Are foundations assessing their impact? Concepts, methods and barriers to social impact assessment in Italian foundations

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Concepts, methods and barriers to Social Impact Assessment in Italian foundations

Abstract

Social Impact Assessment (SIA) is a mantra for nonprofit studies in recent years and for foundations in particular which are considered to be well-positioned to measure the impact of their grants. This paper aims to explore what foundations mean with impact, the ways they measure it and the barriers in performing evaluations. Its mixed method approach includes an extensive documentary analysis of 196 foundations, complemented by 10 in-depth interviews with informants of 13 foundations which use different methods of evaluation. From our analysis, the degree of foundations' disclosure on SIA is low, and no common meaning of social impact exists. Foundations prefer qualitative methods for data collection rather than quantitative ones. The reasons behind SIA are primarily based on internal considerations concerning foundations' legitimacy, and the lack of professional staff is a major barrier. The findings challenge foundations' accountability and knowledge sharing, fundamental to fostering peer dialogue and increasing participatory evaluations.

Introduction

Over the past decade, Western countries' welfare systems have begun to change significantly, in parallel with increasing budgetary pressures, and changing societal needs (Castles et al., 2010). In this context, third sector organisations have been encouraged by government to deliver public services (Buckingham, 2009; Hall et al., 2016). Among the vast ensemble of third sector organizations, foundations have become more active within the public domain, aiming at providing income for nonprofit organisations or at delivering public services (Schuyt, 2017). This was aligned to an increasing pressure from governments, donors and citizens, who challenge third sector organisations, and among them foundations, to demonstrate their effectiveness in addressing societal needs (Zadek & Radovich, 2006; Saxton & Guo, 2011). Although research have explored social impact approaches used by the broader third sector organisations (Brest & Harvey, 2008; Crutchfield & Grant, 2008; Grieco et al., 2015; Worth, 2014), little empirical research has taken place to date for exploring social impact approaches undertaken by foundations.

This research aims at addressing this gap, exploring foundations' understanding of impact, their methods in undertaking the process and the barriers they face. For doing so, a mixed method approach based on a documentary analysis of Italian foundations' documents and an inductive study involving managers' perceptions has been undertaken. For the purpose of this study, the terms "assessment" and "evaluation" are used as synonyms, reflecting the literature findings, which use Social Impact Assessment (SIA) and Social Impact Evaluation (SIE) as interchangeable concepts.

Our article proceeds as follows: firstly, we provide an account of the literature on social impact, referring in particular to foundations. A description of the selected country case study is provided and the rationale for its choice is explained. Second, in the methodology section,

we describe the mixed method approach adopted, exploring the specificity of the methods chosen for data collection and analysis. This study is one of the first that offers insights on the concepts of social impact used by practitioners, on the methods used by a specific nonprofit actor and on the barriers to the development of impact evaluation practices. In our findings, we report what obtained by both desk-based analysis and in-depth interviews reflecting on these three areas of investigation. In the conclusion section, we then comment on the added value of this study, its limitations and potential for future research.

Social Impact Assessment in foundations: concepts, methods and barriers

Social Impact Assessment (SIA) has recently become very popular in the academic debate, for reasons connected with the professionalization of the nonprofit sector and with the increasing accountability pressure from governments, donors and citizens, who ask nonprofit organizations (NPOs) to demonstrate their effectiveness in addressing social problems (Maier et al., 2016; Saxton & Guo, 2011; Zadek & Radovich, 2006). From a NPOs management perspective, impact assessment supports the organization's strategic planning (Flynn & Hodgkinson, 2001) and helps the evaluation of the organization's overall performance and effectiveness (Liket & Mass, 2015). Moreover, it is a fundamental tool for accountability, offering valuable information to clients and employees, to funders, and to the larger community (Jones & Mucha, 2014). This issue is of particular importance for foundations because due to the availability of (often) large capital sums, foundations are better positioned than other nonprofit organizations to perform SIA (Ebrahim & Rangan, 2014). Also, the peculiar status of foundations, which makes them directly accountable only to their own trustees, clashes with the public nature of the outcomes they produce in their communities,

creating a special need for accountability (Fleishman, 2007). Thus, foundations' performance evaluation has become a fundamental tool to increase their accountability (Boris & Kopczynski Winkler, 2013). Communicating the impact of foundations' interventions may help them to increase their perceived legitimacy in their communities, as well as to reconsider their role in the public sphere, which is increasingly challenged (Anheier & Leat, 2013; Reich, 2013). Moreover, the organizational value of having a measurement system is a key driver of knowledge sharing between foundations' staff, executives and board members (Trelstad, 2014).

Due to the importance of social impact evaluation above outlined, in recent years, scholars have mainly started to debate on the meaning of social impact (conceptualization and definition), on the several methods to explore the contribution of nonprofit organisations in responding to societal needs (how social impact is measured) and on the barriers organisations face for measuring results (Grieco et al., 2015). A brief overview of these debates, still understudied today (in particular concerning foundations), is provided here below, to explore how our article aims at contributing to this literature.

