

Social Return on Investment

Evaluation report 2023/2024
LittleBigHelp



LittleBigHelp

LittleBigHelp empowers more than 3000 vulnerable children and adults in India each year, helping them build a brighter future.

By promoting awareness, providing child protection and ensuring access to education, they work with local communities to secure the rights of the most vulnerable.

During 2023/2024, 29 boys and 22 girls lived in LittleBigHelp's Hostels. Here they received daily care and a safe home.

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



51
Children

lived at the Boys'
Hostel and the Girls'
Hostel

2.9
SROI ratio

for every DKK 1, DKK
2.9 is created in value
based on 51 children

14.2
SROI ratio

estimated over the
course of 5 years

10
Former children

enrolled in higher
education



92%
of the children

went from rough
homelessness or
unstable homes to
safe housing

94%
increase

in regular school
attendance

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LittleBigHelp aims to create better opportunities and lasting positive effects for vulnerable children in India, by providing them with a safe environment, caretaking adults, nutritious food and access to quality 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.

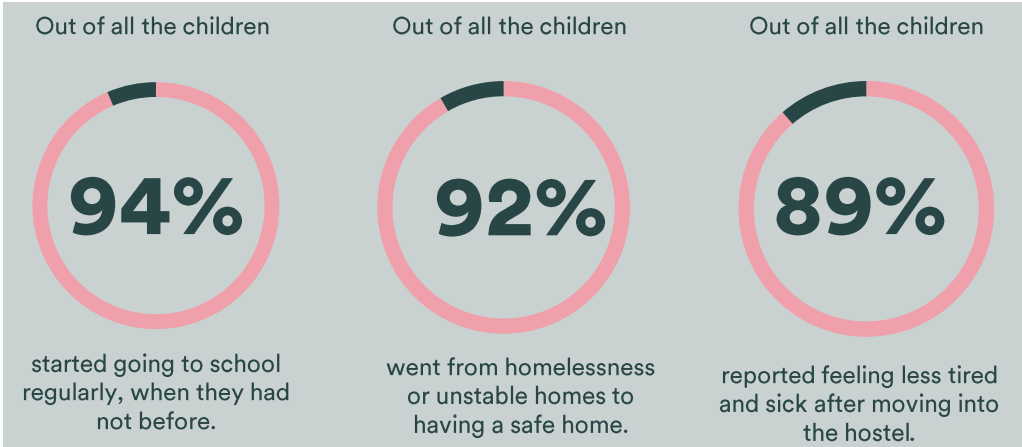
SROI ratio

Based on the calculated SROI ratio of 2.9, LittleBigHelp has created positive value for stakeholders and for the children for DKK 2.9 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 2.8, while for the Girls' Hostel, it is 3.0. Compared to last year, this is an increase. This increase is primarily due to changes in the SROI framework aimed at increasing the accuracy and reliability of the evaluated change.

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.



LittleBigHelp provides vulnerable children with the tools, skills and support they need to break the cycle of poverty and build a brighter future for themselves, their families and their community.

About LittleBigHelp

LittleBigHelp is an NGO founded in Denmark in 2010, aimed at creating better opportunities for vulnerable children and adults in India. The organization runs 25 projects focused on empowering individuals who lack access to basic human rights, healthcare, and education, which are more easily available in other parts of the world.

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

In India, an estimated 10 million children live on the streets, and 46.5% of the population survives on less than \$3.65 per day. Many lack access to basic human rights, including education, clean drinking water, adequate shelter, and sufficient food. These challenges are particularly severe in slums, where children and women face heightened risks of abuse, rape, trafficking, and child marriage¹.

Target group

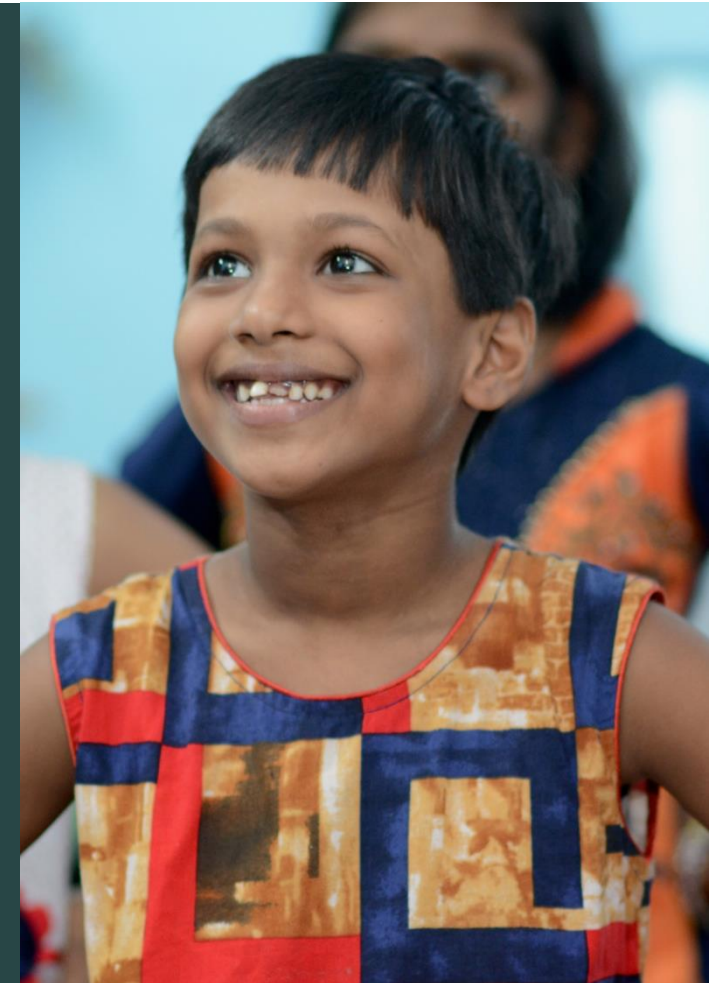
At the Boys' and Girls' Hostel, the children start a new life away from the streets with care, education, nutrient-rich meals, health checks and personal development – something they have never had before.

