



Small Slices of a Bigger Pie

Attribution in SROI

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Executive Summary

This report develops the methodology on understanding ‘attribution’ within a Social Return on Investment analysis. The objective is to really understand the role of an intervention or organisation in creating change in people’s lives. Not just what the change is.

There is increasing pressure in public services for providers to prove the impact they are having, and for commissioning to stimulate competition among providers as to who can deliver the most results.. However change in the real world often happens by lots of organisations working in partnership, with the input of people who use their services. Most evaluation techniques ignore the role of partnership working or who claims the credit for change happening. In Social Return on Investment (SROI) it is included, and known as attribution. However, it is a concept that is not well understood, and often poorly calculated. This report develops the methodology and looks at the implications for commissioners of services.

SROI: From Outcomes to Impact

Social Return on Investment is an evaluation technique that is designed to capture social, economic and economic value. It has some roots with cost-benefit analysis but it has a stronger emphasis on social impacts. This means it can focus on what matters to people that use services and measure change in a way that can inform decision making at an organisational level. Whilst SROI has received a lot of attention of late, much of this is focused on how to define and value outcomes. Another important aspect of SROI is that it tries to isolate the impact of a particular intervention or organisation on the outcomes. Important factors in this measurement are:

- **Deadweight:** A measure of the outcome that would have happened even if the activity had not taken place.
- **Attribution:** An assessment of how much the outcome in question was caused by the contribution of other organisations or people.
- **Displacement:** An assessment of how much the outcome displaced other outcomes.

This report focuses on one aspect of calculating impact – attribution. However this can only be properly understood by considering it alongside the other elements of impact. Thinking about attribution is sometimes thought of as slicing up a pie. Trying to establish who can claim the credit for the changes that have been achieved.

How do you estimate attribution

Many evaluation techniques do not include any attempt to calculate attribution. Whilst it is challenging to isolate how much of a change one organisation is attributable for, failing to account for it at all means you are effectively assuming that it is 100 per cent. Calculating impact can be less difficult than many people expect. At **nef**, our experience is that when you ask people, they are actually very good at thinking at what worked for them, and who helped them most.

We break estimating attribution down into four steps that can be summarised below:

Step 1: Understand who is contributing to the change: To get an idea of what your attribution rate can be you need to become an expert in your subject area, and talk to stakeholders.

Step 2: Collect data: Whilst you can get an estimate from talking to a few stakeholder, you need to go further and evidence this without outcomes data.

Step 3: Estimate the attribution rate: Once you have outcomes data you will be in a good place to estimate the attribution rate.

Step 4: Strengthen your understanding of attribution: You may be able to get a more accurate estimate of attribution by varying the rate by outcome, by stakeholder group, or over time.

What does this mean for commissioning?

It is tempting to ignore attribution. Organisations may have a natural tendency to over-claim. It can be difficult to admit that other people have a role to play in achieving impact. However, in reality, organisations that work in partnership and coproduce outcomes may be generating larger outcomes. Public services work better when they fit together as a coherent network, not a multiplicity of rival agencies, none of whom feel responsible for the whole person. They are taking smaller slices, but the size of the pie may be bigger.

Another aspect to consider is how services involve the people that they are trying to affect change in. There is a tendency to try and pay one provider to try and 'fix' people without using the hidden skills of ordinary people. No provider that ignores the resources of the people that use their services can be efficient. Thus one vital aspect of attribution is looking at the links an organisation has with the community and the role of the people that use the service.

Thinking about attribution can be a challenge for commissioners. It is certainly easier for commissioners if they can contract with one organisation who can do it all. Whilst this might work for some goods and services, it will fail in others. If you contract with a printing company, you can guarantee that this company will be able to singlehandedly deliver the results. When the service in question is preventing homelessness, then lots of things need to happen at the same time. Whilst it is easier for one organisation to take all the credit, and for them to be paid for delivering these 'results', change doesn't usually work like this in the real world.

Introduction

Social Return on Investment (SROI) is an evaluation process that captures social, environmental and economic value. Whilst it has some similarities with cost-benefit analysis it has a much stronger focus on stakeholder engagement to identify and value the change that matter. It measures these changes in a way that is helpful for decision making at an organisational level.

The technique has received much attention of late and is growing in popularity among third sector organisations and commissioners and funders. SROI has also come under increasing scrutiny¹ as it grows in maturity. Yet often, attention has focused on the use of outcomes and indicators, the role of financial proxies, and the presentation of the results as a ratio. One aspect of SROI that is sometimes overlooked is the definition and calculation of impact.

This report focuses on one aspect of calculating impact – attribution. Attribution is an assessment of how much of the outcome was caused by the contribution of other organisations or people.² This report aims to provide more practical guidance for organisations who are conducting an SROI. The first section explains where calculating attribution fits into the SROI process. The second section outlines the theory of attribution. The third section gives practical examples of how to estimate attribution. The fourth section opens up some areas for discussion. Section five concludes.

1: How attribution fits into the SROI process

“SROI... seeks to reduce inequality and environmental degradation and improve wellbeing by incorporating social, environmental and economic costs and benefits.”³

As you are reading this report, we are assuming you know quite a bit about SROI already. This section doesn't comprehensively explain what SROI is, just where attribution fits in. If you want to understand more about SROI we would recommend reading the Cabinet Office Guide to Social Return on Investment, which will be referred to hereafter as 'The Guide'.⁴

SROI is a framework for measuring and accounting for value. It has some similarities with cost-benefit analysis but it has a stronger focus on measuring changes that are relevant to the people or organisations that experience or contribute to policy. Whilst it is suitable for use in any sector, private, public or voluntary (third), it has been used most frequently for evaluating not-for-profit organisations and analysing public spending decisions because it has a strong link with guidance the Treasury has issued around value for money.

You can get a flavour of SROI by looking at the phases that make up the calculation of an SROI. They are set out in Box 1. Attribution is one strand in calculating impact in phase 4.

Much of the recent scrutiny of SROI has been on the earliest stages which involve defining the outcomes that the evaluation is measuring, speaking to people about these outcomes, and valuing them. These stages are vital in understanding what changes over the period of time that the project is running. However, SROI pushes the analysis one stage further, to understand impact.

