data
- 22 (85%) would feel comfortable contacting a fellow Data Champion to share information or ask a question
- 20 (77%) reported that they will change at least one area of their work plans or practices as a result of the programme with 18 (69%) implementing at least one action before the end of the programme and 12 (46%) have already undertaken new analysis or used data differently as a result of the programme.

We plan to follow up with participants in three months to explore what actually changed as a result of the programme.

Data Maturity Framework

In the strategy and the 2020-21 plans, we had planned to develop a data maturity framework for the sector. However, the need for this was re-evaluated during the year and it was dropped from the plans. The current crisis has forced organisations to use data more - their own and other people's. We have seen a significant shift in how data is valued and used. In such a dynamic environment, a data maturity framework may no longer meet the original need which was to support organisations to consider use of data. In addition, we have seen a number of other data maturity frameworks being published or being developed, including Data Orchard and the new government Data Quality Hub. We have therefore redirected our focus to other projects so as to not duplicate existing work around data maturity.

Goal 4: Grow data use and shared learning

Ensure the ongoing credibility and influence of our work, built on testing and learning, demonstrating the data's relevance to different stakeholders.

We know that inspiring examples of how 360Giving data is used drive up interest in, and the publication of, more and better data. Working in partnership with funders and developers, we showcase ideas and projects that use the data to create useful analysis and tools. We also strive to better understand how 360Giving data can help to address specific challenges, and if it can't, why not.

Activities under this goal are grouped under three priority areas:

- **Collaborative learning projects** – A series of exploratory projects run in partnership with funders and researchers, helping them undertake research on a place, sector or theme.
- **Tools for data use** – A suite of flagship web platforms and visualisations that showcase 360Giving data, and offer a first point of call for anyone wanting to use the data.
- **Creating a sector data resource library** – With sector-specific data, tools and guidance that help people to use 360Giving and other relevant datasets.

Collaborative learning projects

In 2020-21 we have focused on contributing to projects and supporting collaborations between funders. One such project was the report, 'Below The Radar: Exploring grants data for grassroots organisations' which was funded by Local Trust and carried out in partnership with NCVO. The report uses data published in the 360Giving Data Standard to identify a set of organisations that receive grants from UK foundations but couldn't be found using other administrative sources (such as registries of regulated organisations, like charities). This has generated media and sector interest and we made the methodology available for others to also explore the data.

threesixtygiving.org/2020/08/06/below-the-radar-understanding-some-of-the-uks-smallest-charities

We also undertook analysis to support collaboration between funders. This included sharing with funders the lists of recipients that they have in common with other funders

threesixtygiving.org/2020/03/25/covid19-weve-updated-our-who-funds-who-data-and-visualisation-to-support-collaboration) and also undertaking specific analysis to support

collaboration strategies and planning. For example, we did an analysis report for London Funders exploring organisations that fund immigration advice and related areas to inform the strategy for their collaborative project.

In the coming year, we plan to do some deep dive analysis on the grants given in response to COVID-19 and the UK Government Grants data.

Tools for data use

COVID-19 Grants Tracker

covidtracker.threesixtygiving.org

We developed the COVID-19 Grants Tracker in March 2020 to make it easy to access COVID-19-related grants data. The tool pulls and visualises data published by funders about their grants made in response to the crisis, and is updated daily.

The COVID-19 Grants Tracker has played an important role in supporting funders to respond to the pandemic, particularly at the start of the year when it averaged 100 users each weekday. The tool enabled funders to make more informed decisions about how to give grants, and produce their own snapshot reports. As one grantmaker said, “the tracker was crucial to helping us understand how our funding response fitted in with the wider sector’s response. It provided us with some comfort that we were acting quickly and appropriately in the circumstances.” In the last two weeks of April 2020, the Tracker had over 1,700 users.

As the effects of the pandemic continue, there is still a need and user base for the Tracker. At the appropriate time we will look to retire the Tracker and integrate it into GrantNav.

Datastore

This is a centrally managed Datastore for 360Giving, which pulls, parses and houses all datasets registered with the initiative. It is updated on a nightly basis, therefore ensuring currency and immediacy, and it is made available to trusted users, the 360Giving staff and technical team. This year, seven individuals have access to use the 360Giving Datastore, taking the total number of users to nine. This has included users that are accessing the data to include it in their own external platforms, supporting us to reach many more data users indirectly.

In 2019-20 we focused on updating and launching the 360Giving Datastore. In 2020-21, thanks to those enhancements of the Datastore, we were able to quickly develop the COVID-19 Grants Tracker to respond to funders needs. The 360Giving Datastore enhancements have also supported development of our flagship tool, GrantNav which was updated in March 2021, including drawing in more of the 360Giving Datastore data.

