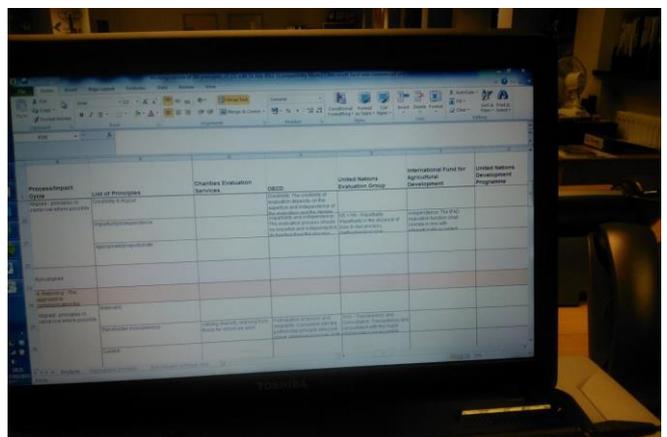
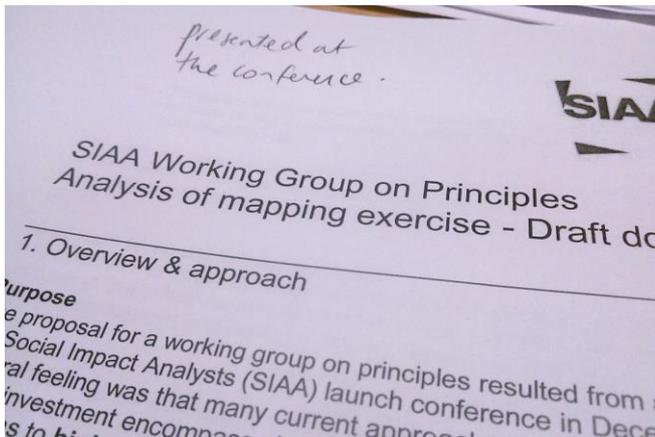
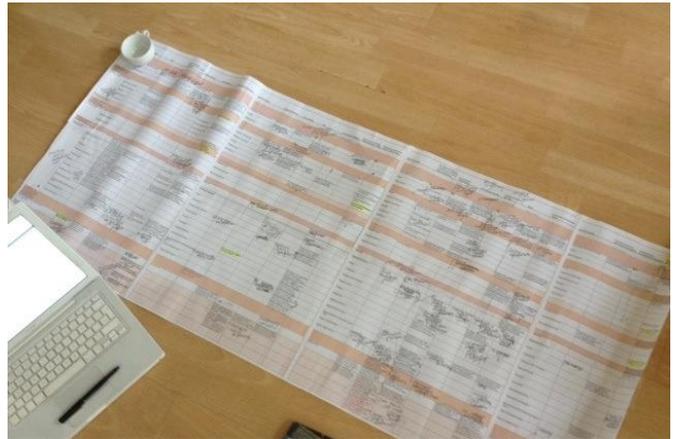


# SIAA Working Group on Principles

## Principles of Social Impact Analysis Mapping Exercise



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## Glossary of terms in paper

<b>Accountability</b>	<b>The acknowledgment of responsibility for actions, including the obligation to be answerable for resulting consequences to those affected</b>
<b>Approach</b>	<b>A particular set of principles or guidelines around how to carry out a social impact analysis (e.g. GRI)</b>
<b>Attribution</b>	<b>The extent to which impacts are caused by an activity</b>
<b>Impact</b>	<b>A change resulting from an activity</b>
<b>Materiality</b>	<b>The process of deciding which impacts should be measured</b>
<b>Principles</b>	<b>The building blocks within approaches to measuring impact</b>
<b>Scope</b>	<b>Covers the purpose of the analysis, level of accountability and activity under analysis</b>
<b>Stakeholders</b>	<b>Groups of people (sometimes as organisations) that are affected by or effect an activity</b>

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## Overview

### Purpose

The proposal for a working group on principles resulted from a breakout debate at the Social Impact Analysts Association (SIAA) launch conference in December 2011. The general feeling was that there are many current approaches around social impact, evaluation and social investment which encompass similar principles.