Social Impact Concept

In recent years, the impact mantra has spread throughout Europe. The launch of the Social Business Initiative of the European Commission has increased the level of attention on the topic by identifying Social Impact Measurement as one of the key policy actions linked to the European social economy, which accounts for 6% of the total employment in the European Union, including cooperatives, foundations, associations and mutual societies (European Commission, 2011). However, overall, the literature shows that the constructs of "impact" and "social value creation" are not underpinned by any commonly-agreed understanding

(Kroeger & Weber, 2014). Social impact has been in fact described as the combination of resources, inputs, processes or policies for achieving desired outcomes (Grieco et al., 2015), the inclusion of the positive and negative effects of interventions (Wainwright, 2002) or the total outcome attributed to the organizations' interventions (Clark et al., 2004). Limited research has highlighted that the impact of nonprofit organisations is perceived as the achievement of social purposes alongside the satisfaction of the donors' desire to contribute to their causes (Oster, 1995). When we turn to literature specifically analyzing foundations, social impact has been defined as the contribution to achieve the organizations' mission and the likelihood of its success (Wales, 2012) or as the social values underlying the mission of these organisations (Whitman, 2008). Almost no papers, however, have investigated what is the perceived meaning of social impact for the executives of foundations. The way "impact" is defined by nonprofit organizations' executives, and is applied to SIA, remains understudied and the concepts of "impact" used by foundations are acknowledged to be diverse and their language idiosyncratic (Boris & Kopczynski Winkler, 2013). Thus, our research aims at addressing this gap, exploring the perceptions of managers about the meaning of impact for their foundations.

Social Impact Methods

The contested nature of social impact affects the different approaches of its evaluation (Arvidson et al., 2013; Dey and Gibbon, 2017; Polonsky et al., 2016; Polonsky and Grau, 2011). Scholars have debated several methods to explore the contribution of nonprofit organizations in responding to needs in the nonprofit management literature, the social entrepreneurship literature and the programme evaluation literature (Bagnoli & Megali, 2009; Epstein & Klerman, 2012; Leeuw & Vaessen, 2009; Kroeger & Weber, 2014; Grieco *et al.*, 2015). The processes used to evaluate social impact can be highly subjective and nonprofit

organizations can discretionally select suitable indicators that suit their needs (Arvidson et al., 2013; Manetti and Toccafondi, 2014).

Traditional approaches to measuring impacts have seldom been used in nonprofit organizations due to the cost and time commitments involved. It is particularly challenging to perform significantly comparative quantitative and qualitative studies correlated with the small numbers of beneficiaries, usually associated with any (local, community-led) organisation. Some specific methods such as the Social Return on Investment (SROI) have been promoted and piloted by policy-makers. SROI presents positive opportunities in terms of communications and organisation learnings (Maier et al., 2015). However, it suffers from difficulties in attributing a financial figure to 'soft outcomes' (Millar and Hall, 2013), it is expensive to self-administer (Arvidson et al., 2013; Millar and Hall, 2013) and it does not establish causal relationships or attribute specific results to the activity of the organisations (Arvidson et al., 2013; Dey and Gibbon, 2017; Harlock, 2013).

Alongside the academic literature, the grey literature does not provide much more information. A recent international report does not present a consensus on the best tools to use in evaluating the work of nonprofit organizations, providing only a broad overview of the different methods available in distinctive sectors (Noya, 2015). If we turn to the methods used for assessing foundations, few more information is available. Both qualitative and quantitative evaluations have been run, according to foundations' managers, although the emphasis is on quantitative tools such as the SROI (Polonsky et al., 2016). However, few foundations operate systematically to measure their own performance. Thus, ambiguity remains as to whether the impact of foundations is based on an "evidence-based" narrative, including a specific focus on quantification (Barman, 2007), or on qualitative narratives, which are often complementary to objective measurement (Leck *et al.,* 2016), where the

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concept of impact is linked to the capacity to gather concrete and measurable outcomes over time (Nicholls, 2009; Grieco *et al.*, 2015). Our article aims at informing this ambiguity, exploring if and how foundations measure their impacts.

Social Impact Barriers

The lack of social impact evaluation in nonprofit organizations may depend on some of the barriers and challenges these organisations face in adopting rigorous processes for evaluating their results. High costs, lack of skills and expertise, challenges in capturing data, identifying benchmarks and comparators were identified as the main barriers by the literature (Polonsky et al., 2016; Ní Ógáin et al., 2012). However, the barriers perceived specifically by foundations to assess their impact and how they eventually relate to specific methods have only rarely been discussed (Barraket & Yousefpour, 2013; Grieco et al., 2015). Our research aims at exploring specifically the barriers behind the practice of impact evaluation in foundations.

Based on the knowledge gaps outlined above, this article aims to build understanding of the meaning of social impact (from the practitioner perspective), the different impact evaluation frameworks and methods used by foundations and the barriers behind the SIA. The goal of the article is not to increase the adoption of impact evaluation practices *per se*, but to explore the current state-of the-art and the reasons why foundations perform this activity, which has the potential to increase foundations' accountability and legitimacy in relation to their stakeholders.

