

2 Provide guidance

Publicly backed guidance can determine to what extent the impact of the social and solidarity economy (SSE) is understood, measured and communicated, for both individual entities and the ecosystem as a whole. This chapter presents good practices that policy makers may consider when developing different forms of guidance for social impact measurement. It describes possible actions that public authorities may choose to implement, from providing open access methodological guidance to supporting the design of social impact measurement tools and promoting harmonisation efforts.

Why is this important?

Publicly backed guidance can determine to what extent the impact of the social and solidarity economy (SSE) is understood, measured and communicated, for both individual entities and the ecosystem as a whole. While full standardisation of social impact measurement is neither possible, nor desirable, the availability and accessibility of methodological guidance can foster convergence towards good practices and the emergence of robust impact evidence. This in turn, can make it easier for all actors in the SSE ecosystem to reach a common understanding and work together for systemic learning.

Too often, existing guidance does not consider the intrinsic values, resources, and capacities of SSE entities. Most international guidance is geared towards large corporate structures or has been developed to suit the interest of funders, rather than to fit the needs of SSE entities which typically experience lower levels of competency and lack resources to conduct it internally or externally (IMP, 2022^[1]). Few SSE entities can afford to strictly follow these requirements or have access to relevant expertise. In a recent survey, more than 40% of French SSE entities identified the complexity of existing methods as a central hurdle (ESSEC/Impact Tank, 2021^[2]). In particular, intangible outcomes (e.g. subjective social or cultural aspects, effects on satisfaction and well-being of stakeholders, etc.) are more difficult to capture, quantify and link to the activity that generated them.

More tailored guidance is needed to embed social impact measurement in the day-to-day steering of activities and the evidence produced should be used for continuous improvement. In many cases, impact measurement efforts remain rather costly, stand-alone, one-off exercises at the end of project implementation. Clear guidance can be an important external driver influencing which frameworks, tools and indicators SSE entities decide to adopt and how fit they are to their needs. It can help streamline the data collection process and ensure the application of quality standards, which may further increase comparability and reduce costs.

How can policy makers help?

Policy makers can offer guidance on social impact measurement methodologies to facilitate implementation and dissemination in the SSE ecosystem. Governments can deliver guidance on social impact measurement methodologies to facilitate their voluntary adoption and adherence to certain protocols. They can offer open-access manuals, which are often developed in partnership with capacity building intermediaries or representatives of the social and solidarity economy. In doing so, the following principles can be applied to support SSE entities with guidance on social impact measurement (OECD, 2021^[3]).

Infographic 2.1. Good practices for guidance on social impact measurement




Source: Authors' elaboration based on (OECD, 2021^[3]).

Guidance needs to remain sufficiently flexible to cater to the needs of different types of SSE entities. SSE entities reach from associations, cooperatives, foundations, mutual societies to social enterprises and have a wide variety of operating models, from mainly grant-funded to hybrid, including some degree of market activity. Their age, size, governance structure, services or products, and consequently their members, clients and/or beneficiaries, vary greatly. The degree of maturity and aspiration for undertaking social impact measurement may also be influenced by their sectors of activity. Together with varying local contexts, all these factors influence the needs, capacity and expectations when it comes to social impact measurement.

Policy makers can support SSE entities by providing guidance in three ways: (i) by offering open-access resources, such as freely available “how to” guides; (ii) by promoting harmonisation towards specific frameworks and indicators that allow for adherence to certain standards and aggregation of data; (iii) by supporting the design of dedicated tools for SSE entities, ideally in close partnership with their representatives, that further reduce hurdles and costs of social impact measurement.

