

**SOCIAL RETURN ON INVESTMENT
THE CASE OF A SCOUTS LOCAL GROUP IN PORTUGAL**

Duarte de Almeida Valadas

Dissertation submitted as partial requirement for the conferral of
Master of Science in Business Administration

Supervisor:

Prof. Sofia Santos Albuquerque, Invited Assistant Professor, ISCTE Business School,
Marketing, Operations and General Management Department

October 2014

“If you can dream it, you can do it”

Walt Disney

Resumo

Propósito: Esta dissertação pretende mensurar qual o valor social de um grupo local pertencente ao Corpo Nacional de Escutas (CNE).

Método: O método utilizado pelo autor foi com base no Social Return on Investment (SROI), método desenvolvido pela Roberts Enterprise Development Fund. É baseado na tradicional análise custo-benefício e pretende monetizar o valor social expressando-o num rácio de valor criado por cada euro investido.

Resultados: Com base nas respostas dos stakeholders, nos indicadores encontrados e nos valores atribuídos, existe um retorno social de 4,21€ por cada 1€ investido no Grupo de Escuteiros da Póvoa de Santa Iria.

Limitações do Estudo: A inexistência de uma Base de Dados de *proxies* financeiros em Portugal, país onde pertence a organização, obrigou o autor a utilizar valores de referência de outros países para parte dos indicadores identificados.

Implicações Práticas: Existe uma pressão sobre as organizações sem fins lucrativos mostrarem qual o valor social que estão a criar, uma vez que os recursos disponíveis alocados às mesmas são poucos. Com os resultados encontrados, espera-se que o Grupo consiga atrair financiamento de investidores para novas infraestruturas e atividades futuras.

Originalidade/Valor: São poucos os estudos desenvolvidos sobre a medição do valor social em Portugal, sendo o tema do SROI ainda pouco divulgado e praticado no país. O facto de o CNE não ser uma típica associação sem fins lucrativos que desenvolve apenas acções humanitárias traz um interesse e originalidade acrescida ao tema, contribuindo assim de forma exemplificativa para o potencial do SROI.

Palavras-chave: Valor Social, Retorno Social do Investimento (SROI), Organizações sem fins lucrativos, Escuteiros.

JEL Classification: D60; L31

Abstract

Purpose: This dissertation aims measure the social value of a local group of Scouts of Corpo Nacional de Escutas (CNE).

Method: The method used by the author was based on the Social Return on Investment (SROI), method which was developed by Roberts Enterprise Development Fund. The method is based on traditional cost-benefit analysis and intends to monetize the social value, expressing it the value created by each euro invested ratio.

Findings: Based on the answers of the stakeholders, the indicators found and assigned values, there is a social return of 4,21€ by each 1€ invested on the Scouts Group of Póvoa de Santa Iria.

Research Limitations: The lack of a database of financial proxies in Portugal, the country where the organization belongs, forced the author to use reference values of other countries to evaluate part of the identified indicators.

Practical Implications: There is a pressure on nonprofit organizations to show the social value that they are creating since there are few resources available to them. With the founded results in this dissertation, it is expected that the Group be able to attract funding from investors for new infrastructures and future activities.

Originality/Value: The measurement of social value in Portugal has until the moment very few studies developed, being the SROI subject still poorly disseminated and practiced in the country. The fact of CNE not be a typical non-profit association that develops only humanitarian activities brings an increased interest and originality to the subject, contributing then to the SROI potential.

Keywords: Social Value, Social Return on Investment (SROI), Non-profit Organizations, Scouts.

JEL Classification: D60; L31

Acknowledgments

A special thanks:

To my thesis supervisor, Dra. Sofia Santos de Albuquerque, for all the support throughout the year. Her dedication, patient, the quick answers to my questions, the comments and inputs in each chapter were crucial for the delivery of this dissertation. My gratitude for awakening me to a subject which became so enthusiastic to study.

To my parents, Domingos and Ofélia, for what I am today and to my sister, Adriana, for inspiring me with her natural happiness. They believed, never doubting, in my potential as student and person, being always the first ones to encourage me to finish every step with success. Without their support and immeasurable effort would have been much more difficult to reach this level.

To my classmate, friend, lover and soulmate, Inês. Shared with me all the moments since my bachelor and had a special relevance at this stage. I thank her all the incentives and advices, her full availability, her knowledge and opinion at all the phases of this thesis and, above all, I thank her for the love given in the toughest times.

To all my friends and colleagues that supported me during my academic career.

To Irina Póvoa, Luís Inácio, Rui Luz, Miguel Brito and Bruno Oliveira who agreed with pleasure to take part of the study, answering to all my questions. The same gratitude to the young scouts for the answers on the questionnaires.

Last but not least, to the Local Group of Scouts of Póvoa de Santa Iria for all the lived experiences over the years, inspiring me for this dissertation.

Index

Introduction	10
Importance of the subject	10
Research Question and Method	10
Roadmap	11
1. Literature review.....	13
1.1 Nonprofit Organizations	13
General Context	13
The Nonprofit Organizations in Portuguese Context.....	14
The Value of Nonprofit Organizations	15
1.2 The measurement of social value.....	17
Cost-Effectiveness Analysis (CEA).....	19
Cost-Benefit Analysis (CBA)	19
Social Return on Investment (SROI)	20
Robin Hood Foundation Benefit-Cost Ratio.....	21
Acumen Fund Best Available Charitable Option (BACO).....	22
1.3 SROI as model selected	23
Principles and Cost-Benefit Analysis comparison.....	24
Challenges and ambitions	25
2. Method.....	27
2.1 Corpo Nacional de Escutas	27
2.2 Research Question.....	29
2.3 SROI Method	29
3. Method application and results analysis	39
3.1 Stage 1- Establishing scope and identifying stakeholders	39
3.2 Stage 2 - Mapping Outcomes	40

Identifying and valuing Inputs	40
Clarifying Outputs.....	41
Describing Outcomes	42
3.3 Stage 3 - Evidencing outcomes and giving them a value.....	46
Developing outcome indicators and putting a value on the outcome	46
Establishing how long outcomes last	51
3.3 Stage 4 - Establishing Impact.....	54
Estimate of attribution.....	54
Calculating Impact	56
3.4 Stage 5 – Calculating the SROI	57
SROI Ratio.....	57
Sensitivity Analysis.....	58
4. Difficulties and Further Investigations	60
4.1 Difficulties.....	60
4.2 Further Investigations.....	60
Conclusions	62
Problematic Overview.....	62
Research Question and Method Application.....	63
Final Considerations.....	65
Bibliography	66
Annex I – Young Scouts applied survey	70
Official Version (Portuguese)	70
English Version.....	72
Annex II – E-mail Interviews	74
Official Versions (Portuguese).....	74
Interview to Irina Póvoa – Volunteers’ Leader.....	74
Interview to Luis Inácio – Scout’ Parent	74

Interview to Miguel Brito – Scout’ Parent.....	75
Interview to Rui Luz – Scout’ Parent.....	76
Interview to Bruno Oliveira – Municipal Councilor Support Unit.....	77
English Versions	79
Interview to Irina Póvoa – Volunteers’ Leader.....	79
Interview to Luis Inácio – Scout’ Parent	79
Interview to Miguel Brito – Scout’ Parent.....	80
Interview to Rui Luz – Scout’ Parent.....	81
Interview to Bruno Oliveira – Municipal Councilor Support Unit.....	82
Annex III – Young Scouts’ Inputs cost	84
Annex IV – Financial proxies’ conversion.....	85

List of Figures

Figure 1 – Nonprofits contribution to GDP, by country.	15
Figure 2 – Social Impact Measurement Tools.....	18

List of Graphs

Graph 1 – CNE by age range.....	28
---------------------------------	----

List of Tables

Table 1 – CNE six areas of personal development.....	28
Table 2 – Stage 2 Table Headers.....	34
Table 3 – Stage 3 Headers Table	36
Table 4 – Stakeholders expected outcomes and method of involvement.....	39
Table 5 – Young Scouts Expenses by class.....	40
Table 6 – Young Scouts answers’ frequencies	42
Table 7 – Young Scouts answers results for each Outcome	43
Table 8 – Stakeholders inputs, outputs and outcomes.....	45

Social Return on Investment of a Scouts Group

Table 9 – Young Scouts Outcomes values	52
Table 10 – Volunteers, Scouts’ Families and Community Outcomes values	53
Table 11 – Young Scouts Outcomes attribution.....	54
Table 12 – Young Scouts Outcomes Impact	56
Table 13 – Volunteers Outcomes Impact	56
Table 14 – Scouts’ Families Outcomes Impact	56
Table 15 – Community Outcomes Impact.....	56
Table 16 – Stakeholders Total Value of Inputs	57
Table 17 – Stakeholders SROI Ratio.....	57
Table 18 – Sensitivity Analysis Scenario 1	58
Table 19 – Sensitivity Analysis Scenraio 2	59
Table 20 – Sensivity Analysis Scenario 3	59

Introduction

Importance of the subject

Not only, but particularly, in a crisis context it is vital for non-profit organizations to be able show the value that they are creating. That happens because public resources are limited and private investors feel that they need to invest their money in what can bring them higher returns. But, if it can be stated that it is easy to evaluate and compare projects that have financial returns, whether for instance by the value of sales, by the EBIT of the company or by its profit margin, evaluating the social value of an organization it is not so straightforward.

In this regard, the measurement of social value has been a topic that has been studied by some authors, in particular by Melinda T. Tuan, Geoff Mulgan and Karen E. H. Maas. There are many Social impact measurement tools but since not all were well succeed in its application, just a few tools have been further developed by the leading researchers in the field. One of that restricted batch was the Social Return on Investment (SROI), method developed by the Roberts Enterprise Development Fund and which has been given special emphasis in the United States of America (USA) and United Kingdom (UK). For the author of this thesis, this method had special interest once that monetize the social value created, based on the stakeholders' point of view.

Therefore, and once that the subject of the social value measurement is on a very early stage in Portugal, the author decided apply the SROI tool to the largest nonprofit organization in that country, with, roughly, 75000 members, the “Corpo Nacional de Escutas (CNE)” – Scouts of Portugal. The application of this topic to the scouts has captured the attention of the author also for not being a typical nonprofit organization that provides goods or services to others, but, in addition, also has as one of its own goals the satisfaction of their members as human beings.

Research Question and Method

The main objective of this thesis is then to understand if it is possible monetize the social value created by a specific group belonging to this organization and, in case of a positive answer, what is that value. Therefore, the research question of this thesis is as follows:

“Is it possible to value the social impact that a Local Group of Scouts of Póvoa de Santa Iria has in its the region?”

In order to be able to answer this question, the author will focus on the Local Group of Scouts of Póvoa de Santa Iria, once that is a group based in the place of residence of the author and that plans to expand in a near future and therefore, needs financial support to the construction of new infrastructures. To answer to the research question was further established a group of sub-questions:

1. Who are the key stakeholders of CNE of Póvoa de Santa Iria?
2. What are the outcomes identified by the stakeholders of a Scout Association?
3. What are the key indicators for measuring the impact identified by the stakeholders of CNE Póvoa de Santa Iria?
4. It is possible to attribute a monetary value to all the outcomes identified by stakeholders?

The method applied on this thesis will be based on the Social Return on Investment (SROI) method and will have as main source the “Guide to Social Return on Investment”, a Guide developed by the Cabinet Office – UK Government – in 2009. The method will be applied in 5 different stages and aims to express the social value of the organization in a ratio of value created by each euro invested.

Roadmap

This thesis is divided into four main chapters: Literature Review, Method and Methodology, Method application and Results Analysis and, lastly, Difficulties and Further Investigations.

The Literature Review will provide a general overview of the theme. Starting from the importance of the non-profit organizations, its role in Portugal and the importance to develop approaches that allow such organizations to show their value. The measurement of the social value is the second point of this chapter, where besides showing what has been done in this subject, it also explains some of the tools most often used in measuring social value. Lastly, it will be explained why the SROI is the model selected, as well as the principles of the model and the challenges for the tool.

Secondly, in the Method and Methodology chapter, the author will start by briefly explaining the history of the World Scouts, providing with some numbers that reflect the size of the organization in Portugal. After the Scouts' overview will be presented the research question and will be explained in detail each stage of the method. In this chapter will be possible to realize, amongst others, the ways that the author will interact with all stakeholders in the process and also perceive how the calculation of the final ratio is made.

The next step is the Method application and the Results analysis. In this chapter the author aims to be able to link between the Method and Methodology chapter and the results found by the author. In this chapter one will be able to understand the outcomes of the organization that are most valued by the stakeholders, and the monetary value that same outcomes represents.

Lastly, and before concluding, in the Difficulties and Further Investigations chapter, will be presented some of the difficulties found by the author in the writing of the thesis and also some further investigation that could be developed in the future under this same subject

1. Literature review

1.1 Nonprofit Organizations

General Context

The economic organization (as well the social and politic) of a country can be seen as the result of the activity of the public sector and the private sector (Andrade and Franco, 2007). By public sector is meant all the public companies, owned by State or public entities (art. 82º, nº2 CRP¹), which has as target, provide to the general population, public or mandatory services and respond to needs which are not able to get answers from private entities (Francisco, 2005), such as military services, police, roads and public education. In other hand, the private sector, denominated also as market or, second sector, is run by private enterprises, has main goal the maximization of profit and it is based on the “supply and demand law”.

However, there is a gap that lies between the State and the market, or in other words, between the social and the strictly economic (Nunes, Reto and Carneiro, 2001). That “gap” is called third sector. The third sector differs from the State because it does not provide mandatory services and differs from the market too since it does not offers services having the profit as the main goal (Gair, 2005; Ferreira, 2000). Further, according to Ferreira (2000), this sector is distinguished from the informal sector, since it is formalized in organizations.

The name “third sector” comes from the fact of has being remained invisible for a long time and was the last to be discovered (Franco et al., 2007). But, although this concept be fully accepted, there is several times a frequent problem on the definition of “third sector” or alternative expressions sometimes used relating to the gap previously mentioned (Nunes et al., 2001).

In addition to the above mentioned expression, the mostly common designations are: nonprofit sector, nonprofits organizations, social economy and non-governmental organizations (Franco et al., 2007). The names “nonprofit sector” and “nonprofit organizations” are due to the fact of the profits not be the essential purpose of this organizations. The profits are allowed, being the profit events very common in order to

¹ Constituição República Portuguesa

finance the activities of the organization, but it can't be the main objective. Social economy is mainly related with social cohesion, combating poverty and social exclusion (Santos, 2005). The non-governmental organizations are characterized essentially by humanitarian objectives in developing countries (Werker and Ahmed, 2007).

Then, a nonprofit organization can be defined as a private organization, non-profit distribution, self-governing and with voluntary participation (Salamon and Anheier, 1992) which provides goods, services and ideas to improve the quality of life of the individuals in society (Drucker, 1995; Carvalho, 2005). Smith (2012) argues that the nonprofits exists to provide public goods to minority groups, since that Government will answer to the demands of the majority, leaving the smallest groups unsatisfied.

The Nonprofit Organizations in Portuguese Context

In Portugal, the first descriptions regarding the third sector dates from the year of 1293 with the creation of a grant called “Bolsa dos Mercadores” (Monteiro, 2010). This grant was created by the merchants of Oporto to cover losses from them maritime activity. During the reign of King Afonso V, appear the first voluntary associations with spiritual principles in order to help in case of social needs (Monteiro, 2010).

Nowadays, according with Franco et al. (2007), the main types of nonprofits organizations are: associations, cooperatives, foundations, private institutes of social solidarity, Misericórdias (Holy Houses of Mercy), organizations for local development, non-governmental organizations to development cooperation (ONG), federations, unions and confederations. More than half of the nonprofit organizations in Portugal- 52% - are related with social services, followed by membership organizations (16%), education and health with 11% and 7% respectively (Franco, Sokolowski Hairel and Salamon, 2008).

According with the same study, the contribution to GDP, the 2% of Portugal, as can be seen in the figure below, shows that the weight of the nonprofit organizations activity in Portugal is considerably below of the international average and far away from countries such as Canada or Israel.

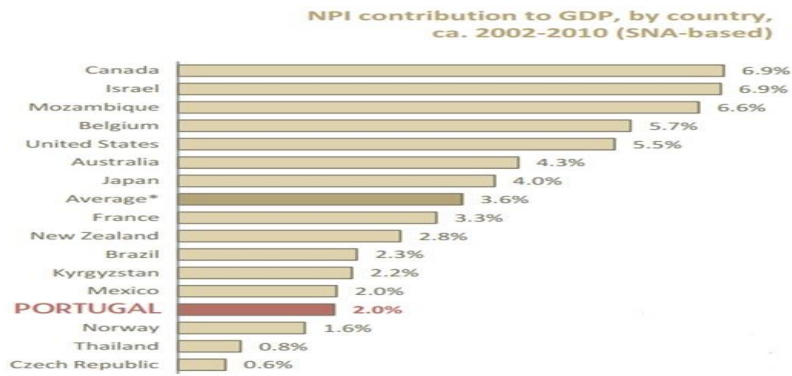


Figure 1 – Nonprofits contribution to GDP, by country. Source: Franco et al. (2008)

Even though the third sector in Portugal has been growing consistently in recent years (Franco et al, 2008), the nonprofit organizations are considered the weak side of economy (Nunes et al, 2001). According to Franco et al. (2008) this stereotype occurs due to lack of public conscience of the “sector”, which turns the capacity of the sector itself promote the philanthropy² very limited as well as ensuring favorable policies for its future development. Apart from the weak legal framework, the author also points out the uncertainty about the functions that the State should finance and carry out, as well as the appropriate cooperation of the nonprofit organizations with the government.

