



# French national report on social impact assessment

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# Introduction



This report provides an overview of social impact assessment practices and actors in France. These practices are analysed specifically in terms of the role they play in social innovation projects and in the broader social innovation ecosystem. The aim of this document is to present the current state of social impact assessment practices, as well as the needs and barriers to entry for social innovators and their stakeholders.

This report draws on various resources produced by Avise, its partners and other members of the social innovation ecosystem in France. In addition to the documentary research used to compile this report, a quantitative study was conducted using a questionnaire completed by nearly 150 practitioners and experts in social impact assessment, supplemented by nearly 20 interviews with public and financial actors.

Due to the composition of the French social innovation landscape, the majority of resources and literature on the topic of social impact assessment apply to the social solidarity economy, as the main vehicle for social innovation projects. Indeed, in France, there is a long history of social innovation in the social and solidarity economy sector. The non-profit sector has historically been the primary laboratory for social innovation. Through its proximity to and in-depth knowledge of populations and territories, it is able to identify existing social needs that are poorly or inadequately met, as well as new ones, and to respond to them through experimentation and modelling of the solutions created. New generations of social entrepreneurs have continued to develop social innovations in order to provide solutions to new societal challenges.

Generally speaking, France has a relatively mature ecosystem for social impact assessment. This practice has developed considerably over the last decade, with a growing number of social enterprises carrying out assessments, more researchers, consultants and funders supporting the practice, and an increase in the resources produced. The growing visibility and discourse around the need for global environmental and social transition, as well as the role of businesses in this transition, have certainly contributed to this acceleration.

Although impact assessment is an increasingly common and organised practice in France, it still faces considerable limitations and challenges. Access to funding, training and effective tools, as well as the human and time constraints faced by social entrepreneurs and their teams, are among the main difficulties encountered in implementing impact assessment practices. The current context of shrinking public funding in France will undoubtedly also have an influence on the development of social impact assessment (either by further strengthening its use by organisations to convince their partners, or, conversely, by leading them to deprioritise this investment).



# I. Historical and cultural context



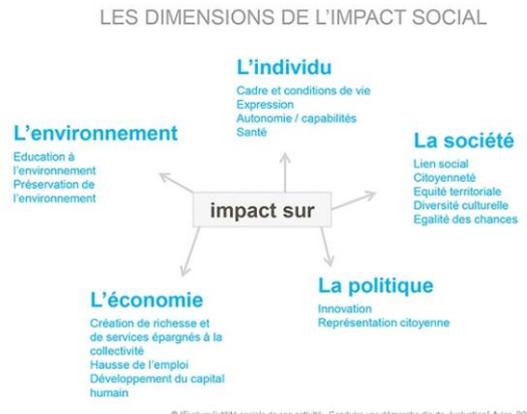
## Social impact and social impact assessment: what are we talking about?

The concept of social impact is attracting growing interest, both from social and solidarity economy organisations and from traditional businesses, at national, European and international level. As a result, there are many different definitions, which sometimes refer to very different approaches.

In France, the Higher Council for the SSE presented a definition in 2011, thereby proposing a common frame of reference:

*Social impact consists of all the consequences (developments, shifts, changes, disruptions) of an organisation's activities on its direct or indirect external stakeholders (beneficiaries, users, customers) in its territory and internal stakeholders (employees, volunteers), as well as on society in general. In the social solidarity economy sector, it stems from the capacity of the organisation (or group of organisations) to anticipate unmet or poorly met needs and to respond to them through its prevention, repair or compensation missions. It translates into individual well-being, behaviours, capabilities, sectoral practices, social innovations or public decisions.<sup>1</sup>*

Social impact is **multi-dimensional**, incorporating both individual effects (e.g. changes produced in the beneficiaries or participants of a programme) and collective effects (e.g. changes produced by the action of an organisation in the territory). The dimensions of impact are social, economic, environmental and political (see figure below).



<sup>1</sup> Avise, "Assessing your social impact: A guide to developing an assessment process tailored to your challenges," 2022, p. 10



## Social impact and social utility

Social impact is distinct from social utility. Social utility is a polysemic concept. Economist Jean Gadrey provides a standard definition:

*"Social utility is the activity of a social economy organisation which has the demonstrable result and, in general, the explicit objective, beyond other possible objectives of producing goods and services for individual users, of contributing to social cohesion (in particular by reducing inequalities), solidarity (national, international or local: local social ties), sociability, and the improvement of collective conditions for sustainable human development (including education, health, the environment, and democracy)."*<sup>2</sup>

Three levels of differentiation can be identified between social impact and social utility.

- The first level is **historical**: the notion of social utility appeared in France in 1973 and was presented as a condition for tax exemption for associative organisations, while the concept of social impact developed under the influence of New Public Management<sup>3</sup> in the 1990s and 2000s.
- The second level concerns **what is taken into account** when defining value: social utility is a broader concept than social impact, taking into account not only the consequences of an action, but also the objectives, the methods of action implemented, the functioning and the purpose of the organisation.
- The third level is **methodological**: social impact assessment focuses on analysing the effects of the activity. Social impact assessment seeks to identify the effects attributable to the activity. From then on, the methodological issue becomes more central and may require the use of more scientific approaches (attribution methods, counterfactual analysis, monetisation, etc.).<sup>4</sup>

### **Social impact and environmental impact**

According to ADEME, the French agency for ecological transition, *"the concept of environmental impact refers to all qualitative, quantitative and functional changes to the environment (negative or positive) caused by a project, process, procedure, organism(s) and product(s), from its design to its 'end of life'."*

Environmental impact thus encompasses several dimensions: climate change (GHG emissions, carbon footprint, climate risks), multiple forms of pollution (air, water, soil), production, resource management and consumption (raw materials, energy, etc.), and damage to and loss of biodiversity (fauna, flora).

<sup>2</sup> GADREY Jean, "The social utility of organisations of the social solidarity economy", summary report for DIIESES and MIRE, September 2003

<sup>3</sup> "The term 'NPM' encompasses a wide variety of reforms, which share a common desire to reduce the role of the state while promoting the values and management methods of private for-profit companies within public action. NPM thus refers to a doctrine that combines values (the imperative of efficiency, transparency, etc.), general standards of action (developing performance-based government, changing organisation, etc.) and instruments (microeconomic reasoning, performance indicators, competition through calls for tenders, impact assessments of public programmes, etc.). As a result, many authors identify impact assessment as an essential component of NPM. In NPM, assessment is supposed to provide policy-makers with rapid information on the best decisions to take, i.e. those that maximise cost-effectiveness. In the non-profit sector, the spread of NPM thinking can be explained mainly by the increased involvement of non-profit organisations in the implementation of public policies since the 1980s. INJEP, *L'évaluation des associations. Revue de littérature*, Synthèse, 2025, p. 4

<sup>4</sup> Avise, "Social impact, social utility: what are we talking about?", <https://www.avise.org/comprendre-ssse/impact-social> (accessed on 21/07/2025)



The concepts of social impact and environmental impact are closely linked. As the United Nations argues in its Sustainable Development Goals, environmental issues (biodiversity, resources, etc.) and social issues (health, poverty, etc.) are interdependent.

However, there are several specific features of environmental impact:

- All activities, projects and products have an impact on the environment (consumption of materials and energy, waste production, various emissions into the air, water and soil, etc.) with consequences for climate change, resource depletion and biodiversity.
- Environmental impacts are therefore mostly negative. Unlike the concept of social impact, which implies a positive change for people and organisations, environmental impact implies first and foremost a limitation of the consequences of human activity on the environment.<sup>5</sup>

Environmental impact assessment processes aim to anticipate, minimise as much as possible, and repair the negative impacts of an action or organisation, while social impact assessment analyses the improvement of a situation. Furthermore, the concepts of place and time are integrated differently into environmental and social impact assessments: considering the environmental impact of an action or organisation requires distinguishing between local and global issues, as well as between short-term and medium- to long-term challenges.<sup>6</sup>

## Social impact assessment

Social impact assessment can be defined as *"a process aimed at understanding, measuring or evaluating the negative or positive effects generated by an organisation on its stakeholders. The aim is to look beyond the actions and activities of structures and ask the following question: what are their consequences, and for whom, without limiting ourselves to the economic dimension alone."*<sup>7</sup>

Several dimensions common to any impact assessment process can be identified (Avisé and Agence Phare, 2017):

- **Multi-dimensionality:** social impact assessment analyses effects of actions beyond economic aspects alone, taking into account social, societal, environmental and political aspects.
- **Consideration of broader effects:** impact assessment takes into account direct and indirect effects, incorporating both expected and unexpected effects, intentional and unintentional effects, and side effects.
- **Understanding or valuing change:** social impact assessment seeks to understand how the actions implemented by organisations produce positive changes for beneficiaries and society as a whole.

### **Social impact assessment and public policy evaluation<sup>8</sup>**

In France, social impact assessment (SIA) and public policy evaluation (PPE) have developed as two distinct fields, despite their similarities. In a joint publication, the Social Value France working

<sup>5</sup> Avisé, Fidarec, Improve, "How to assess your impact? Methodological principles", Practical guide, 2021

<sup>6</sup> Avisé, Fidarec, Improve, "How to assess your impact? Methodological principles", Practical guide, 2021

<sup>7</sup> AVISE, ESSEC and MOUVES, A brief guide to social impact assessment, Paris, 2013.

<sup>8</sup> Social Value France, "BETWEEN PUBLIC POLICY ASSESSMENT AND SOCIAL IMPACT ASSESSMENT", 2022, [https://www.avise.org/sites/default/files/atoms/files/20220425/avise-svf-sfe\\_regard-croises\\_pratiqueseval.pdf](https://www.avise.org/sites/default/files/atoms/files/20220425/avise-svf-sfe_regard-croises_pratiqueseval.pdf)



group, led by Avise and the French Evaluation Society, point out that these approaches have different overall objectives:

*PPE is a tool to help public actors, mainly the State and local authorities, steer public action, with a democratic dimension that is more or less present depending on the public policies evaluated; 2. SIA has developed as a new assessment practice, initially responding to the needs of SSE enterprises and their ecosystems, and now extending more broadly to private actors.*<sup>9</sup>. These differences can be explained mainly by the actors who refer to these approaches: for PPE, these are mainly state institutions, the Court of Auditors, or regional authorities; while SIA is mainly used by SSE organisations (associations, social enterprises, foundations, etc.), organisations that support them (consultants, incubators, etc.), or conventional companies. Another difference is the definition of impact: in PPE, impact is an assessment criterion that complements relevance, consistency, efficiency, effectiveness and sustainability. In SIA, social impact is a criterion but also an object of assessment in its own right: the change produced by the activities.

The main similarities between these two approaches lie in their objectives on the one hand and in their practices, methods and tools on the other. The common objectives are evidence and continuous improvement. It is important to note that the objective of advocacy (promoting the actions and social utility of the organisation) is specific to the practice of SIA. The methods and tools used in both practices originate from the social sciences and humanities. The practices are similar but are influenced by slightly different approaches: PPE uses contributory and attributive approaches, while SIA also relies on a deductive approach (modelling potential change).

In a context of dwindling public funding for the SSE, with increased pressure on organisations to prove their impact in order to receive grants and funding, and limited resources to carry out high-quality assessments, it seems particularly relevant and important that these two approaches should feed into each other through **ongoing dialogue between the actors** involved.

### Impact value chain: assessment of what we contribute

Assessing impact involves a **shift in focus**: from the question "what is produced by my action" to the question "what does my action contribute to". To answer this question, there is a model that has gained consensus among social impact stakeholders in France: the social impact value chain. This model allows social impact to be placed within the context of the organisation's actions: **what we do** (resources, activities) is distinct from **what we produce** (achievements, results) and **what we contribute to** (impacts). The impact assessment process can then be differentiated from the monitoring of the results produced immediately by the action taken. There is indeed a temporal dimension to be taken into account in the assessment (see figure below).

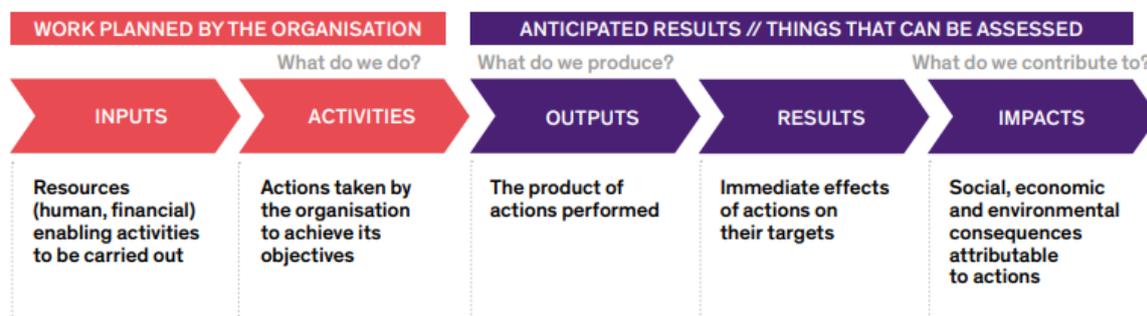
While the distinction between results and impact is very useful for understanding the specific nature of impact assessment, it is sometimes difficult to apply in practice. For example, organisations that have funding to evaluate annual programmes sometimes find it difficult to collect and analyse the results and impacts of activities as two separate elements.

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<sup>9</sup> Social Value France, "BETWEEN PUBLIC POLICY ASSESSMENT AND SOCIAL IMPACT ASSESSMENT", 2022, [https://www.avise.org/sites/default/files/atoms/files/20220425/avise-svf-sfe\\_regard-croises\\_pratiqueseval.pdf](https://www.avise.org/sites/default/files/atoms/files/20220425/avise-svf-sfe_regard-croises_pratiqueseval.pdf), p. 7



## Impact value chain



Source: EPVA, 'Guide pratique pour la mesure et la gestion de l'impact' [A Practical Guide to Impact Measurement and Management], 2015

### Going beyond financial value creation: what is the purpose of social impact assessment?

Social impact assessment is particularly important for SSE organisations and project owners of social innovation projects. Through their actions, these actors pursue social and/or environmental goals that **go beyond financial results alone**. Impact assessment makes it possible to analyse and promote forms of value creation other than financial value alone, in particular **contributions to ecological and social transitions**, which is not possible with traditional business management tools, which focus solely on an economic dimension.

In concrete terms, impact assessment makes it possible to **define, measure and assign a social and environmental value to an initiative**: it examines the project by analysing its effects and the change it generates for its stakeholders. It is therefore often used to report on activities to stakeholders, but impact assessment actually serves a wide range of purposes, such as:

- better understanding the environment of the project (the dynamics of other actors, the situations of beneficiaries, changes in their needs, etc.);
- understanding the effects (positive or negative) of its actions on its beneficiaries;
- providing evidence of the social value created and the relevance of the project;
- improving practices and contributing to the search for innovative solutions;
- communicating about one's actions and contributing to advocacy;
- secure ongoing funding or seek new sources of funding;
- recognise and value the work of employees and volunteers and motivate their teams;
- establish forums for dialogue.<sup>10</sup>

Impact assessment is also an issue for stakeholders involved with SSE enterprises and/or who fund social innovation projects, in particular:

- **Foundations** and other philanthropic actors, who seek to assess the actual or potential "social value" of activities before considering funding and who want to allocate their donations to the most impactful and effective projects;
- **Investors**, as new funding methods emerge, such as impact investing, which require solid data, similar to what exists for financial performance.

