



Social impact measurement in social housing: A theory-based investigation into the context, mechanisms and outcomes of implementation.

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Structured abstract

Purpose - English social housing providers are increasingly turning to social impact measurement to assess their social value. This paper aims to understand the contextual factors causing this rise in the practice, specifically within this sector; the mechanisms that enable it to be effectively implemented within an individual organisation, and the outcomes of successful implementation for individual organisations and more widely across the sector and beyond.

Findings – Social housing providers use social impact measurement both internally, to determine their organisational priorities, and externally, to demonstrate their value to local and national governments and cross-sector partners then to shape and influence resource allocation. The practice itself is shown to be an open and active programme, rather than a fixed calculative practice.

Research limitations/implications - The intensive nature of the research means that only a limited number of cases were explored. Further research could test theories developed here against evidence collected from a wider range of cases, e.g., other types of providers, or non-adopters.

Practical implications - The research makes a strong contribution to practice in the form of a re-conceptualisation of how social impact measurement can be shown to be effective, based on deeper understanding of causal mechanisms, how they interact, and the outcomes that result. This is of value to the sector as such information could help other organisations both to understand the value of social impact measurement and to provide practical guidance on how to implement it effectively.

Originality/value – Existing literature is largely limited to technical guides. This paper links theory-based evaluation to practice, contributing to social housing practice.

Keywords:

Social impact measurement; social housing; Realist Evaluation; Theory of Change; theory-based evaluation.

1. Introduction

Contextual changes at global, national, and sector levels have led to the emergence of a social housing sector with ‘a social heart and a business head’ (Smedley, Perry and McGrady, 2013: 7). In this context, the appreciation and use of social impact measurement has risen since the turn of the decade (Moreton, 2014) as a means of bridging the gap between hard measures of performance and financial effectiveness, and softer measures of social progress and well-being.

Much of the existing literature around this topic focuses on the methods and approaches employed in the practice of impact measurement, resulting in a number of technical guides (Nicholls *et al.*, 2012; Russell, 2013; Trotter *et al.*, 2014). However, the broader accounting literature highlights that accounting practices are not merely a technical exercise: they actually shape economic and social relations (Hopwood and Miller, 1994; Miller, 2001; Power, 2004; McKinlay *et al.*, 2010). This raises the question, what happens when the technical guides are implemented in the real-world context for social housing providers? Doing so calls, firstly, for a deeper understanding of the specific contextual conditions driving the observed pattern of an increased use of social impact measurement – why is social impact measurement increasingly being adopted in this context? The next step is to explore the

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3 more practical matter of how it is then implemented successfully at an organisational level. Here, it is
4 necessary to go beyond the technical premises of the methods for social impact measurement in order
5 to understand the key mechanisms that enable it to be enacted at an organisational level. Finally, the
6 effects of doing so must be examined: what are the outcomes, both at an organisational level and a
7 wider sector level and beyond, that result from the implementation of social impact measurement,
8 i.e., how does it shape economic and social relations?
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11 A Realist theory-based approach is applied to the study of a small number of social housing
12 organisations and leaders within the sector to explore the use of social impact measurement. The
13 paper addresses three questions: why is social impact measurement being adopted in this sector?
14 How is it successfully implemented? And what happens (outcomes) when it is successfully
15 implemented? Addressing these questions necessitates deeper insight into the contextual pressures
16 that have brought to the fore social impact measurement within the sector, and the beneficial
17 outcomes the practice provides (or is anticipated to provide) to social housing providers. Achieving
18 insight requires a wider understanding of the two-way relationship between the practice itself and
19 the relevant social systems to which it relates and with which it interacts, within the contingent
20 context (Sayer, 2000). The wider aspect is explored by developing a programme theory for social
21 impact measurement for the social housing sector. Specifically, the methodological approach of
22 Realist Evaluation (Pawson and Tilley, 1997; 2004) is used to structure and analyse the empirical data
23 and findings into a programme theory for social impact measurement. Realist Evaluation provides a
24 programme theory perspective, seeking to answer the question 'what works, for whom, and in what
25 circumstances?'. In this research, the 'whom' refers to English social housing providers, and the
26 circumstances are the contextual conditions experienced by the sector over the last decade. The
27 programme theory aims to set out the links between the contextual drivers for social impact
28 measurement, the mechanisms that bring about its implementation, and the outcomes that occur as
29 a result.
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33 Within this, greater detail on the implementation perspective is provided by developing an
34 implementation theory using a Theory of Change approach (Connell *et al.*, 1995; Fulbright-Anderson
35 *et al.*, 1998). Theory of Change focuses on the implementation theory perspective, mapping the 'nuts
36 and bolts' of the implementation process (Blamey and MacKenzie, 2007). The implementation theory
37 is then embedded within the wider programme theory so as to bring the two elements together,
38 thereby creating a refinement of the overall theory for social impact measurement. An overview of
39 how the programme and implementation theories are combined to address the research questions is
40 shown in Figure 1.
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42 **Figure 1 about here**
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45 The paper contributes to the literature by extending the use of the Realist Evaluation approach into
46 the study of accounting practices, and the resultant learning from this application. The research also
47 makes a strong contribution to practice, in the form of a re-conceptualisation of how social impact
48 measurement can be shown to be effective, based on deeper understanding of causal mechanisms,
49 how they interact, and the outcomes that result. Such information is of value to the sector, as it could
50 help other organisations both to understand the value of social impact measurement, and to provide
51 practical guidance on how to implement it effectively. The benefits of social impact measurement, as
52 experienced by the organisations that participated in this research (who are amongst the pioneers of
53 its implementation in the sector) would thus be more widely experienced across a larger number of
54 housing providers. Therefore, it may also contribute to the strengthening of the social housing sector's
55 position within an integrated, cross-sectoral policy landscape, with potentially beneficial outcomes in
56 terms of partnership working and resource allocation. Ultimately, the sector's ability to achieve both
57 its business and its social goals is strengthened.
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3 The structure of the paper is as follows. A brief overview of social impact measurement in relation to
4 the sector is presented. The paper is then framed in the relevant methodological approaches of
5 theory-driven evaluation, to demonstrate its relevance to and fit within the chosen topic and the
6 explanatory power of using such approaches. The research methods are set out, followed by a
7 summary of the empirical findings. It should be noted that due to the methodological approach used
8 (Realist Evaluation), descriptions of the contextual setting for the research are a part of the actual
9 research findings, forming part of the programme theorisation. Therefore, in this paper, descriptions
10 of contextual conditions are to be found within the Research Findings section, in contrast to the more
11 traditional approach of including a preliminary contextual section towards the start of a paper. The
12 findings are discussed with reference to the methodological background, including the contributions
13 to both practice and literature. The paper concludes by acknowledging the limitations of the research
14 and potential for further development.
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17 **2. Social impact measurement in the social housing sector**

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19 A brief overview of the 'state of play' of social impact measurement in the social housing sector is
20 presented initially to set the scope for the paper. The relevant legal and regulatory frameworks for
21 the social housing sector imply a broad and fairly general focus for social impact, in line with the
22 general social impact agenda. For example, The Local Government Act 2000, the Regulatory
23 Framework for Social Housing in England of April 2012, and the Public Services (Social Value) Act 2012
24 all make reference to housing providers' obligation to improve 'the social, economic, and
25 environmental well-being of the area' (Local Government Act 2000, s.2(1); Great Britain. Social Value
26 Act 2012: 1; Homes and Communities Agency, 2012: 27). There are two core elements to social impact:
27 firstly, a focus on a wider set of objectives commonly referred to as the 'triple bottom line' (Elkington,
28 1997) of social, economic, and environmental impacts; secondly, the concept of well-being (Stiglitz,
29 Sen and Fitoussi, 2009). The rise in social impact measurement within the social housing sector reflects
30 a wider focus within UK public policy from 2008 onwards, on the ability to capture and quantify the
31 value created by the work of social purpose organisations (Hall and Millo, 2018). In an assessment of
32 the meaning of social impact for the social housing sector, Russell (2012: 7-8) states that 'social impact
33 is concerned with ensuring that we can identify and value all of the benefits that might accrue from
34 our activities. ... Social impact is ... associated with the method and approach we use to assess social
35 value and other benefits'.
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39 Progress in implementing social impact measurement across the sector appears to be mixed, with a
40 core group of housing providers leading in developing and implementing the practice. Since 2012,
41 regulatory standards mean that social housing providers are obliged to provide a Value for Money
42 statement, including social as well as financial measures (Homes and Communities Agency, 2012). An
43 assessment of the progress of the social housing sector following the introduction of this standard
44 showed that while 28 per cent of housing providers were measuring their social value, a significant
45 number of housing providers were issued with warnings in relation to not meeting this standard
46 (Moreton, 2014). Similarly, a survey in 2016 found that just over a third of housing providers surveyed
47 now considered social value outcomes during the procurement process, in response to the Social
48 Value Act (Opoku and Guthrie, 2017). The initial focus for social impact measurement within the sector
49 was on what are often termed 'community investment' activities, such as employment and training
50 schemes, financial inclusion services, investing in neighbourhoods and communities, or specific groups
51 such as young people or older people (Wilkes and Mullins, 2012; Russell, 2013;). This has expanded to
52 other areas of the landlord role and ability to influence wider community outcomes, including asset
53 management, energy efficiency, and community health and wellbeing (Thomson *et al.*, 2006; Jones,
54 Valero-Silva and Lucas, 2016; Opoku and Guthrie, 2017; HACT and Fujiwara, 2018).
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58 A number of organisations that support or represent the social housing sector have supported the
59 development of social impact measurement for their members. For example, both the National
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3 Housing Federation and the Chartered Institute of Housing signpost information and resources around
4 social impact and its measurement (Smedley, Perry and McGrady, 2013; National Housing Federation,
5 2020). The most important development in the sector has been led by HACT, a housing think-tank
6 which, together with a leading econometrician, has developed a social value methodology specifically
7 for the social housing sector. This is based on a wellbeing valuation approach, and has provided the
8 sector with a 'social value bank' and associated approach to measure a wide range of social outcomes
9 associated with the housing sector (Trotter *et al.*, 2014; HACT and Fujiwara, 2018).