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 two 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 Intangible results it creates.	Outcomes Conceptual 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.	— 29 boys lived at the Boys’ Hostel (25 boys on average throughout 2023/2024)	— A social network with local advice. — Improved educational skills. — Increased possibilities for further education. — Better job opportunities.	— Years of education — Improved confidence — Improved physical health — Improved mental health	— 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.	— 22 girls lived at the Girls’ Hostel (20 girls on average throughout 2023/2024)			
Volunteers	— The volunteers’ work for LittleBigHelp	— 3 volunteers	— Personal wellbeing — Improved skills — Activate and strengthen competences — Gain working experience	— Regular volunteering	— Personal wellbeing and improved skills

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

Target group

LittleBigHelp’s target group for the Boys’ and Girls’ Hostels consists of vulnerable street or street-connected children between the ages of 6-18. 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 2023/2024, Girls’ and Boys’ Hostels were operated by 29 local team members and 24 supporting team members, including cooks, teachers, cleaners, instructors etc.

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 contributions 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, while employees and donors are indirectly accounted for through the financial inputs. However, the local community and the girls’ and boys’ families are not included in the analysis.

To better understand the target group and the impact of LittleBigHelp's work, we highlight the success story of Moumita, one of the girls at the Girls' Hostel.



Safe home

At Girls' Hostel, Moumita is given a new life away from the streets in a safe and nurturing environment, where she can find care and comfort- a place she can call home.



Moumita from Girls' Hostel comes from the Sundarbans, where her father was killed by a tiger. She passed her 12th-grade exam and vocational training with top marks and will soon start a 3-month internship, earning INR 2,000 per month.



Daily meals

To ensure her best physical and mental development, Moumita receives healthy nutritious meals every day.



Education

Moumita finished her education with support and homework help at the Hostel. She also completed vocational training, gaining skills to build a better future.



Healthcare

Moumita receives regular health checks and guidance on mental health, hygiene, and menstruation. This support empowers her to lead a confident and healthy life..



Change agents

Moumita is now a role model, inspiring others to pursue change. When local forces take ownership to develop the community, changes are more likely to be long-lasting.



Therapy

Despite her harsh upbringing in rural India, therapy has helped Moumita process her past traumas, giving her the tools to cope with the challenges she faces in life

The outcomes of LittleBigHelp’s work are quantified through the SROI method, which compares the input invested to the outcomes achieved.



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 2023/2024. 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.³ 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 monetised WELLBY are used.

In 2023/2024, the total input at the children’s hostels in India was DKK 1.5m, mainly consisting of rent, salaries and food.

Total input is the amount of time and resources used to operate LittleBigHelp’s organisation and its hostels in 2023/2024. 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.

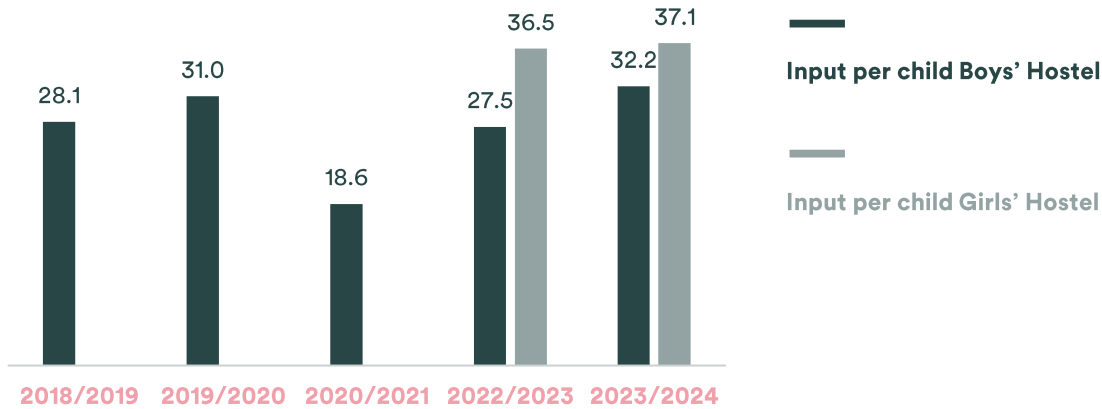
Input per child in the hostels
To illustrate input relative to the number of children, input per child is included as a guiding measure. This is calculated as the total input divided by the number of children in the hostels. This better illustrates the effectiveness of the changing input across time 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 2023/2024 is calculated to be DKK 1,546,619. This consists of DKK 803,866 spent as input to the Boys’ Hostel and DKK 742,753 as input to the Girls’ Hostel.
- The overall input per child for 2023/2024 is DKK 34,377. However, there is a substantial difference between the Boys’ and Girls’ Hostel. In the Boys’ Hostel, the input per child is DKK 32,163 while it is DKK 37,144 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 input per child at the Boys’ Hostel has increased slightly.
- In 2023/2024 the input consisted of DKK 1,404,633 in direct costs, DKK 110,992 in indirect costs and DKK 9,718 in non-financial donations. In addition, three volunteers contributed to the hostels with a value equivalent to DKK 21,622. All the volunteers in 2023/2024 were educated.
- The input which was originally stated in the Indian currency INR is exchanged with the yearly average exchange rate between INR and DKK. In 2024 it was 0.08.⁸

Input development (DKKt)