<sup>10</sup> <https://www.avise.org/comprendre-ess/pourquoi-evaluer-son-impact-social-et-environnemental>



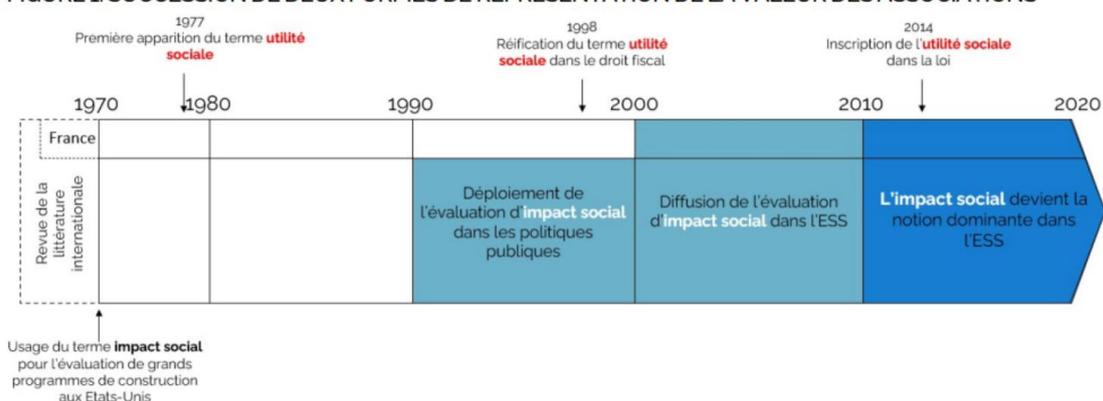
- **Public authorities**, which must justify their spending in a context of budgetary constraints;
- **Conventional companies** wishing to engage in high-impact alliances.<sup>11</sup>

## Social impact from yesterday to today: the French context

### Emergence and dissemination of the concept and practices

Although their definitions differ, social impact and social utility have a common history. The concept of social utility originated in France in the 1970s and 1980s, before gradually developing and eventually being incorporated into the 1998 tax law<sup>12</sup>. Social impact is primarily a concept that spread in the 1960s and 1970s in English-speaking cultures before being imported into France following the introduction of Public Management in the 1990s (see figure below).

FIGURE 1. SUCCESSION DE DEUX FORMES DE REPRÉSENTATION DE LA VALEUR DES ASSOCIATIONS



Source : Studer, 2020

miro

The concept of social impact began to spread in the French SSE in the 2000s, but it was not until the 2010s that its use became widespread and predominant<sup>13</sup>. This widespread use beginning in the 2010s can be explained by the transformation of the funding channels for the SSE and non-profit organisations in particular. With the reform of public procurement (2001), non-profit organisations entered the field of public procurement, and at the same time, decision-makers increasingly turned to public procurement at the expense of subsidies.<sup>14</sup>

At the same time, in the field of impact investing, social impact is used as a management and funding tool to prove that an investment produces a social or societal return in addition to a financial return. It is in line with this logic that monetised assessment methods have been deployed since the 2010s, driven in particular by the desire of funders to benefit from performance indicators, for example, the *Social Return on Investment (SROI)* methodology, which aims to measure the social, societal or

<sup>11</sup> Avice, "Assessing your social impact: guidance for those who fund socially useful activities, User guide", 2017-2020

<sup>12</sup> New Public Management can be defined as follows: *a doctrine combining values (the imperatives of efficiency, transparency, etc.), general standards of action (developing performance-based government, changing organisation, etc.) and instruments (microeconomic reasoning, performance indicators, competition through calls for tenders, impact assessments of public programmes, etc.). As a result, many authors identify impact assessment as an essential component of NPM.*" INJEP, Summary of the report, p. 4

<sup>13</sup> Marion Studer. Évaluer l'économie sociale et solidaire : socioéconomie des conventions d'évaluation de l'ESS et du marché de l'évaluation d'impact social. Economies et finances. Université de Lille, 2021, quoted in, INJEP, Report, p. 35

<sup>14</sup> INJEP, Report, p. 35



environmental impact of an investment (these methods remain underdeveloped in France). Impact contracts (see box below) were also part of this movement in France.

### **Impact contracts**

Launched in France in 2016 and inspired by Social Impact Bonds in England (launched in 2010), this system aims to mobilise private funds for the funding of social innovations.

The general principle of the impact contracts is as follows: a private investor provides funding for a social project, carried out by a social solidarity economy organisation, and assumes the financial risk, thus avoiding the mobilisation of public funds. At the end of the project, an independent assessment mechanism must be used to establish, in an objective and enforceable manner, whether the programme's objectives have been achieved and, depending on the success of the project and the social impact observed, the public authority must reimburse the investment, with interest. If the objectives set out in the impact contract are not achieved, the investor will not receive any reimbursement from the public authority.<sup>15</sup>

In general, impact contracts are intended to provide funding for social innovation projects involving significant social innovations that are not funded by more traditional forms of public support (subsidies, calls for projects, etc.). Impact contracts are therefore not intended to replace other forms of public presentation, but rather to offer an additional means of funding<sup>16</sup>. It is estimated that 30 social impact contracts have been launched in France since their creation in 2016. These contracts are launched through public calls for projects, often on specific themes. Themes addressed in the past include the circular economy, equal economic opportunities and innovation for access to employment.



Source: Ministry of the Economy, Finance and Digital and Industrial Sovereignty

These contracts operate in such a way that social impact assessment plays a central role: funds are only reimbursed by public actors to private actors on the basis of evidence of social impact demonstrated by an assessment. The implications of this contract are twofold: on the one hand, the financial aspect of the contract is based on the results of an assessment; on the other hand, the assessment must be able to contribute to the experimentation process of the project benefiting from the contract<sup>17</sup>.

<sup>15</sup> "Impact contracts: where are we now?", Avise, 2022. <https://www.avise.org/actualites/contrats-a-impact-ou-en-est-on>

<sup>16</sup> Idem

<sup>17</sup> "The assessment process in impact contracts", Tribune Fonda number 240, 2018. <https://fonda.asso.fr/ressources/la-demarche-devaluation-dans-les-contrats-impact-social>



The choice of indicators to verify the achievement of objectives is therefore crucial but can be complex, as it involves reconciling the social performance objective with the financial risk that investors are willing to accept. This choice is the result of negotiations between the stakeholders, and the agreement reached can therefore have a significant influence on the scope of the project.<sup>18</sup>

### The “just transition” as a new paradigm

Today, use of the concept of social impact has become so widespread and commonplace that it is sometimes overused. In fact, behind this single term lie numerous approaches, methods and ethical principles. Some actors appropriate the term without mastering the methods or even respecting the ethical principles. This is likely to create two risks. Firstly, there is a risk of confusion for stakeholders and organisations wishing to assess the impact of their activities. Secondly, there is a risk of *impact washing*, where “impact” is used mainly as a marketing and commercial tool.

Social and environmental impact, and their assessment, must be placed within the paradigm of a “just transition”, i.e. the transition to a more inclusive, social and sustainable economy. Awareness of social and environmental issues must be accompanied by the planning and implementation of concrete actions that produce a real, attributable and measurable impact. Furthermore, in France, the social solidarity economy aims to promote a fairer and more sustainable economic model. Assessment processes carried out by SSE organisations are therefore often conducted with a democratic approach. More specifically, many stakeholders promote a practice of impact assessment that is participatory, involves stakeholders, and in particular those “most affected” by the projects, i.e. their beneficiaries.

In France, three types of stakeholders are working to facilitate the widespread adoption of impact assessment: the State, through the allocation of funding and legislation (see next section); social enterprises, through their practices; and consultants, through the professionalisation of skills.

### A specific national regulatory context

France's specific situation in terms of social solidarity economy and social impact lies in the existence of a legal/regulatory framework with Law No. 2014-856 of 31 July 2014 on the social solidarity economy (known as the “SSE Law”), which aims to define the scope of the SSE and qualify its actors. The concept of social impact is not defined within the framework of this law, but social utility is the subject of an article. Similarly, the SSE law defines social innovation, thereby recognising and promoting its specific nature. By providing a framework for social utility and social innovation, the SSE law contributes to indirectly prioritising and promoting social impact and the practices used to assess it. Indeed, social impact and its assessment can provide proof of the social utility of an organisation or innovation.

**Article 2 of the law of 31 July 2014** defines social utility organisations as follows:  
*Companies whose corporate purpose primarily satisfies at least one of the following four conditions are considered to be pursuing social utility within the meaning of this law: Their objective is to provide, through their activity, support to people in vulnerable situations, either because of their economic or social situation,*

<sup>18</sup> “Impact contracts: where are we now?”, Avise, 2022. <https://www.avise.org/actualites/contrats-a-impact-ou-en-est-on>



*or because of their personal situation and particularly their needs in terms of social, medico-social or health support, or to contribute to the fight against their exclusion. These people may be employees, users, customers, members or beneficiaries of the enterprise;*

*Their objective is to contribute to the preservation and development of social ties or to the maintenance and strengthening of territorial cohesion.*

*Their objective is to contribute to citizenship education, in particular through popular education and the implementation of participatory methods involving the beneficiaries of these activities in the territories concerned. In this way, they contribute to reducing social and cultural inequalities, particularly between women and men;*

*Their objective is to contribute to sustainable development, energy transition, cultural promotion or international solidarity, provided that their activity also contributes to producing an impact either by supporting vulnerable groups, by maintaining or recreating territorial solidarity, or by participating in citizenship education.*

*Article 15 of the SSE Act of 31 July 2014 provides a legislative definition of social innovation:*

*"I. - A social innovation project by one or more enterprises consisting of offering products or services with one of the following characteristics is considered to be social innovation:*

*1° Either meeting social needs that are not being met or are poorly met, whether under current market conditions or within the framework of public policy;*

*2° Or meets social needs through an innovative form of enterprise, an innovative process for producing goods or services, or an innovative way of organising work. The procedures for consulting and developing socially innovative projects involving the beneficiaries concerned by this type of project, as well as the methods of funding such projects, also fall within the scope of social innovation.*

*II. - In order to benefit from public funding for social innovation, the innovative nature of the enterprise's activity must also make it difficult for the enterprise to secure full funding under normal market conditions. This condition does not apply to funding granted for social innovation by local authorities.*

*III. - The Higher Council for the Social Solidarity Economy defines guidelines for identifying a socially innovative project or economic activity within the meaning of I.*

## **A parallel regulatory movement: corporate social responsibility (CSR)**

In France, the social responsibility of organisations and companies has been the subject of progressive legislation for the past ten years. The Duty of Care Act ([Act No. 2017-399 of 27 March 2017](#) on the duty of care of parent companies and contracting companies) was an important step forward in the regulation of CSR. More recently, the PACTE Act ([Act No. 2019-486 of 22 May 2019](#) on the growth and transformation of companies) regulates the integration of social and environmental objectives into company statutes and defines the status of mission-driven companies. Only companies that wish to benefit from the status of mission-driven company are required to integrate these objectives. The achievement of these social and environmental objectives is monitored annually by an independent third party.

Although these two laws do not directly address the concept of impact<sup>19</sup>, they have an indirect effect by placing the issue of social and environmental impacts at the heart of debates on the social function and responsibility of companies. Furthermore, from a methodological point of view:

*These two laws thus indirectly contribute to the expansion of the use of social impact assessment by opening up this practice to a new player, the private for-profit company. Since membership of the SSE or obtaining the status of a "mission-driven company" depends on these companies' ability to*

<sup>19</sup> The concept of impact is sometimes used to define CSR/O and describe its scope. For example, the European Commission defined CSR as "the responsibility of enterprises for their impacts on society" (Commission Communication, Corporate Social Responsibility: A New EU Strategy for 2011-2014, 7 November 2012).



*demonstrate that they pursue a social purpose, they are encouraged to use assessment methods that reflect these purposes, in particular social impact assessment methods.*<sup>20</sup>

However, it is important to distinguish between social impact assessment and CSR *reporting*. Their objectives are similar: to take social and environmental impacts into account in the organisation's strategy, to contribute to issues external to the organisation, and to engage the organisation in a process of social and environmental change or transformation. However, on the one hand, their purpose is different: CSR, quality and labelling initiatives assess an organisation's operations and practices, i.e. what it does in terms of resources, internal practices and strategy, while social impact assessment initiatives assess what the organisation, particularly its activities, is doing to change its stakeholders or society. On the other hand, their scope is different: CSR, labelling and quality initiatives include planned actions, while impact assessment only takes into account the changes produced by the actions carried out.<sup>21</sup>

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<sup>20</sup> INJEP, Report "L'évaluation des associations", 2025, p. 47

<sup>21</sup> <https://www.avise.org/comprendre-SSE/evaluation-impact-labels-rse-demarche-qualite> (accessed on 11/07)



## II. Impact assessment stakeholders



For the reasons explained in the previous chapter, social impact assessment has always been practised in and on the social solidarity economy in France. These practices are carried out and rely on the participation of various actors.

For the purposes of this report, the actors presented here are those involved in social impact assessment in France, without going into detail about the actors involved in other types of assessment. It should be noted, however, that there are other types of assessment practices and other practitioners in France, including public policy evaluation and the evaluation of solidarity and international development programmes (i.e. MEAL practices<sup>22</sup>).

A mapping of the social impact ecosystem in France reveals a general typology of actors.<sup>23</sup> Actors can be grouped into categories according to the type of practice or support provided in social impact assessment:

- social solidarity economy (SSE) enterprises,
- the state and local authorities,
- other funders,
- consultancy services,
- SSE support systems,
- agencies, federations and national networks dedicated to the SSE or social innovation,
- think tanks and research laboratories.

Within this typology, there are two distinct uses for social impact assessment: **internally**, which involves assessing the impact generated by the activities of one's own organisation, and **externally**, which involves providing support or expertise for assessing the impact of another organisation's activities.

The involvement of these actors in social impact assessment and their specific activities vary between the production of knowledge and resources, training, guidance or tools for implementing the assessment, carrying out internal or external assessments, facilitating forums for discussion or working groups on the subject, etc.

### Social solidarity enterprises

The first category of actors, which has grown considerably in France over the last few decades, is the social solidarity economy organisations (non-profits, social enterprises, mutual societies,

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<sup>22</sup> Monitoring, Evaluation, Accountability and Learning

<sup>23</sup> "Mapping of social impact assessment stakeholders", Avise, 2022.

[https://www.avise.org/sites/default/files/atoms/files/20220214/avise\\_cartographie\\_acteurs-evaluation-impact-social\\_2022.pdf](https://www.avise.org/sites/default/files/atoms/files/20220214/avise_cartographie_acteurs-evaluation-impact-social_2022.pdf)



cooperatives) who carry out social impact assessment. These organisations vary in terms of size, economic model and type, as well as in their impact assessment practices in terms of frequency, resources allocated, methods and approaches used.

Since the 2010s, the SSE ecosystem in France has gradually developed a culture of impact, as evidenced by the growing internalisation of social impact assessment skills, whether it be appointing a team or an employee as "impact manager", training operational teams in data collection or social impact assessment tools (e.g. theory of change or stakeholder mapping).

In addition, several actors (notably network leaders and mutual societies) have developed tools and guides for social impact assessment, including general resources and resources tailored to a particular sector or theme. This work has enabled other organisations in the same sector or working on the same themes to develop their assessment practices, while exerting a structuring influence on certain sectors by defining common expectations and indicators to measure them.

In general, the frequency and robustness of social impact assessments correlate with the size of the organisation and its available financial and human resources. Most of the social impact assessment work that is published and disseminated publicly comes from initiatives carried out in medium-sized or large SSE organisations with several branches (located in different places). According to a 2018 survey, 62.1% of large SSE organisations carry out social impact assessments, compared with 53.1% of medium-sized organisations and 44.3% of organisations with fewer than 10 employees.<sup>24</sup>

## State and local authorities

In France, all regional and local authorities evaluate public policies. More and more local authorities are incorporating social impact assessment into their practices, as a complement to public policy evaluations. This is particularly the case for actions carried out by SSE organisations in their territories.

For example, since 2012, the city of Toulouse has been carrying out an assessment of the impact of its actions in terms of economic activity and job creation. With a view to promoting the effects of its SSE policy, an assessment process of the indirect impacts of its policy was launched in 2018 to incorporate new indicators on societal impact. This process aims to assess Toulouse's SSE policy by analysing the impacts of SSE enterprises benefiting from measures supported by city policy. The assessment is based on the theory of change and involves the development of indicators specific to the Toulouse metropolitan context in order to identify the societal impact of SSE enterprises, i.e. their contribution to the public interest in the region.<sup>25</sup>

Another example is the city of Strasbourg, which has set up a support system for assessment processes for SSE organisations in the region between 2022 and 2024. The aim is to democratise access to impact measurement, improve the skills of the entire SSE ecosystem in this area, and work cooperatively to raise the profile of the work carried out by actors in the fields of economic development, social cohesion and sustainable development. To this end, the city of Strasbourg

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<sup>24</sup> 2018 Social Impact Assessment Barometer, KPMG.

