

Social Return on Investment

Evaluation report 2022/2023
LittleBigHelp



LittleBigHelp

LittleBigHelp empowers children and adolescents in India to create a brighter future.

Through awareness raising, child protection and education, they work with local communities to empower and secure the rights of vulnerable people.

During 2022/2023, 39 boys and 25 girls lived in LittleBigHelp's Hostels with an average of 48 children throughout the year. Here they received daily care and a safe home.

Lind Foundation's support goes to the Boys' and the Girls' Hostel, and this SROI report is an analysis hereof.



64
Children

lived at the Boys'
Hostel and the Girls'
Hostel

2.5
SROI ratio

for every DKK 1, DKK
2.5 is created in value
based on 48 children

7.8
SROI ratio

estimated over the
course of 5 years

7
Former children

enrolled in higher
education



67%
of the children

went from rough
homelessness to safe
housing

87%
increase

in regular school
attendance

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LittleBigHelp aims to create better opportunities and long-lasting positive effects for vulnerable children in India, by providing them with a safe environment, caretaking adults, healthy food and education.

LittleBigHelp in brief

LittleBigHelp aims to empower vulnerable children and adults in West Bengal, India to create a brighter future for themselves, their family and their community. Among their projects are a Girls' Hostel, Boys' Hostel, Community Centres that provide school preparation for out-of-school children in the slums, Skill Development courses for adults, Computer Centres for youth and a Centre for Special Education for children with special needs¹.

This report

The purpose of this report is to value the effects and changes that LittleBigHelp creates. The report is based on the Social Return on Investment (SROI) method², whereby comparing input (costs and volunteer work) and output (social changes in the target group) one can calculate the outcome of the organisation based on a monetary value. In that way, the association's societal impact through social efforts can be calculated. The report is divided between an analysis of the Boys' Hostel and the Girls' Hostel.

SROI ratio

Based on the calculated SROI ratio of 2.5, LittleBigHelp has created positive value for stakeholders and society for DKK 2.5 for every DKK donated. The calculation of the created value is based on the increased probability that the children will get an education along with social values of safe housing, better health and increased confidence among the children. Not all the impact is possible to include with a monetary value however, it is expected that the increased wellbeing of the children will have a great positive impact on the guardians of the children, if any, and their wellbeing.

The individual SROI ratio for the Boys' Hostel is 2,6, while for the Girls' Hostel, it is 2,3. Compared to last year this is a slight decrease. Nevertheless, there have been changes to the SROI framework to increase the accuracy and reliability of the evaluated change. Without the changes, the SROI ratio would have been higher than previously, which means that the organisation's intervention has increased its impact.

The collaboration between Lind Foundation and LittleBigHelp

Lind Foundation has supported LittleBigHelp's Boys' Hostel since it opened in 2014. In 2022, Lind Foundation extended the support to include LittleBigHelp's Girls' Hostel.

2.5

SROI ratio

DKK 1.5m

Total input
Expenses and volunteers' investment.

DKK 3.7m

Total outcome
Value created by LittleBigHelp

39

Boys lived at Boys' Hostel

25

Girls lived at Girls' Hostel

24

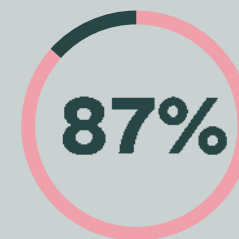
Children moved out of the hostel because their lives have been improved

Results of 2022/2023

39 boys and 25 girls lived at LittleBigHelp's Hostels throughout 2022/2023. Before moving in every child lived either on the streets or in a temporary unsafe house. After moving in at the Hostel, 87% of the children started going to school regularly when they had not before. In addition, 91% experienced increased overall health through monthly health checks.

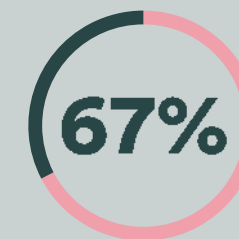
Additionally, the children received therapy, daily meals and help with homework, which contributed to a dramatic increase in their overall wellbeing.

Out of all the children



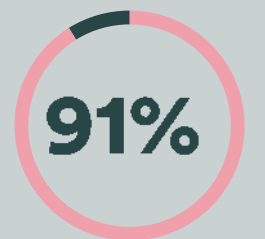
started going to school regularly, when they had not before.

Out of all the children



went from sleeping outside at different places to having a safe home.

Out of all the children



did not feel tired or sick after moving in at the hostel.

LittleBigHelp empowers vulnerable children to break the cycle of poverty, by giving them the support, skills and tools they need to create a brighter future for themselves, their families and their community.

About LittleBigHelp

LittleBigHelp is an NGO established in Denmark in 2010 to create better opportunities for vulnerable children and adults in India. LittleBigHelp runs 25 projects to empower individuals who don't have access to the same human rights, healthcare and educational opportunities as in developed countries

Purpose

LittleBigHelp believes that empowering individuals will help break the cycle of poverty, by giving people the support, skills and tools they need to create a brighter future for themselves, their family and their community. It is their belief that the benefits will ripple down generations and have a lasting impact.

Societal context

It is estimated that there are 11 million children living on the streets in India. To cope with the difficult living conditions, some join gangs for acceptance and "protection", while others become addicted to glue. In India, 60% live on less than \$3,20 per day, and many don't have access to basic human rights such as education, clean drinking water, adequate shelter or sufficient food. These conditions are especially prevalent in the slums where children and women are marginalised and vulnerable to abuse, rape, trafficking and child marriage.

Target group

At the Boys' and Girls' Hostel, the children start a new life away from the streets with care, education, nutrient-rich meals, health checks and personal development – something they have never had before.

The children live in the hostel 24/7 and are given a structured everyday life with school, sports, music, drawing, meditation and games. The staff and social workers provide ongoing guidance and counselling about the challenges they face in life and how to cope with them. In addition, the children are taught practical and soft skills that will prepare them for life outside the homes e.g. cooking, personal hygiene and having conversations about their future careers. The oldest children receive vocational training, equipping the children with income-generating skills so they can become financially independent.

Activities

Lind Foundation supports 2 projects:

- Boys' Hostel (supported since 2014)
- Girls' Hostel (supported since 2022)



The theory of change explains how and why the desired change is expected to happen due to LittleBigHelp's activities.