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12 Across the sector, a wide range of approaches and methods are used for social impact measurement.
13 A survey in 2012 found that housing providers measuring their impact were using eleven different
14 externally developed tools, as well as 12 tools developed internally by the organisation (Wilkes and
15 Mullins, 2012). The HACT Wellbeing Valuation approach was launched in 2014, and has risen in
16 popularity across the sector. Over 50 housing providers were involved in the initial development of
17 the resource and the toolkit has now been downloaded over 18,000 times (HACT, 2020). Despite this,
18 there is still much variation in the approaches used to measure social impact. A survey of housing
19 providers in 2016 (Opoku and Guthrie, 2017) showed that the most common approach used was Social
20 Return on Investment (Nicholls *et al.*, 2012), followed by 'community impact analysis', and the Local
21 Multiplier 3 approach (Sacks, 2002). There is recognition within the sector that not one sole
22 measurement tool is applicable to all activities or can measure all of the required dimensions of social
23 value across all housing organisations (Wilkes and Mullins, 2012).

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26 The implications of such a conclusion for this paper are therefore as follows. Within the sector there
27 is a core group of actively engaged housing providers implementing social impact measurement,
28 supported by the sector's strategic or representative leadership bodies. However, implementation
29 across the wider sector remains limited. Therefore, this identifies a need to understand in greater
30 depth the value of the practice to the sector for those who are implementing it, and indications as to
31 how it can be more widely implemented across those housing providers yet to adopt it.

33 **3. Theoretical framework**

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36 Within the accounting literature considerable attention has been paid to the effects of the 'calculative
37 practices' of accounting. It is argued that calculative practices such as accounting are not merely a
38 technical exercise that accurately reflects an underlying economic reality; they actually shape
39 economic and social relations and constitute (rather than reflect) managerial action (Hopwood and
40 Miller, 1994; Miller, 2001; McKinlay *et al.*, 2010). More recently, these principles and concerns have
41 been extended to the field of social impact measurement. There is recognition that social impact
42 measurement is not a value-neutral practice. Rather, it reflects embedded power structures and
43 dominant modes of thought in government and public policy. For example, Hall, Millo and Barman
44 (2015) describe how the implementation of Social Return on Investment (SROI) in the US and the UK
45 have resulted in two variants of the original method, stemming from variations in respective
46 managers' epistemic beliefs and in implementing organisations' material conditions across the two
47 nations. Hall and Millo (2018) also track the rise to prominence of SROI in the UK, over and above
48 other social accounting methods, as a result of deliberate sponsorship and promotion by the Labour
49 government from 2008 onwards. Cooper, Graham and Himick (2015) highlight potentially harmful
50 effects, setting out how the workings of Social Impact Bonds used in the UK reflect the dominance of
51 neo-liberal thinking, with the result that 'the accounting metrics underpinning the [Social Impact
52 Bond] seem to efface the concern for human dignity and happiness' (2015: 24).

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55 Such concerns demonstrate the importance for any study of accounting practice to establish a
56 methodological approach that considers the effects of context, existing social systems, and individual
57 responses to intervention stratagems in order fully to understand how it operates. In this paper, a
58 methodological approach is provided through adopting a Realist Evaluation approach.
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3.1. Using Realist Evaluation and the Theory of Change to develop a programme and implementation theory

An article in *Evaluation* by Blamey and MacKenzie (2007) raised the interesting prospect of combining two types of theory-based evaluation, Realist Evaluation (Pawson and Tilley, 1997) and the Theory of Change (Connell *et al.*, 1995; Fulbright-Anderson *et al.*, 1998). The authors compared and contrasted the two approaches and concluded that '[a]n explicit attempt to bring the two approaches together ... might yield powerful policy as well as methodological learning' (2007: 451). The middle-range theories produced by Realist Evaluation are categorised by Weiss (1995) as a 'programme theory', referring to the thinking about 'the responses on the people to programme activities'. This is differentiated from an 'implementation theory', which Weiss (1995) describes as the hypothesised links between a programme's activities and its anticipated outcomes, i.e., 'what is required to translate objectives into ongoing service delivery and programme operation' (Weiss, 1995: 58). This latter type of theory-driven evaluation can be seen in the Aspen Institute's Theories of Change framework (Connell *et al.*, 1995; Fulbright-Anderson *et al.*, 1998) or the Logic Model approach (W.K. Kellogg Foundation, 2004).

Blamey and MacKenzie argue that there is a benefit for Theory of Change and Realist Evaluation to 'coexist within the one programme evaluation, with the former providing broad strategic learning about implementation theory and the latter bearing down on smaller and more promising elements of embedded programme.' (2007: 451). The Theory of Change emphasises the implementation theory of how a programme is designed to work: concentrating on the necessary inputs and activities required to reach a threshold of change that leads to programme outcomes, resulting in mapping the 'nuts and bolts' of the programme. In contrast, a programme theory-led approach, such as Realist Evaluation, is more closely concerned with psychological and motivational responses leading to behaviour change, i.e., how the programme works when it is inserted into the open social systems that comprise the context in which it operates.

In the present paper, Realist Evaluation is used as the primary theoretical framework, and also as a corresponding methodology through which to explore the topic of social impact measurement in the social housing sector. Realist Evaluation is a form of theory-based evaluation, specifically developed by Pawson and Tilley (1997) for the evaluation of public policies and programmes. In this form, evaluation seeks to go beyond asking 'Does this programme work?'; instead, it asks 'What works for whom in what circumstances and in what respects, and how?' (Pawson and Tilley, 1997; 2004). This is driven by its ontological stance as a third way, opposed to both the positivist and constructivist traditions in evaluation (Stame, 2012). Realist Evaluation retains the realist ontology of positivism, meaning that some lawful and reasonably stable relationships exist between social phenomena and the real world (Miles and Huberman, 1994), while it rejects the empiricist idea that only that which can be observed can be known. In line with the constructivists, Realist Evaluation acknowledges that social practices depend on their relations to other social systems and objects, and are contingent on the context in which they operate (Sayer, 2000). However, this is not taken to the extent of the nominalist tradition: that everything is contingent and therefore excludes the possibility of any regularities (Guba and Lincoln, 1989). Realist Evaluation has its roots in the social enquiry evaluation tradition, using systematic studies to ask why groups of individuals in certain settings act as they do (Alkin, 2012). It stems from the work of Campbell in aiming to test the effectiveness of reforms within their real-world setting, acknowledging the impracticability and undesirability of controlling experimental factors in a social policy setting (Campbell and Stanley, 1966; Tilley, 2000).