<https://www.avise.org/sites/default/files/atoms/files/externals/assets.kpmg.com/fr-etude-kpmg-impact-social.pdf>

<sup>25</sup> Assessing the societal impact of a policy dedicated to SSE: the Toulouse Métropole approach", Avise case study, 2021.

<https://www.avise.org/ressources/evaluer-impact-societal-dune-politique-dediee-a-less-la-demarche-de-toulouse-metropole>



has set up a subsidy, support and training programme for impact assessment for SSE organisations, elected representatives and local authority officials<sup>26</sup> .

## Funders

In addition to social innovation project owners, many financial actors carry out social impact assessments in order to evaluate the social impact of the projects they support financially as well as the impact of their financial support on the projects supported. The aim of funders is to ensure the relevance and effectiveness of their investments: to better understand the real impact of their financial support on projects, both in terms of the development of the project itself and the broader impact that the project generates for beneficiaries and other stakeholders.

Financial actors often incorporate social and environmental impact indicators before and after funding. In the first case, certain impact indicators are examined in order to select the projects to be funded. In the second case, these indicators are used to decide whether to continue an investment in a project or as insight to continuously improve future investments, in addition to communications dedicated to promoting the projects supported. Impact indicators are also used to strengthen support for the strategic management of the supported project.

In France, the financial actors involved in social impact assessment include, notably :

- the Caisse des dépôts et consignations group and the Banque des territoires division (financial institutions serving the public interest),
- foundations and endowment funds (public utility foundations attached to public interest associations), foundations attached to large conventional companies, foundations attached to mutual societies, etc.),
- impact investors (cooperative banks and impact fund managers).

Impact investors are generally fund managers or banks that devote all or part of their funds to social innovation projects or social enterprises. According to the 2024 Impact Finance Panorama<sup>27</sup> , there are currently 70 impact investors in France, half of whom have incorporated impact objectives into their fund's voting policy. The 67 participants in the panorama report that they "provide ongoing non-financial support to improve the social performance and impact assessment of the companies they support". Half of the funds responding indicate that they "integrate impact objectives into the remuneration policy for decision-makers and managers" in order to ensure consistency between financial support and impact performance. Impact performance can be monitored either by setting specific measurable objectives over a three-year period or by linking up to 50% of funding to the improvement of specific impact indicators<sup>28</sup> .

A major challenge for funders in the social impact assessment of the projects they support lies in choosing the appropriate measurement methods and indicators to monitor. There is both a plurality of reporting standards and a lack of comparability or harmonisation between these

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<sup>26</sup> <https://www.rtes.fr/system/files/inline-files/livret%20partage%20d%27exp%C3%A9riences%20mesure%20d%27impact%20VF.pdf>

<sup>27</sup> "Panorama 2024 of impact finance", GSG France for Impact Finance (FAIR, FIR & France Invest). <https://www.franceinvest.eu/wp-content/uploads/2024/12/FIR-FAIR-FRANCE-INVEST-Panorama-2024-de-la-finance-a-impact.pdf>

<sup>28</sup> Idem



different indicators. While standardising indicators could potentially facilitate assessment practices for financial actors and public decision-makers, it also carries the risk of having a conformist effect on social innovation practices and masking certain social impacts (particularly qualitative effects).

Financial actors also integrate impact assessment into their overall support for successful projects, offering training, tools or support to funded projects in order to assess their social impact. In some cases, the funder will call on an external expert (consultant or researcher) to provide training and technical support to successful projects in order to carry out the impact assessment, thus ensuring the quality of the impact assessments carried out and a common approach or methodology.

## Consultancy services

In France, the central actors of social impact assessment support have historically been consulting firms or independent consultants (some of whom also carry out research and/or teaching activities).

Some of these consultants provide a wide range of services to businesses, including coaching or professional training, organisational performance improvement or transformation, corporate social and environmental responsibility, sustainable development, etc. Others specialise in impact assessment services and work mainly with actors of the social solidarity economy or public interest. Some of these companies may also benefit from SSE status (these are generally cooperatives).

These actors come from different disciplines (economics or econometrics, sociology, management sciences, public policy evaluation) and have different approaches and methodologies for social impact assessment. Some have even developed their own software or tools for measuring social impact.

In addition to providing technical assistance to companies in carrying out a social impact assessment, many firms also offer training to help companies improve their assessment methods and develop a culture of impact within their organisation.

Specialist firms and consultants offer significant expertise to social enterprises seeking to assess their impact, while also acting as external and sometimes more neutral observers of the impact of projects. However, their services come at a cost, which can be difficult for projects to fund. In addition, most of these consultants are concentrated in Paris and other large French cities and are therefore inaccessible to projects located outside these areas, particularly those in rural areas.

## SSE support systems

There are also several SSE support providers who assist project owners in conducting social impact assessments at affordable prices (with little or no cost to the supported organisation). These are support providers who work more generally with SSE enterprises on various topics (incubation, consolidation or scaling of projects, support for their economic, organisational or legal model, etc.). These actors include the Local support system (DLA)<sup>29</sup>, incubators and accelerators working with

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<sup>29</sup> For more information, <https://www.info-dla.fr/>



social enterprises<sup>30</sup>, SSE project generators (including Initiative Factories<sup>31</sup>), and actors supporting scaling<sup>32</sup>, etc.

These support actors mainly work to provide advice and support to SSE projects for other needs (business or economic model, human resources, legal status, etc.). As such, impact assessment is not a regular or central aspect of their services. However, they are increasingly taking up this practice due to an insufficient supply of support that is accessible (particularly in financial terms) for impact assessment.

Impact assessment is developed and applied to varying degrees by these actors, and their practices therefore vary considerably depending on their level of expertise in assessment tools and methods, as well as the needs of projects in their field. In France, these support services for impact assessment remain underdeveloped in relation to the needs of SSE organisations, particularly small structures or those in rural areas.

The support provided by these actors for impact assessment includes several activities :

- general information and tools regarding social impact assessment and its importance,
- training sessions for businesses or entrepreneurs,
- individual support for project owners in setting up an impact assessment or defining impact objectives (particularly in the case of emerging projects).

In addition to their impact assessment support activities, some of these actors also assess the impact of their own activities, i.e. the impact of their support on the organisations they support. This is particularly the case for SSE incubators and some Initiative Factories.

## Agencies, federations and heads of SSE networks

Some SSE and community networks<sup>33</sup>, offer their members and affiliates support, training or awareness-raising on social or environmental impact assessment. Some, such as the Union des employeurs de l'ESS (UDES), have developed a free social impact indicator reference tool (and training in its use), called VALOR'ESS to provide the ecosystem with examples.

In another example, the Mouvement Associatif, F3E and Fonda have launched the NOURA programme<sup>34</sup> ("New Perspectives on Evaluation in Associations") to jointly develop a free evaluation tool for associations (particularly small and medium-sized ones).

## Think tanks and research laboratories

Alongside the actors who carry out internal or external social impact assessments, there are a number of actors in France involved in producing resources and hosting discussion groups on social impact. These include universities, research laboratories and institutes, think tanks and do tanks. Their activities range from producing research (literature reviews, studies, theses, etc.) to organising

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<sup>30</sup> For more information, <https://www.avise.org/ressources/lannuaire-des-incubateurs-et-accelerateurs-de-less-et-de-linnovation-sociale>

<sup>31</sup> For more information, visit <https://fabriqueainitiatives.org/>

<sup>32</sup> <https://www.avise.org/me-faire-accompagner-strategie-changement-echelle>

<sup>33</sup> For example, Coopérer pour Entreprendre, Coorace, SSE France, La Fonda, France Active, le Mouvement Associatif, Le labo de l'ESS, l'UDES.

<sup>34</sup> <https://reseauuf3e.org/programme-nouveaux-regards-sur-levaluation-en-association-noura/>



conferences and other events, setting up working groups and publishing articles, guidebooks and tools.

Additionally, some universities and research laboratories also carry out impact assessments for social innovation projects. Social enterprises in France often call on researchers or doctoral students to assist them with all or part of an impact assessment, whether during the planning phase, data collection or as a member of a scientific committee after the impact assessment. The CIFRE contract<sup>35</sup>, for example, can enable social enterprises to create an internal position at a lower cost in order to carry out the social impact assessment. The doctoral student, meanwhile, can use the impact assessment and the company's activities as a basis for their thesis.

## Networks and forums dedicated to social impact assessment

Lastly, in France, there are a number of networks and working groups dedicated to creating exchanges between social impact assessment practitioners. Their aim is to share best practices, stimulate debate and promote the emergence of a common culture around impact.

Social Value France (SVF)<sup>36</sup>, led by Avise, was the first French network for debate and sharing around current events and practices in impact assessment. Created in 2015, the network brings together more than 120 members (representing all types of actors detailed above) to meet, share feedback and discuss advances and news related to impact. By bringing together actors from different backgrounds and practices, the network encourages the exchange of views on the assessment of impact from a diversity of experiences and professions.

Social Value France is part of the global movement, Social Value International (SVI)<sup>37</sup>, which it represents in France. Social Value International aims to promote and defend the importance of social impact in decision-making. To this end, Social Value International produces resources for practitioners and decision-makers, runs training courses and working groups, and coordinates an international network of 29 national member networks (representing 45 countries). The 8 principles of social value<sup>38</sup> provide a framework for rethinking how the world takes into account the social, societal and economic value generated by initiatives. As the leader of the international movement, SVI disseminates SVF's work within the movement, networks SVF and other member countries, and offers training and resources to SVF members.

A similar network, the French Evaluation Society (SFE)<sup>39</sup>, is dedicated to developing public policy evaluation and improving public action. Created in 1999, the SFE brings together researchers, consultants and civil servants to lead debates, offer training, produce resources and organise conferences.

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<sup>35</sup> The Industrial Agreement for Training through Research, or CIFRE, is a contract between three partners: the company, the doctoral student and a research laboratory. The company recruits a doctoral student and entrusts them with research work for their thesis, and in return receives a public subsidy to fund part of the contract.

<sup>36</sup> <https://www.avise.org/le-reseau-social-value-france>

<sup>37</sup> <https://www.socialvalueint.org/>

<sup>38</sup> <https://www.socialvalueint.org/principles>

<sup>39</sup> <https://www.sfe-asso.fr/la-sfe/presentation/>



Other working groups, such as the Impact Measurement Breakfasts (a working group co-hosted by Convergences, Avise and Improve since 2018) and the thematic working groups led by Impact Tank, produce resources (tools, guides, indicator frameworks) on the topic of social impact assessment.



# III. Funding social impact assessment



Project owners cite economic costs **as the main obstacle** to impact assessment. According to one study, 60.5% of respondents who encountered difficulties during the assessment process cited costs as the main challenge<sup>40</sup>. Moreover, among organisations that have never carried out an impact assessment, cost is cited as the main reason for not doing so<sup>41</sup>.

The financial implications of impact assessment are a **considerable barrier to its accessibility**, particularly when it comes to deciding which activities to invest in: when drawing up a budget, impact assessment costs compete with other needs such as investment in new technologies or tools, recruitment, advocacy or communication efforts.

As a result, social impact assessment is more commonly practised, and more frequently repeated, by larger organisations and those with a commercial business model (as compared to non-profit organisations). According to one study, 52.3% of organisations with a commercial or hybrid business model have carried out a social impact assessment, compared with 44.2% of organisations funded by donations or grants. Similarly, 44.3% of organisations with fewer than ten employees have carried out an impact assessment, compared to 54.5% of organisations with ten to one hundred employees and 62.1% of organisations with more than one hundred employees<sup>42</sup>.

Currently in France, there are **no funding mechanisms specifically dedicated to social impact assessment** initiatives. In the social solidarity economy, social enterprises have two main practices for financing their impact assessment initiatives: 1. mobilise **their own funds** (in part or in full), 2. obtain financial **support from their financial partners**.

Due to the lack of specific funding mechanisms for impact assessment, surveys show that 84.9% of social solidarity enterprises use their own funds to finance an impact assessment (at least in part)<sup>43</sup>. To do so, they have included the costs associated with an assessment project in their overall budget or have raised funds specifically for the assessment process.

However, conducting an impact assessment generally requires finding new sources of funding, which can be very difficult for businesses, particularly small and medium-sized enterprises or those experiencing financial difficulties. According to one study, 30.9% of organisations received support from their funding partners to carry out an assessment, 6.5% raised funds specifically for the process, and 3% carried out an assessment thanks to pro bono work or skills sponsorship from third parties<sup>44</sup>.

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<sup>40</sup> 2018 Social Impact Measurement Barometer, KPMG.

<https://www.avise.org/sites/default/files/atoms/files/externals/assets.kpmg.com/fr-etude-kpmg-impact-social.pdf>

<sup>41</sup> Idem

<sup>42</sup> Idem

<sup>43</sup> Idem

<sup>44</sup> Idem



## Mobilisation of funding partners

In the absence of specific sources of funding for impact assessment, actors in the social innovation ecosystem in France have developed other initiatives to provide the resources needed to carry out assessments. In particular, the financial partners of social innovation projects (foundations, endowment funds, private donors or banks, and local or national public financial actors) sometimes grant additional funding to projects that wish to evaluate their impact or agree that part of the funds allocated to them can be used to finance the process.

The decision to carry out an impact assessment may be an explicit request from a financial partner, a request from the project itself, or a joint decision. This often stems from a need on the part of one or both parties to put in place practices that enable better overall project management, inform decision-making or negotiations between projects and partners on future changes to programmes or activities, or better promote the social value of the project.

In addition to the financial support that these partners can provide, additional non-financial support and advice is sometimes provided, particularly by certain foundations. Some examples of support offered by partners include awareness-raising workshops, training or co-development workshops, and strategic support for the assessment process.

If impact assessment is made mandatory by the funder, the results of this assessment may influence the decision to continue funding the project or to increase the amount of financial support granted to it. In this way, impact assessment can be seen by project owners as a means of monitoring or auditing their performance vis-à-vis their funders.

Due to the nature of the relationship between the funder and the funded project, some funders may encounter resistance or scepticism from project owners regarding impact assessment. Project owners may perceive the process as an injunction to prove the value created for both their beneficiaries and their funders.

## Responses to calls for projects

Another way to fund social impact assessment processes is to respond to dedicated calls for projects or initiatives (although these are few and far between in France).

For example, Avise launched three calls for projects between 2018 and 2023 to provide funding for social impact assessment initiatives (27 projects have been funded in total)<sup>45</sup>. The projects supported vary in terms of size and sector, and the assessment processes tested vary in terms of the methods used and their purpose. The tools developed by the winning projects are then shared freely to promote pooling and synergies within the social solidarity economy ecosystem.

In another example, the FONJEP (Youth and Popular Education Cooperation Fund) launched an experiment for the period 2023-2026 aimed at non-profit organizations (working on youth and popular education issues). The programme, JEP'EVAL, brings together pairs of non-profits and their public funders (who respond jointly to the call for applications) with a team of researchers in order to co-construct the assessment of their association. The aim is to help associations and their funders

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<sup>45</sup> "Funding the SSE", Avise, 2023, <https://www.avise.org/nos-missions/financer-ess>



move beyond a restrictive approach to impact assessment, in order to build a new model that is relevant and useful for both parties.