In SROI a distinction is made between outcomes and impact. The outcomes are the changes that happen over the life course of a project. The impact is the role an individual organisation has had on these changes. It is easiest to see the difference between outcomes and impact by thinking of an example. The extent to which participants in a job-readiness training course have improved financial security, enhanced wellbeing, and go on to achieve sustainable, meaningful employment are all outcomes. These are different to the role the training course has had on achieving these outcomes. For example, did participants enter into sustainable, meaningful employment as a direct result of the training course or were other factors at play that allowed them to achieve this outcome? Also, how much of it would have happened without them attending the course? And, are they simply stopping someone else from gaining employment?

These are the considerations that SROI addresses when it looks at impact and are addressed in more detail in the next section. The objective is to really understand the role of the activity or organisation in creating change in people's lives. Not just what the change is.

Box 1. Social Return on Investment process

Carrying out an SROI analysis involves six stages:

1. Establishing scope and identifying key stakeholders. It is important to have clear boundaries about what your SROI analysis will cover, who will be involved in the process, and how.
2. Mapping outcomes. Through engaging with your stakeholders you will develop an impact map, or theory of change, which shows the relationship between inputs, outputs, and outcomes.
3. Evidencing outcomes and giving them a value. This stage involves finding data to show whether outcomes have happened and then valuing them.
4. Establishing impact. Having collected evidence on outcomes and monetised them, those aspects of change that would have happened anyway or are a result of other factors are eliminated from consideration.
5. Calculating the SROI. This stage involves adding up all the benefits, subtracting any negatives, and comparing the result to the investment. This is also where the sensitivity of the results can be tested.
6. Reporting, using, and embedding. Easily forgotten, this vital last step involves sharing findings with stakeholders and responding to them, embedding good outcomes processes, and verifying the report.

Another way to define SROI is by its principles. These are described in full in Appendix 1. Attribution comes into Principle 5 which is summarised as “Do not over-claim: Only claim the value that organisations are responsible for creating.”

2: Attribution – what does it mean?

This section explains in more detail what impact means in an SROI analysis. Whilst attribution is the focus of this report it only makes sense to consider it alongside the other elements of impact – deadweight and displacement. Attribution also plays a role in understanding impact over time and this is addressed in the concept of drop-off.

From outcomes to impact

Attribution is one strand of establishing impact, of which there are three components. As set out in The Guide, establishing impact is important as it reduces the risk of over-claiming and means your story will be more credible. This contributes to a more transparent account of how well you have invested your resources to achieve change in people's lives and therefore value for money.

There are typically three different things to consider when taking account of impact:

- **Deadweight:** A measure of the outcome that would have happened even if the activity had not taken place.
- **Attribution:** An assessment of how much the outcome in question was caused by the organisation (as opposed to the contribution of other organisations or people).
- **Displacement:** An assessment of how much the outcome displaced other outcomes.

SROI understands that (most) change lasts beyond the duration of the intervention or activity. When exploring the difference that a particular intervention makes, this duration is forecasted and the behaviour of that future change is predicted. The amount of credit that an intervention can take over time for the sustainability of outcomes is subsequently taken into consideration through drop-off.

- **Drop-off:** A measure of how the outcome will change over time and the amount of credit that can be taken for this change.

The first two elements of impact, deadweight and attribution, are linked. Having a better (or worse) estimate of deadweight will have an effect on how you calculate attribution.

Impact illustrated

To get a feel for what these definitions really mean, it's best if we look at example. We'll look at one of the outcomes from part of a project called Positive Futures run by Coventry Sporting Futures. One of the programmes Positive Futures run is to support a group of young mentors called the Youth Advisory Group (YAG). This group is a formal platform

for young people to plan, organise, and deliver their own programmes alongside the staff team. The programme is well structured, enabling the young people involved to gain more qualifications, build volunteer hours, and go on to become paid coaches.⁵

One of the core outcomes for young people who are in the YAG is employment, often in a sports field, on leaving the programme. Out of 12 young people who are selected over the course of a year, 8 of them go on to employment. That is a very high success rate (although we are admittedly looking at a small project). Many evaluations would stop at this, and ask no further questions.



However, in SROI, the first question we ask is: how many people would have got a job anyway? This means, if the youth mentoring programme hadn't existed, what would have happened to these young people. If two of them would have got a job without the course then this is the deadweight.



The more you know about the people you have worked with, the better. For example, some of the young people have been excluded from school or have been young offenders. Academic research, and official statistics, show that people who have these background factors are less likely to go onto work than other young people, so if this is the case you can justify using a lower deadweight (i.e. claim that less of this outcome would have happened anyway).

The second question is about attribution. Who else is involved? By this we mean, are there other organisations or individuals who made a significant contribution to the outcomes, in this case employment? In this example many of the young people are in contact with other statutory services such as the job centre or social services. We don't include these because they have been included in our statistics on deadweight (more on this later). The organisation does work with some other locally based projects that help the young people gain skills and experience.



Finally we ask if anyone else was affected – either positively or negatively by the programme. This is displacement. It is commonly a factor in employment programmes. The project has resulted in eight young people getting into work, but it has not necessarily created those jobs through the project. This means that, had the project not existed, then other young people may have got those jobs. This may sound like deadweight, but remember, we are now looking at the outcomes for other people, not those on the project.



Taking account of impact can be thought of as cutting up a pie. The final number of young people who have gone onto work as the result of the project is a much smaller tranche that we initially started with.



In the illustration we have made whole 'people' or 'outcomes' disappear. In reality it is more accurate to think of impact as taking off some proportion of the outcome. In the practical section of this report we will begin to refer to attribution as a percentage.

Are deadweight and attribution the same?

There are some similarities between deadweight and attribution. If you have a really good control group (for deadweight) then comparing with their outcomes will also cover some of the same ground as attribution. In the example above the organisation could have identified an experimental control group. This could be a sample of individuals who would have been eligible to take part, with similar characteristics to the participants. They would have to collect outcomes data on these individuals and compare their results with those that took part.