Infographic 2.2. Success factors and pitfalls to avoid: Provide guidance

SUCCESS FACTORS Provide guidance	PITFALLS TO AVOID Provide guidance
✓ Develop or commission guides that are modular and allow entrance at different levels of experience and complexity as well as for different sectors of activity and organisational models;	✗ Use complex language or jargon that cannot be easily understood by the non-expert audience including SSE entities freshly venturing into social impact measurement with limited resources;
✓ Provide information in easily accessible (local) language including glossaries and examples for jargon that cannot be avoided;	✗ Propose one-size-fits all methodologies and tools that can prevent ownership, stifle innovation and orient funding towards easy to measure and short term impacts;
✓ Propose flexible frameworks and tools that can be applied at varying levels of competency, according to organisation's needs and capacities;	✗ Present social impact measurement as a fixed and stagnant practice, failing to recognise that these methodologies are in constant flux and situation-driven, such that the same organisation might apply more than one solution at different points of growth or contexts;
✓ Co-construct methodological guidance (especially when it comes to specific frameworks, tools and indicators) with SSE representatives;	✗ Impose frameworks that are too ambitious or prescriptive in terms of metrics to be used for SSE entities (e.g. large mandatory catalogues of quantitative indicators) not allowing for adaptation and immediate application.
✓ Underline the importance of inclusive stakeholder engagement in the data collection and analysis phase, and of timely, immediately actionable, evidence to inform the decision-making process;	
✓ Offer easily accessible resources to foster uptake, including open access guides and affordable support options, such as training and technical assistance;	
✓ Update guidance regularly in consultation with SSE representatives, social impact measurement practitioners and other relevant stakeholders.	

Possible actions

Provide open-access methodological guidance

Public authorities may produce, commission or disseminate guidance that is easily accessible and sufficiently flexible to speak to diverse audiences in varied contexts. This can be achieved by tailoring guidance to specific types of SSE entities, focusing on specific sectors or impact areas. For example, the government of Finland supports the *Hyvän Mitta* (Good Measure) project that provides advice and

examples to SSE entities on measuring their impact (Hyv n Mitta, 2019^[4]). More and more guides specifically target social enterprises that face a unique set of challenges in mobilising hybrid sources of income (i.e. from grants, donations and market activity) and scaling their impacts. These include the *Maximise Your Impact* guide developed by Social Value UK (Aps et al., 2017^[5]) funded under Erasmus+ or the Australian Compass to Impact Measurement (Muir and Benett, 2014^[6]). Others address the SSE ecosystem more broadly, such as the Social Impact Navigator by Phineo, Germany.

User-centred design and formulation are conducive to the understanding and adoption of social impact measurement practices. Guides can be structured in a way that lets the reader enter at different stages in their social impact measurement journey, whether they are just starting out or already have some basic experience. Real-life examples, exercises or toolkits can immediately equip the reader with practical know-how. Availability in national, and sometimes local languages is another important factor to improve accessibility to various audiences. The Impact Path conceived in the Netherlands, for example, is available in Dutch and English (see Making it happen 2.1) and Phineo’s Social Impact Navigator in German and English (see Making it happen 2.2).

Making it happen 2.1. Impact Path (Netherlands)

Why?

The Social and Economic Council of the Netherlands (SER) identified impact measurement as an obstacle for social enterprises (OECD/EU, 2019^[7]). In June 2018, the Dutch Ministries of Social Affairs and Employment, Economic Affairs and Climate and Foreign Affairs launched an online and open-source manual to make impact measurement accessible to social entrepreneurs. The Impact Path (*Impactpad* in Dutch) is conceived to reduce constraints and barriers for social entrepreneurs to measure the achievement of their social objectives.

What?

The manual discusses impact measurement as a process consisting of five successive stages:

- Stage 1: specify the social mission and impact goal. This entails formulating a specific social mission and determining the impact goals, allowing social enterprises to concretise the impact they want to achieve.
- Stage 2: development and validation of the theory of change. This requires framing intentions to achieve the envisaged impact through the social enterprises' activities.
- Stage 3: monitoring direct results (outputs). This includes monitoring the outputs, or the direct results, of social enterprises' activities that contribute to their mission.
- Stage 4: measurement of mission-related effects. This comprises drawing up a plan that outlines how social enterprises intend to measure the key impact that they wish to achieve.
- Stage 5: development of comprehensive insight and more robust substantiation. This involves making impact measurement more comprehensive and more thorough by: (i) supplementing the research social enterprises have done previously with measurements of other types of impact and stakeholders from their theory of change; (ii) substantiating the impact studied previously more robustly with additional measurements.

