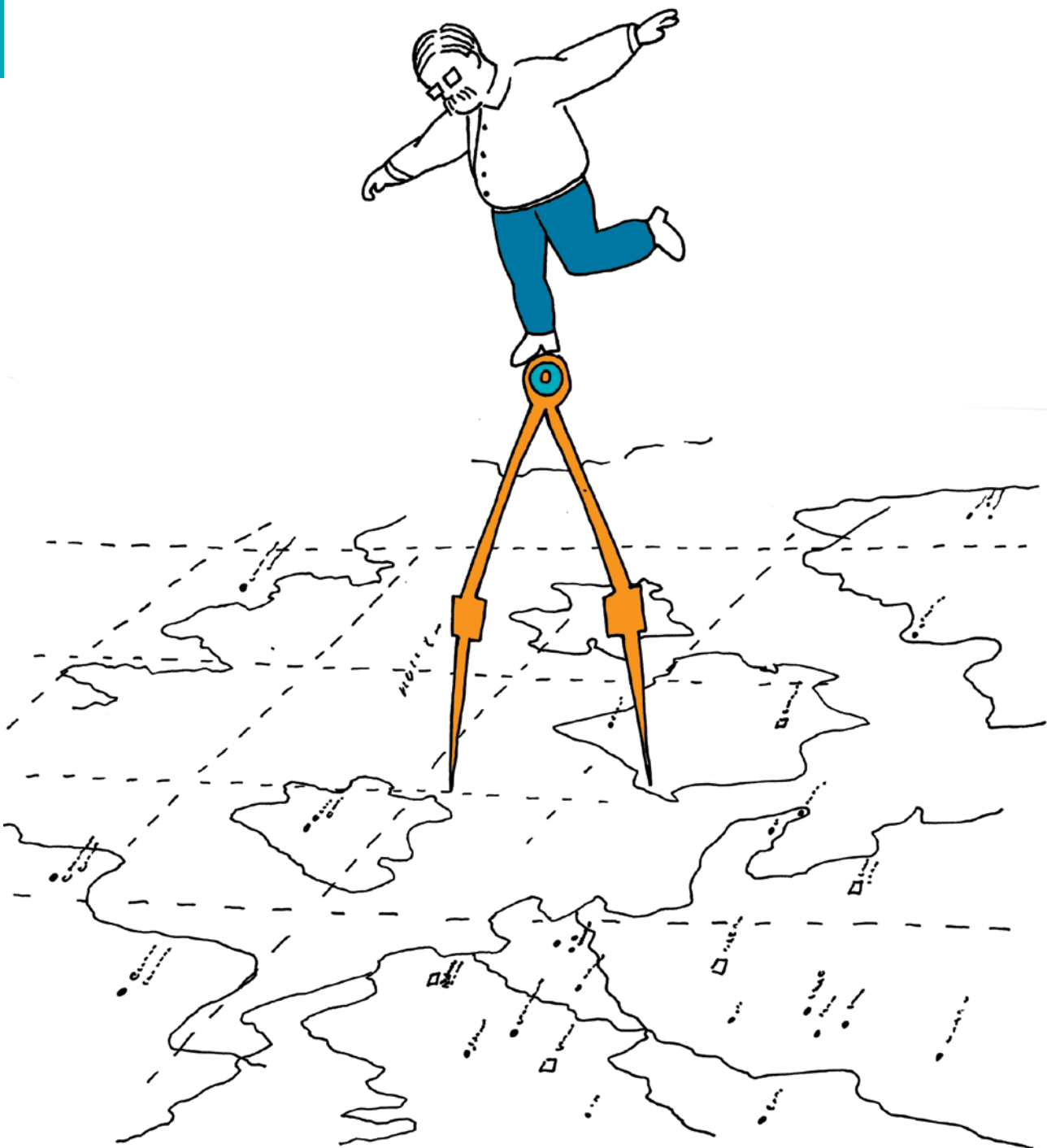


# Stage 2: Mapping outcomes



In this section we build an Impact Map informed by our engagement with stakeholders. This details how the activities you are analysing use certain resources (inputs) to deliver activities (measured as outputs) which result in outcomes for stakeholders. The Impact Map is central to the SROI analysis. Sometimes this relationship between inputs, outputs and outcomes is called a ‘theory of change’ or a logic model – or the story of how your intervention makes a difference in the world. You will gain the information from your stakeholders using the plan you established in the previous stage. By involving stakeholders in constructing the Impact Map you ensure that the outcomes that matter to those who are directly affected will get measured and valued.

