

Tier 1 & Tier 2 Public Benefit Entities

PBE FRS 48 *Service Performance Reporting*

Factsheet 4: Continuous improvements around SPI

FACTSHEET 4 OF 4

For previous steps in the SPI reporting process refer to previous factsheets. For overview of SPI reporting process refer [here](#).

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Continuous improvements over time

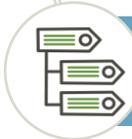
Service performance information (SPI) should evolve over time as you refine measures, improve data collection, and respond to stakeholder feedback. SPI reporting is not expected to be perfect, and entities often want to know whether what they are doing works and what they could do better.



Possible reasons for changes in reporting may include:



Changes in the entity's purpose or strategy, or nature of the entity's activities, compared to the previous period



Changes in the descriptions of goods and services or the way information is aggregated to improve reporting



Changes in performance measures due to improved information being available and reliable



Changes in industry best practice or information requested from funders

PBE FRS 48 does not require that an entity report on what it does in terms of monitoring, seeking feedback and evaluation, but such information can provide useful context to users.

PBE FRS 48 has requirements to make sure that users can understand changes in service performance information over time.

Changing measures over time

If you change how you measure or report your SPI, you should say what changed and explain why it changed. This helps maintain continuity in reporting and enables users to track performance over time

You should review measures and update them as needed, particularly as processes, record-keeping and data change and improve over time – be honest about what's working and what's not.





Comparative SPI



PBEs must report comparative SPI from at least the previous period so users can see how things have changed. If measures or methodologies change, the nature and reason for the change must be disclosed.

Comparative information for at least the previous reporting period must be provided for all amounts included in the current SPI and, where relevant, for the narrative and descriptive information reported in the current period (if there are changes). If measures or measurement methodologies change, the nature and reason for the change must be disclosed.

Judgement is needed in deciding whether prior period narrative and descriptive information is required. It is important to think about how your performance measures can be kept stable and consistent over periods. Careful selection of the information to be reported at the outset will help avoid unnecessary changes.

The following questions will be a useful starting point when thinking about the disclosure of comparatives and disclosure of changes to what you report or how you report in contrast to the previous report:

Have there been any changes in the nature of the entity's activities from the prior period or from what was planned?

Do the changes ultimately result in the user receiving better information on the performance of the entity?

Reporting on shared service performance

PBEs often work with other entities to achieve their objectives. Because there are many ways of working together with other organisations, PBE FRS 48 does not establish detailed requirements about reporting on such relationships.

If your entity works with other parties, reporting on the nature of the relationships and how you work with others on specific projects will help provide appropriate and meaningful information to your users about that shared performance.



Explanatory Guide EG A10

Please refer to the **standard** and detailed **guidance** on our website. Explanatory Guide EG A10 provides detailed guidance and implementation support to help you think about SPI and your reporting. If you require further information and guidance, please refer to this guide regularly.