Method

As above explored, a considerable lack of knowledge exists on foundations and impact evaluation: although some studies have been run in the UK, Germany and Spain (Anheier and

Leat, 2006; Ní Ógáin et al., 2012; Rey-Garcia et al., 2017), none of these studies have specifically focus on whether and how foundations assess their social impact. Italy could represent an optimal case study for a first assessment of foundations' impact evaluation methods for different reasons. Like those of other European countries, Italian foundations are flourishing in a context of economic crisis and the reconfiguration of welfare systems (Barbetta, 2012); the number of registered foundations in Italy has grown by 154.7% from 2001 to 2011 (ISTAT 2013). At the same time, the country is witnessing an increasing debate on impact evaluation, partly due to the increased external pressure for accountability and social reporting (Battilana & Lee 2014). Most importantly, unlike other countries, Italy has recently completed a legislative reform of third sector organizations leading to a new Code for Third Sector, which has given the concepts of outcomes, measurability, and social impact unprecedented space and prominence (Dl. 106/2016). Also, Italy hosts 88 foundations of banking origin, a peculiar type of foundation which emerged from the privatization of Italian saving banks following the so-called "Amato Law" (1990), which separated the commercial activity of the banks and their philanthropic effort. Foundations of banking origin, collectively, hold endowments of more than 45 billion euros and are actively engaged in developing frameworks for impact assessment (Ricciuti & Turrini, 2018). Last but not least, Italy remains an understudied country in comparative research on philanthropy, due to the difficulties in accessing datasets concerning nonprofit organisations and specifically foundations. For all these reasons, it is here considered as a case study worth exploring. Although the peculiarities of the Italian contexts may be not relevant to other countries, the methodological framework proposed here is highly replicable in other country contexts due to the highly exploratory nature of the study. The severe lack of prior empirical studies on the

SIA methods applied by foundations has been already acknowledged and it justifies the analysis of a single case study (Yin, 2009).

This article employs multiple research methods to meet the two specific objectives (Table 1) necessary to respond to the overarching research question concerning the current state of social impact assessment in Italian foundations. An inductive approach based on both documentary analysis and interview data is favoured over a deductive one (David &Sutton, 2011). The main concern of a single-setting case study is the degree of generalizability of findings. According to the case study methodology, generalizability is possible (Flyvbjerg, 2006) and it is often analytical rather than statistical: it is possible to replicate a similar study in other contexts due to the methodological framework proposed (Yin, 2009). The details on the data collection and analysis methods are reported here in relation to the two specific research objectives. This section will simply describe the methods used, while potential limitations in data collection methods will be addressed in the conclusive section, together with other limitations identified for this study.

[Table 1 around here]

Documentary analysis

In order to address the first objective, a content analysis was performed on a sample of 196 foundations. This sample has been chosen because it actually represents the entire population

of the only two existing Italian Foundations networks[1]. The sample includes all types of foundations existing in Italy: independent and family foundations, corporate foundations, community foundations and foundations of banking origin.

For each foundation, the authors navigated the website and downloaded all the available documents, supported by the social research tradition which uses texts as fundamental tools to frame organizational models and structures, and to guarantee information disclosure (Bernard & Ryan, 1998; Phillips *et al.*, 2004).

This study's analysis began by reading all the web pages of the foundations, where those were available. The authors downloaded all available documents, including: a) annual reports, social reporting documents and/or strategic plans; b) documents or online descriptions available on the grant-making process (typically funding guidelines or similar); and c) monitoring and evaluation documents or guidelines (typically included in social reporting documents). The foundations' websites were therefore used to collect online available information on foundations' disclosure, using the framework proposed by Saxton and Guo (2011), in order to isolate documents related to the *financial* dimensions of the foundations (financial performance and grant expenditures), and the *performance* dimension related to all goal- or outcome-oriented information (Saxton & Guo, 2011). Moreover, a *governance* dimension was added, grouping all documents related to governance structures,

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[1] The sample is formed by the total number of Assifero and ACRI members as at 15th of September 2015. Assifero is the Italian Association of Foundations and Philanthropic Organizations and includes corporate, community, family and endowed foundations. ACRI is the Association of Italian Foundations of Banking Origin and Saving Banks and it represents all foundations of banking origin across the country.

decision-making rules, the composition of boards and the power of board members, and staff related policies. More than 700 documents were downloaded and archived for coding.

A content analysis was then performed based at first on a simple word frequency count, before reading the whole document (Stemler, 2001). The word frequency count searched for words related to "impact", "evaluation", and "needs" (in Italian: "impatt*", "valuta*", "bisogn*"). We did not use "assessment" in the search because there is not an equivalent term in Italian ("valutazione" is the only term used in this respect). Only documents including those terms were read in their entirety and coded. All desk-based data were collected and tracked in a dataset (an Excel spreadsheet). In order to explain the findings generated by quantitative analysis (Bryman, 2016), missing information was obtained through in-depth interviews and other documents made available by the foundations' informants.