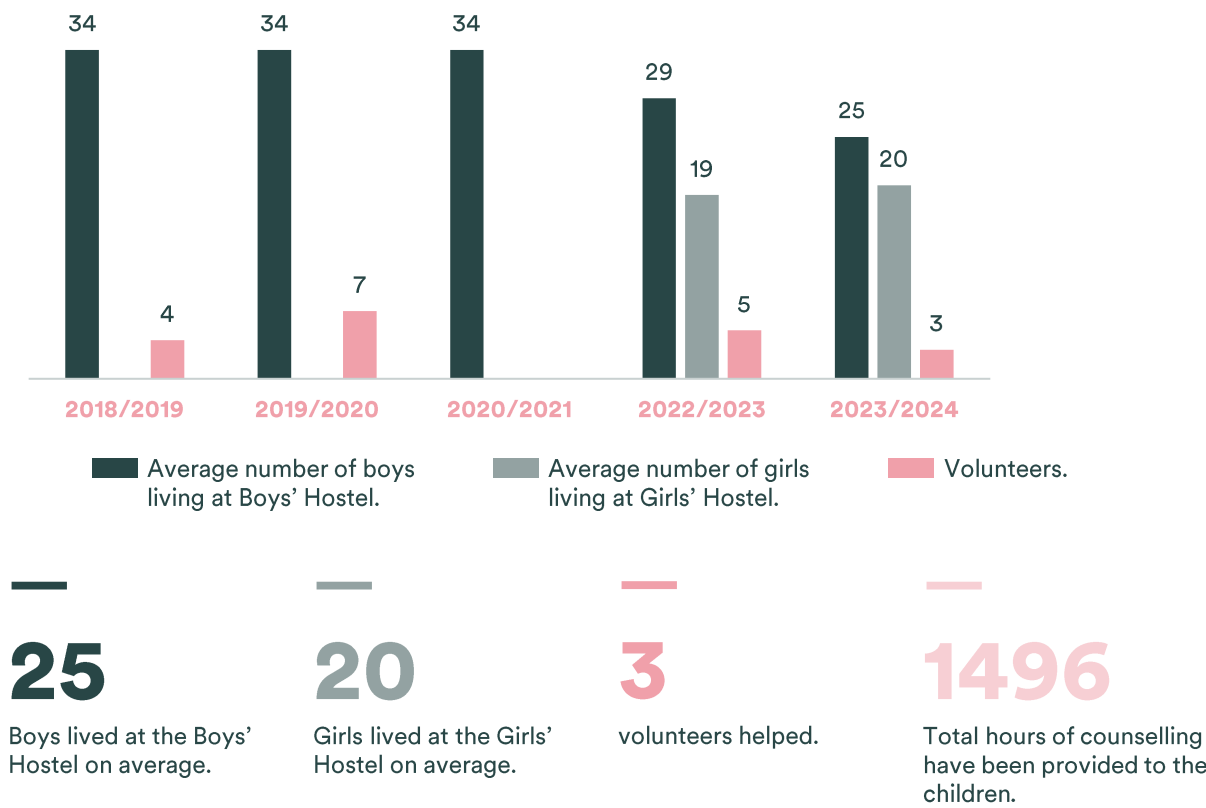
DKK 1.5m
Total input in 2023/2024 for Boys’ and Girls’ Hostel*

DKK 34.4t
Total input per child in 2023/2024 for Boys’ and Girls’ Hostel

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

On average 25 boys and 20 girls lived at the Boys’ Hostel and the Girls’ Hostel throughout 2023/2024.

Output development in LittleBigHelp



Output shows the number of children and volunteers directly influenced by LittleBigHelp’s children Hostels in 2023/2024. 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 2023/2024 4 boys moved out of the Boys’ Hostel, 2 of them because they turned 18 years. In addition, 6 boys moved in.
- At the Girls’ Hostel 1 girls moved out, as her parents were capable to take her responsibility. In addition, 5 girls moved in.
- The number of children at the Boys’ Hostel has decreased due to LittleBigHelp’s assessment 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, 3 volunteers helped the Boys’ Hostel and the Girls’ Hostel throughout 2023/2024.

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 2023/2024. 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.

DKK 2,461

Return to hunger reduction.

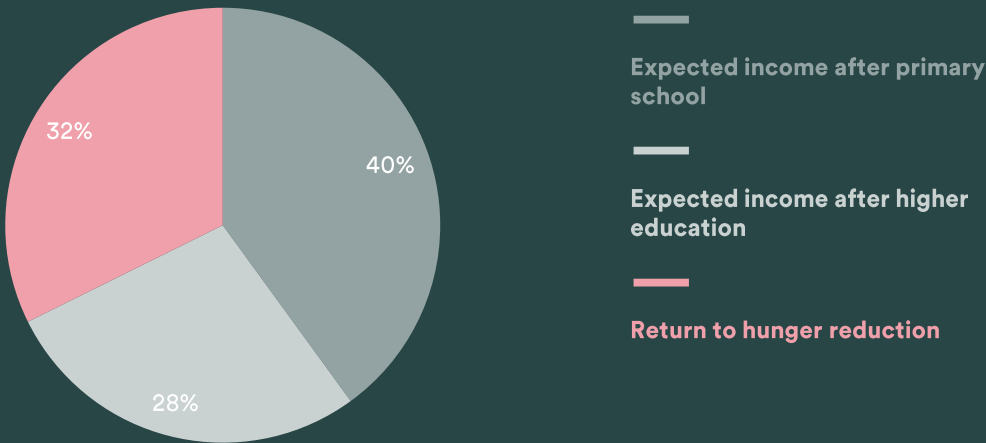
When the children don’t suffer from hunger anymore, their learning capacity and later productivity increase. This is due to their increased health which affects their cognitive abilities. The return to hunger reduction in India is expected to result in a 23% increase in national income per capita, yielding DKK 2,461¹¹. This is based on a study from India evaluating different nutritional programmes.