A checklist at the beginning of the manual helps social enterprises situate their stage of development on the path. For each of the five stages, it then provides key guidance, tips and considerations as well as practical tools and resources. Moreover, several case studies are included across the manual, describing good practice examples of social impact measurement. The manual also contains a list of indicators and effects on labour participation, sustainable value chains, the circular economy and active and healthy ageing. Finally, it closes with an annotated list of references for further reading.

Impact

The Impact Path has been well received and is currently used by several educational and philanthropic organisations. Having attracted much attention internationally, the tool has also been translated to English.

Source: (Avance/Social Enterprise NL/Impact Centre Erasmus, 2020^[8]).

Making it happen 2.2. Social Impact Navigator (Germany)

Why?

The idea behind the Social Impact Navigator online tool is to reach social impact project goals more effectively by planning project impact right from the start, defining goals and target groups, developing an impact logic in analysing and measuring impact as well as communicating it. It can also support fundraising efforts. Phineo developed the tool that was launched in 2017 with support from the German government.

What?

The navigator is primarily an online tool that is structured in three parts: planning, analysing and improving impact. The appendix contains links, tests, videos, downloads and a glossary. In the planning part, three how-to sections explain how to assess context factors and define target groups (determining needs), how to define project objectives and choose among various options, and how to plan social impact according to a logic model. The analysis section contains guidance on how to monitor and evaluate a project, how to make impact verifiable, choose the right evaluation methods and quality criteria and how to interpret and make use of the data. Finally, the learning and improving section focusses on how to leverage impact analysis results and how to report impact. The different parts are complemented by case studies, templates, checklists and explanatory videos, a set of tips and possible pitfalls as well as further readings.

Impact

The long-term survey shows: 92% of the users like the Navigator very much. 81% of the target groups confirm that they have gained new knowledge with the help of the Navigator and 88% believe it has a practical value for the work in their organisation. Since its launch, the Navigator has reached around 800 000 website views, and 7% of users stay for longer than ten minutes. In addition, the Navigator is linked by third parties, counting 1 100 inbound links from other organisations.

Source: (Phineo, 2013^[9]).

Promote harmonisation efforts

Guidance that primarily focuses on principles or processes, rather than methods or tools, can softly encourage the harmonisation of social impact measurement practices by SSE entities. It is more flexible and less constraining on possible innovations than a standardised set of indicators. Since its promotion in the recommendations of the European Commission Expert Group on Social Economy and Social Enterprises (GECES) (European Commission, 2015^[10]; OECD/EU, 2015^[11]), this approach has been used across numerous guides over the last decade, e.g. the European Venture Philanthropy Association's *Practical Guide for Measuring and Managing Impact* (Hehenberger, Harling and Scholten, 2015^[12]), the EU-funded VISES project (ConcertES/CRESS, 2022^[13]) on valuing the Social Impact of Social Entrepreneurship. The Canadian Common Approach follows a similar idea (OECD, 2021^[3]). In general, broader frameworks and principle-based approaches contribute to raising the quality of impact measurement practices, while allowing for some degree of customisation in the implementation, to reflect the needs of each organisation. As such, they may be perceived as easier to incorporate, without appearing too constrictive or burdensome.