Input resources that permit the outcome.	Activities core activities that create the outcome.	Output number of participants/ activities.	Outcomes results it creates.		Impact changes for the society and the single individual.
Financial resources and employees	A children's Hostel for boys: — Incl. education, nutrition, safe shelter, care, counselling, hobbies, etc.	— 39 boys lived at the Boys' Hostel (29 boys on average throughout 2022/2023)	— Years of education — Improved confidence — Improved physical health — Improved mental health	— A social network with local advice. — Improved educational skills. — Increased possibilities for further education. — Better job opportunities.	— A safe childhood. — A better transition to adult life. — Opportunities to change the social inheritance. — For girls to break the social legacy and thus not get married off and or excluded from the labor market.
Financial resources and employees	A children's Hostel for girls: — Incl. education, nutrition, safe shelter, care, counselling, hobbies, etc.	— 25 girls lived at the Girls' Hostel (19 girls on average throughout 2022/2023)			
Volunteers	— The volunteers' work for LittleBigHelp	— 5 volunteers	— Regular volunteering — Activate and strengthen competences — Gain working experience	— Personal wellbeing — Improved skills	— Personal wellbeing and improved skills

LittleBigHelp's target group consists of vulnerable children who live on the streets.

Target group

LittleBigHelp's target group, in regards to their Hostels, consists of vulnerable children between the ages of 6-18 years. Before moving to the Boys' and Girls' Hostel, many of the children struggled to find food in their daily life on the street. Because of this, street children often become forced to do theft. This can be the beginning of a long-term association with criminal activities that will affect both their lives and society in general. When street children move into a Hostel, they are sheltered from criminal activities, violence and cruelty.

Characteristics of the boys and girls at the Hostels.

- Have lived on the street or the slum for a long period.
- Have not attended school regularly.
- Might have had to steal or be in child labour to get an income.
- The family does not or is not able to help or support the children.
- The family might be living on the street as well.
- Might have been addicted to alcohol, drugs and/or glue.



Other stakeholders

In 2022/2023, Girls' and Boys' Hostels were operated by 32 local team members and 24 supporting team members.

A significant part of the organisational work is done by volunteers and employees in Denmark. They mainly do administrative tasks, fundraising and developing the data framework.

Donors give financial donations to LittleBigHelp and Girls' and Boys' Hostels. These are both companies, foundations and private individuals.

Stakeholders from the local community in India, such as authorities benefit from the boys and girls staying at Girls' and Boys' Hostels instead of having them being homeless and getting involved in criminal activities. The local community also benefits from the boys and girls receiving education because this can lead to increased employment and a decrease in criminal activities.

The families might benefit from having one less child to provide for, and experience well-being improvements due to fewer worries about their boy or girl. When the boys or girls grow up, their education might help the families as well.

The volunteers are included in the analysis. The employees and donors are indirectly included whereas the local community and the girls' and boys' families are not included in the analysis.

To better understand the target group and the activities, Moumita is included as an example of one of the girls at the Girls' Hostel.



Safe home

Moumita is given a new start and a life away from the streets. A place she can call home – with care and comfort.



Moumita from Girls' Hostel, recently passed her 12th grade exam with top marks. Moumita comes from a difficult background in the delta region of the Sundarbans, where her father was killed by a tiger.



Daily meals

To ensure the best conditions for learning and healthy development, Moumita gets healthy nutritious meals.



Education

Moumita attends school and receives homework help at the Hostel. The oldest children receive vocational training, equipping them with income-generating skills.



Healthcare

Moumita is provided health checks regularly and receive guidance on mental health, hygiene, privacy and social stigma during menstruation.



Change agents

Moumita is role model and help others. When local forces take ownership to develop and lift the community, the changes are more likely to be long-lasting.



Therapy

Moumita's life in rural India has been harsh and with a psychologist she can process her previous experiences, helping her cope with the challenges she face in life.

The outcome of LittleBigHelp's work for the target group and society is quantified by using the SROI method which compares input to outcome.

Change that occurred



Financial value of that change



What we can not attribute to us



Cost to create the impact



Total Impact

[Read about the SROI method here²](#)

Impact measurement in Lind Foundation

Lind Foundation is engaged in creating long-term improvements for vulnerable and socially marginalised people in society. Organisations and projects which support people's condition of life and to get the most out of their potential are supported.

It is Lind Foundation's ambition that the supported organisations and projects create the greatest possible improvement for the target group and society. A reasonable relationship between input and the outcome ensures this. Impact measurement is crucial to evaluate this for Lind Foundation when following up on projects and organisations where the SROI method is the basis.

For further information please see Lind Foundation's considerations on the use of the SROI method².

The report's purpose is to provide insights about LittleBigHelp's activities, target group, stakeholders, and the tangible value LittleBigHelp has created in 2022/2023. Thus, the report can contribute to the continued activities and development of LittleBigHelp.

Social Return on Investment (SROI)

SROI is developed to quantify and value the outcomes of target groups and society created by social projects and organisations. Based on the organisation's theory of change the target group, intervention, and activities are derived. The outcomes hereof are assessed and assigned a monetary value in the local currency. These are based on financial and social values. An SROI ratio is calculated by comparing the total outcome to the total input which consists of financial support, volunteers' working hours, and non-financial gifts. Thus, the ratio shows the monetary outcome produced per DKK put into the project.

The SROI method that is used at Lind Foundation was developed by the former Office of the Third Sector in the Cabinet Office of the UK Government.² The method's strength is that complex outcomes that social projects and organisations create for the target group are covered. However, it is difficult to capture all the relevant effects of an organisation with reliable data. Because of this uncertainty, Lind Foundation uses a conservative approach. Furthermore, we strive to obtain the best possible research design to maximise the validity of the results when using the SROI method. This improves the chances of establishing causality and thereby contributes to more valid results.^{4 and 5} This SROI report builds upon a cross-sectional study. A higher level of analysis can be reached by using a control group which serves as the counterfactual outcome — that is, what would have happened without the organisation's work.

Data

Lind Foundation collects relevant data through a close dialogue with LittleBigHelp. The data is primarily based on quantitative measures derived from the children's answers to the surveys. Further collected and used data is e.g., financial reports and volunteers' and employees' working hours. To isolate the organisation's outcomes the adjustment measures of deadweight, displacement, attribution, and drop-off are used.

Values

The calculated social value creation contains both financial and social values.

Financial values:

Are estimates of monetary value creating e.g., an increase in income or saved public expenditures which are estimated based upon the surveys.