DKK 10,701

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 10,701 (INR 129,000) represents the average potential yearly income of the children enrolled in higher education. For each specific education and wage please see appendix*.

Financial values as share of financial outcome



DKK 4,074

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 have had an unstable income and limited earning opportunities if they had not lived at LittleBigHelp’s hostels.

*For full overview, see Appendix 1

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	42		10		45
	x		x		x
DKK	4,074		10,701		2,461
	=		=		=
Gross value (DKK)	171,108		107,015		110,745
	Deadweight: 20% ¹ Attribution: 10% ²		Deadweight: 10% ¹ Attribution: 10% ²		Deadweight: 0% ¹ Attribution: 10% ²
Net value (DKK)	123.2t	+	85.3t	+	99.7t
				=	308.2t

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 2023/24, 42 children went from not attending school to regular attendance. As some of children would 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 2023/24, two girls studied for a Diploma in Hospitality and Hotel management, while eight boys pursued diplomas in Automobile Engineering and Animation, where one girl and six boys were former residents at LittleBigHelp’s Hostels. 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. It 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 308,197.

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

¹ Deadweight percentages provided by HACT, see Appendix 2.
² An attribution estimate of 10% has been used as the children are still impacted by their surroundings when they live at the hostel.

The children at LittleBigHelp’s Hostel experience an average increase of 6.5 WELLBY’s on the life satisfaction scale in 2023/2024.

The Life Satisfaction Measure

The Life Satisfaction Measure is a method for assessing and valuing progress in wellbeing. This method is widely used in research literature examining the relationship between wellbeing and policymaking (Diener et al., 2018; Frijters & Krekel, 2021).

The measure is based on a simple yet powerful question: “Overall, how satisfied are you with your life at the moment?”

Respondents rate their satisfaction on a scale from 0 (completely dissatisfied) to 10 (completely satisfied).

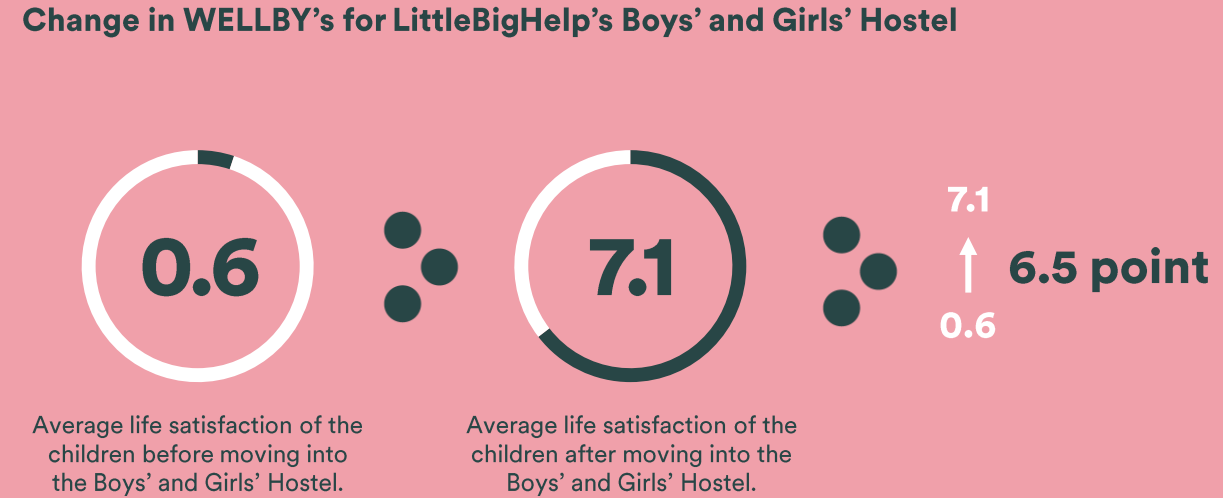
A single point on this scale is referred to as a WELLBY (Wellbeing-Adjusted Life Year). Numerous studies confirm that self-reported life satisfaction correlates strongly with other key wellbeing indicators (Frijters & Krekel, 2024). Importantly, research has validated the similar Satisfaction With Life Scale (SWLS) for use with children (Busubul et al., 2023), making the life satisfaction measure a robust proxy for evaluating changes in wellbeing and social value.

Application of the Life Satisfaction Measure

When estimating the social value created by LittleBigHelp, we calculated the average increase in life satisfaction among the children and multiplied it by the value of one WELLBY. On average, children reported a remarkable improvement of 9.5 points on the Life Satisfaction Scale. To ensure a conservative and reliable estimate, this improvement was adjusted with a 30% deadweight to account for potential recall bias, resulting in an effective change of 6.5 points. This adjustment reflects the possibility that children may overestimate their prior levels of life satisfaction when recalling their experiences before moving into the hostel.

To monetise this change, we used the widely recognised UK value of one WELLBY, set at GBP 13,000. Given the absence of a specific valuation for India, we adjusted the UK figure to account for differences in GDP per capita between the two countries. This adjustment resulted in a downscaling factor of 0.17, yielding a local WELLBY value of DKK 20,000.

By multiplying the adjusted improvement in life satisfaction by this local WELLBY value, we estimate the total social outcome of LittleBigHelp’s intervention to be DKK 6,525,939.



The calculated social outcome are DKK 4.1 m. This is mainly driven by increase in life satisfaction among the children and the children moving off the streets and experiencing an increase in their overall health.

HACT social values

Social changes can be estimated as monetary value through UK Social Value Bank (HACT) which evaluates the social effects of e.g., having better health and improved financial conditions.¹⁴ 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.* In addition, the UK values are, like the WELLBY, adjusted by the difference between the UK and Indian GDP per capita PPP to adjust for the difference in livings standards. The HACT social values have been updated since last year's SROI report, primarily adjusted downwards.

