



# From inputs to impact

Measuring corporate community contributions through  
the LBG framework - A Guidance Manual



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# About this guide

This guide is the place to start for any business wanting to apply the LBG measurement framework and so to measure its corporate community investment in a clear, consistent and robust way. It provides a top-level introduction to LBG, its measurement framework and its application.

Application of the framework helps a business progress on a journey from quantifying its inputs (what it contributes to communities) to understanding its impact (the changes its contributions make for the communities and for the business).

## **There are three main elements to the guide;**

- Setting LBG and corporate community contributions in context
- Summarizing the three main sections of the framework: Inputs (what you contribute), outputs (what happens), and impact (what changes)
- Providing practical advice, definitions and links to relevant tools, guidance and examples about how to collect the information you need.

In addition to this guide, LBG has developed a number of guidance notes on individual issues that have been raised and addressed by companies that have used LBG over time. These are available through the LBG website ([www.lbg-online.net/about-lbg/guidance-notes](http://www.lbg-online.net/about-lbg/guidance-notes)). Guidance notes that are relevant to topics in this guide are identified accordingly.

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## **LGB's Vision and mission**

### **Our Vision**

A world where every business measures its community investment and shares this in an open, transparent and consistent way.

### **Our Mission**

To provide a platform for LBG members to work with each other, and with their partners in the community, to improve measurement and make a greater difference.

# Part one: LBG in context

## 1. What is Corporate Community Investment?

LBG enables businesses to measure their corporate community investment (CCI). Therefore, we first need to understand what is meant by the term.

Companies engage in activities that can have a positive impact on society every day. They create wealth and jobs, pay taxes, deliver goods and services, drive innovation, and so on. All these things are important and play a significant role in a company's wider responsibility and sustainability strategies, but are not CCI.

Over and above these activities (albeit increasingly overlapping and aligned with them) companies often contribute to community-based organizations and engage in activities to help address a range of wider issues and causes in the communities where they do business. The type of organizations supported can vary greatly and include charities, non-profits, non-governmental organizations (NGO's), third sector, civil society, social enterprises and so forth.

This specific **voluntary** engagement with **charitable** organizations or activities that extends beyond companies' core business activities is broadly what is meant by CCI.

Broader CSR or sustainability activities such as using less energy, protecting the health and safety of employees, or enabling access to services or products to disabled or other disadvantaged people are not CCI, but part of the core business activities of a socially responsible company.

Different terms are often used to refer to community activity.

Social investment, CSR programs, corporate citizenship, philanthropy, company giving, giving back, our community/ies, social programs, strategic philanthropy are just a few.

For the purposes of this guide, CCI is the term that is used to cover all such activity.

### What Counts?

The type of activity that businesses support in communities vary considerably; they might help school-children to read, or support people with addictions, they can provide work experience to unemployed people or raise awareness about HIV/AIDS, they can help ex-offenders to set up small businesses or provide clean water in water scarce areas, and all sorts of things in-between.

The nature of businesses' engagement in these activities can also vary from *one-off donations* to good causes to *long-term partnerships* with community organizations to address core issues of importance to both the companies and the communities where they operate. Companies can

also engage in a number of *commercial activities* that directly support community organizations, such as through cause-related marketing.

This wide range of activities and engagement means it is important to identify which elements, can be correctly identified, and thus correctly reported as CCI. CCI can be delivered by different areas of a business.

**Businesses' voluntary engagement with charitable organizations or activities that extends beyond their core business activities is broadly what is meant by CCI.**

### Identifying CCI: Two KEY QUESTIONS and a consideration

When identifying whether a contribution or activity should be reported as CCI it is important to ask, and be able to answer **YES**, to these two questions

#### 1. Is it VOLUNTARY?

CCI should be something that a business chooses to do. There should be no legal or contractual obligation for a company to have contributed to a particular activity. So long as this is true, then it is voluntary and, provided that the answer to question two is also YES, should be reported as CCI.

*A business can still report on any non-voluntary contributions but this should be done separately from its voluntary contributions – see guidance note on **mandatory contributions** for more information.*

#### 2. Is it CHARITABLE?

CCI should support an organization or activity that is recognized in its geographical location and cultural context as having a clear charitable purpose (e.g. advancing education, protecting health or supporting human rights). Usually the supported organizations will be formally recognized as charities but can also include schools, universities, government departments or social enterprises.

These organizations are not always legally defined or registered charities but can have a purpose, or be delivering an activity, that is broadly recognized as charitable (education, for example, is widely regarded as charitable around the world)<sup>1</sup> and being managed in a way so as to deliver **public** rather than **private** benefit (i.e. not delivering financial or other returns to private individuals or groups, such as shareholders).

If a business is satisfied that the activity it supports can be recognized as having charitable purpose it can answer YES to question two.

**So, if the answer to both questions is yes:** then the activity is likely to count as a corporate community contribution.

**If the answer to either question is no:** then, although the activity might be a good thing to do, it is not a CCI activity and should not be reported as such. However it might be included within a company's wider CSR reporting.

## Is it in or out?

### Donation to charity

1. A supermarket donates \$2,000 to a local hospice

Is it voluntary? Yes

No legal or regulatory obligation to make donation

Is it charitable? Yes

Supports a registered charity

### Employee involvement

2. Employees commit paid time to a reading partnership with an inner-city school.

Is it voluntary? Yes

No legal or regulatory obligation to run program

Is it charitable? Yes

Supports schools and education which is a charitable purpose

### Charitable/community partnership

3. A company partners with a charity to provide work experience and training to homeless people

Is it voluntary? Yes

No legal or regulatory obligation to run program

Is it charitable? Yes

Run in partnership with a charity

### Environmental champions

4. A company sets up a network of people to monitor waste in its factories

Is it voluntary? Yes

No legal or regulatory obligation

Is it charitable? NO

Focusses on the company's own environmental performance NOT wider charitable benefits.

## An additional consideration – whose contribution is it?

A lot of CCI activities involve businesses encouraging and enabling others (e.g. employees, customers, consumers or other businesses) to contribute funds or other resources. When reporting CCI activity it is important to distinguish the company's contribution from those of others and not to take undue credit.

The LBG framework enables companies to make this distinction and to report their own contributions alongside those that they lever from other sources.

### Donation to charity

1. An airline encourages passengers to donate unused foreign currency to an international NGO at the end of each flight

Is it voluntary? Yes

No legal or regulatory obligation to make donation

Is it charitable? Yes

Supports a recognized charitable organization

Is it the company's contribution? No

Passengers have made the donation so the airline should report this contribution alongside its own in the leverage part of the LBG framework

### Guidance notes related to identifying CCI contributions include:

- Mandatory contributions
- Carbon offset
- Responsible product use
- Facilitating giving by customers and/or suppliers
- Support for small business
- Employee/family benefits

<sup>1</sup> There is no single internationally agreed definition of charitable purpose. Indeed some countries do not legally recognize or register charities. However, several sources are available to help decide whether an activity should be reported as CCI. Charity law in different countries outlines a number of main purposes which are charitable. Guidance can be found on the websites of the UK Charities Commission and the Australian Charities and Not-for-profits Commission among others. Similarly the US Internal Revenue Service publishes information on the characteristics of tax-exempt charitable organizations.

Additionally, work has also been done by CECP, in the US, to identify internationally applicable guidance on what types of recipient organizations might count as charitable at a global level. This provides a really helpful steer, determined by the nature of the organizations that receive resources (that recipients must be formally organized, have a charitable purpose, and never distribute profits), as to which recipients what should generally count. However, LBG focuses on the purpose of the contribution/activity (its intent and outcome), not simply the status of the beneficiary and in some cases businesses may need to, and be justified in including, work with organizations that fall outside this criteria (such as government institutions or other businesses) to deliver their public benefit objectives.

See <http://lbg-online.net/member-section/resources/>, for links to information referenced here.

## 2. What is LBG?

LBG is the global standard for measuring Corporate Community Investment. The LBG framework ensures a consistent approach to the measurement and benchmarking of CCI. The network of companies using LBG provides a platform to share experience, best practice and new ideas.

Over 300 companies around the world have engaged in the LBG network to apply, develop and enhance the framework. It is now widely regarded as the international standard for measuring corporate community investment.

At its heart, the framework is a simple input output model, enabling any CCI activity to be assessed consistently in terms of the resources committed and the results achieved. It breaks down the elements of the activity into: the inputs (what's contributed?), the outputs (what happens?) and, ultimately, the impacts achieved (what changes?).

**Individual businesses can decide the extent to which the activities they support are assessed through the model. For small one-off donations it may simply be a matter of correctly recording the inputs. For larger, longer-term partnership projects a more comprehensive application of the framework may be more appropriate.**

Figure 1. The LBG framework. For a larger version of the framework see Appendix 1



### 3. LBG's maxims

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Before applying the framework it is worth noting the following maxims that any business should keep in mind when working with LBG.

#### 1. It's an art not a science

The LBG framework is designed to help community affairs professionals to do their jobs better. It is not a tax return that has to be laboriously filled in to account for every last penny!

Although users are encouraged to report actual costs or achievements wherever possible, there are times when the resources required to obtain such data outweigh the value of the information sought. In such cases it is perfectly reasonable to use an accepted methodology for estimating broader valuations (e.g. applying a company-wide rate to value the cost of employee time).

#### 2. If in doubt leave it out

It is always better to under-report than over-report. If it's not entirely clear that an activity is a CCI contribution, or that all the cost or results of an activity meet LBG measurement principles then be conservative and don't include it (or those elements) until sufficient information is available to ensure it qualifies as a community contribution.

#### Sniff Test

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LBG users sometimes refer to the "sniff test": if something seems not quite right, best not to include it. You need to be sure that, if something doesn't smell right, you would still be comfortable defending its inclusion if challenged by the media or other critical audiences.

#### 3. You can't measure everything

There's sometimes a misconception that to use LBG or participate in the network, every activity that a business supports has to be assessed through the whole framework. This simply isn't the case. The LBG framework is to be applied for the benefit of community investment professionals at a pace that works for them and their business. It should not be an impediment and businesses should measure what matters most to them.

As noted, individual businesses can decide the extent to which the activities they support are assessed through the framework. For small one-off donations it may simply be a matter of correctly recording the inputs. For larger, longer-term partnership projects a more comprehensive application of the framework may be more appropriate.