GrantNav

grantnav.threesixtygiving.org

GrantNav is our flagship platform that we launched in September 2016. It brings 360Giving data together, allowing near instantaneous search of over 550,000 grants. Users can explore and download the data, and because it’s openly licensed, they can re-use it in their own tools and analysis for free. Almost 130,000 different searches have been made in GrantNav in 2020-21, and it has received 30,725 unique visitors in total – a 41% increase on last year.

In March 2021 we launched an upgraded version of the tool, based on User Experience research. This was later in the year than planned due to needing to focus on development of the COVID-19 Grants Tracker and support for publishers. In the new version, there's more data available to be explored, including the size and location of organisations drawn from sources such as the Charity Commission. These additions were possible because of the improvements we made to the 360Giving Datastore. The updated version also has easier to use filters which show more options by default, and we've added a 'Funding Organisation type' filter to help navigate between different funder types. We will implement more changes in April 2021, including more integration with 360Insights and a simple summary of the search results.

360Insights

insights.threesixtygiving.org

Launched in March 2019, the online tool gives funders tangible feedback on their data, focusing on seven key pieces of information, including the type of organisations they are funding, their location, age and income. The platform brings together 360Giving data with data from the Charity Commission and Companies House.

In March 2021 we launched a new version of GrantNav. Part of that upgrade was integrating 360Insights so that it is easier for users to move between the tools. We plan to develop 360Insights based on the User Experience research early in 2021-22 and following on from the GrantNav upgrades.

Resource Library

resources.threesixtygiving.org

This online space is a library of resources that can help funders – or people interested in grant funding – to find, use and benefit from data. In 2019-20 we developed and tested the Resource Library with the Data Champions. In 2020-21 we launched it more openly although postponed larger developments and promotions due to limited team capacity and the need to support publishers. However, we will continue to develop the resources further and formally launch the Resource Library in 2021.

Communications and Engagement

We started the year with a rebrand of our main website and platforms and the creation of a design system to enable agile development of our webpages. This rebrand was an important step to reflect the change in the charity becoming a more mature organisation.

Our communications work continues to focus on increasing awareness and engagement with our tools and programmes. In September 2020 we hired a new staff member to support communications and administration work. This increased capacity has enabled us to proactively

create content, analyse and measure our impact and respond to sector news. We have published 36 blogs and increased our Twitter followers and newsletter subscribers by 18% and 19%, respectively.

We responded to the publishing of UK Government grants data with several blogs which received good engagement.

In February 2021, we hired a user research consultancy to help us to understand our audiences and their needs better. We plan to use the findings to make more informed and strategic communications decisions, including designing content specific to our users needs.

In 2020-21 we focused our engagement on smaller groups and collaboration. We contributed and worked with sector bodies and spoke at events, including London Funders, Association for Charitable Foundations and the DEI Data Group. We also worked with the Charity Commission and the Cabinet Office.

We contributed to a number of consultations and in the autumn the Kruger Report made recommendations for more open grants data and referred to 360Giving directly.

In 2021-22, we plan to be more structured and strategic in our engagement, with more focused objectives and plans.

Organisational development

This past year the charity has developed and grown. We have invested in both the people and processes to ensure 360Giving is a strong and sustainable charity for the future. This has included recruiting and training new staff and board members, and identifying and defining our organisational values. We have implemented the Charity Governance Code to embed good governance practices and achieved our Cyber Essentials certification to enhance our cyber security. We have revised all our policies and included them in inductions to embed them into practice.

We have also started the work on development of our CRM, Salesforce, to improve its functionality and our efficiency. This will be implemented in early 2021-22, with further developments later in the year to automate some communications to publishers.

A key priority in 2021-22 is the development of the 2022-25 strategy and fundraising to secure the funds to deliver it.

Diversity, equity and inclusion

As part of our organisational development plans, we reviewed our diversity, equity and inclusion policies and practice and developed an action plan to ensure continuous improvement in this area.

We recognise that this policy is a work in progress and as our understanding develops and we refine our approach, we will need to continue to ask ourselves hard questions and go further as we strive to represent good practice within the charity sector.

Overall our DEI aims are to:

1. Ensure an inclusive culture that values diversity in how we treat each other, those we work with and users of our services.
2. Ensure that our programmes, tools and resources are accessible, inclusive and meeting the needs of a diverse range of stakeholders.
3. Increase awareness of DEI considerations in the use of grants data and support the practices of others to do so.
4. Ensure that DEI considerations are actively part of all our internal practices and decision making to maximise our impact.

We have embedded these aims and considerations in to all our plans, processes and decision-making. Our policy can be viewed at threesixtygiving.org/about/diversity-equity-and-inclusion-policy/

Challenges and learning

We faced three key challenges over this reporting period

1. Remote working and relationships

A challenge that many of us have faced this year has been the sudden transitioning to remote working. Combined with several team and Board changes, and the lack of pre-established relationships that accompanies this, this challenge has been particularly felt. We have learned to be adaptable in our ways of working, communicating and bonding as a team, and understanding of individuals' needs in order to maintain high performance in challenging circumstances.