The group first proposed to participate in a 'Principles of Social Impact Analysis Mapping Exercise', the aim being to highlight areas of convergence among existing principle sets within approaches to impact analysis (e.g. SROI Principles), and highlight areas in need of development. A working group first met in January 2012 in central London and met several times through 2012 and 2013. [Appendix A](#) details the various participants over the period.

### Method

The working hypothesis was that most principle sets focus on data collection and measurement and how to report on impact to various audiences. Based on this the working group agreed to adopt a systematic method to review different principles sets which took place in three stages.

The first stage, led by Kim Bond, comprised secondary cross-sectional research of 24 organisations identified through key word searches in the first quarter of 2012. The search was limited to organisations that publish social impact analysis principles online and are freely accessible to the public. A content analysis was conducted on the disambiguated principles, followed by emergent coding to draw out the themes and ideas. Finally a cluster analysis produced the categories against which the principles were assessed.

The second stage, led by Philippa Lynch, transferred the principles and categories into a narrative report. Multiple classifications were segregated based upon the intention and context of the principles, therefore avoiding ambiguity and repetition within the report. The subjectivity required to interpret the principles was recorded as an issue for debate, along with other points that would benefit from further consideration by SIAA members and the wider community.

The third stage, led by Jeremy Nicholls and the SIAA staff team, was the composition of this final report, summarising the research and interpretation stages, and presenting the results accessibly.

[Appendix B](#) provides a list of the 24 approaches or principle sets reviewed.

## **Caveats**

This is not an exhaustive exercise. The principles sets reviewed are just a small selection of those available, but the group felt that they represent some of the most prominent approaches currently used in the UK. Questions, comments and suggestions about all areas addressed are welcome.

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## **Findings**

### **Understanding of ‘Impact’**

There appeared to be two main groupings of principle sets that emerged from the mapping exercise:

- Principles sets that focused on an organisation’s objectives and analysing impact of intended outcomes. For example Charting Impact, ISO, Charity Commission; and
- Principles sets that focus on analysing the wider impact of the organisation, both positive and negative on the issues it aims to affect. For example GRI, Accounting for sustainability and SROI.

The second understanding of impact is broader, holding the organisation to account for its impact. It suggests the impact analysis should identify the value of what is important or material, and involve stakeholders in deciding what should be included or not.

### **The Impact Cycle**

Through the systematic review the group identified what appears to be five common strands of principles within the impact cycle.

#### **1. Scope**

Principles in this category focus on the clarity of purpose, and understanding the activity being considered through the impact analysis. For example some approaches recommend first considering the key reasons for carrying out the impact analysis and therefore how the results will inform and improve practice. It also encompassed the level of accountability organisations have for the activity.

#### **2. Measurement**

Two different types of language emerged around how to go about data collection and measurement. One focused on identifying and measuring against ‘issues’, while the other

focused on measuring and assessing 'outcomes'. Some of the principles guide *how* measurement occurs (methods for measurement), whilst others focus on deciding what should be measured (identifying which outcomes occur). Mention of stakeholder engagement in planning evaluation and agreeing methods is prevalent.

### **3. Interpretation**

This strand focused on how the information available through the measurement was interpreted. It focuses on mitigating risk and ensuring unbiased and rigorous analysis or review of the results. The principles here concentrate on use of evidence, rigour, transparency and clarity during interpretation.

### **4. Reporting**

Many of the principles focused more on reporting than measurement or interpretation. Reporting was defined as a summary of the information collected and the resulting insights. We found that this often related to a particular audience, for example policymakers or donors.

Within reporting there is again a strong emphasis on rigour, use of evidence, balance, completeness and transparency. Only a minority of sets refer to benchmarking and comparability.