#### 4. Use the 80/20 rule

When compiling LBG data it is a good principle to follow the broad rule of thumb that the first 80% of a company's community contribution takes about 20% of the time to compile. So, when applying the model, particularly for the first time, focus on activities that are easily captured; not every single small donation or item of in-kind or employee time has to be quantified. Applying the LBG framework is an evolving process with gradual increases in data capture each year as systems develop and the network of respondents builds up. So, start with the larger projects or operations and bring others online over time. Similarly, measuring impacts is the most difficult part of the framework - so many businesses focus on getting the inputs right first.

## 4. Using the LBG framework

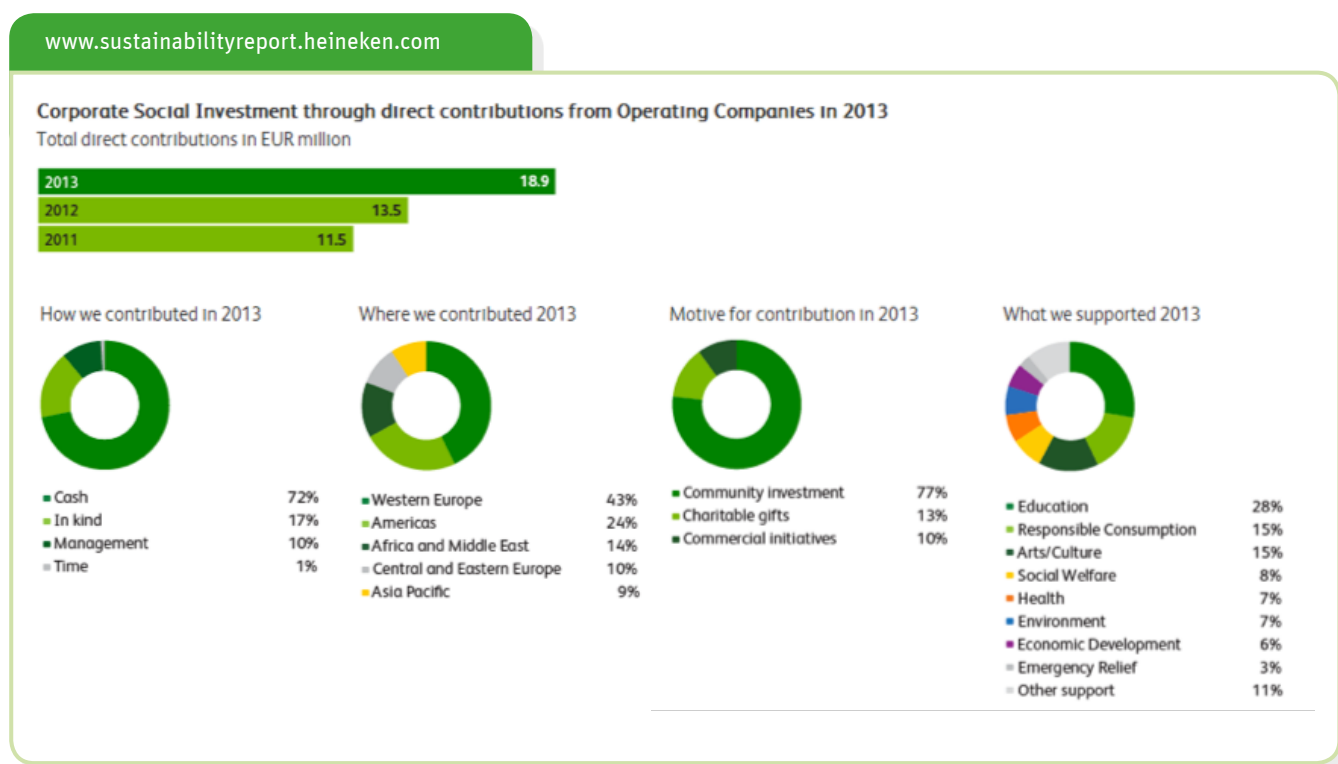
LBG is a measurement framework that provides information that can be used by companies in a variety of ways.

### It can be used to:

- Inform management decisions about the future direction of their community activity
- Understand how their own community activity compares with peers and/or 'best-in-class' companies
- Communicate results to key audiences

Here are some examples of how companies have used LBG data in their public reporting:

**HEINEKEN demonstrates how, why, on what and where its €13.5 million contribution is contributed:**





Boots UK has detailed its overall contribution as well as highlighted the achievements of two of its major partnerships.

[www.boots.com/csr201213report](http://www.boots.com/csr201213report)

# community

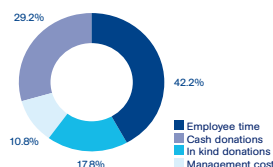


In 2012/13 Boots UK contributed £3.5 million to the community as measured by the London Benchmarking Group (LBG) guidelines.

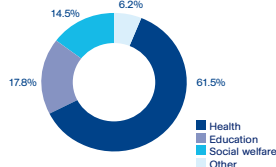
This is made up of cash donations, (charitable and other donations), and non-cash donations, (which include employee time, in kind donations, and certain management costs).

## How our £3.5 million community contribution is valued according to LBG guidelines

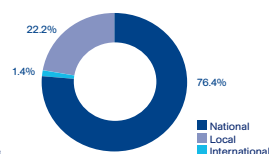
### How we contributed 2012/13



### What we supported 2012/13



### Where we contributed 2012/13



### Macmillan

Boots UK and Macmillan Cancer Support are working together to improve the lives of everyone affected by cancer. In the first three years of this partnership, £6.5 million has been raised for the charity through the efforts of thousands of Boots UK colleagues and customers, who also helped us deliver our target of 290,000 'Miles for Macmillan'.

Over 1,350 Boots Macmillan Information Pharmacists were established during the year by providing training for Pharmacists and linking them with local Macmillan services to become part of the local cancer support network.



### BBC Children in Need

In our ninth year of supporting BBC Children in Need, we helped to raise over £670,000 in the year, bringing the cumulative total to almost £5.5 million. More than 300 colleagues volunteered their time on Children in Need appeal night to take £219,000 in public donations through over 6,800 telephone calls to our customer care centre.



Dentsu Aegis Network reports program-wide impacts in addition to input and output data.

<http://www.danfutureproof.com/>



**£19.2m** value of our community investment



**98,063** hours volunteered



**11,482** volunteers



**349** small and medium sized charities supported



**349,518** beneficiaries of our work



**88%** of beneficiaries reported a positive impact on their quality of life



**67%** report increased employee pride and commitment



**74%** agree that DAN is a socially responsible business



**71%** agree that DAN is an environmentally responsible business

In each of these examples the company presents its contributions in a way that enables its stakeholders to understand how it engages with the community, and in doing so each company obtains an understanding of its CCI that can then inform its decision making.

# Part two: Applying the framework

## 1. Measuring inputs

What are inputs? Inputs are the resources that a company provides to support a community activity or activities.



### **Inputs: What's contributed?**

*The resources a company provides to support a community activity.*

#### **How (form of contribution)**

Cash  
Time  
In-kind (including pro bono)  
Management costs

#### **Why (driver for contribution)**

Charitable gifts  
Community investment  
Commercial initiatives in the community

#### **What (issue addressed)**

Education  
Health  
Economic development  
Environment  
Arts and Culture  
Social welfare  
Emergency Relief

#### **Where (Location of activity)**

Europe  
Middle East & Africa  
Asia Pacific  
North America  
South America

- **How the contribution is made:** Whether in cash, paid working time, in-kind contributions or a combination thereof
- **Why the contribution is made:** From philanthropic donations, through strategic partnerships to commercially driven engagement
- **What issue is supported:** Whether the activity tackles education, health, social welfare or other issues
- **Where the activity takes place:** The geographic spread of activities

## 2. How we contribute

The framework outlines four different types of cost that a company can incur in making community contributions.



Cash contributions



Time contributions



In-kind contributions of product, property or services



Management costs: CCI program staff salaries, benefits/overhead + research and communications.

Combined cash value of these = total cost of community investment

The total cost of a single community activity will be made up of one, or a combination, of these different types of contribution.



### **Cash contributions**

A cash contribution is the gross monetary amount a company pays in support of a community organization/project, and can include:

- Direct donations/grants to charitable organizations or activities
- Social sponsorship of cultural events or institutions (e.g. museums)
- Matching employee giving
- Covering the expenses of employee involvement
- Paying for a new facility or service (e.g. a website) for a community organization
- Membership and subscriptions to community organizations

This list is not an exhaustive, but gives a flavor of the different ways a business might contribute cash to support community activity.

## 1. What are inputs?

The first step in applying the LBG framework is to understand the resources that a business commits to community activity(ies). The framework enables any activity to be assessed in terms of:

## Cash: dos and don'ts

Do...	Don't...
Do count the amount spent matching employees' fundraising and count the amount donated by employees as leverage*.	Don't count contributions to your community activities that come from other sources (e.g. employees, customers, other organizations). These should be reported as leverage*.
Do count the amount spent on covering the expenses of employee involvement.	Don't count commercial sports sponsorships i.e. teams with national or international name recognition.
Do count the amount a charity receives from cause-related marketing initiatives, but only if it is off the company's bottom line. I.e. if the customer pays a premium, which goes to charity, this should not be included as a company contribution (this is leverage*).	Don't count the advertising expenses of a cause related marketing campaign. Only count the amount that the charity actually receives.

\*for more information on leverage see the 'outputs' section of the guidance

### Guidance notes related to cash contributions include:

- Advertising purchase in charity/community magazine or program
- Business services bought from community organizations
- Carbon offset payments
- Cause-related marketing
- Company matching of employee giving and fundraising
- Corporate Foundations
- Donations via government
- Employee involvement (volunteering) expenses
- Energy efficiency commitments
- Memberships & subscriptions to community organizations
- Payments to vulnerable customers
- Sponsorship of Arts/ Cultural events
- Commercial sponsorship of events, publications and activities of promoting brands or corporate identity
- Support of universities, research and other charitable institutions

## ⌚ Time contributions

A **time** contribution is the cost to the company of the **paid** working hours contributed by employees to a community organization or activity. The term 'volunteering' is often used to describe time contributions, but it can go beyond this to include any **active engagement in community activity during paid working time**. Examples include:

- Employee volunteering
- Active participation in fundraising activities
- Longer-term secondments to community organizations
- Supervision of work experience placements

### Calculating the cost

The cost of employee time can be calculated in a number of ways. The key is to establish a figure **that most accurately reflects the true cost to the company of an employee actively participating** in a community activity during paid working time.

This calculation is obviously dependent on the extent of information available regarding the employees involved. Some companies are able to obtain detailed information from their HR or finance departments on the grading, salary level, location etc. of individual employees engaged in community activities and from that to calculate very accurate cost figures.