Remote working has also brought some unexpected benefits. In transitioning our programmes to be online, they have become more inclusive and accessible, and therefore we plan to incorporate some virtual delivery going forward, even after we may have returned to the office.

2. Demand and ambition outstripped capacity

In 2020-21 we had a significant increase in demand for our publisher support services without an increase in team capacity to match this - in fact we had decreased capacity due to vacancies, part-time working for home-schooling, sickness and other pressures.

We not only experienced a rapid increase in the number of funders publishing their data, but existing publishers were also publishing more frequently and others were wanting support in other

ways, including support for analysis and collaboration. While these are all very good news, the need to prioritise publisher support did lead to a number of projects having to be delayed until later in the year, with a few slipping in to being completed in 2021-22.

The interest in our work is looking set to continue. A big priority for 2021-22 is improving guidance, resources and tools in order to support funders to be more self-servicing, and improving the efficiency of our processes, to allow 360Giving to support more funders within the current staffing capacity and to be more sustainable.

3. Growing pains

This year has highlighted that significantly more organisations and individuals than before, now rely on our services for their work - with this reliance comes responsibility.

We may only be five and a half, but in organisational maturity terms we are in the awkward teenage years. Our ambition has outstripped capacity, and we've grown in some areas more than others were able to keep pace with, we don't have the flexibility of a start-up with more people relying on us, and there is a greater need for a clearer direction to manage changes and transitions.

During the year we felt the impact of this rapid growth without the organisational capacity and maturity to manage this in all areas. While things have looked smooth on the outside in meeting external needs, internally we haven't had the structures to support the outputs. We have needed to invest in establishing the internal policies, processes, people and culture needed to support a growing organisation - but trying to do so in the middle of a global pandemic without the space to reflect or capacity to change.

In 2021-22 we will need to continue to invest in our internal development to strengthen the organisation and to plan for the future in the development of our next strategy for 2022-25. It will be important to make the space to reflect on what will be needed from our next phase and engage stakeholders in it.

Plans for the future

Strategy

In 2019 we launched our 2019-21 strategy, 'Unlocking the power of grants data':

www.threesixtygiving.org/about/unlocking

In it we set four ambitious goals:

1. Normalising open data sharing within the grantmaking community
2. Improving the quality of the data that's being shared

3. Increasing the data literacy of grantmakers
4. Growing data use and shared learning

These remain our goals for 2021-22.

Priorities for 2021-22

A key theme for the year is getting fit for the future and reflecting the maturity of the organisation. This includes an investment in organisational, staff and board development. We will develop our external tools and processes to increase the efficiency and effectiveness of the publishing process. We will increase user engagement and be more user informed in our activities. We will invest more in the development of the 360Giving Data Standard and its governance and prioritise key areas of our DEI Action Plan.

Goal 1: Normalise open data sharing

The focus is on supporting publishers to be more self-servicing and increase efficiency in the process. We have normalised open data sharing – now we need to make sure we are able to support growing number of publishers with the capacity that we have.

This will include improved publisher guidance, including guidance tailored for specific segments of publishers, and an upgrade of the data quality tool. The data quality tool is to allow publishers to test and validate their data before publishing. The current version is not very easily understood by publishers and requires support from the helpdesk. Improving this could reduce the pressure on the helpdesk.

Goal 2: Improve data quality

This 2021-22 operational plan represents a much greater investment in the 360Giving Data Standard than we have had capacity for previously. Key projects include completion of the DEI Data Standard extension and establishing and delivering outcomes from the geography working group and the regranting working group. We will also implement any changes to the governance and strategy resulting from the external review of the Standard completed in March 2021.

Other projects to support the data quality goal include implementation of the data quality dashboard, upgrade of the data quality tool and updates to the FindthatCharity publisher guidance.

Goal 3: Increase data literacy

We will continue to deliver our data literacy programmes and support, but increasingly shaping them through our user research and improved monitoring and evaluation mechanisms. These will include Data Champions, Expeditions, Surgeries, Office Hours and contributing to events led by others such as the Data4Good Festival.

Goal 4: Grow data use and learning

We will invest more in analysis and data use over the coming year. This will include significant analysis projects, focusing on deep-dives into the COVID-19 grants data and the UK Government data.

There will be some incremental improvements to tools as it was not possible to complete the full GrantNav and Insights upgrades before the end of March 2021. We will also be commissioning further resources for the Resource Library and developing more content development ourselves based on user research.

Organisational Development

A key priority for the year is planning for the future and development of the 2022-25 strategy. We will also need to fundraise for the new strategy as many of our multi-year grants are due to end in 2022.

In 2021-22, we will have a more strategic approach to our communications, editorial and content, integrating this work into the delivery plans of other teams. We have engagement plans which are much more developed and proactive based on our goals.