There are five steps when filling out an Impact Map:

- 2.1 Starting on the Impact Map
- 2.2 Identifying inputs
- 2.3 Valuing inputs
- 2.4 Clarifying outputs
- 2.5 Describing outcomes

## 2.1 Starting on the Impact Map

A loose Impact Map has been included with the printed version of this guide. You can work with this or you could set up your own using Microsoft's Excel or Word software. A pdf of the Impact Map is also available at [www.thesroinetwork.org](http://www.thesroinetwork.org).

The top section of the Impact Map is for information on your organisation and the scope of the analysis from your project plan. Below this, the first two columns of the bottom section ('stakeholders' and 'intended or unintended changes') are based on the stakeholder analysis completed in step 1.3. The last column on the Impact Map is for you to record things you need to do at a later point as you go along. Throughout this stage, the rest of the Impact Map is filled in step by step. We illustrate each step using the worked example.

Stage 2



### Top Tip: Impact Maps

If this is the first time you have done an Impact Map it may be easier to work through all the exercises for inputs, outputs and outcomes in relation to one stakeholder and then repeat this for the next stakeholder.

### The worked example – starting the Impact Map

Wheels-to-Meals' first step was to complete the top section of the Impact Map with scope and other details, as follows (to view in full, see pages 102 and 103):

Social Return on Investment – The Impact Map for the worked example		
Organisation	Wheels-to-Meals	
Objectives	Provide luncheon club for 30 elderly local residents with additional health and social benefits by bringing residents to meals	
Scope	Activity	30 places for eligible elderly and/or disabled local residents 5 days a week, 50 weeks of the year
	Contract/Funding/Part of organisation	Local Authority Grant

The second step was to fill out the first two columns. Look at the Impact Map for Wheels-to-Meals on page 102: the orange section shows you how these columns have been completed.

Wheels-to-Meals considered the stakeholders that have an effect on its activity and on whom the activity has an effect. However, it decided not to include them all. For example, the local primary care trust could have been a stakeholder but was not included because a number of other significant stakeholders had been identified and there were insufficient resources to analyse more stakeholders for a relatively small activity.



## Over to you: Starting on the Impact Map

Fill in the top section and first two columns of your Impact Map.

## 2.2 Identifying inputs

The inputs column is the next one to fill in on your Impact Map. The investment, in SROI, refers to the financial value of the inputs. You need to be able to identify what stakeholders are contributing in order to make the activity possible – these are their inputs. Inputs are used up in the course of the activity – money or time, for example.

The value of the financial inputs, especially for a single grant or a contract, is usually easy to establish, although it is important that you include the full cost of delivering the services. In some situations there are other contributions being made, including non-cash items, which need to be valued. Further information on valuing non-cash inputs is available in the Resources section (see index on page 81).

Where you are analysing the social value generated by an activity that is financed from several sources, some initial analysis of the costs of these activities is required and there is specific guidance on this in the Resources section (see index on page 81).



### Beware of double counting inputs

Be careful that all the inputs you record are used in delivering the activity. Your organisation may not use all the funding for an activity; this 'surplus' relates to the amount of the finance that was not necessary for the activity to happen. If there is a surplus then a different treatment is required: either you should include the additional social value that would be generated if you spent the surplus, or you should reduce the value of the input by the amount of the surplus.

## 2.3 Valuing inputs

When filling out your Impact Map you may have identified non-monetised inputs; these are inputs other than the financial investment, like volunteer time. If the activity would not go ahead to the same extent without these inputs, then you will want to put a value on them. This will ensure that you are transparent about the full cost of delivering your service. This section is for those that want to give a value to their non-monetised inputs.