The Value of Nonprofit Organizations

The “third sector” has becoming increasingly important and their growth has been notable, in developed countries since the Second World War (Carvalho, 2005). Is notable the increasing interest from studiers, governors and citizens for the potential contribution to society of the nonprofit organizations (Smith, 2012).

This interest, among other ways, is expressed through the funding of the organizations. The funding structure of an organization of the third sector is done in three different ways (Franco et al., 2007): public funds (by national government or European community), philanthropy (private donations) and equity (sales of goods and services, users' contributions and membership fees). The study made by Universidade Católica and the Johns Hopkins Center shows that, in Portugal, 48% of the contributions are considered equity of the organizations, 40% are public donations and just 12% is

² Philanthropy: “the giving of time, money and know-how to advance the common good” (W.K. Kellogg Foundation).

considered philanthropy. Generally, in the rest of the world (as in Portugal) the philanthropy is the smallest portion of three types of funding (Franco et al., 2007).

In times of economic crisis, there is a greater pressure to nonprofit organizations demonstrates better the impact that is being created, once private and public resources diminish and the competition for those increases (Arvidson, 2010; Ebrahim and Rangan, 2010). Specifically, and giving the currently speech of corporate responsibility, the philanthropy area is an area to explore and seems to have potential for further development (Franco et al., 2007). Despite of the fact that many times the philanthropic donation be motivated exclusively by the interests of the donors and not specifically by the results that the company presents (Frumkin, 2006) is important to increase the available information for donors decide to whom give them funds (Franco et al., 2007).

The third sector organizations must establish links with their investors in order to increase levels of trust to ensure that the relationship with those investors will extend it in time (Franco et al., 2007). Drucker (1995) says that the fact of be a nonprofit organization doesn't mean that the appeal should not be just to the "heart" but also to the "brain" of who takes the decision to invest. Furthermore, beyond the efforts to get support from the Government and from private entities, for survive, nonprofits have to provide value for the beneficiaries that they attend (Weisbrod, 1998).

In contrast with the economic value, social and environmental impacts are, in most cases, not expressed by the market. Do not have a "market value" and thus are ignored by companies (Maas, 2009). However, in recent years there has been a conformity that any influence or consequence of an organization' action on the community and environment should be translated into "value" (Seeley; 1998). This line of thought is directly connected to the concept of Triple Bottom Line, a framework that embraces three performance dimensions: economic, social and environmental (Mass, 2009; Xia, Furnish and Kay; 2013). For Savitz (2006), the Triple Bottom Line "captures the essence of sustainability by measuring the impact of an organization's activities on the world (...) including both its profitability and shareholder values and its social, human and environmental capital".

Social value is created whenever, through a combination of resources, processes and policies, improvements are made in the lives of individuals or in the society where they live (Emerson, Wachowicz and Chun, 2000). In the case of nonprofits organizations,

what defines its value is the success in achieving their missions and the impact created in the community (Herman & Renz, 1998). As example, Putnan (1993) argues that social clubs encourage interaction between citizens, creating ties of social cooperation, which may be useful in the successful resolution of community problems, creating social value. In the same way, the creation of community volunteer programs with the direct involvement of young people helps those youngsters to achieve self-confidence and better behaviors, which can result in productive members of society (Eliasoph, 2011), creating higher social value.

The value of the nonprofits is designed also as its capacity for innovation that can lead to, among others, most effective solutions to social problems (Smith, 2012) and open doors to new intellectual experiences (Rifkin, 1996). One of the issues that has becoming more important over the past decades in this field is the difficulty of measuring this value (Franco et al, 2007).

1.2 The measurement of social value

Despite being a “growing field” that has captured the attention of the nonprofits organizations (Zappala & Lyons, 2009), there is yet some limitations that have precluded the measurement of social value of reach the maturity level. Firstly, and according with Mulgan (2010), the fact of the “people do not agree about what the desired outcome should be”. To explain this theory, the author gives the example of a criminal punishment: “Many people want to imprison criminals to punish them, even when incarceration costs more and confers fewer benefits than do alternatives to prison”. Another limitation is the lack of evident results of the policies taken to the social field makes people more wary about the measurement. Tuan (2008) refers that many benefits of the social programs created are rarely monetized – “Many people would love the social field to be more likely natural science, so that they could definitely predict the effects of, say, a \$10 million investment in a crime prevention program” (Mulgan, 2010). Further, the poor quality of the information provided and the cost of mensuration are, according with Tuan (2008), also factors that turn the measurement of social value so hard. Lastly, but not less important, the problem of time – “estimating how much good an action will bring about many years in the future, relative to how much it will cost to implement it now” (Mulgan, 2010).

Despite all this factors, it is expected by some people to be able to compare the social value of several social programs in the same way to how they compare the financial return of an investment of other companies (Tuan, 2008). Most performance models of for-profit sector are driven by measures of income or wealth of the shareholders usually expressed in “profitability ratios such as profit margin, return on assets” (Ebrahim and Rangan, 2010) and there is an established knowledge structure that links key elements of management control with the strategy of the companies (Anthony and Young, 2002). The infrastructure that makes the calculation of the financial return on investment be possible took many years to develop, while the social sector only began to measure its outcome in recent years (Tuan, 2008), being evident the appearance of a range of tools and approaches to measure social value creation (Ebrahim and Rangan, 2010).

(Social) Impact measurement methods	
1.	Acumen Scorecard
2.	Atkinson Compass Assessment for Investors (ACAFI)
3.	Balanced Scorecard (BSc)
4.	Best Available Charitable Option (BACO)
5.	BoP Impact Assessment Framework
6.	Center for High Impact Philanthropy Cost per Impact
7.	Charity Assessment Method of Performance (CHAMP)
8.	Foundation Investment Bubble Chart
9.	Hewlett Foundation Expected Return
10.	Local Economic Multiplier (LEM)
11.	Measuring Impact Framework (MIF)
12.	Millennium Development Goal scan (MDG-scan)
13.	Measuring Impacts Toolkit
14.	Ongoing Assessment of Social Impacts (OASIS)
15.	Participatory Impact Assessment
16.	Poverty Social Impact Assessment (PSIA)
17.	Public Value Scorecard (PVSc)
18.	Robin Hood Foundation Benefit-Cost Ratio
19.	Social Compatibility Analysis (SCA)
20.	Social Costs-Benefit Analysis (SCBA)
21.	Social Cost-Effectiveness Analysis (SCEA)
22.	Social e-evaluator
23.	Social Footprint
24.	Social Impact Assessment (SIA)
25.	Social return Assessment (SRA)
26.	Social return on Investment (SROI)
27.	Socio-Economic Assessment Toolbox (SEAT)
28.	Stakeholder Value Added (SVA)
29.	Toolbox for Analysing Sustainable Ventures in Developing Countries
30.	Wellventure Monitor

Figure 2 – Social Impact Measurement Tools. Source: Mass, 2009.

According with Maas (2009) there are thirty social impact measurement tools. Of the various approaches that have been developed for the measurement of social impact,

only a few have been developed and successfully applied. In the literature research made by the author of this thesis, there is clear evidence, particularly in Rosenzweig (2004), Tuan (2008), Maas (2009) and Mulgan (2010), in the study of five tools – Cost-Effectiveness Analysis, Cost-Benefit Analysis (CBA), Robin Hood Foundation Benefit-Cost Ratio, Acumen Fund Best Available Charitable Option (BACO) and Social Return on Investment (SROI). The first two are “classical” concepts of analysis and the other three approaches are from organizations that have developed different methodologies to measure the social impact.

Cost-Effectiveness Analysis (CEA)

The Cost-Effectiveness Analysis is a method that compares the cost of a program with the (non-monetary) benefits or outcomes of that same program (Cellini and Kee, 2010; Tuan, 2008). CEA is used in situations where the monetization of the benefits of a program is not possible (Tuan, 2008), relating the specific effectiveness units of that program with its total costs (Kee et al, 2010). The following ratio is created:

$$\text{Cost – Effectiveness Ratio} = \frac{\text{Total Cost}}{\text{Units of Effectiveness}} \quad (1)$$

The example of mandatory seatbelts in cars attempts to illustrate the CEA approach. For this measure, the units of effectiveness will be the number of saved lives. By the formula described before, dividing the total costs by the number of saved lives (with the implementation of the policy), the ratio achieved would be perceived as “dollars per life saved”.

Cost-Benefit Analysis (CBA)

Like CEA, the Cost-Benefit Analysis “identifies and places dollar values on the costs of the programs” (Kee et al, 2010), but monetizes also the benefits of the program, comparing them to see which is greater, the value of the benefits or the value of the costs (Tuan, 2008).

$$\text{Net Benefits} = \text{Total Benefits} – \text{Total Cost} \quad (2)$$

Taking in the previous example of the seatbelts in cars, to know the net benefits through a CBA would be necessary to know the “monetary value of a life”. The net benefits

would be, then, the total value of saved lives less the total cost of implementing the measure.

This approach provides a total accounting of the benefits to the society as a whole, helping the decision-maker to know if a program or intervention brings value added (Tuan, 2008). Through CBA is also possible compare the result of the program with the alternatives available and choose the one with better results (Tuan, 2008), or in other words, the one with higher “net benefits”.

Social Return on Investment (SROI)

The SROI approach was created by the Roberts Enterprise Development Fund, a philanthropic social venture created in 1997 based in San Francisco, California (Tuan, 2008). The REDF supports, through funding, nonprofit organizations which aim to provide social benefits to others, namely to homeless people and to people with a very low income (Emerson and Cabaj, 2000).

The SROI technique can measure all the social value created by the organization or focus on a specific aspect of the work of the organization (Nicholls, 2009) and it is based on traditional cost-benefit analysis (Rotheroe and Richards, 2007). This analysis results in a financial value translating the outcomes of the nonprofits, in a stakeholder’s perspective. This allows NPOs to sum the values of the outcomes of all its stakeholders and compare the total value created with the money required to achieve those outcomes. To measure the value of the most important outcomes and perceive what are the activities that “worth the money” from the stakeholder’s perception, SROI resorts to the use of financial proxies³ (New Philanthropy Capital, 2010).

The value created is expressed through a ratio defined as “monetized social value” and represents the social value created for every euro invested (npc, 2010). For instance, a 2:1 ratio means that for every euro invested, the organization generates a social value of two euros. Although be translated into monetary values, the SROI ratio did not represent a financial value, but a way of expressing the "currency of social value" (Arvidson, Lyon, McKay and Moro, 2010).

³ Financial proxy: “an approximation of value where na exact financial measure is impossible to obtain” (Action for children, 2010).

$$SROI = \frac{\text{Net Present Value of Benefits}}{\text{Net Present Value of Investment}} \quad (3)$$

The original project was developed and adapted to use in Uk by the New Economics Foundation⁴ using a “ten-stage approach”. The actual SROI guide published by the Cabinet Office⁵ (2009) redefined to a “six stage approach”.

1. Establishing scope and identifying key stakeholders - is crucial to have clearly defined what the SROI analysis will cover, as well as those who are involved in the process and how.
2. Mapping outcomes – how and where stakeholders are involved in the project and their perception of the organization’s influence in their lives. Relation between inputs, outputs and outcomes.
3. Evidencing outcomes and giving them a value - development of indicators to measure the outcomes, collect data to those indicators and monetize them.
4. Establishing impact – Define of the outcomes that would have occurred independently of the existence of the organization and eliminate them from the analysis.
5. Calculating the SROI – Sum of all the benefits and subtracting all the damages and compare the result to the investment.
6. Reporting, using and embedding – Share the results with stakeholders.

Robin Hood Foundation Benefit-Cost Ratio

A Robin Hood Foundation was founded in 1988 with the main purpose of fighting the poverty in New York, United States (Tuan, 2008). The foundation works with 200 nonprofit organizations (Tuan, 2008) and it’s divided in two main programs, the "Core fund recipients" and the "Relief fund recipients". The first one consists in four principal areas: Jobs & Economic security, Childhood, Education and Survival. The “relief fund

⁴ New Economics Foundation: “is the UK's leading think tank promoting social, economic and environmental justice” (nef website).

⁵ Cabinet Office: is a department responsible to “support the Prime Minister and Deputy Prime Minister, and ensure the effective running of government” (Cabinet Office website).

recipients” are related with “lower income victims' services and relief and mental health services”.⁶

One of the Robin Hood principles is the use of metrics to evaluate programs and measure results to compare the success of several social programs. In this context, the Foundation developed a Benefit-Cost Ratio methodology in 2003, converting the outcomes of the several programs in a monetized value, in order to identify the benefits created through the grants provided (Tuan, 2008).

The Robin Hood Foundation has, according with Tuan (2008) the following methodology: First, “estimate aggregate earnings boost” - through external and internal research, estimates the earning that a program boost on an individual divided by what would be the earnings of the individual in the absence of the program. Secondly, “estimate the Robin Hood Factor” - the proportion of the grants provided by Robin Hood in the overall success of a program. Third, “note the cost of the program to Robin Hood” - the total value of the grants provided by the Robin Hood Foundation. Lastly, “calculate the Benefit-Cost Ratio”.

$$\textit{Benefit - Cost Ratio} = \frac{\textit{Aggregate earnings boost} \times \textit{Robin Hood Factor}}{\textit{Robin Hood Grant}} \quad (4)$$

Acumen Fund Best Available Charitable Option (BACO)

The Acumen Fund is a “venture philanthropic firm” (Brest, Harvey and Low, 2009: 53) founded in 2001 and aims to fund nonprofit organizations enterprises that support efficient investments in developing countries. The fund is especially concerned in reach the people from the “Bottom of pyramid” (BOP)⁷ of those countries (Brest et al, 2009; Tuan, 2008). The main areas where Acumen invests are in water, health, housing and energy, having projects in all over the world (Tuan, 2008).

To make its investment decision, Acumen attempts to quantify the return of a social investment of a private company and compare it with the existing range of “*Best Available Charitable Options*” (BACO) for that specific social issue (Acumen Fund,

⁶ <http://www.robinhood.org/programs>

⁷ Bottom of pyramid: “refers to bottom-tier of the world income pyramid and illustrates the large share of people living in extreme and moderate poverty” (Hahn, 2009).

2007; Tuan, 2008). This comparison helps the investors to know where they capital will be better applied, answering the question “For each dollar invested, how much social output will this generate over the life of the investment relative to the best available charitable option?” (Acumen Fund, 2007).

The Acumen Fund methodology has three key steps: “(1) calculate the expected return of the BACO; (2) calculate the expected return of the enterprise investment; and (3) compare the expected returns of the two options” (Brest et al, 2009). For both cases, the first phase is estimate the expected outcome of a social program. This outcome can be for example “lives saved”. After estimate the probability of achieve the outcome, it is needed calculate the percentage of philanthropic contribution on the project – in case of the BACO the grant should be 100% of the project, while in the enterprise investment the fraction of the total investment can oscillate from project to project. After solve the equation, the result it is divided by the total net costs of the contribution, can thus be compared the expected return of both investments.

$$Exp.return = \frac{Outcome \times Prob.to\ achieve \ (0-1) \times Philanth.contr. \ (0-1)}{Net\ costs} \quad (5)$$

1.3 SROI as model selected

From all the tools, the SROI has attracted considerable attention, particularly in the third sector (npc, 2010), mainly because it considers stakeholders as key components in the definition of outcomes, monetizes the social impact and the final ratio convey the value created in a powerful way (Arvidson et al, 2010). Thereby, answers to the three "roles" that this kind of tools seek to answer – "accounting to stakeholders, improving internal management and measuring social impact" (Mulgan, 2010). Evidence that its use is becoming more common is the fact that in the UK, governments are increasingly encourages companies in social areas to measure their social impact using SROI, turning the technique a reference throughout the UK and also in the US (Nicholls, 2007). Moreover, publications on the subject began to be made in other languages, French and Chinese for instance, and was noticed an increase of organizations dedicated to the study of SROI throughout the world, as is the case of the SROI Network (Millar and Hall, 2012). Despite of SROI be a topic quite “dark” for many foundations (npc, 2010), there are successful projects documented. Among them is "The economic and

social return of Action for Children's Family Intervention Project in Northamptonshire" (Action for Children, 2010) and "The Value of Social Enterprise in Health and Social Care" (UK Department of Health, 2010). Both projects were evaluative analysis – based in outcomes that already happened in organization – but the SROI technique can also be made by forecast analysis, which means predict the social value created if “the activities meet their intend outcomes” (Cabinet Office, 2009: 8).