In some cases, public authorities can decide to embrace an existing social impact measurement framework and push for its uptake within the SSE ecosystem. Amongst others, the 17 Sustainable

Development Goals (SDGs) – reaching from no poverty via climate action to peace, justice and strong institutions – have emerged as a unifying framework that can allow the development of a common understanding, within and beyond the SSE ecosystem. To attract a wider audience and encompass broader social challenges, many social impact measurement approaches have started directly integrating or loosely referencing the SDGs and their set of 232 unique indicators (French Impact/OECD, 2022^[14]). While this framework has been initially designed to apply at the macro, country level, ongoing international efforts strive to translate it to the activity level of local organisations working towards the SDGs, many of which are SSE entities. A number of frameworks related to impact measurement and management and the SDGs apply to development organisations (OECD, 2021^[15]). Most notably, the UN SDG Impact Standards for Enterprises target public-interest companies, small and medium enterprises, not-for-profits and non-governmental organisations. To support their adoption, a host of initiatives are proposed worldwide including the freely available self-assessment tool, labelling (i.e. the SDG Impact Seal, (UNDP, 2022^[16])) and capacity building, such as the training offered by Duke University (Making it happen 2.3).

Policy makers may also choose to back more bottom-up approaches that stem from the SSE itself or that are extensively co-constructed with SSE representatives, as it happened in Canada (Common Approach, 2021^[17]). In many countries, cooperatives have come together to identify the indicators most adapted to characterise their impacts. The European Confederation of Industrial and Service Cooperatives (CECOP) has produced a shared positioning on how to measure social impact focusing first on worker and social cooperatives, then extending this to encompass all its members, with financial support from the European Union Programme for Employment and Social Innovation (CECOP, 2021^[18]; CECOP, 2020^[19]).

The push for harmonisation can be more or less mandatory in its nature. Policy makers can, for instance, decide to make a set of output or outcome indicators mandatory for SSE entities wishing to obtain a certain legal status. Many examples include the reporting requirements introduced for social enterprises and work integration enterprises by the Czech Republic's Ministry of Labour and Social Affairs (České Sociální Podnikání, 2022^[20]), for work integration social enterprises by the French Ministry of Labour, Employment and Inclusion (Avisé, 2007^[21]) or for social enterprises and social cooperatives in Italy (Official Gazette of the Italian Republic, 2017^[22]; Official Gazette of the Italian Republic, 1991^[23]). Alternatively, policy makers can encourage harmonisation on a voluntary basis, as it is the case for the Social Reporting Standard, developed in Germany with support from the Federal Ministry for Family, Seniors, Women and Youth in 2010 (Social Reporting Standard, 2018^[24]).

A balance needs to be found between more flexible versus more precise guidance. On the one hand, more tailored advice may better match the expectations of individual SSE entities. On the other, a more comprehensive and looser framework may foster convergence of views and practices across the SSE ecosystem. To enable the aggregation of impact evidence and ease the dialogue between SSE entities, their funders and other stakeholders, further alignment can sometimes be considered beneficial. In this case, policy makers may give more precise indications on specific tools, metrics or reporting standards, which determine how financial information, as well as economic, social, environmental and governance outcomes can be tracked and presented.

Making it happen 2.3. Impact Measurement and Management for the SDGs

Why?

The United Nations Development Programme (UNDP) is a steward of the United Nations Sustainable Development Goals (SDGs) that were launched in 2015 and to which 193 countries have signed up to achieve by 2030. The SDGs are a shared plan to end extreme poverty, reduce inequality, and protect the planet. However, the public sector cannot meet these Goals alone. Enterprises and investors can step in to help fill the gap by incorporating sustainability and social impact factors on people and planet into management decisions using the SDG Impact Standards as a way to manage sustainability at the core of organisations.

UNDP is supporting the dissemination of the SDG Impact Standards for Enterprises with: open online resources (a glossary and a compendium of guidance notes); assurer training (being developed through Social Value International) and accreditation to build additional capacity, capability and consistency within the assurance community; free, virtual training on “Impact Measurement and Management for the SDGs” created in collaboration with the Center for the Advancement of Social Entrepreneurship (CASE) at Duke University, in the United States.

What?

The course is aimed at anyone wishing to learn to improve their organisation's practice of impact measurement and management and align their ESG or impact activities and reporting with emerging global standards. It demonstrates how organisations can improve decision-making for positive impact on people and planet, by adopting responsible business principles, other standards, and best practices in impact management.