Social values:

Are estimates of well-being outcomes which are given a monetary value based on an amount that could have created an equivalent improvement. Here, HACT's Social Value Bank, and Market price are used.

The total input in 2022/2023 is DKK 1.5m, primarily driven by the rent, salaries and food at the children's hostels in India.

Total input is the amount of time and resources used to operate LittleBigHelp's organisation and its hostels in 2022/2023. Furthermore, it includes the monetary value of volunteers helping LittleBigHelp and its hostels. This measure is adjusted for purchase power to be comparable to the outcome.

Input per child in the hostels

To illustrate input relative to the number of children, input per child is included as a guiding measure. This is calculated as the total input divided by the number of children in the hostels. This better illustrates the effectiveness of the changing input across time and across the Boys' and Girls' Hostel.

Total input can be divided into direct and indirect costs and non-financial donations

The input consists of direct costs, such as rent, salaries, food etc. and indirect costs, such as administration costs. In addition, input includes non-financial gifts used specifically in the Boys' or Girls' Hostel work.

Volunteers' time

The valuation of the voluntary hours spent by the volunteers is based on the wage the volunteers could have earned if they were employed. In that sense, it is calculated as their opportunity cost. The hourly wage of DKK 224.7 is used for educated volunteers while it is DKK 125.9 for students.^{8 and 9}

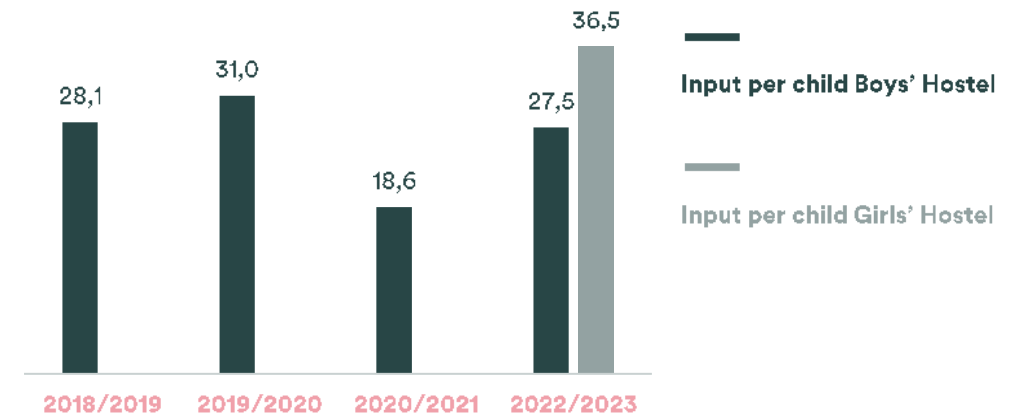
— Total input for 2022/2023 is calculated to be DKK 1,495,885. This consists of DKK 798,965 spent as input to the Boys' Hostel and DKK 696,920 as input to the Girls' Hostel.

— The overall input per child for 2022/2023 is DKK 30,704. However, there is a substantial difference between the Boys' and Girls' Hostel. In the Boys' Hostel, the input per child is DKK 27,487 while it is DKK 36,522 in the Girls' Hostel. This is due to the girls getting more intense care and fewer girls living at the Girls' Hostel. Compared to previous years the Boys' Hostel has about the same input per child.

— In 2022/2023 the input consisted of DKK 1,370,055 in direct costs, DKK 109,179 in indirect costs and DKK 3,695 in non-financial donations. In addition, volunteers contributed to the hostels with a value equivalent to DKK 8,115.

— The input which was originally stated in the Indian currency INR is exchanged with the yearly average exchange rate between INR and DKK. In 2023 it was 0.08.⁸

Input development (DKKt)



—
DKK 1.5m

Total input in 2022/2023 for Boys' and Girls' Hostel*

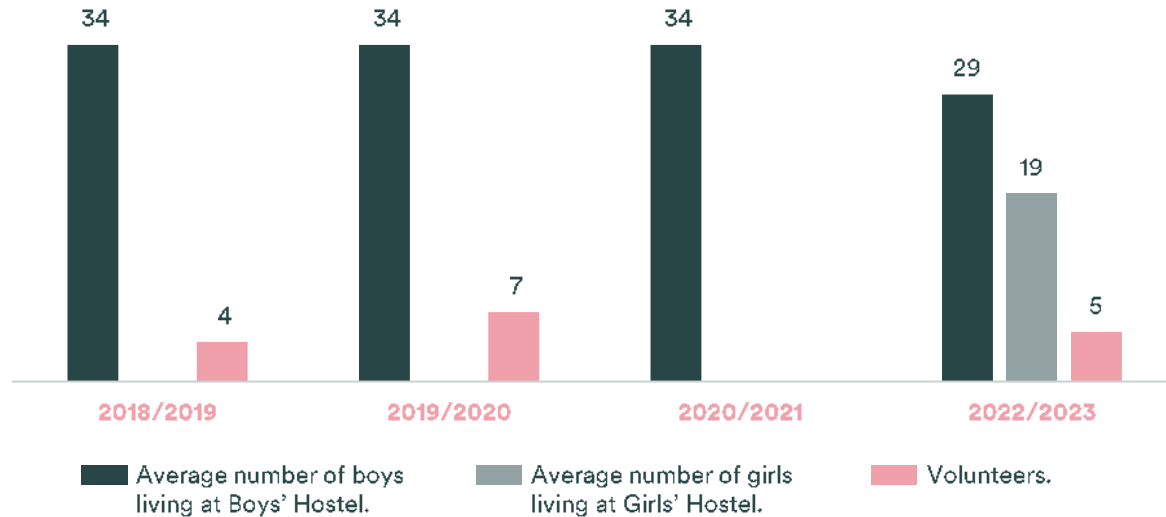
—
DKK 30.7t

Total input per child in 2022/2023 for Boys' and Girls' Hostel

*For full overview of total input, see Appendix 2.

On average 29 boys and 19 girls lived at the Boys' Hostel and the Girls' Hostel throughout 2022/2023, which is a decrease from previous years. This is primarily due to LittleBigHelp assessing that the children are well or old enough to move out of the hostels.

Output development in LittleBigHelp



—
29

Boys lived at the Boys' Hostel on average.

—
19

Girls lived at the Girls' Hostel on average.

—
5

volunteers helped.

—
1158

Total hours of counselling have been to the children.