Principles and Cost-Benefit Analysis comparison

The SROI analysis it is based in seven principles (Cabinet Office, 2009):

1. “Involve stakeholders” - stakeholders inform what are the outcomes to be measured
2. “Understand what changes” - Perceive and evaluate the changes created. This principle is strongly related to Theory of Change⁸.
3. “Value the things that matter” – use of financial proxies to give value to the outcomes created.
4. “Only include what is material” – “Information is material if its omission has the potential to affect readers’ or stakeholders’ decisions” (Action for Children, 2010).
5. “Do not over claim” - Organizations should report only the value for which they are responsible for creating.
6. “Be transparent” - full transparency on the data used to SROI calculation.
7. “Verify the result” – “Ensure appropriate verification of the account”.

As mentioned before, the SROI is based on traditional cost-benefit analysis. However, in practice there are several differences. Differences that, according with Arvidson et al. (2010) can be divided into four areas: (1) Stakeholders; (2) Management tool; (3) Comparability; (4) Proxies and underlying rationales.

1. Stakeholders – The emphasis given to the importance of stakeholders in the SROI is much stronger than in the CBA. For example, the decision of close or not a local post office. A CBA analysis can conclude that the costs of

⁸ Theory of Change: “set of assumptions that explain both the mini-steps that lead to a long term goal and the connections between these activities and the outcomes of an intervention or program (Andersson, 2004).

maintaining the station open are greater than the benefits in terms of sales and conclude that the post should close. The SROI evaluates the potential benefit of local residents, as is the case of an old man having a regular contact point, and have a different conclusion. The importance given to stakeholders is the key point of difference between the two analyzes.

2. Management tool – While the CBA is more likely to be carried out by external agents only to evaluate the effectiveness of an intervention or project, the SROI is also seen as a way for organizations to learn and move its resources to areas of greatest impact.
3. Comparability – Unlike the CBA which is designed to compare the ratio of different activities, it is not recommended to be done in the case of SROI since the emphasis on stakeholder engagement results on a set of different indicators, making its comparison very difficult.
4. Financial proxies and underlying rationales – In addition to the "underlying tools of economics" used by CBA, "SROI practitioners have developed banks of proxy information to inform the valuation of intangible benefits, or other benefits that are hard to value" (Arvidson et al, 2010: 7)

Challenges and ambitions

In fact, this issue of the monetization and the use of financial proxies have been the most discussed in the SROI analysis. Despite of being true that it is easier to prove an investment in an outcome if it has a financial value – “it was not until environmental economists managed to value the environment, and compared this value to the costs of protecting it, that governments were motivated to act to combat global warming” – it is, nevertheless, true that it is not easy to directly access the value of those outcomes (npc, 2010). This is due not only because many outcomes, such as confidence or self-esteem, involve subjective judgments as well as the fact that the databases which contains financial proxies are still small or not entirely reliable (Millar et al, 2012). Another of the most limitations referred is estimating the true “cost of capital” of the donors who invest in an organization. Just like any private sector investment, there is an opportunity cost (Emerson and Cabaj, 2010) - “Determining a discount rate is fairly straightforward in the private sector, one simply refers to historical market returns. But the newness of the SROI and lack of historical social operating ratios mean that no such standards exist

in nonprofit sector” (Emerson et al, 2010: 12). Besides these two issues, there may also be a tendency for the “production” of the results in an attempt to impress those that are interested in the organization. Since that the grants are associated with the performance, there is a greater motivation for organizations to do it.

Still, there are considerable progresses and which are ongoing ambitions in the SROI area. In an attempt to make financial proxies more robust, the Cabinet Office and SROI Project - created by the Scottish Government - are working together to develop a database of indicators and financial proxies. This should clarify where come from the financial proxies and turn them more reliable, making the SROI more trustworthy (npc, 2010). Regarding the question of the cost of capital, Robert Enterprise Development Foundation (REDF) plans to create their own standards based on the historical performance of its investors, and thus make the nonprofit sector starts to have their own standards (Emerson et al, 2010). REDF further believes that the use of SROI will lead to, and quoting Emerson et al, (2010:14) “better program management, improved accountability and community ownership, more objective performance standards for the nonprofit sector as a whole, and, ultimately, to a greater infusion of much-needed capital into the field.”

2. Method

2.1 Corpo Nacional de Escutas

The “Corpo Nacional de Escutas (CNE)” is, according to the bylaws defined in “Diário da República”, a nonprofit organization, intended for the integral formation of young people, based on a method created by Robert Stephenson Smyth Baden-Powell – general of British Army and founder of Scouting – and in volunteering of its members.

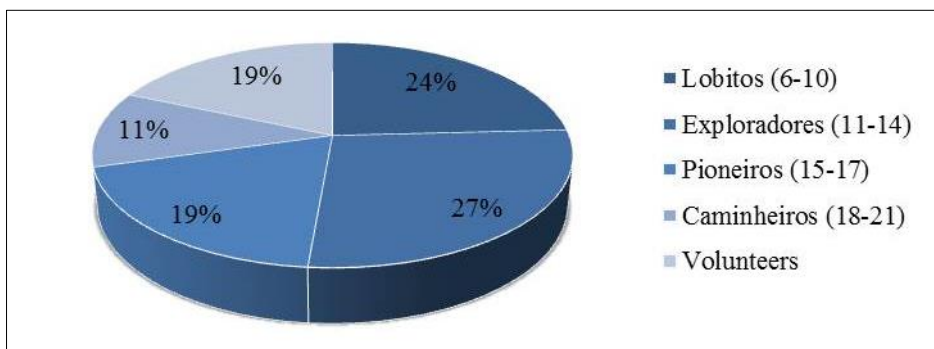
Between 1899 and 1900, in the Transvaal War, Baden-Powell saw the town of Mafeking be harshly attacked by enemy forces. Once that city had few soldiers, the British lieutenant was forced to organize a group of young people to support tasks such as communications, first aids and cooking until the arrival of reinforcements to the city. The dedication, loyalty, courage and responsibility with which the youths perform their tasks have caused a great impression on the leader, inspiring him to, years later, create the Scouts. So in July 1907 born Scouts with a first camping with 20 boys.

Thus, the mission of the Scout Movement is to contribute to education of young people, based on a values system stated on the “Scouts Law” – an ethic code – and on “Scout Promise” – voluntary and personal commitment - helping to build a better world, where people feel totally fulfilled as individuals and play a constructive role in society. This is achieved through three main points:

- involving the youths, throughout their formative years, in a process of non-formal education
- using a specific method, that makes each individual the principal agent of their own development, to become an independent person, solidary, responsible and committed;
- helping young people in defining a value system based upon spiritual, social and personal principles expressed in the Promise and Law.

Currently there are over 28 million scouts spread across 216 countries, whereas in Europe are roughly 2 million and Andorra is the only country where the Scouts Movement is not represented. In Portugal there are roughly 75,000 scouts divided into 3 organizations – the “Corpo Nacional de Escutas (CNE)”, the “Associação de Escoteiros de Portugal (AEP)” and the “Associação das Guias de Portugal (AGP)”. Founded in

1923 and with about 68778 active scouts (censos, 2009), the CNE is spread over 1132 Local Groups and represents more than 90% of the actual total of scouts in Portugal. The CNE asserts itself as a movement of the Catholic Church, does not identify with any party ideology and, like all Scouts Associations, is part of the World Organization of the Scout Movement (WOSM). Within each Local Group, the youths are divided in four age groups. (1) From 6 to 10 years old – Lobitos; (2) from 11 to 14 years old – Exploradores; (3) from 15 to 17 years old – Pioneiros and (4) from 18 to 21 years old – Caminheiros. Training each of these groups are dedicated adult volunteers who, at county level, exceed the 12000 (censos, 2009).



Graph 1 – CNE by age range. Source: CNE censos (2009)

The latest educational project of the CNE is defined as a set of objectives and methods, translated into opportunities, contributing to the construction of a path of personal development of children and youth. This educational approach considers all aspects of the personality of the youth summarizing them in six areas of personal development: physical, emotional, character, spiritual, intellectual and social (Secretaria Nacional Pedagógica – CNE, 2010).

Physical	Performance	Self-Awareness	Wellness
Emotional	Relationships	Emotional Balance	Self Esteem
Character	Autonomy	Responsability	Consistency
Spiritual	Discovery	Deepening	Service
Intellectual	Search for knowledge	Troubleshooting	Creativity and Expression
Social	Exercising Citizenship	Solidarity	Cooperation

Table 1 – CNE six areas of personal development. Source: Secretaria Nacional Pedagógica, CNE (2010)

2.2 Research Question

Since this research aims to quantify the social impact of the scouts' activity, the researcher will develop a case study analysis, which will follow the Social Return on Investment Method. The question this research aims to answer is:

“Is it possible to value the social impact that a Local Group of Scouts of Póvoa de Santa Iria has in its the region?”

To answer to the research question, the author will focus the application of SROI in the Local Group of CNE Scouts of Póvoa de Santa Iria, District of Lisbon. The Group was founded in 23 of May of 1984 and has currently a total of 160 elements. Of these 160, 20 are adult volunteers' resources. Since there is a possibility to increase the group with the construction of a new building and this building will be very probably, according with the Group' Leader, for receive new elements for the age group of 10 to 14 years, it is precisely at this age that the tool will be applied.

In order to answer to the main question of the study, was further established a group of sub-questions:

- Who are the key stakeholders of CNE of Póvoa de Santa Iria?
- What are the outcomes identified by the stakeholders of a Scout Association?
- What are the key indicators for measuring the impact identified by the stakeholders of CNE Póvoa de Santa Iria?
- It is possible to attribute a monetary value to all the outcomes identified by stakeholders?

These sub-questions are essential for the conclusions of this thesis since the answers will be crucial to answer to the starting question.

2.3 SROI Method

These study follows a very specific procedure based on the Social Return on Investment (SROI) approach developed by the Roberts Enterprise Development Fund and expressed in the publication “A guide to Social Return on Investment” (Nicholls J., Lawlor E., Neitzer E. and Goodspeed T., 2009). In the literature review chapter the stages of the method were briefly stated and this chapter will explain the process

associated with each of the 5 stages with a practical application to the CNE of Póvoa de Santa Iria. All the information regarding the explanation of the 5 stages is taken from the Guide above mentioned.

Stage 1 – Establishing scope and identifying stakeholders

The application of SROI begins with a clear definition of what the study framework is, defining the goals to be achieved, the organization to be studied and the period of time in which the study will be made. As already mentioned, the clear goal to achieve is to understand the social impact of the Scouts Group of Póvoa de Santa Iria have in its community. The period analyzed is 10 months which is roughly the duration of a scouting year.

Once the framework is clear, still in the first stage, it is necessary to identify and engage the stakeholders – all persons and entities who have positive and negative impacts resulting from the activities of the organization. Identified the stakeholders, is necessary to justify its inclusion and which are, in the author's view, the expected outcomes for them, as well as identify the size of the group, the representative sample needed and the method of collecting information. This method of collection, according to the Guide of Cabinet Office (2009) can be done in many different ways, including questionnaires, observations, face interviews, interviews by email, phone interviews, group interviews and informal conversations.

The first stakeholders identified by the researcher are the scouts themselves from the 10 to 14 years old in which the study focuses. As stated in the statutes of the organization and already mentioned in this thesis, the mission of Scouts is that young people feel fully realized as individuals and play a constructive role in the society where they live, therefore they are the main target in the application of SROI.

Regarding to the expected outcomes, from the Programa Educativo do CNE (2010) can be read that are expected developments in the youths at three different levels: (1) Be – responsibility, autonomy, honesty; (2) Know – clear expression of ideas, imperfections recognition, recognition of threats to the body; (3) Act – interact with others, entrepreneurship, creativity. The group of children from 10 to 14 years has a total of 40 elements and in this study is pretended to reach the largest possible number of stakeholders. The information collection of these stakeholders will be made in a

questionnaire format, proceeding later to a quantitative analysis of the data obtained, where the outcomes that were more often distinguished by the inquired will be chosen. The survey is composed by two questions. The first related with the selection of outcomes and the second with the Stage 4 – Establishing Impact. In the first question, to the statement "Since I'm in the CNE I feel:" it is expected that the inquired be able to evaluate each characteristic referred in the questionnaire according to their own self-awareness. The scale ranges from 0 to 5 where 0 represents "Strongly Disagree" and 5 "Strongly Agree." The outcomes selected by the researcher will be ones with the highest amount when summed the values of the options (4) and (5). As to the second question, it will be explained further in this chapter.

Secondly, the volunteers, being them who embrace the cause of education of the young scouts and who are expected to be an example of life for those with whom they work⁹, are the next to be covered. Being them an example and having an increased responsibility in the growth of the youngsters, it is expected outcomes like the increase in self-esteem and increased responsibility. The collection of the data needed will be made by interviewing the leader of the volunteers and the questions will be the following:

- What are the main positive impacts that the CNE has on children's development?
- And for you, what are the effects of belonging to the organization?
- Evaluate from 0 to 10 the influence of CNE in the effects (for you) referred wherein 0 corresponds to 'The impact is not related with the fact of belong to CNE' and 10 to 'The impact is fully created by CNE'

The third stakeholder to consider is the families of the children surveyed. Once that "parents are the prime educators until the child attends an early years setting or starts school and they remain a major influence on their children's learning throughout school and beyond" (Department for children, schools and families – UK Government, 2008), it is expected that they are able to analyze what are the main differences which they observe in the children since they belong to Scouts Group. Still, the most important aspect of the analysis to this stakeholder passes through be identified outcomes for the parents themselves, such as family environment changes since the development of the

⁹http://www.convolutariado.pt/index.php?option=com_content&view=article&id=190:corpo-nacional-de-escutas-&catid=13:confederacao-portuguesa-do-voluntariado&Itemid=17

young. The information collection will be made by interviews by email to the largest possible number of parents of young scouts. To parents will be asked the following questions:

- What has changed in your relation with the child since he/she is in the group?
There was any change in the home environment?
- And for you, there was any impact as a result of belongs indirectly to the group?
- What is the impact in the future that the Scouts have in your child's education?

The outcomes selected will be those who are most distinguished by respondents and those which, in the view of the interviewer, are considered more relevant.

Last but not least, the Municipal Council of Vila Franca de Xira, at which the Group belongs. Many of the activities that Scouts develop are related with directly or indirectly actions linked to the welfare of the community where they belong. Examples of these activities are cleaning green spaces and the support to poorest people in the region. There is a long-term relationship between authorities of the two entities (Scouts and Municipal Council) and a mutual availability either for troubleshooting or for conducting activities. Thus, it is important to the study interviewing a member of the Municipal Council who is aware of the relationship between the two entities with the following questions:

- What are the positive impacts that the CNE has in the Community?
- Is there any negative impact that the organization has?
- There are other entities in the community who are able to create the same impacts listed?
- Compare on a scale of 0 to 10 the impact generated by such entity and the CNE wherein 0 corresponds to 'The impact is fully created by that organization' and 10 to 'The impact is fully created by CNE'

Despite of not all the questions asked in the interviews be necessary to the Stage 1 of the method, for a reason of time utilization and to not have to interview the same stakeholders more than once, will be made the necessary questions to collect information for the Stage 4 – Establishing impact.

Stage 2 – Mapping outcomes

After all the information gathered from stakeholders, it is necessary to detail the relationship between the inputs that are used with the outputs and outcomes created that result from this interaction for each stakeholder. This relation between inputs, outputs and outcomes is very often referred as “Theory of change”¹⁰. The stage 2 consists in four main steps:

- Identifying Inputs
- Valuing Inputs
- Clarifying Outputs
- Describing Outcomes

Inputs refers to the contribution of each of the stakeholders in order to be possible perform an activity. The inputs are used in the course of an activity and are in most cases the time that the stakeholders expend in the activity and money – whether cash or non-cash items but with an associated financial value. There are two main types of non-monetized inputs that are generally widely used in SROI analysis: Contributions in goods and services and the time spent by volunteers.

After identifying and give value to inputs is necessary to clarify the outputs generated for each stakeholder. Frequently, the same output is repeated by various stakeholders, however, since the outputs are not taken into account in the calculations – are just used once they are part of the Theory of Change – there is no risk of double counting.

The correct description of the outcomes is the final step in this stage and is of major importance once that SROI is “an outcomes-based measurement tool” and “measuring outcomes is the only way you can be sure that changes for stakeholders are taking place” (Nicholls et al., 2009:33). According to “A Guide to Social Return on Investment” (Nicholls et al., 2009), in the outcomes description make part not only those who were defined by the stakeholders in the collection of information made in the Stage 1 but also those which are the objectives of the organization. May be even

¹⁰ “A Theory of Change is a specific and measurable description of a social change initiative that forms the basis for strategic planning, ongoing decision-making and evaluation” (International Cooperation, 2010). It can be seen as a tool to explain the logic of a strategy. Represents the beliefs between actions and the desired outcomes (Keystone, 2008).

excluded some outcomes defined by the stakeholders, if in the opinion of the author, they conflict with the goals and values of the organization. (Nicholls et al., 2009).

After defining stakeholders, inputs, outputs and outcomes, the author will build a table that will have the header as the described in the image below.