We will continue to invest in staff and board development, including the induction of three new trustees joining in July 2021. We will invest in the efficiency and effectiveness of our processes and ways of working, including development of our CRM database to support improved relationship management.

Key measures and milestones

Key areas from the strategy that we need to focus on in 2021-22 so that we build on our successes and achieve our 2019-22 goals include:

- 80% of UK grants published to the 360Giving Data Standard.
- 360Giving data published at least annually by central government departments that award UK grants.
- Annual Data Champions programme aimed at building data literacy and ambassadors for open data.
- A series of regional and sectoral projects supporting in-depth analysis of grantmaking activities.
- Updated web tools and platforms that support easier access to and understanding of 360Giving data.

We continue to hold quarterly planning meetings to review our progress, discuss challenges and look at what we are learning.

Principal risks and uncertainties

360Giving maintains a risk register to identify and record the principal risks we are exposed to and confirm that systems are in place to manage those risks. The Board, staff team, and Finance Committee review the risk register periodically, monitoring risks and, where possible, taking steps to mitigate them by ensuring management implements controls and obtains insurance where appropriate.

The main risks faced by the organisation are:

- 1. Insufficient capacity** to maintain and develop tools and to support increasing numbers of publishers. As well as securing funding as above, planning and project management tools are in place to support resource planning, with considerations of outsourcing at key times. We are also reviewing options and tools to support publishers to be more self-servicing to be able to support more organisations within the existing capacity. With potential increased risks of staff illness with COVID-19, we have also implemented actions to reduce dependence on individuals, including documentation, access to tools, and shared project knowledge to ensure business continuity if someone is unexpectedly unavailable.
- 2. Poor-quality data being published** to the 360Giving Data Standard, therefore reducing the usefulness of the data and the ability to include it in tools and platforms that encourage better access and use. Having focused primarily on supporting organisations to publish their data during our previous strategy, this is now being mitigated by our goals to help people to understand and use the data to release its value, now that a good dataset has been established. The improved guidance, the development of a new quality dashboard and the upgrade of the quality tool are all aiming to mitigate this risk.
- 3. The limited capacity of grantmakers** – 360Giving’s target audience – to work with data as part of their day-to-day activities. This is being mitigated by: showcasing the creative ways grantmakers are using the data; developing tools, platforms and guidance that help people access the 360Giving dataset more easily; and running a series of workshops and data use pilots that build the capacity of organisations to work with data.
- 4. Product and technology risks.** As an organisation that provides digital tools and services, security, availability and reliability of our systems is key. We have a range of mitigating actions and contingency options in place for security and recovery which are reviewed on a regular basis to ensure that the highest standards of practice are maintained. This includes Cyber Essentials certification.
- 5. Insufficient funds** being raised to support planned activities. This is a longer-term risk. While we have funding for the current year, there is significantly less secured for 2022-23 so a key priority is developing the next strategy in enough time to fundraise.

Financial review

Results for the period

Total income for the period was £587,955 (2020 – £500,284). Total income included grants of £587,955 (2020 – £491,084), including unrestricted donations of £355,00 (2020 – £295,000) and monies received for specific projects of £232,955 (2020 – £196,084).

Expenditure totalled £508,392 (2020 – £476,969) resulting in an overall surplus of £79,563 (2020 – a surplus of £23,315), comprising a surplus on unrestricted funds of £60,467 (2020 – deficit £4,365) and a surplus of £19,096 on restricted funds (2020 – surplus £27,680). A transfer of £54,800 was made at year end from the unrestricted general funds to a designated fund to reflect expenditure committed to for development projects already started but not completed in 2020-21 due to our own and supplier capacity limitations due to COVID-19. It is anticipated that these funds will also be spent by June 2021.

The charity's balance sheet at 31 March 2021 shows total funds of £264,759 (2020 – £185,196) split between unrestricted general funds of £163,183 (2020 – £157,516), designated funds of £54,800 (2020 – nil) and restricted funds of £46,776 (2020 – £27,680). The charity's free reserves are equal to the balance of unrestricted general funds.

Reserves policy

The trustees have a policy of ensuring that they hold in free reserves adequate funds to allow for the orderly wind-down of the charity should that ever prove to be necessary. The amount required for this is currently estimated to be £126,467.

At 31st March 2021, the level of the general fund or free reserves was £163,183 (2020 - £157,516), which exceeds the target reserves balance. The excess funds will be used to cover increased budgeted operating costs for the year ended 31st March 2022 arising from the slippage of some activities from 2020-21 to 2021-22, and a higher staff complement and costs for the year 2021-22.

Going concern

The trustees have assessed the position of the charity as a going concern in preparing this report and financial statements and have made this assessment in respect of a period of one year from the date of approval of these financial statements, based on the expected level of activity during 2021-22 and the first half of 2022-23 and income already secured. The charity had net current assets at 31 March 2021 and few recurring and fixed costs. The coronavirus pandemic has not hindered the charity's operations in any meaningful way. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the

ability of the charity to continue as a going concern, and the charity will have sufficient resources to meet its liabilities as they fall due.