However, in most cases such detailed information is not available, or indeed necessary, and companies can use broader estimates of average employee costs across the business, from the HR or finance department, or by using one of the following methods to estimate the costs:

### i. Annual report and accounts information

In some jurisdictions (e.g. the UK) publically listed companies publish two pieces of information in their annual report and accounts that can be used to estimate the cost of employee time:

- The total number of employees during the year
- The total employee costs for the year

Simply divide the **total cost of employees** by the **number of employees**. Then divide the result by the number of working days in the year (usually 260). Dividing the result by the standard number of working hours in a day will provide an approximate hourly rate. As an illustration, this approach, used on the following extract from Unilever's annual report, for example, would arrive at an hourly cost of €18.25 for a 7.5 hour day.

## 4A. STAFF AND MANAGEMENT COSTS

	€ million 2013
<b>Staff costs</b>	
Wages and salaries	(5,002)
Social security costs	(631)
Other pension costs	(333)
Share-based compensation costs	(228)
	<b>(6,194)</b>
<b>Average number of employees during the year</b>	<b>'000 2013</b>
Asia/AMET/RUB	97
The Americas	43
Europe	34
	<b>174</b>

### ii. Earnings data from national statistics organizations

In the absence of information from within the business it's possible to estimate costs using publically available data. In many countries the national statistics department (or equivalent body) will gather and publish data on average earnings (often by industry sector) so you could make use of that information. International organizations such as ILO and OECD also publish data on earnings across different countries.

*In the UK, for example, the Office for National Statistics (ONS) collects earnings data through the Annual Survey of Hours and Earnings. Figures from the 2013 survey show that average hourly earnings for UK employees in the year to April 2013 were £15.15*

*Taking into account a 10% allowance for employers' national insurance and 5% for pension contributions the average cost can then be estimated at: £17.42 per hour.*

Sources for earnings data include:

- The International labor organization (ILO): has data on earnings for many countries in its LABORSTA database, but this can sometimes be several years old (<http://laborsta.ilo.org/>)
- The OECD publishes more up-to-date average annual wages data for 20 major economies: <https://stats.oecd.org>
- U.S. Bureau of labor statistics, <http://www.bls.gov/>
- UK Office for National Statistics, <http://www.ons.gov.uk/>
- Australian Bureau of Statistics, <http://www.abs.gov.au/>

## Employee time dos and don'ts

### Do...

Do count the value of employees volunteering time by using one of the advised methodologies, i.e.:

- Information from HR or finance
- Annual report or other accounts data
- National (or international) statistical data

### Don't...

Don't count employee time volunteered outside company time as it does not cost the company anything.

Do Try to base valuations on what it costs **your** company to enable its employees to actively participate

Don't count employees' **passive** participation in activities (e.g. in the case of a fund-raising activity on-site, only count the time of the employee(s) that **actively** organized and delivered the event, not the time of those that might have come along and contributed funds)

### Guidance notes related to time contributions include:

- Administration and supervision of work experience placements
- UK Specific: Business improvement district
- Secondments
- Time volunteered outside of working time



### In-kind contributions

Companies can also commit other non-cash resources to community activities. These in-kind contributions can include donations of the company's product or services or other corporate resources such as IT equipment, used furniture, meeting rooms or other space. Examples include:

- Donation of products
- Provision of pro bono legal, accounting or other professional services
- Contributions of used office equipment or furniture
- Use of company premises
- Provision of free advertising space in a publication, on a website or through television or radio

So that in-kind contributions can be assessed on the same basis as cash and time contributions all in-kind contributions **must be valued at what it has cost the company to make**, not at what the beneficiary organization would otherwise have had to pay in the open market.

For example, product donations should be valued at the average unit cost of production not the retail value.

The cost of in-kind contributions is normally the amount held in the company's accounts, whether for product donated from inventory or depreciated equipment declared redundant. Where these have been written down to zero for accounting convenience but have a significant value in terms of the community program, a fair second-hand value can be substituted.

Putting a correct value on some in-kind contributions can be tricky. Guidance on how to value some of the most common in-kind contributions has been developed by LBG members and is available in individual guidance notes.

In some jurisdictions e.g. the USA a valuation higher than actual cost to the company are sometimes used, in part due to taxation treatment. Examples include Wholesale Acquisition Cost and Fair Market Value. LBG views these valuations as an indicator of the worth to the beneficiary (in effect an output measure), rather than the 'input' cost to the company.

#### Guidance notes related to in-kind contributions include:

- Discounted work (Professional services)
- Exceptional one-off gifts of property and other assets
- Foregone Income/Opportunity Cost
- Gifts of product from inventory
- Pro bono work
- Social banking/Universal banking
- Use of company premises/resources
- Written down product or equipment
- Valuing media space

#### In-kind: dos and don'ts

Do...	Don't...
Do value in-kind contributions at cost and be conservative in your estimates. Wherever possible use actual rather than theoretical costs.	Don't value in-kind contributions at a notional value of what the beneficiary would have to pay in the open market.

#### Management costs

As well as measuring the direct input costs to the community, the LBG framework enables companies to capture and report costs incurred in making its contributions. These will include the salaries, benefits and other overheads of community affairs staff along with research/communications spend if used to help the community engage with the company.

Examples of inputs that can be included under management costs:

- Community affairs staff –salaries, pension, national insurance, benefits & recruitment costs
- Running costs & overheads– phones, IT, travel, subsistence for business as a whole
- Professional advice – when bought in to improve the program
- Communicating the community program to relevant audiences
- Research

It is essential to **capture only those costs incurred in managing the community program as a whole**.

If managing the CCI program is just one aspect of someone's job, count only the proportion of the cost that relates to time spent managing the program: i.e. for sustainability managers, count only the proportion of their time that is spent on community affairs, do not count the proportion that is spent on broader sustainability issues.

Management costs should capture overall program co-ordination and communication, not time spent on specific community projects, this should be recorded as a 'time' contribution, rather than as an overall management cost.

#### Management costs: dos and don'ts

Do...	Don't...
Do capture overall program co-ordination and communication costs, not time spent on specific community programs.	Don't count time spent on specific community programs as management costs, count these as program expenses.
Do count only the proportion of costs (i.e. salaries, overheads, expenses) relating to the time spent managing the program, if management of the CCI program is only part of a person's job.	Don't count the full cost of producing a CSR report. Count only the proportion relevant to the communication of the community program itself.
Do count the proportion of publicity costs which aim to communicate with community partners about the areas you support and other important points.	Don't count pure PR or other communications or marketing costs that directly promote the company or the brand.

#### Guidance notes on management costs include:

- Consultancy, Planning, Research & Development costs
- Communication cost

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### 3. Why we contribute

Motivations matter. They are what drives a company's CCI. The LBG framework enables community activities to be classified according to three categories of motivation.

This analysis provides an indication of the strategic nature of the community program, shows the degree to which it is aligned with wider business goals and helps companies understand the extent to which they are driving their contributions OR are being driven by external demands and circumstances.

The three categories of motivation identified in the framework are:

- charitable gifts
- community investment
- commercial initiatives in the community

#### Charitable gifts

Charitable gifts tend to be reactive in that they respond to appeals for help either directly from charities or through requests from employees (including matched funding or payroll giving) or in response to short-term or one-off events.

They tend to be ad hoc or one-off contributions, made because it's 'the right thing to do', not because of any strategic aim or anticipated return to the company. Some might refer to this as traditional philanthropy or grant-making.

#### Examples of charitable gifts

- Sending cash or other resources to support victims of an earthquake
- Sponsoring an employee in their own fundraising activity
- A grant from a corporate foundation that is not linked to an overarching strategy or objective
- Enabling an employee to undertake one-off or occasional volunteering or fundraising activities in paid working time

#### Community investment

Community investments tend to be more **proactive** and **strategic** than charitable gifts. They can center on a smaller number of larger-scale, longer-term projects and are often run as a partnership with, rather than a donation to, a community organization.

These projects address the social issue(s) that the company has identified as being relevant to both the company and the community in which it operates. They will often be: linked to a wider community strategy; be measured; and be expected to help protect the long-term corporate interests and reputation of the business.

#### Examples of community investment activity include:

- Employees volunteering at a local school as reading partners over an academic year to increase levels of literacy
- A technology company partnering with an educational charity to run STEM (Science, technology, engineering and maths) workshops in schools to encourage take up of the subjects
- A financial service company funding a charity that works with elderly people to fund money management classes
- A technology company supporting community groups to provide unemployed people with online resources to look for work
- A drinks company working with an NGO to develop water conservation projects in water-scarce areas in developing countries

#### Commercial initiatives in the community

Commercial initiatives in the community are business-related activities, usually undertaken by departments outside the community function (e.g. marketing, R&D), to support the success of the company and promote its brand and other policies, that also deliver community benefit.

The most common example of this is cause-related marketing. These are primarily marketing campaigns but involve a contribution from the company to a charitable cause.

*When reporting commercial initiatives in the community as community contributions it is important to only include those costs that directly benefit the community not the total cost of a marketing campaign or other commercial exercise.*

#### Examples of commercial initiatives in the community include:

- A consumer goods company donating a tetanus vaccine for every packet of nappies/diapers sold
- A retailer donating vouchers for schools to redeem for computer equipment in return for product bought
- A pharmaceutical company funding a university to conduct research into a particular disease with the results being published to improve the wider pool of knowledge on the issue

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**As application of LBG has become more widespread and the focus has shifted more towards outputs and impact, companies are actually coming full circle and beginning to question their motives more closely. In trying to better understand their achievements they often realize the need to re-focus their CCI programs around a clear set of strategic objectives against which their progress can be assessed.**



## Categorizing motivation

In many cases it is self-evident to which category of motivation a community activity or contribution belongs. However, as LBG is 'an art not a science' often a judgment call will decide what goes where, and that is for each individual company to make. These questions will help to decide:

### Indicators of charitable gifts

If the answer to most of the following questions is 'YES', then the contribution is probably a simple gift - however large or small - and belongs in the charitable gifts category.

- Is the contribution in response to an appeal or initiated by a charity or employee on behalf of a charity?
- Is it worthwhile but does not fit with the community investment strategy?
- Is it unlikely to be repeated on a regular basis?
- Is reliance placed solely on the charity's good faith that the money is well spent, rather than through defined alternative systems to measure outputs or impacts?

### Indicators of community investment

If the answer to most of the following questions is 'YES', then the contribution is probably part of the CCI portfolio, even if the amount given is small (although normally they tend to be larger than charitable gifts).