Stakeholders	Inputs	Outputs	Outcomes
Who change as a result of activities	The investment in the activities	The activities	What change as a result of the activities

Table 2 – Stage 2 Table Headers. Source: Nicholls et al. (2009)

Stage 3 – Evidencing outcomes and giving them a value

Described the outcomes for each of the stakeholders, the next step of the method is to give a financial value to them. This stage should be divided into three steps:

- Developing outcome indicators
- Establishing how long outcomes last
- Putting a value on the outcome

By indicator refers to “variables whose purpose is to measure change in a given phenomenon or process (Kumar, 1989)”. In SROI analysis, the indicators are applied to outcomes once these ones describe the change in stakeholders. These indicators can be defined by the researcher himself or asking to stakeholders about examples that describe this change reported. It is possible that for the same outcome there is more than one indicator. As an example, if the defined outcome is to reduce the social isolation, two possible indicators are "if stakeholders say they have more friends" and "if stakeholders are going to use public services that had not previously used - e.g. public transport" .

The effect of some outcomes will last longer than others and for this reason, after defined which are the outcomes, it is also necessary that the effect be implicit in the calculation of social return of each of the outcomes. The time used is usually the number of years expected that the benefit lasts after the beginning of the changes caused in the stakeholder. There are outcomes with only 6 months long and there are others that can reach up to 10 or 15 years. Regarding the number of repetitions of the outcome, since the choice of outcomes is through a sample and it is an analysis to the entity itself,

and not to a single project, it is assumed that the selected outcomes have an impact on all the stakeholders, namely, to the 40 young scouts, 40 families and 5 volunteers.

The last step in this stage is attributing a value to the outcomes. As mentioned in the literature review, this process involves monetizing - assign a monetary value - something that has no market value. Monetization that is made through financial proxies – “an approximation of value where an exact financial measure is impossible to obtain (Action for Children, 2010)”. If stakeholder be, for instance, an youngster and the outcome be “decrease in drug use” with the corresponding indicator “level of drug use”, a possible financial proxy to use is the "average amount spent by young people on drugs". There are several methods that are used in assigning value to outcomes, among them:

- Cost saving
- Contingent Valuation
- Revealed preference

Cost saving is the most widely used and is defined as, as the name says, the money saved for a stakeholder as a result of action rather than another. In the case of SROI, if one of the outcomes for the stakeholder "Government" is the value of an improvement in health, then one of the proxies to be used will be the cost of going to an appointment in a public hospital. On the other hand, if instead of looking for cost saving associations, ask directly to stakeholders how they evaluate something, is called of contingent valuation. This approach is directly related to the willingness to pay of each individual or with the acceptance of a compensation for something hypothetical. If asked to someone how much they would be willing to accept for an increase of pollution in their residential area, the value would be the proxy to be used in evaluating of this outcome. The revealed preference method- technique invented by the American economist Paul Samuelson (1938) – assumes that the preferences of individuals can be determined based on their buying habits. If the indicator defined in SROI analysis was “clean air”, it can be determined its value by calculating the difference in house prices in residential areas with an clean air and identical houses but located in a more polluted residential area.

In this thesis, the researcher can use any of these methods to find the best proxies for each of the financial indicators but can just be selected after establish the outcomes for each stakeholder. For this reason, this chapter cannot expose exactly which methods will be used. Moreover, once that, and stated before, UK it is one of the countries most developed in which regards to SROI, there is a higher probability that the majority of the proxies comes from UK sources. Whenever that happens, will be made the conversion from pounds to euros and an update of the cost of living between London and Lisbon – the capital of the country from where the financial proxies are and the capital of the country where the thesis is applied – in order to make a more reliable analysis. The exchange value that will be taken as reference is 1GBP = 1,26EUR¹¹ and whenever necessary to update the cost of living, the value of the Britannic proxy will be divided by 1,51 once that the current prices in Lisbon are 51% cheaper than in London¹². Will also be made an update to 2014 prices, through United Kingdom Inflation Rate, whenever the sources of financial proxies be from previous years¹³.

On the end of the chapter the researcher will define a second map that will have the header as the described in the image below.

Stakeholders	The Outcomes	Indicator	Value	Source
Who changes as a result of activities	What changes as a result of activities	Evidence that the change has happened	Value of the financial proxy	Source of the value

Table 3 – Stage 3 Headers Table. Source: Nicholls et al. (2009)

Stage 4 – Establishing Impact

Even if the scouts are responsible for a number of outcomes, that same outcomes may not be due only and exclusively to Scouts. Thus, at this stage, the aim is to estimate what percentage of the outcome would have happened even if the stakeholder had no relationship with the group and which other activities contributed to the existence of the same outcome. As mentioned above, in the process of gathering information that will be performed in Stage 1 will be asked questions in the questionnaires and interviews to stakeholders that would allow the necessary calculations in Stage 4.

¹¹ Banco de Portugal (value corresponding to the date of 06-08-2014)

¹² <http://www.expatisan.com/cost-of-living/comparison/london/lisbon> (value corresponding to the date of 06-08-2014 and “based on 21,408 prices entered by 2,390 different people”)

¹³ <http://www.rateinflation.com/inflation-rate/uk-historical-inflation-rate>

To the first stakeholder, the young scouts themselves, and with reference to outcomes discussed in the first question, will be placed the question: “Of the characteristics announced, which percentage assigns to it by the fact of be Scout?”. To this question, it is expect that the youths be able to recognize which percentage of the outcome happens due to existence of the Scouts in their day life. The scale range from 0% to 100%, wherein 0% corresponds to “It has nothing to do with be Scout” and 100% to “It is totally a consequence of being Scout”. This approach is based in the article “Small Slices of a Bigger Pie” da New Economics Foundation (2011).

For the second stakeholder, the volunteers, through of the question: “Evaluate from 0 to 10 the influence of CNE in the effects (for you) referred wherein 0 corresponds to ‘The impact is not related with the fact of belong to CNE’ and 10 to ‘The impact is fully created by CNE’” it is desired to measure the part of the impact which is due to CNE. For calculation purposes, the scale of 0 to 10 will be converted into percentage where 0 corresponds to 0% and 10 to 100%.

For the last stakeholder, the Community, starting from the questions: “There are other entities in the community who are able to create the same impacts listed?” and “Compare on a scale of 0 to 10 the impact generated by such entity and the CNE wherein 0 corresponds to ‘The impact is fully created by that organization’ and 10 to ‘The impact is fully created by CNE’” it is pretended to calculate the effect that other organizations have in the appointed outcomes. For calculation purposes, the scale of 0 to 10 will be converted into percentage where 0 corresponds to 0% and 10 to 100%.

1. Value of Outcome = Quantity of outcome x Financial proxy x Attribution
2. Total Value of Outcomes= \sum (Value of Outcomes)

Stage 5 – Calculating the SROI

After the sum of the values of all the identified outcomes, it is finally possible calculate the SROI. Thus, to the sum of the amounts, is made the division by the total cost of the inputs of each stakeholder. The ratio is calculated not only as a whole but also separately for each stakeholder, in order to assess the impact of the organization in each of them. The original SROI approach suggests an account of the revenues taken in each year and up to the present through a discount rate, calculating then the SROI ratio of the project.

$$SROI\ ratio = \frac{Present\ Value}{Value\ of\ Inputs} \quad (6)$$

After the calculation of ratio it is possible to do a sensitivity analysis of the project. By Sensitivity analysis means changes in some values previously calculated in order to observe the impact of the project. These changes can be made in the following fields:

- Estimates of deadweight and attribution
- Financial proxies
- Quantity of outcome
- Value of inputs

The approach recommended by the Cabinet Office (2009) is calculate what changes would be necessary to do in order to turn the social return in a SROI ratio of 1€ by each 1€ invested.

3. Method application and results analysis

3.1 Stage 1- Establishing scope and identifying stakeholders

In the previous chapter was described in detail how it will proceed in the Stage 1 of the application of SROI in the Scouts Group. For being the starting point of the whole analysis, all the relevant information was included in the section of method and methodology. The figure below summarize who are the stakeholders of the Group, the expected outcomes for them – in the author’s view –, the number of people to be involved and the method of collecting information.

Stakeholders	Expected Outcomes	Target number to be involved	Method of involvement
Young Scouts	<ul style="list-style-type: none"> - Responsibility - Autonomy and control - Self-esteem - Happiness - Solidarity - Confidence - Leadership - Expression of ideas - Respect by others - Friendship satisfaction - Well-being - Optimism - Entrepreneurship - Creativity - Wellness/exercise - Access to enjoy natural environment - Communication skills 	As many as possible in a group of 40 young scouts	<ul style="list-style-type: none"> - Young’s questionnaire - Families interview - Direct observation
Volunteers	<ul style="list-style-type: none"> - Self-esteem - Personal fulfillment - Responsibility 	Volunteers Leader	<ul style="list-style-type: none"> - Interview by e-mail - Informal conversation
Scouts Families	<ul style="list-style-type: none"> - Changes in the family environment - Satisfaction of family relationships 	As many as possible	<ul style="list-style-type: none"> - Interviews by e-mail - Informal conversation
Community	<ul style="list-style-type: none"> - Active citizenship - Service to community - Engagement with the community - Volunteering 	1 Municipal Council Representative	<ul style="list-style-type: none"> - Interview by e-mail - Informal conversation

Table 4 – Stakeholders expected outcomes and method of involvement

3.2 Stage 2 - Mapping Outcomes

Identifying and valuing Inputs

Before the clarification of outputs and the definition of outcomes is necessary to identify the inputs and assign a value to them. As referred in the chapter of method and methodology, in the majority of cases, the inputs are the time that stakeholders invest in the activity and the money needed for put it in practice. The Association which this SROI analysis focuses is one of those cases.

For the stakeholder young scouts, the two inputs identified are the time and the money spent to be able to join the group and participate in all the activities proposed. Regarding the time, each younger spend roughly 380 hours by year – between September and June, spread by Saturdays with middays activities¹⁴, full day's activities¹⁵ and camping – Despite the large number of hours, these have no associated financial value, contrary to what will be seen in the volunteers case. Regarding the money invested, this round roughly 337 € per year – spread between annual fee, camping and activities, camping material and garment. In the following table are, by subtotals, the values spent in each class – in Annex III can be seen all the calculations performed.

Class	Value/Year
Fee	45€
Camping and activities	200€
Camping material	29,25€
Uniform	62,75€

Table 5 – Young Scouts Expenses by class

Regarding the volunteers of the association, the inputs are the same, the time invested and the money to carry out the activities. Inversely to young scouts, the time invested by each CNE volunteer it is valued in 3500€ by year (Sardinha, 2013). This evaluation was performed based on the maps value/hour of the Ministry of Labor of Portugal and the devotion of 10 hours weekly of each volunteer to Scouts split between "education and mentoring of young people, adult training, specialized services to support youth education, job management, logistics and administrative/office work" (Sardinha, 2013).

¹⁴ Activities with 5 hours of average duration

¹⁵ Activities with 10 hours of average duration

As for the money spent for running the activities, despite of being a volunteer work, each volunteers also participates in activities which prepares for the young scouts, then the evaluation is made by the same value, 337€ per year.

Parents of young scouts also expend time with the entity, since it is necessary to take part in several follow-up meetings to their children, however this time has no associated a financial value. Concerning the money, there is an average contribution valued at 100€/year per child – this calculation is an estimate based on donations on Association events throughout the year.

Finally, regarding the Community, like the parents of young scouts, there is time spent with the Scout Association to discuss various issues related to the Entity but this time has no financial assessment. As for donations by the Municipal Council, there is a recording of an average of 2000€ per year in the last 5 years.

Clarifying Outputs

Identified and evaluated the inputs, the third step in this stage is clarify the outputs, or in other words, the activities of each stakeholder. Most activities are undoubtedly made by the first stakeholder. From the Programa Educativo (2010) can be read that all the activities should focus on the contact with nature and team spirit. The activities must essentially contain adventure, action, challenge, knowledge and creativity. Following that, in the Scouts Group of Póvoa de Santa Iria, the activities are essentially camping, hiking of medium and long distance, team games, knowledge workshops, community service, city games and various sports – for instance slide, rappel and canoeing. The volunteers plan, monitor and evaluate all the activities done by young people and in the most of the cases also participate in the same activities.

The outputs of the parents are essentially the meetings they have with volunteers, creating a frequent contact with the goal of making the best possible follow-up to the youngsters. Furthermore, should also be mentioned the involvement they have in the organization of events proposed by the Entity. The relationship with the Municipal Council relies primarily on partnerships in order to participate in community development. These partnerships are in most of the cases converted into humanitarian operations with disadvantaged people and environmental protection.

Describing Outcomes

The last step in this stage consists in define the outcomes that will be used in the SROI analysis. For the first defined stakeholder, as mentioned in the previous chapter, it was proposed a survey to the young scouts where it was intended to identify the most distinguished outcomes by them of those that were proposed by the author based in Programa Educativo do CNE (2010). From the target population defined above - 40 - the representative sample had a total of 30 elements.

Variable Value	Absolute frequency	Relative frequency	Cumulative relative frequency
1	0	0	0
2	33	0,06	0,06
3	121	0,24	0,30
4	178	0,35	0,65
5	178	0,35	1,00

Table 6 – Young Scouts answers' frequencies

From the 17 proposed outcomes in the questionnaire, was found a clear tendency for the selection of options (4) “Partially Agree” and (5) “Strongly Agree”, representing 35% and 35%, respectively, of the total answers. It should also be noted that none of the surveyed elements selected the response (1) Strongly Disagree to any of the outcomes. By averaging the answers, it is achieved the value 4 – rounding to one decimal place – showing thus that the young scouts identify themselves with the most outcomes since they are in CNE.

$$\bar{x} = \frac{1 * 0 + 2 * 33 + 3 * 121 + 4 * 178 + 5 * 178}{510} = 3,98 \quad (7)$$

In the table below it can be seen the detailed total results for each of the outcomes. From the results presented it is possible conclude that the teamwork and the tolerance with elements with special needs are the outcomes that the inquired most identify – 60% and 73% answered “Strongly Agree” to the two items respectively. The Programa Educativo do CNE (2010) mentions the importance that is given to the team spirit in the Scouts. The youth are divided into teams of between 6-8 members and the team spirit and the competition between them are fostered by promoting a true collaborative effort between the elements, also leading to the creation of habits and task division, uniting them with a common goal. One possible explanation for the tolerance with elements with disabilities

is the presence of an element which suffers from autism and another element which has a significantly reduced mental capacity. Through direct observation it is clear that most of the elements, despite of being young – between 10 and 14 years old – have an increasing special care when it comes to how to deal with these two particular cases. In contrast, the recognition of their own imperfections and tolerance with elements of the opposite gender are which show greater discord before the elements – 20% and 17% answered (2) “Partially Disagree” to the two items respectively. In spite of the CNE quite encouraging the coeducation¹⁶ (Programa Educativo, 2010) creating values about respect and tolerance between the genders, the “low tolerance” towards elements of other gender can be explained from the fact that in this age range it is still observed that, given their differences, to perform tasks or games are spontaneously created groups of just boys or just girls.

Variables	1	2	3	4	5
Confident	0%	0%	27%	30%	43%
Optimistic	0%	7%	33%	33%	27%
Honest	0%	0%	37%	23%	40%
Team worker	0%	0%	13%	27%	60%
Responsible	0%	0%	17%	53%	30%
Autonomous	0%	10%	17%	40%	33%
Leader	0%	10%	23%	30%	37%
Recognize my imperfections	0%	20%	40%	17%	23%
Aware of what is happening in the world	0%	10%	23%	30%	37%
Recognize the threats to my body	0%	13%	33%	33%	20%
Social	0%	0%	13%	53%	33%
Criative	0%	10%	30%	33%	27%
Entrepreneur	0%	7%	23%	43%	27%
Active in my community	0%	3%	10%	77%	10%
Tolerant towards elements of other gender	0%	17%	33%	27%	23%
Tolerant towards elements with disabilities	0%	3%	10%	13%	73%
Physically well	0%	0%	20%	30%	50%
Total	0%	6%	24%	35%	35%

Table 7 – Young Scouts answers results for each Outcome

As stated before, will be selected the outcomes whit the highest amount when summed the values of the options (4) and (5). Consequently, will be discussed for analysis of the stakeholder young Scouts the outcomes: (1) Self-Confidence; (2) Team worker; (3) Responsibility; (4) Social Interaction; (5) Autonomy; (6) Entrepreneurship; (7) Active citizenship; (8) Tolerance with elements with special needs and (9) Physical Wellness.

¹⁶ “Co-education is the education of both genders in the same class in an institution” (Mehmmod, Akhter, Azam, Nadeem, 2013: 1)

Secondly, speaking with the leader of volunteers, Irina Póvoa, in representation of the elements in charge for young people aged between 10 and 14 years, three major outcomes have been listed. In the first place the sense of having a mission, a role to play, a commitment in addition to the work and family commitments. The second point was that the increase of confidence in the choices and skills. The fact of being at 14 years in Scouts and be always trying to exceed the expectations, overcoming many challenges, has helped her increase confidence in these two indexes. Last but not least, the tolerance in the relationship with her peers, contributing to a better harmonization of the group. The leader says that such tolerance probably would not be possible if she did not belong to the Association.