Only SROI and SCBA include a specific principle about assurance and quality checking of assessment. Also, SROI and CBA are the only sets which refer to the financial value of impact.

### **5. Learning from and use of impact results**

The final strand outlines how lessons learnt from the impact measurement, review and report feed in to an organisations decision making and strategy.

This is clearly a priority but guidance was inconsistent across the different principle sets. The review identified a clear overlap between use and learning principles and those which guide the scope of the social impact analysis.

Principle sets reviewed included many references to using social impact measurement and evaluation in a systematic way to inform strategy development and planning. The idea of an impact feedback cycle came across strongly through many of the sets. For example in Accounting 4 Sustainability, ISO and OECD.

The review found three common approaches as follows:

- Using results to improve on performance;
- Using results to make better strategy and policy decisions; and
- Using results to improve understanding of the outcome itself.

### **Other common themes**

Many more themes were evident in the sets of principles reviewed.

**Sustainability**, while not identified as a specific strand, appears in many of the principles. Unsurprisingly there are examples in the principles for Accounting for Sustainability, AccountAbility and in the OECD principles under stakeholder inclusiveness. In AccountAbility's case this refers to the need to involve your stakeholders to ensure your operation remains sustainable and responds to their concerns. OECD refers to the need to

include donors and partners to ensure a project's sustainability if key stakeholders leave. GRI also talks about the 'sustainability' context – by which it means not organisational sustainability but ecological sustainability.

A thematic cluster of **leadership, governance and responsibility** was clear, as well as importance of having a policy on monitoring and evaluation. Also most of the principle sets imply that organisations are accountable for their performance and impact, but only five of the principle sets directly mention **accountability**.

Organisational review and assessment of the organisation's **capacity** to deliver on aims featured in Charting Impact and IIRC principles, but was more widely implicit in the idea of **context and completeness**. Surprisingly there was little discussion of **proportionality**.

### Same terms, different meanings

Several terms appear repeatedly across different principle sets but underlying meanings varied.

- There was variety in the requirements for **stakeholder inclusiveness**
- **'Balance'** in GRI is about being objective about organisational performance, compared with 'balance' in ICGPSIA which refers to considering negative impact and equity resulting from the intervention.
- **Completeness** appears in different principle sets to refer both to what is included within the boundaries of the report and in its treatment of the issues which may affect the assessment overall. It overlaps with **context** in that regard.
- **Sustainability** repeats as a theme but can refer to ecological terms or the organisation's ability to sustain itself financially over time.

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## Conclusions

### Main areas of agreement

The principle sets reviewed can be grouped according to what they say organisations should be accountable for: their objectives, or their wider impact. The principle sets which address the wider impact involve stakeholders differently (more closely) and must evaluate what is relevant to their impact. The principle sets also diverge through their use of language, broadly grouping into those which focus on 'issues' and those which focus on 'outcomes'. Valuation features more prominently in those principles designed to inform choices. There is clearly a set of overarching themes which run through the whole impact cycle.

- A focus on outcomes, what has changed and key issues.
- Importance of clarity of intent and purpose of the social impact analysis.
- The need for suitable stakeholder inclusiveness.
- Rigour and use of evidence, though not much emphasis on external assurance.
- Transparency, clarity and completeness of analysis and reporting of impact results.
- Cyclical nature of impact analysis and using results to improve performance, to make better strategy and policy decisions, or understanding of the issue overall.

There was less immediate reference to:

- Quality and assurance of data.
- Benchmarking and comparability appeared only in a minority of cases.

- Proportionality, meaning the approach should be appropriate to the scale and ambitions of the intervention and the organisation running it.
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## Next steps

Following consultation at the Berlin Conference in November 2012 a SIAA thought paper, 'How can organisations approach the practice of social impact analysis?' has been produced by SIAA Chairman Jeremy Nicholls.