- Does the contribution address the strategic target area(s) for community action chosen because of their importance to the business?
- Is it part of a longer term partnership with one or more community-based organizations?
- Is it linked into some sort of systematic measurement and reporting of results?
- Does it target a specific stakeholder group?
- Does it relate to or draw on the company's core competencies and resources?
- Is it a major commitment of resources?

### Indicators of commercial initiatives in the community

If the answer to most of the following questions is 'YES', then the contribution is probably a commercial initiative in the community. The distinction between this category and core business activities can be a fine one: To count here, the activity must be voluntary, not mandated by law or other regulation. It must have clear charitable purpose, with a net transfer of resources from the company to the ultimate beneficiaries.

- Is the contribution from a line management budget, such as marketing, research and development or human resources, and subject to tax, rather than from the community budget?
- Is it tied to the sale or otherwise promotion of the company's products or services?
- Is it targeted at an issue of immediate commercial importance to the business or industry?
- Does it seek a competitive or other form of advantage for the company?

## 4. What we support

The LBG model enables businesses to build up a picture of the issues that their community contributions tackle. If the issue(s) addressed by an activity is unclear or overlapping then a classification should be made according to the activity's primary purpose.

### The broad selection of issues used is as follows:

- **Education:** Contributions to schools, universities or other organizations or projects that promote, sustain and increase individual and collective knowledge and understanding of specific areas of study, skills and expertise. This can be formal 'classroom' style education or more informal forms of developing knowledge.
- **Health:** Contributions to hospitals, health trusts and other health related organizations that prevent or relieve sickness, disease or human suffering, as well as promoting health and healthy lifestyles
- **Economic development:** Contributions to organizations or activities that promote economic development, such as regeneration or job creation projects
- **Environment:** Contributions to projects or organizations that advance environmental protection or conservation e.g. through conservation of flora or fauna or through engaging people in activities such as recycling or other aspects of a sustainable lifestyle

**Do not include costs associated with managing your company's own impact on the environment as CCI. It only counts when the contribution supports environmental activity outside the company (e.g. wildlife conservation)**

- **Arts/culture:** Support for institutions (theaters, museums, public galleries etc.) that promote or protect arts activities, whether visual arts or the performing arts such as music, dance and theatre. Also includes activities or organizations that promote or protect 'Heritage' such as might be regarded as part of a country's local or national history
- **Social welfare:** Support to organizations or activities that promote or address the interests of those in need in society and facing hardship by reason of youth, age, ill-health, disability, financial hardship or other disadvantage
- **Emergency relief:** Contributions to disaster relief efforts
- **Other support:** Support for activities that cannot be classified elsewhere

*These categories are broadly aligned to the main charitable purposes identified by national and international bodies such as the Australian and UK charities commissions and the US Internal Revenue Service.*

## 5. Where we support

By collecting data from around its operations a business is able to build up a picture of the degree to which it invests in the different communities and locations in which it operates.

This is particularly useful to assess the extent to which a company's investment in the community reflects its geographic structure, i.e. is it investing in the areas in which it does business?

Each company can decide the appropriate classification for its own needs. However for ease of benchmarking, the LBG framework recommends international data is aggregated up into the broad regional groupings of:

- Europe
- Middle East and Africa
- Asia Pacific
- North America
- South America

At a project/activity level the framework is being developed to capture the location of contribution by country to enable country-level benchmarking in future.

## 6. How do I measure inputs?

The inputs section of the LBG framework is by far the most straightforward and most widely applied.

The advantage when gathering input data is that the information required is largely available from within the company. The challenge, of course, is accessing that information. A number of tools, most notably the *internal data collection spreadsheet* (see appendix 2) that is available to LBG members, have been developed to help companies address this challenge.

All companies differ, so the process for gathering information will differ from one to another. However, some practical considerations for any company to address when gathering input data include the following<sup>2</sup>:

- Understanding and setting the scope of the exercise
- Developing an effective data collection system
- Training data reporters
- Addressing time or resource challenges

### Measuring inputs: Key considerations

Consideration	Description	Things to keep in mind
Scope	The first thing when setting out to gather the information on CCI activities across the company is to understand and set the scope of the task in hand. Answering the following questions will help you to establish the scope.	<ul style="list-style-type: none"><li>• What is your community investment structure?</li><li>• What is your corporate structure?</li><li>• How embedded or understood is LBG?</li><li>• What data is already being collected?</li><li>• Who is best placed to collect the data?</li><li>• What data do you want to collect (inputs only, or output and/or impact data too?)</li></ul>
Collection system	The next step is to decide which data collection system to use. After exploring which system fits your needs best, use it as a standard data collection system to ensure consistency.	<ul style="list-style-type: none"><li>• What tools are most appropriate? E.g.<ul style="list-style-type: none"><li>– Internal accounting data systems (hyperion, SAP etc.)</li><li>– LBG internal data collection spread sheet or variation of</li><li>– Third party CCI/CSR data software (Credit360, Enablon etc.)</li></ul></li><li>• Keep it simple</li><li>• Avoid jargon</li><li>• Automate complex calculations or perform at center</li></ul>
Knowledge/training	After setting the scope and deciding which collection system to use, the data reporters need to be trained to make sure that everyone in charge of the data collection possesses the necessary knowledge.	<ul style="list-style-type: none"><li>• Clear, jargon-free instructions</li><li>• Hold workshops/conference calls etc. where feasible</li><li>• Provide examples</li><li>• Prepare yourself - make sure you're fully versed in the framework</li><li>• Attend LBG workshops</li><li>• Use resources available on the LBG website</li></ul>

<sup>2</sup> Many of these considerations will, of course, also apply when it comes to gathering output and impact data as covered later in this manual



Consideration	Description	Things to keep in mind
Time/resources	Data collection can be a time consuming task. Here are some hints to keep in mind in order to address time and resource challenges to improve your data collection.	<ul style="list-style-type: none"> <li>• Provide a support function</li> <li>• Automate where possible</li> <li>• “Piggy-back” on existing systems</li> <li>• Avoid making people report twice</li> <li>• Set a limit on requests for back-up information</li> <li>• Request in advance not in retrospect</li> <li>• Group small contributions</li> <li>• Set a threshold on contributions requiring output or impact information</li> </ul>
Objections/concerns	During the process colleagues may have concerns regarding the data collection. When handling these concerns it’s useful to keep the following points in mind.	<ul style="list-style-type: none"> <li>• Explain WHY the information is requested</li> <li>• Refer to a higher authority (board member)</li> <li>• Provide feedback on data quality</li> <li>• Share the results to show people the bigger picture</li> </ul>

## Inputs: Summary

Gathering data on the activities supported by a business in accordance with the four input breakdowns (How, Why, What, Where) produces a thorough and easily communicated assessment of its overall contribution.

### Key things to watch for when measuring inputs include:

Do...	Don't...
Do report only voluntary, charitable contributions, asking these questions: Is it <b>voluntary</b> ? Is it <b>charitable</b> ?	Don't count costs of core business activities unless there is a clearly identifiable community beneficiary, and then <b>only</b> count those costs directly attributable to the community.
Do identify all types of contributions (cash, time and/or in-kind) made to a community activity.	Don't count time contributed by employees outside working time as it does not cost the company anything.
Do <b>examine the motivation</b> . If there is a distinct commercial or business driver to the activity count only those costs attributable to the community.	Don't count other contributions that don't cost the company anything.
Do value non-cash contributions at <b>what they cost</b> the company to give away, not what the beneficiary would pay if the contribution was not made.	Don't over claim, but be conservative: if in doubt leave it out.
Do <b>include</b> the costs of communicating the community program or project to relevant audiences.	Don't count pure PR or other communications costs that promote the company or the brand.

## 2. Measuring outputs

What are outputs? Outputs are what happens as result of the resources that a company commits to a community activity.



### **Outputs: What happens?**

*The activities delivered, numbers reached, funds raised and business-related activity resulting from the contributions made.*

#### **Community outputs**

Individuals reached/supported  
Type of beneficiary  
Organizations supported  
Other company-specific output measure (e.g. environment)

#### **Business outputs**

Employees involved in the activity  
Media coverage achieved  
Customers/consumers reached  
Suppliers/distributors reached  
Other influential stakeholders reached

#### **Leverage (additional resources from other sources)**

Total leverage split by:  
payroll giving  
other employee contributions customers  
other organizations / sources  
Employees involved in own time  
Hours contributed in own time

### **1. What are outputs?**

Outputs are a measure of what happens as the result of the contributions that a business makes to a community organization or activity.

Outputs can include the people reached, organizations supported, activities delivered and funds raised as a result of the contributions made. This also includes recording activity that links back to the company (e.g. through employee involvement, stakeholder engagement or media coverage).

Outputs are an expression of what happens or what is delivered through a community activity. They are **NOT** an assessment of the activity's effectiveness, quality or value to either the community or the business. They are most likely to be quantitative measures of reach or activity generated.

### **What does LBG capture?**

All sorts of outputs can be captured by different activities; one activity might count the number of schoolchildren that have attended a course and the number of courses run, a health project might count the number of people vaccinated or the number of nurses trained, or a conservation project might count the number of trees planted.

This variety means that a single system cannot account for every possible output measure, so LBG focusses on a small number of key outputs that are relevant across different projects. The outputs are grouped into the following areas:

- Community outputs
- Business outputs
- Leverage (additional funds raised or contributions levered from other sources)

## **2. LBG output indicators**

### **Community outputs:**

These focus on a small number of measures that can be applied across most community projects:

#### **1. Number of people directly reached or supported**

LBG counts the number of people reached by or engaged in a community project. For example count the number of children benefiting from a school refurbishment, or the number of people receiving vaccinations from a public health program.

The framework does not include people impacted indirectly by an activity. For example, a company may fund a vaccination campaign, and while the entire population of a region may have a reduced chance of catching a disease because a number of people were vaccinated, only the direct beneficiaries - the number of people who were actually vaccinated - is included. Similarly, if a company funds the development of an arts facility for a town, the direct beneficiaries are the number of people using the facility, not the whole population of the town that may or may not use it. Focusing on the direct beneficiaries adds credibility to the output numbers reported.

Simple questions can be asked of the community organizations that a business supports to establish how many people have directly benefitted as a result of the company's contribution. This is covered further under How do I measure outputs?

## 2. Type of beneficiary supported:

A subsidiary question to the number of people supported, is to understand the broad social group, if any, to which the beneficiaries belong or can be allocated. The LBG framework does not stipulate which groups a business should capture, but lists suggestions, from which a company can choose the most appropriate for its program.

