ILLUSTRATIVE SAMPLE · fictional organisation (XYZ Foundation) · Institutional Governance Toolkit, Executive Edition · scores are invented to show the report format

Four questions for the Board

What the self-assessment indicates for the four questions a Board must be able to answer. Any related question at Level 1 makes the answer "Not yet demonstrated", however strong the rest.

1. Are we complying with all the laws that apply to us? **Mostly, with gaps**

Based on 7 of 7 questions (Q27, Q28, Q29, Q32, Q33, Q34, Q47), average 3.86. Weakest: Q47 Data Privacy Compliance (3.00). Self-rated scores.

2. Are funds being used for their intended charitable purposes, and as donors directed? **Mostly, with gaps**

Based on 9 of 9 questions (Q61, Q19, Q20, Q21, Q23, Q26, Q30, Q42, Q44), average 3.33. Weakest: Q61 Use of Funds for Intended Purposes (3.00). Self-rated scores.

3. Are Board members exercising meaningful oversight? **Mostly, with gaps**

Based on 11 of 11 questions (Q1, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q10, Q16, Q52), average 3.45. Weakest: Q3 Board Composition & Diversity (3.00). Self-rated scores.

4. What must we do now to address the most significant risks?

#	Question	Score	First step	Owner	Board review
1	**Q11** Donor Dependency Risk	2.00	Reach Level 3: Donor concentration monitored.	CEO with the risk lead (suggested)	Within 90 days
2	**Q19** Cash Flow Governance	3.00	Reach Level 4: Rolling cash flow forecasts maintained.	Finance head (suggested)	Within 90 days
3	**Q21** Segregation of Duties	3.00	Reach Level 4: Segregation enforced systematically.	Finance head (suggested)	Within 90 days
4	**Q23** Budget Discipline	3.00	Reach Level 4: Budget performance reviewed regularly.	Finance head (suggested)	Within 90 days
5	**Q26** Financial Transparency	3.00	Reach Level 4: High transparency standards maintained.	Finance head (suggested)	Within 90 days

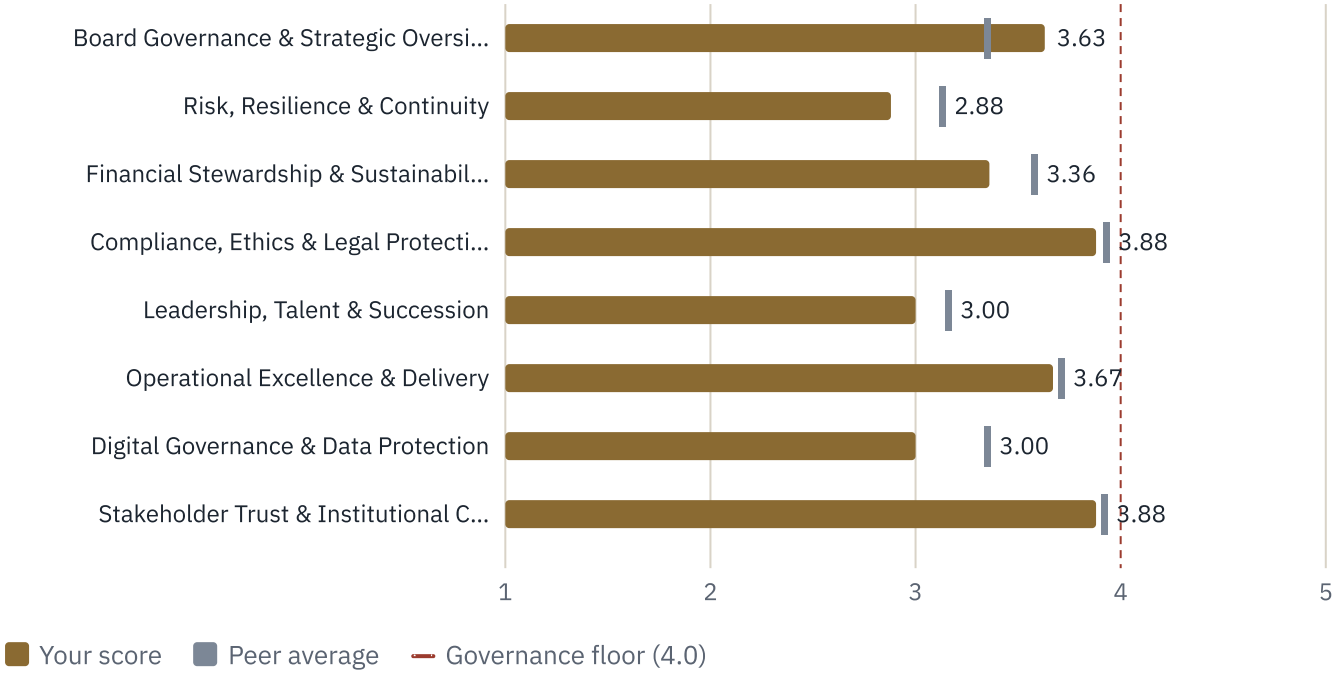
Ranked by how far each question is below the 4.0 floor and the weight of its pillar, with questions on legal compliance and the use of funds given more weight. Anything at Level 1 comes first. Owners and dates entered in the Action plan replace the suggestions.