Fundraising

The charity does not have any dedicated fundraising roles and does not undertake public fundraising activities. We adhere to the Code of Fundraising Practice with respect to the grants that we apply for and receive.

Principal funding sources

We thank all our supporters, without whom our work would not be possible. Funders in 2020-21 were:

- Esmée Fairbairn Foundation
- Indigo Trust
- Lloyds Bank Foundation
- National Lottery Community Fund
- Paul Hamlyn Foundation
- Pears Foundation
- Tudor Trust

Trustees' Report

Structure and governance

Legal Structure

360 Giving, operating under the name 360Giving, is constituted as a company limited by guarantee registered in England and Wales (number 09668396) incorporated on 2nd July 2015, and registered as a charity with the Charity Commission (number 1164883).

It is governed by a Memorandum and Articles of Association. The maximum liability of members in the event of a winding up is £10. At 31 March 2021 there were seven members who are all trustees and directors of the charitable company.

Charitable Objects

The constitutional objects are restricted to the following:

The promotion of the voluntary sector for the benefit of the public by encouraging, supporting and assisting grant makers, grant recipients and funders to adopt an open online common standard for the reporting of grant information thereby assisting donors and funders to more effectively make charitable donations and to more effectively target their grant-making by identifying gaps in provision.

These are embedded in our vision and reflected in our strategy and activities.

Public benefit

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

360Giving's Board of Trustees regularly monitors and reviews the success of the organisation in meeting its key objectives. The trustees confirm, in the light of the guidance, that these meet the public benefit test and that all the activities of the charity, described in the Strategic Report, are undertaken in pursuit of these aims.

This report demonstrates how our activities during the year, and strategy, have delivered our charitable objects and demonstrates that the requirements to identify public benefit have been met. Our strategy and plans for 2021-22 show our commitment to continuing to deliver public benefit in the years ahead.

Appointment of Board members

The Board of Trustees comprised seven Directors as at 31st March 2021. In accordance with the charity's Articles, new directors are appointed by ordinary resolution of the directors. Apart from the Founder Director, Francesca Perrin, all Directors are appointed for an initial tenure of three years, with the possibility of being offered one extension of a maximum of three years. There is no set period of office for the Founder Director/Chair. All Directors are required to sign a declaration of interests and confirm that they meet the requirements outlined in HMRC's guidance of fit and proper persons and Charity Commission Automatic Disqualification rules. They are subject to the same Terms of Reference and Code of Conduct. They are also covered by the organisation's disclosure policy, whistleblowing policy and privacy policy.

Trustee induction and training

New trustees complete an induction programme with the Chief Executive and Chair before attending their first Board meeting to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategy and recent financial performance of the charity. Trustees are encouraged to attend relevant training and events that facilitate the undertaking of their role. The members of the Board of Trustees who served as trustees (and directors of the company) during the period and up to the date on which this report was approved were as follows:

- Francesca Perrin, OBE (Chair)
- Geoffrey Chapman (Treasurer)
- Anna de Pulford
- Manny Hothi
- Alice Casey (retired 30th June 2020)
- William Perrin, OBE (retired 8th December 2020)
- Farah Ahmed (from 8th December 2020)
- Jonathan Cracknell (from 8th December 2020)
- Danil Mikhailov (from 8th December 2020)
- Bonnie Chiu (from 15th July 2021)
- Jo Kerr (from 15th July 2021)
- Thrisa Haldar (from 15th July 2021)

No trustee received any remuneration for their services during the period (2020 – none). Expenses of £90 were paid by the charity on behalf of one trustee for childcare costs relating to attendance at a trustee meeting (2020 – none).

Role of the Board, management and decision-making

The Board is responsible for setting strategy and the general management and supervision of the work of 360Giving.

A Chief Executive has been appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and employment.

Trustees receive regular updates on the organisation's activities and delivery. They meet quarterly at formal Board and Finance Committee meetings at which they review management accounts with forecast out-turn, the risk register and progress against planned deliverables. Trustees and staff interact regularly and specifically the Chief Executive meets regularly with the Chair.

In 2020 the organisation undertook a review of governance against the Charity Governance Code for large charities and implemented improvements to practice and documentation as a result. All elements of the code relevant to the organisation have now been applied, with the exception of the Board Appraisal process which will be implemented in autumn 2021 when the full Board will be in place, following recent recruitment.

The 360Giving Data Standard is governed by a Stewardship Committee which is independent from the Board of Trustees. It is their role to oversee and account for the appropriate and timely maintenance of the Standard, including what upgrades are required and the process for making them.

The Committee meets every six months to discuss the Standard schema, look at how it is being used and consider any proposed changes or upgrades. This is a voluntary committee with representatives from grantmakers, users of 360Giving data and open data and standards experts. Secretarial support is provided to the Committee by 360Giving. The Committee is responsible for giving final approval to formal upgrades of the Standard and ensuring the governance and revision process has been properly carried out.