In addition following the most recent working group meeting in February 2013 there was a consensus that SIAA should use this mapping exercise and the follow up thought paper to develop a code of ethics or similar guidelines, around values, behaviour and practice social impact analysts should aspire towards.

To help develop this code the SIAA staff team plans to do qualitative interviews, and where possible focus groups, with SIAA members and friends over the period of June-September 2013 to look in more detail at practitioner level experience. We intend for this work to be complementary to other principles and good impact codes, and support SIAA's work with practicing and aspiring social impact analysts.

Questions, comments and suggestions about all areas addressed are welcome via [hello@siaassociation.org](mailto:hello@siaassociation.org) or on our website [www.siaassociation.org](http://www.siaassociation.org).

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## Appendix A – Principles Working Group participants

Kim Bond – Solace Womens Aid & University of East London, UK  
Philippa Lynch – Local Government Association, UK  
Jeremy Nicholls – SROI Network & SIAA  
Jenni Inglis – Vie (for Life) and SROI Network  
Richard Kennedy– CAN & SROI Network  
Guy Beigel – Midot, Israel  
Rosemary Maguire - nef consulting  
Bokani Tshidzu – Vertigo Ventures, UK  
Tris Lumley –NPC, UK & SIAA  
Federica Lucioli – Red Ochre, UK  
Ruth Whateley – SIAA  
Sarah Bailey - SIAA  
Isabel Newman – CAF Venturesome  
James O'Sullivan –SIAA  
Claire Coulier – SIAA  
Helen Heap – Tomorrow's People

## Appendix B – List of 24 approaches or principles sets reviewed

GRI	Global Reporting Initiative - GRI	G3.1 Guidelines - content and quality	<a href="https://www.globalreporting.org/resource/library/G3.1-Guidelines-Incl-Technical-Protocol.pdf">https://www.globalreporting.org/resource/library/G3.1-Guidelines-Incl-Technical-Protocol.pdf</a>
ACEVO	ACEVO et al	Principles of Good Impact Reporting	<a href="http://www.acevo.org.uk/document.doc?id=1731">http://www.acevo.org.uk/document.doc?id=1731</a>
CI	Charting Impact	The 5 Questions	<a href="http://www.chartingimpact.org/complete-your-report/five-questions/">http://www.chartingimpact.org/complete-your-report/five-questions/</a>
SROI	SROI Network	Seven Principles	<a href="http://www.thesroinetwork.org/what-is-sroi">http://www.thesroinetwork.org/what-is-sroi</a>
IIRC	IIRC	The IIRC's Proposed International Integrated Reporting Framework	<a href="http://www.iasplus.com/sustain/sustainability.htm">http://www.iasplus.com/sustain/sustainability.htm</a>
CC	Charity Commission	Charities and Public Benefit: Summary Guidance for Charity Trustees - principles of public benefit	<a href="http://www.charity-commission.gov.uk/Charity_requirements_guidance/Charity_essentials/Public_benefit/pbsummary.aspx#4">http://www.charity-commission.gov.uk/Charity_requirements_guidance/Charity_essentials/Public_benefit/pbsummary.aspx#4</a>
IR	Integrated Reporting	Framework Overview	<a href="http://www.theiirc.org/about/">http://www.theiirc.org/about/</a>
AA	AccountAbility	AA1000 AccountAbility Principles	<a href="http://www.accountability.org/images/content/0/7/074/AA1000APS%202008.pdf">http://www.accountability.org/images/content/0/7/074/AA1000APS%202008.pdf</a>
ISO	ISO	Quality management principles	<a href="http://www.iso.org/iso/qmp">http://www.iso.org/iso/qmp</a>
AP	The Actuarial Profession	Governance concepts	<a href="http://www.actuaries.org.uk/about-us/pages/governance-manual">http://www.actuaries.org.uk/about-us/pages/governance-manual</a>
IAIA	International Association for Impact Assessment - IAIA	Social Impact Assessment - International Principles: II(b). Principles specific to SIA practice	<a href="http://www.iaia.org/publicdocuments/special-publications/SP2.pdf">http://www.iaia.org/publicdocuments/special-publications/SP2.pdf</a>
GIIRS	Global Impact Investing Reporting System - GIIRS	Approach to Impact Assessment	<a href="http://giirs.org/storage/documents/Assessment_101/GIIRS-ASSESSMENT-FINAL-2.pdf">http://giirs.org/storage/documents/Assessment_101/GIIRS-ASSESSMENT-FINAL-2.pdf</a>
SIS	Social Impact Scotland	Principles of Social Impact Measurement	<a href="http://www.socialimpactscotland.org.uk/understanding-social-impact-what-is-social-impact/principles-.aspx">http://www.socialimpactscotland.org.uk/understanding-social-impact-what-is-social-impact/principles-.aspx</a>
3ie	International Initiative for Impact Evaluation (3ie)	Principles for Impact Evaluation; five core principles	<a href="http://www.3ieimpact.org/doc/principles%20for%20impact%20evaluation.pdf">http://www.3ieimpact.org/doc/principles%20for%20impact%20evaluation.pdf</a>