## 3. Number of organizations supported:

Many community projects can support more than one organization (a reading/literacy program, for example may operate across many schools), so LBG counts the total number of supported organizations.

## 4. Company specific measure(s):

A business might also choose to record other indicator(s) that are specific and relevant to their own program (e.g. number of trees planted or number of workshops held) within the framework. These simply don't go forward to wider benchmarking.

## Business outputs:

In assessing business outputs, LBG focusses on the extent to which community activities reach or engage with different stakeholders that can have influence over the company's results. The core stakeholders identified are:

- 1. Number of employees engaged in the activity:** The total number of employees actively involved (in their own time OR the company's time) in a community activity.
- 2. Customers/consumers reached:** The number of the company's actual or potential customers, or consumers, that are actively aware of or engaged in the activity.
- 3. Suppliers/distributors reached<sup>3</sup>:** The number of organizations within the company's value chain that are actively aware of or engaged in the activity.
- 4. Other influential stakeholders reached<sup>3</sup>:** The number of organizations (as determined by a company's own materiality assessment) that can influence, or be influenced by, the company's reputation, that are aware of the activity. These can include: representatives of governmental and international agencies, NGO's or think-tanks, corporate sustainability practitioners, academics, specialist consultants, specialist investors or specialist journalists.
- 5. Value of media coverage generated:** The amount of media coverage generated by the activity. LBG is currently working with its members to establish the best way to assess this indicator.

Several of these business output indicators are relatively new to the core LBG framework (following a review by LBG members in 2014). For most indicators the measure is currently a quite simple (crude even) count of people or organizations. As these indicators are embedded and applied the measures will be revised in the light of how they are applied by companies, with any changes reflected in future editions of this guidance.

## Leverage:

This is the measure of any additional resources contributed to a community organization or activity that come from sources other than the company. Although these are in essence an additional input to the supported organization, they are reported on the output side of the framework as they result from the company's own contribution, encouragement or support.

Examples of leverage can include a television company holding a fundraising 'telethon' where its input is the cost of producing and broadcasting the programming and the leverage is the amount of cash donated by its viewers. Another example is where a hospitality company provides its customers with the opportunity to pay an additional amount when settling their bill, which is donated to an identified charity.

Leverage is often the first, and most straightforward, output indicator to measure. It can be a great indicator of the effectiveness of a business in unlocking funding for its charity partners that wouldn't otherwise be contributed. It is not unusual for company's leveraged contributions to be as much as, or more than, its own contribution.

The framework identifies the following forms of leverage:

- 1. Value of additional funds raised/contributed (Leverage):** LBG captures data on the cash value of resources provided by:
  - Employees through payroll giving,
  - Other employee contributions (either direct donations or funds raised by employees),
  - Donations/contributions from customers,
  - Donations/grants from other organizations or sources such as government or other businesses
- 2. Number of employees supporting a community activity in their own time that is supported or encouraged by the company.** In some cases companies hold events or support activities that encourage employees to give up some of their own time (at weekends etc.) to support the community. Examples have included beach, or other environmental, clean ups, participation in fun runs etc. In such cases where the company has clearly enabled or significantly supported the employee activity it is fair to record the number of employees involved.

<sup>3</sup>For a stakeholder to have been 'reached' the engagement has to go beyond merely being exposed to an activity or campaign to the degree where the individual in question can report that they are actively aware of the project/program/activity.

**3. Time committed by employees to activities in their own time that is supported or encouraged by the company:** The framework also captures the hours committed by employees in their own time resulting from the support or encouragement of the company.

### 3. How do I measure outputs?

Measurement of outputs (and indeed impacts) is very different to the measurement of inputs. With inputs you are gathering information from within the company on the resources it has committed. With outputs you are looking, largely, beyond the company and are dependent on the capacity of the community organizations you support to provide the information you need. While large charities and non-profits may be well set up for reporting back to you, other, smaller, local organizations may not. As the LBG maxim goes, you can't measure everything, so be prepared that there will inevitably be gaps in your data that will be filled in over time.

Question		[Insert company name]
<b>A. ABOUT</b>		
1	Project name	
2	Name of beneficiary/partner organisation	
3	Project description	
4	Objectives	
5	What does the project set out to achieve for the community?	
6	What does the project set out to achieve for the business?	
5a	Start date (date contribution began)	
5b	End date (if different)	
<b>B. INPUTS</b>		
<b>How (form of contribution)</b>		
6	How much cash was contributed?	
7	Time: Number of staff involved in company time	
8	Time: Total hours volunteered in company time	
9	Time: Cost of the staff time contributed	
10	In-kind: Description of in-kind contributions	
11	In-kind: Cost to company of in-kind contributions	
12	Total value of all contributions (will calculate B automatically)	
<b>Why (driver for contribution)</b>		
13	What drove the contribution? (please select)	
<b>What (issue addressed)</b>		
14	Subject focus of activity (please select)	
<b>Where (location of activity)</b>		
15a	Region (please select)	

Excerpt from the LBG Project Assessment Sheet

With this in mind, the key to measuring outputs is to:

- Start simple
- Be realistic in what you can expect to capture
- Be aware of and understand any limitations in the capacity of partner organizations

To begin, identify what data you want to capture from your community partners and develop a simple set of questions and a data capture tool that will enable them to be answered.

LBG's project assessment sheet (pictured above and available in appendix 3) is a great way to start this process. It is designed as a tool that LBG members can access to work through individually with their community partners or develop into a wider survey tool. It includes questions on all of LBG's output indicators. Individual companies can adapt it to meet their needs, excluding questions that may either be beyond

their current measurement aspirations or relevant to their program's performance.

Data can be lifted from individual project assessments and input into the LBG data collection tool, or your company's equivalent facility, to compile data on outputs achieved across individual activities.

Ultimately, of course, and particularly for larger, longer-term community investment partnerships, program outputs won't be gathered in isolation, but will be part of a holistic approach to measurement covering inputs, outputs and impacts and taking in all stages of the activity from planning to execution to evaluation. See adding it all up p27.

### Outputs: Summary

Gathering data on the outputs achieved by your community activity is the first step in moving from reporting your investment to demonstrating its achievements.

### Key things to watch for when measuring outputs include:

#### Do...

Do keep it simple. Ask only for the information you need

Do be aware of the challenges faced by your community partners in gathering the data you need

Do sense-check the information you receive. Make sure the outputs reported are commensurate with the level of resources contributed

#### Don't...

Don't value in-kind contributions at a notional value of what the beneficiary would have to pay in the open market.

Don't expect to capture data on every activity

Don't assume that because an activity has the potential to reach a number of beneficiaries that it will. If you are supporting an awareness raising campaign, only count those people that can report that they are actively aware of the campaign

When one LBG member, whose program was limited to providing small one-off grants, started out to gather output data, the community manager identified just **two** pieces of information that he wanted to obtain. He sent a simple paper questionnaire to all his grantees asking:

- How many individuals directly benefited from our donation?
- As a direct result of our donation were you able to gain any extra resources (cash or in kind) from other sources?

Albeit limited, this information enabled the manager to transform the way he was able to report his community program, completely changing the focus from funds committed to results achieved.

### 3. Measuring impact

What are impacts? Impacts are the changes that happen to individuals, organizations and the business in the short or longer-term, as a result of a community activity.



#### **Impacts: What changes?**

*The changes that happen to individuals, organizations and the company, in the short or longer-term, as a result of the activity.*

#### **Community impacts**

##### On people i: **Depth of impact**

- Made a connection
- Made an improvement
- Made a transformation

##### On people ii: **Type of impact**

- Behavior or attitude change
- Skills or personal effectiveness
- Quality of life/well-being

#### **On organizations**

- Improved or new services
- Reached more or more time with clients
- Improved management processes
- Increased their profile
- Taken on more staff or volunteers

#### **On the environment**

- Impact on the environment
- Impact on environmental behavior

#### **Business impacts**

##### On **employee volunteers**

- Job-related skills
- Personal well-being
- Behavior change

##### On **the business**

- Human resource benefits
- Stakeholder relations / perceptions
- Business generated
- Operational improvement delivered
- Uplift in brand awareness

#### **1. What are impacts?**

'Impact' is a term that comes loaded with many interpretations. Some practitioners take a broad and generalist stance accepting that changes can range from immediate short-term outcomes to broader and longer-term effects. Others are more purist and only count as 'impact' the wider social changes that result from activities, while recording changes in individuals in a separate category called outcomes.

LBG takes a pragmatic position; first it recognizes that there is no agreed definition on what constitutes impact (particularly as to what differentiates outcome from impact) and secondly it understands that for the vast majority of activity supported by companies, it will not be realistic to assess or track long-term social change.

As a result LBG identifies a number of key 'areas of impact' against which both shorter-term outcomes and longer-term changes can be reported. These areas of impact are complemented by simple three point scales against which the depth of impact – the degree to which individuals, organizations or the business are better off as a result of a community activity – can be assessed.

The areas of impact identified in the LBG framework are:

##### **Community impacts**

1. Impact on people
2. Impact on community organizations
3. Impact on the environment

##### **Business impacts**

1. Impact on employee participants
2. Impact on the business

#### **2. LBG impact indicators explained**

##### **Community impacts**

###### **1. Impact on people**

The framework enables companies to assess the change they have effected on individual beneficiaries in two different ways - the depth of impact and the type of impact.

###### **Depth of impact:**

The depth of impact measure enables companies to assess the degree to which beneficiaries are better off as a result of an activity. It uses a simple three point scale identifying three distinct levels of change that a beneficiary might experience, comprising *connect, improve and transform*, as explained here:

- i. Connect:** The number of people reached by an activity who can report some limited change as a result of an activity (e.g. raised awareness of opportunities to improve literacy skills)
- ii. Improve:** The number of people who can report some substantive improvement in their lives as a result of the activity (e.g. actually able to read better).
- iii. Transform:** The number of people who can report an enduring change in their circumstances, or for whom a change can be observed, as a result of the improvements made (e.g. got a job as a result of improved literacy).

It is not expected that every activity will involve a beneficiary moving through all three stages. A broad awareness raising campaign (e.g. about a health issue like diabetes) may be intended to connect with people (make them more aware of the issue) and not to effect any deeper improvement. However, an employability program providing unemployed ex-offenders with work experience to make them job-ready is likely to have more transformative objectives such as enabling the beneficiaries to get a job. Two examples of how the scale works in practice are provided here, with more in appendix 4.