It may also be possible to get good comparison statistics for deadweight without having an actual control group. In the example above it would be possible to get an estimate of deadweight that was the average employment of young people who have been excluded from school. This would probably be a better match than the average employment of 16-18s. It is likely that this group would have been accessing the same statutory services as the participants, such as social services and Job Centre Plus (JCP). If you have a good estimate of deadweight then there will be less to take account of in attribution.

However, even if you have the perfect control group, there may still be attribution to factor in. Real life doesn't lend itself readily to experimental conditions. It is likely that to be successful your project won't be able to operate in a vacuum and you can and should work with other local initiatives. Indeed, your project may also amplify the outcomes of other statutory services. So, you may think you have accounted for the influence of JCP in the deadweight stage, but the intervention may change the young people's relationship with JCP for the better. It may be that to achieve the outcome, both YAG and JCP need to work together, without one or the other you won't achieve the outcome.

Another factor that doesn't come into deadweight and is an important part of attribution is the contribution of service users themselves. You could encourage beneficiaries and their families to take an active part in delivering your project. This should all come into attribution and is discussed at some length in section 4.

Also, SROI takes account of unintended consequences (both positive and negative). It can adapt to reflect what actually happens as a result of an organisations work, not just what was supposed to happen. There is a danger that planned control groups only survey those outcomes that were predicted at the start of a project, which might not end up being the only thing an evaluator should consider.

Drop-off and attribution drop-off

The effect of some outcomes will persist, even when the activity itself has stopped happening. In the example above it is likely that many of the young people will still be in work long after the intervention by Positive Futures. There is therefore a rationale to project some of the outcomes forward into the future. However, the outcomes may 'drop-off' over time. It may be that of the eight young people who found a job, two of them are unemployed again in a years' time. There is a drop-off rate of 25 per cent.

For some outcomes, there is 100 per cent drop-off rate, so the outcomes stop as soon as the intervention finishes. A good example of a service which has a high drop-off rate is respite care.

A separate type of drop-off can be identified that relates to attribution. Going back to the Positive Futures example – the intervention to help a young person get into work for the first time may have been very important. The nature and timing of the intervention may have been crucial for starting off their career. However, as they are in work longer then the relative importance of this intervention will diminish, and other factors, such as their on-the-job-training and work networks, will come to be more important than the initial intervention. The attribution the organisation can take will decline. This is sometimes called 'attribution drop-off.'

3: Attribution – how do you do it?

This section gives some practical guidance for organisations on how to understand their attribution rate. It starts with developing a rough picture of what attribution rates you are likely to have, which can be tested by collecting outcomes data on your organisation.

The steps of estimating attribution

The guidelines on how to calculate attribution are fairly light touch in The Guide. This is for good reason. Whilst there are likely to be official statistics that will help you calculate deadweight and displacement, attribution figures will be unique to your own organisation. This means there is not an exact figure of attribution that you can uncover, calculate or derive. To determine attribution you will need to use your judgement.⁶

There is a risk of over complicating things here, but we will break calculating attribution into four steps:

1. Understand who is contributing to the change
2. Collect data
3. Estimate the attribution rate
4. Strengthen your understanding of attribution

Step 1: Understand who is contributing to the change

As outlined above, attribution is not something that can be directly observed. However, the more work you do on trying to find out about your organisation, the better your estimate of attribution will be. You will also need to know a fair amount about who is contributing to the change to enable you to design appropriate survey questions.

Become an expert in your policy area

If you are not already then you need to be an expert in the service area in which you are doing the SROI. Look for academic articles and research on the topic (using Google Scholar can be a good way to do this). You may find good quality research on the issue that can help to fill data gaps around deadweight - which in turn will help you get a sense of your attribution.

Stakeholder Engagement

The best way to get at an initial understanding of your attribution is to ask your stakeholders. We'd recommend that you speak to beneficiaries, and also other stakeholders. This should include people from other organisations who may be claiming some share of the outcomes. Whilst funders, or infrastructure organisations, are unlikely to be affected by an activity (so they won't themselves be beneficiaries) they may affect that activity. Therefore it may be important for you to talk to them.

When talking to people about attribution, use terminology that is as simple as possible (this applies to questions in survey data as well which we come on to in Step 2). The questions on attribution should follow on naturally from questions about outcomes and what has changed for them. Most people are actually very good at thinking about attribution and isolating factors that have had an impact on a change in their life, as long as you can phrase questions appropriately.

These preliminary steps will help you get a good feel for the band that your attribution rate is likely to be in. For example, if you help people with visual impairments to find jobs, you may find academic research that shows that a very low proportion get jobs above the minimum wage. From talking to your users you may get a sense that they are not accessing any other services.

However, this alone isn't good enough for an evaluative SROI. A common reason for SROIs to fail to 'pass' the assurance phase⁷, is that some initial stakeholder engagement is carried out, but this is where the data collection ends. There is a danger that you can end up making wild claims about your impact from one focus group, or what a few people told you.

Step 2: Collect data

The next stage is to collect data on your SROI to back up claims made in Step 1. Whilst you can begin to get a feel for attribution by talking to key stakeholders, the most robust way to estimate attribution is to collect survey data from beneficiaries. A good SROI analysis is contingent on having good outcomes data. It is important to remember that you will need to collect outcomes data as part of the evaluative SROI process, and these questions should form a part of your outcomes questionnaire, not done specifically for the purposes of calculating impact. If you are setting up an outcomes data collection tool, such as a survey or questionnaire, then it won't be difficult to add a few questions on attribution.

It is only if you are doing a forecast SROI that you won't need to collect data on outcomes, although even then a forecast SROI generally provides the basis for a framework to capture outcomes. This can also help ensure that you have the right data collection systems in place to perform a full analysis in the future.⁸

It is best to ask survey questions more than once so you can see if the attribution rate changes over time (see section on 'varying attribution over time'). You might want to survey not just primary beneficiaries but also other stakeholders such as their family.

When you are asking people about attribution in a survey there are several different approaches you can use. These include:

Qualitative questions

Qualitative questions generate non-numerical data. You will probably have collected qualitative data as part of your stakeholder engagement phase and you can add to this with some open-ended questions in your survey. This can help you to understand how and why a certain level of attribution is achieved (not just what the level is).

