

計畫
散播希望種籽

《蒲公英品格課》社會投資報酬率
(SROI) 報告書

Social Return on Investment
Report of Dandelion Character Class
The Spreading Hope Seeds Program
by Dandelion Hope Foundation



蒲公英希望基金會
Dandelion Hope Foundation

Acknowledgments

We appreciate the valuable time and experience contributed by stakeholders participating in the Dandelion Character Class, which we used as the basis of analysis in this SROI report. Your participation makes Spreading Hope Seeds Program - Dandelion Character Class and this SROI measurement project more meaningful.

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As a non-for-profit organization, through SROI's transparent disclosure of calculation and process, we hope to communicate with the stakeholders that SROI is not a competition of numbers, but an important management information to help us to enhance operational effectiveness and let us demonstrate the accountability.

Thank you for your supports to Dandelion Hope Foundation. Let us work together for a sustainable world with love and hope!



Wei Ti-Hsiang
The Founder of Dandelion Hope Foundation

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Dandelion Character Class**

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- Dandelion Character Class Students

Summary

The Purpose of This Report

The purpose of Dandelion Hope Foundation's release of this report is to evaluate project results, document and thank relevant participants for their past efforts, to thank supporters, donators, and strategic partners. We will provide the valuable opinions found in this report to the board of directors and project managers for reference, so as to optimize future management strategies and maximize the value of resources.

This report adopts the internationally recognized "Social Return on Investment" (SROI) measurement method. Through the measurement process of the social return on investment, we can understand the changes and social value brought by this project to stakeholders. The key findings can help us understand where we can adjust resources and optimize social value in the future, so as to enhance the social value of the overall program and expand social impact.

The Spreading Hope Seeds Program and Dandelion Character Class

The Dandelion Hope Foundation was established in 1995 and publishes a free Dandelion Hope Monthly Magazine, which currently has 350,000 subscribers. Since 2015, the Spreading Hope Seeds Program has been launched to provide spiritual prevention project and spiritual construction program for children from disadvantaged families, rural areas, areas with scarce resources, and youth reform schools. The program initiates many projects to advocate education issues for the next generation such as life education, character classes, emotional education, parenting education, etc.

The Dandelion Character Class is one of the main projects of the program, which provides life education and character classes free of charge to rural areas, resource deficient areas, disadvantage children and young students.

Dandelion Character Class helps disadvantage students in the Agape Care Association's Sanxia Class and Yingge Class by offering the Dandelion Character Class every other week. Through storytelling and DIY courses, students are brought into the story and put themselves in others' shoes, which brings out character education to help students grow in life.

Dandelion Character Class has long-term received the support and participation of cooperative organizations, students, tutors of disadvantage classes and volunteers, and has expanded the scope of cooperation to areas in need in the north, east and south of Taiwan. In order to enhance the future social value of Spreading Hope Seeds Program and expand its social impact, the Dandelion Character Class was taken as an example project to evaluate and analyze the social return on investment.

Research Methodology (SROI) and Research Scope

Social Return on Investment (SROI) is a methodology that is highly recognized

internationally to measure social impact and social value. The research period of this report is to evaluate the results and effects of the implementation of the Dandelion Character Class from 1 January, 2021 to 31 December 2022. The measurement scope of this report is the social return on investment brought by the Dandelion Character Class in the Sanxia Class and Yingge Class of Agape Care Association.

Evaluation Results

We negotiate with stakeholders and deduce the causality of all changes through the event chain to confirm the results and avoid double counting. After monetizing the abstract non-financial value, calculate the changes and social value of the five stakeholders due to the teaching of Dandelion Character Class, including: The Dandelion Character Class Students (57.1%), The Agape Care Association (25.7%), Dandelion Character Class Project Team (11.5%), Dandelion Character Class Volunteer Teaching Assistants (3.5%), and The Agape Tutors (2.2%).

After in-depth interviews and questionnaires with stakeholders, many rich results were found, such as: The students of the Sanxia Class and Yingge Class who participated in the Dandelion Character Class have brought about changes and social values, including: Enhance self-identity (30.5%), Improve interpersonal relationships and emotional management (22.6%), Feel loved and happiness (20.9%), Be happier and more hopeful (14.2%), and Increase knowledge (11.8%).

Agape Care Association invited the Dandelion Hope Foundation to teach Dandelion Character Class in the Sanxia Class and Yingge Class of Agape Care Association, which has produced change and social value, including Raise the profile of the Agape Care Association (51.9%), Increase the amount of charity fundraising by the Agape Care Association (46.7%), and Improve satiety and happiness (1.4%).

Dandelion Character Class project team carried out the character education for the students of Agape Sanxia Class and Yingge Class, and the resulting changes and social value including: Promote the utilization rate of teaching materials by the project manager (27.7%), Improve Dandelion editor's teaching material design ability (27.7%), Enhance the usage value of Dandelion Monthly Magazine by the project team (26.6%), Improve Dandelion teacher's teaching and leadership skills (13.7%), and Increase the sense of achievement of the project team (2.2%).

The changes and social values produced by volunteer teaching assistants in Dandelion Character Class include: Improve online teaching skills (41.1%), Improve teaching achievement (28.0%), Increase DIY knowledge (22.7%), and Improve online teaching skills (8.1%).

Because of observation of the Dandelion Character Class, Agape tutors have been changed and generated social value including: Improve the sense of teaching achievement (61.0%), Improve online teaching skills (13.1%), Get respite time (12.1%), Help family education (11.9%), and Design new teaching materials or new courses (1.8%).

In terms of the overall social value generated by the five stakeholders due to the teaching of the Dandelion Character Class, the total investment is NT \$288,157, the total social value is NT\$4,842,661. The rate of return on social investment is 16.81. After the sensitivity analysis, the SROI is between 15.02 and 18.38. The overall social value brought by Dandelion Character Class is higher than originally expected.

Application the Results

We use the results of questionnaire statistics, interviews and observations during the SROI analysis as the basis for improving projects. Therefore, we consider the following ways to achieve the purpose and effect of project management. For example, we hope to make the content of Dandelion Character Class more diverse, interesting, vivid, full of new knowledge, and guide students in the DIY course. In order to be more creative, let students be more proactive in coming up with good ideas, willing to share ideas, or answer questions in class.

In addition, we found that we need to help the students of Yingge Class to respect other people's different opinions through the course content. In the future, Dandelion Character Class should make good use of the media to enhance social value, promote the utilization rate of the teaching plan of Dandelion Character Class through the experience of copying the successful teaching plan, and improve the design of online teaching materials and online course teaching, to enhance the use value of Dandelion Magazine Magazine, and suggest working with more like-minded strategic partners to enhance the social value of the tutors and their family.

Through a more comprehensive and in-depth analysis of SROI, we provide a reference basis for future project planning and improvement, hoping to more effectively allocate and manage limited resources, increase the social value generated by the Spreading Hope Seeds Program and expand social impact, so as to make the whole society full of love and hope.

Chapter 1. Project Introduction

1.1 Project Origin

The Dandelion Hope Foundation was established in 1995 with the service purpose of spreading blessings and sharing love. It started from publishing free Dandelion Hope Monthly Magazine (hereinafter referred to as the Dandelion Magazine), which covers character stories and spiritual companionship to transmit love and hope to the society. The Magazine has average monthly circulation of 350,000 copies, of which 100,000 copies have been distributed to elementary schools, junior high schools, senior high school and universities. Besides, many teachers and parents who pay attention to children's holistic education often read and share the Magazine to accompany their children. The articles help readers to feel the story of love, the language of love, and the action of love, which aims to deeply plant bright and positive thoughts in every corner of society.



Since 2015, the Dandelion Hope Foundation has applied to the Ministry of Health and Welfare for the Spreading Hope Seeds Program. The Spreading Hope Seeds Program is not only close to the hearts of the people through the words of the monthly Dandelion Magazine, but also outreaches to rural area schools, disadvantage students after school classes, and reform schools, to promote life education and character education in Taiwan. The program has many initiatives, such as free teaching materials, DIY courses, story reading companion, experience activities, essay competition, and painting, to nourish the hearts of single parents, bereaved parents, intergenerational parenting children, and disadvantaged children from vulnerable families.

Dandelion Character Class is one of the key projects of Spreading Hope Seeds Program. Over the years, many students, teachers, volunteers and parents have participated in the character class enthusiastically in Taiwan. Especially in the last two years (2020-2021), the Dandelion Hope Foundation has worked closely with Agape Care Association, which has daily after school classes for disadvantage students at Sanxia district and Yingge district in New Taipei City. Under the coaching of the Dandelion teacher through the character class, it has imperceptibly changed the life behavior of the disadvantage students, the teaching methods of the tutors of the disadvantage classes, and the Dandelion volunteer teacher assistant.

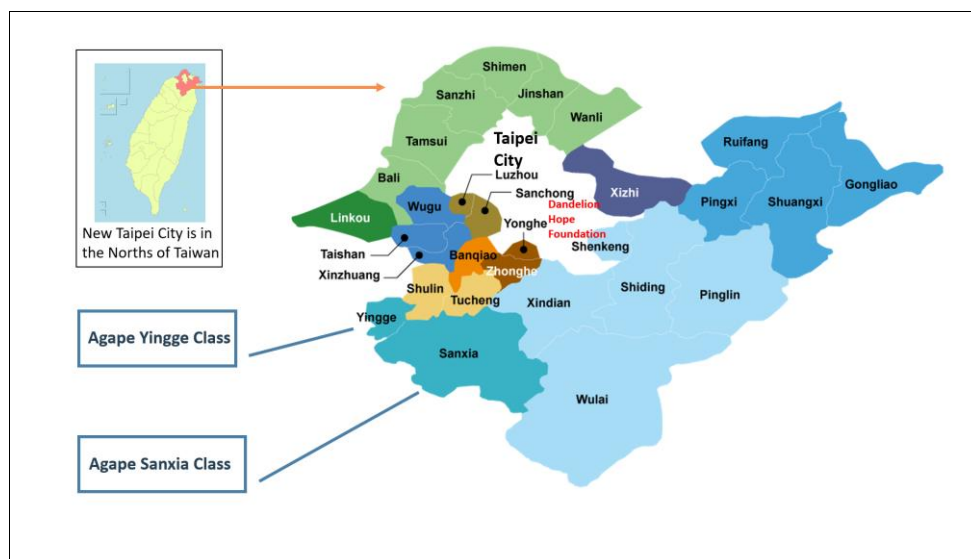
According to the research report by Research Fellow Min-Hsiung Huang of the Institute of European and American Studies of the Academia Sinica, "The proportion of

students with poor mathematics performance in urban and rural areas", it is pointed out that there are 200,000 primary and secondary school students in the country who are seriously behind in basic academic ability. However, as high as 60% of these students are in urban areas, and only 4% in rural areas. The Ministry of Education allocates funds the resources are concentrated in urban and rural areas. While schools in urban areas with a population of 50,000 to 500,000 citizens fall into the dilemma of the “not rural, not urban schools”, which lack resources and care.¹

According to the relevant news report of TVBS television on October 24, 2017, the “not rural, not urban schools” are extremely difficult with poor resources². It is also pointed out that the resources of students in rural schools on the mountain are more than those students in "not rural, not urban schools" at the foothills of the mountain. In addition, CTV news also reported on May 26, 2021 that under the educational grading system, "not rural, not urban schools" are difficult to get rid of the resource dilemma³.

New Taipei City is in the North of Taiwan. Yingge district and Sanxia district are located in southwestern New Taipei City. The locations are in the border and remote from Taipei City. The transportations to Taipei city are comparing inconvenient so far. The molarity workers are blue collar and lower educational level. However, Sanxia and Yingge district are in New Taipei City. Therefore, they are in so called “not rural, not urban” area (Figure 1).

Figure 1. Sanxia District and Yingge District in New Taipei City



The Agape Sanxia Class and Yingge Class, which provide after school classes during weekdays for disadvantage students, are located in "not rural, not urban" area. Their

¹ Min-Hsiung Huang. (2015). Rural-Nonrural Differences in Student Mathematics Performance. Bulletin of Educational Research, 61(4), 33-61.

² TVBS television on October 24, 2017: the “not rural, not urban schools” are extremely difficult with poor resources https://www.YouTube.com/watch?v=I2_h-YIKKjw

³ Related news reports of China Television News on May 26, 2021: The breach under the grading system makes it difficult for non-rural and non-urban schools to get rid of the resource dilemma <https://news.cts.com.tw/unews/campus/202105/202105262044296.html>

students are not studying in the remote school defined by the Ministry of education⁴. Which means the classes are also in "not rural, not urban" districts. Nor is it in the relatively prosperous Sanxia's NTPU zone or Yingge ceramic old street. There are many disadvantaged children from vulnerable families, including low income, poverty, single parents, intergenerational parenting children, and new immigrants' next generation, etc.

Due to the suspension of the after school class of Sanxia Fuxing Church, which is famous for serving the disadvantage students in the Sanxia and Yingge districts, the Agape Care Association undertakes the after school classes to practically serve the disadvantage students and their families with love. The Agape Sanxia Class and Yingge Class provide those underserved children and youth the shelter to help them with homework, meal, and play with their classmates after school.

The Dandelion Hope Foundation sees the lack of resources and the needs of disadvantaged students in the "not rural, not urban" areas, therefore, helps disadvantage students in the Agape Sanxia Class and Yingge Class by offering the Dandelion Character Class every other week, which provides more diverse learning opportunities and resources. The Dandelion Hope Foundation is committed to achieving the United Nations Sustainable Development Goals (UN SDGs), including SDG10 Reduced Inequalities, SDG 4 Quality Education, and SDG17 Partnerships for the Goals⁵.