The numbers recorded under each of the impact headings are mutually exclusive; i.e. people who experience a transformation are not also counted under the connect and improve headings (although it is quite likely that they may well have connected with and/or experienced an improvement). This approach ensures that people are not counted twice.

In some cases the total numbers impacted (the sum across the three categories) will match the output number. However, companies must be aware that not everybody reached by an activity will be impacted by it. An awareness raising campaign, for example, may be seen by thousands of people. However, only some of the people that see the campaign might connect with it and regard themselves as being better informed than before, so the total impact number may sometimes be lower than the total output number.

The beauty of the scale is that it enables results to be added up across different activities and provide a program-wide assessment of the degree to which beneficiaries are better off as a result of company support.

## Impact

Issue and description	Output	Connect	Improve	Transform
<i>Issue: Social welfare</i> <i>A bank funds a charity that works with older people to provide free financial advice</i>	The number of older people reached by the project	The proportion of people that report <b>greater understanding</b> of financial management	The proportion of people that report they <b>are actively managing their finances</b>	The proportion of people who can report <b>better financial circumstances</b> as a result of using the knowledge gained
	<b>e.g. 1,000</b>	<b>100</b>	<b>500</b>	<b>300</b>
<i>Issue: Economic development</i> <i>A utility company offers work experience placements to long-term unemployed people to improve their employability skills</i>	Number of people provided with placements	The number reporting a <b>better understanding</b> of how to look for work	The number reporting <b>improved job seeking</b> results (e.g. getting more interviews)	The number <b>getting a job</b>
	<b>e.g. 175</b>	<b>20</b>	<b>120</b>	<b>25</b>

<sup>4</sup> LBG members understand that assessment of the depth of change can be quite subjective so have developed a number of examples (see appendix 4) that can be used to help companies and their charity partners understand how to make consistent assessment. Further examples to help make the assessment will be developed as the scale is applied and developed.

### Type of impact:

The **type** of impact measure enables a company to map the area(s) in which an activity has benefited the people it has reached and so build and communicate a picture of the way in which people are better off as a result of the company's support. The framework identifies three broad types of impact as follows:

- i. Behavior or attitude change:** Has the activity helped people make behavioral changes that can improve the person's life or life chances OR has it challenged negative attitudes or preconceptions, enabling them to make wider, different or more informed choices?
- ii. Skills or personal effectiveness:** Has the activity helped people to develop new, or improve existing, skills to enable them to develop academically, in the work place and socially?
- iii. Quality of life or well-being:** Has the activity helped people to be healthier, happier or more comfortable (e.g. through improved emotional, social or physical wellbeing)?

In this case, someone can experience more than one type of impact so it is possible for a person to be recorded under more than one heading. In these circumstances, of course, the totals across the three categories should not be added together as people will be double counted.

### Discerning type of impact:

The 'types of impact' within the framework are deliberately broad so that companies can map more specific indicators from individual projects to them.

Here are three examples of projects that a company might support and the impacts they might report.

#### Project1: Financial literacy

Helping 10,000 older people with one-to-one money management skills and debt advice, enabling 2,000 participants to reduce debt through better money management.

#### Project 2 Enterprise inspiration

A partnership with an enterprise charity that runs workshops in schools to help 3,750 students learn to set up companies, 2,000 students shadow employees and educating 6,000 about the potential of developing business ideas.

#### Project 3: Sport for excluded children

1,000 young people excluded from mainstream education participate in a soccer-based initiative that improves anger management skills among 500 and increases physical activity among 750 participants.

While each of the projects is different and each uses indicators specific to itself, the results from each can be mapped to LBG's broad 'type of impact' indicators and then collated to provide results across the projects as follows:

Impact Type:	Behavior or attitude change	Skills or personal effectiveness	Quality of life or well-being
Project 1	-	8,000 experience better money management skills	2,000 have improved quality of life through reduced debt
Project 2	6,000 students inspired about the potential of setting up a business	5,750 students develop skills through workshops or shadowing	-
Project 3	750 participants do more physical activity	500 participants improve anger management skills	-
Totals	6,750 experience a positive change in behavior or attitude	14,250 improve their skills or personal effectiveness	2,000 improve their quality of life



The indicator checklist (appendix 5) provides a steer as to the typical indicators to be found under each broad type of impact.

Ultimately, the type of impact is a simple way of demonstrating how a company's activities, individually, or collectively, are improving people's lives.

The two different ways of measuring impact - **Depth** of impact and **Type** of impact - are complementary. A company may choose to use one or the other, or both, depending on the aims and needs of their community program.

## 2. Impact on community organizations

The framework enables companies to understand the degree to which their contributions have increased the capacity of the community organizations they support, or partner with.

The indicators are used to assess the degree to which a beneficiary or partner organization has:

- i. Improved existing / delivered new services
- ii. Reached more people or spent more time with clients
- iii. Improved management processes
- iv. Increased their profile
- v. Taken on more staff or volunteers

The LBG model uses a simple scale of perceived impact to assess the difference made in each area:

- 1. No difference
- 2. A little difference: i.e. a negligible short-term change in this area
- 3. Some difference: i.e. some demonstrable longer-term change in this area
- 4. A lot of difference: i.e. significant sustained change in this area

## 3. Impact on the environment

The LBG framework identifies the environment as a distinct area of impact due to the way in which support for environmental charities or projects can have direct environmental benefits rather than directly benefiting people or organizations. However, it also recognizes the human element within environmental activities, as many center on making environmental improvements by promoting changes in human behavior such as reducing water use.

The framework measures the extent of improvement to the environment through direct intervention and the impact and extent of positive changes in people's behavior around environmental issues in the following areas:

- i. Impact on the environment – has the activity direct ecological benefits such as conserving land/water, protecting species or improving bio-diversity?
- ii. Impact on environmental behavior – has the activity enabled people to conserve energy or water, or to make other positive changes in their behavior towards the environment?

Again, the assessment is based on a simple scale of perceived impact to assess the difference made in each area:

- 1. No difference
- 2. A little difference: i.e. a negligible short-term change in this area
- 3. Some difference: i.e. some demonstrable longer-term change in this area
- 4. A lot of difference: i.e. significant sustained change in this area

## Business impacts

### 1. Impact on employee participants

In measuring business impacts, LBG first considers the extent of changes in employees' attitudes, behavior and/or skills as a result of participation in a company-supported community activity in the following key areas:

- i. **Job-related skills:** improvements in core, job-related competencies such as communications, teamwork or leadership skills
- ii. **Personal impact:** changes in areas like self-confidence, job satisfaction and pride in the company
- iii. **Behavior change:** changes in behavior such as increased volunteering or being more vocal advocate of the company

Simple survey tools can be used to gather information from employees involved in activities and/or their managers or colleagues to identify the impacts achieved.

As with the impacts on people, the framework counts the number of employee participants that experience each type of impact. Therefore, the totals across the three categories should not be added together as employee participants may be double counted otherwise.

### 2. Impact on the business

The LBG framework looks beyond the impacts experienced by employee participants, to wider business benefits that might be generated from community activities. Assessment of wider business impacts is the most challenging part of the framework, but can deliver significant reward in cementing the business case for continued, or more, community investment.

The core framework identifies four areas in which community activities, or the community program as a whole, have been seen to deliver measurable benefits to the business:

- i. **Human resource benefits:** Has the community activity delivered improvements to the business through engagement, recruitment and performance linked to community activity?
- ii. **Improved stakeholder relations/perceptions:** Has the community activity improved the perception of external stakeholders, especially opinion formers, in ways that matter to the business, as a result of community engagement?



- iii. **Business generated:** Has the community activity contributed to new business (e.g. increased sales tied to cause-related marketing, contracts won where CSR performance is a criterion, new market opportunities)?
- iv. **Other operational improvement:** e.g. increased resilience in the supplier and/or distribution chain?
- v. **Uplift in brand awareness:** Has the community activity generated a business benefit through an uplift in brand awareness (e.g. through increased media coverage or public awareness)?

These indicators are a condensed version of the more detailed guide to measuring business benefit developed in 2011 and available to LBG members here: <http://www.lbg-online.net/member-section/guidance/>

Each indicator assesses the degree to which awareness of, or engagement with, the community program by key stakeholder groups, as measured at the output stage, has gone on to deliver a discernible benefit to the business in a particular area, for example:

- Have **customers** who are aware of the company's activity gone on to purchase goods or services?
- Has involvement in community activity increased **employee** satisfaction and led to better performance or higher retention?
- Has raised awareness of the community program by **influential stakeholders** contributed to winning public services contracts?

The initial assessment is, again, based on a simple scale of perceived impact to assess the difference made in each area:

1. No difference
2. A little difference: i.e. a negligible short-term change in this area
3. Some difference: i.e. some demonstrable longer-term change in this area
4. A lot of difference: i.e. significant sustained change in this area

However, companies can go further and undertake more in-depth assessment using the detailed business benefits guide to assess things like Business Return on Investment - estimating the cash value of the business impacts achieved.

As within the output indicators, several of the impact indicators are new to the core LBG framework (following a review by LBG members in 2014). As these indicators are embedded and applied the measures will be revised in the light of how they are applied by companies, with any changes reflected in future editions of this guidance.

### 3. How do I measure impacts?

Assessment of impact means looking **outside the company** to understand community impacts and **inside the company** to understand business impacts.

As with output measurement, the key is to start simple. Focus on the most material activities and use appropriate methods to assess their achievements. LBG member companies can access the internal data collection tool (appendix 2) and the project assessment sheet (appendix 3) to log information on the impacts of their major programs. A number of stand-alone templates are also available for LBG member companies to access from the impact section of the LBG website ([www.lbg-online.net](http://www.lbg-online.net)).

#### Measuring community impacts

When measuring community impacts, start with the community organizations the business works with or supports. They are the experts in their area and will often be gathering detailed information on the results they achieve for the people they work with. The job of the company is to work with the community organizations to interpret that information and log it into the framework. The tables on page 23 have shown how this can be done for the type of impact assessment and a similar approach can be taken for the 'depth of impact'.

In the absence of information from community organizations, asking simple questions of beneficiaries about their perceptions of the degree to which their lives have changed as a result of an activity can elicit some really powerful information. The following could be used to elicit information about the projects detailed on page 22.

- As a result of our financial education program
  - Do you feel more knowledgeable about managing your money?
  - Have you taken steps to manage your money better?
  - Are you better off financially?
- As a result of participation in our employability program
  - Do you know better sources to look for work?
  - Are you performing better at job interviews?
  - Have you got a job?