Quantitative questions

You can ask people to directly put a percentage on something. It may help participants to conceptualise this if you use a visual, as shown in Box 2. Alternatively you can ask respondents to apply a number (usually out of 10 or 100) that represents the amount of credit due to the organisation or activity for a particular outcome or change. You can also identify different scales (e.g. strongly disagree; agree) to ask respondents. You will still

Types of SROI

Evaluative: This is conducted retrospectively and based on actual outcomes that have already taken place. You need outcomes data to be able to carry this out.

Forecast: This predicts how much social value will be created if the activities meet their intended outcomes. This type of SROI is particularly useful in the planning stages of an activity.

need to convert these into a percentage, so it is preferable if you can combine some numerical element into your scale.

Box 2. Survey questions

One way is to group questions about particular outcomes (in this case choice and control). You can then follow these with a question on the extent to which the organisation has affected this outcome. This approach may be particularly useful if you think that your organisation may have different attribution rates for different outcomes.

- The following statements describe things that people sometimes do and feel. For each one, say how much you agree – if the statement sounds like you, or disagree – if it doesn't sound much like you. *Tick one answer for each question.*⁹

	Strongly disagree xx	Disagree x	Neither disagree or agree -	Agree ✓	Strongly agree ✓✓
a) I make choices in my daily life					
b) I get the chance to do things I am good at					

- To what extent have these outcomes been the result of coming to the youth centre? *Tick one answer*

Not at all (0%) 	A little (25%) 	Some (50%) 	Quite a lot (75%) 	A great deal (100%) 

Another method is to ask a separate set of questions about attribution, and other services that the beneficiary may have accessed. The example below has a mix of quantitative and qualitative questions for a health based intervention:

- Have you accessed any other services that have helped with your health problems? YES NO
- If you answered yes to question 1, can you tell us what these services were?

- If you answered yes to question 1, how helpful were these other services, on a scale of 1-10?
Tick one answer

0	1	2	3	4	5	6	7	8	9	10
Not at all helpful										Very helpful

Box 2. Survey questions continued:

Remember you can also ask other stakeholders. The example below is a question for parents of young people who attend a youth centre.

1. Have you noticed any changes in their behaviour in general since they have been attending the youth club? YES NO
2. If you answered yes to question 1, do you think that these changes are directly due to the youth club?
Please tick one box.

Not at all (0%)	A little (25%)	Some (50%)	Quite a lot (75%)	A great deal (100%)
				

Step 3: Estimate the attribution rate

Based on what you have found in your stakeholder engagement and the results from your data collection, the attribution rate can be estimated. The SROI guide is useful here, and remember the golden rule “the purpose of the estimate of attribution is to help your organisation manage change – but it will be an estimate. So don’t spend too long on this, but do explain how you have reached your estimate.”¹⁰

Attribution is calculated as a percentage. This means the proportion of the outcome that is attributable to your organisation.

Estimating with primary data

If you have collected attribution information during outcomes data collection then you will be able to use these results to estimate an attribution rate. Given that stakeholders would have responded directly to an attribution question, aggregation and analysis of this data will make your estimate of attribution more robust.

Estimating without primary data

If you do a forecast SROI or you don’t have any outcomes data then you will have to estimate attribution without primary data. One way to do this is to look at whether the level of attribution is ‘high’, ‘medium’ or ‘low’ (which map onto some of the categories used in the survey questions). You’ll need to be able to justify your choice and this should be based on what your stakeholders have told you. Further explanation of what these distinctions mean is given in Table 1.

Reality check your attribution

When estimating attribution you do not always need to include:

- ▶ Statutory services that might be included in your estimate of deadweight. You don’t always need to include statutory services in your estimate of attribution. It may be that these will be picked up in deadweight, providing you have a good enough estimate of this. In section 1 we used the example of Sporting Futures in Coventry. Some beneficiaries of their programme are young offenders, who

Table 1: A simple way of estimating attribution¹¹

Category	Assigned attribution %
1. High: The outcome is completely a result of the work of the organisation. No other organisations are attributable	100
2. Quite High: The outcome is in small part due to other people or organisations	75
3. Medium: Other organisations/people have a significant role in generating the outcome	50
4. Quite Low: The outcome is mostly due to other people or organisations	25
5. Low: The outcome is completely as a result of other people or organisations	0

will have a probation officer supporting them. However, the work of the probation officer should not be included in a measure of attribution. If you have employment data on a comparable group of ex-offenders then you can assume they will also have a probation officer, and you can take account of their impact within deadweight.

This isn't a strict rule and it will need some adaption based on how your organisation works. There may be reasons why you want to allocate some attribution to the probation officer. If the programme enables probation workers to be involved in a way that they are not normally, then you may be able to justify also including them in attribution.

- ▶ Organisations that are funded out of your inputs. Be careful not to include the attribution of other organisations that are actually being paid out of the investment that you are looking at. In some organisations volunteers may play a big role, yet we would recommend that you add in any volunteer hours as an input. This means you do not need to take account of their influence in the attribution rate, you have already accounted for this in the inputs to the organisation.¹²

It is also possible that volunteers will be a stakeholder group or beneficiary. They may be getting work experience and skills volunteering and therefore you may include their outcomes in your SROI.

Step 4: Strengthen your understanding of attribution

Given that many organisations work in a number of ways with beneficiaries as well as with other organisations, there are some more advanced ways to understand and calculate attribution. It may be that you start with a simple estimation of attribution but develop this over time to vary the attribution rate for different outcomes, or over time.

Varying attribution by stakeholder group or outcomes

It is possible that there are some outcomes your organisation has higher attribution over, and others that are lower. It may also be that when you talk to stakeholders you find that some have very different experiences or have had other support. If so, you can disaggregate their outcomes by splitting them up into smaller groups. This may mean that you have different levels of attribution for different stakeholders. For an example see Box 3.