Realist Evaluation is based on the concept of generative causality, that 'one can study the development of underlying processes by uncovering the hidden mechanisms that make it work' (Stame, 2012: 362). In the Realist Evaluation framework, the subject of an evaluation is a 'programme', a set of hypotheses developed by 'programme architects' suggesting how to bring about social

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3 betterment. Realist Evaluation aims to understand how a particular intervention brings about change
4 by understanding and probing the apparatus of change (Pawson and Tilley, 2004). The core
5 assumptions of Realist Evaluation are summarised by Pawson and Tilley (2004) as follows:
6 Programmes are *theories*, developed by programme architects to change and improve current
7 circumstances, and are inserted into social systems that are thought to account for current problems.
8 Programmes are *embedded* in social systems, and all layers of those social systems need to be taken
9 into account – including individual capacities, interpersonal relations, institutional settings, and wider
10 infra-structural systems. Programmes are *active*, producing results only when individuals touched by
11 the programme activity engage with it and react to it; thus, understanding the interpretation of those
12 participants is integral to evaluating the programme. Finally, programmes are *open systems*, meaning
13 that they are both affected by the current context and also interact with that context to change the
14 current circumstances into which the programme is introduced.
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18 Pawson and Tilley's intention was to design a 'realistic' evaluation approach to translate this
19 theoretical perspective into evaluation practice (Pawson and Tilley, 1997). The above assumptions are
20 summarised in an equation demonstrating that a programme works when the hidden mechanisms
21 (M) (the process of how subjects interpret and act upon the intervention stratagem) interact with the
22 context (C) (the features of the conditions into which programmes are introduced that are relevant to
23 the operation of the programme mechanisms), and are able to produce an outcome (O). This is
24 summarised in the formula $C + M = O$ (also referred to as CMO configurations) (Pawson and Tilley,
25 2004; Stame, 2012). The evaluator first develops hypotheses of the potential context, mechanism, and
26 outcome patterns, then tests these against empirical data. The aim of a Realist Evaluation is to test
27 and weed out competing theories, and to reconceptualise the initial CMO theories based on evidence.
28 The result is a middle-range theory of what works, for whom, and in what circumstances (Pawson and
29 Tilley, 1997).
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32 The link to the Theory of Change approach arises as a result of the assumption in Realist Evaluation
33 that '[p]rogrammes are theories incarnate. They begin in the heads of policy architects, pass into the
34 hands of practitioners and, sometimes, into the hearts and minds of programme subjects' (Pawson
35 and Tilley, 2004: 3). Theory of Change is a process used to map out such a theory of how the
36 programme operates. For this paper, therefore, the Theory of Change is applied in order to map out
37 the theory of how the programme (social impact measurement) operates, taking into account the
38 views of both programme architects and practitioners. Doing so provides an implementation theory
39 that defines the 'programme', which becomes the consideration of the Realist Evaluation element of
40 the research. It goes on to explore the outcomes that occur when this programme is embedded in an
41 open social system, exploring individuals' responses to the intervention (mechanisms) within the
42 contextual setting.
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46 The method for developing a Theory of Change is to consult with programme stakeholders in order to
47 develop and test a pathway of change. The process starts with setting out the long-term vision for the
48 programme; 'backwards mapping' through the intermediate outcomes that represent steps towards
49 the final goals, and the necessary interventions and preconditions (including activities and inputs or
50 resources) required to achieve these outcomes. Necessarily, this is achieved through consultation with
51 programme stakeholders, and forms the basis for both programme implementation and the
52 evaluation of its effectiveness (Anderson, 2004). The result is a diagrammatic representation of the
53 implementation theory, showing a pathway from the necessary interventions and preconditions,
54 through the intermediate outcomes, and to the long-term vision or outcomes. All steps are
55 accompanied by a narrative explanation of the assumptions that underpin the theory (Taplin and
56 Clark, 2012).
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59 The two approaches of Realistic Evaluation and the Theory of Change are applied together to extract
60 the optimum from the research. The implementation theory developed through the Theory of Change

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3 provides a clear contribution to practice, by demonstrating the chain of events required to accomplish
4 the organisation's vision for social impact measurement, offering a wider perspective on the process
5 than is currently provided in the sector literature. The Realist Evaluation approach supplements it by
6 considering this implementation within the wider social systems in which social impact measurement
7 is taking place, considering not only the effects of those systems on the practice, but also the effects
8 of the practice on the wider context.
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10 **3.2. Applying the theory-based approach to the topic: social impact measurement within the social** 11 **housing sector** 12

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14 Here, the programme under consideration is the implementation of methods for measuring social
15 impact, within the context of the English social housing sector. For the purposes of this research, social
16 impact measurement is defined broadly as any accounting and reporting method aimed at capturing
17 the broader social, economic or environmental impact of a programme or organisation. As set out
18 earlier, a wide array of methods for social impact measurement exist within the UK, the most
19 prominent of which include Social Return on Investment (SROI) (Nicholls *et al.*, 2012), social
20 accounting approaches such as Social Audit and Accounting (Kay, 2011), and a considerable number
21 of other methods (Charities Evaluation Services, 2013; Wilkes and Mullins, 2012; New Economics
22 Foundation, 2009). Some specific approaches have been developed within the English social housing
23 sector, such as HACT's Social Value Calculator (HACT and Fujiwara, 2018).
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26 It is noted that social impact measurement does not represent a single, unified approach. Each of
27 these approaches has differing methodological foundations and approaches, and is itself an individual
28 programme that is changed and influenced by interactions with programme participants and their
29 respective contexts. Thus, at present there is no unified approach to social impact measurement, and
30 the practice is not without its concerns. Each case of social impact measurement is potentially an
31 individual programme for evaluation. However, the aim of Realist Evaluation is to be able to develop
32 certain mid-range theories to explain observed patterns in outcomes by exploring the mechanisms
33 and contexts that gave rise to them. The outcome pattern in question is the quantified surge in the
34 use of a variety of social impact measurement approaches across the social housing sector, with 28
35 per cent of housing associations measuring the social impact of their activities (Moreton, 2014).
36 Although not unified, there is indeed a collective effort to develop the practice within the social
37 housing sector, led by representative organisations such as the National Housing Federation, the
38 Chartered Institute of Housing, and the housing think-tank HACT (Smedley, Perry and McGrady, 2014;
39 Russell, 2013; Trotter *et al.*, 2014). These sector leaders, alongside organisations within the impact
40 measurement sector, represent the 'programme architects' (Pawson and Tilley, 1997) who develop
41 the programme theory of impact measurement for the sector. Programme practitioners are the
42 individual social housing organisations that implement a social impact measurement approach, where
43 mechanisms and contexts interact in order to generate outcomes.
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47 The paper draws on the general Realist Evaluator's quest to uncover 'what works, for whom, and in
48 what circumstances' to address the specific research questions. In Realistic Evaluation terms, it must
49 be asked which outcomes, delivered by social impact measurement when it 'works', are important to
50 social housing providers. This takes into account the circumstances and mechanisms experienced by
51 those providers for whom social impact measurement has been effective, testing what combination
52 of mechanisms and contexts trigger social impact measurement, and what outcomes occur when
53 social impact measurement 'works'. Secondary to this is the more specific question of 'what works'
54 from an implementation perspective, i.e., by mapping the combination of inputs, activities, outputs,
55 and outcomes which work to enable an organisation to measure its social impact; this specifies the
56 resources and conditions necessary for an organisation to implement social impact accounting or
57 reporting. This is mapping of the 'nuts and bolts' provided by the Theory of Change.
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4. Research methods

For both Realist Evaluation and the Theory of Change, a key aspect of the method is consultation with stakeholders involved in the programme. In both cases, stakeholders are consulted in order to develop the prior theorisation of the programme, and to test these theories in practice. Both approaches advocate a multi-method approach across the evaluation process (Connell *et al.*, 1995; Fulbright-Anderson *et al.*, 1998; Pawson and Tilley, 1997), yet the initial theorisation process particularly appears to lend itself to qualitative research with stakeholders.

The qualitative research design reflects the dual purpose of the research: firstly, to create a theorisation of how the programme is intended to operate and, secondly, to test how this operates in the real world. For programme theorisation, a group of individuals perceived to be 'programme architects' was purposively sampled for interviews. These individuals are labelled as 'sector representatives', i.e., individuals within sector-wide organisations (such as membership bodies) who have a remit to promote or interest in promoting social impact measurement within the social housing sector. The second group of interviewees consisted of 'practitioners', i.e., individuals from within social housing organisations who are responsible for implementing social impact measurement within their respective organisation. This group was selected based on their practical experience of using social impact measurement methods, in order both to formulate the implementation theory (how the process had been carried out within their organisation) and to test their own experience of the programme theory (the wider contexts and mechanisms triggered as a result of implementation).

Purposeful sampling was undertaken to select interviewees from both groups, identifying organisations and relevant individuals within them who had knowledge of or responsibility for social impact measurement. This was achieved using previous publications by organisations, professional networks, and in some cases snowball sampling from other interviewees. In total, 12 interviews were completed, with six individuals from each group (sector representatives and practitioners).

The interviews were semi-structured, using an interview guide that set out a number of open-ended questions. Following testing, separate interview guides were developed for sector representatives and practitioners. As 'programme architects', the sector representatives were asked about the wider context, including the drivers of interest in social impact measurement, how representatives envisioned its being implemented by organisations, and what outcomes they had observed or anticipated, at both the individual organisation and the wider sector levels. The second interview guide for practitioners also asked about their contexts, mechanisms for implementing, and the outcomes they had experienced as a result of measuring their impact. However, there was greater focus on the implementation aspects, on how the programme had been delivered within their organisations.