Two main types of non-monetised inputs are generally relevant in SROI: volunteer time and contributions of goods and services in kind. Valuing volunteer time can be more difficult.

The hours given by volunteers are often given a value equivalent to the average hourly rate for the type of work they are doing. For example, if an administration volunteer does 5 hours a week in an area where administration work is paid on average £5 per hour, their weekly input would be £25. This value is given regardless of whether any

money is paid to the volunteer; it simply gives the input a value that can be added up with other inputs.

Volunteer inputs can also include an allocation of the overheads that would be incurred if the person was employed. This would cover National Insurance and pension contributions and also the costs of desk space, electricity, and so on.

The current convention in SROI is that the time spent by the beneficiaries on a programme is not given a financial value.<sup>2</sup>

### Forecasting SROI

If you are forecasting your social return, the quantity of inputs that will be required will be an estimate based on a mix of:

- your experience;
- data from previous years' activity – if you have it; and/or
- research based on other people's experience of the levels of inputs you may require.

### Evaluating SROI

If you are evaluating your social return, you will want to obtain the information from your organisation's management systems, such as records of how many hours or days your volunteers contributed. If this is not available, then you can use an estimate for now and this will be an action point for the future.

#### The worked example – inputs

Look at the Impact Map for Wheels-to-Meals on page 102: the pink section shows you how the column for inputs has been completed.

The material inputs for the scope and stakeholders are primarily time and money. In this example volunteer time is valued at £6/hr – an estimate of minimum wage for 2010 (the end of the period of the forecast). There are different ways of valuing volunteer time depending on the work being done by the volunteers. In this case, the value used is in line with volunteering England's ([www.volunteering.org.uk](http://www.volunteering.org.uk)) figure for a kitchen and catering assistant.

#### Over to you: Inputs

Once you have asked your stakeholders about inputs, fill in the inputs column on your impact map. Where required, try to attach a value.

## 2.4 Clarifying outputs

Outputs are a quantitative summary of an activity. For example, the activity is 'we provide training' and the output is 'we trained 50 people to NVQ level 3'. You can work through your list of stakeholders, describing the outputs from the activity.

<sup>2</sup> This is currently under discussion within the SROI Network.

Sometimes the same output is repeated for several stakeholders, which are included in SROI at this stage because they form part of the theory of change. They will not be counted in the calculation, so there is no risk of double counting. In situations where stakeholders are contributing their time, the output – a number of hours – may be described in the same way as the inputs: a number of hours.

### **The worked example – outputs**

Look at the Impact Map for Wheels-to-Meals on page 102: the pink section shows you how the column for outputs has been completed.

The activity, in this example, is the same for all stakeholders – the luncheon club. However, it needed to be broken down into outputs. So, ‘luncheon club’ is an important part of the story and context, but the impact map also quantifies the outputs: group activities, transport and meals.

### **Over to you: Outputs**

Once you have asked your stakeholders about outputs, fill in the outputs column on your Impact Map.

## 2.5 Describing outcomes

### **Outcomes for stakeholders**

SROI is an outcomes-based measurement tool, as measuring outcomes is the only way you can be sure that changes for stakeholders are taking place. Be careful not to confuse outputs with outcomes. For example, if a training programme aims to get people into jobs then completion of the training itself is an output, getting the job is an outcome. Identifying outcomes is not always immediately intuitive, be sure to spend sufficient time getting to grips with the theory of change to ensure that you are measuring the right things.



You have already set out your view of the intended or unintended outcomes that you expect. Now you need to check with your stakeholders to see if this view was correct. They may describe the effects differently to you, perhaps even in surprising ways. You may find that you need to include a new stakeholder. For this reason, the outcomes description column can only be completed after talking to your stakeholders. It can help identify outcomes if you ask stakeholders some questions. For example: ‘How would you describe how your life has changed?’; ‘What do you do differently now?’.

Remember that this symbol appears throughout the guide but that you may be able to collect information from stakeholders relating to several stages at the same time (see page 26).