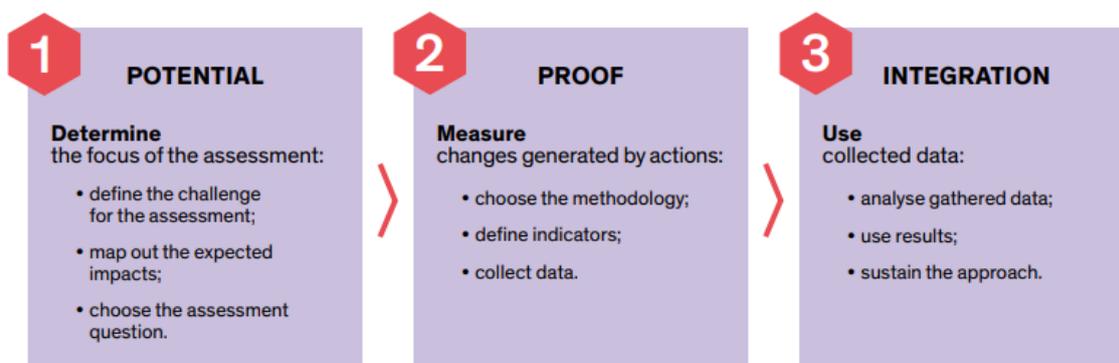


# IV. Methods and tools for the impact assessment process

## EXECUTIVE SUMMARY

- **Approaches built around a common foundation:** While impact assessment practices are characterised by their diversity, they are mostly based on a common process: defining the context and purpose of the assessment, measuring change using the appropriate method, and using the data collected. More recently, calls to make approaches more participatory have made stakeholder involvement a key principle of assessment, while raising recurring questions about the conditions for such involvement.
- **A diversity of methods and tools:** The diversity of practices can be explained in particular by the variety of methods (four main families of methods). These methods, which are often complementary, vary in terms of operational and technical complexity.
- **A necessary adaptation of assessment to social innovation:** social innovation, a model based on collective and iterative dynamics, requires an adaptation of the assessment process and method. This may involve transforming the assessment process by integrating the specific challenges of social innovation or applying an existing assessment method to each stage of the social innovation cycle.

## The stages of the approach: a common path



Source : [Assessing your social impact](#), Avise, 2022 (translation in 2024)

Regardless of the diversity of methods used, most social impact assessments follow three main stages:

- **A preparation stage, known as 'potential':** during this stage, organisations define the purpose, scope and strategic issues of their assessment. This stage may take longer than anticipated due to the time required for discussion and the consensus conditions it involves/requires. Furthermore, defining a precise and relevant assessment question can be difficult for organisations that are unfamiliar with the assessment process. Finally, this is also the stage at which the organisation decides whether to internalise or externalise the process.
- **A measurement stage, known as "proof":** during this stage, organisations determine the conditions for measuring change. The choice of method (qualitative, quantitative, causal,



monetised) determines the choice of data collection tools (interview guide, questionnaire, etc.). To define the indicators, project owners can refer to the benchmarks produced by organisations in the same sector. Finally, data collection often requires a plan to be drawn up: *who to mobilise, how, when, and with what expected results*. This stage is often perceived as technical and complex, and can be difficult for small organisations to absorb from an operational point of view.

- **An analysis and capitalisation stage, known as "integration"**: this stage involves three different activities, namely the analysis, appropriation and communication of data and results. The analysis depends on the method and tools chosen: it may involve qualifying the changes produced from a cross-sectional analysis of several interviews, or proving the change using key figures identified through a survey. Appropriation involves the programme or organisation teams considering what the results mean for the management of their programme, but also for their practices or their profession. Finally, the communication of data, whether internal or external, involves prioritising the sharing of results and giving meaning to the results by taking into account the target audiences (beneficiaries, funders, public actors, etc.).

### Stakeholder involvement: a key issue for impact assessment

Stakeholder involvement in the impact assessment process is a recurring and crucial issue faced by SSE organisations. Assessing impact involves understanding the effects of an action, programme or even an organisation on its stakeholders and environment.

There is no consensus on the definition of a stakeholder, but Avise proposes the following definition: "A stakeholder in an organisation is any individual or group of individuals who contributes to the activity of that organisation (employees, volunteers, funders, suppliers, etc.) or is affected by that activity (customers, direct beneficiaries, partners, local area, etc.)"<sup>8</sup>

Stakeholders can be involved at different stages of the impact assessment process and in different ways. Throughout the process, stakeholder involvement promotes the creation of a collective dynamic. This can promote a good understanding of the process by opening up dialogue, consolidating it from a methodological point of view and strengthening its legitimacy.

- **During stage 1: to identify what matters**  
Identify and prioritise strategic issues, consolidate stakeholder and impact mapping, and ensure the relevance of the assessment question.
- **During step 2: to ensure the relevance of the method and tools**  
Contribute to the discussion on the most appropriate method, consolidate the indicators to ensure their relevance (for example, by having them tested by certain key stakeholders).
- **During step 3: to build a shared vision and support organisational change**  
Deepen the analysis, fuel discussion on the interpretation of results, adapt the communication message.

**Figure: Stakeholder involvement in the impact assessment process**<sup>46</sup>

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<sup>46</sup> Table inspired by the work of Comité 21, in particular "Note 21. From theory to practice: Let's talk to our stakeholders", 2016, p. 50



Modalities	Definitions	Stages	Stakeholders
<b>Communication</b>	Transmission of information on the process (status report, highlights, results, etc.)	Throughout the process	Internal teams; Beneficiaries; Funders if follow-up requested
<b>Consultation</b>	Gathering information, viewpoints and positioning to develop the process	Scoping (definition of strategic issues); mapping of stakeholders and impacts	Beneficiaries; Local actors; Local community network
<b>Collaboration</b>	Debate on a topic with a view to understanding positions and reaching a decision/consensus	Scoping (prioritising impacts to be measured, choosing the assessment question) Measurement (choice of indicators)	Internal teams; Beneficiaries Sponsor/funding body
<b>Cooperation/Co-creation</b>	Targeted, one-off or local joint action	Measurement (creation of a set of indicators) Ownership/promotion (production of a deliverable)	Internal teams; Beneficiaries
<b>Co-management/ Co-decision</b>	Action carried out by several parties within the same assessment project or aiming for the same impact goal	Throughout the process	Beneficiaries; Network

## Data collection methods and tools

Social impact evaluation typically relies on a multitude of data collection sources and combines both quantitative and qualitative data inputs. It is essential to select the data sources and collection tools that are most relevant to the project (in terms of its mission and practices but also available resources) and most able to answer the evaluation questions. Data collection tools must also be selected according to the projects' stakeholder groups and their accessibility (for example, data collection among children, people with disabilities, etc.).

It is also essential for evaluators to be cautious of biases when selecting and deploying data collection tools. Many evaluators choose to include a detailed explanation of their methodological choices in the final evaluation report so as to ensure transparency.

### Qualitative data collection tools

Qualitative data refers to non-numerical information, or information that "qualifies" impact. This data can provide insight into stakeholders' experiences, perceptions and behaviours. It therefore often allows quantitative data to be contextualised within an individual's lived experience and their



larger societal ecosystem. Below are explanations of some examples of the most commonly used qualitative data collection tools in social impact evaluation practices: interviews, focus groups, observations and outcome stars.

## Interviews

Stakeholder interviews are a flexible tool used to ask open-ended questions to better understand individuals' experiences, attitudes and feelings about certain topics. Interviews aim to collect stakeholders' perceptions of the project being evaluated and identify patterns therein. Interviews may last anywhere from 30 minutes to two hours, they are typically recorded (with consent) and transcribed before being analysed. Interviews are typically analysed using a thematic grid (based on themes identified in the design phase), which can be done manually or using software. Interviewers follow an interview guide or framework of questions which correspond to relevant, central themes identified by a literature review and/or benchmark of similar projects.

Social impact evaluation interviews typically draw on social science methodologies, mainly those originating from sociology and anthropology. As such, the most commonly used type of interview in social impact evaluation is semi-structured interviews. These include a limited number of in-depth questions, as opposed to structured interviews which make use of a questionnaire or survey that includes a larger number of directive questions.

Interviews may be conducted by a team member internal to the project, or by an external expert (researcher or consultant), depending on expertise as well as stakeholder identity. For example, in the case of interviewing vulnerable populations, it may be preferable for internal team members to conduct interviews in order for interviewees to be in a trusting dynamic and therefore at ease. Interviewing requires specific skills, notably the ability to make interviewees feel comfortable to express themselves freely, as well as analytical skills are required in order to accurately identify themes from interviewee's responses.

This method can also help identify the best roles for stakeholders to have in the evaluation process and determine their involvement. Exploratory interviews can be conducted during the design phase of an evaluation in order to better define the relevant themes and questions to be pursued in further interviews or questionnaires. The results from exploratory interviews are not used in the data analysis or evaluation results; they are used to establish the evaluation framework.

## Focus groups

Focus groups are group interviews conducted with several stakeholders at once. Focus groups typically include stakeholders with similar demographics so as to better understand shared experiences or perspectives. Focus groups can also allow evaluators to better understand group dynamics through observing interactions between stakeholders.

Focus groups also rely on an interview guide of questions that relate to central themes identified in the design phase of an evaluation. However, the phrasing of the questions will typically differ from the questions asked during a one-on-one interview.

Focus groups typically include 5–10 stakeholders. Multiple focus groups may be organised with different groups of stakeholders, or multiple focus groups may be organised with the same cohort of stakeholders over a period of time in order to observe changes and conduct comparisons.



## Observations

In-situ observations involve observing stakeholders or a group of stakeholders in the context being evaluated (during the presentation of the programme or service). These techniques draw upon the methods of ethnography and aim to capture non-verbal behaviours, micro-interactions or spontaneous verbal expressions that may not appear during interviews. During observations, the evaluator may also be engaging in the activity being evaluated ("participant observations"), or not. Observations are often used to complement interviews.

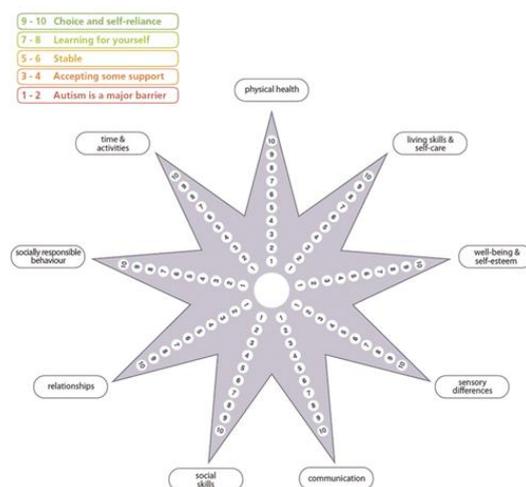
## Case studies

Case studies are an in-depth portrait of an individual stakeholder or cohort, using data collected in interviews, observations and surveys. Their aim is to illustrate the experience and trajectory of a stakeholder throughout their participation in a programme or receiving a service. By examining the changes generated by a project through the perspective of a stakeholder, case studies can provide an embodied view of social impact and point to the reasons such changes took place. This can be particularly useful for the storytelling of impact evaluation results externally or internally. This method typically requires a longer-term framework for evaluation (as opposed to interviews, focus groups or surveys), as well as significant access to the stakeholder(s) being portrayed.

## Outcomes stars

Outcomes stars are a relatively recent data collection tool (created by actors of the social solidarity economy) that are less widely known or used. This tool resembles a star (see image below), where each point corresponds to a different targeted impact, or change, with a scale of 1-10. The tool is often administered in person, in place of a questionnaire, or during an interview. Stakeholders are asked to rate their feeling, attitude or experience of the targeted impact according to the scale, and administrators may engage in a discussion around these responses.

This tool can provide both quantitative and qualitative data, as well as acting as a tool for mediating dialogue between evaluators or project team members and stakeholders. The stars are customisable to different fields, topics and populations, and as such are a flexible tool. They are often used for conducting data collection with vulnerable groups, as they are easy to understand and can lead to meaningful dialogues.



Credit: Clear Solutions Outcomes Star



## Quantitative data collection tools

Quantitative data are numerical information that can be measured and analysed using statistical methods. These collection tools typically allow for a larger data set than qualitative data collection tools in order to assess the magnitude or scope of impacts as well as the statistical significance of impacts. It is generally considered that quantitative data are more objective than qualitative data and thus less subject to interpretation or bias. This often involves standardised tools (i.e. software) for collection and analysis. Below is a description of the most commonly used tool for quantitative data collection (not including causal inference models), surveys.

### Surveys

Surveys are used to provide a larger (than qualitative tools) data set, therefore allowing for a wider or more general perspective on a topic. Surveys offer the advantage of translating qualitative information (changes generated by an action) into quantitative data. They are therefore a very commonly used data collection tool in social impact evaluation, and are often combined with interviews.

Surveys are conducted using a written questionnaire of closed questions (yes/no, multiple choice, Likert scales). They can be administered via paper or digital forms, or administered in-person. Survey questions are established during the design phase of an evaluation and pertain to the central themes or targeted impacts to be evaluated. Evaluators often aim to survey a representative sample of their targeted population. A representative sample is a group that accurately represents the characteristics of a larger population, both in terms of size and in terms of demographic characteristics (gender, age, etc.). The analysis of survey results should fall within a statistically acceptable margin of error (the estimated variation of a sample size from the larger population, ). Survey results are analysed using statistical data processing software, which can range in technical complexity.

Multiple surveys may be used during an evaluation in order to tailor the questions asked to different stakeholder groups, or to different stages of the evaluation. For example, a survey may be deployed to beneficiaries at the beginning of a project (or start of service) to create a baseline, and then again after several months or one year in order to provide a comparison. The before/after comparison is helpful in allowing evaluators to establish changes generated through a project.

## Impact valuation & monetisation

Valuation and monetisation techniques draw upon economic analyses and public policy evaluation techniques to attribute or compare economic value to social impacts. They are often used in external communication or advocacy with public or private financiers in order to raise or renew funding for social enterprises. The goal of these techniques is to demonstrate the relevance and importance of social innovation projects using economic indicators in addition to social impact indicators. Valuation techniques involve quantifying intangible impacts (through establishing proxies) in order to attribute monetary values or compare against monetary values. They are therefore complex and multidisciplinary, drawing more heavily upon economic measures and practices.



## **Social return on investment (SROI)**

SROI aims to analyse the efficiency of a project or organisation by analysing the net present value of a monetary investment in the organisation. In this approach, all of an organisation's impacts are monetised in order to attribute a monetary value to the social value (or non-financial value) created. An SROI ratio measures the social value generated per monetary unit (euro, dollar, etc.) that is spent on a project or programme.

Typically, an SROI analysis will use a baseline or proxy using public data (the cost associated with providing a similar service to the given stakeholder group) to estimate the monetary value of a service or programme. It will then associate this monetary value to the change or impact generated by the service as established through a previous impact evaluation (using one or more of the above data collection tools).

Given its complexity and reliance on economic measures, using SROI methods requires specific training and accreditation. It can be a powerful way to communicate the impact created by a project, and can be particularly useful in dialogue with financial or public actors due to its use of monetary values. This method is often used by non-profit or social solidarity economy actors to provide evidence of the value generated by this sector as compared to, or as complementary to, government initiatives.

## **Avoided-cost analysis**

This technique targets certain social impacts or stakeholders of a project, namely those that directly concern a funder or financier (typically in the public sector). The goal is to understand whether the monetary value of impact results is greater than the resources mobilised to obtain them. Calculating this ratio involves comparing public investments in social enterprises (through subsidies and tax benefits) working on a specific social need or sector with the social benefits saved and taxes generated by the activities. The results of this type of evaluation therefore highlight the societal costs with and without the existence of the project in question. As compared to SROI, this practice does not attribute monetary value to all of an organisation's impacts, but rather targets some specific impacts and often one stakeholder group.

## **Cost-benefit analysis**

This approach analyses the cost-benefit ratio of a project on a stakeholder group in order to evaluate and demonstrate its economic efficiency. The cost-benefit ratio includes the overall (positive) impact generated by a project and the (negative) monetary costs of generating those impacts. In order to calculate this ratio, the total costs of a project or programme are compared against the total benefits, both tangible and intangible. This technique typically only accounts for the current value and costs of actions ("net present value") as opposed to future values or costs. As compared to SROI, this practice does not attribute monetary value to all of an organisation's impacts, but rather targets some specific impacts and often one stakeholder group.

