

A Work Project, presented as part of the requirements for the Award of a Master's degree in
Management from the Nova School of Business and Economics.

FROM ORGANIZATIONAL LEVEL INDICATORS TO GLOBAL GOALS – ALIGNING
THE IMPACT OF A SOCIAL ENTERPRISE TO THE SUSTAINABLE DEVELOPMENT
GOALS

MARIANA MENDES REBOLEIRA

Work projects carried out under the supervision of:

Professor Ricardo Zózimo

21-05-2020

Abstract

From Organizational Level Indicators to Global Goals – Aligning the Impact of a Social Enterprise to the Sustainable Development Goals is a work projects that explores the path from internal operations to the SDG frame of ImpacTrip, a responsible tour operator. Using qualitative data methods and the logic model as framework, it was possible to connect global goals to both performance and impact evaluation principles, with different degrees of conciliation ability. The enterprise was able to further outline a Commitment and a Support Zone when categorizing its level of responsibility, implying different strategic, operational and communicational consequences.

Keywords: performance measurement, social impact measurement, social enterprise, hybrid enterprise, sustainable development goals

Acknowledgements

The author would like to thank Professor Ricardo Zózimo for the guidance and support, as well as to all ImpacTrip team members, especially the internship coordinator Rita Marques, for the opportunity and the faultless availability to provide the best conditions possible for the success of this work project.

This work used infrastructure and resources funded by Fundação para a Ciência e a Tecnologia (UID/ECO/00124/2013, UID/ECO/00124/2019 and Social Sciences DataLab, Project 22209), POR Lisboa (LISBOA-01-0145-FEDER-007722 and Social Sciences DataLab, Project 22209) and POR Norte (Social Sciences DataLab, Project 22209)

1. Introduction

In 2015, the Sustainable Development Goals (SDGs) were announced by the United Nations as a renovation of the Millennium Development Goals, updating the goal line and the areas of intervention to the widest ever developed (United Nations, 2015). They are composed by 17 different goals, to which correspond 169 targets, and 231 unique indicators listed in *appendix 1*. They intend to guide action and keep track of countries' efforts and progress to achieve a harmonious and prosperous future. Yet, this is not entirely up to the governmental entities.

Even though SDG targets are “defined as aspirational *and global*, with each Government setting its own national targets” (United Nations, 2015), the UN called for the private sector's crucial contribution, since no sustainable future is achievable without its potential for job creation and economic growth, and its high influence on societies and natural resource exploitation; likewise, no business can grow in a poor and hostile context. But doing good for societies is not mere survival nor charity; it represents value creation opportunities: it allows for impact and risk diversification in portfolios for banks and investors (Hoek, 2018); for premium pricing in responsible products targeted at conscious customers (Deloitte, 2017); it enables cost reduction and efficiency gains from innovative products for sustainable development (Business and Sustainable Development Commission, 2017); and it promotes talent retention in younger generations based on purpose drive and reputation for sustainability (Hoek, 2018). In essence, the global framework of the SDGs provides a common language recognized and valued across all other stakeholders (United Nations, 2015).

While social enterprises may be an exception to the traditional way of doing business, they still have the need for impact measuring and reporting aligned with the SDGs, and the benefits of doing so. Research on this type of organization has been growing, especially due to its peculiar way of using entrepreneurship as a mechanism to solve social and environmental problems (Rahdari et al, 2016), along with the intricacies of measuring impact of their activities (Nicholls,

2009; Costa and Pesci, 2016; Rawhouser et al, 2019; Lall, 2019). Looking at the practical realm, the determination to make those assessments as a way of analysing internal operations, having a feedback tool for self-improvement (Carlsson-Wall et al., 2016; Chenhall et al., 2013; Molecke et al., 2017) and communicating it to stakeholders led to the creation of toolkits driven by investors and practitioners, usually disconnected from theoretical bases (Costa and Pesci, 2016) and conceptual approaches to the SDGs (Littlewood and Holt, 2018). Guidelines, tools and frameworks that indeed connect business to SDGs (see SDG Compass, 2016; GRI, 2018; Toniic, 2017; Global Value, 2017) have been developed by private sector initiatives such as UN Business Action Hub, UN Global Compact or WBCSD. However, none of them particularly recognizes special approaches for social enterprises, accounting for their limited resources compared to Multinational companies and their complex contributions, which differ from CSR strategies (Social Enterprise UK, 2015; Rahdari et al. 2016).

Belonging to this category and facing the same difficulties is ImpacTrip, a social enterprise selling volunteering programs and responsible tourism experiences to worldwide travellers, partnering with various types of non-profit organizations (NPOs). Although its social and environmental focus is clear in their services, the brand struggles to make sense of what is its created impact, both for external legitimacy and internal improvement purposes.

This work project in the format of Direct Research Internship will explore the ways in which ImpacTrip can clarify its role in creating versus contributing for impact, and consequently assert its relationship with the SDGs, addressing questions such as the implications that the theory of change and operational complexity of the social enterprise has (1) on its performance measurement and impact assessment, and (2) on its alignment with the SDGs; and whether performance measurement can be linked to the SDGs when the commercial activity of the enterprise is oriented towards a social or environmental goal. This is the first step towards

building impact reporting with stakeholders, communicating it, affirming their mission to commercial and NPO partners, and signalling their credibility to potential clients.

This report is forwardly composed by a literature review section on the key concepts and discussions for the work conducted. The context of the organization under analysis as well as the description of the challenge is given in section 3, followed by the methodology used to address the problem. The initial results in section 5 laid the foundation for the recommendations on section 6, and the last section concludes the work project by highlighting the main points and some limitations.

2. Literature Review

2.1 Social Enterprises

Modern societies are characterized by their complexity of institutional logics, which translate the set of rules and prescriptions under which agents must conduct their operations (Kraatz and Block, 2008). Social enterprises started to appear in contexts of simultaneous multiple intuitions, combining the commercial and the social logics (Santos and Pache, 2010; 2013) to achieve positive societal impacts while maintaining financial sustainability (André et al, 2016). In their multiple-case study of Work Integration Social Enterprises in France, Pache and Santos (2013) identify the first organizational elements in which institutional logics dictate different forms – Goals, Organizational Form, Governance Mechanism and Professional Legitimacy. The type of approach to each element is however constrained by the legal structure of each country, which frequently do not admit hierarchical governance or profit generation in a social enterprise, hindering the development of this type of business (European Commission, 2015). The form that results from legal restrictions is further complexified by different responses to the external demands through internal strategies, usually classified into: decoupling – where organizations respond in one way to the institutional demand, but adopt another in their

operations; by compromising – trying to achieve a simultaneous balance of both logics, meeting the minimums of both; or by selective coupling, choosing what fits best in each of the categories in each situation (Pache and Santos, 2013). Either assumed officially or purely internally, social enterprises are usually built according to the innovative visions of social entrepreneurs.

Although drawing on literature that includes all types of social enterprises when the applicability is not compromised, this work project will employ the term “social enterprise” as the organizational form that has a social-driven mission, a hierarchical governance and freedom of profit destination. In this sense, a social enterprise differs from a traditional enterprise with a strong CSR strategy precisely due to its embedded social-driven goal, in which revenues are directly linked to social welfare rather than being indirectly applied through CSR actions (Rahdari et al, 2016). They also differ from the traditional non-profit organizations partly due to their hierarchical governance structure, but mainly to their capacity of generating enough revenues to partially or totally sustain their operation (Santos and Pache, 2010). In this paper, it is also considered environmental goals within the “social-welfare” concept.

Understanding these differences is relevant when analysing performance measurement and impact on a social enterprise - the definition of success is different.

2.2 Performance Measurement and Impact Assessment

In their combination of different logics, social enterprises find particular importance in measuring not only financial results, but also their social impact, to evaluate success of their operation and progress towards their mission. As Lall (2019) summarizes, the purpose of impact measurement is two-fold: the first, to obtain information about the stakeholders and the environment, evaluate it and adapt their behaviour accordingly – the *learning* purpose. The second, to use it as a “symbolic act” in pursuit of stakeholders’ support and validity – the *legitimacy* purpose. Perhaps irrelevant to the author’s further study on the relational role in the evolution of impact reporting, Lall (2019) encompasses performance measurement and impact

measurement all under “impact measurement” expression. Indeed, when the organization’s purpose is to have positive impact on social or environmental welfare, the difference between performance and impact becomes tenuous.

However, that simplification dangerously hides the interactions and the nuances between the two types of evaluation. André, Cho, and Laine (2016) set them apart on the base of their unit of analysis, while highlighting the numerous ways in which they complement each other. Performance measurement evaluates activities within the organization through internal indicators and data sources and should make clear all different sets of demands (Chenhall et al, 2013); impact assessment evaluates the changes at the level of society and requires external sources of information (André et al, 2016). The two cannot be fully aligned, but performance indicators give hints on impact results, and impact assessment can provide new insights and improve the performance indicators. As such, both learning and legitimacy purposes can be identified within the two evaluative principles, being the learning component also evident in their interaction.

On the extreme of performance measurement, one can find the Balanced Scorecard (Kaplan and Norton, 1996) that aligns the vision of the business with different indicators of performance reflecting the different stakeholders’ expectations. On the other side, integrating more the impact assessment aspect, one of the most common frameworks is the Logic Model. Created by the US AID in 1969 with the goal of supporting the design process of social welfare programs, it links the activities of the organization to outputs, outcomes and impacts, reveals underlying assumptions and risks (W. K. Kellogg Foundation, 2004). Since then, it has been used also as the base for program evaluation and explored by both scholars and practitioners. The inputs and activities are the efforts of the organization: accounts for the resources invested and what is done with those resources. The outputs are the measurable and direct results of those activities, that in turn have consequences on the individuals or agents the program

addresses, translated by outcomes. Finally, the impacts are the long-term effects of the program on the community. This framework has then the power to reveal where performance and impact align or differ and provides a base for indicator formulation. Even if not explicitly, many toolkits and frameworks are based on this logic, calling upon the concepts of outputs, outcomes and impact (see SVI Framework). Along with the mutations that this model has suffered, some consider impact as the changes observed in outcomes attributable to a given intervention and do not use breadth or time frame to distinguish impact from outcome (Rawhouser et al., 2019). However, this report will consider impact as “positive and negative, primary and secondary long-term effects produced by a development intervention, directly or indirectly, intended or unintended” (OECD, 2002).

The beneficial synergies of connecting performance and impact evaluations shown by the scholars are, however, not clearly reflected in the widely used guidelines. Impact reporting guiding principles, such as the GRI and the IIRC, have their own indicators and are compatible with popular metric indices, as the IRIS+ system. They promote an exhaustive analysis of performance and of positive and negative impacts, but not a learning interaction between them. These materials tend thus to better suit companies with resources for dense measurements and whose relationship between activity and impact is not linked by the organizational goal.

Consequently, social enterprises often find these tools misadjusted and tend to build more customized approaches and processes that reflect their internal complexity, as it is their usual bricolage approach (Nicholls, 2009; Pache and Santos, 2013; Molecke and Pinkse, 2017). Tackling this need, initiatives such as Impact Management Project, which is seeks standards within practitioner community, or impact data software such as SoPact, that also offers guidance on impact measurement, are more focused on structuring approaches for social enterprises. Nevertheless, when building and selecting the indicators for performance and impact measurements, one common question is: *is it worth measuring?* The disconnection to

conceptual basis becomes evident when the selection of the indicators lacks criteria, often relying on stakeholders' availability. This is why authors like Costa and Pesci (2016), although enforcing the need for stakeholder engagement as well, call for conceptual frameworks backing the application of the existing tools, otherwise potentially chosen to hide corporate irresponsibility or promoting disproportional allocation of resources.

That conceptualization can be found, for instance, in the work of Ebrahim and Rangan (2010; 2014) that recommends a contingent approach based on the social enterprise's theory of change and operational strategy, framed on the Logic Model. The result is a guide on where resources and measurement efforts should be made along the causal chain: the more straightforward the causal links are between the intervention and the social goal and the more focused the operational strategy is, the more measurement efforts should be at activity level. As either causal links start to be interfered by other variables but mainly if the services provided cover more areas of intervention, the more the focus shifts to outcome and impact levels.

2.3 Sustainable Development Goals at Organizational Level

The challenges add up when translating the internal complexities of performance and impact seen in the previous section into the common language of the SDGs. Tools have emerged to connect the global goals to a business-level, all of them requiring a good prior understanding of the goals and respective targets. In general, they can be divided into (1) maps and guidelines, and (2) indicators' catalogues. The first category features documents such as SDG Compass (GRI, UN Global Compact, and WBCSD, 2016), which will be further discussed, and platforms as B Lab's recent SDG Action Manager, that helps businesses assess and keep track of their performance on the SDGs while also suggesting specific improvement areas. The second category includes mostly investor-based metrics catalogues seen in the previous sub-section that have been matching their metrics and building taxonomies of the SDGs and respective targets. There is no established formula to link SDGs to organizational level indicators, for

which the link is mainly based on matching the scope component. It is however important to be at target level to increase accuracy of reporting of the SDGs and avoid *SDG-Washing*, i.e. reporting too vaguely or omitting negative impacts on the SDGs (Roel Nieuwenkamp, 2017). The two categories are not mutually exclusive; quite contrary, the indicators catalogues can provide the measurement tools needed for the routes found in the roadmaps.

Yet again, the tools made by practitioners, detached from theoretical findings, miss important subtleties that are crucial to understand business contribution. For instance, the SDG Compass advises screening the value-chain on a high-level and engaging stakeholders to identify the *high impact areas*; to those, businesses should link their indicators to SDGs at the impact level of logic models and measure as further down the causal chain as possible. One issue may be raised at this point: either the businesses have resources to allocate to specific SDG evaluation, building the logics of how they impact each identified SDG target, or they will have to conciliate the internal evaluation methods with this language. In the latter case, the organizational contribution to the SDGs might not be at the impact level, nor at the outcome one – some targets are outcome oriented and others more activity concerned. This issue was raised and addressed by SVI and EY (2019) when linking SVI Framework to the SDGs, for which they recommend the development of robust outcome indicators, and only then proceeding to do the best match possible with the SDG targets. As SVI's Framework is one of social impact, it lacks vision of performance side and thus does not clarify whether businesses should assume different positions regarding SDG present at activity level versus at outcome or impact level, and the implications that may have at operational level, which are specially important for social enterprises.