The Stewardship Committee is directed and governed in line with its Terms of Reference. Committee members are appointed following an agreed process.

In January 2021 we commissioned an external review of the 360Giving Data Standard and its governance which will be implemented in 2021-22.

Key management personnel

The key management personnel of the charity in charge of running and operating the charity on a day to day basis comprise the trustees and the Chief Executive. The trustees receive no remuneration. The remuneration of the Chief Executive is set through analysing and benchmarking against the average rate paid in the sector.

Statement of Trustees' responsibilities

The trustees (who are also directors of 360 Giving for the purposes of company law) are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. It was approved by the Board and signed on its behalf by:

A handwritten signature in black ink, reading 'Francesca Perrin'. The signature is written in a cursive, flowing style.

Francesca Perrin, OBE (Chair)

Approved by the trustees on 15th July 2021

Independent Auditor's Report

Independent auditor's report to the members and trustees of 360 Giving

Opinion

We have audited the financial statements of 360 Giving (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Three Sixty Giving's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied

that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sayer Vincent LLP

Judith Miller (Senior statutory auditor)

20 July 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Financial Statements

Statement of Financial Activities

Year to 31 March 2021

	Notes	Designated Funds £	General Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income from:						
Donations	2	-	355,000	-	355,000	295,000
Charitable activities	3	-	-	232,955	232,955	205,284
Total income		-	355,000	232,955	587,955	500,284
Expenditure on:						
Charitable activities	4	-	294,533	213,859	508,392	476,969
Total expenditure		-	294,533	213,859	508,392	476,969
Net income and movement in funds	10	-	60,467	19,096	79,563	23,315
Transfers between funds	10	54,800	(54,800)	-	-	-
Net income and movement in funds	10	54,800	5,667	19,096	79,563	23,315
Reconciliation of funds:						
Total funds brought forward		-	157,516	27,680	185,196	161,881
Total funds carried forward	10	54,800	163,183	46,776	264,759	185,196

All of the operations undertaken by the charity during the above two financial periods are continuing operations.

The notes on pages 38 to 45 form part of these financial statements.

Balance Sheet

At 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Current assets					
Debtors	8	-		7,000	
Cash at bank and in hand		313,619		212,244	
		313,619		219,244	
Creditors					
Falling due within one year	9	(48,860)		(34,048)	
Net current assets			264,759		185,196
Total net assets			264,759		185,196
Represented by:	10				
Restricted funds			46,776		27,680
Designated funds			54,800		-
Unrestricted general funds			163,183		157,516
			264,759		185,196

Approved by the Board of Trustees of 360 Giving, Company Registration Number 09668396 (England and Wales), and signed on their behalf by:



Francesca Perrin, OBE (Chair)

Approved on 15th July 2021

The notes on pages 38 to 45 form part of these financial statements.

Statement of Cash Flows

Year to 31 March 2021

Statement of cash flows	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	101,375	29,978
Change in cash and cash equivalents in the year		101,375	29,978
Cash and cash equivalents at the beginning of the year		212,244	182,266
Cash and cash equivalents at the end of the year	B	313,619	212,244

Notes to the statement of cash flows for the year to 31 March 2021

A Reconciliation of net movement in funds to net cash provided by operating activities	2021 £	2020 £
Net movement in funds (as per the statement of financial activities)	79,563	23,315
Adjustments for:		
Decrease/(Increase) in debtors	7,000	(7,000)
Increase/ (Decrease) in creditors	14,812	13,663
Net cash provided by (used in) operating activities	101,375	29,978
B Analysis of cash and cash equivalents	2021 £	2020 £
Cash at bank and in hand	313,619	212,244
Total cash and cash equivalents	313,619	212,244

The notes on pages 38 to 45 form part of these financial statements.

Notes to the Financial Statements

1. Principal accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The accounts are presented in sterling and are rounded to the nearest pound.

b) Public Benefit Entity

The charity constitutes a public benefit entity as defined by FRS 102.

c) Assessment of going concern

The trustees have assessed the position of the charity as a going concern in preparing this report and financial statements and have made this assessment in respect of a period of one year from the date of approval of these financial statements, based on the expected level of activity during 2021-22 and 2022-23 and income already secured. The charity had net current assets at 31 March 2021 and few recurring and fixed costs. The coronavirus pandemic has not hindered the charity's operations in any meaningful way. The trustees have concluded that there are no material

uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern, and the charity will have sufficient resources to meet its liabilities as they fall due.

d) Income recognition

Income is recognised in the period in which the charity is entitled to receipt, the amount can be measured reliably and it is probable that the funds will be received.

Income comprises donations and grants.