Box 3: Splitting stakeholders up into smaller groups

A consortium of providers in Camden including Holy Cross Centre Trust (HCCT) and Mind take referrals for people for their day care service. Whilst all people that are referred to the service have some mental health issues this is a very diverse group. Based on discussions with staff and service users it made sense to disaggregate this group further into two types of service users. Around half of the service users were on the Care Programme Approach, and had regular contact with a care-coordinator. They have been diagnosed as having relatively severe and enduring mental health issues and many in this group have experienced homelessness. The rest of the services users had more moderate mental health issues and were less likely to be accessing other statutory services.

The attribution for the first group was estimated at 75 per cent; whilst these users are likely to be in contact with other professionals these are statutory services. Estimates of deadweight for this group were based on evidence from the Psychiatric Morbidity Survey and as a comparison group they are likely to be accessing similar other statutory services. The estimate of attribution was backed up by interviews from the staff who felt they were often less likely to have social networks outside of the contact or have regular contact with family and friends.

For the second group, attribution was estimated at 50 per cent. For these users staff felt they were often more likely to have other support networks and access other services that relate to outcomes (but are not necessarily statutory services) which must be credited with some attribution over the outcome. In many cases the mental health day service filled more of an enabling role, supporting the person to access other services, referring them to community partners and building their confidence and their own capabilities.

Note that in this example, the mental health service took a larger share of the outcomes for the users with more severe and enduring mental health issues, even though these users would be very likely to be in frequent contact with another professional in the form of a care coordinator.

Varying attribution over time

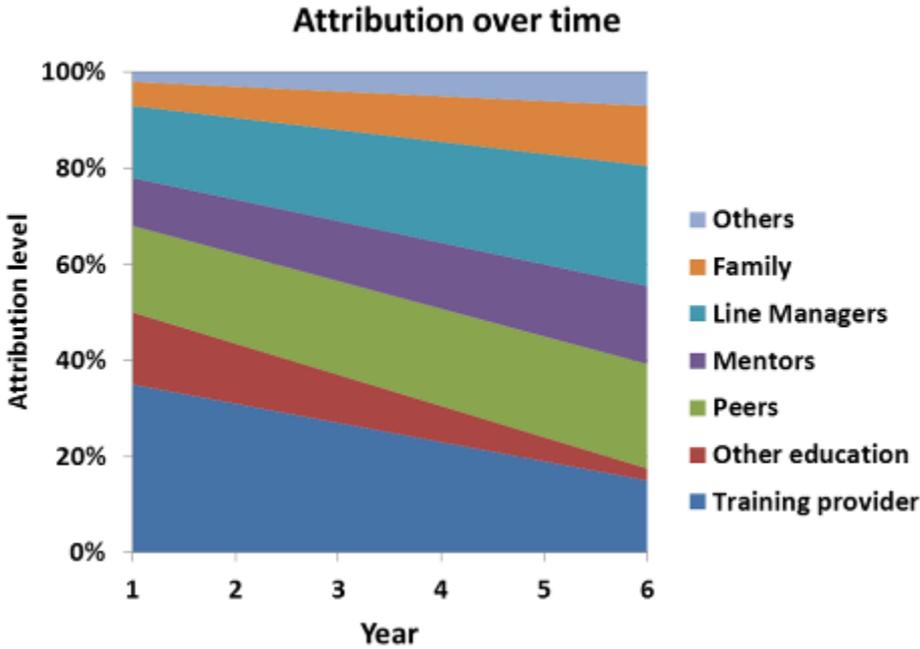
As outlined in section 2 the effect of some outcomes will persist, even when the activity itself has stopped happening. Where outcomes are projected into the future, it may be that attribution rates decline.

For example, one training provider asked alumni of their training scheme how much credit they would give to various different people or organisations for their career progression. Alumni were asked to divide 100 points of credit between the various different options. The results for alumni at different points in their careers were compared and averaged, and this was used to estimate the attribution given to those different people and organisations for the alumni's work in the future. Figure 1 shows an example of how this might look.

Varying attribution for partner's outcomes

Working through a partner or in partnership with others can present a challenge to understanding attribution because there are different levels of impact. Figure 2 presents a simple yet typical scenario of how outcomes and attribution can be understood through partnership working.

Figure 1.



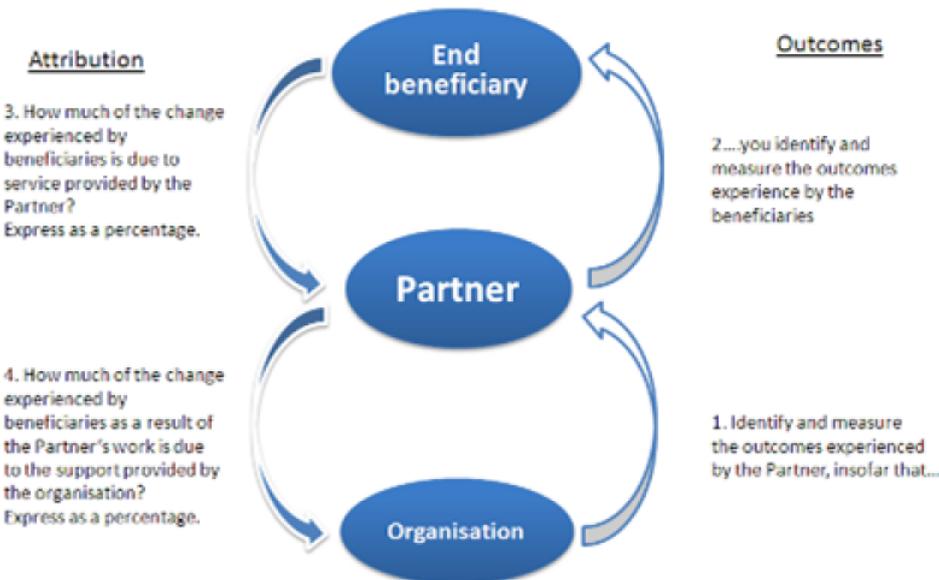
The arrows on the right move upwards, from the organisation towards the partner and then onto the beneficiary – indicating the flow of resources and direction of change. The arrows on the left flow in the opposite direction, from beneficiary to partner to organisation, indicating the direction of credit for change.