3. The Organization - ImpacTrip

Social ImpacTrip was born in 2015 as a Responsible Tour Operator in Lisbon, Portugal, by the brand name ImpacTrip. The vision of the two founders and CEOs was to connect Tourism with Volunteering by partnering with local NPOs who needed labour force to build volunteering programs for international travellers and responsible tourism experiences for any tourist. The decision to work directly with NPOs guaranteed that international tourists would dedicate their time to local causes and close to knowledgeable staff that could correctly instruct them. The format of the services is:

- **Volunteering Programs:** lasting from 1 to 12 weeks, the volunteer dedicates around half of the day on weekdays to help the NPO on tasks which usually do not require prior experience on the field. The volunteer chooses the cause - the *program* - in which they will dedicate their time, but the assigned NPO - their *project* - is attributed by ImpacTrip according to needs of the organizations. For instance, NPOs working on after school education support will not require volunteers on summertime, but others that organize summer camps are in higher need. The causes available range from *Food Rescue*, to *Homeless Support*, to sheltered *Animal Care*; every program and a small description can be seen in appendix 2. The prices do not cover the volunteering work *per se*, but rather the tourism package, which includes assistance pre-, during and post-trip; pick-up at the airport; civil liability insurance; introduction day to frame their work, cultural singularities and manage expectations; placement at NPO and a responsible guided city tour. Finally, it also ensures the credibility of the NPO and the usefulness of the tasks, assurance of accommodation and three meals a day. In the case of the Marine Conservation program, it also covers for the expenses of the diving materials.

- **Responsible Tourism Experiences:** can go from 2 hours to 4 days, these are shorter tourism experiences that may include volunteering activities but are focused on raising awareness on social or environmental issues and on the importance of connecting to the local

communities when travelling. Are typically done in partnership with local NPOs and are spread around the country. The price covers cost of materials, a contribution to the NPO or supplier, and ImpacTrip's margin merely as an intermediate seller.

The services are sold directly through ImpacTrip's website and through the commercial partners' platforms, which are tour operators selling volunteering programs alike, targeted at many different audiences. For these commercial partners, ImpacTrip is the local team ensuring meaningful experiences to the volunteers.

The company has been growing and expanding ever since: after Lisbon, 2 programs were launched in Porto, followed by Barcelona in 2018 and finally Split, Croatia, in 2019. Rome is being setup to open in 2021. More information about the business evolution in *appendix 3*. Parallel to ImpacTrip's growth, the company created two more brands: Impacteam, a Corporate Social Responsibility consulting team, and Impact House, a hostel committed to sustainability, to accommodate the volunteers in Lisbon.

Given the lack of social enterprise legal status, the founders opted for a private limited company status for autonomy purposes, but the social goal of supporting NPOs through volunteering work of incoming tourists was in its genesis and that message was kept through trust-based relationships founders had partner NPOs. As the team grew and new destinations were launched, there was an increasing need to keep the mission well aligned internally, and to be transparent regarding the claims of positive impact commitment to external stakeholders, especially in the face of potential NPO partners.

Around July 2019, the enterprise obtained the B Corp certification. This certification was a big achievement, serving as a quasi-formal acclaim of their high social and environmental standards. Unfortunately, it is still not widely recognized in Portugal.

The diversity of causes supported made the social enterprise have a natural and early affinity with SDGs, while being language well understood by all partners. However, despite

proclaiming the essential role of active cross-sector collaborations towards their achievement, that same variety of causes and different levels of intervention in the NPOs' missions also generated ambiguity regarding which impacts could be indeed attributed to the organization.

We have long wanted to measure and report more on impact, and we do have some KPIs, but it is hard to do it when you are busy making pick-ups at the airport or helping the volunteer that lost his phone. At meetings with commercial or NPO partners, when I say we have impact and exemplify with some numbers, there is no official disclosure to back up those statements nor a clear link to SDG commitments - Founder.

With the right conditions to formally address performance and impact measurement, ImpacTrip must define its course of action and the scope that will better match its needs to the available resources. Moreover, the brand wants to visibly define its relationship with the SDGs in terms of what is its contribution and potential commitments, leveraging it as a communicational tool to align internal operations and measurement efforts with partner NPOs.

The next sections intend to dwell into these issues, combining data collection with previous literature insights to draw on a recommendation regarding how ImpacTrip should approach its impact measurement and reconcile its dimension to SDGs'.

4. Research Method

To solve the organizational problem, the project combined qualitative research, to understand the context and social complexity within the social enterprise, with applied research, in which the analysis is used to decide the approach to solve the challenge (Adams et al., 2014).

4.1 Data Collection

The context and problem were distilled through a combination of interviews, participant-observation, qualitative content survey and company's documentation review, listed in Table 1, and used accordingly to resources available and geographic constraints (Adams et al., 2014).

Participant-observation was conducted at the headquarters to gain insights of the operation and context complexities; at NPO meetings, either for new partnerships and evaluation meetings, and at the hostel during volunteers' lunch time – both to grasp the relationship with key

Table 1 - Data Collection Sources		
<i>Source</i>	<i>Stakeholder</i>	<i>Frequency</i>
Interviews		
Employees		10
Board		4
Meetings		
Brainstorming		1
Focus Groups on Logic Model Validation		2
Direct Observations		
Meetings with NPOs	NPOs	5
Lunch time with Volunteers	Volunteers	during 2 weeks
Qualitative Content Survey	Commercial Partners	3
Documentation		
Program Guides (External)	Volunteers	11
Introduction Presentation (External)	Volunteers	1
Training Guide (Internal)	Employees	3
NPO meeting reports (Internal)	NPOs	30
Commercial Partner meeting reports (Internal)	Commercial Partners	10
Brand's website and Facebook (External)		1
KPI Document from 2018 and 2019 (Internal)		2

stakeholders. Given the mobility and social contact restrictions from Covid-19 pandemic situation, exploratory semi-structured individual interviews were conducted in Portuguese via call and videoconference to the employees, including the ones working in the other brands. They were recorded with the consent of the participants for posterior transcription of notes

and analysis, and it was made clear that no names were to be used in any public disclosure. The questions covered perceptions and expectations towards the company and their work, their visions on impact and on the SDGs. Although there was a pre-defined set of questions, the conversation was adapted according to the respondents' engagement to capture the circumstantial opportunities, which is an advantage of this type of data collection (Eisenhardt, 2016). *Appendix 4* shows the number and type of interviews and the respective length, and *appendix 5* the basic question structure.

A very introductory open answer survey to commercial partners was conducted by e-mail to assess their perceptions and interest on impact measurement (questions in *appendix 6*); the sample was composed by the 3 companies that account for around 70% of indirect sales.

Both internal and publicly available documentation provided great additional information on operational details and stakeholder relationships. It featured all documents given to volunteers, past performance reports, internal database with all commercial and NPO partners, respective relationship and records of past meetings. This enabled a thorough understanding of the programs' tasks, the experiences' format, the underlying type of contact with the stakeholders, and the kind of ImpacTrip's relation to the SDGs until this point.

In later stages, brainstorming sessions and focus group for reviewing evolution took place through videoconference, lasting from 1 to 2 hours. They included most of ImpacTrip's team members and did not have a strict structure – it consisted on exposing the work progress, asking for opinions and feedback, forgotten details or insights not written on consulted documents, resulting on refreshing perspectives and insights.

The multiple data sources were triangulated (Adams et al., 2014) to assess the consistency of issues raised according to the multiple perspectives and circumstances, namely among the different stakeholders, and to internal and external available documents.

4.2 Data Analysis

As noted by Seidel (1998), qualitative data analysis is not linear; it is rather iterative, recursive and holographic. The inputs were repeatedly analysed, interpreted and reviewed leading to improvements on the assessments of information. In parallel, a back and forth revisit to the literature and practitioners' material helped making sense of the data.

Following the lines of Ritchie's and Spencer's (1994) Framework Approach, the first step to analyse the data was familiarization, by revisiting the collected data. During this process, some recurring themes emerged and started to create thematic frameworks, enabling information

indexing (Ritchie and Spencer, 1994). Especially from the interviews with employees and partner NPOs, the evident themes matched the topics found in the literature: the exceptional operational complexity of social enterprises, the ambiguity in the impact concept, the difficult separation but necessary synergy of performance and impact measurements, and the feeling of inadequacy of existing tools for traditional enterprises.

To have an overview of all the themes that arose, the charting phase summarized the themes into categories (Ritchie and Spencer, 1994): *Operations and Context*, *Impact*, *SDGs* and *Tensions*. Different data sources had more weights in some categories than others: documents, staff interviews and field notes had largest contributions to understand Operations and Context and the state of the enterprises’ state regarding the SDGs. Overall interviews and surveys had a more important role on assessing the opinions on Impact and particularly on depicting the various Tensions. All themes per category can be found on *appendix 7*.

The final stage of the data analysis, what Ritchie and Spencer (1994) call *Mapping and Interpreting* and Seidel (1998) calls *Thinking* - reflecting the attempt to make sense of all data, finding patterns and explanations to arrive at discoveries capable of solutioning the problem - was composed of several steps, as shown in **Figure 1**.

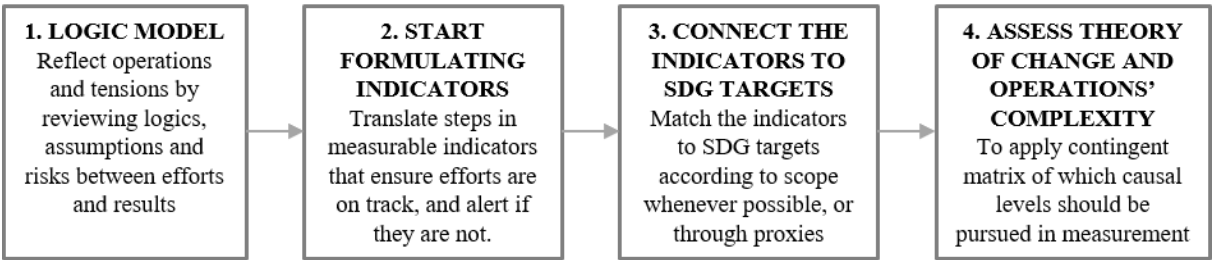


Figure 1 – Data Analysis: Mapping and Interpreting Process

The recurring difficulty in setting organizational boundaries of impact highlighted the Logic Model to be the best fit to structure the complexity of the enterprise, reflecting what was its efforts and results, within and outside its control. It was applied to each 11 volunteering programs and 8 tourism experiences along with the enterprise’s general theory of change. Second, the match of each stage to specific indicators, either from existing catalogues or

customized ones; since outputs are the data of activities (W. K. Kellogg Foundation, 2004), indicators were only developed from outputs onwards. Thirdly, SDG targets were linked to indicators as much as possible - for the indicators featured in SDG Compass Business Indicators or IRIS+ metrics, the match was already done; for customized indicators, the match was based on the scope component. Detailed models, featuring indicators and SDG targets, per service can be seen in *appendix 8*. Finally, having this outline depicting the interactions of operational activities, its context and connection to the global goals, Ebrahim's and Rangan's (2010) contingent approach was taken to have a conceptual basis of what measurements the social enterprise should pursue in impact assessment and consequently how they relate to the SDGs, requiring an analysis of the theory of change and operational strategy complexity in each program and experience.

Indeed, this mapping format allowed for some assertions and brought new questions to the project, proving the cyclical nature of the analysis. The patterns that emerged as a result of this interpretation strategy are explored in the next section.

5. Initial Findings

The combination of all programs' different logic models resulted in the common structure presented in **Figure 2**.

Two streams can be identified: the one mainly focused on the NPOs (marked orange, upper zone) and the one on the Volunteers (marked green, lower zone). The middle zone is where the two streams interact – the volunteering activities. They naturally appeared from the target component that output indicators have, but also reflect differences regarding the type of efforts made by the enterprise, translated in the activity level. The same happened in experience's general logic models, generally depicted on *appendix 9*, featuring the Tourists' stream in the lower zone instead of the volunteer's.

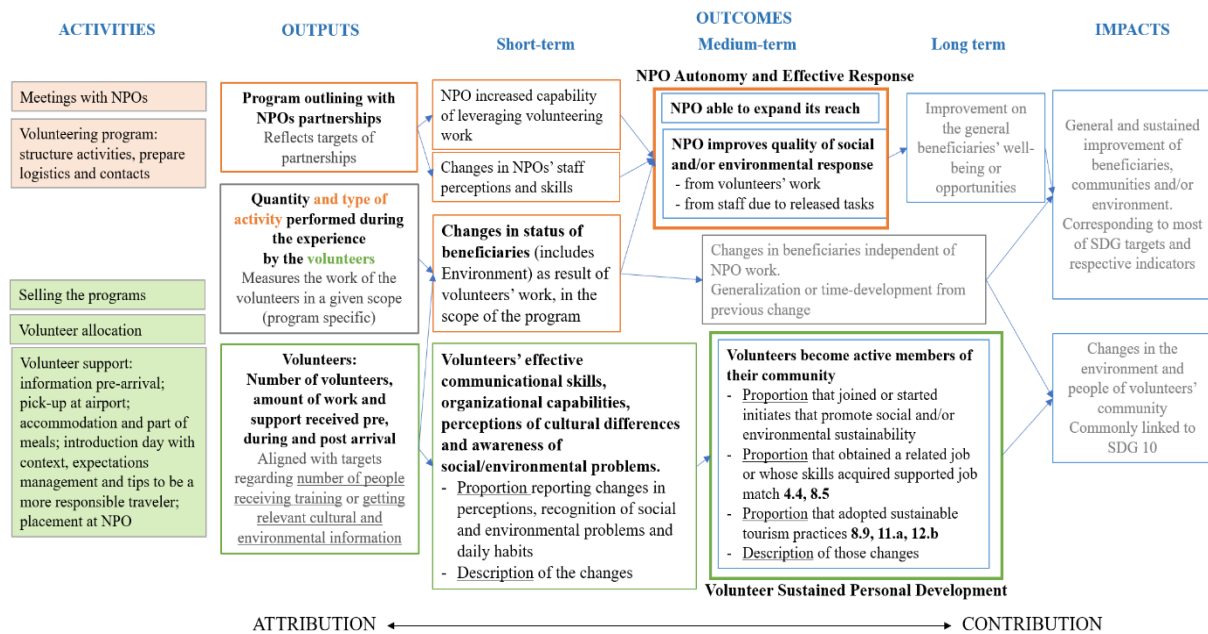


Figure 2: General structure of Volunteering' Logic Model

The indicators at each stage are quantitative or qualitative, or a combination both, being the qualitative component increasingly important as time horizon expands: in the long-term, it is not only relevant to know, for instance, how many volunteers still feel like the program changed them, but how that change is reflected in their activities, framing the scope of the contribution. In every stage of the logic model was possible to make a link between the organizational indicator and the SDG targets. However, for some indicators the connection was direct, in others it was dependent on several assumptions or even impossible.