In-depth elite interviews

In order to respond to the second research objective, in-depth interviews with foundations' key informants were performed. The recruiting criteria for the foundations were based on the results of the documentary analysis: those foundations which mentioned "evaluation", "needs" and "impact" in their documents and specifically declared that they performed impact evaluations were considered as the ideal sample of foundations to be interviewed to gain data for a further in-depth analysis of their evaluation experience. Of the 196 foundations, 15 foundations were selected for interviews, as the only ones reporting to perform any kind of impact evaluation. However, of those 15, two foundations, once contacted, suddenly declared that they do not perform any kind of evaluation activity, in contrast to what was written in their social reporting documents, so they were excluded from the ideal sample of interviewees. Thus, the final ideal sample was represented by 13

foundations. One foundation declined to participate in an interview, and three foundations were involved in the same impact evaluation project: consequently, they suggested that only the leading foundation in the project should be selected for interview. At the end of this process, 10 interviews were conducted, corresponding almost exactly to the total number of foundations which perform some kind of SIA of their grants.

Elite, in-depth interviews were selected as the preferred method for data collection, since they allow access to individuals' knowledge to a level of depth and complexity that is not possible to achieve through other methods (Byrne, 2004; Harvey, 2011). A semi-structured topic guide was designed to achieve a double objective. Fist, questions were partly designed to complete descriptive information about the foundation, covering data missing from the previous content analysis. Second, the main topic of the interview was to uncover the different concepts of impacts used by practitioners, the ways impact evaluation is performed and the barriers to doing so. Concepts of impact, methods and barriers were, in fact, the topic areas responding to our research questions. Key informants to be interviewed were identified in the CEOs (Secretary General or Director General) of 9 foundations, while for one foundation, which has an office dedicated to performing impact evaluation, the Coordinator of the activity for this office was identified as the key informant.

Before their interview, interviewees were informed about the objectives of the research and the precautions taken to guarantee anonymity and confidentiality where requested, and were asked to sign an informed consent signaling their acceptance of being recorded. The study guaranteed anonymity by naming its case studies with the letter I and an assigned number, as reported in the findings. All the interviews were face-to-face, except for two which were done via telephone. All but two of them were recorded, providing a total of twelve hours of

recordings. Verbatim transcripts were double-read and coded following a thematic content analysis (Saldaña, 2016). A structural coding process was used (Guest et al., 2012; Saldaña, 2016). Data analysis followed the three domains of inquiry that drove also the topic list design: impact evaluation concepts, methods and barriers. To maintain the anonymity of respondents, interviewees' accounts are further below identified with an "I" for "Interviewee" followed by random numbers.

Mapping social impact evaluation activity in foundations

The characteristics of the sample for the content analysis

Of the 196 foundations mapped, 142 are based in the North of Italy, 44 in the Centre and 10 in the South. The foundations were mapped according to their funding origins and their nature. The origin refers to their primary source of endowment: these were from corporations (corporate foundations); from individuals, families or trusts (independent/private foundations); from the community (community foundations); or from saving banks (foundations of banking origin). The nature refers to their area of activity, such as grant-making (giving grants to others), operating (managing their own projects) or mixed (Figure 2). Most foundations are of banking origin (88 out of 196), followed by independent/private or family foundations (44 out of 196), community foundations (28 out of 196), and corporate foundations (22 out of 196). Moreover, 12 organizations were classified generally as "other grant-making organizations", with governance structures not clearly identifiable as boards. Finally, two organizations could not be classified at all due to the lack of information given (Figure 1).

Figure 1 around here

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In terms of their nature, the majority of foundations perform both grant-making and operating activities, with a different range of intensity given to one activity or the other (90 of 196); 79 of the 196 are purely grant-making organizations; and 11 of the 196 are primarily operating foundations, engaged in managing their own projects, alone or in partnerships with other public or private players. 16 of the 196 foundations have made no information on their activities available: their websites are either non-existent, inactive or allow limited access. The nature of activity in each case is not significantly correlated with the foundations' origin, with the exception of community foundations, which are all grant-making due to their specific scope – pooling community resources for redistribution to specific areas of needs. Foundations of banking origin provide a mix between operating and grant-making models (Figure 2).

Figure 2 around here

The degree of information disclosure

A preliminary result to be reported before moving on to a detailed exploration of the content analysis is that the overall degree of disclosure is very low. 15% of the organizations do not publish any document on their websites and 70% of these foundations are family or private foundations. Among the foundations which do disclose documents online, strong differences exist in the ways in which information is given, and the amounts made available. However, 8% of the organizations disclosed all the documents searched for, and all of these foundations are of banking origin. Nonetheless, only rarely were specific documents on impact evaluation methods reported on their websites. Of the 196 foundations mapped, 113 publish an annual report and/or a social reporting document on their websites, while 42% do not provide any social reporting document downloadable from their website (Figure 3).

Figure 3 around here

Moreover, evidence from the word frequency count shows that only 71 foundations of the 196 mention at least "evaluation", "impact" or "needs" in their documents (Figure 4). If the origin of the foundations is correlated to the use of the terms "evaluation", "needs" and "impact" in their documents, foundations of banking origin are revealed to have higher degrees of disclosure than foundations of different origin (Figure 5).