Its content is designed around the fundamental elements of the SDG Impact Standards and aligned with the Operating Principles for Impact Management and other global standards, including the Impact Management Project. It translates four universal practices of impact management (set strategy, integrate, optimise and reinforce) into practical actions.

The training, featuring short videos and concrete practical examples, takes up to ten hours to complete, and learners can do it in their own time. All materials are downloadable, and non-profit academics automatically have permission to use the course components in their teaching. Auditing the course is free of charge and learners may register for the course on the Coursera platform.

Impact

Over 13 800 learners have enrolled in the course on Coursera as of October 2022. The top 10 countries in terms of visitor traffic are: United States, India, United Kingdom, Japan, Australia, Canada, Spain, Germany, Hong Kong and Türkiye. Course components have been translated into Spanish, Indonesian, Vietnamese and Thai. The course is widely praised, with favourable comments and ratings, scoring 4.8 out of 5 by all users. More than 60% of learners responding to the optional survey work in the non-profit or consulting sectors.

Source: (Case i3, 2022^[25]).

Support the design of social impact measurement tools

Policy makers can support the design and dissemination of tailored social impact measurement tools to reduce hurdles and facilitate their uptake. Many regional and local authorities are already taking this step, for example the local governments in Flanders (Belgium) (Impact Wizard, 2016^[26]), Athens (Greece) (Social Develop Athens, 2014^[27]; Temple et al., 2017^[28]), and Seoul (Korea) have developed bespoke measurement approaches for different types of SSE entities. The Belgian Impact Wizard tool, for example, helps organisations along the impact evaluation process through five modules (Impact Wizard, 2016^[26]). In Slovenia, as reporting of social impact by social enterprises is expected to become mandatory in 2024, the Ministry of the Economy, Tourism and Sport and the Slovenian Research Agency funded the development of a social impact measurement model for social enterprises. The model is a 5-step tool which aims to help social enterprises define indicators and other units of measurement to identify their generated impact. The model is currently in testing phase where social enterprises are invited to test and share their feedback (Ministry of the Economy, Tourism and Sport, 2022^[29]; OECD/EU, 2022^[30]). To further entice adherence to these tools, they can be conditional to the issuing of certifications or registrations for SSE entities, such as the Market Mate programme in Hungary¹.

The more binding these tools become in their application, the more it is advisable to keep them to a minimum set of core obligations. This can be realised as a number of mandatory indicators or to foresee some room for adaptation on a case-by-case basis, as part of their design. As the European Commission Expert Group on Social Economy and Social Enterprises (GECES) concluded, “the measurement of social impact should be done using easy and simple indicators and it should not represent an additional burden for the social enterprise” (GECES Working Group, 2017^[31]). Besides the risk of creating measurement fatigue, this may constrict possible innovation towards pre-determined pathways.

These tools need to find a way to be accessible and adaptable to the plurality of the SSE entities. Policy makers can help make them easily available even for smaller, non-profit organisations with limited budget availability. Despite being publicly co-financed, these tools may not always be free of charge, as is the case for the Impact Wizard in Belgium (Impact Wizard, 2016^[26]) or the Outcomes Star in the United Kingdom (see Making it happen 2.4). In order to better fit the reality of social service providers, the latter tool has been adapted to a wide range of sectors (e.g. adult care, housing and homelessness, mental health, young people, refugees and asylum seeking). There is also an increasing focus on user-centred design, including to reduce the training burdens for administrators. This is for example the case of the Impact Measurement Tool developed by the City of Athens, Greece (see Making it happen 2.5).

Infographic 2.3. Characteristics for meaningful stakeholder engagement

Due to the intrinsic social orientation and participatory values of the social and solidarity economy, any dedicated tool will strive to put stakeholder engagement at centre stage. Meaningful consultation of stakeholders in social impact measurement will respect the following characteristics:



Source: Authors' elaboration based on (Sherman et al., 2022^[32]).

Because such participatory approaches can be expensive and time-consuming, they need to be matched to the impact that SSE entities are intending to create. Such considerations include the likelihood of negative or unexpected impact.