In order to understand how to adjust valuable resources in the future, to optimize internal management, to enhance the social value of the overall project of "Spreading the Seeds of Hope Project", and expand social impact, the Dandelion Hope Foundation uses the internationally recognized Social Return on Investment (SROI) measurement method to understand the changes and social value that Dandelion Character Class had brought to stakeholders in 2019-2021, including: the project team members of Dandelion Character Class, the Agape Care Association, the students of Agape Sanxia Class and Yingge Class who participated in Dandelion Character Class (hereinafter referred to as Dandelion Character Class students), tutors of Agape Sanxia Class and Yingge Class (hereinafter referred to as the Agape tutors), and volunteer teacher assistant of Dandelion Character Class (hereinafter referred to as the volunteer).

1.2 Research Methodology: SROI

The report uses Social Return on Investment (SROI) to evaluate the changes and social value that Dandelion Character Class had brought to stakeholders from 2020 to 2021. It measures the financial and nonfinancial impacts and changes of the stakeholders in social, environmental, economic and other aspects by following "A guide to Social Return on

⁴ "Remote schools" as defined by the Ministry of Education
<https://eii.ncue.edu.tw/Apps/Sys/OrgPartial.aspx>

⁵ United Nations SDGs) https://www.undp.org/sustainable-development-goals?utm_source=EN&utm_medium=GSR&utm_content=US_UNDP_PaidSearch_Brand_English&utm_campaign=CENTRAL&c_src=CENTRAL&c_src2=GSR&gclid=Cj0KCCQiAmeKQBhDvARIsAHJ7mF5QhtzS_6pb7aTzSExf-QZWMaBvcFB0k1DwDzvqggQ7oE8SSPJvxN0aAu2NEALw_wcB

Investment” published by the UK Government’s Cabinet Office of the Third Sector⁶ (revised in 2012, hereinafter referred to as the SROI guidelines), and relevant supplementary guidelines issued by Social Value International.

This report is based on the actual data collected through stakeholder engagement, monetize the social value through financial proxies, and finally presents the causal relationship between the overall inputs, outputs, and outcomes in terms of SROI methodology. The analysis process of this report follows the six steps and seven principles set out in the SROI Guidelines, which are described as follows:

1.2.1 The 6 stages in SROI

Carrying out an SROI analysis involves six stages:

1. Establishing scope and identifying key stakeholders.
2. Mapping outcomes.
3. Evidencing outcomes and giving them a value.
4. Establishing impact.
5. Calculating the SROI.
6. Reporting, using and embedding.

1.2.2 The 8 Principles of SROI

SROI was developed from social accounting and cost-benefit analysis and is based on seven principles. These principles underpin how SROI should be applied and are set out in full in the Resources Section. The 8 principles are:

1. **Involve stakeholders:** Stakeholders should inform what gets measured and how this is measured and valued.
2. **Understand what changes:** Articulate how change is created and evaluate this through evidence gathered, recognizing positive and negative changes as well as those that are intended and unintended.
3. **Value the things that matter:** Use financial proxies in order that the value of the outcomes can be recognized.
4. **Only include what is material:** Determine what information and evidence must be included in the accounts to give a true and fair picture, such that stakeholders can draw reasonable conclusions about impact.
5. **Do not over-claim:** Organizations should only claim the value that they are responsible for creating.
6. **Be transparent:** Demonstrate the basis on which the analysis may be considered accurate and honest and show that it will be reported to and discussed with stakeholders.
7. **Verify the result:** Ensure appropriate independent verification of the analysis.

⁶ The third sector includes community groups, voluntary organisations, faith and equalities groups, charities, social enterprises, co-operatives, community interest companies, mutuals and housing associations. Working with the third sector report. (2008), Improvement and Development Agency, pp.1 <https://www.local.gov.uk/sites/default/files/documents/working-third-sector-pdf--1ab.pdf>

8. **Be responsive:** Pursue optimum Social Value based on decision making that is timely and supported by appropriate accounting and reporting.⁷

1.3 Research Limitations

1.3.1 The social return on investment of different organizations should not be compared

According to the measurement procedure of the SROI guidelines, when analyzing the social return on investment, the judgment and analysis of the outcomes will vary greatly depending on the stakeholders. Within the SROI guidelines, the abstract or narrative non-quantitative metrics are monetized (e.g. feel happier, improve self-identity, increase happiness, etc.) and use the hypothetical variables of the four impact factors (deadweight, transfer, attribution, and drop-off) to adjust the value.

According to the measurement procedure of the SROI guidelines, when comparing social return between different organisations, organisations work with different stakeholders and will have made different judgements when analysing their social return. Consequently, it is not appropriate to compare the social return ratios alone. In the same way that investors need more than financial return information to make investment decisions, social investors will need to read all of the information produced as part of an SROI analysis. However, an organisation should compare changes in its own social return over time and examine the reasons for changes. Organisations should also endeavour to educate funders and investors on the importance of putting the ratio in the context of the overall analysis.

Therefore, in addition to the calculation results of SROI, we responsibly disclosed this SROI report, publicly explained the outcomes and calculation process, and listed various adjusted impact factors and sensitivity analysis used in the process. It is expected that the users of this report can use the complete information to understand the Dandelion Character Class and its social value as a reference for project management and decision-making, so as to maximize the social value.

1.3.2 Research limitations of this report

We followed the seven principles of SROI guidelines in the research process, but the research limitations are described as below:

A. Research scope limitation

Even though we know how valuable that Dandelion Character Class helps parents or caregivers (e.g., mother, father, sister, grandfather or grandmother), however, we still can't ask for an interview or do a survey.

The reasons for not be able to interview or do a survey of parents include:

⁷ This summary of Principle 8 had been subject of consultation and board approval in October 2021. The Principles of Social Value <https://socialvalueuk.org/what-is-social-value/the-principles-of-social-value/>

1. Caregivers are busy for doing jobs or housework. Most of their working hours are very long. They don't care about children's learning situation, because they never come to ask Agape tutors.
2. They even don't know what is Dandelion Character Class.
3. Agape Care Association pays the drivers to pick students up from their schools, and drop them off home. Only 2 or 3 parents come to take their children home, but they don't ask students' learning situation.
4. Caregivers' education background and literacy levels are very low. They may feel inferiority to reject our interview.

B. The difficulty of stakeholder engagement

Due to the lack of expression and judgment ability of some junior elementary school students, there may be a risk of underestimating or overestimating social value. The following are remedies:

1. A three-stage negotiation is adopted. The first stage is the briefings, the second stage is the questionnaire, and the third stage is the individual interview.
2. We first conducted the briefings with the Chairman and General Secretary of the Agape Care Association, the tutors of the Agape Sanxia Class and Yingge Class, and the volunteer teaching assistants of Dandelion Character Class. Then, we conducted on-site questionnaires with them and Dandelion Character Class students. After that, we had individual face-to-face interviews.
3. About the subjects of the questionnaire, they are divided into Dandelion Character Class students, Dandelion volunteer teacher assistant, the Chairman and General Secretary of Agape Care Association, tutors and parents of Agape Sanxia Class and Yingge Class. They filled in the questionnaire to answer the changes brought by Dandelion Character Class.
4. In addition, in order to reconfirm the changes of Dandelion Character Class to students, we asked Dandelion volunteers, the Chairman and General Secretary of the Agape Care Association, and tutors of classes to fill in the same questions as students, so as to confirm that students' participation in Dandelion Character Class really brings these changes to students. Verify the change through third-party observations to improve the objectivity of the result information.
5. After the questionnaire, we conduct individual interviews. Key interviewees include the project team of Dandelion Hope Foundation, students of Dandelion Character Class, Dandelion volunteer teaching assistants, the Chairman and General Secretary of Agape Care Association and tutors of the Agape Sanxia Class and Yingge Class.
6. In order to confirm the outcome of the change, the questionnaire topic design includes different aspects and sub topics. The negotiation at each stage includes open-ended topics to improve the integrity of the collected information as much as possible.



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Chapter 2. Basic Information of SROI Report

2.1 SROI Calculation Scope and Activities

2.1.1 Spreading Hope Seeds Program SROI calculation scope

This project is an evaluation SROI report. The analysis period is from January 1, 2020 to December 31, 2021, a total of two years. It measures the changes and social value brought to stakeholders by the Dandelion Character Class, the main project of the Spreading Hope Seeds Program, to the Agape Care Association's Sanxia Class and Yingge Class.

2.1.2 About the origin of the Spreading Hope Seeds Program

The story of Spreading Hope Seeds Program began with a magazine. As early as 1996, the Dandelion Hope Foundation started its service work named after the foundation itself - Dandelion Hope Monthly Magazine (hereinafter referred to as the Dandelion Magazine), which continues to this day.

The original intention of the foundation is to take words as the core value, through positive stories, to warm people's hearts, make life shine, and spread blessings and share love in Taiwan society.



2.1.3 Social problems to be solved by the Spreading Hope Seeds Program

With the development of society and the advancement of science and technology, adolescents and children are exposed to a more open internet environment when their minds have not yet fully developed. The increasingly fierce competition also puts children under greater environmental pressure. School bullying, cyber bullying, parent-child relationship breakdown, parental negligence or absence, lack of family education, and teacher negligence all affect the mental health of adolescents to a certain extent.

With more and more people's attention, the mental health and character of teenagers and children have become a gradually revealed social problem, especially for children from vulnerable families, rural areas, resource deficient areas and youth reform schools, the available social resources are relatively scarce.

Dandelion Hope Foundation believes that character education is the foundation of social stability and that is what has been neglected by regular education which always pursuit for students' good grades.

2.1.4 The goals of the Spreading Hope Seeds Program

The Spreading Hope Seeds Program initiated by the Dandelion Hope Foundation in 2015. The program focuses on the implementation of various services of the spiritual prevention project and construction program for children and young people, and advocates education issues for the next generation such as life education, character classes, emotional

education, parenting education, etc.

The Spreading Hope Seeds Program especially cares for children from disadvantaged families, rural areas, areas with scarce resources and youth reform schools. Through storytelling and DIY courses, students are brought into the story and put themselves in others' shoes, which brings out character education to help students grow in life.

The Dandelion Hope Foundation also invites celebrities to drive different organizations to participate in the activities. It invites the public to pay attention to the holistic education of the next generation, watch over for the soul of the next generation with love and companionship, and hope to bringing positive impact to Taiwan society's future.

2.1.5 Related activities excluded from SROI calculation

The Spreading Hope Seeds Program covers a wide range of subjects, including teachers and students on campus, students from disadvantaged classes in resource scares area, elders, and inmates. The program has launched different projects for different groups at different times.

Most of the following Spreading Hope Seeds Program projects conduct with single activity, and the participants are different in each time. It is very difficult to have stakeholder engagements. Therefore, the following projects are excluded from the scope of SROI calculations.

Figure 2. Spreading Hope Seeds Program projects - excluded from the scope of SROI calculations

<p>1. Character Story House Teaching Material provides storytelling textbook for school teachers. Dandelion Hope Foundation shares and communicates with school teachers through the Teacher's Summer Camp.</p>	
<p>2. Small Bench Love Story Train invites many celebrities (for example: former President Ma Ying-Jeou and celebrities) to tell stories to students in different schools.</p>	

3. **Hope Base** is a sustainable development education field newly built by Dandelion Hope Foundation. In 2021, it will focus on the construction of infrastructure at the base, and in the future, people will be introduced for experiential teaching.



4. **Youth and Elder Harmony Activity** is a youth and elder integration activity held on campus every semester, and the students and seniors participating in the activity are different each time.



5. **Inmates' Essay and Painting Competition and Exhibition** is held annually.



2.1.6 Activity and scope of the main calculation of SROI

According to the execution time and completeness of the Spreading Hope Seeds Program, Sanxia district and Yingge district in New Taipei City are the first areas to promote the Dandelion Character Class in the last two years (2020 and 2021). According to the needs of students, the Dandelion Hope Foundation especially tailored the teaching material and contents of Dandelion Character Class for Agape Care Association's Sanxia Class and Yingge Class. Dandelion teachers and Dandelion volunteer teaching assistants in person. So far, the complete content has been implemented for over two consecutive years. The activities are uninterrupted. There is progress every semester.

The Agape Care Association's Sanxia Class and Yingge Class start from Monday to Friday after 12:00pm, and is open as usual during the winter and summer vacations. The students who participate in the Sanxia Class and Yingge Class are all high-risk and high-caring children who are referred by their schools and need to be taken care. These students are from single parent families, intergenerational education, low-income households, the risk of domestic violence, children of new immigrants' next generation, or parents in prison,

weak family support system, family unable to afford the tuition of children after school classes, or family unable to raise children. The Agape Care Association provides after-school tutoring and protection for disadvantaged children to write homework, eat and play with other students in Sanxia class and Yingge class⁸.

Dandelion Character Class has about 6-8 classes per semester, which gives the students of Agape Sanxia Class and Yingge Class the opportunity to learn more diverse and interesting teaching contents after completing their homework. Through vivid character stories and DIY hand-made class, Dandelion Character Class helps students to build characters and encourage students by give students gifts and food.

It is worth mentioning that although in 2020 and 2021 during the COVID-19 pandemic, the Dandelion Character Class was changed from physical classes to online courses. All the teachers and students have participated in the online course by using Zoom, which allow students' learning to be completely unaffected by the pandemic.

Dandelion teacher teaches many character stories, such as Greater Value (justice), Missing Voices (respect), Let's Find Faults (communication), No Matter How Small the Wound IS, It Still Hurts (consideration)...etc., as well as DIY hand-made courses, such as Smoke-free Stove, Origami, Clay, Turning Emotional Cup), which bring students character education, companionship and care, and help students still have positive values and life character when they encounter difficult environments and decisions. Getting along with students makes Dandelion teacher feel younger. Students take classes seriously and give warm feedback to dandelion teacher. Dandelion project team sees the growth and changes of students and increases the sense of work achievement.