Output shows the number of children and volunteers directly influenced by LittleBigHelp's children hostels in 2022/2023. The purpose is to acquire knowledge about the size of LittleBigHelp's hostels and their interventions.

In this analysis, the output is based on the average number of children as some children moved out of the hostels throughout the evaluation period. This is because some of the children turned 18 years old and are therefore able to take care of themselves outside the hostels, with external guidance from LittleBigHelp. It is also due to LittleBigHelp assessing that some of the children are well enough to return to their families without risking becoming homeless again.

When the children move out of the hostels, they are still in close contact with LittleBigHelp to ensure that the children are safe and well outside the children's hostels.

- Throughout 2022/2023 15 boys moved out of the Boys' Hostel, 4 of them because they turned 18 years. In addition, 5 boys moved in.
- At the Girls' Hostel 8 girls moved out, 2 of them because they turned 18, while 4 girls moved in.
- The number of children at the hostels has decreased due to LittleBigHelp assessing that the children or their families are well enough for the children to return to them. After the children return, LittleBigHelp still has frequent contact with them, but with a greater focus on family strengthening.
- When living at the hostels the children participated in counselling. They both had individual counselling, group sessions and play therapy. All the counsellors had education in psychology, hence an important part of the intervention to increase mental health is done through counselling.
- Additionally, 5 volunteers helped the Boys' Hostel and the Girls' Hostel throughout 2022/2023.

Financial outcome.

Financial values are measurable estimates of monetary value creation, e.g., increases in income or decreased expenditures, caused by LittleBigHelp's activities in 2022/2023. The value builds upon the children's expected increase in income when they finish their education along with the income increase or reduced health costs the children are expected to gain from not suffering from hunger. This means that the financial outcomes are not realised in the present year but resemble the increase in the children's future income due to the change they experienced in the present year.

23%

Return to hunger reduction.

When the children don't suffer from hunger anymore, their learning capacity and later productivity increase. This is due to their increased health which affects their cognitive abilities. The return to hunger reduction in India is expected to be a 23% increase in the national income per capita¹¹. This is based on a study from India evaluating different nutritional programmes.

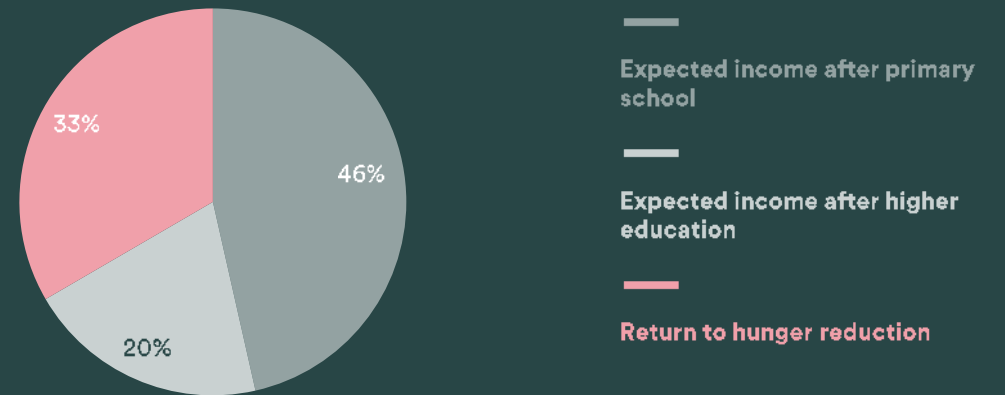
DKK 9,233

Potential yearly income of children enrolled in higher education.

Some of the children have already finished primary school and are now enrolled in diploma education within automobile engineering, animation and hospitality and hotel management. When the children are enrolled in a specific education it is possible to obtain better estimates of the expected annual earnings when they graduate. DKK 9,233 (INR 116,000) represents the average potential yearly income of the children enrolled in higher education. For each specific education and wage please see appendix⁸.

¹¹For full overview, see Appendix 1

Financial values as share of financial outcome



DKK 4,059

Children's potential yearly income after primary school graduation.

It is based on the minimum wage in India including an annual return to education of 5.8%¹². Thus, the financial value is the estimated annual potential outcome of the children when they graduate. With this also lies the assumption that the children would not earn an income if they hadn't attended school. As this assumption may not hold entirely an adjustment to the measure is included. However, as the children lived on the street before moving into the hostels, it is reasonable to think that they would not have had a real income if they had not lived at LittleBigHelp's hostels.

The calculated outcome of financial values is DKK 1.1m. The value includes the measurable value creation created by LittleBigHelp.

	Income increase due to primary education		Income increases due to higher education		Financial value of reduced hunger	
Number of children	41		7		39	
	x		x		x	
DKK	4,059		9,233		2,453	
	=		=		=	
Gross value (DKK)	166,419		64,631		95,667	
	Deadweight: 20% Attribution: 10% ¹		Deadweight: 10% Attribution: 10% ¹		Deadweight: 0% Attribution: 10% ¹	
Net value (DKK)	119.8t	+	52.0t	+	86.1t	=
						Financial outcome
						257.9t

All the children who started attending school after moving in at LittleBigHelp's Hostels are expected to earn an income after finishing school. This income is calculated as the minimum salary in India in addition to the estimated annual return to primary education of 5.8%.

In 2022/23 38 children went from not attending school to doing so regularly. As some of children would also have earned the minimum wage without attending school, a deadweight of 20% is used.

Some of the children who move out of the hostels will continue studying for various degrees.

In 2022/23, one girl studied for a Diploma in Hospitality and Hotel management, while six boys pursued diplomas in Automobile Engineering and Animation, where four of them were former Boys' Hostel residents. The financial value of the degrees is the children's expected salary after job placement.

The expected return to not being undernourished is a 23% increase in the per capita national income. This is based on a study of hunger reduction in India². As this measure indirectly includes the return to education through hunger reduction, the financial value of hunger reduction only represents the additional value to return to education. In this case that is 17,2% of the per capita national income of INR 172,000¹³.

The calculated total net value of the financial outcome is DKK 257,882.

Thus, the activities performed by LittleBigHelp have created positive value for children in the evaluation period.

¹An attribution estimate of 10% has been used as the children are still impacted by their surroundings when they live at the hostel.

The calculated social values are DKK 3.4m. This is mainly driven by the children moving off the streets and experiencing an increase in their overall health.