Figure 4 around here

Figure 5 around here

A total of 47 foundations of the 196 mention that they perform an evaluation in their documents, mainly in their annual report or strategic plan, suggesting that they are engaged in exploring the impact of their work. 37 foundations use the word "impact" on all the available documents and 29 include the word "needs". However, only 15 foundations declare that they use methods and frameworks in evaluating their performance and the impact they have achieved. These 15 foundations were the initial sample for the in-depth interviews as reported above.

Conceptualisation, Methods and Barriers of Impact Evaluation

Due to the variety of foundations studied here and the exploratory nature of this research, this

investigation was expected to encompass a wide variety of meanings of impact and a complex range of impact evaluation practices. These expectations have been confirmed: Table 2 shows the main concepts or definitions, as given by the interviewees. The Table also reports the methods used for impact evaluation, the time when the impact evaluation measurement was started, the primary nature of the information collected for evaluation and the number of projects evaluated in 2014 (last year of data available for the analysis at the time of writing this research). The timing of measurement and observation is used in Table 2 as the only criterion to distinguish impact evaluation from ongoing monitoring activities, linked to the need to verify the degree of compliance of the grantee with respect to the foundation's administrative and reporting rules. For this reason, in-depth interviews were useful in clarifying that three of the foundations in the sample do not currently perform any impact evaluation activity after the end of a funded project.

Table 2 around here

Before moving to analyse the main findings of our article, an overview of the reasons behind impact evaluation is useful to understand the Italian context. The majority of interviewees stated that their main reasons for carrying out impact evaluation were for internal organizational learning. Four of the foundations explicitly mentioned the value of impact evaluation in helping the strategic management process, by linking the results of the evaluation activities to the strategic planning process in a more structured and transparent way. Impact evaluation activities in Italian foundations are still at a very early stage, and their value is in learning, both in terms of methods and of planning capacities. However, two corporate foundations reported that they have also experienced external pressure to carry out impact evaluation due to pressures from the top management: the need to gain more space

and power within the company and the need to respond to the requests for information from the boards and executives of the group. Only one foundation's informant suggested that impact evaluation activities are performed for reasons related to the fact that resources for philanthropy are scarce and that performing a sound impact evaluation is a way for a foundation to distinguish itself from other "competitors".

Impact evaluation: concepts of impact

Although the variety in the definitions of impact used by the interviewees has been confirmed, at least two streams are easily identifiable: some foundations relate the definition of impact to the observation of their beneficiaries' activities and capacities, while others relate the definition of impact to their strategic management and planning capacity, as a measure of the achievement of their activities and objectives.

In the former case, the foundations declared that they have an impact "*if the projects funded have the potential to replicate themselves without further contribution*" (I1), if the projects funded are demonstrated to be sustainable over time and if they are demonstrated to generate value, which means that "*grantees themselves acquire the capacities to be able to help other beneficiaries*" (I2, I3). When the object of analysis was the grantee, the concept of impact was completely dependent on the grantee and its improved capacity, disregarding whether or not the foundation designed a set of indicators to measure these phenomena. In this sense, the foundation was perceived as impactful when it contributed to generate value; the foundation's grant was deemed to be impactful (thus, worth giving) if it went to projects with the *potential* to be sustainable, replicable and generative.

In the latter case, impact evaluation was considered possible only if a set of objectives and relative indicators were set out *a priori*, in line with a strategic planning approach or the use of an impact value chain. Overall, the interviewees approaching this logic made explicit

reference to the literature on strategic management or impact measurement. As an informant reported, "*yes, we know the literature and the difference between effect, result and impact, but the truth is that people mash them up… (…) It depends on how you use the definition of impact: impact, for us, means that the social need you are tackling has decreased*" (Interview, 2 September 2015). Another informant reported that they use "*the classical three layers of evaluation suggested by the Logical Framework Approach: output, outcome, and impact*" (Interview, 7 May 2015). Nonetheless, they elaborated a set of indicators to measure outputs and outcomes, suggesting that the responsibility to measure impacts did not fall on foundations, nor on the beneficiaries, but rather on governments or local administrations depending on the field of action.

Impact evaluation: the methods applied

In terms of the methods applied, Table 2 reports the type of method and the nature of the information, which was qualitative, quantitative or both. In this respect, the table contains a specification where quantitative information is reported as used in the form of indicators or is reported in absolute numbers. Only two of the foundations have attempted to use the Social Return on Investment (SROI) to communicate the impact of the projects they have funded. One foundation (I2) has piloted a SROI application on 3 completed projects, thus basing its analysis on real, *ex-post* data rather than on provisional data, which is a typical way of using SROI indicators to produce estimations on the value of a potential project in order to get funded (SROI Network 2012). The second foundation (I9) has contributed to a SROI calculation of a project managed by a third party. The project was based on real, *ex-post* data on 4 years of activity (as a longitudinal study). The last set of quantitative methods detected in our analysis is "counterfactual methods" (European Commission 2012). Broadly speaking, these methods aim at measuring the outcome of an intervention against a proxy of the effect

that would have been generated without the intervention. This is an estimation that can be obtained in different ways.. I10 has for example applied a Randomized Control Trial (RCT) method, by comparing outcome measures on a selected group of beneficiaries (people) of the foundation's intervention against the outcome observed on a selected control group (people with the same characteristics of the first group, but who were not beneficiaries of the foundation's intervention). Instead I7 has applied counterfactual methods using Statistical Matching (SM). In this case, the comparison has been built *ex-post*: the outcome of a group of beneficiaries (organizations) in terms of the effectiveness and quality of the service offered has been compared to the outcome of a group of the same kind of organizations with similar characteristics, but with no intervention received from the foundation.