Moreover, through the cooperation opportunity of Dandelion Character Class, Dandelion Hope Foundation recommended the students of Agape Care Association's Sanxia Class and Yingge Class to participate in the charity dinner of "Sharing infinite love in Christmas" initiated by TVBS Faith Hope Love Sustainability Foundation in 2020. Besides, in 2020, the Sanxia Class received TVBS news and website reports of "Sharing Infinite Love" and ETToday Fun Donation News Report. Yingge Class received YouTube exposure "I don't want children to be afraid anymore", which video supports poor and weak children with love lessons. In 2021, the Yingge Class was interviewed by TVBS television media to film "the TVBS Top Firm Program" leading by Nutritionist Song Minghua (nutrition education), Home Physician Doctor Chen Xinmei (physical health consulting), and Hairdresser Ryan (free hair cut) with those students. After these media broadcasts, Agape Care Association received a designated NT\$600,000 donations in 2021.⁹

⁸ Infinite Love / "I don't want children to be afraid anymore" - Support poor and weak children with love lessons <https://news.tvbs.com.tw/life/1414788>

⁹ 《TVBS Top Firm》 interviewed Agape Care Association, Nutritionist Song Minghua, Home Physician Doctor Chen Xinmei, and Hairdresser Ryan (Sina News on February 5, 2021)

<https://m.news.sina.com.tw/article/20210205/37581856.html>

Sharing Infinite Love – One day teacher! Caring and Accompanying Vulnerable Children Experts Support Fundraising

Since the Dandelion Character Class has brought significant changes to the students, according to SROI Principle 3: Value the things that matter, this social investment rate of return report focuses on evaluating the social impact and social value of Dandelion Character Class in Agape Care Association's Sanxia Class and Yingge Class.

2.2 Identify stakeholders

2.2.1 Who are stakeholders?

According to the SROI guidelines, a stakeholder is defined as "a person or organization that experiences change, whether positive or negative, intentional or unintentional, and expected or unanticipated, as a result of the activity being analyzed. The stakeholders are those who are affected by the influence activities".

In order to identify the stakeholders, we first held two workshops at the Dandelion Hope Foundation. The first workshop reviewed the projects related to the Spreading Hope Seeds Program. We discussed the details and selected the Dandelion Character Class as the main project for SROI calculation. The second workshop was to identify the stakeholders of Dandelion Character Class, to understand the impact of various stakeholders in the project, and to classify and count the numbers of people.

In SROI analysis, the main concern is to find out how much value has been created or reduced, and for whom. In order to identify stakeholders. Section 2.2.2 lists all persons or organizations that may impact or be affected by the activity, and explains the rationales of why stakeholders are included and excluded.

2.2.2 Inclusion and exclusion of stakeholders

Through the process of stakeholders engagement, this social impact assessment project takes stock of the changes of stakeholders in a total of two years from January 1, 2020 to December 31, 2021.

In particular, since the Dandelion Character Class is not a daily class, only some students of the Agape Sanxia Class and Yingge Class have participated in the Dandelion Character Class. In order to more accurately express the stakeholders of students, we collectively refer to the students who have participated in the Dandelion Character Class and included them in the SROI calculation. The volunteer teaching assistant is called the Dandelion Character Class volunteer teaching assistant. The statistics of students participating in the Dandelion Character Class are as follows: in 2020, there are 16 students in 12 classes in Sanxia, and 16 students in 12 classes in Yingge; in 2021, there are 16 students in 9 classes in Sanxia a, and 16 students in 8 classes in Yingge.

Exclusion or inclusion of stakeholders was determined as a significant change as a result of Dandelion Character Class intervention. The excluded stakeholders include: parents, individual donors, in-kind donation groups, celebrities and artists serving as volunteers.

According to SROI Principle 5: Do not overclaim, therefore, they are excluded to avoid double counting. The reasons for the inclusion and exclusion of interested parties are as follows (Table 1):

Table 1. Reasons for inclusion and exclusion of stakeholders

Stakeholder	Reasons for inclusion	Inclusion	Number of Persons
Dandelion Character Class Project Team	<p>The Dandelion Hope Foundation is the initiator of the Spreading Hope Seeds Program and the project executor of the Dandelion Character Class.</p> <p>The project team includes 3 persons for Sanxia Class and Yingge Class:</p> <ol style="list-style-type: none"> 1. Project Managers 2. Dandelion teachers 3. Editor <p>Their inputs, outputs, and outcomes are material to the project.</p>	Included	Sanxia Class and Yingge Class: 3 persons
Agape Care Association	<p>The Agape Care Association's Chairman and General Secretary undertake the Sanxia Class and Yingge Class. They are the decision makers who decide to cooperate with the Dandelion Hope Foundation.</p> <p>They also accompany and recommend the progress and development of the Dandelion Character Class.</p> <p>Their inputs, outputs, and outcomes are material to the project.</p>	Included	Sanxia Class and Yingge Class: 2 persons
Dandelion Character Class Students	<p>There are totally 32 Dandelion Character Class students, 16 in Sanxia Class, and 16 in Yingge Class, respectively.</p> <p>As the Dandelion Character Class is only taught once every two weeks during the semester, the main students are elementary school students. While the Agape Care Class includes elementary and middle school students, classes are available from Monday to Friday starting at 12:00pm regardless of winter and summer vacations.</p> <p>Thus, the calculation scope of this SROI only includes the students who have participated in the Dandelion Character Class in Agape Sanxia Class and Yingge Class. Their changes are the main factors for whether the Dandelion Character Class achieves the goal. Therefore, their inputs, outputs, and outcomes are material to the project.</p>	Included	Sanxia Class: 16 persons; Yingge Class: 16 persons
Dandelion Character Class Volunteer Teaching Assistant	<p>There are totally 4 Dandelion Character Class volunteer teaching assistants, 2 for Sanxia Class, and 2 for Yingge Class, respectively.</p> <p>Dandelion Character Class volunteer teaching assistants have been educated and trained by Dandelion teacher before the class, so that they can help the DIY activities in the class together. The volunteers received education and training, and then participating in the teaching activity. They taught together, and gained something from the coaching practice, gain a sense of accomplishment, and their inputs, outputs, and outcomes are material to the project.</p>	Included	Sanxia Class: 2 persons; Yingge Class: 2 persons
Agape Tutors	<p>There are totally 4 Agape tutors, 2 for Sanxia Class, and 2 for Yingge Class, respectively.</p> <p>During the Dandelion Character Class, the Agape tutors of Sanxia Class and Yingge Class observe the teaching of Dandelion teachers and volunteer assistants, so they can get respite time, learn a variety of teaching contents and skills, and observe the students' response and changes in class. Therefore, their inputs and outputs and outcomes</p>	Included	Sanxia Class: 2 persons; Yingge Class: 2 persons

Stakeholder	Reasons for exclusion	Excluded	Number of Persons
Dandelion Character Class parents	<p>are material to the project.</p> <p>There might be changes to parents or caregivers due to Dandelion Character Class as the followings:</p> <ul style="list-style-type: none"> • Dandelion Character Class may help parents or caregivers to reduce the financial burden of the family. Because parents or caregivers doesn't need to quit their job to take care of children, which may not reduce their income. • Dandelion Character Class may help parents or caregivers to increase the respite time, because they don't need to take care of children during the class, which reduce the pressure to discipline their children. <p>Even though we know how valuable that Dandelion Character Class may help parents or caregivers, however, we still can't ask them for an interview or do a survey due to the following reasons:</p> <ol style="list-style-type: none"> 1. Caregivers are busy for doing jobs or housework. They don't care about children's learning situation, because they never come to ask Agape tutors. 2. They even don't know what is Dandelion Character Class. 3. Agape Care Association pays the drivers to pick students up from their schools, and drop them home. Only 2 or 3 parents come to take their children home, but they don't ask students' learning situation. 4. Caregivers' education background and literacy levels are very low. They may feel inferiority to reject our interview. <p>Since most of the parents or caregivers are unable for stakeholder engagement, they were excluded from the value of the outcomes (Principle 5: Do not over-claim).</p>	Excluded	Sanxia Class: 16 persons; Yingge Class: 16 persons
Individual Donors	<p>Because the Dandelion Hope Foundation is only one of the donated organization, the individual donors donate to the foundation and distribute the donations by the foundation, not the designated donation to Dandelion Character Class, so it cannot be calculated.</p> <p>Since the donors were not directly influenced by Dandelion Character Class, they were excluded in order not to over-claim the outcomes (Principle 5).</p>	Excluded	N/A
In kind donation groups	<p>Because the Dandelion Hope Foundation is only one of the donated organization of the in kind donation groups. The in kind donation groups donated to the foundation and let the fundation to distribute to others. The donators do not instruct to only donate to the Dandelion Character Class, so it cannot be included.</p> <p>Since the in kind donors are not directly impacted by Dandelion Character Class, they are excluded in order not to over-claim the outcomes (Principle 5).</p>	Excluded	N/A
Celebrities and artists serving as volunteers	<p>Because Dandelion Character Class is only one of the many volunteer activities of the media, celebrities and entertainers are less impacted Dandelion Character Class.</p> <p>The changes brought about by celebrities and entertainers who serve as volunteers are not material, so they are excluded in order not to over-claim the outcomes (Principle 5).</p>	Excluded	N/A

2.3 Stakeholder Engagement

2.3.1 Significance of stakeholder feedback and accuracy of data

The biggest difference between the SROI method and other social impact assessment methods is that it must collect feedbacks from stakeholders, which means the process of “Stakeholder Engagement”. SROI methodology is based on the Theory of Change. The process has to ask what changes the project brings to stakeholders, whether positive or negative, and take the subjective feelings and objective changes of stakeholders as the basis for evaluating the performance of project results and determining the value.

Therefore, the project implementation process must fully communicate with stakeholders through workshops, briefings, questionnaires and individual interviews. The stakeholder engagement process will help to enhance the interaction and relationship between stakeholders and even open up new cooperation opportunities in the future.

According to the six steps of SROI analysis, the first five steps all depend on the full participation of stakeholders in order to fully understand the project's input, output and outcome, and correctly price the outcome and find out the appropriate financial proxy.

2.3.2. Method and Number of Stakeholder Engagement

The process of stakeholder engagement is carried out in the form of workshops, briefings, interviews and questionnaires, which are described as follows (Table 2):

Table 2. Method and number of stakeholder engagement

No.	Process of Stakeholder Engagement	Purpose for Stakeholder Engagement
1	Workshop	In order to identify stakeholders, we first held two workshops at the dandelion hope foundation. The first workshop reviewed the activities related to the Spreading Hope Seeds Program and discussed and selected the Dandelion Character Class as the main SROI calculation project. The second workshop was to identify the stakeholders of Dandelion Character Class, to understand the impact of various stakeholders on the project, and to classify and count the number of people.
2	Briefings	The briefings are to explain what is SROI methodology and help the Agape Care Association to understand why the Sanxia Class and Yingge Class of Dandelion Character Class are taken as the main calculation scope in this report.
3	Focus group and individual interviews	Conduct focus group or individual interviews with stakeholders, describing the changes experienced as significant changes due to the Dandelion Character Class, including all categories of stakeholders.
4	Questionnaires	The purpose of the questionnaire is to verify the input, event chain, outcomes, financial proxy and impact factors. The responses to the questionnaire were collected to calculate the number of people who experienced change, the average change level that stakeholders experienced, and the incidence of outcomes. Stakeholders who filled out the questionnaire on site included: The Chairman and General Secretary of the Agape Care Association, the students and tutors of the Sanxia Class and Yingge Class of Dandelion Character Class, and the volunteer teaching assistants of Dandelion Character Class.

5	Verify the result	In order to confirm the appropriateness of SROI calculation results, we invite all stakeholders to review the drafts of SROI report and Value Map, and modify them according to the problems raised by stakeholders.
6	Report assurance	The final step is to verify with the representatives of various stakeholders to confirm the correctness of the content, and then submit the report to the Social Value International in the United Kingdom for report assurance. After submitting the report for SVI assurance, we also arranged online meetings for key stakeholders with the accreditor.

The total number of all stakeholders included in the SROI calculation all involved the process of stakeholder engagement, which means the actual engagement ratio is 100%. The actual number of participants in stakeholder engagement is as follows (Table 3):

Table 3. The actual number of participants in stakeholder engagement

Stakeholder	Total Persons	The actual number of participants in stakeholder engagement
Dandelion Character Class Project Team Members	Sanxia Class and Yingge Class: Total 3 persons - Project Manager - Teacher - Editor	Workshop (3) Interview (3)
Agape Care Association	Sanxia Class and Yingge Class: Total 2 persons - Chairman - General Secretary	Workshop (2) Interview (2)
Dandelion Character Class Students	Sanxia Class: 16 persons; Yingge Class: 16 persons	Sanxia Class: Questionnaire (16), Interview (3); Yingge Class: Questionnaire (16), Interview (3)
Dandelion Character Class Volunteer Teaching Assistant	Sanxia Class: 2 persons; Yingge Class: 2 persons	Sanxia Class: Briefing (1), Questionnaire (2), Interview (2); Yingge Class: Questionnaire (2), Interview (2)
Agape Tutors	Sanxia Class: 2 persons; Yingge Class: 2 persons	Sanxia Class: Briefing (2), Questionnaire (2), Interview (2); Yingge Class: Briefing (2), Questionnaire (2), Interview (2)

Figure 3. Stakeholder Engagement – Sanxia Class and Yingge Class (Students, Agape Care Association and Agape Tutors)





2.3.3. Sub-groups of Stakeholders

The reasons why the sub-group of all stakeholders only identified based on two different locations (Sanxia Class and Yingge Class) are explained as the following:

1. Dandelion Character Class Project Team: There are totally 3 persons in this project for Sanxia Class and Yingge Class, including Project Manager, teacher, and editor.
2. Agape Care Association: There are totally 2 persons in this project for Sanxia Class and Yingge Class, including Chairman and General Secretary.
3. Dandelion Character Class Students: Although students have different background, for example, from gender, age, or potentially from the background of the students (e.g.,

single parents, bereaved parents, intergenerational parenting children, and disadvantaged children from vulnerable families), their learning situations and changes do not have big differences based on our interview and questionnaires results. Besides, the learning content of storytelling and DIY classes of Dandelion Character Class are simple and easy for students regardless of ages or other factors. In addition, Taiwan doesn't have Caste System. Most of students' parents or care givers are blue collar, single parents or elders. In order to protect students' privacy and avoid them to be "tag", we prefer not to list name and background.