Whenever possible, these tools need to serve both the accountability and learning dimension of social impact measurement. In order to shift from “proving” to “improving” impact, social impact measurement must become a holistic, organisation-wide process rather than a siloed, technical exercise (Hehenberger and Buckland, forthcoming^[33]). In practice, it is recommended for the data collection and analysis process to be formative rather than summative, i.e. to help further learn, change and develop a better, more adapted service or product offering, instead of only reporting only on the impact already achieved. The term “impact management” has gained traction over the last few years, acknowledging the need to produce actionable evidence and embed it in the organisational decision-making process.

Making it happen 2.4. Outcomes Stars (United Kingdom)

Why?

The Outcomes Stars are evidence-based tools that encourage and support a collaborative and enabling approach to outcomes measurement and keywork. They are developed and licensed by Triangle, a UK social enterprise. The Stars are person-centred and trauma-informed and give meaningful information about needs and progress. It helps support work with people who have experienced trauma and is designed for use in trauma-informed approaches.

What?

Over 50 versions are available, including a visually engaging “Star chart” and scales, targeting different beneficiary groups and services ranging from addiction and adult social care, refugees and asylum seekers to young people. Each is holistic, covering areas such as accommodation, relationships, employment, physical and mental health. The Star captures “distance travelled” towards sustainable changes in well-being and circumstances. There is a clearly defined Journey of Change, based on attitudes, behaviours and circumstances.

The Stars are administered collaboratively between “keyworkers” and service users. Completing the Star prompts meaningful discussion and brings in the unique perspectives and insights of both the practitioner and the person being supported. The completed Star then becomes the basis of a shared and realistic action plan and regular reviews generate a visual of change and outcomes data.

From a keywork perspective, this collaborative process is appreciated as a means of building trust and a shared understanding. In a 2019 survey of Star users, more than 90% agreed that the Star “supports good conversations and collaboration between staff and service users” and “helps them to get an overview of the situation”.

Triangle provides training and ongoing implementation support via licensing of the Stars, and an app for online completion and advanced data reports. The Outcomes Star website contains case studies, good practice and evidence of validity, reliability and effectiveness.

Impact

Triangle developed the first version in 2006 for homelessness. By 2022, Outcomes Stars was used by over 16 000 services and over 1.5 million Star readings had been recorded on Triangle’s Star Online system alone. In the UK, it is widely used by local authorities, NHS trusts and charities; it is well established in Australia and used in many other countries, including Spain, France, Iceland, Denmark, Finland and the United States. Versions have been translated into ten different languages.

The Outcomes Star is mentioned in many governmental documents, outcome manuals and guides, such as Public Health England’s commissioning guide for the healthy child programme (2021), Case Management Guidance from the Youth Justice Board for England and Wales (2022) and the National Social Inclusion Programme’s Outcomes Framework for Mental Health Services (2009). Close to 100 organisations have collaborated in the rigorous process of developing new versions of the Star, including governmental bodies and service providers.

Source: (Triangle, 2022^[34]).

Making it happen 2.5. Impact Measurement Tool, City of Athens (Greece)

Why?

SSE entities need easy to use tools to measure their impact that allow them to extract results and compare with their own previous achievements and others. In order to enable this, the Directorate of Social and Solidarity Economy of the Greek Ministry of Labour and Social Affairs introduced the Social Impact Measurement Tool (the tool) which is a freely accessible online tool for social impact measurement of SSE entities. SSE entities which are registered to the General Registry of Social and Solidarity Economy entities are obliged to complete the tool annually. The implementation of the tool allows the measurement of positive and negative impact over time. As such, SSE entities can obtain tangible and measurable results annually about their social impact by introducing their data and accordingly improve their operating procedures and strengthen their activities.

What?