Outcome social values

Social values are estimates of the positive well-being outcomes the children experience. These are given a monetary value through HACT which evaluates the social effects of e.g., having better health and improved financial conditions.³⁴ Thus, it is an estimate of an improvement in wellbeing that gives the same value as an increase in income. As there are several of these values that have not been specifically evaluated for youth wellbeing, adult values are instead used as substitutes to capture the effect of youth wellbeing.*

Social values	Description	Number	Value DKK
Good overall health.	The number of children who are significantly less sick and tired after moving in at the Boys' or the Girls' Hostel.	44	1,757,000
Rough sleeping to secure housing.	The number of children who went from sleeping outside at various places to living at the Boys' or the Girls' Hostel.	32	893,000
Temporary housing to secure housing.	The number of children who went from living in an unsafe temporary house to living at the Boys' or the Girls' Hostel.	16	47,000
Does not feel useless.	The number of children who experience less nervousness or an increase in overall confidence after moving in at the Boys' or the Girls' Hostel.	48	252,000
Able to obtain advice locally.	The number of children who feel that they can get help from the Boys' or the Girls' Hostel.	48	279,000
Vocational training.	The number of children who had vocational training throughout 2022/2023.	10	129,000
Go to youth clubs.	All the children who live at the Boys' or the Girls' Hostel.	48	45,000
Regular volunteering.	The number of volunteers in LittleBigHelp the recent year.	5	23,000

*For full overview, see Appendix 2-4.



The calculated total outcome is DKK 3.7m, which is the total value creation that LittleBigHelp has created for both the children and society in 2022/2023.

Total outcome, the sum of financial outcome and social outcome, is the total value creation that LittleBigHelp has created during the evaluation period. Thus, it contains both measurable value creation, such as income increases and the children's well-being improvements.

The calculated total outcome in 2022/2023 is DKK 3,681,824. 93% of the total value creation is social outcome whereas financial outcome amounts to 7%.

Both the financial outcome and social outcome increased from 2019/2020 to 2022/2023, which is due to the Girls' Hostel being included for the first time. However, the average outcome per child is about the same as in previous years, with a small increase due to financial values being included in this report.

Moreover, looking at the difference between outcomes from the Girls' Hostel and the Boys' Hostel, the outcome per child is greater at the Boys' Hostel.

DKK 258t

Financial outcome

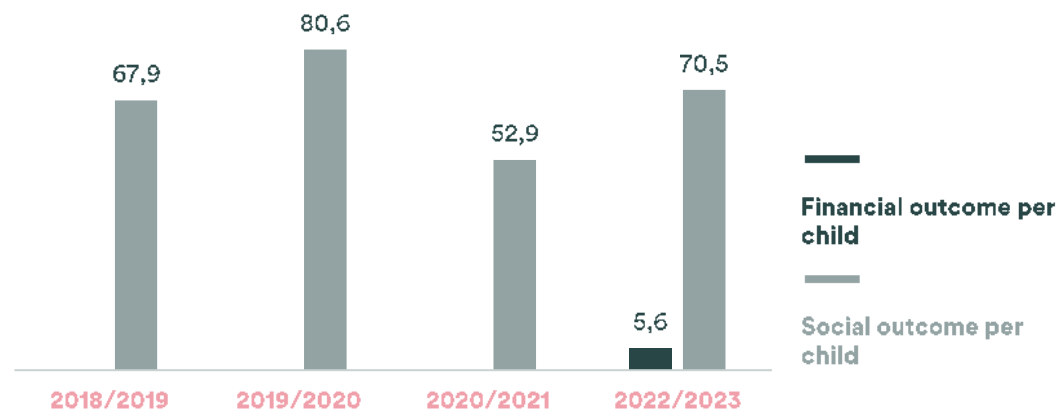
DKK 3.4m

Social outcome

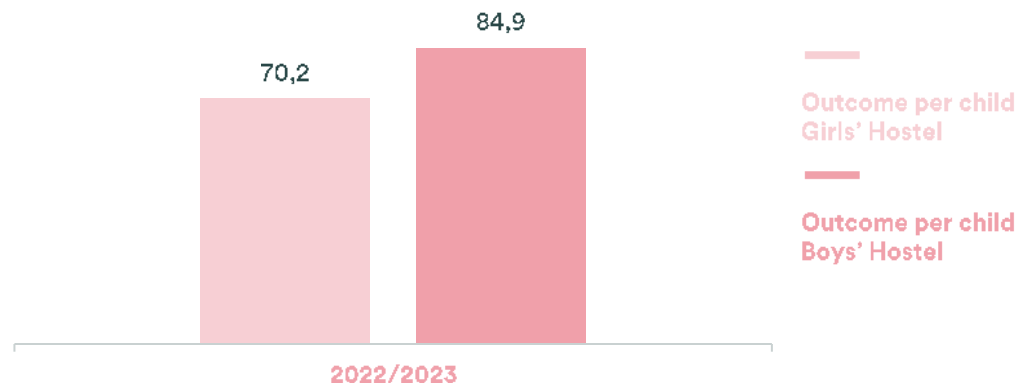
DKK 3.7m

Total outcome in 2022/2023 for LittleBigHelp*

Outcome development (DKKt)



Outcome comparison (DKKt)



LittleBigHelp's calculated SROI ratio for 2022/2023 is 2.5. In a 5-year forecast, the SROI ratio is 7.8

Results*

The calculated total SROI ratio is 2.5. It is based on the calculated total input and total outcome of DKK 1,495,885 and DKK 3,681,824 respectively.

For every DKK 1 invested in LittleBigHelp, LittleBigHelp creates DKK 2.5 in value for stakeholders and society. Note that the SROI ratio is solely based on the children in the programme.

The individual SROI ratio is 2.6 for the Boys' Hostel while for the Girls' Hostel, it is 2.3. This difference is primarily driven by the higher input per child at the Girls' Hostel and the corresponding outcome per child not being equally as high. This is probably due to the Boys' Hostel having more children and utilising scaling advantages.