If the organisation wanted to understand the difference it makes then it must consider this on 2 levels:

1. The amount of credit given by the beneficiary to the partner
2. The amount of credit given by the partner to the organisation

It is important that we understand attribution in this way because we are concerned with effectiveness and creating change in people’s lives. The focus should therefore be on the end beneficiary and work backwards towards the partners. Increased transparency on how change is created

Figure 2.



through partners and how credit is distributed will aid decision-making and ensure that partnership working is as effective as possible.

A distinction should be made between working through partners (explored above) and working *in* partnerships. Breaking up an individuals' contribution to partnership working can be detrimental to the ethos of working together, as it can encourage equal-footed organisations to become competitive in the funding arena. If funders or interested parties would like to explore the value created by a particular partnership arrangement we advise that whole projects be assessed rather than partners in isolation. This is because the value of partnership working is often through the synergies created because multiple parties come together to create change.

Embed within your SROI

As well as being used for evaluation purposes, SROI is also designed to work as a management tool and to inform ongoing development of your organisation. Thinking about how your organisation works with other local services and builds on the assets of people that use your service may help you to develop strategy going forward.

You may want to think about the following:

- ▶ Could or should users be more involved? Your level of attribution may not stay static, and for beneficiaries, it may decrease the longer they use your service as they get more confidence and move on. As we see in the discussion section being solely responsible for outcomes isn't necessarily a good thing. You may want to encourage participants to take more control and autonomy over the outcomes they wish to achieve, rather than them being wholly dependent on your service. This relates to the concept of attribution drop-off.
- ▶ How will you communicate the results to funders? If you do find that some of your core outcomes are attributable to the work of other organisations then you'll have to think about this carefully in future planning. Many of the most complex social outcomes are dependent on the work of different interventions and rely on agencies working well together. However funding streams don't always reflect this and public sector cuts and competitive tendering can undermine collaborative approaches.

These issues are explored further in section 4.

4: Attribution – in discussion

This section begins a discussion of implications that attribution has for commissioners and funders. It then looks at how individual organisations might use attribution to think about how they work. The section is designed to raise some of the issues rather than give definitive answers.

Do other evaluation techniques use attribution in the same way?

As a generalisation, most evaluations don't take account of attribution. It is certainly not often that you see attribution factored in when looking at evaluations done by individual third sector organisations.

Even in larger public policy appraisals or economic evaluations, it is still rare to see attribution taken into account. HM Treasury guidance uses the term 'additionality' which they define as the 'net' rather than 'gross' impact after making allowances for what would have happened in the absence of the intervention.¹³ This has some similarities with SROI but is more aligned to the definition of deadweight, rather than attribution. It isn't necessarily about how a program might interact with other interventions or co-produce services with individuals.

Thus, whilst there are some similarities to other evaluation techniques attribution isn't accounted for in the same way. SROI is different because it is actually built into the framework, so it cannot be avoided. SROI tries to understand how change works on the ground. It can also have a role in change-management or as a learning approach. This means that an SROI will be asking what a programme has achieved, and how it can do this in the best possible way. If a service can be improved by using a co-production approach then SROI can help to highlight this.

Could attribution help in a payment by results system?

Conceptualising attribution and calculating it identifies a key challenge with payment by results systems. Results based payment systems sometimes rest on one organisation to taking all the credit. In reality many of the sort of social problems that payment by results systems are supposed to 'solve' are extremely complicated and need lots of things to happen at the same time.

It is possible to imagine a payment by results system which allows different organisations to claim a different share of a result. This can happen with a lead contractor or consortium. Thus, while only one provider will gain the payment on the 'results' they can subcontract other organisations that they recognise are having some share of the outcomes. Something similar may be happening with the contracts for the DWP Work Programme. This approach is risky, it's not clear that other organisations will be able to exist without core funding or that funding will be sufficient to encompass the work of subcontractors. It thus requires a level of data collection and analysis that is not routine in the sector and would need to be in place to evidence these decisions.

Another new approach is the concept of Social Impact Bonds. They are designed to enable complementary service providers to collaborate with each other and create the conditions for a diverse economy of private and social sector service providers. This is different from the current commissioning environment where agencies may specialise in one particular service or work with one target group, but they currently have to compete with each other for contracts that would be more effectively delivered if they worked together.¹⁴ However, it is difficult to see if in practice these will overcome the challenges faced by payment by results.

Being aware of the different role of other organisations and people can help to plan and fund services better. Whilst thinking about attribution raises some warning flags about the viability of payment by results, it can also help suggest the sort of services where it may work better. There are some services which can be easily attributable to one organisation, such as delivering postal services, or refuse collection, but these are less likely to have a caring or social element. Where successful interventions rely on the work of many other organisations and one provider can have a limited role on their own, a payment by results system is likely to be more challenging.

Whilst it is true that attribution rates are based on estimates they still have an important role for funders. It is not always about spending more. Not all of the other organisations who command a share of attribution will need financial resources to contribute. But just because other organisations or people contribute to a project without financial reward does not mean their role is not important. Nor that they cannot be driven out. For example, community-based fire-fighting services often rely on volunteers. However, Simpson describes a situation where the contribution of these volunteers was threatened by cost-reducing considerations implemented at the local level. When volunteers felt that their role was a chance to economise on paid staff and other inputs, it lost its legitimacy.¹⁵

Are 'high' attribution rates good?

Organisations may undertake an evaluation of their service for many different reasons. In many cases they are done to showcase their work to funders and potential investors. If this is the case there is a temptation to try and prove how good a job they are doing, and claim they are single-handedly solving peoples problems and changing lives. There is an incentive for them to make out that their attribution is high.

Yet in reality this story is never very realistic. Even if it is true it is unlikely that the changes will persist into the long term. If peoples problems are solved solely because of the intervention of one organisation then this may actually leave the person completely dependent on that service, and subject to a crisis if the service is withdrawn.