- Direct linkages occurred when SDG targets were compatible in unit of analysis and scope with the organizational indicator, such as target 4.4 *By 2030, substantially increase the number of youth and adults who have relevant skills (...)* with the indicator *Number of volunteers placed at the NPO*. This occurred for units as number of people (including targets of raising awareness), areas, or quantities, as well as the ones about *taking action*. At impact level, the SDGs could almost always be used in their original indicator format.
- Indirect linkages, the most common type, happened when the unit of analysis is not at organization-level, but the scope fits. Taking the example of target 11.4 *Strengthen efforts to*

protect and safeguard the world's cultural and natural heritage does not specify what counts as *strengthen*, resulting in indicators that were monetary contributions as well as number of people more aware of cultural traditions.

- Unclear linkages were found when some of the indicators that ImpacTrip considers important are not connectable to the SDG targets. This was noticeable in the Animal Care program and the Doggy Track experience, where the well-being of domestic animals is not explicitly mentioned in the SDGs, having to be considered domestic animals welfare as part of the SDG 3, as a source of psychological wellbeing for the owners, and SDG 11, as part of urban wildlife management (Keeling et al. 2019). It also happened at risk-related indicators, which are at a very operational level, such as *% ImpacTrip volunteers over NPO volunteers*.

The different linking degrees were spread along the causal levels of the logic models. This occurs because there are both activity and outcome oriented SDG targets, as suggested in SVI's and EY's (2015) guidelines, enabling direct and indirect links at the various stages.

To draw the limits of organizational focus for measurement and assessment, an analysis of complexity of theory of change and operational strategy for the streams was conducted to place them in Ebrahim's and Rangan's (2010) contingent framework, as seen in **Figure 3**. This assessment was done at streams' level rather than program level as they enabled the depiction of the programs' internal complexity.

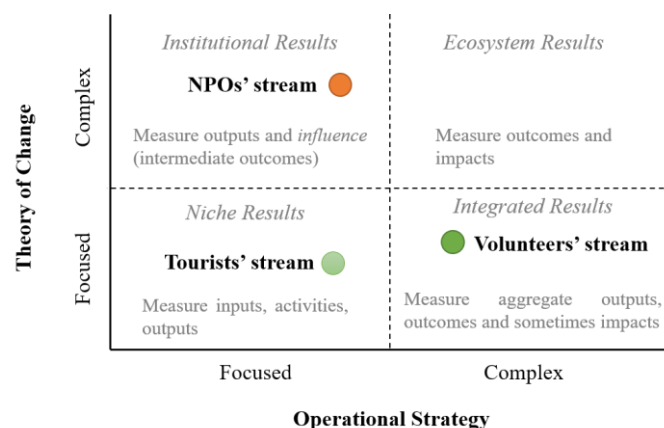


Figure 3 – Position of streams for Contingent Measurement. Adapted from Ebrahim and Rangan (2010)

Regarding the volunteering programs, the analysis on the streams highlighted the measurement of outputs for both NPO and Volunteer related indicators. However, NPOs’ highly affected causal links by external variables makes it inefficient to going beyond intermediate outcomes measurement. On the other hand, volunteers’ stream controlled environment and broad intervention during the program calls for the measurement at outcomes and even impacts. Regarding the tourism experiences, ImpacTrip’s intervention is very focused, for which measurement should not go beyond outputs on this stream.

6. Recommendation

By joining all the SDG targets found across outputs, outcomes and impacts indicators, in both streams, depicted in *appendix 10*, and applying the contingent approach, boundaries for both organizational indicators and type of relation to the SDGs emerged.

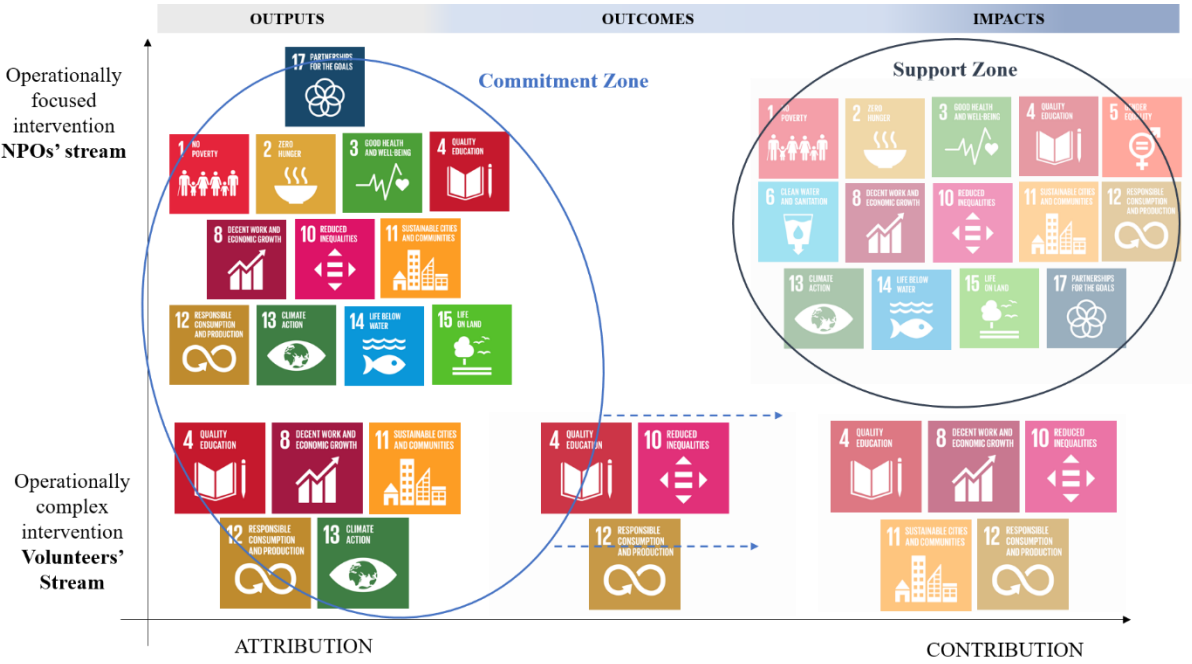


Figure 4 – SDG prioritization zones

Generalizing to whole SDGs for synthesizing and visualizing purposes, in **Figure 4** a **Commitment Zone**, which encompasses the targets reflected on the indicators that are

measurable and improvable by the enterprise, can be contrasted with a **Support Zone**, that translates the goals in which the enterprise has an blurred but existent effect only through the work of the partnered NPOs.

The two zones help understanding how the brand, while working on different causes linked to the SDGs, can adopt different positions towards the global goals to make sense of its complexity and knowing its role. In the Commitment Zone, indicators not only can and should be measured by the organization, since they are under its control, but can indeed be *attributed* to its effort. As the causal chain progresses into impact, more variables interfere with the causal links, and the harder it is not only to measure, but to assume responsibility and make specific commitments for those targets, yielding the Support Zone.

From the different experimentations with the programs and experiences, the exact outline of the two zones will vary according to different factors. The first is the nature of the programs and consequently of the volunteers' tasks, which will change the assessment of operational complexity and re-allocate the stream into a different point of the contingent matrix. The second is the type of link between the SDG target and the organizational indicator: it is easier to make specific commitments when the targets are directly linked to the organizational-level indicator than when the match is more abstract and only based on scope. The third accounts for the availability of information that the partner NPO or supplier can provide, which is more relevant as the enterprise seeks outcome and impact level information, external to its boundaries (André, Cho, and Laine 2016).

This approach has several consequences on strategic, operational and communicational levels.

6.1 Strategic Implications

Resources should be allocated to measuring outputs and outcomes until medium or long-term regarding the Volunteers' stream; measuring outputs and influence on outcomes (mainly short-term) for NPOs' stream; and measuring outputs and some short-term outputs for tourists of the

responsible experiences. That means being directly connected, making commitments and tracking progress for the SDGs 4, 8, 11, 12, 13 and 17 through the corresponding targets and actively pursuing measurement for the targets reflected in the volunteering activities. The Support zone is, for now, an inefficient allocation of resources.

The goal is to progress into contribution-side assessment at outcome and impact level in the lower stream as pointed by the arrows in Figure 4, and the influence on outcomes for the upper stream. This progression will eventually improve and strengthen the causal links between performance and impact, either by confirming the underlying assumptions or refuting them. Moreover, given that the mission of the enterprise is linked to targets on the Support Zone which cannot yet be measured, security in the causal links will enable strategic decisions on indicators and targets at the Commitment Zone to influence further down the chain.

There is, at last, an alignment of managerial strategy with social mission (Ebrahim and Rangan 2010), framed in the language of the SDGs.

6.2 Operational Implications

Having a match of SDGs targets at output level means measuring and setting milestones at activity-level. Being performance a reflection of operational efficiency, measurements will indicate how activities can be improved (Kaplan and Norton, 1996). Additionally, the previously seen interaction between performance and impact measurement will reflect the learning purpose of the evaluation: strategic decisions based on performance results information gathered from outcome-level indicators will in turn affect definition of new programs, revision of existing ones, scope of tasks to be performed by the volunteers and grounds of the partnership with the NPOs, according to the causal links activated.

The different streams within the evaluations systems contribute to a clarity of sometimes conflicting demands between volunteer and NPO related tasks, between short-term action versus long-term intentions and even social versus environmental concerns. Having these

tensions highlighted in the indicators may not solve the conflicts, but promotes debate and understanding among the internal team, leading to changes in operations and increasing productivity (Chenhall et al., 2013; Carlsson-Wall et al., 2016).

6.3 Communicational Implications

The indicators that measure performance and impact should be communicated both to internal staff, for mission alignment, and to external stakeholders, for transparency and trust purposes (André et al., 2018; Edelman, 2020).

The Commitment Zone reflects the indicators in which the enterprise should focus and assume responsibility, ideally reporting the progress of its promises at SDG target-level (Sopact and Asia Pacific Social Impact Centre, 2017). Nevertheless, communicating all SDGs relationships at target lens can become unattractive for some audiences. Support Zone SDGs on goal level may be used to communicate the context and cause on which volunteers can expect to work on when advertising the programs.

Each stakeholder will most likely have its own way to be connected to the SDGs, given the absence of standardized ways of linking organizations to global goals (Fleming et al. 2017). Hence, it is primarily important to be clear about the process, promoting transparency in reporting and potentially adjust the type of communication to the different stakeholders to achieve the *legitimacy* purpose of performance and impact measurements (Lall, 2019).

This constitutes the starting point for impact reporting practice and according performance review. Stakeholder engagement is crucial to decide which indicators are indeed relevant and possible to measure in a given set of circumstances (Lesic et al., 2019; Costa and Pesci, 2016). Discussing previously drafted logic models and indicators provides a more fruitful starting point for discussion to work on the relevancy of outcomes, sources of data and stronger links to activities' improvement, but final indicators and communication channels must be built in partnership.

Finally, although the enterprise is not currently seeking to attract impact investment, it is beneficial to keep performance measurement and impact assessment connected to the SDGs for that possibility, as well as being aware of what are its the boundaries of the assessment capability is, as funders tend pressure results on impact levels (Ebrahim and Rangan, 2010; 2014; Newcomer, Baradei, and Garcia, 2012).

7. Conclusions and Final Remarks

This work project addressed ImpacTrip's challenge of making sense of its performance measurement and impact assessment, while reconciling its local efforts with the global Sustainable Development Goals. Through a qualitative research to capture the operational singularities of this social enterprise and an iterative review of both academic and practical material, the results provided a conceptual basis for two types of evaluation structure, measurement and respective connection to the SDGs, with practical implications.

It was possible to connect SDG targets to organizational indicators at the various levels of organizational control, both within and outside enterprise's boundaries. The connection was not always seamless, varying according to the unit of analysis resemblance between organizational indicator and SDG target. While assessing which level of the causal chain would be efficient to pursue the measuring, two zones of relationship with the SDG targets were outlined: the Commitment zone, where organizational indicators should be measured, consequently providing a base for commitments to the SDGs based on the previous links to respective targets; and the Support Zone, where the enterprise knows it is contributing, but cannot and should not place effort on tracking it. Concrete reflections were seen on a strategic level, by giving a concrete course of action and a more efficient allocation of efforts; on an operational level by clarifying the link between the mission achievement and the amount of efforts made; and on

the establishment of the grounds for transparent communication regarding the concrete commitments versus the general support given to NPOs.

In addition to amplifying the scope of application of their contingent theory initially focused on poverty related NPOs to a tourism brand, this project also proved the usefulness of Ebrahim's and Rangan's (2010) approach on connecting to the SDGs and giving it a conceptual approach. Moreover, the work clarified the gains in joining the academic and the practitioner worlds to make sense of reality and knowing how to better address it. This process revealed that ImpacTrip operational complexity and intricate relations between organizational efforts and societal impacts should not be a hindering factor for SDG alignment, but should rather be used as guidance for strategic efforts to take the advantage of businesses relation to the global goals. Limitations on the project results are identified in the validity of data analysis, as part of the information used is highly subject to interpretation (Adams et al., 2014) and were seen from a specific problem resolution point of view. Furthermore, despite keeping a conceptual basis, the results of the project have a practical and circumstantial intention, without enough robustness for generalization assurance. Further research could build on the applicability of this process to other type of social enterprises that have intricate operational links to the SDGs. The project also focused on the operational part of ImpacTrip's brand, since that is where specific complexity of the social enterprise resides and where general tools fail to provide a basis for. It is acknowledged that this approach does not cover overall impact assessment, namely regarding impacts on employees or complete value chain; those are however the strong features of generalized tools as SDG Action Manager software, where social enterprises of this type resemble traditional businesses.