Governance maturity: 3.42 / 5.00

Level 3 – Defined · Elevated risk — below floor (4.0). Peer average 3.51. 61 of 61 questions assessed.

This assessment covers 61 questions across 8 pillars. The strongest pillar is Compliance, Ethics & Legal Protection (3.88) and the weakest is Risk, Resilience & Continuity (2.88). 1 of 8 pillars are below Level 3 (Defined) and need Board attention. Priority owners should be assigned and progress reviewed at each Board meeting.

Pillar scores



Pillar	Weight	Score	Peer avg	Level
Board Governance & Strategic Oversight	15%	3.63	3.35	Level 4 – Managed
Risk, Resilience & Continuity	15%	2.88	3.13	Level 3 – Defined
Financial Stewardship & Sustainability	15%	3.36	3.58	Level 3 – Defined
Compliance, Ethics & Legal Protection	15%	3.88	3.93	Level 4 – Managed
Leadership, Talent & Succession	10%	3.00	3.16	Level 3 – Defined
Operational Excellence & Delivery	10%	3.67	3.71	Level 4 – Managed
Digital Governance & Data Protection	10%	3.00	3.35	Level 3 – Defined
Stakeholder Trust & Institutional Credibility	10%	3.88	3.92	Level 4 – Managed

30 / 90 day and 12 month plan

0–30 days	No questions or pillars at Level 1. Focus on the Reactive-level gaps below.

31–90 days	No high-risk (Level 2) pillars. Maintain progress and address Level 3 gaps.
3–12 months	Lift Defined (Level 3) pillars to Managed (Level 4): documentation, monitoring and Board oversight. Pillar needing most attention: Risk, Resilience & Continuity. Aim for an overall score of at least 4.0 within 12 months, working towards 5.0.

Further priorities below the 4.0 floor

Question	Score	Governance risk
Q61 Use of Funds for Intended Purposes	3.00	Partially mitigated, gap remains: If the organisation cannot show that funds followed their purpose and donor terms, it risks disallowances, refund demands, loss of tax-exempt or foreign-funding status, and loss of donor trust.
Q40 Leadership Development	2.00	Active risk, unresolved: Without action, leadership continuity is at risk, threatening institutional knowledge and stability through any transition.
Q49 Data Governance Framework	2.00	Active risk, unresolved: This gap raises the risk of a data breach, system failure, or non-compliance with data protection obligations.
Q44 Programme Oversight	3.00	Partially mitigated, gap remains: If programme delivery is not monitored, funds may not reach the intended beneficiaries or activities, even when the accounts look correct.
Q47 Data Privacy Compliance	3.00	Partially mitigated, gap remains: Weak data protection risks breaches of beneficiary and donor data, penalties under data protection law, and loss of trust.
Q3 Board Composition & Diversity	3.00	Partially mitigated, gap remains: A narrow Board misses risks that a broader mix of experience would catch.
Q6 Board Committee Effectiveness	3.00	Partially mitigated, gap remains: Without effective Audit, Finance or Risk committees, detailed scrutiny of finance, compliance and risk does not happen.
Q8 Governance Policy Framework	3.00	Partially mitigated, gap remains: Outdated or unimplemented policies leave the Board without a clear basis for holding management to account.
Q9 Enterprise Risk Management	3.00	Partially mitigated, gap remains: An unmanaged gap here leaves the organisation exposed to disruption, financial loss, or reputational damage it may not recover from quickly.

Question	Score	Governance risk
Q10 Risk Appetite & Tolerance	3.00	Partially mitigated, gap remains: Without a stated risk appetite, the Board has no yardstick for judging whether risks being taken are acceptable.

Peer benchmark: anonymised governance assessments of 10–25 NGOs and non-profits, mostly in India completed using this framework, updated 29 October 2026; a guide for comparison, not a statistically representative survey. Q61 Use of Funds was added in October 2026 and has no peer figure yet. This report was produced with the Institutional Governance Toolkit (Executive Edition), a management self-assessment tool based on self-rated scores. It reflects only the responses entered, is not legal, regulatory or other professional advice, and does not certify compliance or governance standing.