A different approach is gaining ground in policy terms – co-production. The central idea in co-production is that “people who use services are hidden resources, not drains on the system, and that no service that ignores this resource can be efficient.”¹⁶

A service that has embedded co-production into the way it works will emphasise links with the community and the role of people that use the service rather than claiming all the credit. This doesn't necessarily mean that the SROI ratio will be lower. There may be a range of additional benefits

Box 4: Scallywags

Scallywags is one of the last parent-run nurseries in the UK. At this nursery, childcare is affordable for nearly everyone. The parents don't just manage the centre, they also do much of the work, so they are a critical part of the staff. The nursery employs a manager and an assistant, and there are also three parents helping out at any one time.¹⁷

If Scallywags chose to carry out an SROI, the parents have an important role to play in achieving many of the outcomes. However, this won't necessarily lead to lower attribution rates in this case, because the time the parents donate should be counted as an input. It is a vital resource for running the centre in this way.

Secondly, there may be additional outcomes generated by the co-productive way of working of the centre. By taking part in the workings of the centre the parents join an 'instant community'. The centre manager recognises the capabilities of the parents and how they can be put to best use, she explains some of the benefits to them and to the centre.

"We have parents that bring a unique experience to the school. We have artists and musicians, and a lot of people from other countries. It means that they get the life experience from all over, with different and interesting people and different skills. It is important for the parents to make their own community. If they are from overseas they often have no family here and they tend to make firm friendships through Scallywags."¹⁸

Thus, there are likely to be a number of material outcomes for the parents as well as the children. These include social networks, improved confidence, and improved skills. This means whilst there may be other people who take a share of the credit, the size of the pie that is being divided is bigger. Overall the impact would probably be higher than a conventional nursery.

from this approach. Whilst the share attributable to what you are doing may be less, you may be enabling other activities to take place. An example is given in Box 4.

Valuing prevention

A point that follows on from the previous section is the role of prevention. This is sometimes lacking in other evaluation methodologies but it is an important part of many social services. This is quite different from consumer goods. If you sell shoes, or run a restaurant, you'll want your customers to keep coming back again and again. Conversely if you are delivering a public service like an advice agency or crisis medical intervention, ultimately you might be doing a better job if you equip people not to need your service in the future.

The problem is, with output based evaluations, an organisation that gets a lot of people through the door looks better, even if each visit doesn't have any beneficial outcomes for these people. An organisation that delivers more effective services and prevents people accessing them again, may not perform well on an output based measure.

Box 5: Prevention over the longer term

HCCT is one partner in consortium that deliver mental health services in the London Borough of Camden (it is introduced in Box 3). One of the goals of HCCT is to enable people with mental health issues to become less dependent on statutory services. This includes tackling stigma and discrimination that can cause people with mental health issues to become isolated.

Where possible, rather than provide an activity themselves, they will look at how they can make the best use of other available resources. So, if people want a yoga class, rather than running it 'in house' they will encourage their service users to access existing services in other locations.

Overcoming the barriers that prevent people accessing mainstream services can be more work than delivering 'in house'. One way they link people with other organisations is through the time bank. This enables people to earn time credits by sharing skills. They can then spend the credits on activities both at the centre and with other participating organisations, such as the gym or a local theatre. They also run mental health awareness training for staff at partner organisations.

In an SROI of HCCT there were a range of important outcomes from the time bank including reduced stigma and discrimination and improved social networks. There were also important feedback loops for participants' mental health and evidence that people were taking more control of their health and were less reliant on other services.

SROI, with a focus on outcomes, looks at change over the longer term. In many cases these sort of changes only come about with input from a range of organisations and the beneficiary taking control themselves. For some service areas, the organisation may want their role to be less important over the longer term. This is reflected in attribution drop-off. An example of using a collaborative approach to make users less reliant on a service is given in Box 5.

Are there areas where attribution will be more difficult?

There are some areas which can be challenging to evaluate and two commonly cited examples are:

- ▶ **Catalytic Role:** Many organisations play a catalytic role. This can mean they refer participants onto other agencies, or provide support and infrastructure for a range of smaller organisations.
- ▶ **Campaigning Issues:** In campaigning, the challenge can be breaking down the outcomes that you want to understand in the first place.

In both of these examples attribution is likely to be split between a large number of organisations. However, what can be more of a hurdle is getting good outcomes data in the first place. We will look at each issue in turn.

Catalytic Role

Many community organisations have strong links with other partners in their area, and often make referrals to these organisations. These can be very light touch, where their participants are told about other courses or

organisations they could go to (signposting) or they make a more formal referral, or even accompany the person to the other organisation.

Box 6: Berkshire Associations of Clubs for Young People (BACYP)

BACYP's purpose is to support clubs and projects to create change for young people. It currently has over 100 affiliated groups to whom it provides a range of direct support services, activities and training. In order to ascertain BACYP's level of attribution it was necessary to understand its relationship with its partners, i.e. the youth clubs and consequently their relationship with young people.

During the primary data collection two areas of questioning were used:

1. Parents/carers were asked about their outcomes for their young person and the amount of credit they would give to the youth club for positive or negative changes.
2. Youth clubs were asked about their relationship with BACYP and the amount of credit they would give for the impact they have on young people.

These numbers were verified through secondary research to conclude the following two levels of attribution:

- From the young person to the youth club: 60 per cent.
- From the youth club to BACYP: 35 per cent.

Whilst the intervention these organisations make can often be quite small, the person may have never engaged with subsequent support services without that first intervention. The outcomes the referral leads onto may be highly significant, even if only partly attributable to the catalytic organisation. If these outcomes are important then they should be included.

However the key difficulty may be getting information on the outcomes. Whilst it may be relatively easy to count the number of referrals you are making, it may be much more difficult to track down information on the outcomes of these referrals. It may be that the partner organisations you refer to can give you some information. Box 6 gives an example of Berkshire Associations of Clubs for Young People.

Campaigning

Many of the outcomes campaigning organisations are trying to achieve are complex social changes. It can be difficult to pin down the outcomes, or get data on the extent they have happened. However, there are often indicators of change, and thinking very carefully about what these might be, and the intended audience, can help to focus campaigning activity.

Box 7: The Asylum Support Partnership

The ASP consists of five agencies funded by the Home Office to deliver wrap-around and support services to asylum seekers. Whilst they are not primarily a campaigning organisation one of their aims is to strengthen community cohesion and integration by positively influencing public opinion towards asylum seekers.