4. Dandelion Character Class Volunteer Teaching Assistant: There are 2 persons in Sanxia Class and 2 persons in Yingge Class, respectively.
5. Agape Tutors: There are 2 persons in Sanxia class and 2 persons in Yingge class , respectively.

Chapter 3. Input, Output, Outcome and Event Chain

3.1 Input

Stakeholders input different resources to make the Dandelion Character Class be carried out. The Dandelion Character Class inputs the Dandelion Magazine, personnel expenses, volunteer teaching assistant training courses, Dandelion Christmas Magazine, prizes, gifts and food, etc.

The Agape Care Association provide venues in Sanxia district and Yingge district. Besides, the Chairman and General Secretary spend precious time to accompany during the Dandelion Character Class. The volunteer teaching assistants of the Dandelion Character Class put down the hourly salary of their original job and provide valuable time for teaching. The Agape tutors spend time to observe the Dandelion Character Class.

However, although the students have devoted their time to participate in Dandelion Character Class in Sanxia Class and Yingge Class. Because the students were not productive, their input of time would not incur other external or opportunity costs, so the students' input of time was not included in the calculation.

Because the input of these stakeholders makes the Dandelion Character Class be carried out. It is included in the SROI calculation, and it is converted into monetary value through the stakeholder engagement. The detailed calculation is as follows (Table 4):

Table 4. Input resources

Stakeholder	2020 Person	2021 Person	Input	Class	2020 Value	2021 Value	Source/Calculation	Inclusion/Exclusion
Dandelion Character Class Project Team: 1.Project Manager 2.Teacher 3.Editor	3	3	Dandelion Hope Magazine	Sanxia	\$180	\$180	Dandelion Hope Magazine printing expense: 12 copies*\$15/copy=\$180	Inclusion
				Yingge	\$180	\$180		Inclusion
			Dandelion Personnel Expense	Sanxia	\$5,465	\$5,465	Monthly pay converts to hourly pay: 1. Project Manager \$50,000*(1/22 days)=\$2,250 2.Teacher \$40,000(3/22 days)=\$5,440 3.Editor \$36,000(2/22 days)=\$3,240 Total \$10,930 Sanxia Class and Yingge Class each share half the cost: \$10,930/2=\$5,465	Inclusion
				Yingge	\$5,465	\$5,465		Inclusion
			Dandelion Volunteer Teacher Assisting Training Course	Sanxia	\$2,000	\$2,000	Trainer's payment: \$2,000/Class	Inclusion
				Yingge	\$2,000	\$2,000		Inclusion
			Dandelion Christmas Magazine	Sanxia	\$0	\$750	Printing expense: 50 copies*\$15/copy=\$750	Inclusion
				Yingge	\$0	\$750		Inclusion
			Prizes, Gifts, and Food	Sanxia	\$11,300	\$3,200	Original prize of food and gifts (Source: Stakeholder Engagement)	Inclusion
				Yingge	\$8,000	\$3,400		Inclusion

			Online subscription fees for Zoom	Sanxia	\$0	\$1,797	Online subscription fees for Zoom 【NT\$ 599/month】 Sanxia Class and Yingge Class each share half the cost:	Inclusion
				Yingge	\$0	\$1797	▲ Average input per person: 2021 Sanxia Class: \$599/2*6 months=\$1,797 2021 Yingge Class: \$599/2*6 Months=\$1,797	Inclusion
Agape Care Association 1.Chairman 2.General Secretary	2	2	Time to accompany	Sanxia	\$31,500	\$23,625	Monthly pay converts to hourly pay: 1.Chairman \$15,000/20 days=\$750/day 2. General Secretary \$45,000/24 days=\$1,875/daily pay Total=\$2,625/day ▲ Average input per person: 2020 Sanxia Class \$2,625*12 classes=\$31,500 2021 Sanxia Class \$2,625*9 classes=\$23,625	Inclusion
	2	2	Time to accompany	Yingge	\$31,500	\$21,000	▲ Average input per person: 2020 Yingge Class \$2,625*12 classes=\$31,500 2021 Yingge Class \$2,625*8 classes=\$21,000	Inclusion
	1	1	Venue rental fee: Rent and utility expenses	Sanxia	\$18,000	\$13,500	Sanxia venue monthly expense converts to daily expense: (Monthly rent 30,000 + utilities \$15,000)/30 days=\$45,000/30 days=\$1,500/days ▲ Average input per person: 2020 Sanxia Class \$1,500*12 classes=\$18,000 2021 Sanxia Class \$1,500*9 classes=\$13,500	Inclusion
	1	1	Venue rental fee: Rent and utility expenses	Yingge	\$11,196	\$7,464	Yingge venue monthly expense converts to daily expense: (Monthly rent 13,000 + utilities \$15,000)/30 days=\$28,000/30 days=\$933/days ▲ Average input per person: 2020 Sanxia Class \$933*12 classes=\$11,196 2021 Sanxia Class \$933*8 classes=\$7,464	Inclusion
Dandelion Character Class Students	16	16	Class time	Sanxia	\$0	\$0	Because the students were not productive, their input of time would not incur other external or opportunity costs, so the students' input of time was not included in the calculation.	Exclusion
	16	16	Class time	Yingge	\$0	\$0		Exclusion
Dandelion Character Class Volunteer Teaching Assistant	2	2	Volunteering time	Sanxia	\$16,800	\$12,600	The volunteer teaching assistants put down the hourly salary of their original job: ▲ Average input per person: 2020 Sanxia Class 2 persons*12 classes*\$700=\$16,800 2021 Sanxia Class 2 persons*9 classes*\$700=\$12,600	Inclusion
	2	2	Volunteering time	Yingge	\$16,800	\$11,200	Volunteers put down the hourly salary of their original job: ▲ Average input per person: 2020 Yingge Class 2 persons*12 classes*\$700=\$16,800 2021 Yingge Class 2 persons*8 classes*\$700=\$11,200	Inclusion
Agape Tutors	2	2	The Agape tutors spend time to observe the Dandelion Character Class	Sanxia	\$3,840	\$2,880	Monthly pay converts to hourly pay: 2020 Yingge Class: 2 persons*12 classes*\$160=\$3,840 2021 Yingge Class: 2 persons*9 classes*\$160=\$2,880	Inclusion
	2	2	The Agape tutors spend time to	Yingge	\$3,840	\$2,560	Monthly pay converts to hourly pay: 2020 Sanxia Class:	Inclusion

			observe the Dandelion Character Class			2 persons*12 classes*\$160/hour=\$3,840 2021 Sanxia Class: 2 persons*8 classes*\$160/hour=\$2,560	
Total					\$168,066	\$121,643	

3.2 Output

Different outputs for stakeholders due to related inputs in Dandelion Character Class. The Dandelion Hope Foundation's Spreading Hope Seeds Program - Dandelion Character Class project team produced classes, teaching materials, training volunteer teaching assistants, and held Christmas Writing Activities. The Agape Care Association participated in the charity dinner of "Sharing infinite love in Christmas" initiated by TVBS Faith Hope Love Sustainability Foundation in 2020. Besides, the Agape Care Association received 3 media exposures in 2020 and 2 media exposures in 2021. After these media broadcasts, the Agape Care Association's Sanxia Class and Yingge Class received donations. Dandelion Character Class students participated in Sanxia Class and Yigge class. Dandelion Character Class volunteer teaching assistants cooperate with Dandelion teacher's teaching DIY handmade course and story lessons. The Agape tutors observe Dandelion Character Class. Since the output of these stakeholders can further bring about change, the following output activities and quantities are included in the SROI calculation (Table 5):

Table 5. Output

Stakeholder	Output Activities	Class	2020	2021	Inclusion/Exclusion
Dandelion Character Class Project Team	Teach Dandelion Character Classes in Sanxia Class	Sanxia Class	12 classes	9 classes (3 physical + 6 online classes)	Inclusion
	Teach Dandelion Character Classes in Yingge Class	Yingge Class	12 classes	8 classes (3 physical + 5 online classes)	Inclusion
	Produce teaching materials for Dandelion Character Class for Sanxia Class	Sanxia Class	12 teaching materials	9 teaching materials	Inclusion
	Produce teaching materials for Dandelion Character Class for Yingge Class	Yingge Class	12 teaching materials	8 teaching materials	Inclusion
	Successfully trained volunteer teaching assistants for Sanxia Class	Sanxia Class	2 persons	2 persons	Inclusion
	Successfully trained volunteer teaching assistants for Yingge Class	Yingge Class	2 persons	2 persons	Inclusion
	Host a Dandelion Christmas Writing Activity in Sanxia Class	Sanxia Class	N/A	1 activity	Inclusion
	Host a Dandelion Christmas Writing Activity in Yingge Class	Yingge Class	N/A	1 activity	Inclusion
Agape Care Association	The Agape Care Association's 15 Sanxia students participated in the charity dinner of "Sharing infinite love in Christmas" initiated by TVBS Faith Hope Love Sustainability Foundation in 2020.	Sanxia Class	15 students	N/A	Inclusion
	The Agape Care Association's 15 Yingge students participated in the charity dinner of "Sharing infinite love in Christmas" initiated by TVBS Faith Hope Love Sustainability Foundation in 2020.	Yingge Class	15 students	N/A	Inclusion
	The Agape Care Association's Sanxia Class received 2 media exposures in 2020. ● 2020 media exposures: 1. Sanxia Class received TVBS news and website reports of "Sharing infinite love"	Sanxia Class	2 media exposures	N/A	Inclusion

	2020.11.10 【Sanxia Class】 https://news.tvbs.com.tw/life/1414788 2. ETToday Fun Donation News Report. 2020.12.25 【Sanxia Class】 https://www.ettoday.net/news/20201225/1884398.htm				
	The Agape Care Association's Yingge received 1 media exposures in 2020 and 2 media exposures in 2021. ● 2020 media exposures: 1. YouTube exposure "I don't want children to be afraid anymore", which video support poor and weak children with love lessons. 2020.11.10 【Yingge Class】 https://www.YouTube.com/watch?v=6iQ3tq8Oom ● 2021 media exposures 1. TVBS Top Firm Program – one day teacher! Experts care and accompany vulnerable children and fund-raisin leading by Nutritionist Song Minghua, Home Physician Doctor Chen Xinmei, and Hairdresser Ryan with those students. 2021.2.5 【Yingge Class】 https://fb.watch/a1h5IzxmK/ 2. Sina News reported TVBS the TVBS Top Firm Program 【Yingge Class】 2021.2.5 https://m.news.sina.com.tw/article/20210205/37581856.html	Yingge Class	1 media exposure	2 media exposures	Inclusion
	After these media broadcasts, the Agape Care Association's Sanxia Class received donations	Sanxia Class	N/A	NT\$300,000 donations	Inclusion
	After these media broadcasts, the Agape Care Association's Yingge Class received donations	Yingge Class	N/A	NT\$300,000 donations	Inclusion
Dandelion Character Class Students	Participate in Dandelion Character Class in Sanxia a	Sanxia Class	12 classes	9 classes	Inclusion
	Participate in Dandelion Character Class in Yingge	Yingge Class	12 classes	8 classes	Inclusion
Dandelion Character Class Volunteer Time	Volunteering in Dandelion Character Class in Sanxia a	Sanxia Class	12 classes	9 classes	Inclusion
	Volunteering in Dandelion Character Class in Yingge	Yingge Class	12 classes	8 classes	Inclusion
Agape Tutors	Observe in Dandelion Character Class in Sanxia a	Sanxia Class	2 persons	2 persons	Inclusion
	Observe in Dandelion Character Class in Yingge	Yingge Class	2 persons	2 persons	Inclusion

Figure 4. Dandelion Character Class and Activities





Dandelion Hope Foundation recommended the students of Agape Care Association's Sanxia Class and Yingge Class to participate in the charity dinner of "Sharing infinite love in Christmas" initiated by TVBS Faith Hope Love Sustainability Foundation in 2020.

蒲公英希望基金會推薦主愛社會關懷協會
【蒲公英品格課】三峽班及鶯歌班學生享用
 TVBS 聖誕愛無限公益大餐



The Dandelion teacher hosted a Dandelion Christmas Writing Activity in Sanxia Class and Yingge Class and taught the students of the Dandelion Character Class to express their gratitude and encouragement on the back cover of the Dandelion Christmas Monthly specially edition.

【蒲公英品格課】舉辦聖誕月刊寫作活動

3.2.1 Teaching content of Dandelion Character Class

Dandelion teacher teaches many character stories and DIY hand-made courses, which bring students character education, companionship and care, and help students still have positive values and life character when they encounter difficult environments and decisions. In addition, the dandelion Christmas writing activity allows students to express gratitude to their families and encourage themselves and their classmates (Table 6).