7. References

- Adams, John, Hafiz T.A. Khan and Robert Raeside. 2014. *Research Methods for Business and Social Science Students*. New Delhi : Sage Publications
- André, Kévin, Charles H. Cho, and Matias Laine. 2016. “Hybridization of Performance Measurement and Social Impact Assessment : A Case Study of a Social Business.”
- André, Kévin, Charles H. Cho, and Matias Laine. 2018. “Reference Points for Measuring Social Performance: Case Study of a Social Business Venture.” *Journal of Business Venturing* 33 (5): 660–78.
- Business and Sustainable Development Commission. 2017. “Better Business, Better World - The Report of the Business & Sustainable Development Commission.”
- Carlsson-Wall, Martin, Kalle Kraus, and Martin Messner. 2016. “Performance Measurement Systems and the Enactment of Different Institutional Logics: Insights from a Football Organization.” *Management Accounting Research* 32: 45–61.
- Chenhall, Robert H, Matthew Hall, and David Smith. 2013. “Performance Measurement, Modes of Evaluation and the Development of Compromising Accounts.” *Accounting, Organizations and Society*, no. 38: 268–87.
- Costa, Ericka, and Caterina Pesci. 2016. “Social Impact Measurement: Why Do Stakeholders Matter?” *Sustainability Accounting, Management and Policy Journal* 7 (1): 99–124.
- Deloitte. 2017. “2030 Purpose: Good Business and a Better Future,” January: 56.
- Ebrahim, Alnoor, and V. Kasturi Rangan. 2010. “The Limits of Nonprofit Impact: A Contingency Framework for Measuring Social Performance — HBS Working Knowledge.” *Hbs*, 46.
- Ebrahim, Alnoor, and V. Kasturi Rangan. 2014. “What Impact? A Framework for Measuring the Scale and Scope of Social Performance.” *California Management Review* 56 (3): 118–41.
- Edelman. 2020. “Edelman Trust Barometer 2020 Global Report.”
- Eisenhardt, Kathleen M. 2016. “Building Theories from Case Study Research.” *Academy of Management Stable Study Research*, 14 (4): 532–50.
- European Commission. 2015. “A Map of Social Enterprises and Their Eco-Systems in Europe.” *Directorate-General for Employment, Social Affairs and Inclusion*.
- Fleming, Aysha, Russell M. Wise, Heidi Hansen, and Linda Sams. 2017. “The Sustainable Development Goals: A Case Study.” *Marine Policy* 86 (July): 94–103.
- Global Value. 2017. “GLOBAL VALUE Toolkit.”

- GRI. 2018. "GRI's Practical Guide for SDG Reporting."
- GRI, UN Global Compact, and WBCSD. 2016. "SDG Compass: The Guide for Business Action on the SDGs."
- Hoek, Marga. 2018. *The Trillion Dollar Shift*. Edited by Amie de Jeu. First. Abingdon: Taylor & Francis.
- Integrated Reporting. 2020. International Integrated Reporting Council.
<https://integratedreporting.org/> (accessed March 16).
- IRIS+. 2020. Global Impact Investing Network. <https://iris.thegiin.org/> (accessed March 15).
- Keeling, Linda, Håkan Tunón, Gabriela Olmos Antillón, Charlotte Berg, Mike Jones, Leopoldo Stuardo, Janice Swanson, Anna Wallenbeck, Christoph Winckler, and Harry Blokhuis. 2019. "Animal Welfare and the United Nations Sustainable Development Goals." *Frontiers in Veterinary Science* 6 (October): 1–12.
- Kraatz, Matthew S., and Emily S. Block. 2008. "Organizational Implications of Institutional Pluralism." *The SAGE Handbook of Organizational Institutionalism*, no. January: 243–75.
- Lall, Saurabh A. 2019. "From Legitimacy to Learning: How Impact Measurement Perceptions and Practices Evolve in Social Enterprise–Social Finance Organization Relationships." *Voluntas* 30 (3): 562–77.
- Lesic, Vedran, Richard E. Hodgett, Alan Pearman, and Amy Peace. 2019. "How to Improve Impact Reporting for Sustainability." *Sustainability (Switzerland)* 11 (6): 1–21.
- Littlewood, David, and Diane Holt. 2018. "Entrepreneurship and the Sustainable Development Goals." In *Entrepreneurship and the Sustainable Development Goals*, 8:33–46. Emerald.
- Molecke, Greg, and Jonatan Pinkse. 2017. "Accountability for Social Impact: A Bricolage Perspective on Impact Measurement in Social Enterprises." *Journal of Business Venturing* 32 (5): 550–68.
- MSCI ESG. 2019. "MSCI ESG Sustainable Impact Metrics." www.msci.com.
- Newcomer, Katheryn, Laila Baradei, and Sandra Garcia. 2012. "Expectations and Capacity of Performance Measurement in NGOS in the Development Context." *Public Administration and Development* 33 (July 2012): 62–79.
- Nicholls, Alex. 2009. "'We Do Good Things, Don't We?': 'Blended Value Accounting' in Social Entrepreneurship." *Accounting, Organizations and Society* 34 (6–7): 755–69.
- OECD. 2002. "Glossary of Key Terms in Evaluation and Results Based Management."
- Pache, Anne-Claire, and Filipe Santos. 2010. "When Worlds Collide: The Internal Dynamics

- of Organizational Responses to Conflicting Institutional Demands.” *Academy of Management Review* 35 (3): 455–76.
- Pache, Anne-Claire, and Filipe Santos. 2013. “Inside the Hybrid Organization: Selective Coupling as a Response to Competing Institutional Logics.” *Academy of Management Journal* 56 (4): 972–1001.
- Rahdari, Amir, Sahar Sepasi, and Mohammad Moradi. 2016. “Achieving Sustainability through Schumpeterian Social Entrepreneurship: The Role of Social Enterprises.” *Journal of Cleaner Production* 137: 347–60.
- Rawhouser, Hans, Michael Cummings, and Scott L. Newbert. 2019. “Social Impact Measurement: Current Approaches and Future Directions for Social Entrepreneurship Research.” *Entrepreneurship: Theory and Practice* 43 (1): 82–115.
- Ritchie, Jane, and Liz Spencer,. 1994. "Qualitative data analysis for applied policy research." In 'Analysing qualitative data', ed. Robert Burgess, Alan Bryman, pp.173-194. London: Routledge.
- Roel Nieuwenkamp. 2017. “Ever Heard of SDG Washing? The Urgency of SDG Due Diligence | Development Matters.” September 2017. <https://oecd-development-matters.org/2017/09/25/ever-heard-of-sdg-washing-the-urgency-of-sdg-due-diligence/>.
- Seidel, John V. 1998. “QDA : A Model of the Process Noticing , Collecting , Thinking about Things.” In *The Ethnograph v4*.
- Social Value International, and EY. 2019. “Sustainable Development Goals Reporting and the Social Value International Framework.”
- Sopact, and Asia Pacific Social Impact Centre. 2017. “Actionable Impact Management | Metrics | Activity Guide.”
- Toniic. 2017. “Sustainable Development Goals Sustainable Development Goals Impact Theme Framework V1.1.”
- United Nations. 2015. " Transforming our world: the 2030 Agenda for Sustainable Development" in *General Assembly A/RES/70/1*.
- SDGs: Sustainable Development Knowledge Platform. 2020. United Nations. <https://sustainabledevelopment.un.org/sdgs> (accessed May 20).
- W. K. Kellogg Foundation. 2004. “Logic Model Development Guide: Using Logic Models to Bring Together Planning, Evaluation, and Action.” *Logic Model Development Guide*.

8. Appendices

Appendix 1 – List of SDG goals and respective targets. Source: UN SDG Knowledge

Platform (<https://sustainabledevelopment.un.org/topics/sustainabledevelopmentgoals>)

1. End poverty in all its forms everywhere
<p>1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day</p> <p>1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions</p> <p>1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable</p> <p>1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance</p> <p>1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters</p> <p>1.a Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions</p> <p>1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions</p>
2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture
<p>2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round</p> <p>2.2 By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons</p> <p>2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment</p> <p>2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality</p> <p>2.5 By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed</p> <p>2.a Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries</p> <p>2.b Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round</p> <p>2.c Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility</p>
3. Ensure healthy lives and promote well-being for all at all ages

- 3.1** By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births
- 3.2** By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births
- 3.3** By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases
- 3.4** By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being
- 3.5** Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol
- 3.6** By 2020, halve the number of global deaths and injuries from road traffic accidents
- 3.7** By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes
- 3.8** Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all
- 3.9** By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
- 3.a** Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate
- 3.b** Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all
- 3.c** Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States
- 3.d** Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks

4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities

- 4.1** By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
- 4.2** By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education
- 4.3** By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
- 4.4** By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
- 4.5** By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations
- 4.6** By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy
- 4.7** By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development
- 4.a** Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all
- 4.b** By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher

education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries

4.c By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States

5. Achieve gender equality and empower all women and girls

5.1 End all forms of discrimination against all women and girls everywhere

5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation

5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation

5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate

5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life

5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences

5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws

5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women

5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels

6. Ensure availability and sustainable management of water and sanitation for all

6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all

6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally

6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity

6.5 By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate

6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes

6.a By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies

6.b Support and strengthen the participation of local communities in improving water and sanitation management

7. Ensure access to affordable, reliable, sustainable and modern energy for all

7.1 By 2030, ensure universal access to affordable, reliable and modern energy services

7.2 By 2030, increase substantially the share of renewable energy in the global energy mix

7.3 By 2030, double the global rate of improvement in energy efficiency

<p>7.a By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology</p> <p>7.b By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States, and land-locked developing countries, in accordance with their respective programmes of support</p>
<p>8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</p>
<p>8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries</p> <p>8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors</p> <p>8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services</p> <p>8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead</p> <p>8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value</p> <p>8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training</p> <p>8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms</p> <p>8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment</p> <p>8.9 By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products</p> <p>8.10 Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all</p> <p>8.a Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-Related Technical Assistance to Least Developed Countries</p> <p>8.b By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization</p>
<p>9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</p>
<p>9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all</p> <p>9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries</p> <p>9.3 Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets</p> <p>9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities</p> <p>9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending</p>

9.a Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States

9.b Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities

9.c Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020

10. Reduce inequality within and among countries

10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average

10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard

10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality

10.5 Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations

10.6 Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions

10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies

10.a Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements

10.b Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes

10.c By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent

11. Make cities and human settlements inclusive, safe, resilient and sustainable

11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums

11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

11.3 By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries

11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage

11.5 By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations

11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management

11.7 By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities

11.a Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning

11.b By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change,

<p>resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels</p> <p>11.c Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials</p>
<p>12. Ensure sustainable consumption and production patterns</p>
<p>12.1 Implement the 10-year framework of programmes on sustainable consumption and production, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries</p> <p>12.2 By 2030, achieve the sustainable management and efficient use of natural resources</p> <p>12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses</p> <p>12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment</p> <p>12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse</p> <p>12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle</p> <p>12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities</p> <p>12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature</p> <p>12.a Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production</p> <p>12.b Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products</p> <p>12.c Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities</p>
<p>13. Take urgent action to combat climate change and its impacts*</p> <p>* Acknowledging that the United Nations Framework Convention on Climate Change is the primary international, intergovernmental forum for negotiating the global response to climate change.</p>
<p>13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries</p> <p>13.2 Integrate climate change measures into national policies, strategies and planning</p> <p>13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning</p> <p>13.a Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible</p> <p>13.b Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities</p>
<p>14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development</p>
<p>14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution</p> <p>14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans</p>

14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels

14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics

14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information

14.6 By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation

14.7 By 2030, increase the economic benefits to Small Island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism

14.a Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries

14.b Provide access for small-scale artisanal fishers to marine resources and markets

14.c Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in UNCLOS, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of The Future We Want

15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements

15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally

15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world

15.4 By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development

15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species

15.6 Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed

15.7 Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products

15.8 By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species

15.9 By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts

15.a Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems

15.b Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation

15.c Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities

16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

- 16.1 Significantly reduce all forms of violence and related death rates everywhere
- 16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children
- 16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all
- 16.4 By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime
- 16.5 Substantially reduce corruption and bribery in all their forms
- 16.6 Develop effective, accountable and transparent institutions at all levels
- 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels
- 16.8 Broaden and strengthen the participation of developing countries in the institutions of global governance
- 16.9 By 2030, provide legal identity for all, including birth registration
- 16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements
- 16.a Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime
- 16.b Promote and enforce non-discriminatory laws and policies for sustainable development

17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

Finance

- 17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection
- 17.2 Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of ODA/GNI to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries
- 17.3 Mobilize additional financial resources for developing countries from multiple sources
- 17.4 Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress
- 17.5 Adopt and implement investment promotion regimes for least developed countries

Technology

- 17.6 Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism
- 17.7 Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed
- 17.8 Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology

Capacity-Building

- 17.9 Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the sustainable development goals, including through North-South, South-South and triangular cooperation

Trade

- 17.10 Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda

<p>17.11 Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020</p> <p>17.12 Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access</p> <p>Systemic Issues</p> <p><i>Policy and Institutional coherence</i></p> <p>17.13 Enhance global macroeconomic stability, including through policy coordination and policy coherence</p> <p>17.14 Enhance policy coherence for sustainable development</p> <p>17.15 Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development</p> <p><i>Multi-stakeholder partnerships</i></p> <p>17.16 Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries</p> <p>17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships</p> <p><i>Data, monitoring and accountability</i></p> <p>17.18 By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts</p> <p>17.19 By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries</p>

Appendix 2 – ImpacTrip Programs. Adapted from the brand's website

<p>Youth Support</p> <p>The volunteers have the chance to assist different NGOs in supporting children in need by giving them extracurricular activities and helping them to follow their dreams. The tasks include teaching them English and helping them with their homework, designing and implementing completely new extra-curricular activities, support existing ones or teaching them a new sport, culture, language, instrument, game or arts The tasks of the volunteers can be designing and implementing completely new extra-curricular activities, support existing ones, teach a new sport, culture, language, instrument, game, arts and crafts or any other skills they are good at.</p>
<p>Teaching</p> <p>Volunteers on the Teaching project assist predominantly in teaching English to the students. However, volunteers with an intermediate level of other languages may also teach them in other projects associated with migrant communities. Volunteers play a crucial role in exposing the students to new subjects and are encouraged to organize activities which enable the students to learn about different cultures and countries, while also learning English.</p>
<p>Special Needs Support</p> <p>Volunteers work alongside a team of local staff and other volunteers, assisting in specific activities mostly related to arts and crafts, physical therapy, exercise and activities such as swimming or walking with dogs. While the focus is not on daily operations such as preparing food, serving meals, cleaning or helping with personal hygiene, the volunteer should be prepared to possibly assist when really needed.</p>
<p>Inclusive Agriculture</p> <p>This program involves the volunteers in this new approach of organic agriculture which strongly respects and promotes the agro-ecosystem health, including biodiversity, biological cycles, and soil biological activity, maintaining and increasing this way the long-term soil fertility and preventing from pest and</p>