For what concerns qualitative information, this was often reported in narrative form (through blank spaces to fill out in the case of questionnaires, and open, unstructured questions in the case of in-depth interviews). Nonetheless, differences emerge with regard to questionnaire design and planning and, consequently, in the questions asked of beneficiaries. Beyond overarching questions around the project implementation (such as, *how would you describe the outcome of your project? What would you do differently? Which positive implications have emerged?*), some foundations have elaborated a structured questionnaire asking about the capacity of the project to generate a positive change for the community, the potential of the project to be replicated in other contexts and the contribution of the project to decreasing a targeted social need in the community . Furthermore, three of the participating foundations in this study use site visits and observational participation as the main tools for collecting qualitative information. These are usually performed by the foundations' staff or volunteers and are used to generate an *ad hoc* qualitative report, often coupled with some interviews

and/or a questionnaire. The focus of observational participation is varied and depends on the concept or idea of the impact expressed by the foundations. For example, I3 concentrated its efforts on the capacity to stimulate volunteering activities in the community. Thus, their project evaluations contained a narrative of how volunteering has been fundamental to the growth of the community and to the projects themselves. Another foundation instead included in its impact evaluation a broader observation of the satisfaction of all the people involved in the project, including the beneficiaries, their families and even the grantee organization's employees (I5).

The methods described above are not mutually exclusive, and several foundations may use one or more of these. Two foundations using primarily quantitative techniques declared that qualitative methods of data collection, such as interviews or site visits, should be performed only when the quantitative method used gives results which are far from those expected, in order to explore the reasons for failure or the limits of the intervention. Figure 6 reports the occurrence of the methods used (methods mainly involving quantitative data collection are reported in red colour; the blue colour represents methods applying primarily qualitative data collection and the green colour is for questionnaires, which are typically used to raise data of both natures). In all cases, no specific internal guidelines exist in foundations to decide when to perform a SIA, so the choice to whether and when to perform is depends on the foundation's case-by-case decision and on staff availability.

Figure 6 around here

Finally, two foundations in the sample perform what the authors call "strategy refresh" (I10, I7). In these cases, impact evaluations are not applied to single projects, but to call for proposals or programs, meaning whole funding streams that include more than one project.

Social impact evaluation: barriers

Questions concerning the barriers to impact evaluation activities generated relatively uniform responses. For almost all foundations, the barriers were seen as related to the human resources involved. This was referred to as a lack of staff or the lack of specific skills of the foundation's staff involved in impact evaluation. Apart from one foundation which runs a specific office dedicated to monitoring and impact evaluation, generally evaluation-related activities in foundations are part of the daily activity of staff members, who are full-time or part-time project managers (in operating foundations), or full-time or part-time executive members of the foundation (in grant-making foundations).

Only two foundations raised the issue of the cost of evaluation as a barrier, especially in cases where qualitative investigations are the primary means of data collection. This was related to another of the main barriers according to most informants which consisted in the proper acknowledgment of the qualitative part of evaluation, both in internal reporting and in dissemination and communication activities. Qualitative data set is generally intended as the richest set, but it is often too complex to reduce to numbers. In particular, one informant was highly critical of the attention given to measurable indicators, which they saw as a dangerous attempt to reduce the richness of social interventions.

At the same time, storytelling and qualitative narratives were deemed enriching and useful, but not for foundations' decision-makers who were perceived by some interviewees as more sensitive to numbers. Moreover, the quantitative analysis of large sets of data were highlighted as necessary to reveal the trends of phenomena, which are fundamental in basing decisions on evidence, although according to two informants evidence-based policy is still at

a very early stage of debate. Obviously, all sorts of considerations represent a trade-off: "*accepting the challenge of measurement, I am able to give you a trend with a certain statistical significance, but I also accept that what I am losing is the destiny of the individual*" (Interview, 2 September 2015).

Furthermore, one informant admitted that the practice of listening to beneficiaries and getting their direct feedback is severely under considered in evaluations, although it is a stage where the potential for innovation is higher, as there is a significant need for new tools to involve beneficiaries and engage them in the sharing practices of evaluation.

Discussion and further research

This research aims to increase knowledge on the impact evaluation performed by foundations in an era when the topic is increasingly highly discussed, but less often it has been examined through empirical analysis. The article has contributed to narrowing the gap with regard to the empirical data still needed on this topic. This section offers a summary of the main findings (Figure 7) as well as some suggestions for further research and for the practitioners' debate. Limitations of the study are also reported in this section.