Obviously, such questions are just a first step and companies will often want to go deeper, whether through more involved questioning, by tracking people over time, and/or by obtaining third party corroboration of the changes made.

Taking that first step into impact assessment is incredibly important and the framework offers a simple way of either asking direct questions of beneficiaries or interpreting the information gathered by community partner organizations to better understand how a business is changing people's lives through its community program.

When assessing **impact** on **community organizations**, companies can simply ask the organizations they work with whether, and to what degree, they have experienced change in any of the impact areas as a result of the company's contribution. LBG members have access to a template for assessing the impact on community organizations that can be customized and sent to key partners to understand how their capacity has been built as a result of corporate support (<http://www.lbg-online.net/member-section/guidance/>).

### Measuring business impacts

Companies using LBG have made significant progress in understanding the ways in which participation in CCI activity impacts employees.

LBG member companies can access an employee assessment template (<http://www.lbg-online.net/member-section/guidance/>) which identifies a number of indicators under each of the impact areas of **job-related skills**, **personal impact** and **behavior change**. Again, this can be customized and used to gather information from employees or their managers to understand how they have changed in key areas as a result of participation in the community program.

As noted, assessment of wider business impacts is the most challenging part of the framework. CCI managers can sometimes struggle to articulate how the community program delivers business impact, so they need to put the time into identify where the opportunities lie to do this. Three things they can do to start this process are to:

- Understand where and how the community strategy can help deliver the wider business strategy
- Engage and work with the business functions where the community program is likely to deliver most impact (e.g. HR, marketing, public affairs)
- Understand the targets of those functions and integrate measures that can demonstrate progress towards those targets into the assessment for key programs (e.g. increased employee satisfaction may be a target for the HR function so the evaluation of employee volunteering programs should assess this so that it can contribute to achievement of that goal)

Examples of how individual LBG members have tackled impact measurement will be loaded to the LBG website and feature in future editions of this guide.

### Impacts: Summary

Gathering data on the impacts achieved by your community activity is the most challenging aspect of the LBG framework, however it can deliver the greatest rewards in demonstrating the social value that your program and therefore your company achieves, as well as making the business case for the program itself.

### Key things to watch for when measuring impacts include:

Do...	Don't...
Do work with, and use information provided by, your community partners.	Don't expect to capture data on every activity.
Do be aware of the challenges faced by your community partners in gathering the data you need.	Don't expect to assess against every indicator. Identify those that are most relevant to your program and its goals and focus on them.
Do identify the impact areas/ indicators that are most important to your business and focus on gathering information that measures results in these areas.	Don't panic. Impact assessment can seem a daunting prospect, so start simply. Focus on a few key indicators and move your assessment forward at a pace that works for your company and your community partners.
Do consider setting a financial threshold for the programs that you will assess impact for and don't attempt to measure programs below that threshold.	Don't feel that all activities should deliver business impact.

# Part three: Adding it all up

## Inputs, outputs and impacts across the community program

Ultimately, application of the LBG framework goes beyond assessment of individual activities to enable a business to balance the contributions it makes across its program with the results it achieves. It is then able to say that having contributed X, it has achieved Y for the community and Z for the business. It can then go further and use this information to improve and deliver more in the future.

To achieve such an assessment, a company has to be able to look across all, or a sufficient part of, its community program and add up the results to gain a whole-program assessment.

Some of the best measurement approaches, and the tools available through the LBG network, to help companies to measure across their programs have already been touched on in this guide, but it is worth considering how these can be used to assess the whole program.

### 1. Integrate measurement into your planning and management processes:

So far this guidance manual has treated the three elements of the LBG framework (inputs, outputs and impacts) separately. However, an effective approach will consider all three elements from the outset, setting targets for outputs and impact for the program as a whole in the planning stage, against which progress of individual activities can be measured.

While impact evaluation can be brought into an existing program it is much easier if you start off knowing what it is you're aiming for.

This graphic illustrates the measurement cycle and how measurement can also be used to drive the CCI program.

While the first and last stages may not be essential to measurement itself, they are what prove the value of the exercise by enabling businesses to understand what works well and what could work better and so to drive ongoing improvement and deliver better, more impactful programs in the future.

**2. Develop an effective measurement approach:** When setting out to measure, try to consider the what, who, when and how of measurement, i.e.:

- What do you want to measure?
- Who is responsible for measuring which elements of the program?
- When and how often will assessment take place?
- How will you and/or your partners measure? Which tools are most appropriate?

**3. Measure what matters most:** Individual projects and activities can deliver a wide range of fantastic results and there is often a temptation to want to include every possible impact in your assessment. While this is understandable it will lead to complication and confusion. So identify a small



<sup>5</sup> Please note that this section does not attempt to provide a comprehensive guide to a whole-program assessment, but instead provide a steer as to how to get started. Future editions of this guidance will highlight the work that individual LBG members have done, and are doing, to achieve an understanding of their overall achievements.

set of key indicators that matter most to your program and the stakeholders you are responsible to and focus on capturing data on those.

**4. Roll-out in phases:** It can't be over-emphasized that you cannot measure everything, so target the projects and activities that are most aligned with your community strategy and most likely to be able to provide you with the impact data you need.

As whole-program assessment becomes more widespread LBG will be pulling together examples from individual members to feature on its website and in future editions of this guide.

# Glossary

## **Cash contribution**

A cash contribution is the gross monetary amount a company pays in support of a community organization/project.

## **Cause-related marketing**

Marketing activity that uses a connection with a community cause to promote product sales. These initiatives are often used by both commercial organizations and charities to enhance their profiles and to help achieve their marketing objectives.

## **Charitable gift**

Charitable gifts tend to be reactive in that they respond to appeals for help either directly from charities or through requests from employees (including matched funding or payroll giving) or in response to short-term or one-off events.

## **Charitable purpose**

There is no single internationally agreed definition of charitable purpose. Charity law in different countries outlines a number of main purposes which broadly recognized internationally as charitable (e.g. education, health, social welfare, arts/culture)

## **Commercial initiatives in the community**

Commercial initiatives in the community are business-related activities, usually undertaken by departments outside the community function (e.g. marketing, R&D), to support the success of the company and promote its brand and other policies, that also deliver community benefit.

## **Community investment**

Community investments tend to be more proactive and strategic than charitable gifts. They can center on a smaller number of larger-scale, longer-term projects and often run as a partnership with, rather than a donation to, a community organization.

## **Community program**

The collection of individual community projects, activities or partnerships that together represent a businesses' CCI portfolio.

## **Community activity or project**

An individual activity, project or contribution made, or supported, by a company.

## **Corporate Community Investment (CCI)**

CCI broadly involves businesses' voluntary engagement with charitable organizations or activities that extends beyond their core business activities.

## **Impacts**

Impacts are the changes that happen to individuals, organizations and the business in the short or longer-term, as a result of a community activity.

## **In-kind contribution**

In-kind contributions are other non-cash resources to community activities. They can include donations of the company's products or services -or other corporate resources such as IT equipment, used furniture, meeting rooms or other space.

## **Inputs**

Inputs are the resources (in cash, time or in-kind) that a company provides to support a community activity or activities.

## **Leverage**

The measure of any additional resources contributed to a community organization or activity that come from sources other than the company.

## **Management costs**

Management costs are costs that incur when making a community investment. These include the salaries, benefits and other overheads of community affairs staff along with research/communications spend if used to help the community engage with the company.

## **Mandatory contribution**

Mandatory contributions are community activities which a company undertakes in response to the requirements of law, regulation or contract.

## **Outputs**

Outputs are what happens as result of the resources that a company commits to a community activity (e.g. the activities delivered, numbers reached, funds raised etc.).

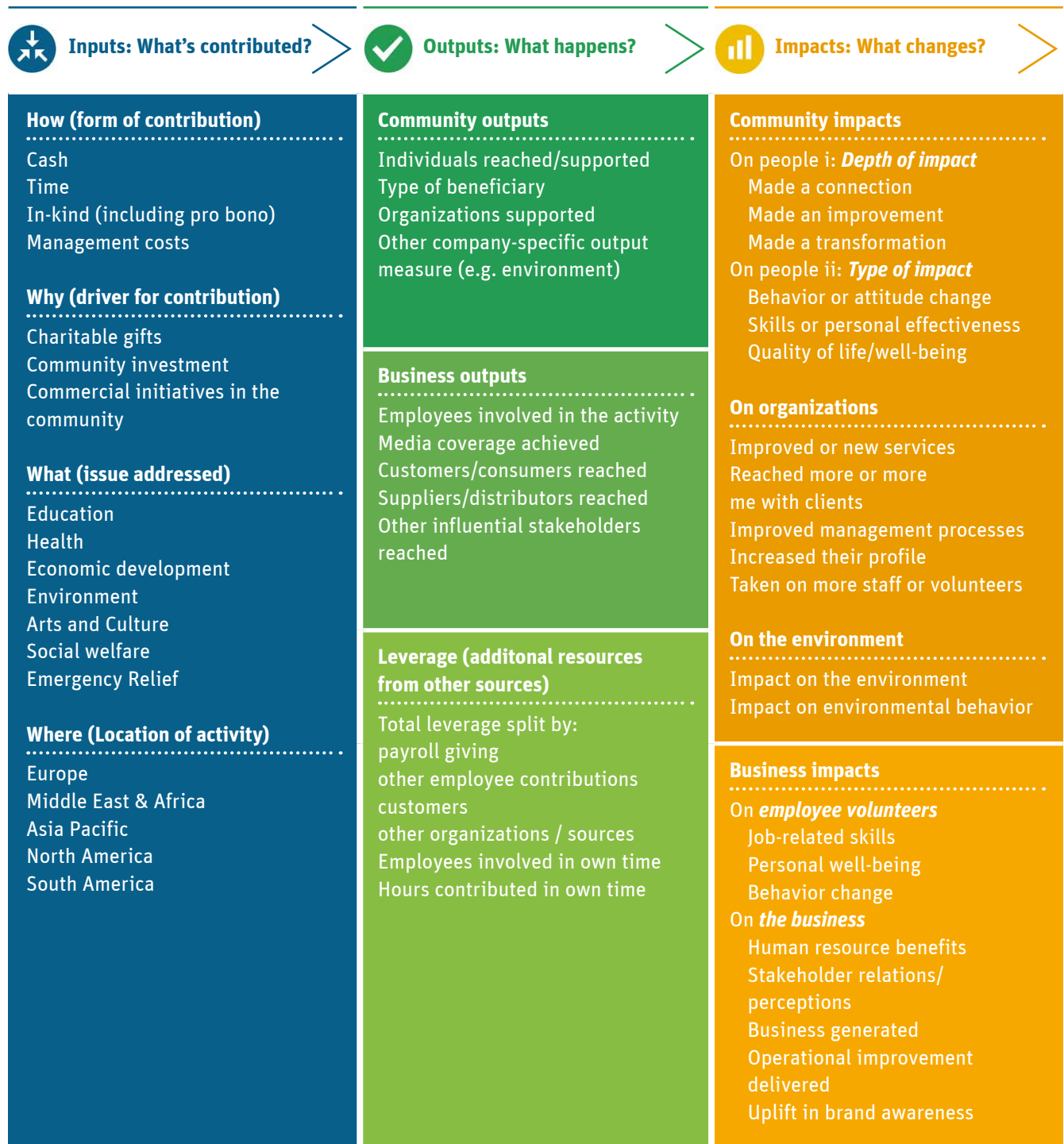
## **Social enterprise**

Social enterprises are businesses that trade to tackle social problems, improve communities, people's life chances, or the environment. They make their money from selling goods and services in the open market, but they reinvest their profits back into the business or the local community. (Social Enterprise UK)

## **Time contribution**

A time contribution is the cost to the company of the paid working hours contributed by employees to a community organization or activity.