<p>diseases. This type of agriculture excludes practices with external agricultural inputs, such as synthetic fertilizers and pesticides, veterinary drugs, genetically modified seeds and breeds, preservatives, additives and irradiation. Alongside the focus on organic agriculture, this program inserts people with mental and/or physical disabilities into the labour market through training and developing personal and socio-professional skills, in the context of the Agri-food sector.</p>
<p>Homeless Support</p>
<p>The volunteers support the local host centre in its daily tasks. The tasks may include preparing, cooking and distributing meals for the homeless people, developing sportive and recreational activities, maintaining the centre or sorting clothing donations. There is also the possibility to participate and help in other activities related to their education and therapies by sharing own skills and culture. The host centre is directed to people with drug addiction who don't have any social or family support, helping to minimize the social and individual risks caused by the addiction.</p>
<p>Food Rescue</p>
<p>Volunteers will support a network of centres which recover leftover food in good condition from local restaurants, supermarkets, and cafés and re-distribute it among families, elderly and homeless people in need. The shifts will be held in different centres across Lisbon, and alongside other local and international volunteers, the volunteer is involved with different tasks such as collecting the food, assisting with packaging it, cleaning used containers, assisting with sorting and storage of any food left for the next day, distributing it to the families and cleaning up at the end of the shift.</p>
<p>Creative Technologies</p>
<p>This project requires volunteers to have experience in website development, graphic design, videography or photography. Volunteers will initially work with the local team and the staff of the NGO to understand the specific needs they will be supporting and to agree on a set of deliverables for their project period. Experienced website developers can apply their understanding of the NGO's goals and target audience to build a website incorporating relevant content and media to support their charitable initiatives.</p>
<p>Marine Conservation</p>
<p>Volunteers on the Marine Conservation project can join a variety of conservation efforts focused on the protection of the marine ecosystem in the South Coast of Portugal. Volunteers work in collaboration with a diving school that has a special emphasis on the local environmental protection. Besides the diving, the course teaches about the marine ecosystem and protection actions and puts the volunteer in touch with the local community, educating it about marine preservation environmental issues, and protection of biodiversity and marine resources such as food. The volunteers are always supervised by an experienced diver and will receive comprehensive training on the marine conservation subject. Different certifications and courses concerning the different levels can be taken.</p>
<p>Wolf Conservation</p>
<p>Volunteers contribute to the preservation of the wolves by participating in a wide range of day-to-day activities at the centre, which include assisting with the feeding of the animals, checking the water, maintenance of the centre's infrastructure, fire prevention, forest cleaning and the observation of the wolves to ensure their good health and well-being. All the volunteers will be accommodated in at the natural park, where the local staff will be able to provide guidance at all times and help with anything.</p>
<p>Animal Care</p>
<p>This project supports the welfare and protection of animals at local shelters. Local shelters play an important role in managing colonies of stray cats, in protecting dogs and cats in a shelter and in promoting their adoption as well as raising awareness for animal abandonment. In a long-term, these shelters aim to reintegrate and re-educate the dogs and cats and to find a suitable family for them as well as to reduce future abandonment rates. Due to the law and a large number of animals that need shelter, these spaces are crowded and the volunteer work is crucial to support their mission and improve animal conditions. The tasks vary and can include cleaning the spaces, assisting with feeding, providing companionship by playing and socializing with the animals.</p>
<p>Sustainable Fashion</p>

In this program, volunteers join a non-profit and will help and support the local host centre in their daily tasks. The tasks are built around designing and modelling clothes models, giving support on their production and facilitation of workshops always in English. The goal is always transforming used clothing, obtained by the staff or donated by third parties, into vintage inspired clothing. There is also the chance to do some administrative work as inventories or impact measurement. All these activities are developed under the supervision of the organization's staff and the woman workers, integrated into the schedule of the project.

Appendix 3 – ImpacTrip financial and operational evolution from 2015 until 2019

	2015	2016	2017	2018	2019
Revenues	€16,700.00	€175,000.00	€179,000.00	€265,000.00	€439,000.00
Profits after Taxes	-€707.36	-€16,496.13	€34,150.66	-€13,193.36	€15,783.24
# Full-time employees	2	3	6	11	18
# Volunteers	0	144	315	291	716
# Tourists	117	98	130	195	250
# Partner NPOs	54	115	186	290	415
# Commercial partners	<i>unknown</i>	<i>unknown</i>	<i>unknown</i>	<i>unknown</i>	11
Expansions (Cities)	Lisbon	Porto		Barcelona	Split

Appendix 4 - Number and type of interviews, and the respective length

Interviews	<i>Frequency</i>	<i>Length</i>
Founder #1	3	20 to 30 minutes
Founder #2	1	10 minutes
ImpacTrip Employee #1	1	40 minutes
ImpacTrip Employee #2	1	20 minutes
ImpacTrip Employee #3	1	35 minutes
ImpacTrip Employee #4	1	53 minutes
ImpacTrip Employee #5	1	23 minutes
Impacteam Employee #1	1	43 minutes
Impacteam Employee #2	1	18 minutes
Impact House Employee #1	1	18 minutes
Impact House Employee #2	1	16 minutes
Impact House Employee #3	1	25 minutes

Appendix 5 – Skeleton of interview questions

<p>Founders</p> <ol style="list-style-type: none"> 1. What is your vision of impact? 2. Do you find the volunteering actions good in themselves, if performed with NGOs? 3. What benefits do you see in measuring and reporting impact? 4. What have been the bigger difficulties to do that? What other difficulties do you expect onwards? 5. Why this timing to formally start measuring impact? 6. Why is it important to feature the SDGs? What benefits and potential setbacks do you see in using it? 7. What do you imagine being the resources needed for this? What is the importance this should take in the company? Who'll be responsible?
<p>Employees</p> <ol style="list-style-type: none"> 1 - What were your motivations to join this company? 2 - Do you feel the company is as transparent as possible? Is there a difference in transparency depending on the stakeholder? 3 - Do you feel that the company should report its impact? Why? 3.1 - If yes in the previous question, what would for you be important features of that assessment? 4 - Do you know what SDGs are? 4.1 - How well do you consider you know them? What do they mean for you? 5 - Do you know what the B Corp certification is? 6 - What is the first thing that comes in your mind when you think about what could be improved in the company in terms of its impact?

Appendix 6 – Qualitative-content commercial partners survey

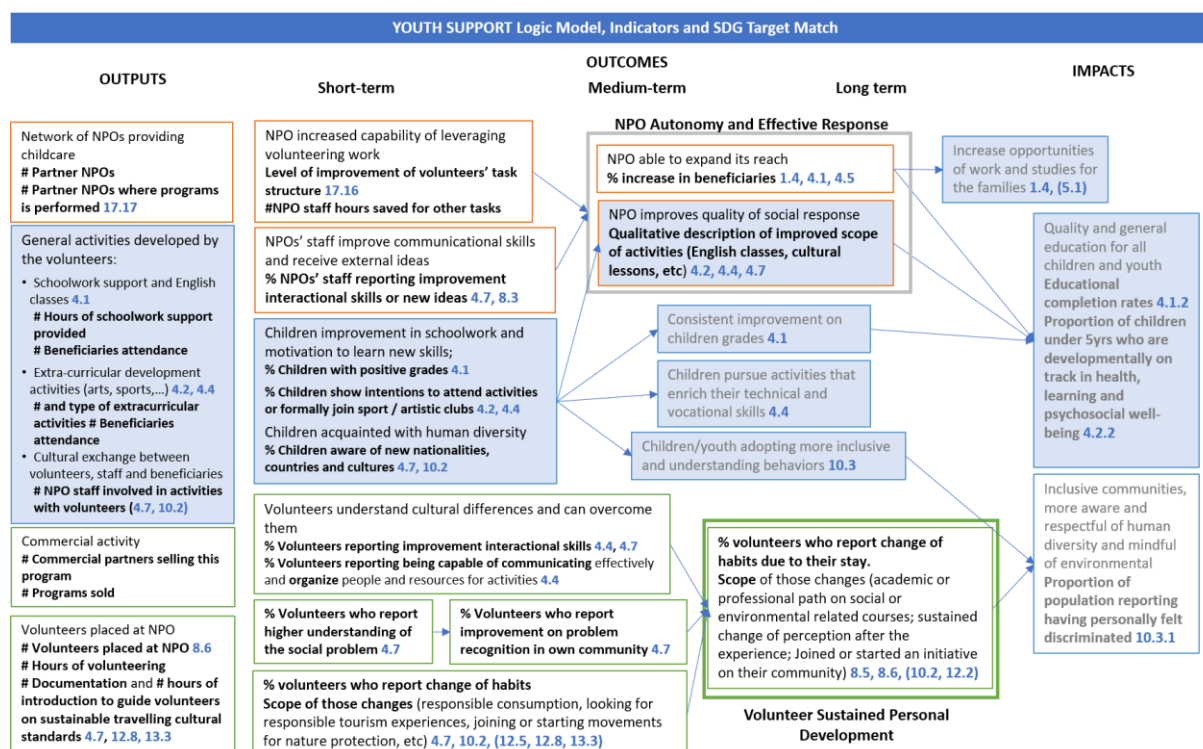
<p>Commercial partners</p> <ol style="list-style-type: none"> 1. What is the [company name] vision of impact? 2. Would you like to see more information about performance and impact (local and general) of ImpacTrip volunteering programs? Would you be interested in reading an impact report? 3. If so, what would be relevant information / indicators / categories to you and to your organization? In other words, what would you like to see in that impact report? 4. Is your company formally or informally aligned to the SDGs? In what way?
--

Appendix 7 – Categories and respective topics from data collection

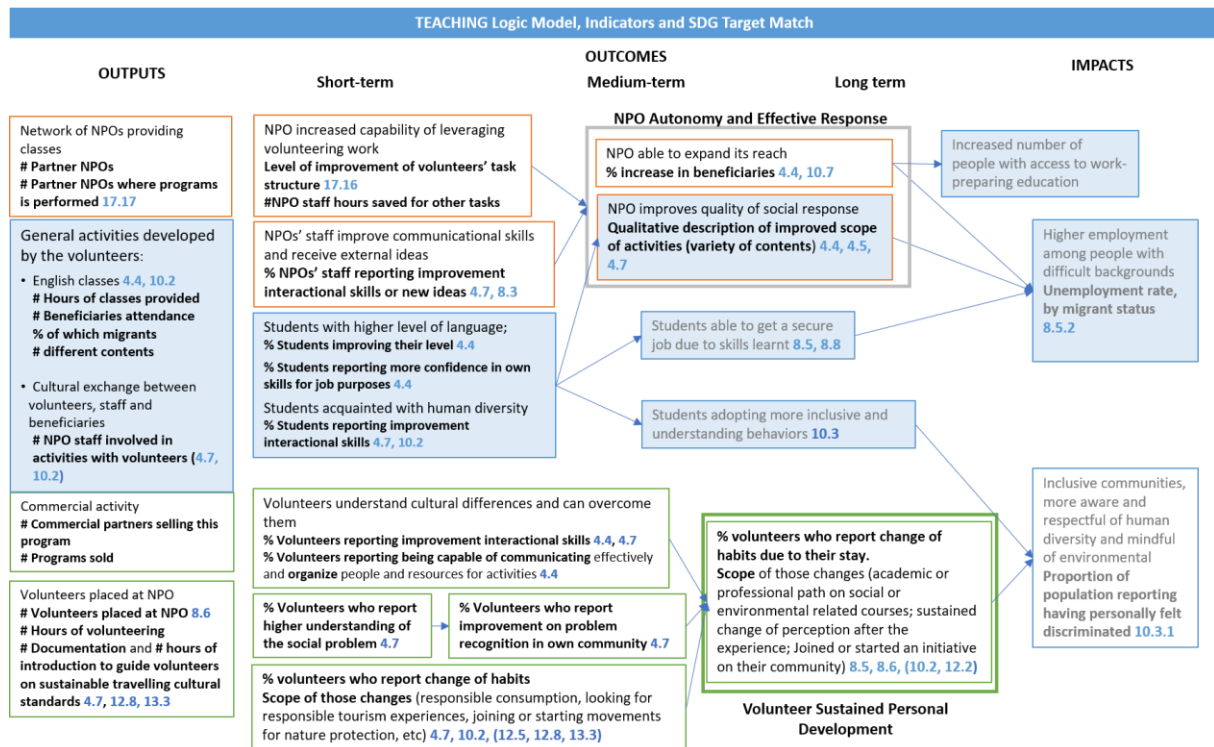
Categories	Themes
Context and Operations	Description of activities
	Routines
	Stakeholder Relationship
Impact	Concept of impact
	Importance of impact to mission
	Criteria to create and evaluate impact on services provided
	Importance of impact measurement
	Challenges of measuring impact
SDGs	Importance of being aligned to global goals
	Challenges of aligning to SDGs
Tensions	Performance - Impact conflicting demands
	Social - Environmental conflicting demands
	Assumptions of causal relations for impact

Appendix 8 – Logic Models: Volunteering programs (8.1 – 8.11) and Responsible Experiences (8.12 – 8.19)