## **Triple capital accounting or restoration approach**

This systemic approach includes social, economic and environmental impacts in the evaluation. A monetary value is attributed to the negative social and environmental effects of a project or organisation in order to conclude the economic costs of restoring the degraded human and natural capitals.



One such method developed in this approach is the CARE-TDL (Triple Depreciation Line) accounting method. CARE applies traditional financial accounting standards to natural and human capital in order to account for and integrate the degradation of these capitals into the financial accounting of enterprises. The goal is to better account for negative externalities generated by enterprises and ultimately guarantee environmental and human ecosystems.

## Experimental and causal methods

Experimental and causal (inference) methods are those that aim to determine the cause and effect (as opposed to correlation) between a specific presentation or programme and outcomes among stakeholders. These approaches take on an experimental or quasi-experimental approach and are, for this reason, typically considered to be more scientifically rigorous than others.

### Randomised controlled trials (RCTs)

Inspired by research techniques from the medical field and policy research, RCTs are an experimental study that aims to prove causal links between actions and impacts. In this approach, stakeholders (or cluster groups) of similar demographics will be randomly assigned to either a presentation group (who receive the service or benefits of the programme) and a control group (who do not receive the service or benefits). The control group is used as a baseline to compare the outcomes or measured effects among the presentation group. As such, typically the same indicators will be studied for both groups so as to establish a comparison and thus causality linked to the programme in question.

The goal of randomisation (randomly assigning stakeholders to the two groups) is to reduce bias in the study and the influence of external factors. However, for this reason, RCTs have ethical implications, as the control group does not receive any services that could benefit them socially despite being from the same stakeholder group in need.

For this reason, some RCTs will not include a control group, but rather compare analyses of a presentation group with a benchmark of similar programmes or previous versions of the same programme.

### Counterfactual analysis

Similar to the above approach, counterfactual analysis seeks to compare the outcomes of a presentation with a baseline of non-presentation. The process estimates what could have happened to stakeholders had they not received the services or benefits of a programme. To begin, a theoretical counterfactual is established (using a statistical model such as regression analysis or a logical model), which is a conceptual scenario that elaborates what would have occurred to the stakeholder group without the given presentation. This scenario is then compared to the outcome observed among stakeholders who did participate in the programme. This outcome is typically evaluated using statistical models such as propensity score matching.

## Methodological approaches

Regardless of the data collection tools used to measure outcomes, there are different methodological approaches to social impact evaluation. This refers to the way in which evaluation practitioners approach their data collection, frame their data indicators and interview or survey



questions, etc. The choice of approach may be based on the nature of the project to be evaluated (sector, intended impacts, stakeholder populations) and the strategic goals of the evaluation.

### **Participatory approach**

Based on the conviction that it is essential to include those directly affected by the actions of a programme and not to speak on their behalf, participatory evaluations are defined by actively involving beneficiaries or users throughout the impact evaluation process. In this approach, all aspects of an impact evaluation (design, data collection and analysis, and use of findings) are co-designed between project teams and stakeholders through collaborative practices. Such practices include workshops, focus groups, community meetings, and stakeholder committees.

This approach aims to better account for the experiences and needs of stakeholders in order to collect more pertinent and context-specific data, data that can better be used to serve these very populations. Additionally, an inclusive approach can empower stakeholders, building up their self-esteem, sense of ownership and trust in the project and overall competency. A collective effect can also take place, allowing stakeholder communities to gather together to share their thoughts, difficulties and needs in a constructive way.

It is often used for impact evaluations of projects or sectors that work with disenfranchised or marginalised groups. This approach can indeed be more time-consuming and resource-intensive as it requires specific facilitation techniques.

### **Systemic approach**

This approach is based on placing social impact as part of a complex and dynamic system in which outcomes are multi-factorial and constantly evolving. Based on the conviction that social issues (and therefore their responses) are multidimensional, these types of impact evaluations attempt to understand impact as a whole, or a system. Data is framed and analysed within a framework of interactions and dynamics between factors in order to gain a better understanding of the larger patterns.

This approach typically gives greater attention to negative or unintended social impact data, rather than isolating data relevant to the intended (thus positive) impacts of a project. Isolating data or certain specific impacts runs the risk of resulting in isolated solutions that can aggravate negative impacts in other areas. This approach may also focus on indirect or emergent effects of actions rather than direct outcomes in their choice of indicators. Proponents of the systemic approach frame it as a mindset, rather than a method, which is to say that it relies on a holistic or systems-level thinking about impacts rather than a certain type of evaluation method. It often therefore requires a collective buy-in from stakeholders (particularly leadership) and a longer timeframe.

### **Sectoral approaches**

Going beyond the evaluation of impacts generated by a specific project or organisation, sectoral approaches aim to evaluate the impacts created by part or all of an industry sector. Often done at the initiative or with the support of a sectoral network or sectoral funding (i.e. foundation), these evaluations involve a grouping of multiple actors within the same industry or intervening on the same social theme.

The goal is to better understand the unique characteristics of a sector in terms of its generated effects, affected stakeholder groups and professional practices. Additionally, insofar as they



demonstrate specific patterns of social impacts, this approach can allow for organisations and networks to better advocate for the social value of the sector as a whole.

In practice, this approach involves gathering many actors from the same sector to co-design a reference system or list of indicators that can then be used to evaluate the impacts of a programme within that sector. Results from these evaluations can then be pooled and compared to demonstrate the larger impact of the sector. Reference systems also typically draw upon industry standards and priorities (for example, sector-specific SDGs), regulatory frameworks, or public policy as it relates to the given sector.

While this approach can provide great insight into common impacts within a sector, it can also limit insight into cross-sectoral impacts on a given social issue.

## Developmental evaluation

This approach, inspired by research and development practices in the private sector, focuses on the continuous development and adaptation of projects. Rather than focusing on evaluating direct outcomes or proving positive impacts, this approach is intended to provide real-time feedback to support projects in evolving and dynamic environments. Given its deductive and responsive way of approaching evaluation, this approach is primarily used for innovation projects, projects that are in the midst of a radical redesign, or those in a context of urgency or crisis.

The most significant distinction of this approach lies in the position of the evaluator in the process: developmental evaluators are integrated internally into the project team in order to adopt a larger role in project strategy. The evaluator actively participates in all aspects of the evaluation but also many other internal missions so as to ensure alignment with other ongoing dynamics of the project.

The data collection aspect of the evaluation is typically approached with flexibility and adaptability, given the complex, rapidly changing dynamics of an innovation project. The indicators, data collection and analysis are all approached from a learning mental model (or systems thinking), the goal being to produce the results that are the most useful to the ongoing learning of teams and thus development- s of the project. Data results and communication are, for example, often user-centric as opposed to oriented towards financiers or other partners, as can be the case in traditional evaluations.

Considering the integration of the evaluator into the internal project team, this approach to evaluation is significantly time-consuming and resource-intensive. It also requires a high degree of agility and openness on the part of the evaluator.

## Qualitative comparative analysis

A theory-based approach, this practice examines various combinations of factors and their contribution to outcomes. The goal is to understand under which conditions and for which stakeholders outcomes are achieved by a project. The conditions are first established in a thorough theory of change model, which not only outlines expected outcomes (a classic theory of change) but also details contextual aspects that identify when and where conditions are present.



Specifically, the practice involves coding qualitative conditions into quantitative values and placing them on a matrix with cases (a specific project or programme, geographical area, population, etc.). This matrix is used to identify which combinations of conditions have led to positive outcomes (according to the numerical values attributed). In some cases, this matrix serves as a basis for establishing causal pathways, which analyse the interconnected causal links that generate different outcomes. These analyses are typically conducted using specialised software and, for this reason, require specific technical training and strong analytical abilities.

This approach allows evaluators to bridge qualitative and quantitative data and to account for the complexity of factors and mechanisms in a presentation. This approach is more often used in public policy evaluation and the evaluation of international development programmes.

## Outcomes harvesting

This approach reverses traditional evaluation processes: instead of first establishing targeted impacts and collecting evidence as to their realisation, outcomes harvesting first evaluates generated changes and then works backwards to analyse if and how the project contributed to those changes.

Once data has been collected through a combination of the tools detailed above, findings are formulated into outcome statements describing who and what changed, when and where the change took place and how the presentation contributed to the change. The outcomes statements are verified with key stakeholders, then analysed through classification or outcome clustering. Often this takes the form of outcome mapping, which identifies the causal pathways between patterns of outcomes and the project activities.

Outcomes harvesting is an iterative and participatory process, and thus requires skill and flexibility on the part of the evaluator but also project teams. In order to accurately apply this approach, it is essential to frame indicators and interview or survey questions as open-ended. This ensures that all possible outcomes (including unintended ones) are explored. It is often used in the context of innovations and development work, as it is well adapted to complex systems of social change.

## Evaluating social innovation

Taking impact into account is one of the determining criteria for social innovation. In France, the Conseil Supérieur de l'SSE (CSESS) defines social innovation based on a series of criteria. It "consists of developing new responses to new or poorly met social needs under current market and social policy conditions, involving the participation and cooperation of the actors concerned"<sup>47</sup>. Five of these criteria are related to impact:

*No. 4: The project provides itself with the means to assess the relevance of the response provided (tools and indicators). Ultimately, the project's impact on meeting the identified social need or aspiration is positive, measured explicitly and rigorously (quantitatively and/or qualitatively).*

*No. 11: The project has a positive and measurable impact, direct or indirect, on economic development, for example in terms of creating sustainable jobs.*

*No. 12: The project has positive and measurable impacts on other social needs.*

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<sup>47</sup> CSESS, CSESS, Guidelines of the Higher Council for the SSE, Characterisation of a socially innovative project or activity, February 2017



No. 13: *The project is sensitive to its environmental impact and strives to ensure that this impact is not negative.*

No. 14: *The project stimulates other innovations (clusters of innovation), the creation/organisation of a new sector, and contributes to the renewal of the sector of activity/territory.*<sup>48</sup>

Social innovation is a very specific mechanism. Assessing the impact of a social innovation therefore requires the assessor to adapt their approach and the assessment process itself. There are two ways of adapting the impact assessment process to social innovation: firstly, by taking into account the specific characteristics of social innovation in the assessment, and secondly, by adapting the choice of methods to the different stages of the social innovation life cycle.

Social innovation is unique in that it requires an in-depth understanding of a **social need whose contours are not yet defined**, and the **gradual and iterative development of a relevant response**, often driven by a collective or cooperative dynamic. This raises several methodological and ethical issues for social impact assessment. The work of TIESS (TIESS, 2021) sheds light on these issues:

- **Methodological issue 1: how can the intangible nature of results be taken into account?** As TIESS explains, the effects of social innovation are intangible: *"this process is based, in a logic of collective action, on collaboration, democratic governance and the participation of a diversity of stakeholders, including users. It draws on existing social relationships within a territory, organisations or institutions, on the social capital of the actors and on their shared identity. In addition, it is a collective learning process and mobilises hybrid resources, including non-monetary resources (e.g. volunteering). The social innovations resulting from this process most often take an intangible form (e.g. practices, services, modes of organisation, rules, etc.)"*<sup>49</sup>. This can make it difficult to map and collect data on the impacts of an innovative project.
- **Methodological challenge 2: how can we ensure that impacts are attributable?** Social innovation is an experimental and non-linear process, the effects of which are uncertain. It can be difficult to attribute social impacts to an experimental measure. Furthermore, the chain of effects of a social innovation is often complex and non-linear, which can make it difficult to implement a causal attribution method.
- **Ethical and political issue 1: how can we avoid standardising social innovation projects?** Given the experimental nature of social innovation, TIESS warns against an assessment method that could standardise the innovative measure too strongly and too early.
- **Ethical and political issue 2: how can we integrate a plurality of actors with complex interactions into the assessment?** The diversity of actors contributing to social innovation can complicate the equitable and inclusive participation of stakeholders in the assessment process, particularly in identifying legitimate assessment criteria.

In addition to these challenges, the French context of public subsidy reductions has led to the widespread use of a project-based or individualised assessment approach (1 actor = 1 project = 1

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<sup>48</sup> CSESS, Guidelines of the Higher Council for the SSE, Characterisation of a socially innovative project or activity, February 2017

<sup>49</sup> TIESS, Social Innovation Assessment Tools, Review of Literature and Practices on the Assessment of Social Innovations, 2021, pp. 58-59, [https://www.rqis.org/wp-content/uploads/2022/01/Outils-evaluation-IS\\_version-longue\\_2021\\_VF2.pdf](https://www.rqis.org/wp-content/uploads/2022/01/Outils-evaluation-IS_version-longue_2021_VF2.pdf)



assessment), which can be difficult to adapt to projects carried out by a collective or a cooperative dynamic. Faced with this difficulty, a two-pronged response has emerged:

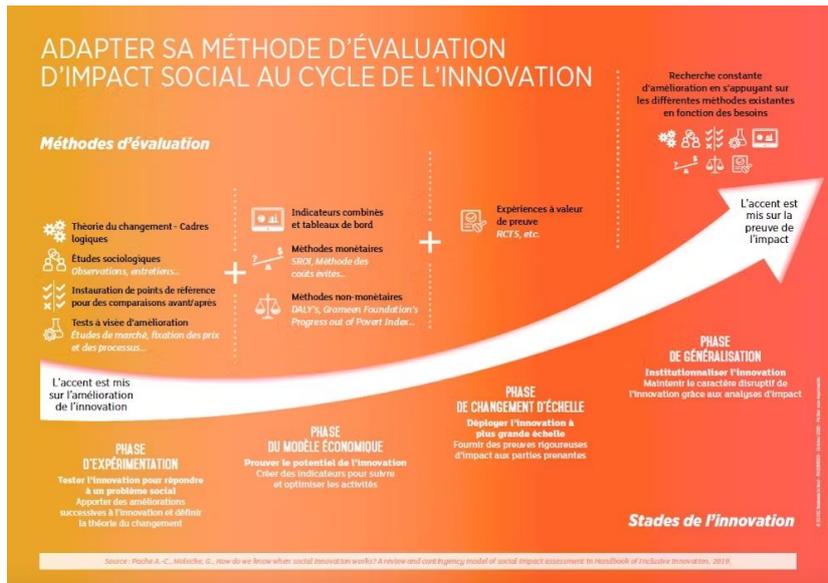
- **Sectoral approach:** in order to limit the risk of over-individualisation of assessments, this approach consists of encouraging the creation and recommending the use of sectoral indicator frameworks. These are frameworks created by organisations or experts from the same sector that integrate the main impact issues of that sector. While the use of these frameworks is recommended to facilitate the assessment process, particularly for organisations with limited resources, the aim is to inspire rather than to enforce conformity. Indeed, there are two pitfalls to avoid: homogenising impact indicators and approaches, and limiting the diversity of social innovation actions and models.
- **"Cause-based" approach:** to encourage the sharing of practices and even the implementation of collective initiatives, this approach involves bringing together organisations that defend the same "cause", i.e. that are working towards the same objectives or issues. It is not limited to the co-construction of indicator frameworks. It may involve, for example, the creation of tools, the co-management of assessment processes, the clarification of a common approach to assessment, or the formalisation of a common advocacy position.

Another approach<sup>50</sup>, to adapting social impact assessment to social innovation is to choose the assessment method according to the innovation's life cycle and therefore its maturity. From this perspective, there would be a method suited to each major stage of innovation:

- **Experimentation:** at this stage, when the innovation is still in the testing and improvement phase, both framing approaches (theory of change) and qualitative approaches would be used, with data collected from beneficiaries being used to improve the project.
- **Consolidation:** at this stage, when it becomes necessary to demonstrate the innovation's potential to external stakeholders in order to secure funding, economic performance monitoring indicators or monetised methods would be used.
- **Scaling up:** at this stage, which requires increased support from donors and public decision-makers and at which the available data is more numerous and robust, attribution and contribution methods (pre/post analysis, counterfactual, randomised controlled trials, etc.) would be used.
- **Generalisation/institutionalisation:** at this stage, when social innovation has stabilised and gained legitimacy, the use of methods adapted to the project and organisation would become systematic.