HACT social values	Description	Number	Value DKK
Good overall health.	The number of children who are less sick and tired after moving in at the Boys' or the Girls' Hostel.	39	981,876
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.	23	427,169
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.	22	38,880
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.	10	33,778
Able to obtain advice locally.	The number of children who feel that they can get help from the Boys' or the Girls' Hostel.	44	164,648
Vocational training.	The number of children who had vocational training throughout 2023/2024.	2	16,580
Go to youth clubs.	All the children who live at the Boys' or the Girls' Hostel.	45	27,335
Regular volunteering.	The number of volunteers in LittleBigHelp the recent year.	3	9,082
			1,699,347

*For full overview, see Appendix 2-4.

Overall social outcome

In 2023/2024, the social outcomes of LittleBigHelp were assessed by combining the Life Satisfaction Measure with social value estimates from the HACT framework. The HACT values evaluate individual parameters related to social outcomes, serving as indicators of how specific aspects of the children's lives improve after moving into the Girls' and Boys' Hostel.

The social outcome in 2023/2024 is based on an average of HACT social values of DKK 1,699,347 and the WELLBY social outcome of DKK 6,525,939, resulting in a total social outcome of DKK 4,112,643.

This is an increase of DKK 730.128 compared to last year. This increase is primarily due to changes in the SROI framework aimed at increasing the accuracy and reliability of the evaluated change. By combining these two measures, a balanced and comprehensive calculation of the overall social outcome is achieved.



The calculated total outcome is DKK 4.4m, which is the total value creation that LittleBigHelp has created for both the children and stakeholders in 2023/2024.

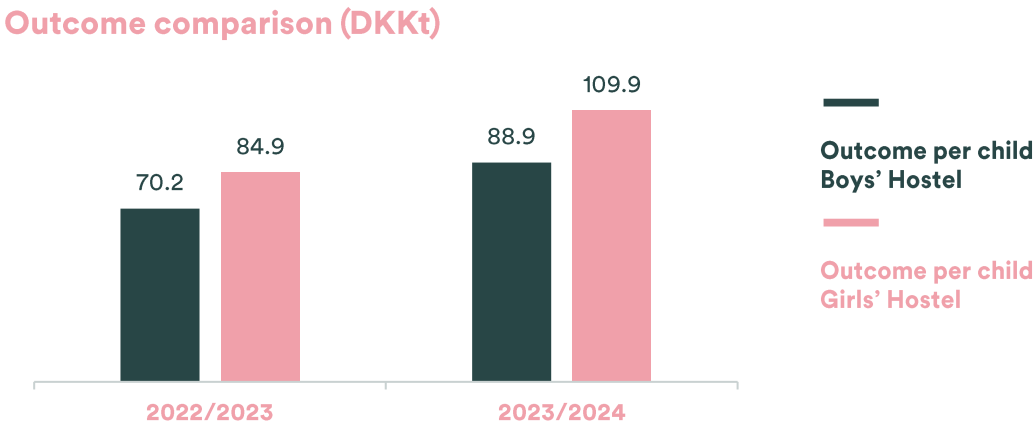
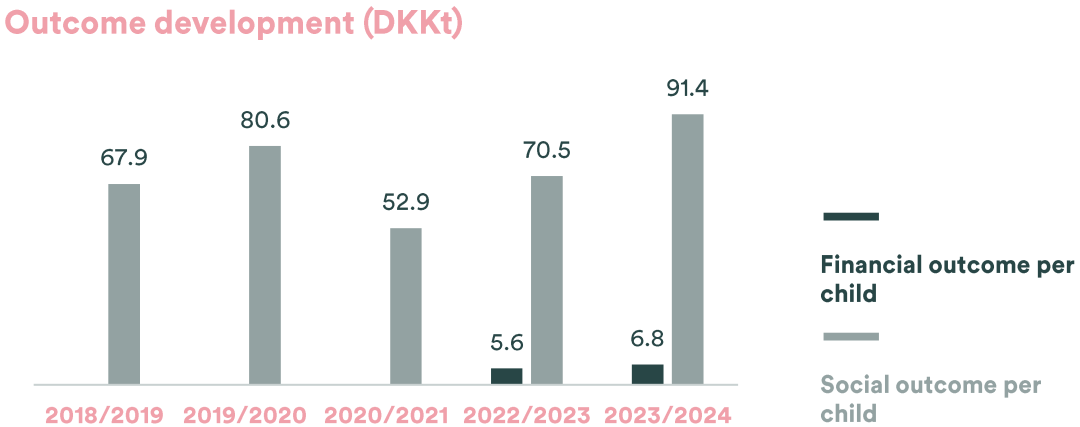
Total outcome, the sum of financial outcome and social outcome, is the total value creation that LittleBigHelp has created during the evaluation period. Thus, it contains both measurable value creation, such as income increases and the children’s wellbeing improvements.

The calculated total outcome in 2023/2024 is DKK 4,420,840. 93% of the total value creation is social outcome whereas financial outcome amounts to 7%. Both the financial outcome and social outcome increased from 2022/2023 to 2023/2024. The social outcome increased with 30% compared to last year. This increase is primarily due to methodological changes that improved the accuracy of social outcome estimates. The financial outcome also increased, driven by a higher number of children enrolled in higher education.

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



*For full overview, see Appendix 2-4.



LittleBigHelp’s calculated SROI ratio for 2023/2024 is 2.9. In a 5-year forecast, the SROI ratio is 14.3.

Results*

The calculated total SROI ratio is 2.9. It is based on the calculated total input and total outcome of DKK DKK 1,546,619 and DKK 4,420,840 respectively.

For every DKK 1 invested in LittleBigHelp, LittleBigHelp creates DKK 2.9 in value for the children at the hostels.