By questioning the third stakeholder, the parents of the young scouts about the major changes in the Scouts, was reinforced the idea that since they belong to the Association, youth have shown to be more autonomous and responsible, being more prepared for the challenges that may arise in the lifetime. Also, the fact of belong to a group, learning to live in community and creating more friendships, was pointed by the parents. As for the outcomes to parents themselves, was given emphasis to one of the ideas referenced by one of the interviewed parents, the "safety" created in themselves with the physical and intellectual capacities of their children – "The efforts that they made in Scouts and how they overcome the difficulties with the help of the group and leaders, give me to know the capabilities of them". Another of the outcomes highlighted by an interviewed parent was the acquisition of new friendships with other parents of scouts and the regular interaction between them. In the Group of Scouts of Póvoa Santa Iria, the parents take their children – in age range from 10 to 14 years old – until the local where the activity takes place, allowing not only a regular contact with the volunteers but the contact with other parents. There is a proper space in the headquarters of the Association where is allowed to the parents join, although the time of their presence is limited in order to not disrupt the normal functioning of the activities. Also through the behavioral observation in the social networks it is possible observe situations of interaction, out of scouts context, among parents that formerly did not know each other.

Finally, in order to realize what the outcomes for the Community of Vila Franca de Xira, the author contacted an element of the Municipal Council, Bruno Oliveira – Councilor Support Unit – whose one of responsibilities is issues regarding the connection of the Chamber with the group of Scouts. Asked about the impact that the

CNE has to the Community, the interviewee divided his response between direct and indirect impacts and immediate and long-term impacts. As a direct and immediate impact, it is noted the support to the community, watching frequently the scouts to develop initiatives within the community for the well-being of its citizens. Are examples of that, and quoting the interviewee, the “support to the homeless, collecting food, conservation of public spaces and specific initiatives with existing nursing homes”. In the long run, is highlighted the importance that the CNE has to create, and once again citing, “socially responsible adults and integrated in the community, active in several areas and with a sense of social responsibility which will surely cause a positive impact within the community”.

Stakeholders	Inputs	Outputs	The Outcomes
Young Scouts	<ul style="list-style-type: none"> - Time (0€) - Money (337€) 	<ul style="list-style-type: none"> - Camping - Hiking of medium and long distance - Team games - Knowledge workshops - Community service - City games - Various sports 	Self-Confidence
			Team worker
			Responsibility
			Social Interaction
			Autonomy
			Entrepreneurship
			Active citizenship
			Tolerance with elements with special needs
Physical Wellness			
Volunteers	<ul style="list-style-type: none"> - Time (3500€) - Money (337€) 	<ul style="list-style-type: none"> - Plan, participate, monitor and evaluate all the activities made by young scouts 	Commitment
			Confidence
			Tolerance
Scouts' Families	<ul style="list-style-type: none"> - Time (0€) - Money (100€) 	<ul style="list-style-type: none"> - Meetings volunteers - Collaboration in events 	Confidence in capacities of children
			New friendships
Community	<ul style="list-style-type: none"> - Time (0€) - Money (2000€) 	<ul style="list-style-type: none"> - Future active adults in the community - Support to the homeless - Collecting food conservation of public spaces 	Active citizenship
			Volunteering

Table 8 – Stakeholders inputs, outputs and outcomes

3.3 Stage 3 - Evidencing outcomes and giving them a value

Developing outcome indicators and putting a value on the outcome

After defining the outcomes for each of the stakeholders, it is then time to give them a value. To this end, was necessary to the author use several approaches in the definition of which financial proxies to assign to the indicators previous established. In the chapter of the method, three methods were defined, and based on “A guide to Social Return on Investment” (Nicholls, 2009), were defined as key approaches in assigning value: (1) Cost saving; (2) Contingent Valuation (Willingness to pay) and (3) Revealed preference. In the research of the financial proxies that best fit to the SROI analysis in study, the author confirmed that Cost Saving is the most used approach, representing more than 60% of the outcomes in which regards the kind of evaluation used. As for the other two methods, the direct evaluation – contingent valuation –was referenced once while, in other hand, was not observed the use of Revealed Preferences as financial proxy for any of the outcomes required to author. However, in his research for evaluations to the outcomes defined, the author found several references to a method not previously referenced, the Subjective Wellbeing. Subjective Wellbeing is measured in most cases by asking individuals how much they are satisfied with their life (Dolan and Kahneman, 2008). Having data on the "income" of each individual and on other relevant characteristics, it is possible to estimate the amount of income that the individual requires to maintain him/her level of satisfaction with life constant given a change in a "non-market good" (Dolan and Metcalfe, 2008). In the end of the stage analysis will be presented a table with the summary of all the proxies founded.

Starting by the cost saving evaluation, were used for the stakeholder young scouts in the following indicators: (1) Increase in the self-confidence of the youngsters; (2) Capacity to act like a time worker; (3) Increase in the responsibility of the youngsters and (4) Increase in tolerance with elements with special needs. For the stakeholder Volunteers, the method cost saving was use for all the three indicators: (1) Increase in competence and engagement; (2) Increased confidence in choices and capabilities and (3) Increase in tolerance in dealing with others. Regarding the stakeholder “Scouts’ Families” the method was used to evaluate the increase in the confidence of parents with the intellectual and physical capabilities of their children. Finally, for the Community, the

cost saving was chosen to evaluate the return made by the volunteer scouts in the county.

For the increase of the confidence on young people and the ability to work in teams were used as "financial proxies" the money saved in attending courses that increase the skills in these two areas. This type of assessment is used in several SROI analysis, being examples the analysis "Off Centre Social Return on Investment" (University of Bristol, 2012), the "Local Food – a SROI approach" (Courtney, 2011) and the "ISE Evaluative Analysis" (Hoerber, 2013). Concerning the self-confidence of young people, the value used was the stated as "value of improved confidence in young people" by the "Berkshire Association of Clubs for Young People Ltd SROI Evaluation" (2010) – 201€¹⁷. For the ability to work in a team, the value used was the "Teamwork course" from the Portuguese company "ATEC – Academia de Formação" (2014), 350€ - value related to 16-hour course. For an increase on the responsibility, the proxy used was the cost of the personal development course "Delivering Beyond Yourself" of the training company "REED Learning" (2014). A course that – and quoting the "Local Food" (Courtney, 2011) which used the same approach to measure an improve on the engagement – "is likely to achieve a similar set of outcomes for the individual in terms of competence, engagement and general self-improvement". The value is 475€ for a "1-day" course. For evaluate the increased tolerance of young people in relation with elements with special needs was used the cost of therapies for that same individuals. This kind of approach, where it is used the values of health care costs is also very common in the SROI analysis, being included in examples the "Craft Café – SROI Evaluation (Social Value Lab, 2011), the "SROI Case Study: Child and Youth Services" (Discovery House, 2010) and "The Economic and Social Return of Action for Children's Family Intervention Project, Northamptonshire" (Action for Children, 2010). One of the biggest challenges for parents of autistic children is to find activities that make their children improve their ability to interact with others (Spivey, 2009). Scouts, by the way they are structured and by the activities they provide can be a tool to help children with autism improves in this field. Proof of that was the agreement made between the APPDA – Associação Portuguesa para as Perturbações do Desenvolvimento e Autismo and the CNE in 2011, signing a "Protocol of Insertion of

¹⁷ Calculation method: (1) 215£*1,045*1,028*1,025*1,019 (UK Inflation Rates) = 241,24£
(2) 241,24£*1,26 (Exchange Rate) = 303,96€ (3) 303,96€/1,51 (cost of living) = 201€ - all the calculations of the outcomes can be found in Annex IV

Children and Youth with Autism in Scouting”. At global level was created by the “Autism Empowerment”, the “Autism and Scouting Program”, which is intended to provide to volunteers and leaders of Scouts resources that allow them to deal in the best way with autistic children and also support young people with autism and their families¹⁸. As a proxy for valuing the financial outcome, was chosen the average annual cost of therapies and products for young autistic indicated by the Portuguese Federation of Autism (2014) – 4452€.

Regarding the volunteers, for the monetization of the commitment and engagement of the adults, the reference was the same as that used for the outcome “responsibility” of the stakeholder young scouts – the “Delivering Beyond Yourself” course of the REED Learning (2014) with a value of 475€¹⁹. For the evaluation of self-confidence in choices and capabilities, the proxy comes from the “Emotional Intelligence Course” of ATEC – Academia de Formação (2014). According to the website of the company, one of the contents of the course is the increase of self-confidence and it is evaluated in 720€²⁰ - 16hours course. Concerning the tolerance in dealing with others, the financial proxy is also from a course cost – the “Conflict Management and Resolution” course from Portuguese Company Galileu (2014) – and have a value of 625€²¹ for a 18-hours course.

For evaluate the increase in parental confidence in the capabilities of their children, was used the same method as used in “The Economic and Social Return of Action for Children’s Family Intervention Project, Northamptonshire” (Action for Children, 2010), which to assess the fact of the parents feel more calm, hopeful, confident and less anxious, was used the financial proxy “annual cost of cognitive behavior therapy”. Therefore was used for this thesis the average cost of a family therapy session in Portugal – 35€²². Since the average duration of each process is of 10 sessions²³ the value rises to 350€.

For the Community, the volunteering made by scouts is measured by the average cost of each hour of volunteering. This method of evaluating the work done by volunteers for the community is also common in many SROI analysis and has an average cost of 16.4€

¹⁸ <http://www.autismempowerment.org/autism-scouting-program/>

¹⁹ <http://www.reedlearning.com/training-courses/personal-development/delivering-beyond-yourself>

²⁰ <https://www.atec.pt/formacao-e-consultoria/desenvolvimento-pessoal-e-organizacional/desenvolvimento-pessoal/curso-de-inteligencia-emocional.html>

²¹ <http://www.galileu.pt/curso/gestao-e-resolucao-de-conflitos/>

²² <https://www.ssap.gov.pt/web/guest/psicologia-clinica>

²³ <http://www.uc.pt/fpce/CPSC/consultas/TCF>

per hour²⁴. In 2013 and 2014 the volunteering done by young scouts was roughly 20 hours per year, so the value used is of 328€.

Concerning the Contingent Valuation method, or in other words, the willingness to pay (WTP) of the individuals estimated from him/her preferences stated in hypothetical contingent markets (Dolan et al., 2008), the only outcome analyzed is the entrepreneurial capacity made by the stakeholder young scouts. In Minnity and Bygrave (2001: 7) can be read that “entrepreneurship is a process of learning, and a theory of entrepreneurship requires a theory of learning” and, therefore, “learning is gaining acceptance as an integral element of entrepreneurial practice and development (Cope, 2005). Following this approach, in a document published by “Department for Business and Innovation & Skills of the UK Government”, Dolan and Fujiwara (2012), in a survey to just over 1,000 people in the British territory, concluded that the WTP of improve the knowledge or skills by taking a part time course is about 738€/year.

Finally, as to the Subjective Wellbeing method, as stated before, evaluates the outcomes based on the increase of happiness that this outcome brings to each individual. There is growing evidence that there is a direct relationship between social and economic factors – for instance income, health status, marital status – and the rating of life satisfaction (Dolan et al., 2008). The method differs from the Contingent Valuation in that it is not based on hypothetical but on current impacts of policy changes and on the experiences of individuals themselves. For the present SROI analysis, the Subjective Wellbeing method was used for four of the total of eleven outcomes, wherein for the stakeholder young scouts will evaluate: (1) the wellness of the youths; (2) the increase of social interactions between the youths and (3) the increase of autonomy on the youths. For the stakeholder "Scouts' Families", the outcome “increase of social interactions” is repeated, but this time between the parents of scouts. In “The social impact of housing providers” (2013), Daniel Fujiwara shows that, assuming that the measures of "wellbeing" are good "proxies" of the preferences of individuals, it is possible to observe the utility function²⁵ and the indifference curves²⁶, estimating the marginal rate

²⁴ http://www.independentsector.org/programs/research/volunteer_time.html

²⁵ The total utility generated by an individual's consumption bundle of goods and/or services (Krugman, 2009)

²⁶ “Line that shows all the consumption bundles that yield the same amount of total utility for an individual” (Krugman: 274, 2009).

of substitution²⁷ between the income and non-market goods to afterwards calculate compensation value²⁸. Using a survey of over 10,000 individuals resident in the UK, prepared by the British Household Panel Survey and the subsequent analysis of quantitative data, Daniel found results in the areas of learning and skills, health, community services, among others. From the obtained results, it is significant for this SROI analysis the value associated with the fact of be able to socialize and meet new people, valued at 2251€/year and the fact of make sports at least once time per month, evaluated in 386€/year. These values are associated to an increase of 10.5% and 1.9% on life satisfaction respectively.

As to the increased autonomy in young people, was used the financial proxy of the report “Measuring the outcomes of care homes: Final report” (Personal Social Services Research Unit, 2010). This proxy is referred to in some SROI analyzes, among them the “Spend Now. Save the Future” (Hanover Housing Association, 2012) and it is about 1674€/year.

In the mapping of outcomes for the analysis is possible to see a repetition regarding to outcome “Active citizenship”. If on one hand, the young scouts affirm to be participative citizens in society since they are the Scout Movement, in other hand, for the Community, the Scouts Association is responsible for create active and responsible future adults for the Municipality. Therefore, and to avoid the risk of outcomes double counting (Nicholls, 2009), the author will allocate the value of the financial proxy just to stakeholder “Community”. Moreover, in “Toward a Psychology of Entrepreneurship – An Action Theory Perspective” (2009), Michael Frese states that almost all definitions of entrepreneurship refer entrepreneurs as active individuals in society. Following line of thought, the outcome “Entrepreneurship” will be removed from the stakeholder young scouts, while its financial proxy and respective amount will be applied to evaluate the outcome “Active citizenship” in the “Community” stakeholder.

²⁷ The rate at a consumer trades a product by another in the market, maintaining the same level of utility (Krugman, 2009)

²⁸ Compensation value or Compensating surplus refers to the amount of money that has to be given to an individual for him/her return to the same level of utility that had before a change in prices, change in quality product or introduction of a new product (Hicks, 1939). In this particular case, the compensating surplus it is related with a change in a non-market good.

Establishing how long outcomes last

As to the outcomes duration, in the chapter where was described the SROI method, had been referred that if some outcomes could last just 6 months, other could last 10 or 15 years. However, once this SROI analysis not portrays just an intervention but rather an Entity that develops annually activities and being the value of the financial proxies chosen by the author annual values, it is assumed that all outcomes last 1 year, and are repeated over the years.

Another point discussed in Stage 3 of the chapter where it was described the method was the number of times that the outcome should be repeated among the stakeholders, or by other words, the number of stakeholders where is observed a given outcome. Although it was assumed that all outcomes would be allocated to the total of the stakeholders in analysis, in establishing values of financial proxies emerged a need to create an exception. For the outcome “Tolerance with elements with special needs”, the financial proxy that most suited was the “Average annual cost of therapies and products for young autistic”. This financial proxy is directly connected to the money saved by the element that suffers from autism and, hence, should only be incremented to 1 element, and not for the total of 40 elements, as proceeds with the remaining outcomes. In the figure below it is detailed this variable, well as all indicators and the details of each of the financial proxies used.

	Outcomes	Indicator	Quantity	Proxy	Type of valuation	Value	Source
Young Scouts	Self-Confidence	Increase in the confidence of the youths in themselves	40	Value of improved confidence in young people	Cost saving	201€	Berkshire Association of Clubs for Young People Ltd SROI Evaluation (2010)
	Team worker	Capacity to act like a time worker	40	Teamwork course – 16 hours	Cost saving	350€	A TEC – Academia de Formação (2014)
	Responsibility	Increase in competence, engagement and general self-improvement	40	Course on “Delivering Beyond Yourself”	Cost Saving	475€	REED Learning (2014)
	Social Interaction	Increase of social interactions between the youths	40	Meeting with people	Subjective Wellbeing	2251€	The Social Impact of Housing Providers (HACT, 2013)
	Autonomy	Increase of autonomy on the youths	40	Feel in control of life	Subjective Wellbeing	1150€	Spend Now. Save the Future. - Hanover Housing Association (2012)
	Tolerance with elements with special needs	Increase in tolerance with elements with special needs	1	Average annual cost of therapies and products for young autistic	Cost saving	4452€	Federação Portuguesa de Autismo (2014)
	Physical Wellness	The wellness of the youths	40	Participating in sports at least once per month	Subjective Wellbeing	386€	The Social Impact of Housing Providers (HACT, 2013)

Table 9 – Young Scouts Outcomes values

	Outcomes	Indicator	Quantity	Proxy	Type of valuation	Value	Source
Volunteers	Commitment	Increase in competence and engagement	5	Course on “Delivering Beyond Yourself” – “1 day” course	Cost Saving	475€	REED Learning (2014)
	Self-Confidence	Increased confidence in choices and capabilities	5	Course of Emotional Intelligence – 16 hours	Cost Saving	720€	ATEC – Academia de Formação (2014)
	Tolerance	Increase in tolerance in dealing with others	5	Conflict Management and Resolution – 18 hours	Cost Saving	625€	Galileu (2014)
Scouts’ Families	Confidence in capacities of children	Increase in the confidence of parents in the intellectual and physical capabilities of their children	40	Cost of one 10 hours of cognitive behavior therapy	Cost saving	350€	Serviços Sociais Administração Pública (2014)
	Social Interaction	Increase of social interactions between the parents	40	Meeting with people	Subjective Wellbeing	2551€	The Social Impact of Housing Providers (HACT, 2013)
Community	Active citizenship	Entrepreneurial capacity shown by the youths	40	Knowledge or skills improved by taking a part time course	Contingent Valuation	738€	Department for Business Innovation & Skills (2012)
	Volunteering	Return made by the volunteer scouts in the county.	40	Cost of 20 hours of volunteer	Cost saving	328€	Independent Sector (2014)

Table 10 – Volunteers, Scouts’ Families and Community Outcomes values

3.3 Stage 4 - Establishing Impact

Estimate of attribution

Before calculating the Social Return on Investment of the Association, it is necessary estimate the percentage of outcomes which is exclusively due to the existence of Scouts for its stakeholders. For the first stakeholder, was asked the following question: “Of the characteristics announced, which percentage assigns to it by the fact of be Scout?”. The scale goes from 0% to 100%, where 0% corresponds to “It has nothing to do with be Scout” and 100% to “It is totally a consequence of being Scout”. The calculations were made just for the outcomes that were selected to the SROI analysis once that do it for the remaining ones would not bring any add value.