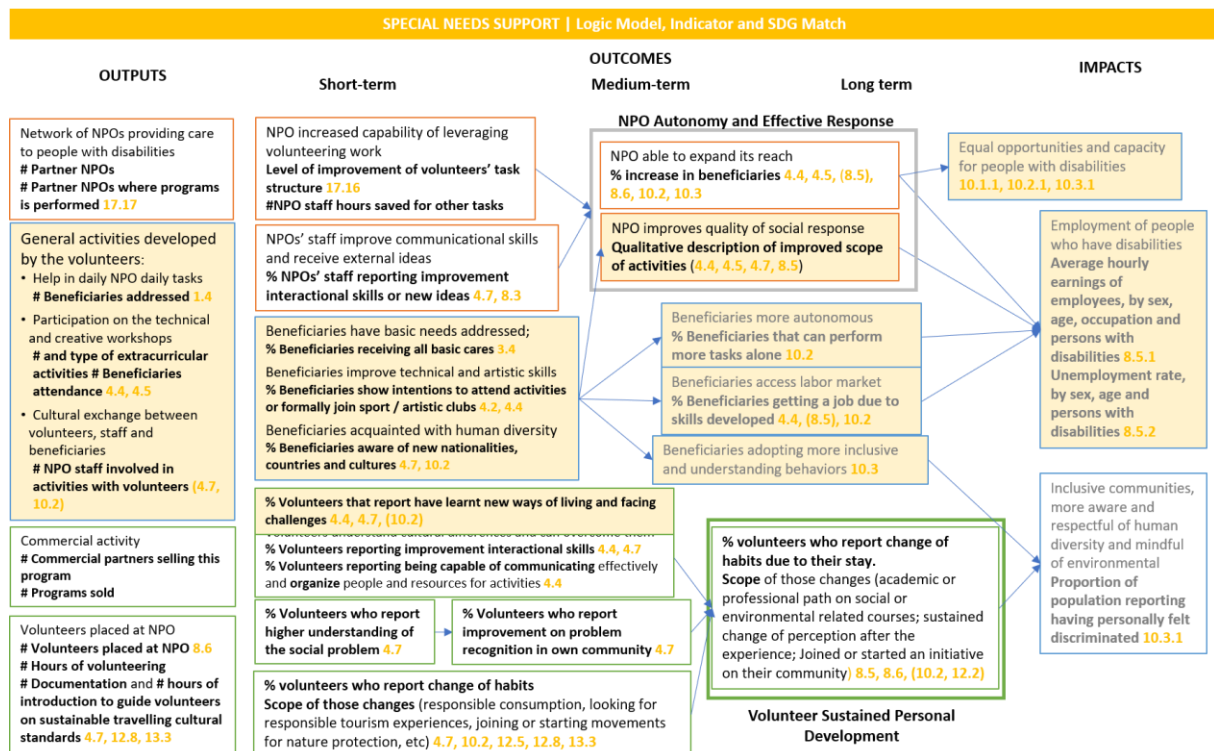
8.1 – Youth Support



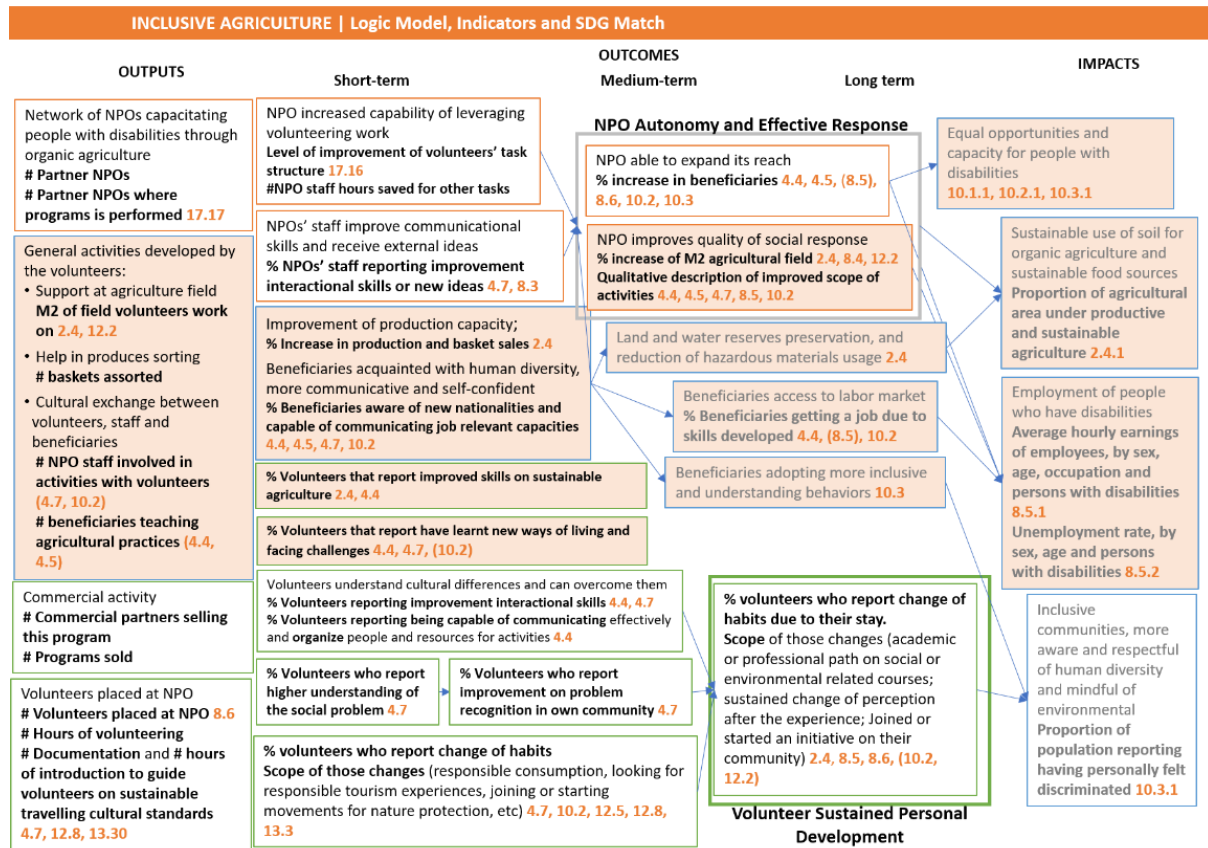
8.2 - Teaching



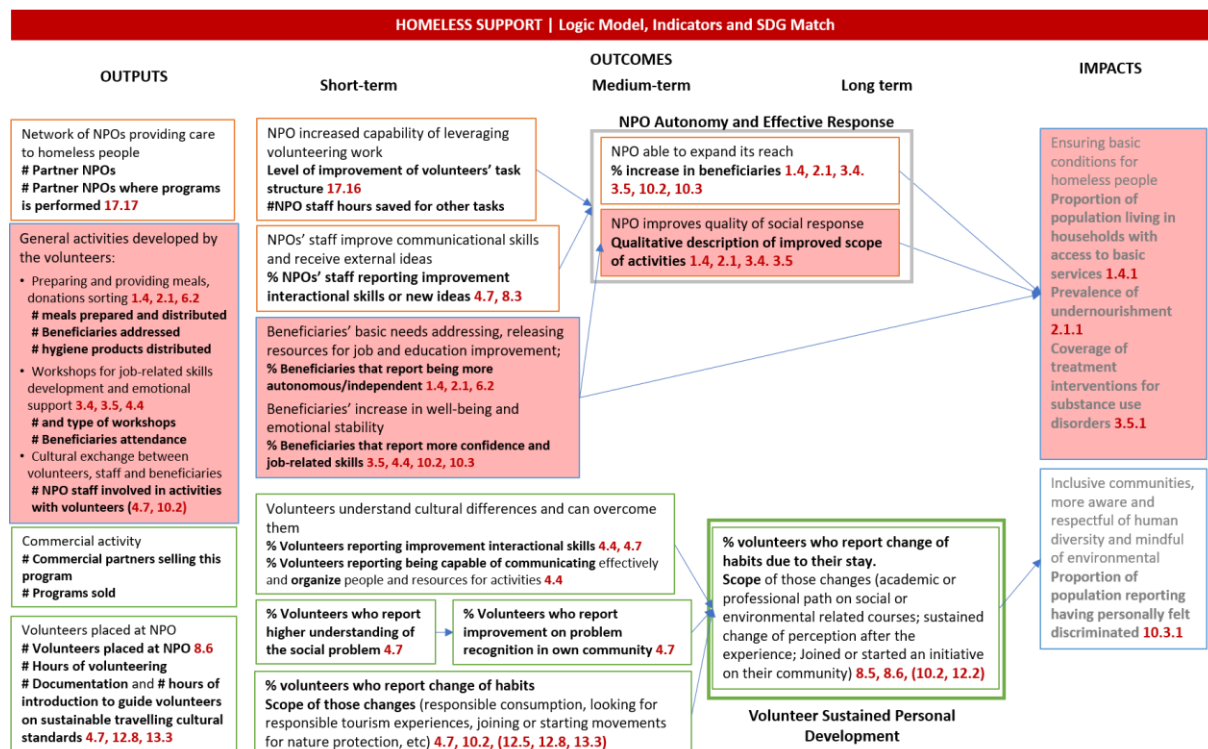
8.3 – Special Needs Support



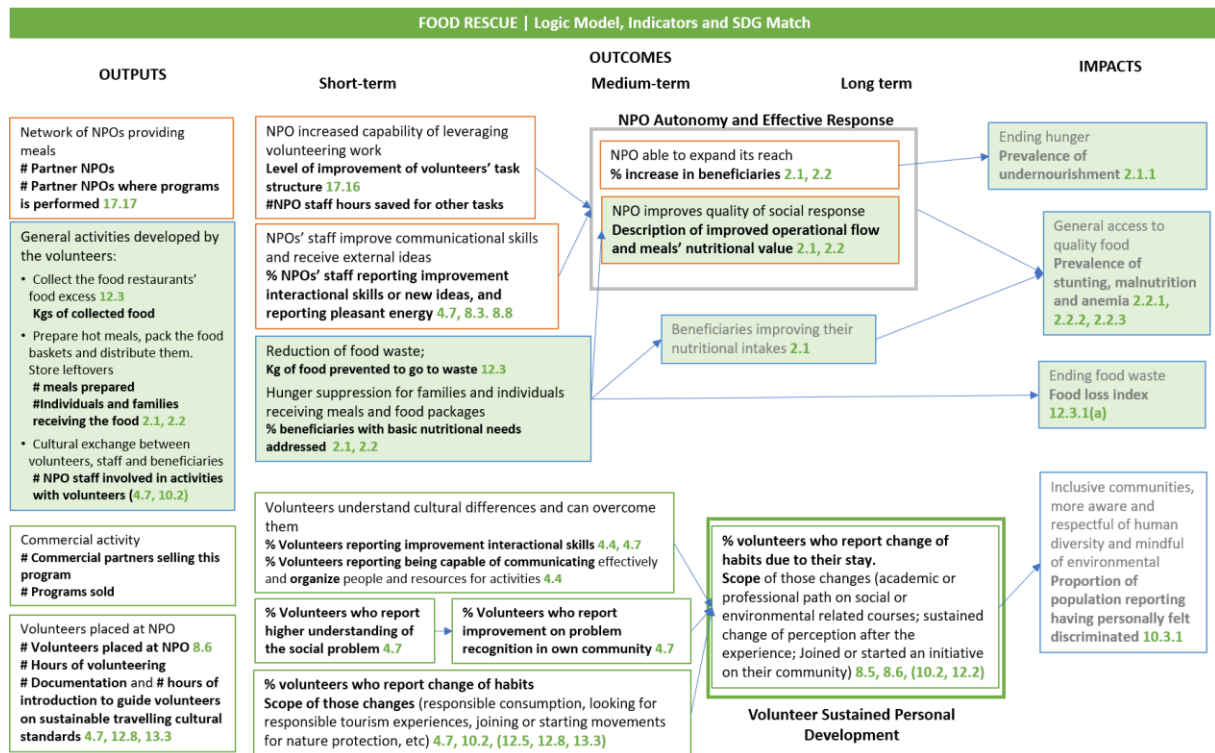
8.4 – Inclusive Agriculture



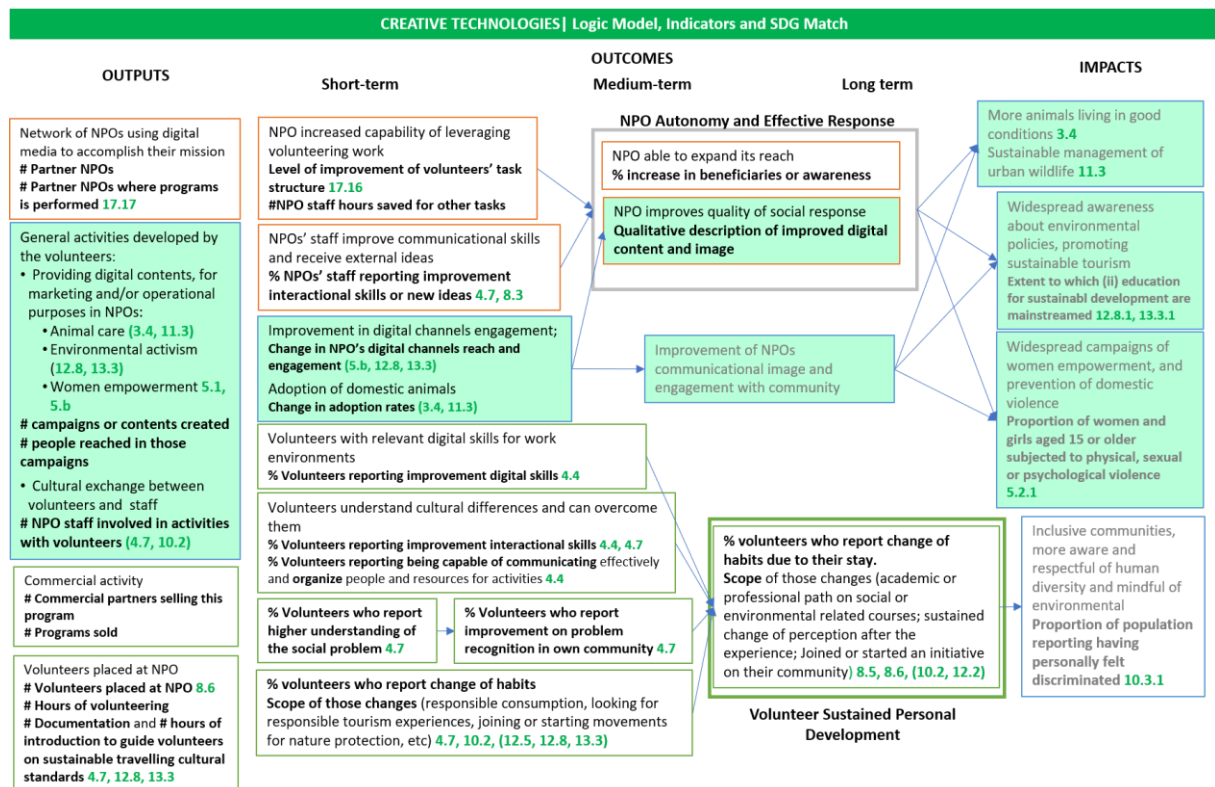
8.5 – Homeless Support



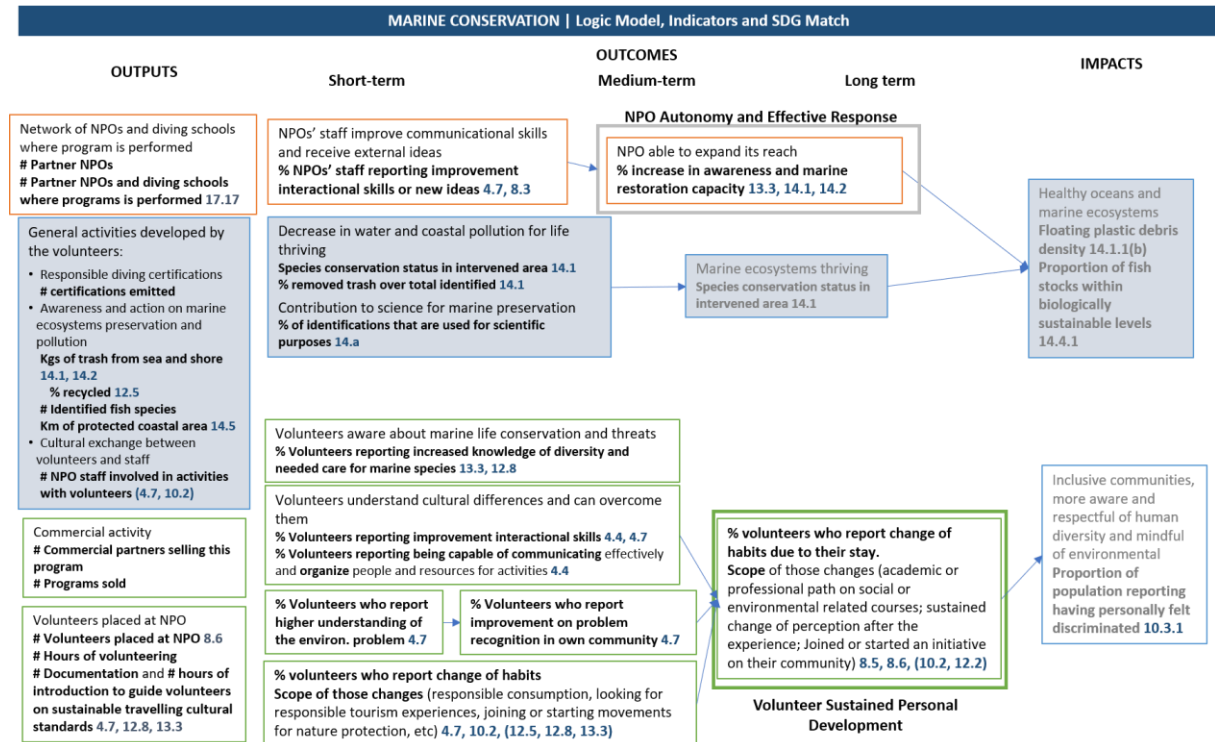
8.6 – Food Rescue



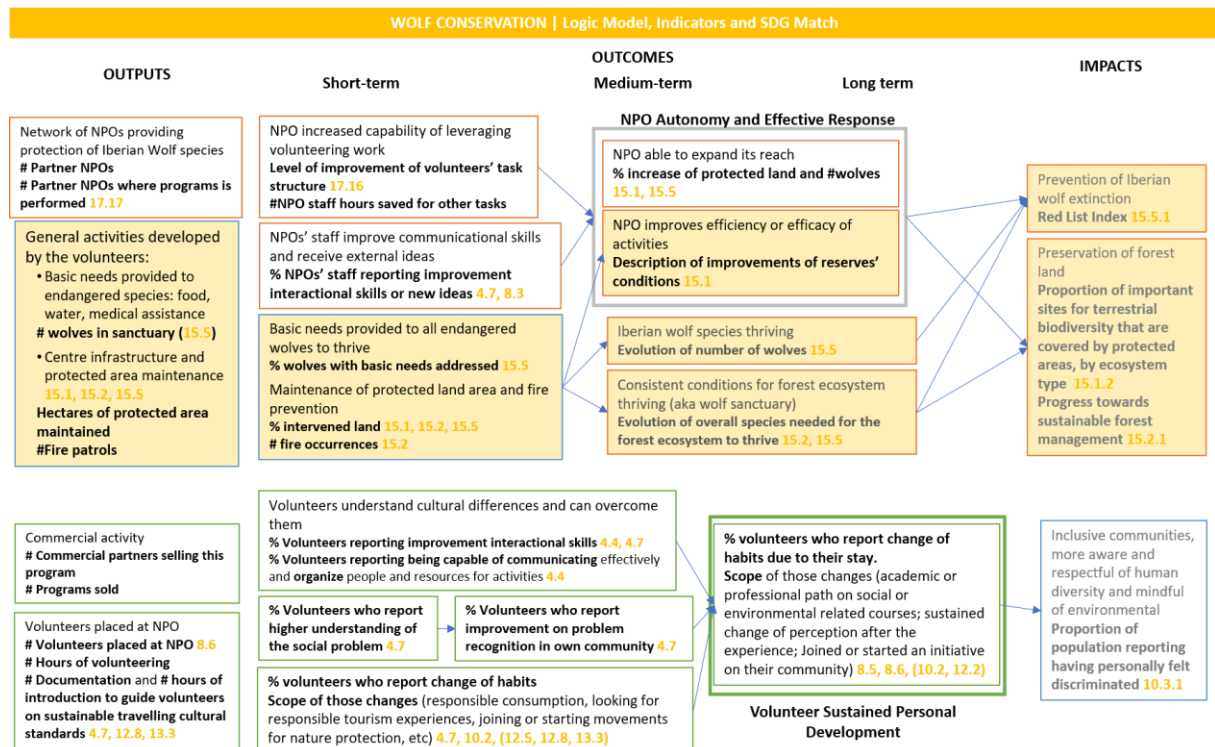
8.7 – Creative Technologies



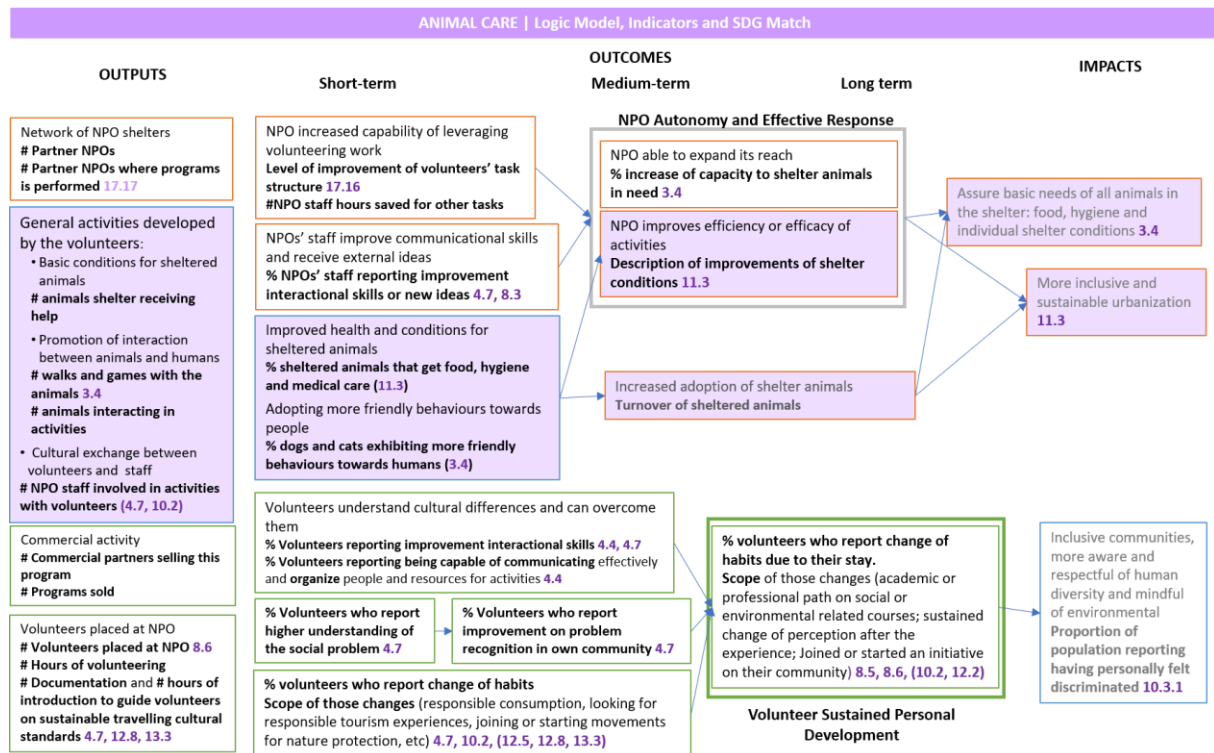
8.8 – Marine Conservation



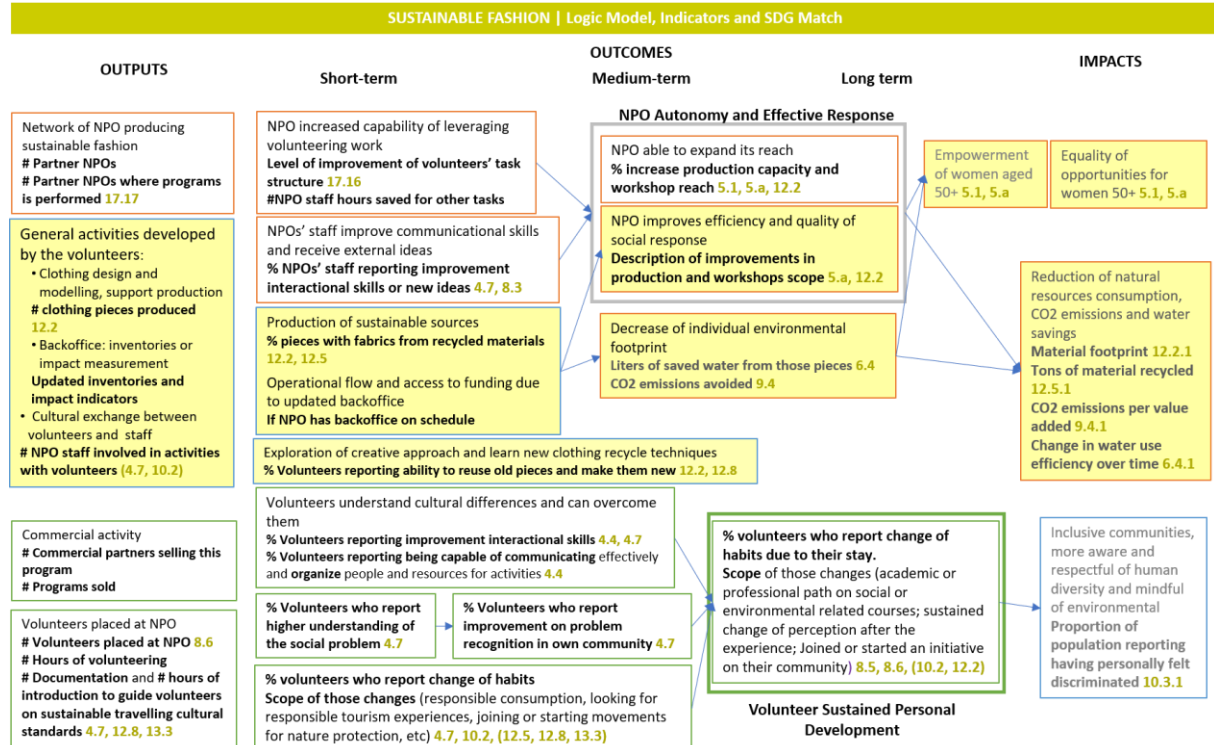
8.9 – Wolf Conservation



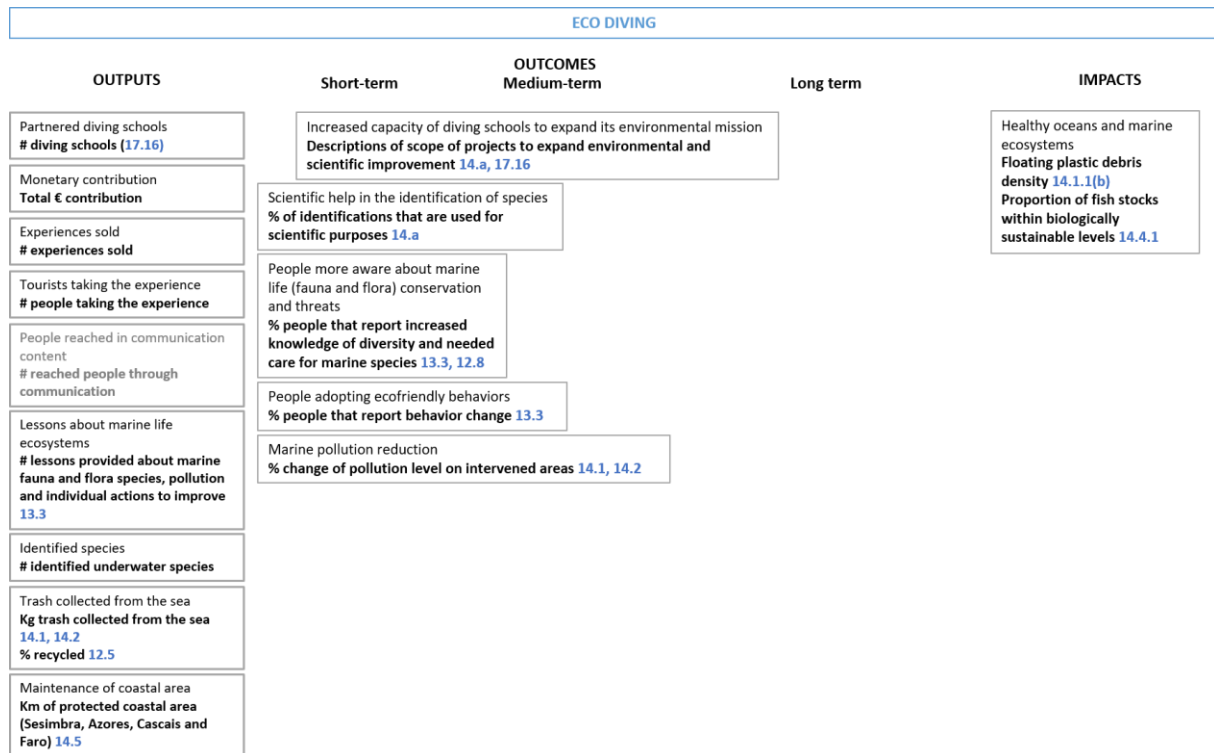
8.10 – Animal Care



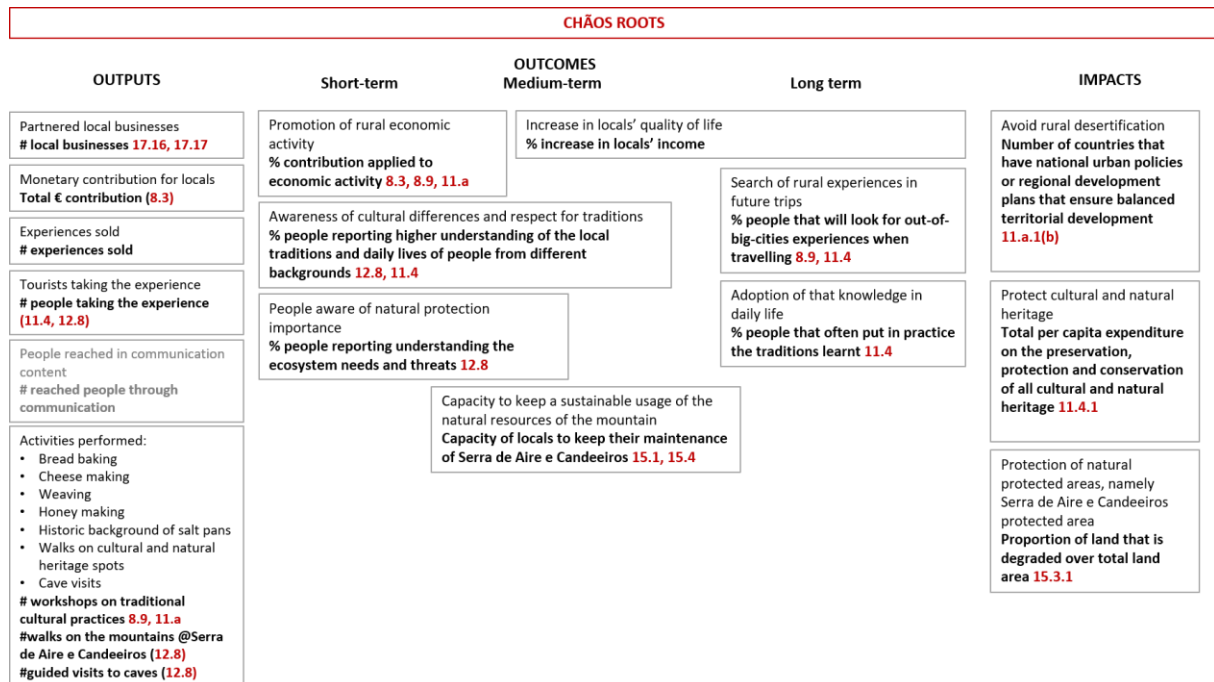
8.11 – Sustainable Fashion



8.12 – Eco Diving



8.13 – Chãos Roots



8.14 – Green Guardians of the Forest

GREEN GUARDIANS OF THE FOREST				
OUTPUTS	Short-term	OUTCOMES Medium-term	Long term	IMPACTS
Partnered environmental NPO # environmental NPO 17.16, 17.17	Increased capacity of NPO reach Km2 treated 15.1, 15.2, 17.16			Protection of Sintra Cascais Natural Park Total per capita expenditure on the preservation, protection and conservation of all cultural and natural heritage, by source of funding (public, private), type of heritage (cultural, natural) and level of government (national, regional, and local/municipal) 11.4.1 Proportion of important sites for terrestrial and freshwater biodiversity that are covered by protected areas, by ecosystem type 15.1.2 Coverage by protected areas of important sites for mountain biodiversity 15.4.1
Monetary contribution Total € contribution (11.4, 15.1, 15.2)	People increased awareness of ecosystem complexity and skills to maintain it % people reporting being more aware about forest ecosystem and how to correctly approach it 12.8, 13.3			
Experiences sold # experiences sold				Biodiversity thriving 15.5 Red List Index 15.5.1
Tourists taking the experience # people taking the experience (11.4, 12.8, 13.3)	Decreased thin and thick plant material that reduce combustion load % removed combustible material over total 15.1, 15.3, 15.5		Decreased occurrence of fires % reduction of fire occurrence 11.b	
Maintenance of endogenous species # planted and treated endogenous and spontaneous plants (15.1, 15.2, 15.5)	Control of exotic weed species % invasive species removed over total 15.8	Thriving of endogenous species (planted and spontaneous) % endogenous species thriving 15.2, 15.4		
Removed invasive species # species removed (15.8)		Sustainable management of the forest Progress towards sustainable forest management 15.2.1		
Removal of combustible plant material Kg material removed (15.5)				
Intervened forest land # hectares of maintained forest (15.1, 15.2, 15.5)				
Restoration of water lines # m2 of restoration of water lines (15.1)				
Natural engineering works # m2 of intervention for creation of wetlands and barriers preventing erosion (15.1, 15.5)				

8.15 – Cascais by Art

CASCAIS BY ART				
OUTPUTS	Short-term	OUTCOMES Medium-term	Long term	IMPACTS
Partnered local NPO # partnered local NPO 17.16, 17.17	Local NPO capacity to increase its reach % contribution to increase #beneficiaries or quality of service 4.4, 4.5, 8.6, 11.4, 17.16			Increase in employment for people with economic difficulties, namely with youth (15-24yrs) Unemployment rate by (...) age 8.5.2 Proportion of youth not in education, employment or training 8.6.1
Trained local youth guides # hours of training (4.4, 4.5)	Local guides taking on more responsibility of the community % guides that developed more confidence in their skills and background story 4.4	Community guides with more skills and confidence for labour market % guides who improved their employment perspectives 8.6	Increased employment in local youth guides 8.5 % guides who is employed 8.5, 8.6	