The individual SROI ratio is 2.8 for the Boys' Hostel while for the Girls' Hostel, it is 3.0. This difference is primarily driven by the higher social outcome per child at the Girls' Hostel. This is likely due to the Girls' Hostel having fewer children, which allows for more intensive care and support.

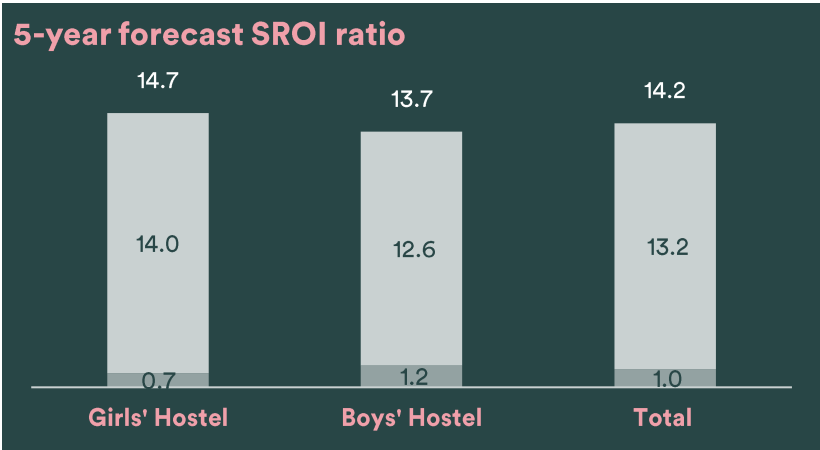
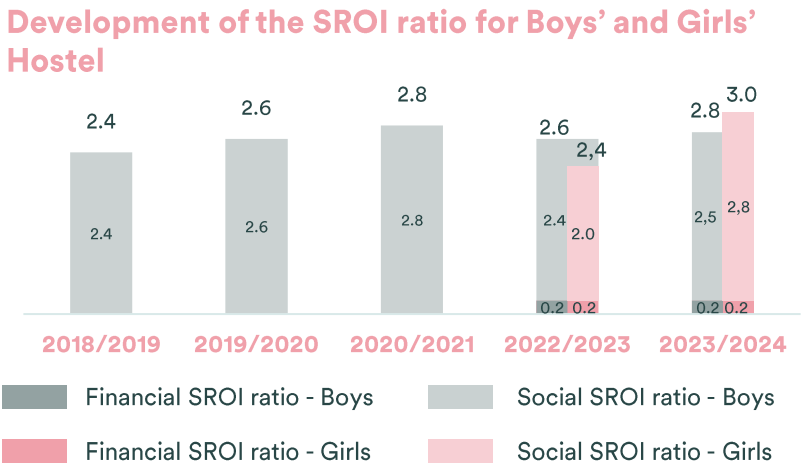
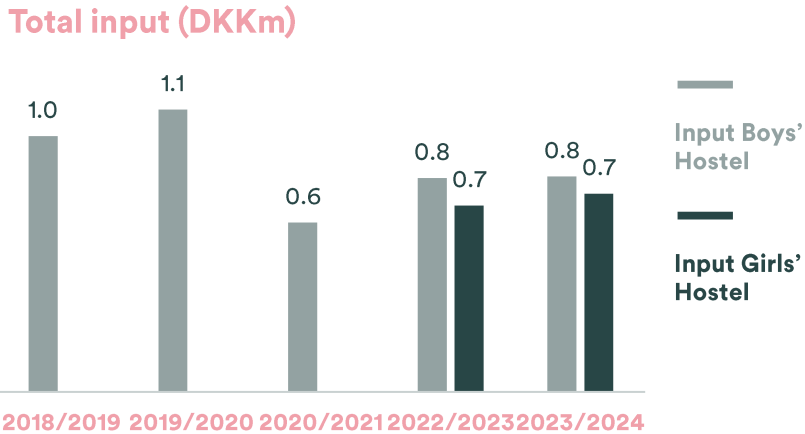
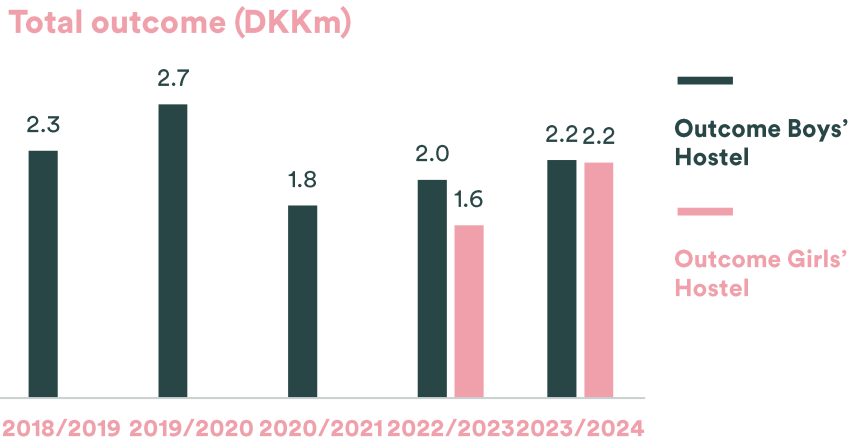
In addition to the annual SROI ratio, a 5-year forecast is calculated. This is based on the estimation of the longer-term outcome of LittleBigHelp. For further specifications see appendix.*

2.9

SROI ratio 2024

14.2

SROI 5-year forecast



*For full overview, see Appendix 2-4.



While significant positive results were achieved, the execution of more ideas could further improve LittleBigHelp in the future.

Conclusions

Balancing care and outcomes

- The optimisation of care and support at both hostels yielding positive results, with improved outcomes per child as programme adjustments are made.
- At the Boys' Hostel, the total outcome per child has increased as the number of children has decreased, whereas at the Girls' Hostel, the total outcome per child has increased alongside a rise in the number of children.