Variables	0%	25%	50%	75%	100%
Confident	2	7	7	10	4
Team worker	5	3	6	10	6
Responsible	1	6	14	8	1
Autonomous	0	8	10	10	2
Social	2	7	8	12	1
Entrepreneur	0	4	10	14	2
Tolerant towards elements with disabilities	4	0	5	16	5
Physically well	2	8	11	7	2
Total	16	43	71	87	23

Table 11 – Young Scouts Outcomes attribution

Once inserted the values, is made a weighted average for each of the outcomes. For instance, for the outcome “Confident”, the percentage of outcome to be included in the final calculation of SROI is of 55.8%. This result comes from the following calculation:

$$\bar{x} = \frac{0\% * 2 + 25\% * 7 + 50\% * 7 + 75\% * 10 + 100\% * 4}{30} \quad (8)$$

$$\bar{x} = 55,8\%$$

Regarding the outcome “Physical Wellness” resulted from the item “Physically well”, will not have the same reasoning. As stated before, the proxy of the outcome withdrawn from the publication “The social impact of housing providers” (HACT, 2013) it is designated as “Participating in sports at least once per month”. In Scouts Association of Póvoa Santa Iria, the young scouts have, at least, one activity involving adventure or sport, therefore, should be considered the 100% of the outcome. To the outcome

“tolerance with elements with special needs”, even if Scouts are a great help for the child, does not cure the disease, so the attribution has to be relatively low, being about 15%. As to the “Active citizenship”, the outcome is not included in the figure in order to avoid the double counting, as explained before.

To the second stakeholder, the volunteers, was asked the leader to evaluate from 0 to 10 the influence of CNE in the effects referred where 0 corresponds to “The impact is not related with the fact of belong to CNE” and 10 to “The impact is fully created by CNE”. Regarding the sense of mission and commitment, the leader answered that is due entirely to the fact of being Scout. As to the increase on self-confidence on her skills and decisions and the increase of tolerance in dealing with others, the engagement in the Scouts is responsible for 70% and 80% respectively.

Lastly, to evaluate the total proportion of outcomes for the Community, was asked to Bruno Oliveira, if there are other entities in the community who are able to create the same impacts listed by him and to compare on a scale of 0 to 10 the impact generated by such entity and the CNE wherein 0 corresponds to “The impact is fully created by that organization” and 10 to “The impact is fully created by CNE”. Despite the positive response of the interviewee, evaluating in 20% the importance of CNE in the volunteering – since there are specific voluntary associations in the region –, the financial proxy chosen by the author measure the volunteer time in cost by hour, so should be considered the 100% of the outcome.

Calculating Impact

Outcomes	Value	Quantity	Attribution	Total Value
Self-Confidence	201€	40	56%	4.509€
Team worker	350€	40	58%	8.120€
Responsibility	475€	40	52%	9.876€
Social Interaction	2.251€	40	53%	54.079€
Autonomy	1.150€	40	55%	25.310€
Tolerance with elements with special needs	4.452€	1	10%	445€
Physical Wellness	386€	40	100%	15.458€

Table 12 – Young Scouts Outcomes Impact

Outcomes	Value	Quantity	Attribution	Total Value
Commitment	475€	5	100%	2.375€
Self-Confidence	720€	5	70%	2.520€
Tolerance	625€	5	80%	2.500€

Table 13 – Volunteers Outcomes Impact

Outcomes	Value	Quantity	Attribution	Total Value
Confidence in capacities of children	350€	40	50%	7.000€
Social Interaction	2.251€	40	15%	15.305€

Table 14 – Scouts' Families Outcomes Impact

Outcomes	Value	Quantity	Attribution	Total Value
Entrepreneurship	738€	40	62%	18.307€
Volunteering/ Active citizenship	328€	40	100%	13.120€

Table 15 – Community Outcomes Impact

3.4 Stage 5 – Calculating the SROI

SROI Ratio

After calculated the impacts of all the outcomes considered, all the conditions for the calculation of the SROI ratio are finally met. As stated in the method chapter, if were defined outcomes for future years, would have to be seen what would be the total value of these outcomes for each of the years concerned and estimate the net present value of that total through a discount rate. But, as was explained no the third stage of the method application – “Evidencing outcomes and give them a value”, once that this SROI analysis focuses on activities that the Organization develops annually and value of the financial proxies chosen are annual values, it is assumed that the outcomes are the same for all the years. Thus, in this particular case, should be only considered the values founded in the previous stage, divided by the total value of the inputs needed to the activities execution founded on the Stage 2 – “Mapping Outcomes”.

Stakeholder	Inputs	Quantity	Total Value
Young Scouts	337€	40	13.480€
Volunteers	3837€	5	23.022€
Scouts' Families	100€	40	4000€
Community	2000€	1	2000€

Table 16 – Stakeholders Total Value of Inputs

Stakeholder	Outcomes	Inputs	Ratio
Young Scouts	117.797€	13.480€	8,74€
Volunteers	7.394€	23.022€	0,32€
Scouts' Families	22.305€	4000€	5,58€
Community	31.427€	2000€	15,71€

Table 17 – Stakeholders SROI Ratio

Dividing the total value of Outcomes by the total value of Inputs, it is then achieved the Social Return on Investment of the Scouts Group of Póvoa de Santa Iria with special focus on the age range from 10 to 14 years old.

$$SROI\ ratio = \frac{178.923\text{€}}{42.502\text{€}} \quad (9)$$

$$SROI\ ratio = 4,21\text{€}$$

It is then valid state that, based on the analysis performed, by each 1€ invested in the Local Group of Scouts of Póvoa de Santa Iria, there is an social return of 4,21€.

Sensitivity Analysis

After estimated the ratio, it is possible see what change in the final result would happen if some of the assumptions calculated previously were changed. In this analysis, the author has focuses in the three scenario change, two of them related with the quantity of outcomes and the other related with the estimate of attribution.

In the present analysis was considered that, with exception on the outcome “Tolerance with elements with special needs”, was assumed that all the young scouts of the group enjoy from the selected outcomes, once that through the questionnaire made to collect information to the stakeholder, those were the ones that had more consensus between the respondents. But, there are specific cases that can be analyzed directly through direct observation. One of those cases is the outcome “Good-fellowship”. This outcome was evaluated by the indicator “Increase of social interactions between the youngs”, respectively estimated by the financial proxy “Meeting with people”. Although selected by the representative sample as one of the most evident outcomes, there are some youngsters who have shown some difficulty to relate with others. In this sense, it is created a scenario which assigns to the outcome “Good-fellowship” to 35 youngsters, instead of 40, resulting in a decrease in the ratio by 4%.

Stakeholder	Outcomes	Inputs	Ratio
Young Scouts	111.037€	13.480€	8,24€
Volunteers	7.394€	23.022€	0,32€
Scouts’ Families	22.305€	4.000€	5,58€
Community	31.427€	2.000€	15,71€
Total	172.163€	42.502€	4,05€

Table 18 – Sensitivity Analysis Scenario 1

Also in the case of the stakeholder “Scouts’ Families”, there is the circumstance where the direct observation made by the author allows the creation of an alternative scenario. Once that the size of the sample to this stakeholder is much less representative that the one of the stakeholder “Young Scouts”, those that are the outcomes set out by some parents may not be those that are for others. In this case, were selected two outcomes that were listed by the interviewed parents and that, in the author’ view make more

sense in the analysis. In one of them, the outcome “Social Interaction”, that quantifies the increase in social interactions between parents, may not be common to all of those who are part of this stakeholder. In many of the activities, by direct observation, it is seen that some families choose to not be present at the beginning or end of the activities, having little or no interaction with other parents. Thus, it is assumed for the creation of this scenario a presence of 80% of the total of families in the activities, corresponding to an amount of 32 families. This scenario results in a decrease in the overall SROI in 1,7%.

Stakeholder	Outcomes	Inputs	Ratio
Young Scouts	117.797€	13.480€	8,24€
Volunteers	7.394€	23.022€	0,32€
Scouts' Families	19.244€	4.000€	4,81€
Community	31.427€	2.000€	15,71€
Total	169.102€	42.502€	4,14€

Table 19 – Sensitivity Analysis Scenario 2

Lastly, as referred on the Stage 3 – “Evidencing Outcomes and giving them a value” – the outcome Entrepreneurship was accounted no the stakeholder Community to avoid the risk of multiple counting, once that, since, despite having been an outcome evidenced by young scouts, the Community considers the Scouts Association responsible for creating active citizens in the municipality. Still, the attribution given to the outcome was the one that was indicated on the information collection made to the young scouts who as considered that 62% of his entrepreneurial spirit was due to the fact of being scouts. However, since the outcome is being accounted to the stakeholder Community, in this scenario is studied the hypothesis of the attribution be different. It is proposed by the author an attribution of 40% to the outcome which leads to a decrease of 3,6% on the overall SROI ratio.

Stakeholder	Outcomes	Inputs	Ratio
Young Scouts	117.797€	13.480€	8,74€
Volunteers	7.394€	23.022€	0,32€
Scouts' Families	22.305€	4.000€	5,58€
Community	24.931€	2.000€	12,47€
Total	172.427€	42.502€	4,06€

Table 20 – Sensivity Analysis Scenario 3

If the three scenarios were combined, would be translated in a decrease of 9,1%, the correspondent of a ratio of 3,83€ by each 1€ invested.

4. Difficulties and Further Investigations

4.1 Difficulties

The difficulties founded in writing this thesis may, according to the author be divided into two main blocks, difficulties in the review of the literature and difficulties founded in applying the SROI method on the present project.

In the first block, despite it being some literature on the subject, the measurement of social value is something that still brings very little consensus among authors. As explained earlier, Maas (2009) states that there are at least 30 identified models for the measurement of social value but few have been developed so far and reached a level of maturity that allows its application.

As to the method application on the current analysis, two main difficulties were noted. First, the fact of CNE not be a typical non-profit organization where there are tangible outcomes as on the majority of the organizations of the third sector. Being the CNE an entity that focuses on the integral formation of young people, contributing to their personal development, most of the identified outcomes are much more related to personal characteristics and not with easily defined outcomes as is the example of an organization that distributes food for homeless people where one of the outcomes is the fact that ones become more nourished and with high probability to have diseases. This fact of the identified outcomes be of a nature more related with the personality of each human being leads to the second difficulty founded in this block, the identification of financial proxies that best fit to the identified outcomes. In Portugal the theme is underdeveloped which resulted in a use of values of the UK, since it is one of the countries where the subject is in a more mature state. Sometimes also has given the case of finding more than one financial proxy for the same outcome, making analysis of the author slightly more complex.

4.2 Further Investigations

As referred in the previously paragraph, the theme of Social Return on Investment is still poorly developed in Portugal. To facilitate further analysis, it would be very interesting start to develop studies that allow the identification of financial proxies, somewhat like the study carried out by Daniel Fujiwara in “The Social Impact of

Housing Providers” (2013), but applied to the Portuguese context. A creation of a national database where it would be possible to do a quick search of financial proxies that were found over the time would make it easier for the analysis of future researchers.

At the level of application of the method in the context of this thesis, since this analysis was done at the local level of a specific group of Scouts, in this case, the Group of Póvoa de Santa Iria, one of the possible future researches would be to do this analysis to the Corpo Nacional de Escutas at a national level, not just focusing on the age range of 10 to 14 years but in all the ones that the Association covers. Regarding the stakeholders, the approach would be much bigger, once that at a national level the CNE relates with many entities. Furthermore, in addition to the volunteers who work for the organization, there are also paid employees at the level of the Central Board to ensure the functioning of the Association at the organizational level.

Conclusions

Problematic Overview

Over the last decades there has been a remarkable growth of the nonprofit organizations in the developed countries and, as such, its importance in society and the potential value that can produce has been a subject of special attention to researchers, governors and to the general public. But, given the financial events that have been happening in the World, which has implied less private and public resources, there is an increasing pressure for the nonprofit organizations to show the impact that they are creating in society. Since the value created by this kind of organizations doesn't have a market value associated, they have to show to investors that, despite its main objective not be maximize the profit, they are creating value improving the life quality of individuals in the society.

Therefore, the ability to “show to investors” the economic impact of their social actions becomes the real issue of this topic. How to show the value that they are creating? Which tools are available for the researchers? In this thesis, although it has been found a reference to 30 impact measurement methods, there are five that seem to gather greater consensus among main researchers in the field – Cost-Effectiveness Analysis, Cost-Benefit Analysis, Robin Hood Foundation Benefit-Cost Ratio, Acumen Fund Best Available Charitable Option and the Social Return on Investment. This last one, the Social Return on Investment (SROI) by being reflected in a financial value that translates the outcomes of an organization from the perspective of stakeholders, was the one that aroused the greater enthusiasm to the author of this thesis. Thereby, and despite the method has not been used in full, the author has based its study on the main publication on the subject “A Guide to Social Return on Investment” published for a Department of the UK Government, the Cabinet Office.

There are already some publications worldwide that use this tool as main measurement of value. However, in the author's view, none of them evaluates an organization that is not expressly dedicated just to humanitarian causes or in help disadvantaged people. In this context, the author chose to evaluate the impact of an organization that, despite its humanitarian vein, has as main mission contribute to the education of young people, the “Corpo Nacional de Escutas” (CNE) – Scouts of Portugal.

Research Question and Method Application

Thus, and restricting the study to a specific group of CNE, the Local Group of Scouts of Póvoa the Santa Iria, was established the following research question:

“Is it possible to value the social impact that a Local Group of Scouts of Póvoa de Santa Iria has in its the region?”

To help to answer to this question were further defined as sub-questions in this thesis:

1. Who are the key stakeholders of CNE of Póvoa de Santa Iria?
2. What are the outcomes identified by the stakeholders of a Scout Association?
3. What are the key indicators for measuring the impact identified by the stakeholders of CNE Póvoa de Santa Iria?
4. It is possible to attribute a monetary value to all the outcomes identified by stakeholders?

Bellow it is presented a summary of the steps taken in order to be able to answer these questions, following the SROI method.

Stage 1 – Establishing scope and identifying stakeholders

This stage has as main goals to define the stakeholders of the organization and to define the method that would be used to select the outcomes that would be analyzed in the study. The stakeholders identified were the young scouts, the volunteers of the organization, the scouts families and the community where the organization belongs. To the young scouts was defined a questionnaire that had as main objective to understand the outcomes, which was obtained via a questionnaire. For the rest of the stakeholders, the involvement was through interviews by e-mail and informal conversations.

Stage 2 - Mapping Outcomes

The Stage 2 had three main topics covered by the author: Identifying and valuing the inputs of each of the stakeholders, clarify the outputs and describe the outcomes to each of them. For the first stakeholder, the young scouts, the main inputs are related with the money spend in camping activities and uniform and the outputs are, among others, the camping, the team games and the community service. The outcomes were the ones that gain more preference in response to questionnaires by the youngsters. Among those

which had highest rate, it can be highlighted, for instance, the increase on self-confidence and the team work spirit.

Secondly, for the stakeholder Volunteers, the principal input was related with the time spent in plan, monitor and evaluate the activities made by the young scouts. The commitment, the self-confidence and the increase of tolerance were the outcomes appointed by the volunteers' leader.

The scouts' families and the community, this last one represented by the Municipal Council, has as an inputs the money donated to the Association. Regarding the outcomes, are quite different between the two stakeholders. While for the scouts' families the principal outcomes are the increase in the confidence on their children and the new friendships with other families, for the Community the principal outcome is the volunteering and the active citizenship of the young scouts.

Stage 3 - Evidencing outcomes and giving them a value

This was the stage where was applied one of the main characteristics of the SROI method: to attribute an economic value on the outcomes through the definition of financial values. In order to attribute the economic values, three different approaches were used, the cost saving, the contingent valuation and the revealed preferences method. All the values were, whenever justified, converted to the Lisbon cost of living, exchanged for Portuguese coin, Euro, and updated to 2014 prices.