Flexibility was maintained during the interviews to follow the conversational avenues opened up by interviewees, with an emphasis on how each interviewee frames and understands issues and events and what they view as important in explaining and understanding events, patterns and behaviour (Bryman and Bell, 2007). The interviews were completed either face-to-face or *via* the telephone. The audio from the interviews was digitally recorded (with interviewees' consent) then full written *verbatim* transcriptions of the interviews were produced.

The qualitative interview data were encoded, using the structure determined by the methodological approaches. The initial examination of the data was performed to separate it into the Realist Evaluation components, i.e., references to context, mechanisms or programme outcomes. Further analysis was undertaken to map the constituent elements of the Theory of Change's Logic Model, i.e., the organisational vision for impact measurement, and the requisite inputs, activities, outputs, and interim outcomes that led to this being achieved. Within each of these methodological frameworks,

sub-themes were identified from the qualitative material itself, noting both similar and different responses to each sub-theme.

Following the Realist Evaluation model, the development of the hypotheses (both the implementation and programme theories) is also supported by additional information from academic literature (across the fields of public policy and management, evaluation design and practice, and housing studies), and practitioner literature (from both the social housing sector and impact/evaluation professionals, including published reports, articles, and commentaries).

The first output from the qualitative analysis was to bring together the qualitative and documentary data to form a detailed description of the programme and implementation theory. The setting for these is a description of the contextual conditions that give rise to the need for social impact measurement in a specific sector. The programme theory included the vision of the 'programme architects' combined with the experience of practitioners in the delivery of the programme, thus allowing the identification of where practice differed from theory. The implementation theory set out the necessary elements to achieve the delivery of a social impact account/report, and any difficulties encountered in doing so. The descriptions included the similarities and differences in the views and experiences of those interviewed.

The final stage of the analysis was to summarise the most promising middle-range theories for the practice of social impact measurement (Pawson and Tilley, 1997). The aim is to reconceptualise the theory of social impact measurement based on clearer understanding of the underlying contexts and mechanisms that determine what works, for whom, and in what circumstances.

5. Research findings

Within the scope of this paper, a full description of the implementation and programme theories developed from the research will not be attempted. Instead, the elements most relevant to answering the research questions are presented below. Firstly, a brief summary of the contextual conditions is given, as this provides the setting for the implementation and programme theory. As noted earlier, within this methodological approach the description of the contextual setting (both from the perspective of the interviewees and the wider literature) is a part of the research findings in setting out the CMO (*context-mechanism-outcome*) configurations of the programme theory. Secondly, the implementation theory is summarised, to describe the details of the social impact measurement process. Finally, the most promising elements of the programme theory are described, providing CMO configurations that were evidenced by the empirical data.

5.1. Contextual conditions giving rise to the need for social impact measurement

A significant conclusion from the interviews and supporting literature is that an interlocking combination of particular contextual factors occurring around the turn of the decade coincided to create a supportive context for social impact measurement within the social housing sector. These contextual changes at global, national, and sector levels have led to the emergence of a social housing sector with 'a social heart and a business head' (Smedley, Perry and McGrady, 2013: 7). This context gives rise to the need for social impact measurement, as a means of bridging the gap between hard measures of performance and financial effectiveness, and softer measures of social progress and well-being.

A long-term trend in public administration is an increase in focus on outcome-orientated policy making and performance management, including in the UK an initiative to develop a suite of outcome indicators to measure progress in personal and societal well-being (Perrin, 2006; Office for National Statistics, 2014). The context of a longer-term shift in governance towards thinking about outcomes, social value, and well-being has reinforced social housing providers' thinking about their role in such

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3 terms. The legal landscape for housing providers also reflects this, such as the Local Government Act
4 2000, which introduced the responsibility for local authorities to 'do anything' that they consider is
5 likely to achieve the promotion of the social, economic, and environmental well-being of the area
6 (Local Government Act 2000, s.2(1)); and the Public Services (Social Value) Act 2012 (SVA), which
7 introduced a requirement for 'public authorities to have regard to economic, social and environmental
8 well-being in connection with public services contracts' (Great Britain. Social Value Act 2012: 1).
9 Regulatory standards for housing providers at the time were revised; they stated that '[r]egistered
10 providers shall co-operate with relevant partners to help promote social, environmental and economic
11 well-being in the areas where they own properties' (Homes and Communities Agency, 2012: 27). From
12 the interviews, it is clear that the SVA constitutes the predominant way in which the well-being agenda
13 has directly affected the sector, acting as a driver of interest in social value and impact measurement.
14 Eleven out of the 12 interviewees referred to the impact of the SVA by saying, for example, "*...a good
15 driver is that we've got the Social Value Act, that there's a need there that will help it and I think we'll
16 need to keep re-enforcing that message about asking people how they are currently measuring the
17 social impact*" (Sector representative C).

20
21 Within this context, social housing providers were also shifting towards delivering a range of services
22 that cut across traditional service boundaries, in addition to their core 'bricks and mortar' role. Policy-
23 led changes to the sector in the first decade of this century have focused on making social housing
24 services more accountable to their tenants, including the closer involvement of tenants in prioritising
25 and scrutinising services (Tenant Services Authority, 2009; Cave, 2007). Such closer customer
26 engagement, as well as leading to the rethinking of the wider role of housing providers at a policy level
27 (for example, as in the Hills Review (2007)), has resulted in housing providers' focusing on a wider
28 array of issues and service provision to meet the range of needs of their tenants. These include adult
29 social care such as Extra Care residential schemes, community involvement and cohesion activities,
30 tackling anti-social behaviour, education services, employment and training initiatives, and supporting
31 social enterprises and SMEs, as well as general life skills including financial literacy and money
32 management. The cross-cutting nature of current housing service provision was noted by a number
33 of interviewees, for example: "*housing associations deliver a huge range of community investment
34 projects in their neighbourhoods. They are involved in their communities in a much more in-depth way
35 than just being straightforward landlords*" (Sector representative D).

38
39 This cross-sector operating environment places an additional requirement on social housing providers:
40 they must be able to demonstrate their impact on outcomes that are not traditionally measured within
41 housing-based performance models. Other sectors, such as the National Health Service (NHS) and
42 Public Health, have adopted an Outcomes Framework based on a model of the wider social
43 determinants of health, in which there is an explicit role for housing in promoting good health
44 (Dahlgren and Whitehead, 1991; Department of Health, 2013). Thus, in order to operate within this
45 wider cross-sector context, housing providers are increasingly required to provide evidence of their
46 impact on social outcomes such as health, necessitating the use of impact measurement: "*... housing
47 associations are getting to grips with how they quantify their activities ... what was it that they could
48 say they delivered when they were dealing with some of the new local structures ... such as health
49 partnerships*" (Sector representative F).

51
52 At the same time as the shift towards an emphasis on social value, changes introduced around the
53 turn of the century within the social housing sector under the banner of New Public Management
54 (NPM) reforms have driven the sector to be more business-like. Social housing provision has been
55 fragmented and is now provided by a range of different types of providers, including councils, Housing
56 Associations and Arm's-length Management Organisations (ALMOs).¹ Such changes have increased

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59 ¹ Legislative and funding changes in the late 1980s under the Thatcher government resulted in large-scale stock
60 transfer from local authority to Housing Association ownership (Pawson, 2005). Further reforms in 2000
introduced Arm's-Length Management Organisations (ALMOs) as an alternative delivery model, in which council

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3 competition by broadening the number and type of providers in the sector (Victory and Malpass,
4 2011). Competition for customers (new tenants) was introduced *via* the Choice-based Lettings system,
5 enabling potential tenants to compare and bid for properties across a range of local providers (Oxley
6 *et al.*, 2010). These longer-term contextual developments mean that '[a]cross the board, today's social
7 landlords are a harder-headed, more commercially aware, breed than their 1980 forbears' (Pawson,
8 2005: 781).
9

10
11 This has further been reinforced by the more recent context of global recession and austerity. Housing
12 providers are significantly impacted by UK welfare reforms, including the under-occupancy charge
13 (commonly known as the 'bedroom tax'), the overall cap on benefits, and the move to a single
14 Universal Credit payment (Great Britain. Welfare Reform Act 2012). The current context that social
15 housing providers therefore face is one of reduced resources, alongside increasing need in the
16 communities as other services are withdrawn: "... *the state is retreating and, in some areas, housing*
17 *associations are becoming the main provider of services previously delivered by the local authority in*
18 *that area. The private sector doesn't necessarily fill the gaps in previously public sector service*
19 *provision"* (Sector representative D). At the same time, the social housing sector has also seen
20 significant deregulation under the banner of localism (Great Britain. Localism Act, 2011). Under these
21 reforms the sector has increased regulatory freedoms thus has gained greater flexibility to determine
22 its priorities and how success is measured. Opportunities have increased for them to use their assets
23 to expand service delivery into new areas, although with a concomitant increase in pressure to ensure
24 that such business development ventures are financially viable.
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27
28 In this context, financial pressures and considerations are more prominent than they had been. There
29 is further pressure to ensure that all organisational activities provide value for money, within the
30 broader context considered earlier in which there is a wider definition of value, which now includes
31 social outcomes. As described by one interviewee, "*suddenly the pressures of austerity have said, 'we*
32 *need to make sure we're doing the right things ... we need to know that it makes a difference' and then*
33 *naturally social impact comes to the fore"* (Practitioner K). The result is a need for alternative decision-
34 making tools to evidence which activities create the greatest social value, in order to support social
35 housing providers with justifiable strategic goal setting and investment decisions.
36