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<sup>50</sup> Approach supported in particular by: Anne-Claire Pache, "Social innovation: the best impact assessment method depends on the progress of the project," The Conversation, 2021, <https://theconversation.com/innovation-sociale-la-meilleure-methode-devaluation-dimpact-depend-de-lavancee-de-projet-157623>, Pache and Molecke, "How do we know when social innovation works? A review and contingency model of social impact assessment", 2019 TIESS, Social Innovation Assessment Tool, Table of assessment approaches based on the maturity of the social innovation project, 2022, [https://www.rqis.org/wp-content/uploads/2022/01/Outils-evaluation-is-Approches-evaluatives\\_VF.pdf](https://www.rqis.org/wp-content/uploads/2022/01/Outils-evaluation-is-Approches-evaluatives_VF.pdf)



However, this latter approach raises a twofold risk for social innovation and its assessment: firstly, a risk of over-individualisation, which contrasts with the cooperative nature of social innovation (social innovation is never driven by a single actor, and a single actor cannot carry out all of these assessments). Secondly, there is a risk of a mismatch between the assessment process (1 phase = 1 method) and the innovation process, which is not linear and remains iterative, particularly in the creation phase.

# V. Impact assessment practices in France



## **EXECUTIVE SUMMARY:**

- **A gradual acculturation is underway:** the first studies carried out around ten years ago mapped out the practices of impact assessment and identified the organisational and cultural barriers encountered by the organisations.
- **Recurring obstacles and others in decline :** the cost and access to funding remain very significant obstacles, compounded by difficulties in mobilising human resources and freeing up available time; while the obstacle of complexity seems to be declining for some methods and tools (qualitative and quantitative) and persists for others (causal and monetised).
- **The effects of assessment are increasingly observed and explained by organisations and their support providers :** assessment practitioners attest to the effects of the approaches taken on the project and the supporting organisation. The most commonly observed effects are an improvement in the quality of projects, from a strategic and operational point of view, and improved dialogue with funders/sponsors as well as with internal stakeholders.
- **The choice of assessment methods is influenced by several factors, some of which are restrictive:** the choice of method is conditioned by strategic and contextual factors that are sometimes restrictive (in particular, the funding of the assessment process and the mobilisation of the necessary human resources). But it is also influenced by cultural factors: qualitative and quantitative methods are used more widely by organisations and support providers because they are perceived as less complex to implement and more accessible than monetisation and causal methods.

## Overview and feedback on 10 years of practice

A series of studies were conducted by several institutes between 2015 and 2021, providing an initial overview of impact assessment activities. Several lessons can be drawn from these studies concerning the evolution of practices, the motivations leading to the assessment process, the methods and tools used, and the obstacles encountered.

### Increasing use of the impact assessment process

These surveys show a gradual spread, even widespread use, of impact assessment practices among both social innovation project owners and project funders.<sup>51</sup> In 2018, according to the Social Impact

<sup>51</sup> This finding is based on observations by Social Value France and two studies. These two studies were not conducted on the same sample and are therefore not strictly comparable:

- KPMG, Social Impact Measurement Barometer, 2018: study conducted among 327 SSE organisations and 39 funders  
Essec and Impact Tank, Panorama of Social Impact Measurement, 2021: study conducted among 113 funders, 92 social impact assessment organisations and 184 social operators



Measurement Barometer, produced by the consulting and auditing firm KPMG, 41.3% of SSE organisations and 35.9% of funders reported conducting impact assessment processes. In 2021, according to the Panorama of Social Impact Assessment in France conducted by ESSEC and Impact Tank, 67% of SSE companies surveyed reported conducting assessment processes. Among funders, 76% of respondents reported having integrated social impact assessment into their practices or increasing their efforts in this area.

### Gradual acculturation: varying levels of maturity among project owners and managers of SSE organisations

With the spread of impact assessment practices and under the influence of growing demand for results from funders, a culture of impact assessment is gradually developing in France. The qualitative study conducted by Agence Phare and Avise (2017) showed that the majority of social solidarity economy organisations understand their impact, even if they do not all carry out formal assessments. This study distinguishes four levels of practice among project owners and SSE organisation managers :

- **Level 1 - validation based on feelings or understanding through experience:** the impact, considered to be present because it is central to the project design, is assessed through informal observation or very simple indicators.
- **Level 2 – DIY:** indicators are developed in order to respond to funders, often urgently, and the lack of resources does not allow for more in-depth assessment work.
- **Level 3 - measurement using tools:** generally, the result of prior reflection, this impact practice involves a longer-term assessment based on formalised methods that allow stakeholders to be involved.
- **Level 4 - claiming scientific rigour:** this impact assessment practice is based on the implementation of methods considered scientifically robust (representative results, counterfactual comparisons, etc.) and generally supported by external experts.

In 2017, a significant number of SSE organisations were at level 2, "DIY". By 2025, we can expect SSE organisations to have progressed to level 3, "measurement using tools". At the same time, a small number of SSE actors are considering claiming scientific rigour in their assessments (level 4), but these are mainly organisations with sufficient financial and human resources to implement robust practices over the long term. For the majority of SSE organisations, the deployment of more complex or costly methods (in particular causal and monetisation methods) raises questions of **feasibility** (with often limited financial and human resources) and **relevance**, as mixed qualitative and quantitative methods are often sufficient to understand and assess impacts.

### An integration of the organisation's strategic and operational challenges

Taking into account the strategic and operational issues of social innovation projects in the impact assessment process is an important driver. This is demonstrated by the motivations reported by organisations embarking on impact assessment<sup>52</sup>: to better understand the effects of their actions (83%); to be accountable to their partners (69%); to improve their knowledge of

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<sup>52</sup> Essec and Impact Tank, Overview of social impact measurement, 2021



their beneficiaries and their needs (52%); communicate with their stakeholders (52%); clarify the ambition and purpose of the project (46%).

Similarly, the strategic challenges of the project or programme can guide the social impact assessment process and the choice of methods and tools used. For example, the study by Agence Phare and Avise (2017) distinguishes between an assessment process guided by an accountability strategy that favours external use (in response to a request from a funder, for example) and an assessment process guided by a management strategy that favours internal use (e.g. operational improvement of a programme).

### Recurring and persistent barriers

Obstacles refer both to arguments justifying the decision not to carry out an impact assessment and to strategic or operational barriers that slow down or hinder the implementation of the approach.

Several strategic, operational and cultural barriers have been identified by studies<sup>53</sup>. These are of various kinds: the two main ones being the cost of the assessment and the complexity of the methods and tools<sup>54</sup>. To a lesser extent, the lack of support from partners is also identified as an obstacle<sup>55</sup>. Other obstacles to a smooth impact assessment process include political opposition, a lack of knowledge of the methods, strategic deprioritisation and the mobilisation of internal teams<sup>56</sup>.

A cultural obstacle is also mentioned, specifically concerning methods of monetising impact. Indeed, 16% of SSE actors disagree with assigning a monetary value to the effects generated among their beneficiaries<sup>57</sup>. Furthermore, the Panorama by Essec and Impact Tank (2024) reports uneven knowledge of monetisation methods (69% of respondents say they are unfamiliar with monetisation approaches) compared to other methods<sup>58</sup>.

*Impact Measurement Barometer, KPMG, 2017*

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<sup>53</sup> Agence Phare, 2017, KPMG, 2017, Essec, 2021

<sup>54</sup> KPMG, Social Impact Measurement Barometer, 2017: among SSE organisations, 54.1% consider "cost: the resources required for impact assessment are too high (time, financial and human resources)" to be a difficulty; 37% consider "complexity: the assessment tools, techniques or methods are too complex" to be a difficulty

<sup>55</sup> KPMG, Social Impact Measurement Barometer, 2017: among SSE organisations, 17% consider "lack of support: our partners do not provide us with sufficient support in the assessment process" to be a difficulty

<sup>56</sup> Agence Phare and Avise, "The experience of social impact assessment: Practices and representations in social utility organisations", 2017

<sup>57</sup> KPMG, Social Impact Measurement Barometer, 2017

<sup>58</sup> Essec and Impact Tank, "Overview of social impact assessment in France: perceptions and practices of social impact monetisation", 2024, p. 13



### Vous ne menez pas ou pas encore de mesure d'impact social : pouvez-vous nous expliquer pourquoi ? (Plusieurs réponses possibles)



### Votre organisation a-t-elle rencontré des difficultés avec les éléments suivants ? (Plusieurs réponses possibles)



## Mapping of social impact assessment practices in 2025

Following these studies carried out over the last 10 years, a mapping of impact assessment practices was carried out between June and September 2025 as part of the French national report for the BIRDS consortium project. The aim of this mapping exercise is to provide a better understanding of current impact assessment practices among three groups: SSE organisations or social innovation organisations that use one or more assessment processes, their support providers (SSE generalists or impact assessment specialists) and their funders. More specifically: in what context (strategic, operational, financial) is impact assessment practised, what factors influence the choice of methods and tools, and what are the effects of the approach observed by the organisations and support providers?<sup>59</sup>

### SSE organisations and social innovation and their support providers

#### Contextualising impact assessment practices: resources and obstacles

**Financial resources:** SSE organisations and social innovation organisations that carry out social impact assessments often face a significant challenge in funding the process: among those surveyed, 55% financed the assessment with their own funds, and 40% obtained full or additional funding from their financial partner(s). Finding funding to carry out an assessment is identified as a significant difficulty by a large majority of the organisations surveyed (58%, of which 21.5% find it “quite difficult” and 37% “very difficult”).

<sup>59</sup> Several sources of information were used to produce this map: 1) A questionnaire/survey of SSE organisations and project owners of social innovation projects, as well as their supporters (incubators, DLA, experts, consultants). A total of 138 respondents, 52% of whom stated that they work within an SSE organisation; 47.4% of respondents' main activity is to carry out an assessment process within their own organisation and 52.6% support other organisations in their processes 2) Interviews with impact assessment funders



**Human resources:** in this context of limited funding, most organisations do not create an internal position dedicated to impact assessment (62% of organisations conduct assessments internally). This means that either the process is outsourced and carried out by a service provider ("systematically" for 15% of respondents, "sometimes" for 26% and "rarely"/"never" for 48%) or that existing positions are reorganised to devote part of their FTEs to assessment. The challenge of "freeing up human resources" is identified as "quite difficult" (47.7%) or even "very difficult" (26%) by a large proportion of the organisations that responded.

**The process (method and implementation):** the impact assessment process consists of a series of activities designed to produce valuable impact results (finding funding, freeing up human resources, freeing up available time, learning about existing methods, choosing the most relevant method, accessing impact data and analysing data), the level of difficulty of which varies and reveals obstacles and levers.

Nevertheless, recurring obstacles also appear at different stages of the process, in addition to funding and human resources, such as **finding the time** to carry out the evaluation for the managing director or teams ("quite difficult" for 32%, or even "very difficult" for 33.8%). Similarly, to a lesser extent, **accessing impact data** poses difficulties ("quite difficult" for 41% of respondents).

### Contextual factors determining the choice of assessment method

Access to relevant methods and tools is a key issue in promoting impact assessment acculturation among social innovation actors in France. Similarly, it is essential to raise awareness and train actors to choose the method best suited to their needs and resources. Several factors were examined to understand the choice of method: on the one hand, factors related to the context of the approach (the origin of the request, resources, stakeholder opinions, etc.); on the other hand, factors related to the methods themselves (perceived complexity, accessibility of resources and potential for exploiting the results).

Influencing factors <sup>60</sup>	For organisations conducting internal assessments	For external support actors
Available HR resources	87.7	86
Opinion of internal stakeholders (management, team)	86.1	86.2
Available financial resources	78.5	86
Influence of a peer or competitor	49.2	54.2
Request from partner or funder	41.5	68.1
Opinion of external stakeholders	53.8	55.6

The three factors identified by the majority of respondents, both lead organisations and support organisations, as the most decisive in choosing the method are available human resources, the opinion of internal stakeholders and available financial resources. Indeed, the importance given to the opinion of internal stakeholders highlights **the strategic value** placed on impact assessment by organisation leaders, and may also indicate the interest given to the internal effects of the process.

<sup>60</sup> Ranking based on responses to the question "What was the most decisive factor in choosing the method? (Very important, fairly important, not very important, not at all important)", selecting the responses "very important" and "fairly important".



Available human resources also strongly influence the choice of methods: only 38% of supporting organisations create an internal position dedicated to impact assessment. It is therefore sometimes difficult to find the time to carry out the process. Similarly, nearly half of the SSE and social innovation organisations surveyed say they never outsource the process (48%). This can be explained in particular by the difficulty in finding funding, which is also cited as a determining factor. These last two factors may lead both organisations and support providers to choose methods that are less costly to implement and less burdensome in operational terms.

## Social impact assessment methods used, their complexity and accessibility

Social impact assessment methods have been grouped into **four main "families"**<sup>61</sup>: 1. qualitative methods (interviews, focus groups, observations), 2. quantitative methods (questionnaires, surveys), 3. causal methods (counterfactual, randomised controlled trials) and 4. monetised methods (net avoided cost analysis, cost-benefit analysis, SROI).

In terms of **frequency**, qualitative methods (63% of organisations and 76.4% of support providers use them "very frequently") and quantitative methods (70.8% of organisations and 79% of support providers) are the most widely used by SSE and social innovation organisations and their support providers. On the contrary, more than half of respondents from organisations that carry out internal assessments say they "never" use causal methods (50.8%) or monetisation methods (53.8%). The same is true, to a lesser extent, for support providers, with 44.4% ( ) stating that they "never" use causal methods and 43% stating that they never use monetisation methods.

Three factors may explain this choice:

- **Complexity:** users' perception of the complexity of these methods (in terms of training, deployment and analysis).
- **Accessibility of resources:** users' perception of the accessibility of these methods (in terms of availability, understanding and applicability).
- **The potential for leveraging results:** the perception of the difficulty encountered in leveraging results (in terms of communication and advocacy).

It is also important to take into account training offers in these four families of methods. Indeed, it appears that both support actors (consultants, incubators, funders) and project owners are better trained in qualitative and quantitative methods than in causal and monetisation methods.

- 62% of actors using quantitative methods have been trained (75% for support staff and 47.7% for implementing organisations).
- 59% of actors using qualitative methods have been trained (73.6% for support staff and 43% for implementing organisations)
- 15% of actors using causal methods have been trained
- 20% of actors using monetisation methods have been trained (1/3 for support providers).

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<sup>61</sup> See Part IV of the report and the Avise website section "Choosing your method" <https://www.avise.org/choisir-sa-methode>



### Focus: quantitative methods

These methods are very frequently used by practitioners of impact assessment. They are characterised by measuring change based on the collection and analysis of numerical data. A large majority of respondents consider them to be **intrinsically uncomplicated**: 56% of respondents say they are "not very complex". Support staff are the most likely to consider these methods "not very complex" (66.7%). Similarly, nearly half of the implementing organisations also describe them as "not very complex" (46%).

In fact, the accessibility of the tools and the potential for exploiting the results may explain why these methods are used frequently and perceived as not very complex. Indeed, 80% of respondents believe that the resources for finding, understanding and applying these methods are **easily accessible**. Support providers have easier access to resources than the organisations implementing the methods, with nearly half of them finding the resources "fairly accessible" (53.8%).

Furthermore, from the point of view of exploiting results, i.e. the ability to communicate internally and externally or to integrate them into advocacy, a very large majority (nearly 80%) of respondents consider that the results obtained using these methods can be analysed without major difficulty.

### Focus: qualitative methods

These methods, which are characterised by their ability to assess change based on the collection and analysis of textual data, such as interviews or observations, are **not perceived as complex** (64.9% of respondents consider them to be not very complex or not complex at all). More than half of the organisations that carry out internal assessments consider them to be not very complex or not complex at all (56.9%).

As with quantitative methods, the accessibility of tools and the potential for exploiting results may explain the frequency of use and perceived complexity of qualitative methods. More than three-quarters of respondents believe that the resources for finding, understanding and applying these methods are **easy to access** (79%). More than one in two organisations that responded consider the resources to be "somewhat" accessible (55.4%).