Stage 4 - Establishing Impact

After all the assigned values, the author had to identify which percentage of such economic value should be allocated to the selected outcomes by stakeholders. In the case of the young scouts, the attribution was directed calculated by the values indicated in the second question of the questionnaire. Regarding the other outcomes, the attribution was assigned based on the answers of the interviewees about what was the importance of the Organization in the outcome announced.

Stage 5 – Calculating the SROI

Lastly, the SROI calculation was made. After all the outcomes considered was possible find a SROI ratio of 4,21€. This value can be interpreted as the value created by the Local Group of Scouts of Póvoa de Santa Iria for each 1€ invested. Within the

stakeholders, the Community has the highest ration while the Volunteers of the Organization have the smallest ratio presented.

Final Considerations

Taking the above into consideration, it is possible to conclude that it possible to value the social impact that a Local Group of Scouts of Póvoa de Santa Iria has in its the region. However, it must be taken into account that one of the major difficulties of this thesis was the fact that there is no database or other sources of information about on Portuguese financial proxies for the most of the outcomes. Thus, being much of the outcomes evaluated with a UK source, even though they have been updated to the Portuguese cost of living, the ratio of 4,21€ cannot be seen as a value without an error margin.

Nevertheless, this is a value that can be a starting point for the evaluation of this organization at a national level and also allow all the local groups to gain inspiration to show to their stakeholders and funders the social value that they are creating.

Bibliography

Action for Children. 2010. *The economic and social return of action for children's family intervention project, Northamptonshire*. Action for Children, Northampton.

Acumen Funds Metric Team. 2007. *Acumen fund concepts: The best available charitable option*. Acumen Fund, New York.

Anthony, R. N., & Young, D. W. 2002. *Management control in nonprofit organizations*. Burr Ridge, IL: McGraw Hill.

Arvidson, M., Lyon, F., McKay, S. & Moro, D. 2010. *The ambitions and challenges of SROI*. Working Paper 49, Third Sector Research Centre. University of Birmingham, Birmingham.

Being in the context of non-market goods. CEP Discussion Paper 890. Centre for Economic Performance, London.

Brest, P., Harvey, H. & Low, K. 2009. Calculated Impact. *Stanford Social Innovation Review*, Winter: 50-56

Carvalho, J. M. S. 2005. *O desempenho das organizações sem fins lucrativos*. Instituto Superior da Maia, Maia.

Cellini, S. R. & Kee, J. E. 2010. *Cost-effectiveness and cost-benefit analysis*. In Handbook of Practical Program Evaluation: 493-530. San Francisco: Jossey-Bass.

Cope, J. 2005. Toward a dynamic learning perspective of entrepreneurship. *Entrepreneurship Theory and Practice*, 29(4):373-398.

Courtney, P. 2011. *The local food programme: a social return on investment approach*. University of Gloucestershire, Gloucester.

Department for children, schools and families. 2008. *The impact of parental involvement on children's education*. UK Government, London.

Discovery House. 2009. *Social return on investment case study: child and youth services*. Discover House, Calgary.

Dolan, P. & Fujiwara, D. 2012. *Valuing adult learning: comparing wellbeing valuation to contingent*. Valuation Department for Business and Innovation & Skills of the UK Government, London.

Dolan, P. & Metcalfe, R. 2008. *Comparing willingness-to-pay and subjective wellbeing in the context of non-market goods*. CEP Discussion Paper 890. Centre for Economic Performance, London.

Drucker, P. 1995. *Managing the non-profit organization: practices and principles*.

Ebrahim A., Rangan, V. K. 2010. *The limits of nonprofit impact: A contingency framework for measuring social performance*. Working Paper 10-099. Harvard Business School, Massachusetts.

Eliasoph, N. 2011. *Making volunteers: Civic life after welfare's end*. Princeton, NJ: Princeton University Press.

- Emerson, J. & Cabaj, M. 2000. *Social return on investment*. Making Waves, 11(2): 10-14.
- Emerson, J., Wachowicz, J., & Chun, S. 2000. *Social return on investment: Exploring aspects of value creation in the nonprofit sector*. In Social Purpose Enterprises and Venture Philanthropy in the New Millennium: 131-173. San Francisco: The Roberts Foundation.
- Ferreira, S. 2000. *As organizações do terceiro sector na reforma da Segurança Social*. Paper presented at IV Congresso Português de Sociologia, Lisboa.
- Franco, R. C. & Andrade, A. M. 2007. *Economia do conhecimento: Organizações sem fins lucrativos*. Porto: Sociedade Portuguesa de Inovação.
- Franco, R. C., Sokolowsky, S. W., Hairel, E. M. H. & Salamon, L. M. 2008. *The Portuguese nonprofit sector in comparative perspective*. Universidade Católica Portuguesa & Johns Hopkins University, Lisbon.
- Frese, M. 2009. Toward a psychology of entrepreneurship – an action theory perspective. *Foundations and trends in entrepreneurship*, 5(6): 435-494.
- Frumkin, P. 2006. *Accountability and legitimacy in american foundation philanthropy*. In K. Prewitt, M. Dogan, S. Heydemann & S. Toepler, The Legitimacy of Philanthropic Foundations: United States and European Perspectives: 99-122. New York: Russell Sage Foundation.
- Fujiwara, D. 2013. *The social impact of housing providers*. Housing, people and communities, London.
- Furnish, A., Kay, A. & Xia S. 2013. *Evaluation of triple bottom line impacts of resourceful communities' creating new economies fund*. Master dissertation, Duke University, Duke.
- Gair, C. 2005. *If the shoe fits: Nonprofit or for-profit? The choice matters*. Investing in Employment and Hope, REDF.
- Hanover Housing Association. 2012. *Spend now, save the future*.
- Herman, R. D. & Renz, D. O. 1998. Nonprofit organizational effectiveness: Contrasts between especially effective and less effective organizations. *Nonprofit Management & Leadership*, 9:23-38.
- Kumar, K. 2009. *Indicators for measuring changes in income, food availability and consumption, and the natural resource base*. U.S. Agency for International Development.
- Maas, K. 2009. *Corporate social performance*. Rotterdam: Erasmus Research Institute of Management.
- Millar, R. & Hall, K. 2013. Social return on investment (SROI) and performance measurement: The opportunities and barriers for social enterprises in health and social care. *Public Management Review*, 15(6): 923-941.

- Minniti, M. and Bygrave, W. 2001. A dynamic model of entrepreneurial learning. *Entrepreneurship Theory and Practice*, 25 (3):5-16.
- Monteiro, A. S. 2010. *As organizações sem fins lucrativos e a estratégia de uma organização patronal sem fins lucrativos na economia local. Um estudo de caso: ACISCP (Associação comercial, industrial e de serviços do concelho de Peniche)*. Master dissertation, ISCAL, Lisbon.
- Mulgan, G. 2010. Measuring social value. *Stanford Social Innovation Review*, 38-43
- New Philanthropy Capital. 2010. *Social return on investment*. London: New Philanthropy Capital.
- Nicholls J., Lawlor E., Neitzer E., Goodspeed T. 2009. *A guide to social return on investment*. Cabinet Office, London.
- Nunes, F., Reto, L. e Carneiro, N. 2001. *O terceiro sector em Portugal: delimitação, caracterização e potencialidades*. Lisboa: Instituto António Sérgio do Sector Cooperativo.
- Off Centre. 2012. *Off center social return on investment*. Bristol: University of Bristol.
- Personal Social Services Research Unit. 2010. *Measuring the outcomes of care homes: final report*. PSSRU Discussion Paper 2696. University of Kent, Kent.
- Putnam, R. 1993. *Making democracy work: Civic traditions in modern Italy*. Princeton University Press, New Jersey.
- Rifkin, J. 1996. *The end of work: The decline of the global labor force and the dawn of the post-market era*. New York: .P. Putnam's Sons.
- Rosenzweig, W. 2004. *Double bottom line project report: assessing social impact in double bottom line ventures*. Working Paper Series. Haas School of Business, California.
- Rotheroe, N. & Richards, A. 2007. Social return on investment and social enterprise: transparent accountability for sustainable development. *Social Enterprise Journal*, 3: 31-48.
- Salamon, L. M. & Anheier, H. K. 1992. In search of the non-profit sector II: The problem of classification. *Kluwer Academic Publishers*, 3: 267-309.
- Samuelson, P. 1938. A note on the pure theory of consumer's behaviour. *Economica*, 5: 61-71.
- Santos, P. M. 2005. *Toda a economia deveria ser solidária: Entrevista a Rogério Roque Amaro*. Pessoas e Lugares – Jornal de Animação da Rede Portuguesa Leader, Lisboa.
- Sardinha, B. & Cunha, O. 2013. *O valor económico do voluntariado no CNE – Corpo Nacional de Escutas*. Instituto Politécnico de Setúbal, Setúbal.
- Savitz, A. & Weber, K. 2006. *The triple bottom line: how today's best-run companies are achieving economic, social, and environmental success – and how you can too*. San Francisco: Jossey-Bass.

Secretaria Nacional Pedagógica - Corpo Nacional de Escutas. 2010. **Programa Educativo**. Corpo Nacional de Escutas, Lisboa.

Smith, S. R. 2012. **Nonprofit organizations and creating public value**. Paper created for the conference entitled “Creating public value in a multi-sector, shared-power world” University of Washington, Washington.

Spivey A. 2009. Developmental immunotoxicity in review. **Environmental Health Perspect**, 117(4): 117-149.

Steed, S., Nicholles, N. 2011. **Small slices of a bigger pie**. New Economics Foundation, London.

Tuan, M. T. 2008. **Measuring and/or estimating social value creation: Insights into eight integrated cost approaches**. Final paper. Bill & Melinda Gates Foundation, Pennsylvania.

Weisbrod, B. A. 1998. Guest editor’s introduction: The nonprofit mission and its financing. **Journal of Policy Analysis and Management**, 17(2): 165-174.

Werker, E. D. & Ahmed, F. Z. 2007. What do non-governmental organizations do? **Journal of Economic Perspectives**, 22:73-92.

Zappalà, G. & Lyons, M. 2009. **Recent approaches to measuring social impact in the third sector: An overview**. Centre for Social Impact Background Paper 6. Australian School of Business & University of New South Wales, Sidney.

Annex I – Young Scouts applied survey

Official Version (Portuguese)



Este questionário faz parte da Tese de Mestrado como requisito parcial para obtenção de grau de Mestre em Msc in Business Administration e tem como objetivo mensurar qual o valor social gerado pelo Agrupamento de Escuteiros da Póvoa de Santa Iria.

1. Desde que estou no CNE sinto-me:

Leia atentamente e seleccione a opção que melhor expressar sua opinião sobre o assunto de acordo com a seguinte escala:

1	2	3	4	5
Discordo Totalmente	Discordo Parcialmente	Não concordo nem discordo	Concordo Parcialmente	Concordo Totalmente

Área do “Ser”

	1- Discordo totalmente	2	3	4	5 – Concordo totalmente
Confiante					
Optimista					
Honesto					
Capaz de trabalhar em equipa					
Responsável					
Autónomo					
Capaz de liderar uma equipa					

Área do “Saber”

	1- Discordo totalmente	2	3	4	5 – Concordo totalmente
Reconhecedor das minhas imperfeições					
Atento ao Mundo que me rodeia					
Reconhecedor das ameaças ao meu corpo					

Área do “Agir”

	1- Discordo totalmente	2	3	4	5 – Concordo totalmente
Interactivo com os outros					
Criativo					
Capaz de desenvolver iniciativas					
Participativo na minha comunidade					
Tolerante com elementos do sexo oposto					
Tolerante com elementos com necessidades especiais					
Fisicamente bem					

2. Das características anunciadas, que percentagem atribuis à mesma por seres escuteiro?

Leia atentamente e seleccione a opção que melhor expressar sua opinião sobre o assunto de acordo com a seguinte escala:

0%	25%	50%	75%	100%
Não se deve nada ao facto de ser escuteiro	Deve-se pouco ao facto de ser escuteiro	Deve-se parcialmente ao facto de ser escuteiro	Deve-se muito ao facto de ser escuteiro	Deve-se totalmente ao facto de ser escuteiro

Área do “Ser”

	0%	25%	50%	75%	100%
Confiante					
Optimista					
Honesto					
Capaz de trabalhar em equipa					
Responsável					
Autónomo					
Capaz de liderar uma equipa					

Área do “Saber”

	0%	25%	50%	75%	100%
Reconhecedor das minhas imperfeições					
Atento ao Mundo que me rodeia					
Reconhecedor das ameaças ao meu corpo					

Área do “Agir”

	0%	25%	50%	75%	100%
Interactivo com os outros					
Criativo					
Capaz de desenvolver iniciativas					
Participativo na minha comunidade					
Tolerante com elementos do sexo oposto					
Tolerante com elementos com necessidades especiais					
Fisicamente bem					

Obrigado pela sua participação.

Mestrando: Duarte de Almeida Valadas

Orientadora: Prof. Doutora Sofia de Sousa Santos de Albuquerque

English Version



This survey is part of the Master's thesis as a partial requirement for obtaining a Master Degree in Business Administration and aims to measure the social value generated by the Group of Scouts of Póvoa de Santa Iria.

1. Since I am in CNE, I fell:

Read carefully and select the option that best expresses your opinion on the subject according to the following scale:

1	2	3	4	5
Strongly Disagree	Partially Disagree	Do not Agree or Disagree	Partially Agree	Strongly Agree

“Be”

	1- Strongly Disagree	2	3	4	5 – Strongly Agree
Confident					
Optimistic					
Honest					
Able to work on a team					
Responsible					
Autonomous					
Able to lead a team					

“Know”

	1- Strongly Disagree	2	3	4	5 – Strongly Agree
Recognizer of my imperfections					
With attention to what happening in the world					
Recognizer of the threats to my body					

“Act”

	1- Strongly Disagree	2	3	4	5 – Strongly Agree
Interactive with the others					
Criative					
Able to develop initiatives					
Participative in my community					
Tolerant with elements of other gender					
Tolerant with elements with special needs					
Physically well					

2. From the announced characteristics, which percentage you assign to the fact of be a Scout?

Read carefully and select the option that best expresses your opinion on the subject according to the following scale:

0%	25%	50%	75%	100%
It has nothing to do with be Scout	Is slightly due to the fact of being Scout	Is partially due to the fact of being Scout	Is largely due to the fact of being Scout	It is totally a consequence of being Scout

“Be”

	0%	25%	50%	75%	100%
Confident					
Optimistic					
Honest					
Able to work on a team					
Responsible					
Autonomous					
Able to lead a team					

“Know”

	0%	25%	50%	75%	100%
Recognizer of my imperfections					
With attention to what happening in the world					
Recognizer of the threats to my body					

“Act”

	0%	25%	50%	75%	100%
Interactive with the others					
Criative					
Able to develop initiatives					
Participative in my community					
Tolerant with elements of other gender					
Tolerant with elements with special needs					
Physically well					

Thank you for your participation.

Master student: Duarte de Almeida Valadas

Supervisor: Prof. Doutoura Sofia de Sousa Santos de Albuquerque

Annex II – E-mail Interviews

Official Versions (Portuguese)

Interview to Irina Póvoa – Volunteers’ Leader

Question: Quais os principais impactos positivos que o CNE tem no desenvolvimento das crianças?

Answer: Auto-conhecimento da criança/jovem com base tanto no método escutista como nos princípios e a lei, o aprender fazendo/experimentando e reconhecer que tem capacidades para o fazer e o viver em pequenos grupos e aprender a tolerar e liderar.

Question: E em si, quais são os efeitos de pertencer à Organização?

Answer: O maior efeito que senti foi o sentir que tenho uma missão, um papel, um compromisso a desempenhar que não é só o da minha profissão, família, casa, mas que faz parte de mim no dia-a-dia. Posso ainda referir o aumento de confiança nas minhas escolhas e capacidades, com os diversos desafios que me foram colocados nestes 14 anos e que tentei sempre estar à altura das expectativas. Adquiri uma maior tolerância em diversas situações que de outra forma provavelmente não teria o mesmo tipo de atitude.

Question: Avalie de 0 a 10 qual a influência do CNE nos efeitos (para si) referidos.

Answer: Sentido de missão ou papel a desempenhar – 10; Confiança – 7; Tolerância - 8

Interview to Luis Inácio – Scout’ Parent

Question: O que mudou na sua relação com o seu filho desde que ele está no grupo? Houve alterações no ambiente em casa? Que alterações?

Answer: Entendo que o escutismo deve proporcionar, para além de um contacto mais “íntimo” com a natureza, o desenvolvimento das vertentes sociais, culturais e humanas. Estas vertentes estão mais ativas na vida familiar desde que há elementos ligados ao escutismo. Há mais alertas lançadas pelos escuteiros da casa sobre assuntos que, supostamente, deveriam aparecer mais tarde, tais como, preocupações com os sem-abrigo, impacto humano na natureza, dificuldades financeiras dos amigos. Também as

sinto mais independentes e preparadas para os desafios que lhes podem surgir na vida. Por exemplo, a nível escolar sinto maior segurança na forma como controlam e gerem o seu dia-a-dia. A convivência em grupo é outro dos fatores importantes que o escutismo desenvolveu nelas. Saber estar em grupo, conviver sem “gozar” com quem é menos capaz na realização de atividades são fatores determinantes para construir e moldar um perfil humano saudável.