37 **5.2. Implementation theory: How social impact measurement works at an organisational level**

38
39 Analysis of the qualitative material using the Theory of Change approach results in an implementation
40 theory for the practice of social impact measurement. Analysis of the interviews was articulated into
41 a Logic Model (W.K. Kellogg Foundation, 2004), a visual representation of the results of the Theory of
42 Change approach and resulting implementation theory. The chain is articulated using the backwards-
43 mapping approach, starting with stakeholders setting out their long-term vision for the programme
44 (impact), even if this vision has not yet occurred. The elements of the Logic Model are then unfolded
45 from this, showing the intermediate outcomes that represent steps towards the long-term impact,
46 and the activities, inputs and resources that are in turn required to achieve these outcomes. **Figure 2**
47 firstly shows the basic Logic Model, which is then specified in **Figure 3** to show the Logic Model
48 (implementation theory) for social impact measurement. Table 1 gives a more detailed description of
49 each of the elements in Figure 3.
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52 **Figure 2 and Figure 3 about here**

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homes remain under local authority ownership, but are managed by a separate management organisation
(Department for the Environment, Transport and the Regions, 2000).

Table 1: Description of the Logic Model (implementation theory) for social impact measurement

Inputs	Activities	Outputs	Outcomes	Impact
<p>Having staff capacity for a social impact role: the need to have staff members with a remit for social impact measurement (and therefore the required time and resources to dedicate to it) was recognised as a necessary input.</p> <p>Evaluation training and skills development: interviewees gave considerable recognition to the need to develop the skills and experience of staff in being able to understand and deliver social impact measurement. They indicated a preference for supporting the development of in-house skills and expertise within organisations across the sector.</p> <p>Support staff training and capacity: to develop impact measurement more widely across the organisation requires the further engagement and training of a broader set of staff. This is required, firstly, so that the concept and importance of social impact are understood across all aspects of operational delivery, and secondly, so that other staff can contribute to the collecting and building of outcome data.</p> <p>Tools/technology solutions: Data collection may be supported by the purchase and/or implementation of specific data collection tools or technology solutions, with the additional implication of financial investment required.</p>	<p>Develop an evaluation method: although a huge range of impact measurement approaches and tools is available, a number of core principles were derived. These are to develop a Theory of Change for the programme being measured, to be able to measure changes in outcomes, to value these outcomes, and to account for causality and attribution.</p> <p>Data collection: organisations embarking on impact measurement for the first time found they lacked existing information on outcomes and established processes for gathering this information. Therefore, new data collection methods are often required. Interviewees emphasised this as a significant aspect of the overall impact measurement project because of the resource-intensiveness of this activity.</p>	<p>Short term: Social impact account/report on a particular area of the business: Organisations embarking on social impact measurement for the first time commonly started with a pilot study on a specific programme within the organisations.</p> <p>Medium term: Development of a corporate approach to impact measurement: either on a project-by-project basis, or at an organisational level.</p>	<p>Short term: Evidence of the impact of a range of services and activities.</p> <p>Medium term: Use of social accounts/reports to help make business decisions: e.g. where to focus resources to the greatest benefit of tenants and communities.</p> <p>Refining housing providers' priorities, by highlighting where they add most social value.</p>	<p>Social housing organisations are able effectively to measure their social impact across a range of services they deliver, and assess the impact of their activities against their social goals.</p>

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3 At an organisational level, an assessment of interviewees' statements indicates that the long-term
4 vision for social impact measurement is to be able effectively to measure their social impact across a
5 range of services they deliver and to assess the impact of their activities against their social goals.
6 Several stakeholders acknowledged that this long-term impact was yet to be achieved within their
7 organisation, stating that they were on a journey towards this end goal.
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10 To start this journey, most practitioners interviewed started with a pilot impact evaluation, focusing
11 on one service or area of the business. The initial investment to get this underway is considerable, as
12 most organisations did not have the requisite skills, capacity, and data for social impact measurement.
13 Therefore, investment in staff capacity and in their training and skills development were needed in
14 order for them to carry out social impact measurement. Staff capacity and training enable them to
15 develop a method for the evaluation of social impact for the organisation. In articulating the
16 implementation theory, much of the debate among practitioners centred around the choice of social
17 impact measurement method. This has been the focus for much of the existing research and literature
18 in the sector. However, using a Theory of Change approach allowed a broader focus on the necessary
19 activities within the process, and identified four common elements across the range of evaluation
20 methods used by participating organisations: using Theory of Change to identify the logic model for
21 the programme under consideration; choosing an approach to measure changes in outcomes;
22 selecting a method for valuing those changes, and; accounting for attribution and causality, so as not
23 to overcount.
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26 Data collection and analysis were identified as particularly resource-intensive activities, requiring
27 support and capacity from a wider range of front-line staff and potential investment in supporting
28 tools or technology solutions.
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31 In the short term, this resulted in the output of a report on the social impact of the one pilot area of
32 the business, demonstrating the social impact of that service – but also potentially demonstrating the
33 value of the process itself in measuring social value. For those that progressed beyond the short-term
34 outcome, it was clear that practitioners saw the implementation theory not as a linear process, but as
35 a circular one. Having completed the pilot report and demonstrated its value to organisational
36 leadership or wider stakeholders, this enabled them to decide to invest further resources into their
37 social impact measurement. The medium-term outputs and outcomes from doing so included a wider
38 scope for social impact evaluation across different areas of the business, thus the potential to develop
39 a corporate approach to social impact measurement. It is this wider corporate approach to social
40 impact measurement that enables organisations to be able to evidence the social impact of a range
41 of activities, use this information to make business decisions based on social impact, and potentially
42 redefine their organisational priorities based on this.
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45 Operational capacity for social impact measurement, along with wider acceptance and authorisation
46 of the process, is therefore expanded through a cycle of implementation, short-term outcomes,
47 learning, and repetition – although modified – to further implementation and potential progression
48 to the medium-term outcomes and long-term impact. Not all organisations were able to progress this
49 far. The underlying import of such a cycle of implementation, learning, and modification is that it is
50 highly necessary to ensure that the process as a whole constantly becomes more efficient. A common
51 challenge experienced by practitioners was that implementing social impact evaluation, particularly
52 for the first time, had been a heavily resource-intensive process. In order for this process to be
53 repeated and broadened so as to include other areas of the business, efficiencies need to be made to
54 streamline both the time and resources that it demands.
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56
57 The research highlighted a number of points of inefficiencies or weaknesses in the implementation
58 pathway, and some suggested remedies for these. For example, interviewees pointed to a shortage
59 of skills within the sector, relating not only to impact measurement, but more broadly to skillsets
60 relating to customer insight and data analysis. There was some suggestion that the development of

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3 such skills within the housing sector lags behind that of the private sector, where a number of
4 organisations have successfully built their businesses on the basis of an improved understanding of
5 their customers and their ability to use data to this effect. There is strong potential for sector-based
6 organisations to lead or support in this development, such as the Chartered Institute of Housing, which
7 already has an existing remit and experience in leading in skills development within the sector.
8 Developing skills in data innovation and analysis would support the implementation of social impact
9 measurement, as part of the sector's wider development within a more sophisticated use of its
10 information. The housing think-tank HACT has been proactive in promoting the development and use
11 of more sophisticated data across the housing sector (HACT and OSCRE, 2018).
12
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14 The aspect of information skills and resources is closely linked to technology, another area where
15 broader development within the sector would potentially enhance the implementation of social
16 impact measurement. Interviewees stated that data collection is a significant challenge to and area of
17 resource consumption, and that there is a clear potential for technological developments to support
18 this part of the implementation chain. Technological advances to support data collection, entry,
19 storage, and a certain level of analysis were highlighted as a valuable contribution to making the whole
20 process of impact evaluation more efficient.
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23 **5.3. Insights from the most promising parts of the programme theory**