In terms of exploitation, nearly two-thirds of respondents believe that it is **easy to exploit** the results obtained using these methods (67.5%). That said, it is important to note that nearly one-quarter of the organisations involved consider it "quite difficult" (23%) to exploit these results: this can be understood given the difficulty of interpreting subjective or intersubjective points of view.

### Focus: causal methods

Causal methods, characterised by attribution and contribution logic, and often perceived as the most robust and rigorous, are relatively **little used** (nearly half of respondents say they never use them and less than 10% use them "very frequently"). Perceived complexity is one of the factors that may explain this: among those who use these methods, nearly half (47.5% of respondents) consider them to be **complex**. It is also important to note that 40% of support providers and more than half of SSE and social innovation organisations respond that use of these methods is "not applicable" to their situation. This rather high figure can be explained in particular by the issue of resource accessibility or the difficulty in promoting the results obtained.



In fact, nearly half of respondents encounter difficulties in finding, understanding or applying the resources specific to these methods (47.5%). Significant difficulties are encountered in promoting the results: more than one-third of respondents using these methods encounter difficulties in communicating internally and externally and in integrating this type of result into advocacy.

### Focus: monetisation methods

Monetisation methods, which consist of assigning a monetary value to the change produced by the activity, are relatively **little used** in the SSE ecosystem in France, with nearly one in two practitioners (48% of respondents) stating that they "never" use them. This can be explained in particular by their perceived complexity: among those who use these methods, more than half (52.5% of respondents) consider them to be complex. As with causal methods, it is important to note that one-third of support providers and more than half of organisations respond "not applicable" to a question on the use of these methods.

As with causal methods, this can be explained by **the dual difficulty of accessibility and promotion**. Indeed, more than half of respondents encounter difficulties in finding, understanding and applying resources related to these methods. In terms of promotion, nearly one-third (28.5%) encounter difficulties in promoting the results obtained. That said, among support workers, nearly one in four (23.6%) find this "fairly easy".

### Focus: the theory of change

Alongside the diversity of methods and tools used, the theory of change, an organisation tool that is very important for the assessment preparation stage, seems to be common practice. In fact, more than two-thirds of the organisations and support providers who responded use a theory of change for their assessment process (36.5% systematically; 34.3% sometimes).

## The effects of assessment processes observed by SSE organisations

The effects of assessment processes are increasingly being highlighted by SSE and social innovation organisations and their support providers, which may lead to gradual recognition of the usefulness of the process.

### Benefits seen by beneficiary organisations

For SSE organisations that carry out impact assessments, the internal benefits (operational and strategic) of the process are observed and recognised by the majority of respondents. For more than three-quarters of respondents (75.4%), the impact assessment process has improved the quality of projects. Although not considered a primary motivation for embarking on an assessment process, the dynamic of improvement promoted by the process is strongly perceived. The same is true for strategic management: more than two-thirds of the organisations surveyed (68.2%) consider that impact assessment has promoted better strategic management.

For most of the respondent organisations, the assessment process serves to **promote the project** or even all of the activities carried out by providing data to support advocacy. For more than two-thirds of the organisations, the process has helped to strengthen advocacy (including 42.4% who are completely convinced).



The assessment process is also seen as a means of **facilitating dialogue** and even strengthening links with the various project stakeholders. Indeed, for two-thirds of organisations, the process facilitated dialogue with funders (68.1%).

This is also the case for dialogue with other stakeholders, since for nearly three-quarters of organisations (74.2%), the process facilitated dialogue and **strengthened ties with internal stakeholders**, i.e. management, teams and volunteers. The perceived effects on relations with external stakeholders, particularly beneficiaries, are less significant: just under half of the organisations (43.9%) believe that the initiative facilitated dialogue and strengthened ties with these stakeholders.

### Benefits seen by supporting actors and organizations

Support actors shared their observations and perceptions of the main obstacles encountered in impact assessment processes and the effects of these processes on the organisations they support.

With regard to the obstacles encountered by organisations in their social impact assessment processes, the support providers believe that the main obstacles are financial and operational, as they cite a lack of available time (95.8% of respondents), a lack of human resources (90.3%) and a lack of financial resources (86.1%). These obstacles are considered to be more frequently or primarily encountered than methodological obstacles, such as a lack of knowledge of methods (91.9%), choosing the most appropriate method (79.1%), the complexity of analysing results (70.8%) and the accessibility of impact data (61.1%).

According to the support providers, the main effects of the impact assessment process on organisations are both improved dialogue with funders and those commissioning the assessment (93% of respondents) and improved practices and programmes (93%) within the organisation.

## The impact assessment practices of social innovation funders

Social innovation funders in France can either **conduct its own impact assessment** (the impact of their support on projects) or **offer advice, tools, or funding to projects** that wish to conduct a social impact assessment. A series of interviews conducted with various funders (banks, impact investors, foundations) sheds some light on its practices for conducting its own impact assessment.

In general, foundations tend to be less likely to carry out internal impact assessments (of their own impact on projects). Instead, they more often offer support to the projects they fund to enable them to carry out an assessment of the impact of the projects on beneficiaries. In comparison, impact investors and banks more often have practices and tools in place for the assessment of their impact on the projects they support or the impact of their portfolio as a whole.

Many funders have developed **grids, tools or dashboards to collect impact indicators** for the projects they fund. These indicators range from ESG criteria to basic outcome data (number of beneficiaries served, number of jobs created, etc.) and data on the impact of projects on stakeholders.

Many funders do not use these impact indicators directly as a basis for their funding decisions (at the time of application or when renewing funding). Rather, these grids and indicators are used as



**decision-making** and **steering tools** by funders to better assess the maturity level of projects and their growth potential, and therefore their future impact.

With regard to their ability to collect impact data on the projects they support, almost all of the funders surveyed mentioned the difficulty of **harmonising** or even standardising impact indicators. For investors and funders working with a multitude of different projects (in terms of size, sector, type of programme, etc.), the **heterogeneous nature of these projects** makes it extremely difficult to establish a common grid of relevant impact indicators. In addition to the practical difficulty, many funders question whether standardising impact indicators (and therefore necessarily simplifying them) would accurately reflect the nature of the impact generated by projects. Similarly, many funders note that social and economic indicators are often separated in reporting or assessment practices, and these actors specifically wish to develop holistic practices that provide a better understanding of the overall impact generated by projects.

**Limited or even non-existent access to the end users or beneficiaries** of social innovation projects further complicates funders' ability to develop rigorous impact assessment practices. Funders also encounter other technical difficulties related to limited access to public data in France, which would enable the development of benchmarks and comparisons at the national level. Several needs and objectives were shared by many financial actors: the need for training programmes and tools for social impact assessment specifically tailored to funders, and the need to develop practices for monitoring and **evaluating the long-term evolution** of projects. Finally, many financial actors expressed a desire to collect more qualitative data on their impact in order to better communicate it, beyond quantitative results.



# Focus: ESF+ managing authorities' assessment practices



## Introduction: the European Social Fund+

The European Social Fund+ (ESF+) is a European Union instrument for investing "in human resources and [...] making a significant contribution to EU policies on employment, social affairs, education and skills, including reforms"<sup>62</sup>. Since 2021, the ESF+ has brought together four funding instruments: the European Social Fund (ESF), the Fund for European Aid to the Most Deprived (FEAD), the Youth Employment Initiative and the European Programme for Employment and Social Innovation (EaSI)<sup>63</sup>.

In France, the General Delegation for Employment and Vocational Training (DGEFP) is the managing authority for the ESF+ at national level, in collaboration with the Regional Directorates for the Economy, Employment, Labour and Solidarity (DREETS). 65% of ESF+ funds for France are managed by the State, part of which is managed by intermediate bodies (IBs), and 35% of funds are managed by regional councils (through ERDF-ESF+ Regional Programmes).

According to European Union Regulation 2021/1060 of 24 June 2021, Member States are required to carry out the assessment of programmes against one or more of the following criteria: effectiveness, efficiency, relevance, coherence and EU added value; and to carry out at least one impact assessment of each programme before 30 June 2029" (Article 44). In addition, the European Commission is required to carry out assessments of each fund (including the ESF+), a mid-term assessment before the end of 2024 and a retrospective assessment before the end of 2031 (Article 45)<sup>64</sup>.

Assessments must be included in an assessment plan drawn up by the Member State or the managing authority and submitted to the national monitoring committee no later than one year after the adoption of the programmes. In addition, Member States must put in place the necessary procedures to produce and collect the data to be used in the assessments. They must also ensure that the assessments are carried out by functionally independent internal or external experts. Finally, all assessments must be published on a website dedicated to the programmes"<sup>65</sup>.

The objectives of these assessments are:

- To establish priorities and adapt planning accordingly;
- To improve and adapt programmes based on results and new challenges identified;

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<sup>62</sup> European Social Fund+, [https://employment-social-affairs.ec.europa.eu/policies-and-activities/funding/european-social-fund-plus-](https://employment-social-affairs.ec.europa.eu/policies-and-activities/funding/european-social-fund-plus-esf_fr#:~:text=Dot%C3%A9%20d'un%20budget%20de,r%C3%A9formes%20structurelles%20dans%20ces%20domaines)

[esf\\_fr#:~:text=Dot%C3%A9%20d'un%20budget%20de,r%C3%A9formes%20structurelles%20dans%20ces%20domaines](https://employment-social-affairs.ec.europa.eu/policies-and-activities/funding/european-social-fund-plus-esf_fr#:~:text=Dot%C3%A9%20d'un%20budget%20de,r%C3%A9formes%20structurelles%20dans%20ces%20domaines)

<sup>63</sup> "What is the ESF+?" <https://european-social-fund-plus.ec.europa.eu/en/what-esf>

<sup>64</sup> 2021-2027 assessment plan for the European Social Fund + Employment, Inclusion, Youth and Skills programmes and the Just Transition Fund for Employment and Skills", Minister of Labour, 2023. [https://fse.gouv.fr/sites/default/files/2023-11/PLAN%20D%E2%80%99EVALUATION%202021-2027\\_0.pdf](https://fse.gouv.fr/sites/default/files/2023-11/PLAN%20D%E2%80%99EVALUATION%202021-2027_0.pdf)

<sup>65</sup> Idem



- To share knowledge on topics related to employment, social inclusion, youth and skills development;
- Provide relevant conclusions to guide policy decisions related to the programmes.

The European Commission provides a number of resources and practices to strengthen member countries' assessment practices. For example, there is an Assessment Helpdesk and a Research Centre on Assessment at European level. At the national level in France, there is also an ESF+ and JTF assessment steering committee composed of various stakeholders (40 members), which aims to monitor the performance and assessment of national ESF+ and JTF programmes.

## The assessment of national ESF+ and JTF programmes

The Directorate-General for Employment and Vocational Training (DGEFP) is responsible for steering the assessments of national programmes in its capacity as the national managing authority for the ESF+ and the JTF for France. The role of the DGEFP is to coordinate this assessment work, design the assessment plan and specifications for the studies (applying the strategy developed by the assessment steering committee), select external service providers through public procurement, and provide administrative and financial monitoring of the studies.

In addition, the DGEFP participates in several networks and working groups on the theme of assessment, with other national actors (such as the National Agency for Territorial Cohesion, the Directorate-General for Foreigners in France, and the Directorate-General for Overseas Territories, for example) and with other European Union member states in order to exchange practices and methods.

In 2023, the DGEFP developed a national programme of 14 assessments, corresponding to 14 different themes, grouped into six batches. Among these themes, several topics with a social impact were identified. These include, for example, socio-professional integration, skills, youth, social inclusion, support for women and people with disabilities, and the social integration of children.

Within this framework, the DGEFP launched a public procurement framework agreement with an incentive to set up consortia with researchers and selected service providers to carry out the work, which will take place between 2024 and 2028. The estimated budget for this assessment work is €4 million. Each thematic assessment is monitored by an ad hoc technical committee to provide expertise and ensure the relevance of the studies.

In terms of methodology, the assessments of national programmes will include a review of the literature on existing assessments on the theme, the collection of quantitative and qualitative data (based on data provided by ESF+ beneficiaries on the [ma-demarche-fse-plus.fr](https://ma-demarche-fse-plus.fr) portal), monographs and, in some cases, interviews. The aim of the work carried out by the service provider is to take stock of the situation and draw up a feasibility study for a more detailed assessment, particularly in the form of counterfactual analyses.

In general, the European Commission favours and encourages the use of counterfactual analyses for programme assessment processes. This method is therefore commonly used by European Union Member States to evaluate ESF+ programmes. However, the European Commission recommends that it be supplemented by other methods. While counterfactual analyses can demonstrate the



impact of programmes in relation to a control group, they are less suitable for explaining why this impact occurred.

In its latest reports, the DGEFP highlights several difficulties and challenges in its programme assessment practices:

- **Access to data:** in France, access to public data is very limited, making it difficult to cross-reference and compare this data with that collected on ESF+ programmes and FJT
- **Timeline constraints:** in order to access all the data, assessments are carried out at the end of ESF+ projects, when the next European programming period is already underway. This means that any future changes or improvements to programmes identified during assessments are difficult to incorporate into the development of the next programme. As a result, the potential for steering based on impact results is limited.
- **Agility:** faced with timetable constraints and public procurement requirements, the DGEFP is sometimes forced to start assessment processes for programmes for which few projects have been launched.

## Examples of impact assessments carried out by ESF+ intermediate bodies

The following two case studies are examples of practices implemented by ESF+ intermediate bodies, but are neither exhaustive nor representative.

### DREETS Nouvelle Aquitaine

As the managing authority for the ESF+ in the decentralised part of the State, the DREETS Nouvelle-Aquitaine provides financial support for social innovation projects dedicated to employment and social inclusion. To this end, it has formed a working group with ESF+ intermediate bodies (FSE+ IBs) in the Nouvelle-Aquitaine region, employment services, and representatives of the departmental councils to jointly draft ESF+ calls for projects aimed at funding social innovation projects that remove barriers to employment. In order to select the winners of these calls for projects, the DREETS has established a grid incorporating both ESF+ criteria and criteria from the innovation grid developed by *Avisé*. This grid also includes impact criteria, which candidates are required to meet in the specifications for the calls for projects. However, the DREETS notes the difficulty of having harmonised impact indicators across projects of different types and stages of development (projects in the experimental/spinning-off phase).

In the context of ESF+ social innovation projects, the impact of projects on employment and other identified social needs is assessed. To assess the impact of projects in the Nouvelle-Aquitaine region, the DREETS works with the AFPA (Association for Adult Vocational Training) to carry out assessments in collaboration with the DREETS internal team.

The objectives of these assessments are to better monitor and understand the impact of the projects supported on the return to employment of young people and to obtain comparative data between young people supported by ESF+ projects and the employment situation of other young people.

The DREETS has found that social innovation projects are better suited to assessing their social impact than other types of projects, as these projects are, by definition, created to meet a social



need and have therefore carried out accurate assessments of these needs. They are also, by definition, projects that take risks and are therefore aware of the importance of measuring and monitoring their results. The DREETS also observes that the social innovation projects supported are willing to engage in assessments because these results will be useful to them later on in order to expand or find new funding.

### **DREETS Hauts-de-France**

The first challenge faced by DREETS Hauts de France was to find an operational definition of social innovation that was broad enough to encompass a wide variety of project types, while being precise enough to guarantee the truly innovative nature of the candidate projects.

All winning projects from calls for social innovation projects are subject to an impact assessment carried out by an external expert. The framework for these assessments will be defined jointly with the project winners during preliminary workshops. The overall objective of the process is to conduct a social impact assessment of the winning projects on the people they support, as well as the projects' capacity for innovation (and therefore their potential for replication). The DREETS wishes to measure the change generated for the end users of the projects and, in particular, the process of this change. This means that all participants (DREETS, winners, service providers) will need to adopt a flexible approach.