Table 6. Teaching content of Dandelion Character Class

Course and content	Photo
<p>《Greater Value》 The protagonist of the story abandons the opportunity to win the gold medal in the sailing competition and chooses to help other sailors who fall into the water. He sacrifices the medal, but wins more value! This class allows students to learn the free will of "choice". They should be able to distinguish right from wrong, be a person with a sense of justice, and be able to take the initiative to care and lend a helping hand bravely.</p>	

《Missing voice》

When the protagonist of the story gets along with the elders who serve, he observes the movies that the elders like, and sings songs with the guitar, and recalls the past together, so that the students can learn to carefully observe the needs of the elders, and get along with the elders with love, care and respect. The same is true of getting along with other people. The DIY class uses paper clay, small bottles and beads to make sand bells and practice songs to make the elders happier.



《No matter how small the scar is, it still hurts》

The story helps students to learn to be considerate of others' feelings and be willing to establish a good relationship between students with thoughtful words or behaviors.



《Let's find fault》


The story helps students see other people littering, they can communicate with each other better than before, they must also have rational communication skills when encountering injustices, and teach mental health and rational communication.



《We like to eat potatoes》
《Smokeless stove》

The story teaches students that by "sharing" food, they can bring people closer. The DIY hand-made course specially uses small bricks to make "Smokeless Stove", allowing students to learn the energy-saving principles of smokeless stoves and the skills of building houses with red bricks.


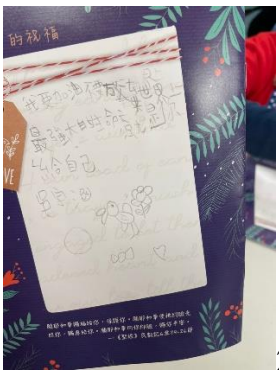


<p>《Pinball》 DIY hands-on course teaches students to complete works together with others, learning about teamwork, and helping each other from the practical process. This can complete tasks faster, and teach interpersonal relationships and cooperation.</p>	
<p>《Turning Emotion Cup》 《Sock Doll》 Through hand-made courses, emotion turning cups and socks, students can be taught that they can find out when others are angry and change their own angry mood faster than before, so as to establish mental health.</p>	

3.2.2 Dandelion Christmas Writing Activity

Who do you want to give for Christmas in 2021? The Dandelion teacher hosted a Dandelion Christmas Writing Activity in Sanxia Class and Yingge Class and taught the students of the Dandelion Character Class to express their gratitude and encouragement on the back cover of the Dandelion Christmas Monthly specially edition. Some students encouraged themselves and their classmates (Table 7):

Table 7. Dandelion Christmas Writing Activity

Dandelion Christmas Writing Activity	Photo	
<p>1. "Mom, don't cry, we are with you. Smile! ~ Enrui Tang</p> <p>2. "I'm going to keep going, don't give up. The most powerful life in the world is you. For myself." ~ Yuhan Wu</p> <p>3. "Come on! Everyone is the best!" ~ Mengrui Li</p> <p>4. "Come on! Do not give up.</p>	 <p>1.</p>	 <p>2.</p>

Grandma, thank you. Thank you for taking good care of me, thank you. 』 ~Tang Eun Suk



3.



4.

3.3 Output, Event Chain, and Outcome

3.3.1 Output, event chain, and outcome of stakeholders in Dandelion Character Class

The event chains, outcomes and indicators are based on stakeholder engagement and literature¹⁰. In this report, the outcomes and indicators are analyzed qualitatively and quantitatively. Qualitative information is based on interviews and discussions with stakeholders, and quantitative information is based on objective data from questionnaire on actual changes in stakeholders. At each important stage, stakeholders participate in the discussion, and according to the discussion results, it will become an important basis for the next stage of work.

The stakeholder engagement process is as follows:

1. Discuss the list of stakeholders and the design of questionnaire content with the project team
2. Collect feedback from stakeholders through workshops, briefings, questionnaires, interviews, etc.
3. Interview the input, output, outcome and event chain of stakeholders
4. Discuss with stakeholders the applicability of outcome indicators, financial proxy variables
5. Stakeholders are invited to verify the contents of input, output, outcome, event chain and outcome indicators, and confirm the four impact factors: Deadweight, Displacement, Attribution, and Drop-off as the factors to adjust the value.

¹⁰ Changes in students were investigated in the questionnaire, which refers to the following literature: Self-Identity: Refer to the Rosenberg Self-Confidence Scale. The "Self-Confidence Scale" (Rosenberg Self-Esteem Scale) was developed by the American psychologist Rosenberg (M. Rosenberg), which is the most commonly used scale in the world to measure personal self-confidence.

<https://zh.surveymonkey.com/r/KSXMBD3>

Interpersonal relationships, emotional management, and well-being: refer to the research on personality traits, interpersonal relationships and well-being of senior elementary school children. Lin Lijun. (2008). Correlation research on personality traits, interpersonal relationships and well-being of senior elementary school children. Master's Thesis, Institute of Counseling and Applied Psychology, National Taichung University of Education, 1-156.

<http://ntcuir.ntcu.edu.tw/bitstream/987654321/7009/1/097NTCTC328002-001.pdf>

3.3.2 Selection Criteria for Outcome

In accordance with SROI Principle 3 "Value the things that matter" and Principle 5 "Do not over claim," we must define the significant social value that is measured as the changes by stakeholders. Therefore, we observe and refer to stakeholders' feedback, academic theories, and evidence from the literature and rules of thumb to judge whether a stakeholder's social value increases or decreases.

We take the following steps to select the outcome represented by each stakeholder:

1. Through the event chain, clarify the causal relationship between input, output and results.
2. Determine the degree of rigor required for the results. For example, if the full score of the questionnaire is 5 points, the results with an average of more than 3 points can be considered as significant changes.
3. In order to find indicators and evidence, objective and subjective investigation evidence is used to verify that the results do occur and the degree of occurrence. For example, ask other stakeholders to confirm through questionnaires that the students of Dandelion Character Class have really changed, including the Dandelion project team, Agape Care Association, Dandelion volunteer teaching assistants and Agape tutors of Sanxia class and Yingge class.
4. When judging the materiality of the outcomes, we discussed the interview and questionnaire results with stakeholders. When the outcomes consistent with most stakeholders, the outcomes are identified as material.
5. Finally, we observed whether the external environment and mentality of the stakeholders had changed, discussed and confirmed the event chain and final outcome indicators with the stakeholders, referred to relevant literature and evidence, and obtained the final result.

3.3.3 Event Chain

The event chain is a collection of feedback from workshops, briefings, questionnaires and interviews with all stakeholders. Therefore, in the verification stage, we ask stakeholders to confirm whether the text and derivation process of the resulting event chain are in line with their experience. Stakeholders agree on the course and causality of the outcomes drawn by the event chain. The output, event chain, and outcome of stakeholders are listed as follows:

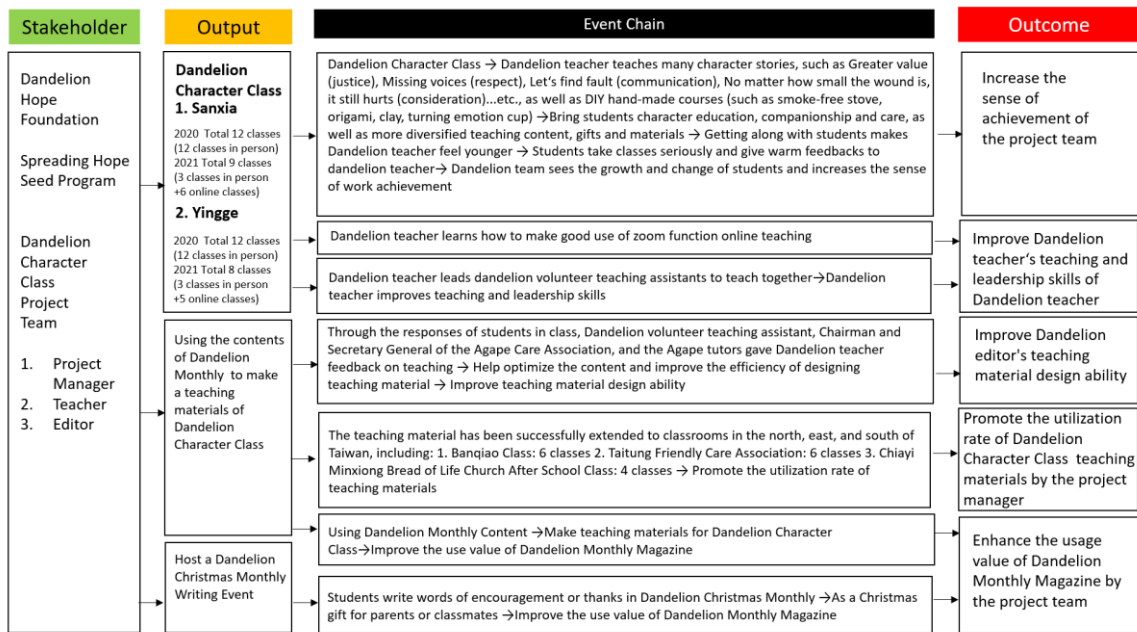


Figure 5. Event chain of the Dandelion Character Class project team

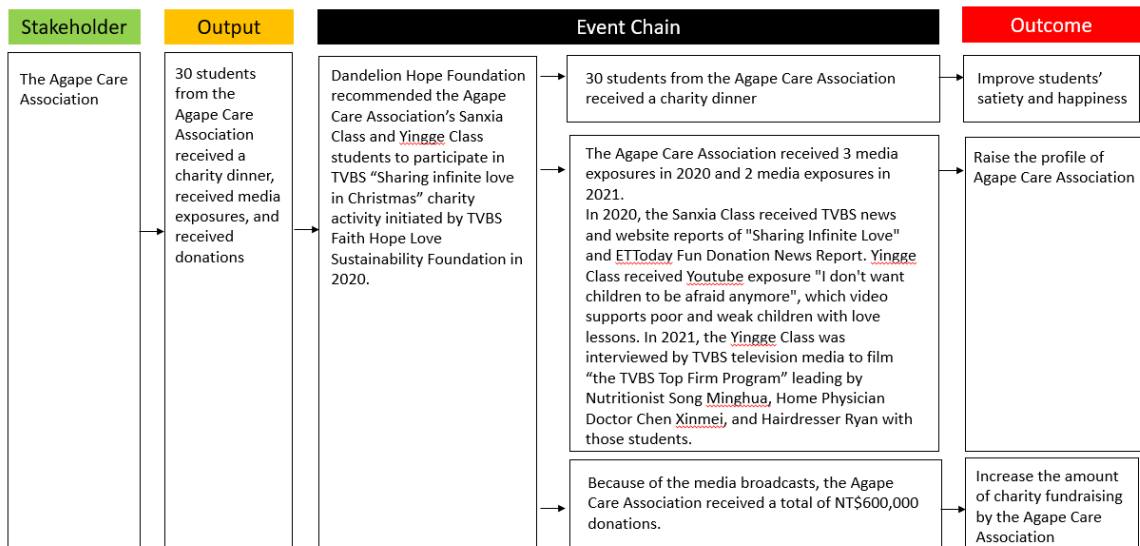


Figure 6. Event chain of the Agape Care Association

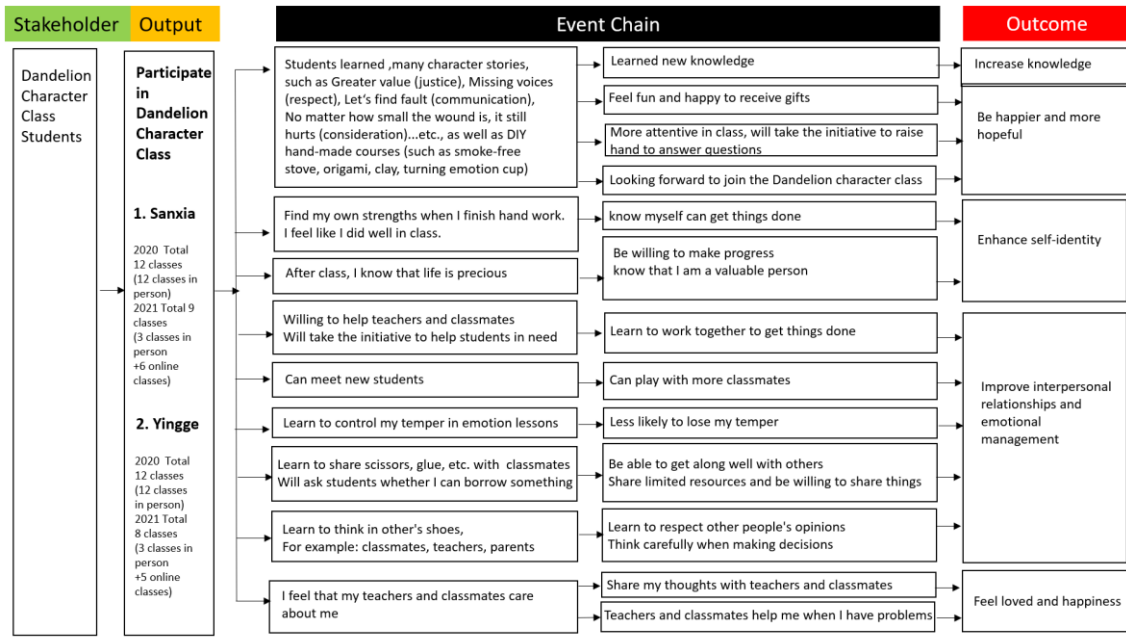


Figure 7. Event chain of the Dandelion Character Class students

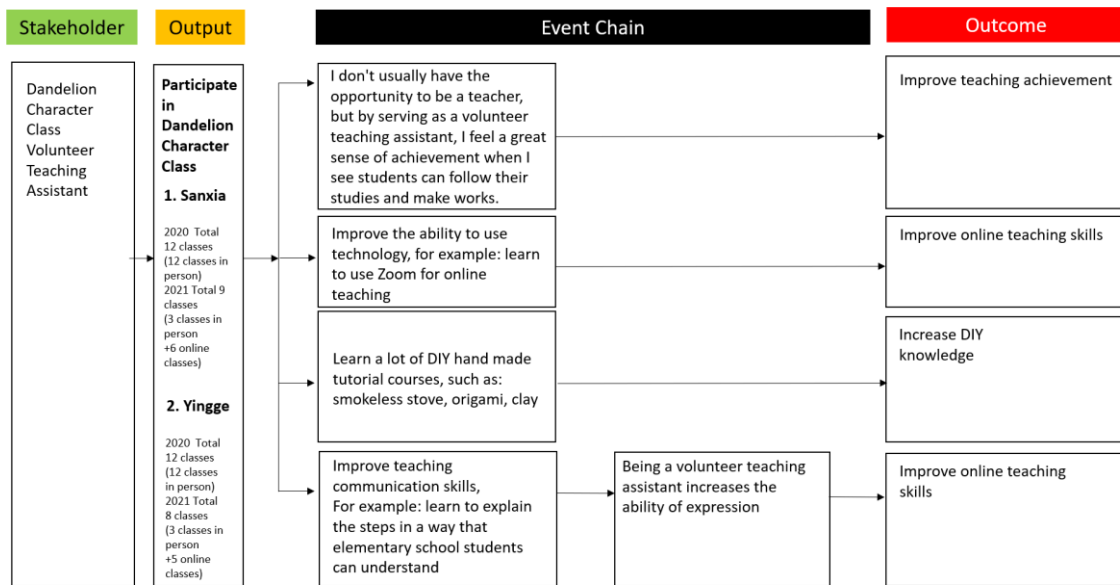


Figure 8. Event chain of the Dandelion Character Class volunteer teaching assistants

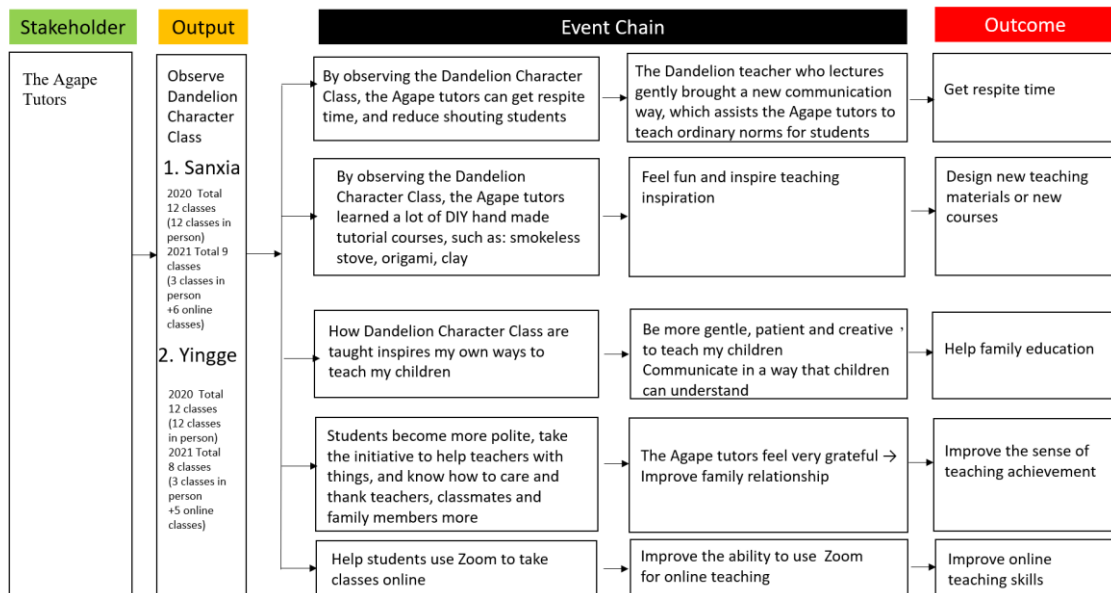


Figure 9. Event chain of the Agape tutors

3.4 Outcome

3.4.1 Positive outcome

According to the analysis of event chain, there are different positive outcomes to different stakeholders. These outcomes are all positive outcomes (Table 8).

Table 8. Positive Outcome

Stakeholder	Positive Outcome
Dandelion Character Class project team	<ol style="list-style-type: none"> Increase the sense of achievement of the project team Improve Dandelion teacher's teaching and leadership skills Improve Dandelion editor's teaching material design ability Promote the utilization rate of teaching materials by the project manager Enhance the usage value of Dandelion Monthly Magazine by the project team
Agape Care Association	<ol style="list-style-type: none"> Improve students' satiety and happiness Raise the profile of Agape Care Association Increase the amount of charity fundraising by the Agape Care Association
Dandelion Character Class students	<ol style="list-style-type: none"> Increase knowledge Become happier, more hopeful Enhance self-identity Improve interpersonal relationships and emotional management Feel loved and happiness

Dandelion Character Class volunteer teaching assistants	<ol style="list-style-type: none"> 1. Improve teaching achievement 2. Improve online teaching skills 3. Increase DIY knowledge 4. Improve teaching expression and communication skills
Agape tutors	<ol style="list-style-type: none"> 1. Get respite time 2. Design new teaching materials or new courses 3. Help family education 4. Improve the sense of teaching achievement 5. Improve online teaching skills

3.4.2 Negative Outcome

Under the SROI Principle 2 “Understand what changes”, in addition to positive results, negative results must also be included. All stakeholders in Dandelion Character Class said there was no negative impact. However, a student from the Sanxia Class said a negative impact in the questionnaire, and she said in interview that "My finger was glued during the DIY hand-making class." Other than that, a student from the Sanxia Class checked the box "My classmates will make fun of me and bully me". After that, we asked the Agape tutor to confirm with the students on the spot, the teacher knew that this was a laughter between the children and would further communicate with them and deal with it. Since only a few people have these negative impacts, they are not material. Based on the SROI Principle 3 “Value the things that matter”, Principle 4 “Only include what is material”, and the Principle 5 “Do not over claim”, so they are excluded in SROI calculation.

3.4.3 Unexpected Outcomes

The Agape Care Association has three unexpected outcomes:

- (1) Improve students’ sense of satiety and happiness: through the cooperation opportunity of Dandelion Character Class, Dandelion Hope Foundation recommended the students of Agape Care Association’s Sanxia Class and Yingge Class to participate in the charity dinner of "Sharing infinite love in Christmas" initiated by TVBS Faith Hope Love Sustainability Foundation in 2020.
- (2) Raise the profile of Agape Care Association: In 2020, the Sanxia Class received TVBS news and website reports of "Sharing Infinite Love" and ETToday Fun Donation News Report. Yingge Class received YouTube exposure "I don't want children to be afraid anymore", which video supports poor and weak children with love lessons. In 2021, the Yingge Class was interviewed by TVBS television media to film “the TVBS Top Firm Program” leading by Nutritionist Song Minghua, Home Physician Doctor Chen Xinmei, and Hairdresser Ryan with those students. After these media broadcasts, the Agape Care Association received a total of NT\$600,000 donations in 2021.
- (3) Increase the amount of charity fundraising by the Agape Care Association: After the media broadcasts of “the TVBS Top Firm Program”, the Agape Care Association

received a total of NT\$600,000 donations in 2021.

The Agape tutors have an unexpected outcome: “Design new teaching materials or new courses”. This is mainly because the Agape after school classes mainly helps disadvantaged students to finish their homework after class. Since Dandelion teacher's teaching provides the opportunity for Agape tutors to increase teaching observations. The Chairman of the Agape Care Association. Learning from the teaching of Dandelion Character Class, the Chairman asked the Agape tutors to develop new courses, and inspired the tutors to develop new teaching materials and deliver new courses, such as the Love Language of Children. This course enhances the teaching of Agape Sanxia Class and Yingge Class to be more diversified.

3.5 Outcome Indicator

For the outcome indicators and outcome incidence rates, we refer to the SROI principle and use qualitative and quantitative stakeholder feedback as indicators of outcome occurrence, including workshops, questionnaires, and interviews.

1. Workshop

In order to help stakeholders to understand the purpose, principles and methods of SROI, and finally select reasonable outcomes, therefore, for the project team of the Dandelion Hope Foundation and the Agape Care Association, we first held a briefing, and then through a workshop, we asked stakeholders to put forward the possible changes brought about by the project, and converged to find qualitative outcomes.

2. Questionnaire

The changes and outcomes were confirmed through the questionnaire. The questionnaire design was divided into two parts. The first part is a quantitative question. The second part is qualitative questions, asking stakeholders to describe their actual changes in the qualitative process with open-ended questions, and cross-check the materiality of the changes.

In order to investigate the changes of students and other stakeholders, in the questionnaire, we refer to Rosenberg self-confidence scale to investigate students' self-identity, such as changes in interpersonal relationships, emotional management, well-being, etc., and refer to the relevant research on personality traits, interpersonal relationships and well-being of senior elementary school children.

In order not to be highly influenced by the qualitative opinions of stakeholders, we refer to the Likert Scale theory to design the quantitative standard of the questionnaire, so as to distinguish the materiality of the outcomes. The total score is 5, 3 is average, 1 strongly disagree, 2 disagree, 3 average, 4 agree, and 5 strongly agree. If the score of a question by stakeholders more than 3, the outcome is considered to be material.

3. Interview

We also conducted focus group and individual interviews after the questionnaire survey, asking stakeholders to confirm their own changes, as well as the changes they

observed in students, to understand the changes in behaviors, attitudes, and values of stakeholders after participating in on-site activities, including positive or negative, intentional or unintentional, as well as expected or unexpected changes, ask stakeholders for their opinions on indicators and pricing.

To ensure that the included outcomes actually occur and to prevent over claim, we set different metrics to allow stakeholders to cross-confirm changes. To prevent the indicator design from being suggestive and biasing the results, we also balance subjective and objective measures for cross-reference and corroboration.

Due to the fact that some students are young, in addition to one-on-one interviews with students, we also interviewed the teachers and volunteer assistants of Dandelion Character Class, the Chairman and General Secretary of the Agape Care Association, the tutor of the Agape classes, and the Dandelion Character Class parents. Through their observation, the selection and appropriateness of indicators were fully discussed.

4. Criteria for inclusion of outcomes

Qualitative data is judged by the fact that the stakeholders whose responses scored more than 3 points (3/5) through workshops, questionnaires and interviews proposed that the project brought them change is the "number of people who experienced change".

5. Number of people experiencing change and incidence of outcomes

Average the scores of more than 3 points given by these "people who have experienced change" in the questionnaire, and then replace them with percentages, that is, "the average amount of change experienced by stakeholders". The "average amount of change experienced by stakeholders" of each outcome is the occurrence rate of the outcome. The outcome indicators and outcome occurrence rate of stakeholders are listed as followings (Table 9, 10, 11, 12, 13).

Table 9. 《Dandelion Character Class》 Project Team Outcome Indicators

Outcome	Indicator (The number of the Dandelion Character Class project team members who responded with the following changes)	Class	Source		People who have experienced change	Average amount of change experienced by stakeholders	Outcome incidence
			Workshop	Interview			
Increase the sense of achievement of the Dandelion project team	The number of people who get a sense of job satisfaction because of Dandelion Character Class	Sanxia	Workshop	Interview	3	100%	100%
		Yingge	Workshop	Interview	3	100%	100%
Improve Dandelion teacher's Teaching and Leadership Skills	The number of people who have increased teaching experience and improved the teaching and leadership skills because teaching Dandelion Character Class	Sanxia	Workshop	Interview	1	100%	100%
		Yingge	Workshop	Interview	1	100%	100%
Improve editor's teaching material design ability	Number of people who improve their teaching material design ability through students' response to Dandelion Character Class	Sanxia	Workshop	Interview	1	100%	100%
		Yingge	Workshop	Interview	3	100%	100%
Promote the utilization rate of teaching materials by the project manager	The teaching material has been successfully extended to classrooms in the north, east, and south of Taiwan, including: 1. Banqiao Class: 6 classes 2. Taitung Friendly Care Association: 6 classes 3. Chiayi Minxiang Bread of Life Church After School Class: 4 classes	Sanxia	Workshop	Interview	1	100%	100%
		Yingge	Workshop	Interview	1	100%	100%
Enhance the usage value of Dandelion Magazine by the	The number of teaching materials of Dandelion Character Class produced by using the contents of Dandelion Magazine and the	Sanxia	Workshop	Interview	3	100%	100%

project team	number of people holding the Dandelion Christmas Monthly Magazine Writing Activity.	Yingge	Workshop	Interview	3	100%	100%
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Table 10. The Agape Care Association outcome indicator