24 This section sets out a selection of the most promising CMO configurations evidenced by the empirical
25 data. It describes some of the key mechanisms (the process of how subjects interpret and act upon
26 the programme of social impact measurement set out above), and how they operate (within the
27 contextual conditions as described in **Section 5.1**) to produce outcomes.
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30 Evidence from the interviews and from sector literature clearly points to the fact that social housing
31 providers are currently undergoing a process of clarifying their strategic goals and the public value
32 outcomes they aim to deliver, as a response to the current contextual circumstances described above.
33 It was noted that the current context has led to *"a period of introspection for housing associations"*
34 (Sector representative D) as they consider exactly what constitutes their primary purpose and business
35 goals. The process has led social housing organisations to consider *"[w]hat do we do? How do you
36 know we're doing it – if we're achieving what we actually want to achieve?"* (Practitioner L).
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39 As a result, the use of social impact measurement has become part of the mechanism of defining the
40 social outcomes of organisations. Its value is increasingly widely recognised as part of a package of
41 internal decision-making tools to help determine the activities upon which organisations should focus
42 according to the impact they hope to be able to achieve: *"... it's around trying to establish where they
43 should be spending their money and what's going to give them the best social outcome of that for any
44 given pound. ... I think the social impact research tool, added to your more traditional value for money
45 assessment, can give you that added dimension in terms of being able to choose which way you might
46 do a project or which project you might focus on first, because you'll have a better understanding
47 around what the social impact is, which is ... their core purpose"* (Sector representative F).
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50 While social housing providers are clearly focused on their social purpose, the specification of which
51 social outcomes on which they choose to concentrate has been far from uniform: *"They're all in a very
52 different place, individually, with regard to considering who they are as organisations and what their
53 core values and priorities are"* (Sector representative D). The interviews reflect the representation of
54 the sector's view in the HouseMark-sponsored publication (Smedley, Perry and McGrady, 2013: 10),
55 that '[t]he kind of social value the association produces is determined by the board and executive over
56 time, as a response to a set of specific issues associated with people, place and situation'.
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Both programme architects and practitioners recognised that a key mechanism in the programme of social impact measurement is what can be described as 'authorisation'. An authorising environment is achieved by building and sustaining a coalition of stakeholders whose support is necessary to sustaining the action (Benington and Moore, 2011). This applies both within an organisation, and across the wider networks within the social housing sector as well as other sectors.

Within an organisation, in order to build the operational capacity necessary to implement social value measurement (as described by the implementation theory above), it is necessary to gain authorisation from strategic leads and managers, and to ensure this information reaches operational managers and frontline staff. Internal authorisation is required to release the resources needed for implementation, the necessary inputs into the chain of events. In turn, the successful implementation and achievement of intermediate outcomes, such as an initial pilot project evaluation, then supports stakeholders in strengthening the authorisation of the practice by demonstrating the value to the organisation of a social impact account/report. This is necessary for the further continuation, expansion, and embedding of impact measurement across the organisation. At the organisational level, practitioners identified this authorisation from senior leaders as one of the most important factors in being able successfully to deliver impact measurement.

The evidence shows that social housing providers are not simply the passive recipients of social impact measurement: they are also shaping and developing the practice *via* their implementation and use of social accounting/reporting. The uppermost question amongst interviewees concerns which of the many available methods should be used to assess the impact of a programme or organisation. Housing providers use a diverse range of social impact measurement approaches, such that 'measurement in its broadest sense is extremely diverse across the sector, reflecting the inherent differences within the sector and the difficulty of the task.' (Wilkes and Mullins, 2012: 39). The central concern among practitioners is the potential for inconsistency and lack of rigour in approaches to measuring social impact, with the further potential for reputational damage for the practice as a whole. As a result of some of these concerns, developments in social impact measurement methodology have been made in the social housing sector, and these have been influential in the wider field of public policy evaluation. As noted earlier, the economist Daniel Fujiwara and the social enterprise HACT have developed a well-being valuation approach as an alternative way (for example, compared to stated and revealed preference techniques) of valuing a well-being outcome on a monetary scale (Trotter *et al.*, 2014; Fujiwara, 2013). Fujiwara and HACT have applied the approach to outcomes applicable to social housing, by valuing the well-being impact of housing-related activities. Their work has resulted in a Social Value Bank, which is freely available and provides 122 well-being valuations for a range of outcomes, from moving to secure accommodation, living in a good neighbourhood, and being part of a residents group (HACT and Fujiwara, 2018). The approach is now recognised in the most recent update of the Green Book (H.M. Treasury, 2011a); also, a Cabinet Office report concluded that Wellbeing Valuation and HACT's associated tools are among the few examples of a robust approach including financial proxies to measure wellbeing (Cabinet Office, 2015).

In terms of outcomes, organisations are using their social accounts/reports to build external, cross-sector authorisation for their wider social value role. The National Housing Federation's vision for the sector refers to a range of networks and partnerships that will need to be built and strengthened to deliver on the sector's goals, including with the NHS and GP commissioners, local authorities, the employment and skills sector, education providers, and offender management and rehabilitation (National Housing Federation, 2014). In this context, "... *housing associations are getting to grips with how they quantify their activities. ... [W]hat was it that they could say they delivered, when they were dealing with some of the new local structures, such as Local Enterprise Partnerships, the city deals, health partnerships or to their local authorities, or to demonstrate what housing associations deliver on a national basis?*" (Sector representative D).

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3 In addition, social housing providers are using social impact measurement to make the case for their
4 social value to both national and local governments (Jones, Valero-Silva and Lucas, 2016), particularly
5 in the context of reduced public resources. Interviewees emphasised the importance of evidence from
6 social impact measurement in demonstrating the value of investing in social housing, both to national
7 policy makers and to their local authorities. As one interviewee stated: *“we need the tools to
8 demonstrate that we’re meeting the local authority’s objectives ... what matters to the local authority?
9 Community well-being, social value and social impact”* (Sector representative D).
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12 A further outcome is that by using the evidence developed by social impact measurement,
13 practitioners and programme architects aim to access and to shape alternative funding sources.
14 Practitioners have already begun to apply a social value approach and evidence of their social impact
15 to writing funding bids, which in two cases were reported as being successful in winning that funding.
16 For example, Practitioner I described a case where *“the Social Return on Investment analysis ... has led
17 them to fund it for another 12 months. It’s the first time that we’ve seen that side”*. Practitioners have
18 also observed changes, which means that being able to evidence social value has increasingly become
19 a requisite element of the bidding process. As well as accessing funding, the ambition is that evidence
20 of social impact will also be able to influence funding in the future. A few practitioners are already
21 working with commissioners, largely using the momentum created by the Social Value Act, to
22 encourage them to incorporate social value considerations into the tenders they are producing. In the
23 longer term, the vision is that evidence of the social impact of housing providers on a wide range of
24 cross-sector outcomes would then shape the nature of future funding sources. For example, Sector
25 representative F referred to the *“possibilities of joining up budgets between health and police and
26 education, etc. ... I think that there’s certainly a future for more of that to be done [based on evidence
27 to] make the case locally around which partners might want to come together to help finance the
28 project because of where the benefits are going to go to.”*
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33 A number of hypotheses were also put forward about the long-term outcomes for social impact
34 measurement, which are yet to be fully experienced given the relative infancy of the practice within
35 the sector. Interviewees had a vision that, at an organisational level, social housing organisations
36 would be able effectively to measure their social impact across the range of services they deliver, and
37 to assess the impact of their activities against their social goals. Social impact measurement allows
38 organisations to invest resources in an efficient manner that delivers the maximum social value, to
39 *“help you to make decisions, and make decisions that are informed by evidence, rather than anecdotal
40 or gut feeling ... to make sure that your investment can have the greatest impact for your communities
41 and make the greatest difference in your neighbourhoods”* (Sector representative G). This culminates
42 in a long-term vision for the social housing sector, one enabled effectively to deliver a variety of
43 services that holistically support their tenants and residents such that they are able to improve their
44 individual and community wellbeing.
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49 **5.4. Conclusions from the empirical findings**