Monetary contribution Total € contribution 8.3				More inclusive communities Proportion of people living below 50% of median income, by sex, age and persons with disabilities 10.2.1 Proportion of population reporting having personally felt discriminated against or harassed in the previous 12 months on the basis of a ground of discrimination prohibited under international human rights law 10.3.1
Experiences sold # experiences sold	People aware of social neighborhood context, and street art as a way of expression % people reporting higher understanding of local context, habits and values 4.7, (10.2, 10.3 11.4)	People more understanding of human diversity, and more inclusive % people adopting fewer discriminatory behaviors and valuing other cultures lessons 10.2, 10.3		
Tourists taking the experience # people taking the experience (4.7, 10.2)				
Guided tour on Bairro da Torre neighborhood, by locals # hours of tour (4.7) 8.6				
Young local guides # local young guides (4.7) 8.5, 8.6, 8.9				
Wall paintings and corresponding sublime message exhibition # wall painting shown (11.4)				

8.16 – Zero Waste Workshop

ZERO WASTE WORKSHOP				
OUTPUTS	Short-term	OUTCOMES Medium-term	Long term	IMPACTS
Partnered cook # cook 17.16				Ending food waste Food waste index 12.3.1(b)
Monetary contribution Total € contribution (8.3)				Decoupling economic growth from environmental degradation Material footprint per capita 8.4.1 Domestic material consumption per capita 8.4.2
Experiences sold # experiences sold	People aware of food waste problem, and the importance of mindful consumption % tourists reporting understanding better food waste and ways to address it 12.8			
People taking the experience # people taking the experience (12.3, 12.8)	People with skills to cook with less waste, with local and season foods, and best ways to elongate food shelf life % people who report being able to apply the lesson 12.8			
Workshop on full usage of a preset food, mixed with local and seasonal ingredients # workshops given 8.3, 8.9, 12.8	People who start to consume more local and seasonal foods % people who report consuming more local and seasonal foods 8.4	Reduction of food waste and increasing demand for local production % decrease in food waste 12.3, 12.5 % increase in local food demand 8.4, 8.9		

8.17 – Doggy Track

DOGGY TRACK				
OUTPUTS	Short-term	OUTCOMES Medium-term	Long term	IMPACTS
Partnered shelters # partnered shelter 17.17	Improvement of shelter conditions or reach # dogs having being well accommodated 11.3, 17.16			Sustainable management of urban wildlife 11.3
Monetary contribution Total € contribution	Tourists more aware of animal abandonment problem and shelter overburden % people who report higher understanding of animal abandonment problem (4.7)	People more likely to adopt instead of buying % people who report higher understanding of animal abandonment problem	Less animals in shelter and more adopted % people who report higher understanding of animal abandonment problem	Improvement of physical and psychological well-being of adopters 3.4
Experiences sold # experiences sold				
Tourists taking the experience # people taking the experience (3.4, 4.7)	Rehabilitation of sheltered animals by gaining trust in human touch % walked dogs that improved its behavior towards human contact		More quality for sheltered animals Level of basic needs addressal for animals in shelter 11.3	
Tourists spending time with shelter animals # hours of dog walking				
Walked dogs # walked dogs				

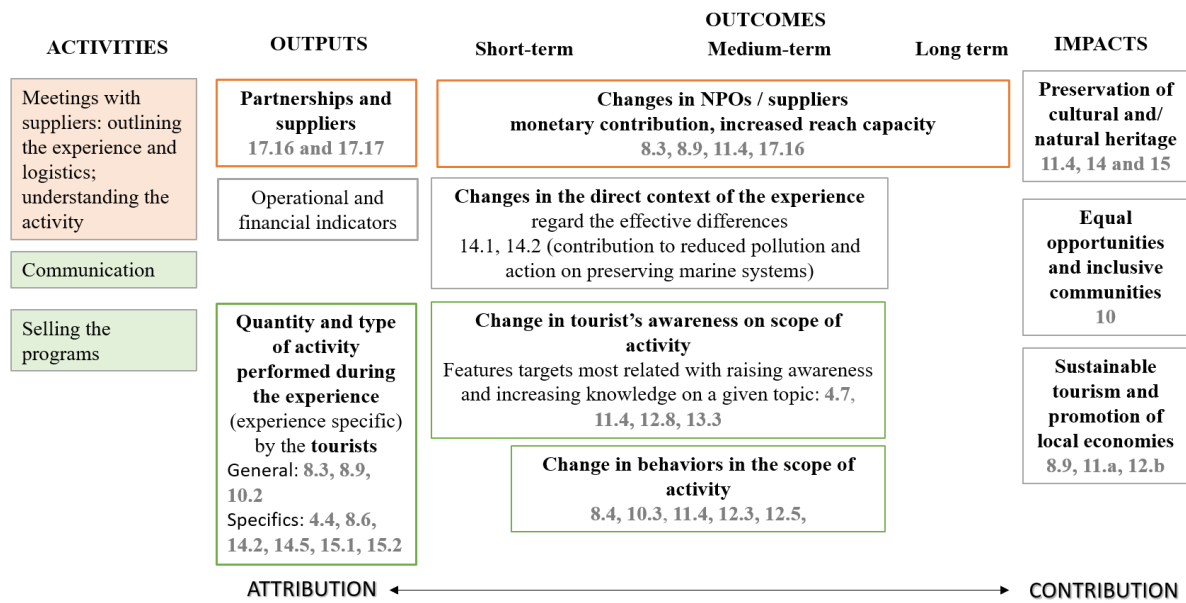
8.18 – A Walk for Diversity

A WALK FOR DIVERSITY				