Given the impacts targeted by these assessments, the DREETS is particularly interested in collecting qualitative data on the psychosocial aspects of the change generated by the projects among beneficiaries. Unlike the ease with which simple quantitative results can be reported, such as the number of people referred to employment, it is much more difficult to measure a psychological change in the mindset and well-being of beneficiaries, which ultimately enables them to find employment. An additional difficulty lies in identifying common indicators and developing tools to measure these indicators in the context of heterogeneous projects.

By assessing these winning projects, the Hauts-de-France Regional Directorate for Employment, Economic Development, Employment and Training (DREETS) hopes to learn lessons that will inform the development of future programmes. More specifically, the aim is to gain a better understanding of the nature of social innovation and how it relates to the beneficiaries receiving support. Social innovation is complex and innovative by nature, so it needs to be studied collectively, particularly through assessments, in order to develop a clearer shared vision.



## VI. Trainings and support



The spread of the concept of impact assessment and the proliferation of social impact assessment processes has been accompanied by the emergence of new proposals for information, tools, support and training, promoted by a variety of actors. While information and tools, as well as support services, are increasingly available, **the range of initial and continuing training courses remains fairly limited.**

There are several possible explanations for this :

- **Context:** the concept of social impact is recent. It has emerged in a particular context of political and economic transformation, which has resulted in **a strong need for stakeholders to be quickly informed and equipped**. Furthermore, it is **an interdisciplinary concept**, whose methods and tools are derived from various methodological practices (social sciences, economics, management sciences). It is not the subject of a separate university course, although some programmes are beginning to include it as a subject. Furthermore, little research has been devoted to it in France. On the other hand, there are more academic/university courses dedicated to the assessment of development and public policy<sup>66</sup>.
- **Types of needs expressed:** actors who embrace the concept of social impact **have a strong strategic and operational need** to implement social impact assessment processes. Five types of needs are particularly expressed: **raising awareness** (understanding the importance of the subject, knowing how it is useful for organisations and projects), **informing** (discovering and familiarising oneself with concepts, methods and tools), **equipping** (making the right methodological choices, appropriating the tools, knowing how to use them in practice), **sharing** (reflecting among peers, finding interlocutors to share questions with) and professionalising (acquiring skills, developing a profession).
- **Types of actors who inform, train and support:** these are **actors focused on responding to strategic and operational needs in the field**. They are increasingly responding to the need for organisations to be trained in social impact assessment, as this practice is becoming more and more interconnected with strategic issues (economic model, scaling, partnership development, etc.). These actors include:
  - National engineering and support agencies (such as Avise and Ademe)

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<sup>66</sup> For example:

Sciences Po Lyon – [Master's in Public Policy Evaluation and Management](#)

Paris School of Economics – [Master's in Public Policy and Development](#)

Paris School of Economics – [Master of Science in Sustainable Impact Analysis \(](#)

Panthéon Sorbone - Paris I - [Master's Degree in Project Evaluation and Management](#)

Panthéon Sorbone - Paris I - [Master's Degree in Economic Expertise in Development Policies and Projects](#)

Université Dauphine – [M2 Decision Support and Public Policy Evaluation](#)

Dauphine University - [Master's Degree - International Affairs and Development](#)

Paris Saclay University - [M1 Economics and Assessment of Development and Sustainability](#)

University of Auvergne - [Master's Degree in Development Economics](#)



Federations, networks and network leaders (such as SSE France, Mouvement Associatif, UDES Coorace, etc.)

- Generalist or specialised consulting organisations
- General support mechanisms for the social solidarity economy that raise awareness and provide training in the first steps of impact assessment (for example, the DLA – Local support system; or France Active)

## Information and tools

Many actors provide **basic information and tools** for social impact assessment.

- The National Resource Centre on Social Impact Assessment. Run by Avise, it offers analysis and resources to help understand why and how to implement a social impact assessment process.
- Think tanks and laboratories of ideas. Dedicated to the social solidarity economy (SSE), such as the Labo de l'ESS and Fonda, or taking a more general approach, such as Impact Tank, they produce resources to acculturate a greater number of actors to social impact assessment.
- Academic actors (e.g. the E&MISE laboratory at ESSEC Business School).
- Consulting organisations providing resources (analyses, practical guides, case studies)

In addition, some support actors include **a phase or module on impact assessment awareness or tools in their support programmes** (Local support system (DLA), SSE incubators, scaling support programmes, etc.). Several SSE networks, whether sector-specific or more generalist, have developed services for their members to raise awareness of the issue and even support them in their efforts (e.g. the Union of Employers in the Social Solidarity Economy – UDES). **These actors sometimes encounter difficulties in raising awareness of impact assessment among the organisations they support.**

## Training

In France, there is no initial degree course in impact assessment (unlike public policy assessment). Practitioners are therefore mostly trained in four ways:

- **Training "through experience"**: practitioners develop their expertise through practice, through concrete impact assessment experiences enriched by the appropriation of awareness-raising resources and tools. Some of these practitioners are trained in disciplines whose methods and tools are used in impact assessment (economics, sociology, management sciences, etc.). These practitioners reuse and convert their technical and/or scientific skills to adapt them to the impact assessment process.
- **General initial training courses including a module dedicated to social impact assessment**: some practitioners have benefited from a module dedicated to impact assessment during their training. This often involves a limited number of hours (e.g. a single course over one year) aimed at raising awareness and introducing the general issues and main methods.
- **Professional training** (at national level): professional training courses, mainly offered by consulting firms and therefore subject to a fee, are available to assessment practitioners.



These are not individual professional training courses but rather collective training services offered to organisations. Free professional training courses remain rare (e.g. the Cap Impact programme run by Avise and the MOOC "Social Impact Assessment and Measurement" run by ESSEC).

- **Professional training** (at the international level): practitioners can also turn to international or online training courses run by international organisations, such as those offered by Social Value International, even though these are often fee-based and only available in English.

There are several continuing education and professional training courses available, which can be classified into three types:

- **Dedicated continuing** education courses
- **Dedicated professional** training courses
- **Non-dedicated initial** training courses **comprising one or more modules**

*Please note: this is not an exhaustive list; only courses identified as such and explicitly mentioning impact assessment are included.*

Name of training programme	Type of training	Organisation	Needs covered	Terms	Accessibility
<a href="#">University certificate Assessment of social utility and measurement of social impact</a>	Dedicated continuing university education	Catholic Institute of Paris  Academic institution	Equipping yourself (methods and tools to operationalise the approach)	Duration: 5 days  Target audience: SSE professionals  University certification	€1,500 (eligible for all continuing professional development funds)
<a href="#">Cap Impact</a>	Dedicated professional training	Avise  National agency for support engineering	Equipping yourself (methods and tools to implement the approach)	Duration: 2.5 days  Target audience: SSE support staff who are members of Avise communities  No certification	Free  Training reserved for targeted professional networks
<a href="#">MOOC "Social Impact Assessment and Measurement"</a>	Dedicated professional training	ESSEC (Centre for Social and Environmental Innovation)  Academic institution	Introductory learning;  equip yourself (discover the main methods)	Duration: 11 hours  Target audience: students, professionals  Possibility of professional certification	Free without certification  Fee required for certification (€60)
<a href="#">Introduction to social impact measurement: methods, tools and operational implications</a>	Dedicated professional training	Admical	Introductory learning;  Equip yourself (introduction to the concept and presentation of	Duration: 2.5 days  Target audience: social project or social impact assessment managers	Associations with fewer than 50 employees (€950 excl. VAT)  Associations with more than 50



			methods with practical application)	No certification	employees (€1,250 excl. VAT) Companies (€1,550 excl. VAT)
<a href="#">Modules on impact assessment acculturation, technical training or action training</a>	Dedicated professional training	Koreis Conseil organisation	Learn about and equip yourself (from discovering tools and methods to putting them into practice)	Duration: between 1 and 2 days Target audience: social economy stakeholders No certification	Not communicated
<a href="#">Training in social impact assessment</a>	Dedicated professional training	Kimso Qaliopi-certified consulting organisation	Raise awareness; learn; equip yourself (3 main formats of action-based training)	Duration: 1 to 3 days (1 to 5 workshops)	Not specified
<a href="#">Master's degree in Social and Solidarity Economy and Social Innovation (ESIS)</a>	Non-specialised initial training (single module)	IEP Bordeaux	Find out more (EIS one of the components of the programme)	X	X
<a href="#">Master's degree in Social and Solidarity Economy, ESSI course</a>	Non-specialised initial training (single module)	Paris 8 Saint Denis University	Find out more (EIS one of the components of the programme)	X	X
<a href="#">Chair in Social Innovation</a>	Non-dedicated training (single module)	Essec (Social Innovation Chair)	Find out more (EIS one of the teaching components)	X	X



# Recommendations

## For project owners of social innovation projects

### Integrate social impact into the organisation's strategic planning, operations and processes

- **Be perceived as accessible and useful** - Assessment is primarily for the benefit of the entity and the community. The scope of the assessment must be adjusted according to constraints: the approach is developed based on the human, time and funding resources available.
- **Implement tools** to collect key impact data to steer the project's activity and the impact it generates. These tools may or may not be part of a comprehensive impact assessment process, depending on the resources available and the project's priorities.
- **Carefully select the indicators to be monitored** and the tools for monitoring activities (and their effects) in the most useful and beneficial way for the project as a whole and its ability to fulfil its social mission.
- **Take into account all the positive and negative effects generated** - Assessing your impact means seeking to identify all the effects generated by your activity among your stakeholders, in particular so that you can adjust your actions accordingly. The aim is to maximise the positive effects and minimise the negative effects detected.
- **Take a long-term view** - Impact assessment is a long-term process: it requires time for acculturation and preparation, and must be developed gradually.
- The assessment must be a **participatory** and **transparent** process: it involves sharing the process and results with all stakeholders (beneficiaries, volunteers, administrators, funders, etc.) in a transparent manner (assumptions made for the assessment, difficulties encountered, limitations of the chosen method, etc.).

### Build on what already exists so that you do not have to start from scratch in your assessment process.

- **Build on existing internal resources** (existing data and tools, available resources, ongoing or scheduled workshops/meetings/committees) to lay the foundations for your monitoring or assessment practice. Consider a gradual or phased increase in capacity to evaluate your impact more robustly in the future, based on existing and current resources.
- **Draw inspiration from the practices and results of other actors** (in the same sector, territory, network) in order to better identify relevant indicators more effectively. Rely on impact indicator benchmarks where they exist and are relevant to the project.
- **Co- Work** with other organisations to share the costs and resources needed for impact assessment. Cooperation can also enable the pooling of skills and tools.
- **Integrate the project into its local ecosystem** - The impact of an organisation is primarily assessed within the ecosystem and territory in which its actions are carried out.

### Raise awareness of social impact among internal teams and decision-makers

- **Involve and engage internal stakeholders in all stages of the process** to ensure that assessment practices are properly implemented within the organisation, but also to develop an internal culture of impact.



- **Raise awareness among the organisation's decision-makers** (directors, governance and governing bodies, partners) about social impact, particularly in impact-based management - use the results of social impact assessments to decide on future actions.
- **Engage project funders** on the importance and added value of supporting social impact assessment initiatives.
- If possible, **invest in training** teams to carry out impact assessments internally, thereby reducing the costs associated with outsourcing these processes and ensuring the practice is sustained through the development of internal skills.

## For partners of social innovation projects

- Offer **technical and methodological support** (training, shared tools) to help organisations carry out their impact assessments, thereby reducing costs and barriers to entry.
- Allow some **flexibility in the use of project funds** so that organisations can use them for impact assessments without excessive constraints.
- Where possible, m t up **specific funds to support impact assessment initiatives**, particularly for small organisations that may have difficulty funding these assessments.
- **Rely more on impact data** (including qualitative data) during strategic discussions with project owners, particularly at key moments for the project (consolidation, spin-offs, renewal of partnerships, project anniversaries, elections, etc.).

## For the SSE and social innovation ecosystem

- **Conduct awareness-raising and advocacy actions** (where relevant) to highlight the importance of impact assessment and the need for dedicated resources.
- **Facilitate the exchange** of knowledge and experience between organisations and their partners, thereby promoting mutual learning and continuous improvement of impact assessment practices, for example through events, forums, etc.
- **Engage in dialogue with public policy actors** to raise awareness of the social impact generated by social innovation projects and the collective impact of the social innovation model.
- **Strengthen the interdisciplinary nature of impact assessment practices**, in particular by forging links with public policy assessment practices. Strengthen **dialogue and exchanges of practices between actors with different approaches** or practices in relation to impact (public policy assessment, social impact assessment, environmental, economic and al impact assessment). Strengthen the **development and dissemination of accessible interdisciplinary practices** that enable social innovation projects to better monitor the multiple and interconnected impacts of their activities.
- Investigate **the possibility of developing and contributing to common** and accessible **databases** in order to pool data that can be used by various projects to supplement their own data collection.
- **Develop and disseminate impact assessment practices in cooperation or mutualisation** between several organisations or networks to make the approach more accessible, but also to make the collective impacts (by theme, sector, territory, etc.) of the SSE more visible.



# VII. Resources

## Guides and general resources & tools

[Sustainable Development Goals](#), United Nations

[Principles of Social Value](#), Social Value International

[Social Value self-assessment tool](#), Social Value International

[Evaluation criteria](#), OECD

[Measure, manage and maximize your impact](#) : a guide for the social economy, OECD

[Policy Guide on Social Impact Measurement for the Social and Solidarity Economy](#), OECD

[Common Foundations self-assessment tool](#), Common Approach

[Five dimensions of impact](#), Impact Frontiers

[Better Evaluation](#) knowledge platform and community

[Mapping of social impact assessment actors](#), Avise (2022)

[Social innovation evaluation grid](#), TIESS (2021)

[Social innovation maturity evaluation grid](#), TIESS (2021)

[Social innovation life cycle](#), TIESS (2022)

[Guide to social innovation assessment](#), Ellyx (2021)

## Methodological Guides

[Assessing your social impact](#), Avise (2025)

[How to assess your impact. Methodological guide](#), Avise (2021)

[Assessing social impact. Handbook](#), Avise (2019)

[A guide to social impact assessment](#), Fondation Rexel et Improve (2015)

[A guide to Social Return on Investment](#), ESSEC (2009)

[A guide to net avoided cost analysis](#), Fondation Rexel et Improve (2018)

[Theory of change](#), TIESS



[Randomized control trial](#), TIESS

[Social utility](#), TIESS

[Social return on investment](#), TIESS

## Best practices and recommendations

[Seven recommendations for successful impact assessment](#), Avise

[Impact assessment : a critical approach](#), Petits Déjeuners de la mesure d'impact (2020)

[Building a social and environmental approach of impact evaluation](#), Petits Déjeuners de la mesure d'impact (2022)

[Taking into account gender, democracy, territory and biodiversity](#), Petits Déjeuners de la mesure d'impact (2023)

[Social impact evaluation as a tool for transformation](#), Petits Déjeuners de la mesure d'impact (2025)

## General reference frameworks and standardised databases

[Valor'ESS](#)

[Impact Score](#)

[IRIS +](#)

## Sector-specific benchmarks and guides

[Examples of French sector-specific standards](#) Avise (2025)

[Social impact assessment : health sector](#) Avise (2025)

[Social impact assessment : occupational integration sector](#) Avise (2025)

[Social impact assessment : food sector](#) Avise (2025)

[Social impact assessment : sports sector](#) Avise (2025)

[Social impact assessment : digital sector](#) Avise (2025)

## On environmental assessment



[How to define environmental impact](#), Avise

[How to evaluate environmental impact](#), Avise

[Lead an environmental impact assessment](#), Petites Déjeuners de la mesure d'impact (2021)

[Life cycle analysis](#), TIESS

## Studies

[Literacy review on social innovation evaluation](#), TIESS (2021)

[Evaluation of associations. A review of literacy](#), INJEP (2024)

[Impact evaluation practices mapping](#), Agence Française du Développement et Quadrant consulting (2022)

[Overview of social impact practices](#), Essec et Impact Tank (2024)

[Overview of social impact practices](#), Essec et Impact Tank (2023)

[Overview of social impact practices](#), Essec et Impact Tank (2021)

[Experiencing social impact evaluation : a study](#), Avise (2017)



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