50 The insights from the dual, yet interconnected, perspectives of the programme and implementation
51 theories come together to address the paper’s research questions. Firstly, examination of the CMO
52 configurations show why social housing organisations are adopting the practice of social impact
53 measurement. Exploring the contextual conditions over the last decade shows how social housing
54 providers are under pressure to be able to justify their strategic goals and investment decisions in
55 terms of maximising social value. Alongside this, they are increasingly required to provide evidence of
56 their social value to a range of stakeholders: internally (for example, to their own boards and tenants),
57 among local and national policy leaders, and to external cross-sector partners. Those interviewed for
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3 this research, as early adopting practitioners or programme architects, are able to articulate the long-
4 term vision for social impact measurement as the solution to this need. They see social impact
5 measurement as enabling them to deliver a variety of services that holistically support their tenants
6 and residents, thus improve individual and community wellbeing. This places social impact
7 measurement at the heart of social housing providers' core social mission.
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10 With this clarification of the need for social impact measurement, both the implementation and
11 programme theories increase our understanding of what is required to implement it successfully.
12 From an implementation perspective, the practice works when staff are given the capacity to examine
13 social impact, are given specialist training and skills development, are able to choose a suitable
14 evaluation method, then are supported by a wider set of staff trained to assist in data collection. A
15 cycle of repeated implementation and learning streamlines this process, and also builds towards the
16 ultimate goal of being able effectively both to measure their social impact across a range of services
17 that they deliver and to assess the impact of their activities against their social goals. From a
18 programme theory perspective, social impact measurement provides a mechanism (combined with
19 the context described above) to help define providers' specific social mission and focus their activities
20 on achieving this mission. Another vital mechanism for successful implementation is authorisation.
21 Internal authorisation is needed to harness the resources necessary to implementing a programme of
22 social impact measurement; in turn, the use of the practice reinforces the authorising environment.
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26 The outcomes experienced by this group of early adopters demonstrate that not only are they
27 experiencing some of the benefits articulated in their vision for social impact measurement, they are
28 also shaping and being shaped by the practice. Some social housing providers are using their social
29 accounts/reports to specify their social goals and activities according to where these will have the
30 greatest impact. Externally, social housing organisations use the evidence generated through social
31 impact measurement to demonstrate their impact on wider social outcomes to a cross-sector
32 audience. Additionally, it is used to prove the value of social housing to local and national
33 stakeholders, as a means of generating resources for the sector. Social housing providers are,
34 therefore, individually and collectively, using social impact measurement to access and also to shape
35 funding sources. As a result of the learning within the sector from the implementation cycle described
36 above, weaknesses in the current methods of social impact measurement as applied in the social
37 housing sector were identified. This has led to developments in the practice, which started within the
38 social housing sector yet have wider implications for the field of policy evaluation.
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43 6. Discussion

44 According to the Realist Evaluation research cycle (Pawson and Tilley, 2004: 24), after testing comes a
45 process of theory refinement. In this section we bring to the fore the insight generated into the
46 programme of social impact measurement, in terms of our increased understanding of the nature of
47 this programme, given that programmes are *theories, embedded, active, and open systems*.
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50 One of the issues identified by Blamey and MacKenzie was that a lack of programme clarity would
51 result in implementation failure, and would therefore prevent programmes from reaching the stage
52 where mechanisms of change can be tested (2007: 451). There is a clear potential for a lack of clarity
53 on what constitutes the programme of social impact measurement, because of the variations in
54 methods and practices of social impact measurement within the sector, as described previously. The
55 'programme' of social impact measurement is not designed or implemented by a single, coherent
56 programme architect; instead, it is promoted by a range of organisations from within the housing and
57 social impact measurement sectors. However, the Theory of Change approach allows for multiple
58 stakeholder views in building up an overall picture of how a programme is implemented (Connell and
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3 Kubisch, 1998). Applying this approach enabled the identification of the common elements across the
4 range of experiences of implementing social impact measurement, with lessons for both practitioners
5 and programme architects.
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7 Drawing out the range of stakeholder experiences to form the implementation theory leads to the
8 advocacy of a principles-led approach to the development of social impact measurement, rather
9 than specifying the need for a single, consistent approach for the sector. Interestingly, this has
10 highlighted the propensity towards theory-driven evaluation, specifically drawing on the concepts of
11 Theory of Change or Logic Models, within the approaches used for social impact measurement. A
12 theory of change mapping exercise is central to SROI, and a number of outcome-approaches to
13 evaluation (Nicholls *et al.*, 2012: 96) and is advocated in the Magenta Book (H.M. Government, 2011b:
14 39). Applying a theory-driven approach that focuses on the outcomes specific to each intervention's
15 being assessed allows for social value to be defined in different ways, such that they are specific and
16 relevant to each organisation. The empirical evidence from stakeholders in this research supports the
17 conclusion of others: that what is considered as 'social value' is constantly being defined and redefined
18 through political and social interaction, and so agreement on a generic set of social outcomes to be
19 measured will not occur (Horner and Hutton, 2011; Mulgan, 2011). The experience of social impact
20 measurement within the social housing sector reflects that elsewhere – for example, in regard to
21 sustainability reporting, Dumay, Guthrie and Farneti (2010: 542) found that 'organizations need to
22 develop their own sustainability narratives in an informed way, rather than try to develop a set of
23 measures, numbers or indicators based on generic guidelines that may be difficult to understand or
24 have no relevance to people within the organization and to others'.
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30 From a practitioner's perspective, this view may help reassure those who are new to the field and are
31 faced with the apparent complexity and diversity of approaches. The message to practitioners is thus
32 two-fold: firstly, that underlying the apparent complexity are a number of common principles (to have
33 a clear theorisation of how an intervention is intended to work, to measure its outcomes, account for
34 causality and attribution, and value outcomes); and secondly, that diversity in approaches allows
35 organisations to tailor their social impact measurement approach to their specific needs and context.
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38 A further insight from the development of the implementation theory is the importance of fully
39 articulating the vision for social impact measurement, and connecting the prior steps of the Theory of
40 Change to achieving it. Interviewees reflected the narrative of core proponents of social impact
41 measurement, in that it enables organisations use the information to maximise a more holistic
42 concept of value rather than merely focusing on financial cost considerations (Lawlor, Nicholls and
43 Neitzert, 2009). However, the connection between this vision and the day-to-day practices of social
44 impact measurement had to be drawn out and made explicit from the interviews, rather than
45 interviewees' presenting this as a fully formulated theory. This reflects the 'assisted sensemaking' role
46 of the evaluator in Realist Evaluation (Pawson and Tilley, 1997: 153), in which the evaluator clarifies
47 the theories under test conditions so that the respondents can summon relevant responses about the
48 theory under consideration. The result was the clarification of how the activities and outputs of social
49 impact measurement connect to the vision: specifically, that social impact accounts/reports allow for
50 the efficient investment of resources to achieve maximum social value, enable a joined-up approach
51 for delivering and funding social value, and ultimately enable social housing organisations holistically
52 to support residents in improving individual and community wellbeing.
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56 The Realist Evaluation approach takes into account that programmes are active, relying on the active
57 engagement and interpretation of participants. As discussed earlier, previous literature raised
58 concerns around the effects of calculative practices, suggesting that the expansion of accounting
59 practices across many spheres of social life means that while it has constitutive effect on a wide range
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3 of social relations, by establishing accounting categories and measuring them with accounting ratios,
4 it simultaneously has a transformative effect by triggering managerial interventions and developing
5 power and knowledge relationships (McKinlay *et al.*, 2010). A Realist Evaluation approach provides a
6 means to explore this using the concept of mechanisms, filling the gap identified by McKinlay *et al.*
7 (2010) that governmentalsists have largely ignored empirical research, and have not investigated the
8 impact on the organisation and its subjects.
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11 Exploring these mechanisms in the research showed that participants were not simply acted on by
12 accounting practices, but were aware of and responsive to the potential effects of calculative
13 practices. In particular, participants were aware of both the intended benefits and potential dangers
14 of reducing a range of social outcomes to a simple set of accounts of social value. Interviewees
15 acknowledged the difficulties of attempting to develop a 'scientific' approach to assessing the impact
16 of social programmes, with the danger of creating a "pseudo-scientific" approach (Practitioner H) that
17 disguises the complexities of their activities and their value. They also confirmed the potential for 'fake
18 precisionism' when it comes to aspects of reporting, such as SROI ratios, similarly to the argument put
19 forward by Power (2004) in the context of performance management tools: that doing so requires an
20 abstraction from the original qualities of diverse phenomena, which over time are forgotten and their
21 specific qualities and complexities ignored. However, the empirical evidence suggests that participants
22 have resisted, rather than complied with, the reductionist element of social impact measurement. The
23 use of theory-based approaches within social impact measurement has very much been a part of this,
24 with theorisation to tell the story of change, and mixed-method approaches to social impact
25 measurement, including qualitative elements that retained the story of change of the intervention
26 and the personal impact on individuals affected by their activities. There was little evidence in this
27 case to suggest that some of the negative features of using accounting practices, identified in other
28 literature, had occurred. For example, there was no evidence of a reductionism of practitioners to a
29 'rational calculating self' (McKinlay *et al.*, 2010; Carter, McKinlay and Rowlinson, 2002; Miller, 2001)
30 or the loss of their 'ability to evaluate critically its own activities from a human and policy perspective'
31 (Cooper and Graham, 2015).
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37 Instead, the research highlights the ability of participants to exert external influence, through the
38 *active* and *open* nature of the programme of social impact measurement. The programme is active as
39 the interaction and reaction of participants in turn modifies and shapes the programme itself. The
40 empirical findings show that social impact measurement contributes to a diversification of social goals
41 and organisational focus across social housing providers. Further to this, the practice of social impact
42 measurement is also then being re-shaped more accurately to measure the social outcomes of interest
43 to the social housing sector, as demonstrated in the developments of well-being valuation led by HACT
44 (HACT and Fujiwara, 2018).
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48 The present study also demonstrates the self-transformational aspect of programmes operating in an
49 open system, i.e., where '[s]uccessful interventions can change the conditions that made them work
50 in the first place' (Pawson and Tilley, 2004: 5). This is demonstrated in how social housing providers,
51 individually and collectively, are using social impact measurement to change their operating context.
52 The empirical findings have highlighted how the sector is using social impact measurement to make
53 cross-sector linkages to emphasise their positive impact on outcomes of interest to other sectors, such
54 as health and education. The evidence is also used to influence relations with local authorities, and
55 with national government bodies and departments. Housing providers are therefore using social
56 impact measurement to promote the role of social housing as a partner in improving community
57 outcomes, and ultimately to access and shape funding to support their organisational success.
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7. Conclusion