The tool was created as part of a technical assistance initiative offered by the British Council to the Greek Ministry of Labour and Social Affairs under the auspice of the Structural Reforms Support Service of the European Commission (SRSS). The tool's methodology is based on a tool previously developed by Social Value UK. The tool was digitally developed by Sociality, i.e. a SSE entity (an Athens based co-operative) which offers service on digital technologies using freely accessible and open-source technologies. For the development of the tool funding was received from the European Union. The methodology followed by the tool is based on seven generally accepted Principles of Social Value which are based on seven guiding questions:

1. What is the social purpose of your organisation and how does it achieve it?
2. Who experiences changes in their lives because of what you do?
3. What are the changes that stakeholders are experiencing?
4. How can we measure change and whether it has taken place?
5. To what extent are these changes to your activities?
6. How long do we need to measure the changes?
7. What is the significance of the changes?

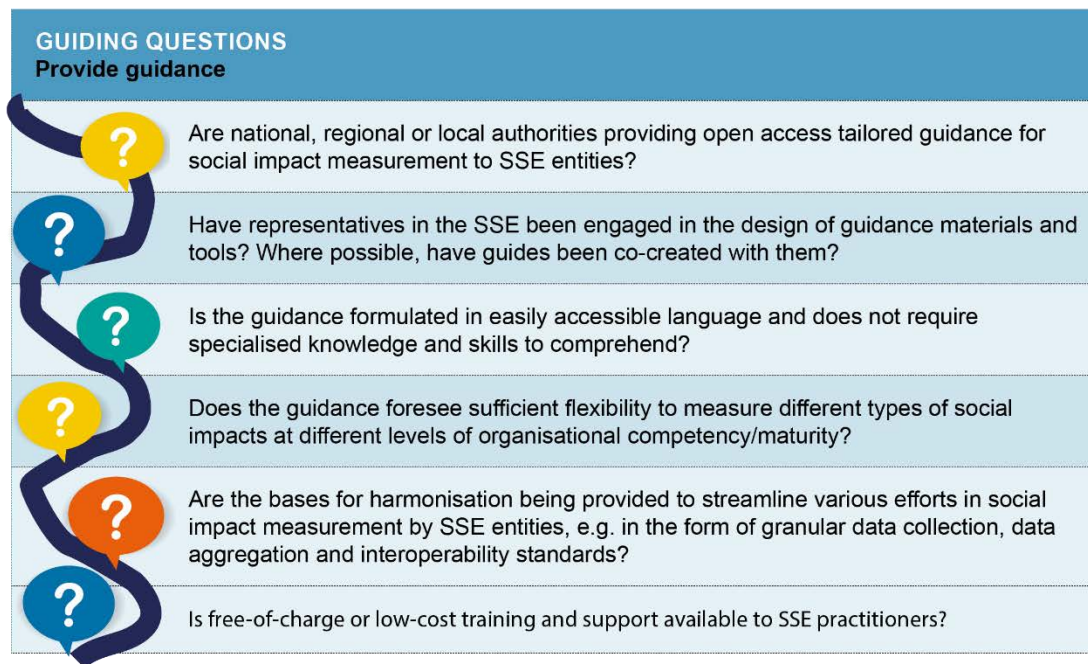
It allows organisations to collect qualitative, e.g. descriptions of the change, activities, outputs and interim results, and quantitative information, e.g. number of stakeholders per sub-group, positive/negative effects of changes, on these questions. It allows to flexibly adapt the types of stakeholders affected, the number of changes and a wide variety of other parameters. At the end, it produces an aggregated report as well as disaggregated results by stakeholder group. The final report can be downloaded as a PDF or viewed online. The tool also includes an explanatory video and a detailed user guide, explaining the context and significance of each question and how to complete it. Users can also view prefilled examples for each question while completing their survey.

Impact

Sociality developed the software transparently and explains how the software of the tool was developed in their website which could be used for further replication.

Source: (Directorate of the Social and Solidarity Economy, 2022^[35])

Infographic 2.4. Guiding questions: Provide guidance



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Note

¹ <https://www.interregeurope.eu/good-practices/marketmate-hungarian-national-priority-project-piactars>



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