Importance of social outcome

- The social outcome accounts for 93% of the total value creation, highlighting its significance in the overall impact.
- While this might reflect the baseline situation of the target group, the social outcome remains a crucial factor driving the positive change created by LittleBigHelp.

Children enrolled in higher education

- Children enrolled in higher education after leaving the Girls' and Boys' Hostels contributes much more to the financial outcome created.
- All children receive vocational training to prepare for life after the hostels, and some undergo several vocational trainings.
- These further basic trainings prepare children for either higher education or basic education. Financial outcomes from basic education courses, such as the Basic Beautician course, are not included in the analysis, as these earnings are already reflected in the children's potential yearly income after primary school graduation.

Recommendations

Ensuring sustainable support through LittleBigHelp

- LittleBigHelp should continue its efforts to assess when children or their families are stable enough for the children to return home.
- This approach not only optimises the number of children at the hostels but also enhances long-term outcomes for the families and children previously living at the hostels.
- This contributes to family strengthening, where the families of children connected to LittleBigHelp's hostels receive support to enhance their resilience and address risk factors. This can, for example, be achieved through direct counselling of the families.

Appendix



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.

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 2.2 to 3.7.

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 2023/2024. 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 2023/2024.

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										
Indicators		-13%	-10%	-8%	-5%	-3%	0%	3%	5%	8%	10%	13%
	Children	2,5	2,6	2,6	2,7	2,8	2,9	2,9	3,0	3,1	3,1	3,2
	Volunteers	2,9	2,9	2,9	2,9	2,9	2,9	2,9	2,9	2,9	2,9	2,9
	If all values change	2,5	2,6	2,6	2,7	2,8	2,9	2,9	3,0	3,1	3,1	3,2
	All financial values	2,8	2,8	2,8	2,8	2,9	2,9	2,9	2,9	2,9	2,9	2,9
	All social values	2,5	2,6	2,7	2,7	2,8	2,9	2,9	3,0	3,1	3,1	3,2

Influence of changes in total input on the ratio

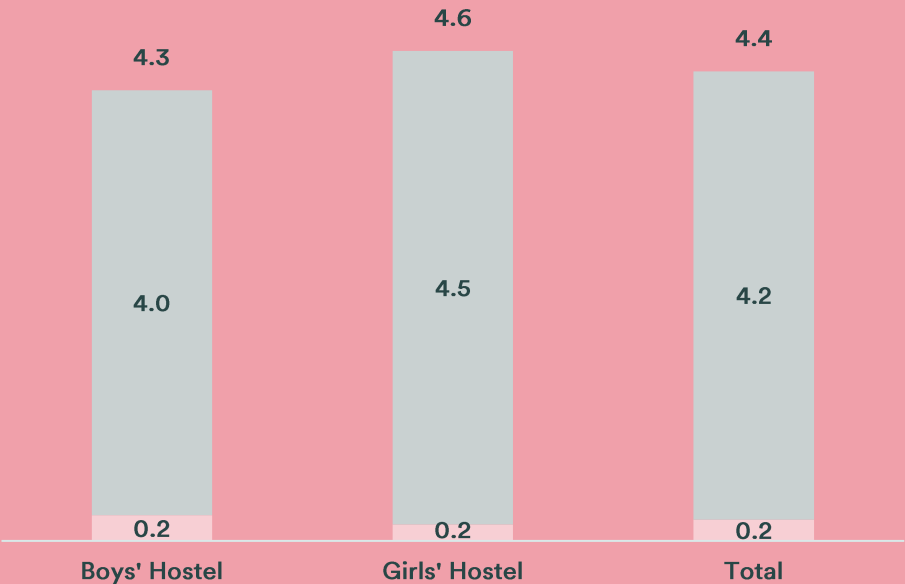
		Percentage change in numbers										
Percentage change in input		-13%	-10%	-8%	-5%	-3%	0%	3%	5%	8%	10%	13%
	-13%	2,9	2,9	3,0	3,1	3,2	3,3	3,3	3,4	3,5	3,6	3,7
	-10%	2,8	2,9	2,9	3,0	3,1	3,2	3,3	3,3	3,4	3,5	3,6
	-8%	2,7	2,8	2,9	2,9	3,0	3,1	3,2	3,2	3,3	3,4	3,5
	-5%	2,6	2,7	2,8	2,9	2,9	3,0	3,1	3,2	3,2	3,3	3,4
	-3%	2,6	2,6	2,7	2,8	2,9	2,9	3,0	3,1	3,2	3,2	3,3
	0%	2,5	2,6	2,6	2,7	2,8	2,9	2,9	3,0	3,1	3,1	3,2
	3%	2,4	2,5	2,6	2,6	2,7	2,8	2,9	2,9	3,0	3,1	3,1
	5%	2,4	2,5	2,5	2,6	2,7	2,7	2,8	2,9	2,9	3,0	3,1
	8%	2,3	2,4	2,5	2,5	2,6	2,7	2,7	2,8	2,9	2,9	3,0
	10%	2,3	2,3	2,4	2,5	2,5	2,6	2,7	2,7	2,8	2,9	2,9
	13%	2,2	2,3	2,4	2,4	2,5	2,5	2,6	2,7	2,7	2,8	2,9

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.

To further ensure the validity and transparency of the results, adjustments and sensitivity analyses have been included. Depending on whether only HACT social values or the Life Satisfaction Measure is used to measure the social outcome, the SROI ratio ranges from 1.3 to 4.4.

Life satisfaction Measure

The graph below illustrates the calculated SROI when the Life Satisfaction Measure is used as the only method for valuing the social outcome. The social outcome determined using this method exceeds the final estimated social outcome.



HACT social values

When calculating the SROI estimates using HACT social values as the only method for valuing the social outcome, the resulting social outcome is lower than the final estimated social outcome presented in the report.