In addition to the annual SROI ratio, a 5-year forecast is calculated. This is based on the estimation of the longer-term outcome of LittleBigHelp. For further specifications see appendix.*

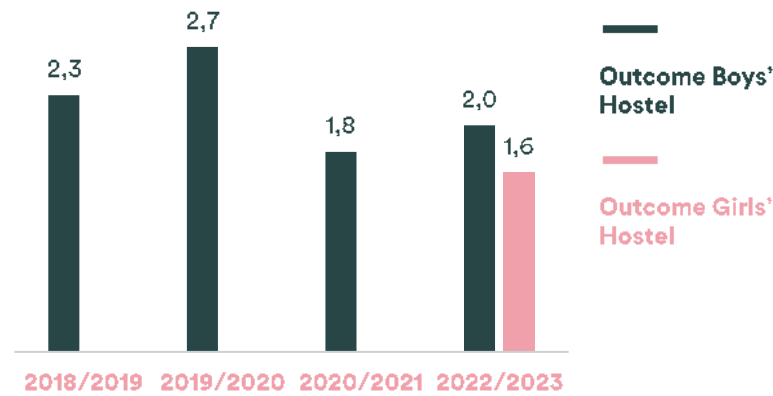
2.5

SROI ratio 2022

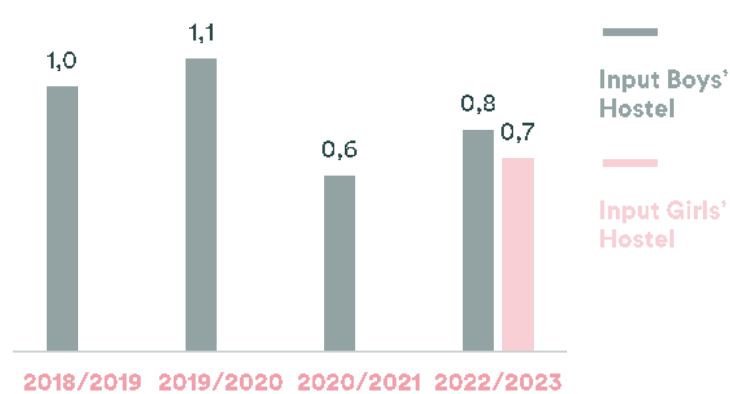
7.8

SROI 5-year forecast

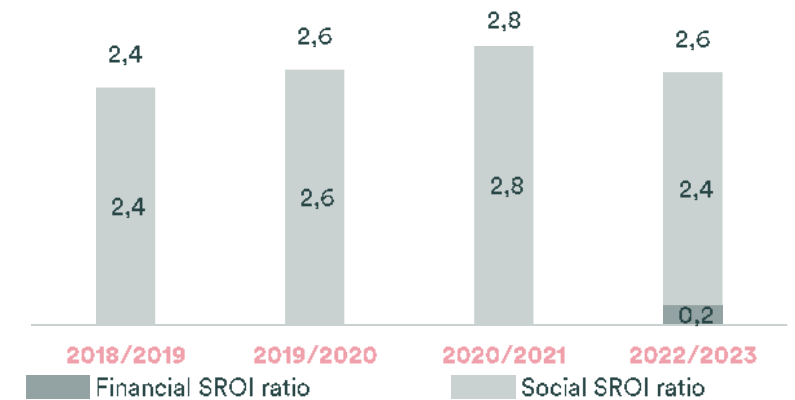
Total outcome (DKKm)



Total input (DKKm)



Development of the SROI ratio for the Boys' Hostel



5-year forecast SROI ratio



To ensure validity and transparency of the results, adjustments and sensitivity analysis are included. With a 20% change in the number of children, the SROI ratio is in the range of 2.0 to 3.0.

Adjustment measures	Description
Deadweight.	The share of the total effect that would have taken place without LittleBigHelp.
Displacement.	States how much of the effect that has replaced other effects.
Attribution.	The share of the effect that is due to efforts from other projects, organisations, or people.
Drop-off.	States how much of the effect that devaluates over time.

Adjustments are used to isolate the outcome of LittleBigHelp's obtained efforts in 2022/2023. They are used to ensure that the outcome is not overestimated. If there had been data from a comparable group which did not experience the effect of LittleBigHelp this would have been used to calculate the adjustments. However, as this data is not available, the adjustments are estimated based on a qualitative analysis of the intervention. As a result, adjustments are used to mitigate the overestimation which may occur in this evaluation design.

Use in the SROI report

The adjustment measures of deadweight, attribution, and drop-off are used here. Displacement is not used as it is assumed that none of LittleBigHelp's effects replaces others in society.

The net value

The net values of the efforts are reported under outcome. These are calculated based on the gross value where adjustments have been deducted. Thus, the net value is the real value creation that LittleBigHelp has created in 2022/2023.

Sensitivity analysis

A sensitivity analysis is included to show how the ratio is affected if the values identified are either lower or higher than expected since the methodology of SROI and the calculations automatically contain uncertainties. In other words, an outcome range of the calculations is conducted upon the calculations based on uncertainties in data and estimates.

Influence of changes in output and outcome on the ratio

		Percentage change in numbers										
		-50%	-40%	-30%	-20%	-10%	0%	10%	20%	30%	40%	50%
Indicators	Children	1,2	1,5	1,7	2,0	2,2	2,5	2,7	3,0	3,2	3,5	3,7
	Volunteers	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5
	If all values change	1,2	1,5	1,7	2,0	2,2	2,5	2,7	3,0	3,2	3,5	3,7
	All financial values	2,4	2,4	2,4	2,4	2,5	2,5	2,5	2,5	2,5	2,5	2,6
	All social values	1,3	1,6	1,8	2,0	2,2	2,5	2,7	2,9	3,2	3,4	3,6

Influence of changes in total input on the ratio

		Percentage change in numbers										
		-50%	-40%	-30%	-20%	-10%	0%	10%	20%	30%	40%	50%
Percentage change in input	-25%	1,7	2,0	2,3	2,6	3,0	3,3	3,6	4,0	4,3	4,6	5,0
	-20%	1,5	1,9	2,2	2,5	2,8	3,1	3,4	3,7	4,0	4,3	4,6
	-15%	1,5	1,8	2,0	2,3	2,6	2,9	3,2	3,5	3,8	4,1	4,4
	-10%	1,4	1,7	1,9	2,2	2,5	2,8	3,0	3,3	3,6	3,9	4,1
	-5%	1,3	1,6	1,8	2,1	2,3	2,6	2,9	3,1	3,4	3,7	3,9
	0%	1,2	1,5	1,7	2,0	2,2	2,5	2,7	3,0	3,2	3,5	3,7
	5%	1,2	1,4	1,7	1,9	2,1	2,4	2,6	2,8	3,1	3,3	3,5
	10%	1,1	1,4	1,6	1,8	2,0	2,3	2,5	2,7	2,9	3,2	3,4
	15%	1,1	1,3	1,5	1,7	1,9	2,2	2,4	2,6	2,8	3,0	3,2
	20%	1,0	1,2	1,4	1,7	1,9	2,1	2,3	2,5	2,7	2,9	3,1
	25%	1,0	1,2	1,4	1,6	1,8	2,0	2,2	2,4	2,6	2,8	3,0

It can be seen that uncertainties in social values and the number of children have a great impact on the SROI ratio. Moreover, the level of input has also a great influence towards the ratio.