Whilst gaining information on the extent to which public opinion has changed is difficult, it is possible to get indicators on the impact of the activities of the ASP on target audiences. They were able to track the number of positive stories in the media as an indicator for longer term change. These can credibly be attributed to their work as they have often been generated by activities they have organised or because of research they have carried out.

In addition to generating positive publicity they have also looked at the influence of their awareness raising events on people who attended them. Many of the people who took part in workshops and awareness raising in Refugee Action's Refugee Awareness Project have since taken practical actions to raise awareness in their neighbourhoods.¹⁹

They can also look at the impact they have had in affecting specific policy decisions made by the UK Border Agency and central or local government. One example of this is that they were successful in challenging the Government's decision to deny asylum seekers to access further education funding, including English for Speakers of Other Languages.

Conclusion

This report has examined the role of attribution in conducting an SROI analysis. Attribution is one strand of establishing impact. It is a way to recognise and account for the role of other organisations and people in achieving change.

Including an estimate of attribution is important to enable evaluations to be realistic to the way that change happens in the real world. Whilst it is relevant for some types of business to take full credit for the service they produce, in the public sector this is rarely the case. One organisation can credibly be attributable for fixing a car, but overcoming social problems is more complex. With more complicated outcomes, organisations that work with others and involve the people that use services are likely to have a higher chance of success.

Taking attribution into account can be challenging to providers. There is a natural tendency for organisations to over-claim. It can be difficult to admit that other people and organisations are also important and feel like the overall impact will be smaller. However, this may not be the case, and organisations that do work with others and involve their service users may be generating larger outcomes. They are taking smaller slices in credit, but the size of the pie might be larger.

Appendix 1: The seven principles of SROI

- 1. Involve stakeholders:** Inform what gets measured and how this is measured and valued by involving stakeholders. Stakeholders are those people or organisations that experience change as a result of the activity and they will be best placed to describe the change. This principle means that stakeholders need to be identified and then involved in consultation throughout the analysis, in order that the value, and the way that it is measured, is informed by those affected by or who affect the activity.
- 2. Understand what changes:** Articulate how change is created and evaluate this through evidence gathered, recognising positive and negative changes as well as those that are intended and unintended. Value is created for or by different stakeholders as a result of different types of change; changes that the stakeholders intend and do not intend, as well as changes that are positive and negative. This principle requires the theory of how these changes are created to be stated and supported by evidence. These changes are the outcomes of the activity, made possible by the contributions of stakeholders, and often thought of as social, economic or environmental outcomes. It is these outcomes that should be measured in order to provide evidence that the change has taken place.
- 3. Value the things that matter:** Use financial proxies in order that the value of the outcomes can be recognised. Many outcomes are not traded in markets and as a result their value is not recognised. Financial proxies should be used in order to recognise the value of these outcomes and to give a voice to those excluded from markets but who are affected by activities. This will influence the existing balance of power between different stakeholders.
- 4. Only include what is material:** Determine what information and evidence must be included in the accounts to give a true and fair picture, such that stakeholders can draw reasonable conclusions about impact. This principle requires an assessment of whether a person would make a different decision about the activity if a particular piece of information were excluded. This covers decisions about which stakeholders experience significant change, as well as the information about the outcomes. Deciding what is material requires reference to the organisation's own policies, its peers, societal norms, and short-term financial impacts. External assurance becomes important in order to give those using the account comfort that material issues have been included.
- 5. Do not over-claim:** Only claim the value that organisations are responsible for creating. This principle requires reference to trends and benchmarks to help assess the change caused by the activity, as opposed to other factors, and to take account of what would have

happened anyway. It also requires consideration of the contribution of other people or organisations to the reported outcomes in order to match the contributions to the outcomes.

6. **Be transparent:** Demonstrate the basis on which the analysis may be considered accurate and honest, and show that it will be reported to and discussed with stakeholders. This principle requires that each decision relating to stakeholders, outcomes, indicators and benchmarks; the sources and methods of information collection; the difference scenarios considered and the communication of the results to stakeholders, should be explained and documented. This will include an account of how those responsible for the activity will change the activity as a result of the analysis. The analysis will be more credible when the reasons for the decisions are transparent.
7. **Verify the result:** Ensure appropriate independent assurance. Although an SROI analysis provides the opportunity for a more complete understanding of the value being created by an activity, it inevitably involves subjectivity. Appropriate independent assurance is required to help stakeholders assess whether or not the decisions made by those responsible for the analysis were reasonable.

Endnotes

- ¹ Arvidson, M. et al. (2010). The ambitions and challenges of SROI. *Third Sector Research Centre Working Paper 49*. Birmingham: TSRC. New Philanthropy Capital (NPC). 2010. *Social return on investment*. London: New Philanthropy Capital.
- ² Nicolls, J., Lawlor, E., Neitzert, E., Goodspeed, T. (2009). *A Guide to Social Return on Investment*. London: Cabinet Office.
- ³ Nicolls, J., et al. (2009) *op cit*.
- ⁴ Ibid.
- ⁵ http://www.coventry.gov.uk/downloads/download/280/sporting_futures
- ⁶ Nicolls, J., et al. (2009) *op cit*.
- ⁷ One of the objectives of the SROI Network is to develop more consistency in the use of SROI and one way is to do this is through the SROI assurance process. More information is available on the SROI Network website <http://www.thesroinetwork.org/>
- ⁸ Nicolls, J., et al. (2009). *op cit*.
- ⁹ These questions are adapted from the National Accounts of Wellbeing developed by the Centre for Wellbeing at nef. For more information and survey questions please see <http://www.nationalaccountsofwellbeing.org>
- ¹⁰ Ibid.
- ¹¹ Note that this table is presented with 'high' attribution meaning the outcome is completely the result of this organisation. This differs slightly from the terminology of The Guide, but is the most straightforward way to conceptualise and calculate it. Essentially the way you define it doesn't matter, as long as you are consistent (for example, if you do the opposite, and count a high attribution rate as where other organisations take a high share, this will mean that you need to subtract this percentage from your SROI).
- ¹² See the example from Scallywags in section 4.
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