Question: E para si, existiu algum impacto resultante do facto de pertencer indiretamente ao grupo?

Answer: Existiu um impacto bastante positivo. As dúvidas e questões que colocam “obrigam” a uma constante pesquisa para dar a resposta certa. Sinto-me muito mais “seguro” sobre as suas capacidades físicas e psicológicas. Os esforços a que são sujeitos no escutismo e a forma como ultrapassam as dificuldades com a ajuda dos companheiros de patrulha ou chefes, dão-me a conhecer as capacidades delas.

Question: Quais os impactos que os Escuteiros têm no seu filho?

Answer: Os escuteiros tornaram-nas mais autónomas, responsáveis, solidárias. Reforço a ideia do saber viver em grupo, algo importante quando se quer construir e moldar Homens para a vida. Um grupo pode ajudar ou destruir um ser. Os ideais do escutismo seguidos e aplicados de uma forma “pura” ajudam a preparar Homens para a vida.

Interview to Miguel Brito – Scout’ Parent

Question: O que mudou na sua relação com o seu filho desde que ele está no grupo? Houve alterações no ambiente em casa? Que alterações?

Answer: O Tomás sempre teve uma relação saudável com os Pais. As alterações observadas foram mais consequência do seu crescimento (entrou para os escuteiros com 7 anos). Logicamente que os amigos e o que tem aprendido nos escuteiros têm influenciado o seu trajecto, nomeadamente na sua timidez.

Question: E para si, existiu algum impacto resultante do facto de pertencer indirectamente ao grupo?

Answer: Sim, permitiu conhecer outros Pais e outros escuteiros que interagem com o Tomás, o que permitiu alargar o meu Universo de conhecidos e de amigos.

Question: Quais os impactos que os Escuteiros têm no seu filho?

Answer: O Tomás melhorou significativamente na sua autonomia, aprendendo a vencer as inseguranças e os medos, tornou-se uma criança mais responsável e mais prestável. Tenta aplicar os princípios escutistas á sua vida. Assim o impacto tem sido extremamente positivo

Interview to Rui Luz – Scout’ Parent

Question: O que mudou na sua relação com o seu filho desde que ele está no grupo? Houve alterações no ambiente em casa? Que alterações?

Answer: Não se operou qualquer mudança. Os movimento escutista passou a ser parte integrante de uma forma de estar em família. Acredito que o sistema de patrulhas que encontramos no escutismo incute na criança maior responsabilidade e autonomia. Por outro lado os aspectos mais “virais” da relação com os pais são o sentido prático das coisas e a valorização de tudo o que consegue em campo (o verdadeiro espaço de eleição de qualquer escuteiro). Ora “só” isso reflectiu e tem vindo a reflectir no dia-a-dia alterações bastante positivas.

Question: Quais os impactos que os Escuteiros têm no seu filho?

Answer: Valores que se transmitem para a vida enquanto jovem e que, seguramente, se reflectem da melhor forma na fase adulta. O futuro não têm que ser uma incógnita. O futuro prepara-se e o escutismo ajuda os meus filhos a estarem melhor preparados.

Question: Existe alguma outra actividade onde ele esteja inserido capaz de criar os mesmos impactos?

Não considero o escutismo uma “actividade”. As actividades encontram-se nos ATL e mesmo na escola onde existe um método por vezes retrógado. As escolhas conduzidas pelo próprio individuo enquanto jovem traduzidas na Lei e Promessa são algo que não se pode encontrar facilmente noutra modo de aprendizagem para a vida

Interview to Bruno Oliveira – Municipal Councilor Support Unit

Question: Quais são os impactos positivos que o CNE tem para a Comunidade?

Answer: O CNE engloba uma série de impactos positivos. Revela-se uma tarefa praticamente impossível elencá-los a todos. Sendo uma Associação cuja missão é a formação integral de jovens, uma formação de valores e não apenas uma actividade lúdica como complemento à sua formação mas sim como parte integrante e indissociável da mesma, contribui para a comunidade a diversos patamares e cronologicamente prolongada no tempo. Talvez a melhor forma de analisar os impactos seja caracterizá-los em directos e indirectos, de acção directa e de acção a longo prazo. Impactos directos e imediatos, sendo uma Associação que promove os melhores valores e que tem na sua génese a solidariedade, bem como o apoio à comunidade e o trabalhar para um futuro melhor, é prática comum ver os escuteiros a desenvolver actividades no seio da comunidade em prol do bem-estar desta. São exemplo disso todas as iniciativas de apoio aos sem-abrigo, à recolha de alimentos, à conservação de espaços comuns, iniciativas pontuais com os lares existentes, entre muitas outras. A prazo, nunca nos podemos esquecer que o CNE preconiza a formação integral do jovem, o que vai resultar em adultos socialmente responsáveis e integrados na comunidade, activos nas mais diversas áreas e com um sentido de responsabilidade social que certamente causará impactos positivos no seio da comunidade.

Question: Existe algum impacto negativo que a Organização tenha?

Answer: Esta Organização existe continuamente desde há muitos anos, pelo que qualquer impacto negativo nas comunidades que pudesse alguma vez ter existido, não existem hoje em dia e nada existe de negativo a apontar.

Question: Existem outras entidades no Concelho que possam criar os mesmos impactos? Quais?

Answer: Existem diversas associações e entidades no Concelho com missões e objectos de trabalho directamente vocacionados para a comunidade, de ajuda e apoio nas mais diversas áreas (desde solidariedade, acção social, educação, terceira idade, etc.) Todas desempenham um papel importantíssimo e têm a sua razão de existir. O CNE não é uma instituição de solidariedade social nem um ATL, é uma organização que visa a formação de jovens, segundo valores próprios. É por isso evidente que uma associação

do Concelho cuja missão seja quase na sua totalidade o auxílio aos sem-abrigo, como por exemplo o excelente trabalho realizado pela Associação “Companheiros da Noite”, terá um impacto maior do que aquele realizado pelo CNE nas suas acções pontuais. Agora nunca é demais reforçar que o CNE integra os seus jovens nestas responsabilidades sociais, e daí nunca surgirão indivíduos desassociados da realidade da sua comunidade, mas sim elementos válidos em prol de um futuro melhor. Poderemos concluir que em termos de impacto directo, existem diversas associações que, pela sua missão, têm uma maior preponderância no Concelho (principalmente as Instituições Particulares de Solidariedade Social), mas no objectivo e particularidade do CNE, enquanto associação do concelho, propõe-se a resultados prolongados no tempo de um benefício extremo. É normal ver escuteiros integrados nas outras associações para o bem-estar comum.

Question: Compare numa escala de 0 a 10 o impacto criado por essa entidade e o CNE onde 0 corresponde a "O impacto é totalmente criado por essa entidade" e 10 a "O impacto é totalmente criado pelo CNE".

Answer: A avaliação aqui será um 2. Sem dúvida que sendo a missão de uma instituição um objecto mais particular e específico esta terá sempre uma maior relevância face ao CNE, que é uma instituição de utilidade pública cujo objecto é a formação de jovens pelos valores. No entanto, não existe mais associação ou instituição que rivalize com o CNE na formação integral dos jovens. Para além do ensino formal, através das escolas, encontramos diversas instituições desportivas e associações recreativas que disponibilizam um leque abrangente de actividades, numa oferta cada vez maior, mas nenhuma se propõe aos mesmos fins quando comparadas com o CNE. Poderíamos eventualmente considerar as actividades integradas nos grupos de jovens das paróquias, mas não têm a mesma expressão prática e efectiva, nem causam os mesmos impactos.

English Versions

Interview to Irina Póvoa – Volunteers' Leader

Question: What are the main positive impacts that the CNE has on children's development?

Answer: Self-knowledge of the child/youth based method on the scouts' method as the principles and the law, learning by doing/experiencing and recognizes that has the capacity to do it, live in small groups and learn to tolerate and lead.

Question: And for you, what are the effects of belonging to the organization?

Answer: The biggest effect I felt was the feel that I have a mission, a role, a commitment to play that is not only my profession, family, home, but part of me in day-to-day. I can also mention the increase of confidence in my choices and capabilities with the many challenges that I have been placed in these 14 years and have always tried to live up to expectations. Acquired greater tolerance in various situations that otherwise probably would not have the same kind of attitude.

Question: Evaluate from 0 to 10 the influence of CNE in the effects (for you) referred wherein 0 corresponds to 'The impact is not related with the fact of belong to CNE' and 10 to 'The impact is fully created by CNE'.

Answer: Sense of mission or role to play - 10; Confidence - 7; Tolerance – 8

Interview to Luis Inácio – Scout' Parent

Question: What has changed in your relation with the child since he/she is in the group? There was any change in the home environment?

Answer: I understand that Scouting should provide, in addition to a more "intimate" contact with nature, the development of social, cultural and human aspects. These aspects are more active in family life since there are family elements in Scouts. There are an alert launched by the scouts of the house on subjects that were supposed to appear later, such as, concerns about the homeless, human impact on nature, financial difficulties of friends. Also feel more independent and prepared for the challenges that may arise in their own lives. For example, at school I feel safer by the way that they

control and manage their day-to-day. Living in a group is another of the important factors that Scouting has developed in them. Know how to be in a group without make fun of those who are less able to perform activities are essential to build a healthy human profile.

Question: And for you, there was any impact as a result of belongs indirectly to the group?

Answer: There was a very positive impact. The doubts and questions that they ask, require a constant search to give the right answer. I feel much more "secure" about their physical and psychological capacities. The efforts that they made in Scouts and how they overcome the difficulties with the help of the group and leaders, give me to know the capabilities of them.

Question: What is the impact in the future that the Scouts have in your child's education?

Answer: The Scouts made them more autonomous, responsible, and compassionate. Reinforcing the idea of learning to live in groups, something important when is wanted build and mold human for life. A group can help or destroy a being. Following the scouting ideals and applied it in a "pure" way help prepare a human for life.

Interview to Miguel Brito – Scout' Parent

Question: What has changed in your relation with the child since he/she is in the group? There was any change in the home environment?

Answer: Tomás always had a healthy relationship with parents. The changes were more a result of its growth (joined the Scouts 7 years old). Logically that friends and what has been learned in the Scouts have influenced in him journey, particularly in its shyness.

Question: And for you, there was any impact as a result of belongs indirectly to the group?

Answer: Yes, allowed to meet other parents and other scouts that interact with Thomas, which has extended my universe of friends.

Question: What is the impact in the future that the Scouts have in your child's education?

Answer: Tomás improved significantly his autonomy, learning to overcome insecurities and fears, became a more responsible and helpful child, trying to apply the scouts' principles in his life. So the impact has been extremely positive.

Interview to Rui Luz – Scout' Parent

Question: What has changed in your relation with the child since he/she is in the group? There was any change in the home environment?

Answer: Any change was noticed. The Scout Movement has become an integral part of being in family. I believe that the system of groups that we find in Scouts instills in children a greater responsibility and autonomy. Moreover, the most "viral" aspects of the relationship with parents are the practical sense of things and the appreciation of all you get on the field (the real space of election of any scout). Now just this has been reflected on the day-to-day very positive changes.

Question: And for you, there was any impact as a result of belonging indirectly to the group?

Answer: Values that are transmitted to life as young and certainly reflected in adulthood. The future does not have to be a mystery. Future prepares itself scouts help my children to be better prepared.

Question: What is the impact in the future that the Scouts have in your child's education?

Answer: I do not consider scouting one "activity". The activities are in ATL and even the school where there is a method sometimes retrograde. Choices conducted by the individual himself as a young man translated in Law and Promise are something it cannot be easily found in another mode of life learning.

Interview to Bruno Oliveira – Municipal Councilor Support Unit

Question: What are the positive impacts that the CNE has in the Community?

Answer: The CNE includes a number of positive impacts. It is almost impossible to talk about all of them. Being an Association whose mission is the integral formation of young people, a formation of values and not just a recreational activity as a complement to their training but as an integral and inseparable part of it, contributes to the community at various levels and chronologically extended in time. Perhaps the best way to analyze the impacts is to characterize them in direct and indirect, direct action and long-term action. Direct and immediate impacts, being an association that promotes the best values and has in its genesis the solidarity and support to the community and the working for a better future, it is common practice to see scouts developing activities within the community for its well-being. Are examples all the initiatives for the homeless, collecting food, the preserve of common areas, specific initiatives with existing homes, among many others. Ultimately, we can never forget that the CNE is responsible for the integral formation of the youngsters, which will result in integrated and socially responsible adults and integrated in the community, active in several areas and with a sense of social responsibility which will surely cause a positive impact within the community.

Question: Is there any negative impact that the organization has?

Answer: This organization exists continuously for many years, so any negative impact on communities that could ever have existed, does not exist today and there is nothing negative to be pointed.

Question: There are other entities in the community who are able to create the same impacts listed?

Answer: There are several associations and entities in the county with missions and work objects directly aimed at the community, help and support in several areas (since solidarity, social work, education, elderly, etc.). All play an important role and have their reason to exist. The CNE is not a charitable institution or an ATL, is an organization that aims training young people, according to their own values. It is therefore evident that an association of the county whose mission is almost entirely the aid to the homeless, such as the excellent work done by the Association "Companheiros

da Noite", will have a greater impact than that performed by the CNE in its specific field. But is never too much reinforces that CNE integrates their young scouts in these social responsibilities and from there will surge valid elements towards a better future. We may conclude that in terms of direct impacts, there are several associations which by their mission, have a greater preponderance in the county (mainly Private Institutions of Social Solidarity), but the objective and particularity of the CNE as an association of the county, with prolonged benefits along the time.

Question: Compare on a scale of 0 to 10 the impact generated by such entity and the CNE wherein 0 corresponds to 'The impact is fully created by that organization' and 10 to 'The impact is fully created by CNE'.

Answer: The evaluation here will be a 2. Surely that being the mission of an institution a more particular and specific subject, will always have a greater relevance against the CNE, which is an institution of public utility which purpose is train young people by the values . However, there is no association or institution competing with the CNE in the integral formation of the youngsters. Apart from the formal education, through schools, sports we found several recreational associations that provide a range of activities, but none is proposed for the same goals comparing to CNE. We could possibly consider the integrated activities in youth groups of parishes, but do not have the same practical and effective expression, or cause the same impacts.

Annex III – Young Scouts’ Inputs cost

Description	Quantity	Years Length	Value	Total Value
Fee				
Fee	1	1	45€	45€
Camping and activities				
Camping	5	1	30€	150€
Full-day’ activities	10	1	5€	50€
Camping Material				
Camping backpack	1	4	65€	16,25€
Sleeping bag	1	4	40€	10€
Camping mat	1	4	12€	3€
Uniform				
Shirt	1	4	12,15€	12,15€
T-shirts	8	4	5€	10€
Shorts	4	4	13,97€	13,97€
Sweats	4	4	10,95€	10,95€
Belt	1	4	8,60€	2,15€
Socks	8	2	2,48€	4,96€
Scout’ scarf	1	4	2,88€	0,72€
Boots	2	4	40€	20€

The fee and camping and activities prices are based on the last year prices of the Local Group. The prices of camping material and uniform have as source the Scouts Store in Lisbon – “Depósito de Material e Fardamento”.

Annex IV – Financial proxies’ conversion

Outcomes	Value	2010	2011	2012	2013	2014	Value London	Value €	Value Lisbon
Self-Confidence	£ 215,00	£ 215,00	£ 224,68	£ 230,97	£ 236,74	£ 241,24	£ 241,24	304 €	201 €
Team worker	€ 350,00	-	-	-	-	€ 350,00	-	-	350 €
Responsibility	£ 569,00	-	-	-	-	£ 569,00	£ 569,00	717 €	475 €
Good-fellowship	£ 3.000,00	-	-	-	-	£ 3.057,00	£ 3.057,00	3.852 €	2.551 €
Autonomy	£ 1.320,00	-	-	-	£ 1.353,00	£ 1.378,71	£ 1.378,71	1.737 €	1.150 €
Entrepreneurship	£ 847,00	-	-	-	£ 868,18	£ 884,67	£ 884,67	1.115 €	738 €
Tolerance with elements with special needs	€ 4.452,00	-	-	-	-	€ 4.452,00	-	-	4.452 €
Physical Wellness	£ 428,00	-	-	-	-	£ 436,13	£ 463,13	584 €	386 €
Commitment	£ 569,00	-	-	-	-	£ 569,00	£ 569,00	717 €	475 €
Self-Confidence	€ 720,00	-	-	-	-	€ 720,00	-	-	720 €
Tolerance	€ 625,00	-	-	-	-	€ 625,00	-	-	625 €
Confidence in capacities of children	€ 350,00	-	-	-	-	€ 350,00	-	-	350 €
New friendships	£ 3.000,00	-	-	-	-	£ 3.057,00	£ 3.057,00	3.852 €	2.551 €
Volunteering/ Active citizenship	€ 328,00	-	-	-	-	€ 328,00	-	-	328 €