Appendix



To understand the assumptions and considerations behind the calculation they are explained further here. The assumptions are based on relevant academic research and literature.



Returns to education in India

The analysis of returns to education is primarily based on the dataset from Montenegro and Patrinos published by [the World Bank \(2021\)](#). This is the newest dataset of comparable country-specific estimates of returns to education with decompositions based on level of education (primary, secondary and tertiary) and sex (male/female). This dataset is used across all of Lind Foundation's SROI analyses when estimating returns to education. When using the dataset, the mincerian estimates of returns to education are used, as this estimate is the most comparable across countries. In addition, the returns are calculated as a rate of return to an individual's alternative income (often the minimum wage).

Human capital effect

When estimating the returns to education the positive value associated with education is included in the same year as the education. Therefore, the effect is included even though the individual has not earned the income in the same period. The reason behind this is the interpretation of returns to education as a human capital effect. In that way, we value the increase in human capital as the value of the expected income after education. With this approach, it becomes possible to calculate the positive value of primary education for children, even though they have not earned an income in the evaluation period.

Discount rate and real wage increase

In the 5-year SROI forecast a discount rate is deliberately not included. This is based on the assumption that the real discount rate equals the real income increase. This assumption has also been used in other valid estimates e.g., [AE \(2017\)](#).

Inclusion of opportunity costs

In the analysis, the opportunity costs of education is included in the calculations. This means that the income an individual could have earned in the period of the education is subtracted as this resembles a loss to society. In this case, the children could not have earned an income if they did not choose the education and the opportunity costs are therefore equal to zero.



Return to higher education in LittleBigHelp

A total of seven children are either enrolled or have finished higher education. In addition, three girls were enrolled in a Basic Beautician Course. However, as this course is not expected to increase their earnings significantly, they are not included. With the knowledge of specific education programs, it becomes possible to calculate a more reliable estimate of the return to education. Below are the programs which are used in the calculation.

Degree	Number	Expected monthly salary INR
Diploma in Automobile Engineering	4	9,000 (DKK 752)
Diploma in Hospitality and Hotel Management	1	11,000 (DKK 919)
Diploma in Animation	1	9,000 (DKK 752)
Diploma in AC and Refrigerator repair Engineering	1	8,500 (DKK 710)

To understand the assumptions and considerations behind the calculation they are explained further here. The assumptions are based on relevant academic research and literature.



Returns to Hunger Reduction in India

In the estimates of the returns to hunger reduction, the basis has been the evaluation of different interventions against maternal and child malnutrition by [Bhutta et al. \(2013\)](#). Through a review of this study, the World Bank presented specific estimates of aggregate income losses from childhood stunting and the returns to nutrition interventions ([The World Bank, 2018](#)). Here the consequences of hunger are investigated by changes in cognitive abilities, height and returns to education. The consequences are examined with stunting as the centre of attention, which in short means child hunger that reduces the individuals' height later in life. Even though there is no specific evidence of the children from LittleBigHelp stunting before moving into the hostel, it is reasonable to think so as India has a stunting rate of 67% ([The World Bank, 2018](#)).

Parameters of the calculation

Hunger and malnutrition affect many different things which may have a negative impact on society. The common ground is that they reduce individuals' potential productivity for the rest of their lives. This may be because of cognitive or physical damages due to hunger which increases health costs later in life, or reduced returns to education as the children cannot learn when they are too hungry. As the effect of hunger is complex and long-term Lind Foundation seeks a conservative estimate to reduce the risk of double-counting. Therefore, returns to education are subtracted from the estimates of returns to hunger reduction.

Monetary value

The returns are calculated with a more aggregate estimate compared to returns to education. The World Bank uses the per capita income understood as the per capita Net National Income (NNI). In 2022 the NNI in India was INR 172,000 as stated on the newest report from the National Statistics Office India ([NSO, 2023, p. 5](#)).



Social values from HACT

In the calculation of social outcome, values from the UK-based social value bank HACT are used. These values have been obtained through choice experiments and regression analyses. In a nutshell, the methodology behind this is to look at the relationship between social values and income to determine the difference in average income for individuals who state a specific high social value.

Another methodology also used is to look at how individuals value social value by comparing the social value to an increase in income through choice experiments.

Proxies for social values of children

This previously explained method limits the possibility of obtaining estimates of children, as they cannot participate in choice experiments and do not have an income. Therefore, to not neglect social improvement for children, Lind Foundation uses adult values as proxies for how children would value social improvements. This use of adult social values as proxies for social values for children has been elaborated in collaboration with HACT.

Impact Map shows the overview first four out of six steps of a SROI analysis. Information about the organisation as well as the purpose of the analysis are described here.

Impact Map

An Impact Map is an overview of the first four out of six steps of an SROI analysis and the creation hereof. Hence, it contains information about the organisation as well as the purpose of the analysis. Here, information about the organisation's key stakeholders and the intentional and unintentional values that have been analysed in the SROI analysis can be found.

The four steps of an Impact Map will all be reviewed on the following pages.

Step	Purpose	Description
1	Purpose of the analysis and identification of stakeholders	The purpose of the analysis is here identified and the stakeholders that are important for the organisation. Their roles and involvement in the analysis is also reviewed.
2	Statement of results	The Theory of Change is used here to map inputs, output, and the description of the value creation.
3	Adding monetary value to the results.	Contains data collection for the effect measurement, an assessment of the value creating activities, and the allocation of monetary values for inputs.
4	Statement of measured effect.	The organisation's gross values are adjusted for deadweight, displacement, attribution, and drop-off. Based upon this, the organisation's net effects are reported.

Impact Map I: Overview of the analysis' input, output, and outcome — thus the created effects of LittleBigHelp.