Outcome	Indicator (The number of people who responded with the following changes)	Class	Source		People who have experienced change	Average amount of change experienced by stakeholders	Outcome incidence
			Workshop	Interview			
Improve students' satiety and happiness	15 students from the Sanxia Class of the Agape Care Association enjoyed TVBS Unlimited Love charity dinner	Sanxia	Workshop	Interview	15	100%	100%
	15 students from the Yingge Class of the Agape Care Association enjoyed TVBS Unlimited Love charity dinner	Yingge	Workshop	Interview	15	100%	100%
Raise the profile of Agape Care Association	The Agape Care Association's Sanxia Class received 2 media exposures in 2020. ● 2020 media exposures: 1. Sanxia Class received TVBS news and website reports of "Sharing infinite love" 2020.11.10 【Sanxia Class】 https://news.tvbs.com.tw/life/1414788 2. ETToday Fun Donation News Report. 2020.12.25 【Sanxia Class】 https://www.ettoday.net/news/20201225/1884398.htm	Sanxia	Workshop	Interview	16	100%	100%
	The Agape Care Association's Yingge received 1 media exposures in 2020 and 2 media exposures in 2021. ● 2020 media exposures: 1. YouTube exposure "I don't want children to be afraid anymore", which video support poor and weak children with love lessons. 2020.11.10 【Yingge Class】 https://www.YouTube.com/watch?v=6iQ3tq8Oom0 ● 2021 media exposures 1. TVBS Top Firm Program – one day teacher! Experts care and accompany vulnerable children and fund-raising leading by Nutritionist Song Minghua, Home Physician Doctor Chen Xinmei, and Hairdresser Ryan with those students. 2021.2.5 【Yingge Class】 https://fb.watch/a1h51zxmK/ 2. Sina News reported TVBS the TVBS Top Firm Program 【Yingge Class】 2021.2.5 https://m.news.sina.com.tw/article/20210205/37581856.html	Yingge	Workshop	Interview	16	100%	100%
Increase the amount of charity fundraising by the Agape Care Association	Because of the TVBS report, the Agape Care Association's Sanxia Class received other charitable donations.	Sanxia	Workshop	Interview	16	100%	100%
	Because of the TVBS report, the Agape Care Association's Yingge Class received other charitable donations.	Yingge	Workshop	Interview	16	100%	100%

h For example, in Table 11, the 2nd outcome of students “Become happier, more hopeful”. The indicator of “The number of students who are more attentive and raise their hands to answer questions when participating in the Dandelion Character Class” for Sanxia class and Yingge class, the average amount of change experienced by stakeholders is 90%. The 90% is calculated by: 1 – 5 Likert Scale results from interview or questionnaire greater than 3 scores. The Average score is calculated by Interview (4 scores) + Students Questionnaire (4 scores) + Dandelion Volunteer Questionnaire (5 scores) + Agape Tutor Questionnaire (5 scores). The percentile formula is (4+4+5+5)/20= 90% (Remark* 1 and 2).

g For example, in Table 11, the 2nd outcome of students “Become happier, more hopeful”. The indicator of “The number of students who think I want to help the teacher to do things during Dandelion Character Class” for Yingge class, the average amount of change experienced by stakeholders is 89%. If student’s questionnaire results only 13/16 has greater than 3 scores, then, the percentile formula will become: (3.9 + 4+ 5+ 5)//20=89% (Remark* 3).

Table 11. The Dandelion Character Class students' outcome indicator

Outcome	Indicator (Number of students who responded with the following changes)	Class	Source				People who have experienced change	Average amount of change experienced by stakeholders	Outcome incidence
			Interview	Students' Questionnaire	Dandelion Volunteer Teacher Assistant's Questionnaire	Agape Tutors' Questionnaire			
Increase knowledge	The number of students who increased their	Sanxia	Interview	N/A	N/A	N/A	16	100%	100%

	knowledge by taking the Dandelion Character Class	Yingge	Interview	N/A	N/A	N/A	16	100%	100%
Become happier, more hopeful	The number of students who feel very fun and happier to receive gifts in the Dandelion Character Class	Sanxia	Interview	Q.28	Q.35	Q.32	16	100%	100%
		Yingge	Interview	Q.28	Q.35	Q.32	16	100%	100%
	The number of students who are more attentive and raise their hands to answer questions when participating in the Dandelion Character Class	Sanxia	Interview	N/A	N/A	N/A	16	90%*	100%
		Yingge					16	90%*	100%
	The number of students who think I want to help the teacher to do things during Dandelion Character Class	Sanxia	Interview	Q.25	Q.32	Q.29	16	94%	100%
		Yingge					16	89%*	100%
	The number of students who are looking forward to the Dandelion Character Class	Sanxia	Interview	Q.31	N/A	N/A	16	96%	100%
		Yingge					16	91%	100%
Enhance self-identity	The number of students who think that I consider myself a worthwhile person after taking a Dandelion Character Class	Sanxia	Interview	Q.4	Q.15	Q.10	16	91%	100%
		Yingge					16	86%	100%
	Number of students who know they can get things done	Sanxia	Interview	Q.6	Q.16	Q.11	16	90%	100%
		Yingge					16	91%	100%
	Number of students who think they are doing well in class	Sanxia	Interview	Q.7	Q.17	Q.12	16	91%	100%
		Yingge					16	86%	100%
	The number of students who think I found that I also have advantages after Dandelion Character Class	Sanxia	Interview	Q.5	Q.18	Q.13	16	94%	100%
		Yingge					16	91%	100%
	The number of students who know they are valuable after attending the Dandelion Character Class	Sanxia	Interview	Q.4	Q.19	Q.14	16	93%	100%
		Yingge					16	86%	100%
Number of students who is willing to make more progress	Sanxia	Interview	Q.8	Q.36	Q.33	16	86%	100%	
	Yingge					16	88%	100%	
Improve interpersonal relationships and emotional management	The number of students who can meet new classmates and play with more classmates in Dandelion Character Class	Sanxia	Interview	Q.9 Q.10	N/A	N/A	16	85%	100%
		Yingge					16	91%	100%
	The number of students who had learned to control temper after attending the Dandelion Character Class.	Sanxia	Interview	Q.11	Q.20	Q.15	16	89%	100%
		Yingge					16	83%	100%
	The number of students who think that I can stand in someone else's shoes after the Dandelion Character Class, such as classmates, tutors, and family.	Sanxia	Interview	Q.12	Q.21	Q.16	16	86%	100%
		Yingge					16	85%	100%
The number of students who think that I can	Sanxia	Interview	Q.13	Q.22	Q.17	16	84%	100%	

	think over when making a decision after the Dandelion Character Class	Yingge					16	86%	100%
	The number of students who think that I can help people in difficulty in the Dandelion Character Class	Sanxia	Interview	Q.14	Q.23	Q.18	16	90%	100%
		Yingge					16	88%	100%
	The number of students who think I can work with my classmates to get things done in Dandelion Character Class.	Sanxia	Interview	Q.15	Q.24	Q.19	16	91%	100%
		Yingge					16	83%	100%
	The number of students who think that I learned to respect the different opinions of others after Dandelion Character Class.	Sanxia	Interview	Q.15	Q.25	Q.20	16	85%	100%
		Yingge					16	78%	100%
	The number of students who think that I learn to care about my classmates in Dandelion Character Class.	Sanxia	Interview	Q.17	Q.26	Q.21	16	89%	100%
		Yingge					16	85%	100%
	The number of students who think that I can get along well with others in the Dandelion Character Class.	Sanxia	Interview	Q.18	Q.27	Q.22	16	89%	100%
		Yingge					16	89%	100%
	The number of students who think after receiving help from my classmates, I will say thank you in the Dandelion Character Class.	Sanxia	Interview	Q.22	Q.28	Q.21	16	85%	100%
		Yingge					16	88%	100%
	The number of students who think that I want to help students who are in difficulty after attending Dandelion Character Class.	Sanxia	Interview	Q.20	Q.26	Q.24	16	88%	100%
		Yingge					16	82%	100%
Feel loved and happiness	The number of students who think that when I am in trouble, my teachers and classmates will help me in the Dandelion Character Class.	Sanxia	Interview	Q.19	Q.28	Q.21	16	85%	100%
		Yingge					16	88%	100%
	The number of students who think that I will share my thoughts with my classmates after the Dandelion Character Class.	Sanxia	Interview	Q.21	Q.29	Q.25	16	91%	100%
		Yingge					16	88%	100%
	The number of students who think that I will help my family do house works after the Dandelion Character Class.	Sanxia	Interview	Q.24	N/A	Q.28	16	88%	100%
		Yingge					16	85%	100%
		The number of students who think that I will	Sanxia	Interview	Q.26	Q.33	Q.30	16	91%

	tell the teacher what I think in the Dandelion Character Class	Yingge					16	85%	100%
	The number of students who think that when I have a question, I will ask the teacher in the Dandelion Character Class.	Sanxia	Interview	Q.27	Q.34	Q.31	16	93%	100%
		Yingge					16	89%	100%
	The number of students who think that my teacher loves and cares about me in the Dandelion Character Class.	Sanxia	Interview	Q.29	N/A	N/A	16	91%	100%
		Yingge					16	83%	100%
	The number of students who think that my relationship with my family has gotten better after the Dandelion Character Class.	Sanxia	Interview	Q.30	N/A	N/A	16	93%	100%
		Yingge					16	83%	100%

Table 12. The Dandelion Character Class volunteer outcome indicator

Outcome	Indicator (The number of volunteer teaching assistants who responded with the following changes)	Class	Source		People who have experienced change	Average amount of change experienced by stakeholders	Outcome incidence
			Interview	Questionnaire of Dandelion Character Class Volunteer Teacher Assistant			
Improve teaching achievement	The number of volunteer teaching assistants who participated in teaching as Dandelion Volunteer Teaching Assistants, and who saw students make progress in Dandelion Character Class, became interested in learning, and also gained a sense of accomplishment and satisfaction from volunteer teaching assistants	Sanxia	Interview	Q.6	2	90%	100%
		Yingge			2	90%	100%
	The number of volunteer teaching assistants who feel it is meaningful to help students as a volunteer teaching assistant for Dandelion Character Class	Sanxia	Interview	Q.9	2	90%	100%
		Yingge			2	100%	100%
Improve online teaching skills	The number of volunteer teaching assistants who improved their online teaching skills because of online teaching	Sanxia	Interview	N/A	2	100%	100%
		Yingge			2	100%	100%
Increase DIY knowledge	The number of volunteer teaching assistants who learned a lot of DIY hand-made teaching by serving as a volunteer teaching assistant	Sanxia	Interview	Q.14	2	90%	100%
		Yingge			2	80%	100%
	The number of volunteer teaching assistants serving as the volunteer teaching assistants who said that they follow the teaching content to learn and think	Sanxia	Interview	Q.7	2	80%	100%
		Yingge			2	100%	100%
Improve teaching expression and communication skills	The number of volunteer teaching assistants serving as a volunteer teaching assistant increases the ability to express	Sanxia	Interview	Q.12	2	90%	100%
		Yingge			2	80%	100%
	The number of volunteer teaching assistants who learn to explain the steps in a way that primary school students can understand and improve their teaching communication skills	Sanxia	Interview	N/A	2	100%	100%
		Yingge			2	100%	100%
	The number of volunteer teaching assistants who feel that the dandelion teaching model can help them for in home education or workplace activities	Sanxia	Interview	Q.8	2	90%	100%
		Yingge			2	80%	100%

Table 13. The Agape Tutors outcome indicator

Outcome	Indicator (The number of the Agape tutors who responded with the following changes)	Class	Source		People who have experienced change	Average amount of change experienced by stakeholders	Outcome incidence
			Interview	Tutor's Questionnaire			
Get respite time	The number of the Agape tutors who get respite time in Dandelion Character Class	Sanxia	Interview	Q.3	2	90%	100%
		Yingge			2	90%	100%
	The number of the Agape tutors who feel that the Dandelion Character Class can reduce the number of tutors shouting students	Sanxia	Interview	N/A	2	90%	100%
		Yingge			2	90%	100%
	The number of the Agape tutors who feel that the Dandelion Character Class can assist tutors to teach ordinary norms for students	Sanxia	Interview	Q.8	2	100%	100%
		Yingge			2	80%	100%
Design new teaching materials or new courses	The number of the Agape tutors who increase the opportunities for teaching observation, and inspire them to develop new teaching materials or new courses	Sanxia	Interview	Q.5	2	100%	100%
		Yingge			2	80%	100%

Help family education	The number of the Agape tutors who observed the teaching method of Dandelion Character Class and inspired themselves to teach their children	Sanxia	Interview	N/A	2	100%	100%
		Yingge			2	100%	100%
Improve the sense of teaching achievement	The number of the Agape tutors who observe students make progress in Dandelion Character Class and became interested in learning, and the tutors also gained a sense of achievement and satisfaction	Sanxia	Interview	Q.6	2	100%	100%
		Yingge			2	100%	100%
	The number of the Agape tutors feel that the Dandelion Character Class help tutors to get along with their classmates in a more empathetic way	Sanxia	Interview	Q.9	2	100%	100%
		Yingge			2	100%	100%
Improve online teaching skills	The number of the Agape tutors who can use the Zoom online class function to improve teaching skills	Sanxia	Interview	N/A	2	100%	100%
		Yingge			2	100%	100%

3.6 Duration

Through stakeholder engagement, we found that "Dandelion Character Class" students still remember 70% of the DIY hand-made lessons (e.g., smokeless stove) and the content of the Dandelion Character Class (e.g., emotion turning cup, sock doll).

The Agape tutors and volunteer teaching assistants of Dandelion Character Class also remember the content of the course, and students still use the gifts (e.g., watch, backpack). Therefore, most outcomes have 2-years duration.