### **Relate outcomes to the right stakeholder**

Don’t write down outcomes against one stakeholder that relate to changes that happened to another stakeholder. For example, if in step 1.3 you recorded

the 'increased integration of refugees' as an intended change for your funder, you need to recognise that this is really an outcome for refugees. If this is also recorded as an outcome against the funder it would be double counting. Sometimes, although a stakeholder contributes to the activity, they are not significantly changed by it.

In cases where the state is the funder there may be changes to society which you could include. In the above example, integration of refugees may reduce benefit payments which can then be included as a change for the state.



### **Making a judgement on outcomes**

In deciding on outcomes, you should consider other factors, such as the organisation's objectives, as well as the views of your stakeholders. Stakeholders' views are critical but they are not the only factors in deciding which outcomes are significant. SROI is described as stakeholder-informed, rather than stakeholder-led, to recognise this.

This has some practical implications. For example, a substance user may express a desire to continue using. In these cases you may decide not to include the desired outcomes of one of your stakeholders as they conflict with your organisation's own intended outcomes and values.



#### **Top Tip: Soft and hard outcomes**

People sometimes use the terms 'soft' outcomes and 'hard' outcomes – the latter being outcomes that are easier to measure or subject to more established means of measurement. It is better to avoid this categorisation because if a 'soft outcome' is significant to the stakeholders it will need to be included in your SROI analysis, so it will be necessary to find a way to measure it.

### **Intermediate outcomes, or distance travelled**

Sometimes it takes years for outcomes to take place – for example, slowing the rate of climate change – but there may be observable changes along the way. You may have heard this described as distance travelled, intermediate outcomes, or a chain of events. It is important to establish what this chain of events is, not least because your activity may only bring about some changes in the chain.

When a new outcome is identified by stakeholders or by your assessment of other factors, you will need to decide whether it is an entirely new outcome, or in fact part of an existing chain of events.

#### **The worked example – describing outcomes**

Look at the Impact Map for Wheels-to-Meals on page 102, the pink section shows you how the column for describing outcomes has been completed.

When the initial analysis was undertaken, one of the assumptions was that residents


would be healthier. However, during initial discussions with stakeholders, it soon became clear that for many residents this was not where the story ended. As a result of exercise sessions, residents were fitter. This resulted in a reduction in falls. Several residents said things like, “Well, I don’t end up in hospital as much for a start!” when they were asked what they thought happened to them as a result of coming to the luncheon club. This outcome had not been identified as significant before but it appeared to be an important part of the story for many of this stakeholder group.


To understand this, Wheels-to-Meals considered the ‘chain of events’ that was occurring as a result of the outputs. So, for this example of fewer falls, the chain of events was:

Activity	Example output	Outcome 1	Outcome 2	Outcome 3
Luncheon club	group activities, including exercise sessions	as a result residents were fitter	as a result they fell less	as a result they ended up in hospital less

These three outcomes are all describing different stages of one change. The activity and output(s) are summarised together in the outputs column. The outcomes are summarised together in the outcomes description column.

By involving stakeholders, Wheels-to-Meals also identified an important unintended negative outcome – by coming to the luncheon club, some residents were no longer being supported by neighbours who had been popping in and doing shopping for them. Neighbours were a new stakeholder group, so a new row was included in the Impact Map and inputs, outputs and outcomes for this group were recorded.

 In exploring a chain of events, you may notice that there are different chains for different groups of people within a single stakeholder group. Where this happens you may feel that the differences are significant and you may need to split a stakeholder group into one or more groups, each with a different chain.

 **Over to you: Finalising what to measure**  
 Once you have asked your stakeholders about outcomes and considered other factors, fill in the outcomes column on your impact map. This chain of events is often described as a theory of change. You can write up the theory of change for each stakeholder and the relationship to the activity covered in your scope. This will form part of your report.

This is also a useful point at which to check your Impact Map to make sure you have only included material outcomes and make any appropriate revisions. Check that you aren’t missing anything significant or including something that is not relevant. Take a moment to look at your Impact Map and decide what you will finally include before moving on to measurement. If you make a decision to exclude any outcomes, make sure you document this, and the reasons why, in your SROI report.