Step 1		Step 2			
Stakeholders	Change	Inputs		Outputs	Outcome
Children at the hostels.	New safe home, daily meals, education, health checks, therapy and overall daily care.	Time (not included).	0	39 boys lived at the Boys' Hostel (29 boys on average) 25 girls lived at the Girls' Hostel (19 girls on average)	Expected increase in income due to: - Education (primary or higher) - Hunger Reduction Social value: Good overall health Social value: Rough sleeping to secure housing Social value: Temporary housing to secure housing Social value: Does not feel useless Social value: Able to obtain advice locally Social value: Vocational training Social value: Go to youth clubs
Volunteers.	They help run LittleBigHelp's hostels.	Time.	DKK 22,093	234 hours at the Boys' Hostel 246 hours at the Girls' Hostel	Social value: Regular volunteering.
Donors.	Contribute to financial input to secure the existence of LittleBigHelp's hostels.	Donations.	DKK 1,473,792	64 children helped through LittleBigHelp.	None.

Impact Map II: Overview of the calculated financial and social values for LittleBigHelp.

Step 3							
Stakeholders	Indicator	Number	Value per unit DKK	Gross value DKK	Source	Financial indicator	Uncertainty
The children.	Increase in income (primary education)	41	4,059	166,419	LittleBigHelp. The World Bank (2021 & 2018)	The expected increase in the children's income due to a higher educational level.	The estimates for returns to education and hunger reduction are average estimates based on the average school and individual in India. It may be that the children in LittleBigHelp receive more educational help than an average Indian child and the estimates are therefore conservative.
	Increase in income (higher education)	7	9,233	64,631		The expected increase in the children's income due to them not experiencing hunger in a way that limits their learning capacity and prospects for future earnings.	
	Increase in income (hunger reduction)	39	2,453	95,667			
	Social value: Good overall health.	44	47,272	2,079,968	HACT (2021).	Social values from Social Value Bank that are projected to 2022 values.	The social values are based on data from the UK. To be able to use these values in India, the values have been converted from GBP to DKK and adjusted for Purchase Power Parity (PPP) to control for the different prices of goods, services etc. in India. As a result, the HACT values represent how we would expect Indians to value different social outcomes, even though the HACT values have not been derived for the Indian population.
	Social value: Rough sleeping to secure housing.	32	36,601	1,171,232			
	Social value: Temporary housing to secure housing.	16	12,291	196,656			
	Social value: Does not feel useless.	48	6,063	291,024			
	Social value: Able to obtain advice locally.	48	6,343	304,464			
Social value: Vocational training.	10	14,533	145,330				
Social value: Go to youth clubs.	48	1,066	51,168				
Volunteers.	Social value: Regular volunteering.	5 volunteers.	7,432	37,160	HACT (2021).	Social values from Social Value Bank that are projected to 2022 values.	

Impact Map III: Overview of the calculated financial and social values for LittleBigHelp.

Step 4							
Stakeholders	Effect	Gross value DKK	Deadweight ¹	Displacement	Attribution ²	Drop-off	Net value DKK
Input.	Financial donations.	1,473,792					1,473,792
	Volunteers' time.	22,093					22,093
The children.	Increase in income (primary education)	166,419	20%		10%		119,826
	Increase in income (higher education)	64,631	10%		10%		51,974
	Increase in income (hunger reduction)	95,667			10%		86,083
	Social value: Good overall health.	2,079,968	17%				1,757,100
	Social value: Rough sleeping to secure housing.	1,171,232	21%				892,948
	Social value: Temporary housing to secure housing.	196,656	78%				46,595
	Social value: Does not feel useless.	291,024	14%				251,459
	Social value: Able to obtain advice locally.	304,464	9%				278,571
	Social value: Vocational training.	145,330	2%		10%		128,571
	Social value: Go to youth clubs.	51,168	12%				45,221
Volunteers.	Social value: Regular volunteering.	37,160	30%		10%		23,477

¹Deadweight percentages provided by HACT.

²An attribution estimate of 10% has been used as the women are still impacted by their surroundings when they participate in the programme.

Several assumptions and uncertainties are connected to an SROI analysis. These are therefore described to show how they impact the results of the analysis.

Positive effects

Data

As mentioned, errors in the collection phase cannot be ruled out. If the effects reported in the evaluation are underestimated, the outcome and the SROI ratio will be higher than reported.

Effects: Long term

There are many uncertainties involved in predicting the future income of the participants. It is assumed that the children will only finish primary school unless they have already started higher education. If a majority of the children turn out to finish diplomas or similar the potential incomes are expected to increase. Furthermore, the local communities may also be affected by the children becoming change agents and role models for similar children, which will affect the impact of LittleBigHelp. However, as this effect is an indirect consequence of the intervention it is not possible to properly measure. If this was possible it would also affect the SROI ratio positively. At last, the forecast is based on the assumption that no scaling of the intervention will happen. By this, it is assumed that the hostels will not increase in number of children. If the hostels do, then the SROI forecast will be underestimated.

Deductions

If the true deductions turn out to be lower, the SROI ratio will be higher than estimated in the analysis.

Other value creation

If it becomes possible to estimate some of the positive effects that have not been accounted for in financial terms in the future, the SROI ratio will increase.

Negative effects

Data

The calculations are based on surveys of the children and therefore naturally include biases. This could be a bias to report a greater positive change than the one they have experienced. In other words, this will overestimate the SROI ratio and the positive outcome. In addition, errors in the collection phase cannot be ruled out. If these random errors increase the measured outcomes, the SROI ratio will be overestimated.

Effects: Long term

The oldest children who have lived at the Boys' and the Girls' Hostel have only just turned 18 years old. This means that it is not possible to measure any concrete long-term impact of the hostels. If the long-term impact turns out to be less than what we expect, the SROI ratio will be overestimated. However, it should be noted that the estimates are based on the conservative assumption that most of the children will only earn just above the minimum wage. As LittleBigHelp's intervention involves intense treatment and care, the estimates of an average return to education are probably underestimations of the children's true return to education. However, until better data becomes available, conservative estimates are used.

Deductions

The deductions made in the outcome calculation are based on assumptions and surveys of the children. If the true deductions turn out to be higher, the SROI ratio will be lower than estimated in the analysis. This risk also applies to the other deadweights assigned to other outcomes.

Other value creation

It has been assumed that there is no displacement. If there is displacement, the outcome is affected negatively and the SROI ratio will be lower.

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