Donations and grants are recognised in the period in which the charity becomes legally entitled to the income, it is probable the income will be received, and that income can be measured with reasonable certainty. Income is deferred if the donor specifies conditions that the income is to be expended in a future period or where grants are awarded on an annual basis.

e) Expenditure recognition and the basis of apportioning costs

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

Expenditure on charitable activities includes all direct and indirect costs (including support and governance costs) associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

All expenditure is stated inclusive of irrecoverable VAT.

f) Fixed assets

Fixed assets worth over £2,000 will be capitalised.

For the purposes of depreciation, the anticipated useful life of 360Giving's assets are as follows:

Type of Fixed Asset	Anticipated Useful Life
Computer equipment	3 years
Office equipment	3 years
Furniture	5 years

360 Giving does not currently have any fixed assets worth over £2,000

g) Pension costs

The charity contributes to pension arrangements on behalf of its employees in to a defined contribution scheme. The cost of the contributions is charged to the statement of financial activities over the period in which the cost is incurred.

h) Taxation

Provision for corporation tax is not necessary as the company is a registered charity. No deferred tax provision is required.

Tax recovered from voluntary income received under Gift Aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

i) Debtors

Debtors are recognised at the settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

j) Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

k) Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

l) Fund accounting

Unrestricted general funds are those funds which can be used freely to meet the charity's charitable objects.

Designated Funds are unrestricted funds that have been earmarked by the trustees for a specific purpose.

Restricted funds are monies raised for a specific purpose or restricted to a specific purpose by the donor. Expenditure on activities furthering these purposes is charged to the appropriate fund.

2. Donations

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Grants				
Esmée Fairbairn Foundation	150,000	-	150,000	120,000
Indigo Trust	150,000	-	150,000	150,000
Tudor Trust	30,000	-	30,000	-
Paul Hamlyn Foundation	25,000	-	25,000	-
Pears Foundation	-	-	-	25,000
Total Funds	355,000	-	355,000	295,000

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Grants				
National Lottery Community Fund	-	160,955	160,955	166,084
Lloyds Bank Foundation	-	30,000	30,000	30,000
Equalities Data Project	-	40,000	40,000	-
Tudor Trust	-	2,000	2,000	-
Other income	-	-	-	9,200
Total Funds	-	232,955	232,955	205,284

4. Expenditure on charitable activities

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Staff costs	5	137,144	113,232	250,376	200,702
Project and delivery costs		112,522	93,621	206,143	238,425
Comms and running costs		30,234	4,759	34,993	22,631
Governance costs	6	14,633	2,247	16,880	15,211
Total expenditure		294,533	213,859	508,392	476,969

Comms and running costs are the support costs of the charity and are made up of central administrative costs such as computers and software, banking costs, team expenses and communications costs that are not related to specific projects such as social media.

5. Staff costs

	2021 Total £	2020 Total £
Wages and salaries	210,460	159,145
Social security costs	22,385	18,791
Pension costs	9,840	7,158
Other staff costs	7,691	15,608
Total staff costs	250,376	200,702

The average number of employees analysed by function was:

	2021 Number	2021 FTE	2020 Number	2020 FTE
Charitable activities	5.3	4.7	3.9	3.7

One employee earned £60,000 - £70,000 during the period (2020 - one).

Key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day-to-day basis comprise the trustees and the Chief Executive. The total employment cost of the key management personnel for the period was £75,736 (2020 - £74,075).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represents the payment or reimbursement of childcare costs totalling £90 (2020: £nil) incurred by one trustee (2020: nil) relating to attendance at meetings of the trustees.

6. Governance costs

	2021 Total £	2020 Total £
Audit fee	6,000	4,500
Accountancy	10,790	10,676
Trustee expenses	90	-
Other	-	35
Total governance costs	16,880	15,211

7. Taxation

360Giving is a registered charity and is therefore not liable to corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

8. Debtors

	2021 Total £	2020 Total £
Accrued income	-	7,000
Total debtors	-	7,000

9. Creditors

	2021 Total £	2020 Total £
PAYE and Social security costs	-	7,433
Trade creditors	18,722	-
Accruals	30,138	26,615
Total creditors	48,860	34,048

10. Funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted funds					
National Lottery Community Fund	27,680	160,955	(146,809)	-	41,826
Equalities Data Project	-	40,000	(35,050)	-	4,950
Lloyds Bank Foundation	-	30,000	(30,000)	-	-
Tudor Trust	-	2,000	(2,000)	-	-
Total restricted funds	27,680	232,955	(213,859)	-	46,776
Unrestricted funds					
Designated – Development Fund	-	-	-	54,800	54,800
General funds	157,516	355,000	(294,533)	(54,800)	163,183
Total unrestricted funds	157,516	355,000	(294,533)	-	217,983
Total all funds	185,196	587,955	(508,392)	-	264,759

National Lottery Community Fund

The fund comprises money received for the delivery of the 2019-2022 strategy and to support funders to become more adept at gathering, interpreting, and sharing high-quality data in order to facilitate more collaborative, effective and strategic grantmaking.