Figure 7 around here

Despite foundations are considered well positioned to perform impact evaluation (Ebrahim & Rangan 2014), this study has found that the performing of SIA is incredibly rare, usually unstructured, and very poorly communicated by Italian foundations. For those foundations performing SIA, impact evaluation is important for a whole set of reasons among which to

enhance their strategic management process, fostering internal growth and learning. This contradicts the body of literature which has identified external pressure to evaluation as the main reason why impact evaluation activities have spread in recent years (Boris & Kopczynski Winkler, 2013; Saxton & Guo, 2011; Zadek & Radovich, 2006). This may be because most of the prior literature is grounded in the North American tradition of philanthropy, which is long lasting and sees traditionally foundations more attuned and sensitive to the topic of impact measurement. For other contexts such as the Italian one, impact evaluation is still seen as a fundamental source of information for organizational learning, consistently with the growing body of nonprofit management literature (Flynn and Hodgkinson 2001; Liket & Mass 2015).

Connected to this, the study has also found that foundations perceive social impact mainly falling in two categories: some foundations relate the definition of impact to the observation of their beneficiaries' activities and capacities, while others relate the definition of impact to their own strategic management and planning. While some studies address the double value of social impact evaluation for foundations (Clark et al., 2004; Oster; 1995), we also noted that no study, according to our knowledge, relate the understanding of social impact to the peculiar perception of specific nonprofit organisation such as foundations. This represents a value added of the study also because our findings partially contrast the literature about social impact and foundations. Practitioners in fact tend to not relate the conceptualisation to the social values underlying the mission of foundations. future investigation may turn useful to address whether there are specific characteristics of the organisations which affect the perceptions of impact, to enrich the literature on foundations and how their characteristics can eventually affect the diffusion of social impact evaluation practices.

Moreover, findings suggest that the concept of impact cannot be disentangled from the roles which foundations seek to play in their communities, either explicitly or implicitly embedded in their strategic plans or funding guidelines. This comes consistently with what suggested from the literature, that the ideas and reasons behind impact evaluations and the methods used have huge potential for increasing dialogue with stakeholders (Jones and Mucha 2004). More can be done in this respect. The concept of impact can, for example, be shared with the community of beneficiaries, to build a common view and knowledge of the impact, narrow the communication gap between funders and grantees, and increase the commitment to the evaluation process itself by building methods jointly. Further investigation on this may be a suggested way to go for both researchers and foundations' networks.

If we turn to the methods used for conducting impact evaluation, both qualitative and quantitative evaluations have been run, with a specific emphasis on quantitative tools. This is line with the literature and in particular Polonsky et al., (2016). The few foundations that conduct social impact evaluation try to promote an "evidence-based" narrative, including both quantitative and qualitative measurement.

Furthermore, the research has shown that the lack of staff dedicated to impact evaluation, both in terms of time and of skills and capabilities, emerges as the major barrier to performing evaluation. This is in line with the (fragmented) literature on nonprofit organizations that has identified time commitment (alongside cost) as one of the biggest challenges in performing social impact assessment (Barraket & Yousefpour, 2013; Grieco *et al.*, 2015). The lack of skills and capabilities provided by a dedicated staff is a barrier newly

identified by this research. This aspect opens up a question about both recruitment and training foundations, given the budget constraints that many of these foundations face. In this respect, sharing practices among staff dedicated to evaluation would be desirable. A concrete action in this direction could be the establishment of a learning network on impact for foundations' staff, with extra value gained by increasing the collaboration and cooperation among foundations acting among the same communities and needs. As a further step and concrete output of this network, a database could be set up, with periodic maintenance, where data are updated starting with the information already collected through this research study, fostering a collaborative network between foundations.

A second barrier is related to the difficulty of translating qualitative narratives into quantitative metrics, in line with the main findings from the literature (Grieco et al., 2015). However, it is also true that the cost of performing rigorous qualitative or mixed methods analysis can be high. The practice of collective qualitative data may involve higher costs at the data collection stage, but still have its relevance in the interpretation of impact, compared to quantitative methods. Discussions about who should bear the cost of evaluation and how it would be possible to maintain independency in the process should take place between policy-makers and organizational stakeholders.

A first limitation of the study concerns the methods used. The decision to perform a desk-based analysis on online documents may be considered a significant limitation of the analysis. However, in an era where technology has so profoundly changed the relationship between organizations and individuals, the authors take the view that the use of internet technology is a proxy of the communication strategy of foundations towards their

stakeholders. Furthermore, it is a powerful tool used to promote organizational change and accountability practices in the nonprofit sector (Hackler & Saxton, 2007) which also allows foundations a far greater reach of potential grantees (Saxton & Guo, 2011). For this reason, websites are reasonable sources for analysis as the first means of communication between organizations and stakeholders. A second limitation of the study is that the richness in diversity of both origins and nature of foundations are not fully explored. The diversity of the activities performed by foundations is often acknowledged but is rarely analysed against findings. The two rounds of in-depth interviews seem to suggest that the diversity of foundations in terms of both nature and origin has an enormous influence not only on the organizational structure and the planning capacities of foundations, but also on our understanding of the objects of analysis in the impact evaluation activities performed. Linking the concepts, methods, reasons and barriers with the nature and origin of foundations is a suitable topic for further research from which everyone, foundations first, could benefit.