OUTPUTS	Short-term	OUTCOMES Medium-term	Long term	IMPACTS
Partnered migrant NPO # partnered NPO 17.16, 17.17	Increased capacity of NPO to expand its reach and social response # beneficiaries 8.8, 10.2, 10.3 10.7, 17.16			Preservation of cultural heritage Total per capita expenditure on the preservation, protection and conservation of all cultural and natural heritage, by source of funding (public, private), type of heritage (cultural, natural) and level of government (national, regional, and local/municipal) 11.4.1
Monetary contribution Total € contribution (8.3, 8.9)	People aware about immigrant and refugees' community and difficulties in inclusion % people reporting more understanding about immigrant and refugees difficulties (10.3)			Employment among refugees and migrants community Proportion of informal employment in total employment, by sector and sex 8.3
Experiences sold # experiences sold				
Tourists taking the experience # people taking the experience (10.2, 11.4)	People aware about cultural history and heritage of the neighborhood % people reporting more understanding about cultural heritage (11.4)	People adopting inclusive behaviors % people adopting fewer discriminatory behaviors and valuing other cultures lessons 10.2, 10.3		More inclusive communities Proportion of population reporting having personally felt discriminated against or harassed in the previous 12 months on the basis of a ground of discrimination prohibited under international human rights law 10.3.1
Guided tour in Mouraria neighborhood # hours of guided tours (10.2, 11.4)	Tour guides empowerment and improvement of communicational skills % migrant tour guides to report being empowered and able to train communicational skills 8.3, 10.2			
Migrant tour guides # migrant tour guides (8.3, 8.9)				

8.19 – Inside the Island

INSIDE THE ISLAND				
OUTPUTS	Short-term	OUTCOMES Medium-term	Long term	IMPACTS
Partnered tour supplier # partnered supplier 17.17	Increased capacity of supplier to keep its environmental mission % contribution that goes to scientific research 8.9, 14.a, 11.a, 17.16			Natural and Cultural heritage preservation of Faial Island Total per capita expenditure on the preservation, protection and conservation of all cultural and natural heritage, by source of funding (public, private), type of heritage (cultural, natural) and level of government (national, regional, and local/municipal) 11.4.1 Coverage by protected areas of important sites for mountain biodiversity 15.4.1 Preservation of Faial's marine ecosystem Floating plastic debris density 14.1.1(b) Proportion of fish stocks within biologically sustainable levels 14.4.1
Monetary contribution Total € contribution 8.3, 8.9	Support of local economy % contribution that goes to local businesses 8.9			
Experiences sold # experiences sold	People aware of biodiversity of fauna and flora of the island % people who report being more understanding of the species and ecosystems 12.8, 13.3			
Tourists taking the experience # people taking the experience (12.8, 13.3)	People aware Faial's cultural and historic background % people who report being more understanding cultural background of the island 11.4			
Trekking on natural routes # walks on natural tracks (12.8, 15.1)	Beach reduction of pollution % collected trash over total 14.1, 14.2, 14.5			
Snorkeling # snorkeling lessons (12.8, 14.2)				
Fauna and flora guide # people taking the experience (12.8, 13.3)				
Beach clean-up Kg trash collected 14.1, 14.2, 14.5 % recycled 12.5				
Cultural tours # cultural tours (10.2, 11.4)				

Appendix 9 – General structure of experiences' Logic Models



Appendix 10 – Most common targets found across outputs, outcomes and impacts, in both streams.