Equalities Data Project

The fund comprises £20,000 received from the National Lottery Community Fund and £20,000 from the Esmée Fairbairn Foundation, for the development of a taxonomy to record the equity of funding on behalf of the DEI Data Group and develop a DEI extension to the 360Giving Data Standard.

Lloyds Bank Foundation

The fund comprises money received for the delivery of the 2019-2022 strategy.

Tudor Trust

The fund comprises £2,000 for staff, volunteer and trustee wellbeing due to the additional pressures of the Coronavirus and associated lockdowns.

Development Fund

In the final quarter of 2020-21, the organisation was particularly impacted by COVID-19, with vacancies, sickness, and home-schooling demands affecting our capacity and that of key partners. As a result, a number of key projects due to be completed in March 2021 have had some of the external costs delayed until April and May 2021. These activities were well developed before year end and most had contracts in place committing to this expenditure. As result of these commitments, these funds have been put aside in to a short-term Development Fund to more accurately reflect the financial position. These projects are primarily:

- Launch of new online publisher guidance
- Launch of a new data quality dashboard
- Upgrade of the quality tool for publishers
- Upgrade of the organisational CRM database

11. Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Current assets	202,593	54,800	56,226	313,619	219,244
Creditors	(39,410)	-	(9,450)	(48,860)	(34,048)
Total	163,183	54,800	46,776	264,759	185,196

12. Liability of members

The charity is constituted as a company limited by guarantee. In the event of the company being wound up, the members are required to contribute an amount not exceeding £10.

13. Related party transactions

Francesca Perrin and William Perrin are directors of the Indigo Trust. During the year £150,000 (2020 - £150,000) was received as a donation from the Indigo Trust.

Bonnie Chiu became a trustee in July 2021. Her employer, The Social Investment Consultancy, provided services to 360Giving between September 2020 and January 2021.

14. Prior year figures

SOFA year to 31 March 2020

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Income from:				
Donations	295,000	-	295,000	345,000
Charitable activities	9,200	196,084	205,284	170,976
Total income	304,200	196,084	500,284	515,976
Expenditure on:				
Charitable activities	308,565	168,404	476,969	460,564
Total expenditure	308,565	168,404	476,969	460,564
Net income (expenditure) and movement in funds	(4,365)	27,680	23,315	55,412
Reconciliation of funds:				
Total funds brought forward	161,881	-	161,881	106,469
Total funds carried forward	157,516	27,680	185,196	161,881

Fund movement year to 31 March 2020

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Restricted funds				
National Lottery Community Fund	-	166,084	(138,404)	27,680
Lloyds Bank Foundation	-	30,000	(30,000)	-
Total restricted funds	-	196,084	(168,404)	27,680
Unrestricted funds				
General funds	161,881	304,200	(308,565)	157,516
Total all funds	161,881	500,284	(476,969)	185,196

Analysis of net assets between funds year to 31 March 2020

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Current assets	191,564	27,680	219,244	182,266
Creditors	(34,048)	-	(34,048)	(20,385)
Total assets	157,516	27,680	185,196	161,881

Reference Information

Board of Trustees	Francesca Perrin, OBE (Chair) Geoffrey Chapman (Treasurer) Anna de Pulford Manny Hothi Alice Casey (retired 30 th June 2020) William Perrin, OBE (retired 8 th December 2020) Farah Ahmed (from 8 th December 2020) Jonathan Cracknell (from 8 th December 2020) Danil Mikhailov (from 8 th December 2020) Bonnie Chiu (from 15 th July 2021) Jo Kerr (from 15 th July 2021) Thrisa Haldar (from 15 th July 2021)
Chief Executive	Tania Cohen
Company Secretary	Helen Mason-Belshaw (until 25 th February 2021) Tania Cohen (from 25 th February 2021)
Charity name	360 Giving (Trading as 360Giving)
Registered and principal office	c/o Esmée Fairbairn Foundation Kings Place 90 York Way London N1 9AG
Company registration	09668396 (England and Wales)
Charity registration number	1164883
Auditor	Sayer Vincent LLP Invicta House 108-114 Golden Lane London EC1Y 0TL
Solicitors	Portrait Solicitors 21 Whitefriars Street London EC4Y 8JJ
Principal bankers	C Hoare & Co 32 Lowndes Street London SW1X 9HZ



c/o Esmée Fairbairn Foundation, Kings Place, 90 York Way, London N1 9AG

Telephone: 020 7812 3773

Website: www.threesixtygiving.org

For general enquiries, email us at info@threesixtygiving.org.

For help publishing your grants data, get in touch with support@threesixtygiving.org.

Say hello on Twitter at [@360Giving](https://twitter.com/360Giving).

Charity Registration Number. 1164883

Company Limited by Guarantee. Registration (England and Wales): 09668396.