This paper takes forward the idea presented in Blamey and MacKenzie (2007) to combine the insights of Realist Evaluation and Theory of Change so as to create a complementary understanding of an intervention from implementation theory and programme theory perspectives. The original presentation by Blamey and MacKenzie was that the Theory of Change would provide the broadest perspective on the programme, while Realist Evaluation would take a more detailed look at elements of the programme. In this paper the positions of two theoretical approaches have been reversed somewhat: Theory of Change was used to understand the mechanisms of programme implementation, set within a wider Realist Evaluation view of context and other, interconnected mechanisms that lead to wider outcomes for social impact measurement across the sector. Despite the difference, this appears still to conform with the intentions set out in the original paper, i.e., to use implementation theory to ensure programme clarity which will then be tested within the wider context.

We conclude with a brief discussion of the research limitations and potential directions for future research. In terms of limitations, the intensive nature of the research means that only a limited number of cases were explored to develop and refine the programme and implementation theories. Participants were selected based on knowledge of their involvement in the practice, and their position as leading practitioners or programme architects at this time. In particular, this meant that a superficial version of a Theory of Change process could be carried out. The confirmations would otherwise involve extensive consultation with a wider range of stakeholders. In addition, to meet the aim of realist research further to specify the programme theory based on empirical testing, it would be relevant to test the theories developed here against evidence collected from a wider range of cases. The practitioners interviewed here were from housing associations; including views from other categories of providers (e.g., council-run housing departments or ALMOs) would extend the scope of the research, taking into account their differing contexts in terms of regulatory regimes, funding sources, and relationships with other stakeholders.

A further causal group whose views would add significant value to this area of research would be housing providers that do not currently implement social impact measurement. Examining their priorities would provide an alternative perspective on the contextual factors and mechanisms working against the successful implementation of impact measurement. Additionally, understanding other rationales would counteract some of the likely bias that may have entered this research as a result of interviewing only those organisations that are committed to and invested in social impact measurement and are, therefore, more likely to hold a perspective that on balance sees the development as a positive one.

As well as providing a theoretic framework, the methodological tools of Realist Evaluation were next applied to the field research. The experience of using Realist Evaluation as a research method harvested insights into its use in practice. In the original formulation of the Realist Evaluation enquiry, the evaluator is tasked to separate individual context-mechanism-outcome configurations for testing, e.g., $C_1 + M_1 = O_1$; $C_2 + M_2 = O_2$ (Pawson and Tilley, 1997: 121). However, in applying the framework to this real-world example it became clear that the outcomes were derived from the interaction and combination of the contexts and mechanisms operating simultaneously. An attempt to separate the programme theory into individual strands according to the above specification appeared to create in practice an artificial divide and over-simplification, one that failed to capture the importance of the interaction among elements of the theory. Thus, the findings were presented with an overarching description of the various contextual conditions affecting programme implementation, followed by

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3 descriptions of mechanisms and resulting outcomes. The conclusion of this paper is that the observed
4 outcomes are as a result of an interlocking set of contextual conditions and multiple mechanisms
5 operating simultaneously.
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8 The paper also feeds back into the discussions in accounting literature about the effects of social
9 impact measurement as a mode of 'calculative practice'. Existing literature argues that the particular
10 forms taken by calculative practices are not perceived as being stable; rather, they depend on the way
11 individuals are targeted by disciplines and react to them (McKinlay *et al.*, 2010). Realist Evaluation
12 provides both a theoretical and methodological approach to understanding this, applied here to the
13 case of social impact measurement. The theoretical perspective articulates that calculative practices
14 are *embedded* in social systems, they are *active* and rely on the engagement and reactions of those
15 they touch, and they are *open systems* that both respond to and in turn affect their operating context
16 (Pawson and Tilley, 2004). The methodological approach provides a tool for exploring cases in practice,
17 to illuminate underlying causal mechanisms, including reactions and behavioural responses to
18 calculative practices, as a means of explaining observed outcomes.
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22 Just as the surge in uptake of social impact measurement in the sector was driven by the contextual
23 conditions of the time, so will future developments be dependent on the future context. According to
24 the Realist Evaluation philosophy, this research therefore provides a snapshot of the current
25 understanding of how the practice of social impact measurement occurs within the English social
26 housing sector. It is based on a refinement of the theory built from the evidence provided by
27 programme architects, and its aim is to contribute to practice by sharing these insights with the sector.
28 It also provides a set of hypotheses that can be further tested and refined by future research, and
29 represents only a temporary junction for our understanding of this practice.
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33 However, it is considered to be a timely piece of research in a period when the practice of social impact
34 measurement is rapidly advancing and developing across the social housing sector. To date, much of
35 the literature and practitioner experience has focused on developing an appropriate method for
36 evaluating social impact, which in itself is a complex process that remains a source of debate and non-
37 conformity across the sector. This paper widens the discussion beyond this one aspect of the process,
38 to consider firstly why the practice being adopted, and secondly to provide a broader perspective on
39 how it can be implemented successfully and what happens when this occurs. It provides clarity on the
40 programme of social impact measurement in itself, setting out what this involves for an organisation
41 implementing social impact measurement, and the necessary steps required to achieve an
42 organisation's vision. Furthermore, it gives wider consideration to other factors requisite to achieving
43 the goals of social impact measurement, which are considered to have been underemphasised thus
44 far. It also considers the outcomes of implementing such a programme, extrapolating from the lessons
45 from existing accounting literature: that calculative practices are not stable, but change and develop
46 as they are implemented and provoke responses within a specific context.
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Figure 1: How programme theory and implementation theory are combined to address the research questions.

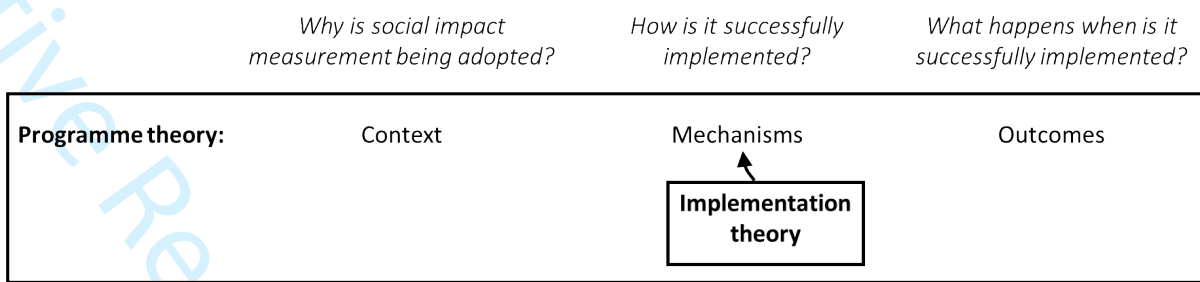
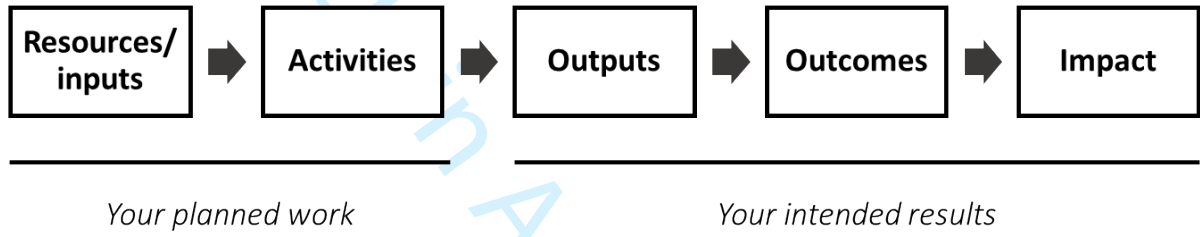


Figure 2: The basic Logic Model.



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Figure 3: The Logic Model (implementation theory) for social impact measurement.