ICGPSIA	The Interorganizational Committee on Guidelines and Principles for Social Impact Assessment	Guidelines and Principles for Social Impact Assessment: Section V Principles for Social Impact Assessment	<a href="http://www.st.nmfs.noaa.gov/tm/spo/spo16.pdf">http://www.st.nmfs.noaa.gov/tm/spo/spo16.pdf</a>
AS	Accounting for Sustainability	10 main elements to embed sustainability	<a href="http://www.accountingforsustainability.org/embedding-sustainability/10-main-elements-to-embed-sustainability">http://www.accountingforsustainability.org/embedding-sustainability/10-main-elements-to-embed-sustainability</a>
PO	GLA Project Oracle - standards of evidence for London for youth interventions	Guide to evaluation standards framework and self-assessment process; confidence with your evaluation (standards of evidence)	<a href="http://www.london.gov.uk/sites/default/files/Project%20Oracle_FA2.pdf">http://www.london.gov.uk/sites/default/files/Project%20Oracle_FA2.pdf</a>
AEA	American Evaluation Association	Values	<a href="http://www.eval.org/aboutus/organization/aboutus.asp">http://www.eval.org/aboutus/organization/aboutus.asp</a>
UKES	UK Evaluation Society	Guidelines for Good Practice Evaluation; guidelines for evaluators	<a href="http://www.evaluation.org.uk/resources/guidelines.aspx">http://www.evaluation.org.uk/resources/guidelines.aspx</a>
CES	Charities Evaluation Services	Values	<a href="http://www.ces-vol.org.uk/index.cfm?pg=60">http://www.ces-vol.org.uk/index.cfm?pg=60</a>
OECD	OECD	Principles for evaluation of development assistance	<a href="http://www.oecd.org/dataoecd/31/12/2755284.pdf">http://www.oecd.org/dataoecd/31/12/2755284.pdf</a>
UNEG	United Nations Evaluation Group	Norms for Evaluation in the UN System	<a href="http://www.uneval.org/papersandpubs/documentdetail.jsp?doc_id=21">http://www.uneval.org/papersandpubs/documentdetail.jsp?doc_id=21</a>
IFAD	United Nations Evaluation Group	IFAD Evaluation Policy (2011) - Evaluation principles and operational policies	<a href="http://www.uneval.org/papersandpubs/documentdetail.jsp?doc_id=974">http://www.uneval.org/papersandpubs/documentdetail.jsp?doc_id=974</a>
UNDP	United Nations Development Programme	Guidelines for outcome evaluators; guiding principles	<a href="http://www.undp.org/evaluation/documents/HandBook/OC-guidelines/Guidelines-for-OutcomeEvaluators-2002.pdf">http://www.undp.org/evaluation/documents/HandBook/OC-guidelines/Guidelines-for-OutcomeEvaluators-2002.pdf</a>