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, seven 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	5	9,000 (DKK 752)
Diploma in Hospitality and Hotel Management	2	11,000 (DKK 919)
Diploma in Animation	2	15,000 (DKK 1254)
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.

HACT’s Social Value Bank has been used to assess the value of improvements in social outcome for the target group. Furthermore, the Life Satisfaction Measure has been used to validate the measurements from HACT’s value bank.

Life Satisfaction Measure

Life Satisfaction Measure

The life satisfaction survey has been included for the first time in LittleBigHelp's evaluation report, as it serves as a validated wellbeing measure that can support the wellbeing assessments conducted through the UK Social Value Bank (HACT 2024).

Valuation of life satisfaction

The Life Satisfaction Measure is used to assess changes in social outcomes, with WELLBYs (wellbeing-adjusted life years) serving as the metric for social value. A WELLBY represents a one-point change on a 0-to-10 life satisfaction scale for one person over the course of a year.

The value of a WELLBY used in this report is based on the valuation proposed by Frijters and Krekel, amounting to GBP 13,000 (Frijters & Krekel, 2021).

This value has been adjusted for Purchasing Power Parity (PPP), as the original GBP 13,000 is based on British living standards. To align with Indian living standards, the adjustment was made using the formula:

$$\frac{PPP_{\text{INR}}}{PPP_{\text{UK}}} \cdot 13,000 = \text{Outcome per person in GBP (according to Indian living standards)}$$

The resulting outcome was then converted into DKK by multiplying it with the exchange rate between GBP and DKK, yielding a WELLBY value of DKK 19,912.3.

Measurement of life satisfaction among children

The use of questionnaires to measure life satisfaction among children is supported by existing literature, which demonstrates that children’s responses to such questions are both valid and reliable. Based on findings from Busubul et al. (2023), the analysis focuses on children aged 9–14 in Indonesia. Since a different questionnaire setup was utilized in this study, the deadweight has been set conservatively compared to the findings in the article. To account for potential uncertainty or overestimation in the responses, a deadweight of 30% has been applied (Busubul et al., 2023).

Measuring Social outcome for LittleBigHelp

The SROI report for LittleBigHelp uses a combination of the Life Satisfaction Measure and outcomes based on HACT social values. This combination provides a robust and nuanced analysis of the social outcomes for LittleBigHelp. By integrating these two methods, a balanced and comprehensive calculation of the overall social outcome is achieved. Below, the reflections on the two methods are elaborated.

Life Satisfaction Measure

The Life Satisfaction Measure is included because its simplicity and academically validated approach make it an effective proxy for overall life satisfaction. While this measure relies on a single question, numerous studies have confirmed that it strongly correlates with other key wellbeing indicators.

HACT social values

The strength of this method lies in its ability to analyze individual changes in wellbeing, making it easier to identify the specific factors driving overall improvements in human wellbeing. HACT’s Social Value Bank complements the overall calculation of social outcomes by providing insights into the areas where wellbeing improvements occur. Unlike the Life Satisfaction Measure, it can pinpoint the specific dimensions of change, offering a more detailed understanding of the impact.

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	29 boys lived at the Boys’ Hostel (25 boys on average) 22 girls lived at the Girls’ Hostel (20 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 Social value: Life satisfaction
Volunteers.	They support activities and strengthen the program’s reach.	Time.	DKK 21,881	176 hours at the Boys’ Hostel 190 hours at the Girls’ Hostel	Social value: Regular volunteering.
Donors.	Contribute to financial input to secure the existence of LittleBigHelp’s hostels.	Donations.	DKK 1,546,619	51 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)	42	4,074	171,108	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)	10	10,701	107,015			
	Increase in income (hunger reduction)	45	2,461	110,745		The expected increase in the children's income due to them not experiencing hunger that limits their learning capacity and future earnings prospects	
	Social value: Good overall health.	39	30,480	1,188,720	HACT (2022).	Social values from Social Value Bank that are projected to 2023 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 social values represent how we would expect Indians to value different social outcomes, even though the social values have not been derived for the Indian population.
	Social value: Rough sleeping to secure housing.	23	23,599	542,777			
	Social value: Temporary housing to secure housing.	22	7,925	174,350			
	Social value: Does not feel useless.	10	3,909	39,090			
	Social value: Able to obtain advice locally.	44	4,090	179,960			
	Social value: Vocational training.	2	9,370	18,740			
	Social value: Go to youth clubs.	45	687	30,915			
	Social value: Life satisfaction (WELLBY)	45	189,174	8,376,916	Frijters, P. and C. Krekel (2024)	The expected monetary value of an increase of 9.5 points in WELLBYs, which is the average increase for the children.	
Volunteers.	Social value: Regular volunteering.	3 volunteers.	4,792	14,376	HACT (2022).	Social values from Social Value Bank that are projected to 2023 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.	1,546,619					1,546,619
	Volunteers' time.	21,881					21,881
The children.	Increase in income (primary education)	171,108	20%		10%		123,193
	Increase in income (higher education)	107,015	10%		10%		85,318
	Increase in income (hunger reduction)	110,745			10%		99,686
	Social value: Good overall health.	1,188,720	17%				981,876
	Social value: Rough sleeping to secure housing.	542,777	21%				427,169
	Social value: Temporary housing to secure housing.	174,350	78%				38,880
	Social value: Does not feel useless.	39,090	14%				33,778
	Social value: Able to obtain advice locally.	179,960	9%				164,648
	Social value: Vocational training.	18,740	2%		10%		16,580
	Social value: Go to youth clubs.	30,915	12%				27,335
	Social value: Life satisfaction (WELLBY)	8,376,916	30%				6,525,939
Volunteers.	Social value: Regular volunteering.	14,376	30%		10%		9,082

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.

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Input:

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