# Appendix 1: The LBG Framework



# Appendix 2: Internal data collection tool

Structured into inputs, outputs and impacts the internal data collection tool is a simple and consistent way to capture information in accordance with the LBG framework. Members can download the tool in the member section on the LBG website <http://www.lbg-online.net/member-section/guidance/data-collection-tools.aspx>

Company/Business unit				About		Inputs - How									
						Cash					In-kind				
Question >	1. Activity name/description	2. Name of partner/beneficiary organisation	2a. Number of partner/beneficiary	3. Date from	4. Date to	5. Business unit/department	6. Value of cash contributions - enter full amount	7. Number of staff involved	8. Total hours volunteered	9. Value of staff time contributed -	10. Detail of in-kind contributions	11. Value of in-kind contributions -			
Contribution/Activity number															
Example	IT support for Anytown school	Anytown school													
1															
2															
3															
4															
5															
6															
7															

Community Outputs			Business Outputs				Leverage		
People	Organisations		Number of		Value of		Please enter any additional cash amounts contributed		
17a. Number of direct beneficiaries	17b. Beneficiary Group (if applicable)	17c. Number of partner/beneficiary organisations	18. Number of businesses	19a. Customers	19b. Suppliers	19c. Other	19d. Value of in-kind contributions	20a. Employees - 20b. Employees - 20c. Customers	20d. Other
1,000	Children								

Community Impacts										
On people i: Of the total beneficiaries, how many					On people ii: Of the total beneficiaries, how many					What benefit?
21. Number of direct beneficiaries where results were measured	21a. Made a connection through your community activity	21b. Made an impact through community	21c. Made a connection through your community activity	21d. Made an impact through community	22a. Experienced a	22b. Developed	22c. Experienced	22d. Please	23. Number of	23a. were able

Summary results			
Please note: This sheet is calculated automatically			
Reporting currency			
Summaries	Category	Amount/ people/hours	% contribution
<b>INPUTS</b>			
Total value of contributions (including management costs)		0	0%
Total value of contributions (excl management costs)		0	0%
How -	Cash	0	0%
	Time	0	0%
	In-kind	0	0%
	Management costs	0	0%
	CHECK TOTAL	0	0%
Motivation -	Charitable gift	0	0%
	Community investment	0	0%
	Commercial initiative	0	0%
	CHECK TOTAL	0	0%
Subject focus -	Education	0	0%
	Health	0	0%
	Economic development	0	0%
	Environment	0	0%
	Arts & Culture	0	0%
	Social welfare	0	0%
	Emergency relief	0	0%
	Other	0	0%
	CHECK TOTAL	0	0%

# Appendix 3: Project assessment sheet

The project assessment sheet enables members to report inputs, outputs and impacts of individual activities/projects. The information can then easily be lifted into the internal data collection tool ensuring. The project assessment sheet can be downloaded in the member section on the LBG website <http://www.lbg-online.net/member-section/guidance/data-collection-tools.aspx>

C OUTPUTS		
<b>Community outputs</b>		
17a	How many people directly benefited from the activity?	200,000
17b	What type of people benefited? (please select)	Street children
<b>D IMPACTS</b>		
<b>Community impact</b>		
17c	How many organisations?	
<b>Business outputs</b>		
18	Total employees involved (will calculate)	150,000
On people i: Of the total beneficiaries, how many		
19a	Number of different suppliers/distributors	10,000
19b	Customers/consumers	
19c	Suppliers/distributors	140,000
19d	Other influential stakeholders	
19e	Value of media coverage	
<b>Leverage</b>		
20a	Please enter any additional sources	
20b	Employees - payroll given	
20c	Employees - other contributions	
20d	Customers / consumers	
20e	Other external partners	
20f	Other sources	
20g	<b>Total leverage (will add up)</b>	
21a	Number of employees involved in their own time	
21b	Hours contributed by employees	
21c	Impact description	
21d	Provide a short description of individuals reached by the project as a result	
21e	Number of beneficiaries reached	
21f	Number of beneficiaries reached	
21g	Number of beneficiaries reached	
21h	Number of beneficiaries reached	
21i	Number of beneficiaries reached	
21j	Number of beneficiaries reached	
21k	Number of beneficiaries reached	
21l	Number of beneficiaries reached	
21m	Number of beneficiaries reached	
21n	Number of beneficiaries reached	
21o	Number of beneficiaries reached	
21p	Number of beneficiaries reached	
21q	Number of beneficiaries reached	
21r	Number of beneficiaries reached	
21s	Number of beneficiaries reached	
21t	Number of beneficiaries reached	
21u	Number of beneficiaries reached	
21v	Number of beneficiaries reached	
21w	Number of beneficiaries reached	
21x	Number of beneficiaries reached	
21y	Number of beneficiaries reached	
21z	Number of beneficiaries reached	

LBG Project assessment sheet		
Question	[Insert company name]	Example
<b>A ABOUT</b>		
1	Project name	Aviva's Street to School
2	Name of beneficiary/partner organisation	Arrival education
3	Project description	Championing the rights of street-connected children around the world, reaching out to street-connected children or those at risk of becoming
4	Objectives:	Original goal to help 500,000 children by 2015
a	What does the project set out to achieve for the community?	Ensuring children have access to education
b	What does the project set out to achieve for the business?	Improved wellbeing and skills from employees
5a	Start date (date contribution began)	01/01/2013
5b	End date (if different)	ongoing
<b>B INPUTS</b>		
<b>How (form of contribution)</b>		
6	How much cash was contributed?	1,500,000
7	Time: Number of staff involved in company time	50
8	Time: Total hours volunteered in company time	160
9	Time: Cost of the staff time contributed	2,800
10	In-kind: Description of in-kind contributions	Use of meeting rooms



# Appendix 4: Examples of how to use the depth of impact scale

Description	Output	Impact		
		Connect	Improve	Transform
<b>Issue: Social welfare</b>  <i>A bank funds a charity that works with older people to provide free financial advice</i>	The number of older people reached by the project	The proportion of people that report greater understanding of financial management	The proportion of people that report they are actively managing their finances	The proportion of people who can report better financial circumstances as a result of using the knowledge gained
<b>Issue: Education</b>  <i>Employees from a professional services firm act as reading partners to children to increase literacy skills</i>	The number of children that have reading partners	The proportion of children that say they enjoy reading more	The proportion of children whose literacy level has increased	The proportion of children who are performing better academically
<b>Issue: Health</b>  <i>A consumer goods company funds a project to educate children aged under 11 about healthy eating and change dietary habits</i>	The number of pupils participating in the project	The proportion of pupils reporting a better understanding or improved knowledge about healthy eating	The proportion of children who report, or for whom is reported, a reduction in consumption of foods such as fizzy drinks or sweets	The proportion of children who report, or are assessed to be in, better health
<b>Issue: Economic development</b>  <i>A utility company offers work experience placements to long-term unemployed people to improve their job search and employability skills</i>	Number of placements	The number reporting a better understanding of how to look for work	The number reporting improved job seeking results (e.g. getting more interviews)	The number getting a job
<b>Issue: Health</b>  <i>A company supports a project in Kenya that provides free water filters to families in Kenya to improve the quality of water that they can access as well as saving time and money</i>	The number of people provided with water filters	The number reporting that they are using the water filters	The number reporting that they are seeing benefits to their lives in terms of time saved in not needing to boil water etc.	The number of people reporting improved health as a result of less exposure to water-borne diseases

# Appendix 5: Typical indicators that can be reported under each TYPE of impact category

## Making a positive change in people's attitude or behavior e.g.:

- Addressing substance misuse
- Reduction in anti-social behavior
- Increased attendance at school
- Increased sporting/fitness activity
- Eating more healthily
- Making informed choices
- Stopping criminal activity
- More energy efficient
- Positive attitude to authority (e.g. school/ police etc.)
- Positive attitude to school
- Positive attitude to subjects
- Positive attitude to career progression
- etc.

## Skills and personal development e.g.

- Access to training course
- Completed training course
- Increased academic development
- Gained qualification(s)
- Increased awareness (e.g. of environment)
- Increased employability
- Increased literacy
- Increased numeracy
- Ability to manage finances
- Business skills
- Better parenting skills
- Negotiation/ refusal skills
- Empathy skills
- etc.

## Making a direct impact on people's quality of life e.g.:

- Able to access information/ public services
- Improved access to shelter/ housing
- Improved physical health
- Increased independence
- Increased self esteem
- Increased community safety
- Reduced isolation
- Dignity (at end of life)
- Enabled engagement in the community
- Increased access to culture/ leisure
- Access to clean water
- Improved nutrition
- Access to finance / microfinance
- etc.

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#### **UK office:**

5th Floor  
Holborn Gate  
26 Southampton Buildings  
London WC2A 1PQ

**T:** +44(0)20 7861 1616

**E:** [mail@corporate-citizenship.com](mailto:mail@corporate-citizenship.com)

**W:** [www.corporate-citizenship.com](http://www.corporate-citizenship.com)

#### **Singapore Office:**

c/o StratAgile Pte Ltd  
10 Anson Road #39-07  
International Plaza  
Singapore 079903

**T:** +65 6836 9098

#### **US office:**

241 Centre Street  
4th Floor  
New York  
NY 10013

**T:** 1-212-226-3702

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