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Table 1 – Overview of research methods

SPECIFIC OBJECTIVE	DATA COLLECTION METHOD	SOURCE	SAMPLE SIZE	TIME RANGE	DATA ANALYSIS
1 – Building a map of impact evaluation frameworks and methods	Documentary analysis on a web-based approach [Saxton & Guo 2011]	Foundations webpages and downloadable sources	196 [100% of the ideal sample: Assifero and ACRI members]	First round: 3 months [March to May 2014] Second round (update): 6 months [March to September 2015]	Content analysis [Stemler 2011]
2 – Understanding how impact evaluation is meant and managed and barriers behind conducting impact evaluation	In-depth face-to-face interviews [Byrne 2004]	Foundations' key informants	10 [77% of the ideal sample of 13 foundations declaring impact evaluation activities]	6 months [March to September 2015]	Thematic analysis [Braune and Clarke 2006]

Table 2 - Overview of main concepts and methods of impact evaluation

	IMPACT CONCEPTS/DEFINITION	TIME OF MEASUREMENT (MONTHS AFTER THE END OF THE PROJECT)	METHODS	QUANTITATIVE/QUALITATIVE NATURE OF DATA	NUMBER OF PROJECTS EVALUATED IN 2014
I1	The capacity of beneficiaries to replicate the project alone	NO IMPACT MEASUREMENT	_	_	_
I2	The capacity of beneficiaries to manage sustainable and replicable projects	From 8 to 12 months after	Follow-up Questionnaire In-depth interviews	Mainly quantitative	13 (2013)
		12 months after	SROI	Quantitative (ex-post data)	3 projects (pilot)
I3	The ratio between input given and value created	Months after	Follow-up Questionnaire	Mainly qualitative (narrative)	All
		Both at the end of the project and months after	Site visits (Observational participation)	Qualitative	All
		At the completion of the project and months after	In-depth interviews	Qualitative	Some
I4	The evolution of beneficiaries' project management capacities	NO IMPACT MEASUREMENT	_	_	_
I5	The decrease of the social need tackled (in the community)	Months after	Follow-up Questionnaire	Mainly quantitative	All
		From 24 to 36 months after	In-depth interviews	Quantitative (indicators); qualitative (narrative)	All in the Social area (not Arts&Culture)
I6	The effect you have on your	NO IMPACT MEASUREMENT	_	_	_

	community			
		Months after	Follow-up Questionnaire	Mainly quantitative	All
		Months after	Site visits (Observational participation)	Qualitative (report by volunteers)	All
I7	The outcome generated against your initial objectives	Months after	Counterfactual analysis (**SM**)	Quantitative	1 project
		Every year for every programme	"Strategy refresh"	Mainly quantitative	All programmes
I8	The social change generated against your initial objectives	Both at the end of the project and months after	Site visits (Observational participation)	Mainly quantitative	All
		From 24 to 48 months after	Follow-up (online) questionnaire	Quantitative (indicators); qualitative (narrative)	All
I9	The social change generated against your initial objectives	Years after	SROI	Mainly quantitative	1 project
I10	The potential outcome of your intervention	Months after	Counterfactual analysis (**RCT**)	Quantitative	2 projects (1 completed)
		Optional (when needed)	In-depth interviews	Qualitative	1 project
		Every year for specific programmes	"Strategy refresh"	Quantitative (indicators); qualitative (narrative)	2 programmes

Table 3 - Overview of findings

Reasons behind social impact evaluation	Conceptualisation of Social Impact	Methods of Social Impact Evaluation	Barriers to Social Impact Evaluation
Increasing Internal Organization Learning	Social Impact as observation of beneficiaries' activities and capacities and achievement of sustainability, replicability and generativity	Quantitative: SROI and counterfactual methods	Lack of staff and lack of skills and capabilities
Helping Strategic Planning Process	A measure of the achievement of activities and objectives that have been planned at strategic level	Qualitative: Interviews and observation	Cost of the evaluation in particular in relation to qualitative practice
Addressing External Pressure		Mixed Methods	

Figure 7 – Overview of findings

Reasons for using social impact evaluation
- Internal: increasing organizational learning
- Internal: helping strategic planning process
- External: addressing accountability pressure

Conceptualization of social impact
- observation of beneficiaries' capacities to achieve sustainability, replicability and generativity
- measure of the achievement of activities and objectives that have been planned at the strategic level

Methods of social impact evaluation
- Quantitative: SROI and counterfactual analysis
- Qualitative: interviews and observation
- Mixed methods

Barriers to social impact evaluation
- Lack of staff
- Lack of skills
- Cost of evaluation, particularly in relation to qualitative practice