

Unrestricted Funding: A Practical Guide for Funders

From Compliance to Learning: Emerging Trends in Funder Reporting Practices

September 2026

Annex to: [Unrestricted Funding: A Practical Guide for Funders](#), Philea 2026

About this briefing

This briefing presents key insights from a review of reporting and learning practices among a sample of funders involved in Philea's Evidence and Learning Community of Practice (E&L CoP), compiled by Stefan Brunner, Impact Lead at Swiss Mercator. The observations point to an ongoing shift away from rigid reporting frameworks towards more adaptive, learning-oriented approaches that seek to balance accountability with reflection and improvement.

Common themes include the integration of written and oral reporting, the growing use of outcome harvesting, the decline of traditional logframes, and the increasing prominence of narrative reporting as a means of understanding and evidencing change.

Key insights by Stefan Brunner, Impact Lead, Swiss Mercator

Compliance/progress and learning/adaption

While I found quite a few elements that are clearly geared towards (co-)learning and surfacing needs for adapting funding partnerships, there are just as many elements that emphasize compliance with agreed upon objectives/milestones and progress towards predefined (impact) goals – more often than not within the same reporting template/guidelines. It seems to be less a matter of compliance vs. learning, but rather a matter of balancing these (conflicting?) needs.

Combining written and oral reporting

The one-stop-shop style report, where one written report is received in a given timeframe and covers all of the reporting, seems to be a rarity among us. Many either combine written and oral reporting, or structure their questions in a way so they can be used either way. Also several of us have different touchpoints with their grantees that involve different modes of reporting (written/oral/both) and different levels of detail.

Outcome harvesting is on the rise

Whether as explicit elements of written reports, as a method of structuring data collection in conversations with grantees, or as concept guiding MEL reform initiatives across the foundation, outcome harvesting shows up with quite a few of us (we ourselves are among those, who look to it to inform a foundation-wide MEL reform).

Logframes are a rare species

The classical logframe, a simplified version of which still holds out in our own reporting, seems to be of a dying sort. At least among the small sample in question. Given that, it's also not surprising to see very few predefined (quantitative) indicators showing up in templates and guidelines.

Narrative is the way to go

While the classic logframe might be dying out, its underlying concepts are living on in narrative reporting – which is the biggest congruence among all of us (the focus on narrative reporting that is). This is accompanied by a tendency to accept a wide array of evidence (often showing up in a variety of versions of the question: “Please indicate how you know this impact/outcome has happened”).

About Philea’s Evidence and Learning Community of Practice

This community aims to connect foundation professionals interested in exploring new paradigms and practices on various aspects of Monitoring, Evaluation and Learning (MEL). Its current focus is on adapting MEL practices to capture complexities of systems change, while ensuring equitable approaches to redress power imbalances in funder-grantee relationships.

[Learn more](#)

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 **Philea 2026**

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