However, we follow the SROI Principle 5 "Do not over-claim". The following durations remain only 1 year:

- (1) The 1st outcome of Agape Care Association: Improve satiety and happiness. Students only feel that when eating the dinner.
- (2) The 2nd outcome of Agape Care Association: Raise the profile of Agape Care Association. Media exposure only exists in the reporting year.
- (3) The 3rd outcome of Agape Care Association: Increase the amount of charity fundraising by the Agape Care Association. TVBS foundation had a designated donation account for Agape Care Association. Actually, the Agape Care Association only received public donations in the reporting year of 2021. Therefore, the duration is only 1 year. The drop-off rate is 100%.
- (4) The Agape tutors' 1st outcome of "Get respite time": The tutors can only get respite time during the Dandelion Character Class.

All outcomes were generated during the activity, that is, during the class period of Dandelion Character Class (Table 14).

Table 14. Duration of outcomes

Stakeholder	Outcome	Class	Duration	Outcome is in the period of activity or period after activity
Dandelion Character Class Project Team Members	Increase the sense of achievement of the Dandelion project team	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Improve Dandelion teacher's Teaching and Leadership Skills	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Improve Dandelion editor's teaching material design ability	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Promote the utilization rate of teaching materials by the Project Manager	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Enhance the usage value of Dandelion Magazine by the project	Sanxia	2 years	Period of activity

	team	Yingge	2 years	Period of activity
Agape Care Association	Improve students' satiety and happiness	Sanxia	1 year	Period of activity
		Yingge	1 year	Period of activity
	Raise the profile of Agape Care Association	Sanxia	1 year	Period of activity
		Yingge	1 year	Period of activity
	Increase the amount of charity fundraising by the Agape Care Association	Sanxia	1 year	Period of activity
	Yingge	1 year	Period of activity	
Dandelion Character Class Students	Increase knowledge	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Become more happier, more hopeful	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Enhance self-identity	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Improve interpersonal relationships and emotional management	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Feel loved and happiness	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
Dandelion Character Class Volunteer Teaching Assistant	Improve teaching achievement	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Improve online teaching skills	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Increase DIY knowledge	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Improve teaching expression and communication skills	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
Agape Tutors	Get respite time	Sanxia	1 year	Period of activity
		Yingge	1 year	Period of activity
	Design new teaching materials or new courses	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Help family education	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Improve the sense of teaching achievement	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity
	Improve online teaching skills	Sanxia	2 years	Period of activity
		Yingge	2 years	Period of activity

3.7 Valuing the Outcome (Financial Proxy)

According to SROI Principle 3 "Value the things that matter", financial proxy variables are used to confirm the value of the outcomes. Because many outcomes are not traded in the market, their value is not recognized. Financial proxy variables should be used to identify the value of these outcomes and speak for those excluded from the market but affected. This will affect the existing balance of power among different stakeholders.

Therefore, in addition to using indicators to understand how many people who have experienced change, the average amount of change experienced by stakeholders, and the outcome incidence, we also use financial proxies to define the financial value of each outcome. As the Dandelion Character Class students in this report are all elementary school students, we are concerned that they cannot understand the question's meaning in the questionnaire. Therefore, we interviewed the Dandelion Character Class project team, the Chairman and General Secretary of the Agape Care Association, the Agape tutors and the volunteer teaching assistants of the Dandelion Character Class to see if there are appropriate local substitutes and the prices. Besides, we also asked them to confirm the source and calculation value of the financial proxies used in this report about themselves and students.

There are only one Dandelion Character Class project team with 3 persons for Sanxia class and Yingge class. There are also one team with 2 persons in Agape Care Association for Sanxia class and Yingge class. Therefore, most of the financial proxies are divided by two, which means Sanxia class and Yingge class fairly co-shared the total amount of the

specific financial proxy (Table 15).

Table 15. Financial proxy

Stakeholder	Outcome	Class/ Number of people	Weighting	Financial Proxy	2020 Value (NT\$)	2021 Value (NT\$)	Calculation and source	
1. Project Manager 2. Teacher 3. Editor	Increase the sense of achievement of the Dandelion project team	Sanxia 3	10	Dandelion Hope Foundation Staff Travel Expenses	\$1,000	\$1,000	Dandelion Hope Foundation Staff Travel Expenses 【 A two days trip \$1,000/person 】 https://travel.tycg.gov.tw/zh-tw/accommodation/detail/2633 ▲ Financial proxy per person: 2020 Sanxia NT\$1,000 2021 Sanxia NT\$1,000 2020 Yingge NT\$1,000 2021 Yingge NT\$1,000	
		Yingge 3	10		\$1,000	\$1,000		
	Improve Dandelion Teacher's Teaching and Leadership Skills	Sanxia 1	9	Become a certified trainer of children's whole brain development by the School of Continuing Education of Chinese Culture University	\$9,900	\$9,900	Training and certification fee of children's whole brain development by the School of Continuing Education of Chinese Culture University 【 \$19,800/person 】 https://www.sce.pccu.edu.tw/courses/0KF3B1050?c=0607 Total of Sanxia Class and Yingge Class \$19,800 ▲ Financial proxy per person: 2020 Sanxia \$19,800/2 classes=\$9,900 2021 Sanxia \$19,800/2 classes=\$9,900 2020 Yingge \$19,800/2 classes=\$9,900 2021 Yingge \$19,800/2 classes=\$9,900	
		Yingge 1	9		\$9,900	\$9,900		
	Improve editor's teaching material design ability	Sanxia 1	8	Sanxia class and Yingge Class jointly hired a new Teaching Material R&D Senior Specialist for Giraffe English	\$20,000	\$20,000	Sanxia class and Yingge Class jointly hired a new Teaching Material R&D Senior Specialist for Giraffe English (Headquarter) – Monthly Salary 【 \$40,000/person 】 https://www.104.com.tw/job/5bu63 Sanxia Class and Yingge Class jointly hired a Senior Specialist with monthly salary \$40,000/person ▲ Financial proxy per person: 2020 Sanxia \$40,000/2=\$20,000 2021 Sanxia \$40,000/2=\$20,000 2020 Yingge \$40,000/2=\$20,000 2021 Yingge \$40,000/2=\$20,000	
		Yingge 1	8		\$20,000	\$20,000		
	Promote the utilization rate of teaching materials by the Project Manager	Sanxia 1	7	Sanxia class and Yingge Class jointly hired a new Senior Marketing for Giraffe English (Headquarter) – the Monthly Salary	\$20,000	\$20,000	Sanxia class and Yingge Class jointly hired a new Senior Marketing for Giraffe English (Headquarter) – the Monthly Salary 【 \$40,000/person 】 https://www.104.com.tw/job/75z0b?jobsource=company_job Sanxia Class and Yingge Class jointly hired a Senior Marketing with monthly salary \$40,000/person ▲ Financial proxy per person: 2020 Sanxia \$40,000/2=\$20,000 2021 Sanxia \$40,000/2=\$20,000 2020 Yingge \$40,000/2=\$20,000 2021 Yingge \$40,000/2=\$20,000	
		Yingge 1	7		\$20,000	\$20,000		
	Enhance the usage value of Dandelion Magazine by the project team	Sanxia 3	6	Hold Christmas themed creative activity fees	\$0	\$6,400	Christmas themed creative activity fees 【 \$400/person 】 https://www.accupass.com/event/2011240415073932727000 ▲ Financial proxy per person: 2021 Sanxia \$400*16 students=\$6,400 2021 Yingge \$400*16 students=\$6,400	
		Yingge 3	6		\$0	\$6,400		
	Agape Care Association	Improve students' satiety and happiness	Sanxia 15	8	Taipei City Hall B1 Restaurant	\$0	\$600	Taipei City Hall B1 Restaurant 【 \$6,000/Table 】 10 persons \$6,000/Table, \$600/person https://www.facebook.com/yuanfu.hall/ ▲ Financial proxy per person: 2021 Sanxia \$600/person 2021 Yingge \$600/person
			Yingge 15	8		\$0	\$600	

	Raise the profile of Agape Care Association	Sanxia 16	9	Media exposure expenses	\$21,875	\$0	The Agape Care Association's Sanxia Class received 2 media exposures in 2020. \$350,000/16 students=\$21,875 ▲Financial proxy per person: \$21,875 1. TVBS news and website report of Sharing Infinite Love 2020.11.10 \$300,000 https://news.tvbs.com.tw/life/1414788 2. ETtoday Fun Donation news 2020.12.25 \$50,000 https://www.ettoday.net/news/20201225/1884398.htm
		Yingge 16	9		\$0	\$19,500	The Agape Care Association's Yingge received 1 media exposure in 2020 and 2 media exposures in 2021. Yingge Class \$312,000/16 students=\$19,500 ▲Financial proxy per person: \$19,500 ● 2020 media exposures: 1. YouTube exposure "I don't want children to be afraid anymore", which video support poor and weak children with love lessons. 2020.11.10 【Yingge Class】 \$300,000 https://www.YouTube.com/watch?v=6iQ3tq8OOmo ● 2021 media exposures 1. TVBS Top Firm Program – one day teacher! Experts care and accompany vulnerable children and fund-raisin leading by Nutritionist Song Minghua, Home Physician Doctor Chen Xinmei, and Hairdresser Ryan with those students. 2021.2.5 【Yingge Class】 \$12,000 https://fb.watch/ah5IzxmK/ 2. Sina News reported TVBS the TVBS Top Firm Program 【Yingge Class】 2021.2.5 https://m.news.sina.com.tw/article/20210205/37581856.html
	Increase the amount of charity fundraising by the Agape Care Association	Sanxia 16	10	The Agape Care Association got donations	\$0	\$18,750	The Agape Care Association got donations 【\$600,000】 Sanxia and Yingge Classes totally got donation of \$600,000. ▲Financial proxy per person: 2021 Sanxia \$300,000/16 persons=\$18,750 2021 Yingge \$300,000/16 persons=\$18,750
	Yingge 16	10	\$0		\$18,750		
Dandelion Character Class Students	Increase knowledge	Sanxia 16	6	Happier Children DIY Class by the School of Continuing Education of Chinese Culture University	\$3,600	\$2,700	Happier Children DIY Class by the School of Continuing Education of Chinese Culture University 【\$300/hour】 https://www.sce.pccu.edu.tw/courses/7B42SAMPLE \$3,750/12.5 hours=\$300/hour ▲Financial proxy per person: 2020 Sanxia \$300*12 classes=\$3,600 2021 Sanxia \$300*9 classes=\$2,700 2020 Yingge \$300*12 classes=\$3,600 2021 Yingge \$300*8 classes=\$2,400
		Yingge 16	6		\$3,600	\$2,400	
	Become more happier, more hopeful	Sanxia 16	7	National Taiwan Science Education Center Future Amusement Park Entrance	\$4,560	\$3,420	National Taiwan Science Education Center Future Amusement Park Entrance Ticket 【\$380/Class】 https://tickets.udnfunlife.com/application/UTK02/UTK0201.aspx?PRODUCT_ID=

		Yingge 16	7	Ticket	\$4,560	\$3,040	N15F8VRZ&utm_source=omni_2021teamlabpark&utm_medium=google_ppc&utm_campaign=2021teamlabpark&utm_term=parents ▲ Financial proxy per person: 2020 Sanxia Class \$380*12 Classes=\$4,560 2021 Sanxia Class \$380*9 classes=\$3,420 2020 Yingge Class \$380*12 classes=\$4,560 2021 Yingge \$380*8 classes=\$3,040
Enhance self-identity		Sanxia 16	10	Confidence Detective Course	\$7,800	\$5,850	Carnegie Training Youth Prep Course 【\$1,035/person】 http://dcctw.weebly.com/yud.html \$29,000/8 classes/3.5 hour= \$1,035/person ▲ Financial proxy per person: 2020 Sanxia \$1,035*12 classes=\$12,420 2021 Sanxia \$1,035*9 classes=\$9,315 2020 Yingge \$2,000*12 classes=\$12,420 2021 Yingge \$2,000*8 classes=\$8,280
		Yingge 16	10		\$7,800	\$5,200	
Improve interpersonal relationships and emotional management		Sanxia 16	9	"Mr. Zhang" Foundation EQ Little Soldier Children's Interpersonal Emotion Management Camp	\$9,204	\$6,930	"Mr. Zhang" Foundation EQ Little Soldier Children's Interpersonal Emotion Management Camp 【\$767/person】 https://www.beclass.com/rid=224139d5c35ad752724e \$2,300/3 days=\$767/person ▲ Financial proxy per person: 2020 Sanxia \$767*12 classes=\$9,204 2021 Sanxia \$767*9 classes=\$6,903 2020 Yingge \$767*12 classes=\$9,204 2021 Yingge \$2,000*8 classes=\$6,136
		Yingge 16	9		\$9,204	\$6,136	
Feel loved and happiness		Sanxia 16	8	2020 summer DIY creative camp - five days without overnight	\$6,720	\$5,040	2020 summer DIY creative camp - five days without overnight 【\$560/day】 https://www.beclass.com/rid=2343ca35ee1963036604 \$2800/5 days=\$560 ▲ Financial proxy per person: 2020 Sanxia \$560*12 classes=\$6,720 2021 Sanxia \$560*9 classes=\$5,040 2020 Yingge \$560*12 classes=\$6,720 2021 Yingge \$560*8 classes=\$4,480
		Yingge 16	8		\$6,720	\$4,480	
Dandelion Character Class Volunteer Teaching Assistant	Improve teaching achievement	Sanxia 2	10	Picture Book Parent-Child Reading Practical Workshop by the School of Continuing Education of Chinese Culture University	\$3,600	\$2,700	Picture Book Parent-Child Reading Practical Workshop by the School of Continuing Education of Chinese Culture University 【\$300/hour】 the School of Continuing Education of Chinese Culture University https://www.sce.pccu.edu.tw/courses/0FB2B1030?c=0607 Session \$5,400/18 hours=\$300 ▲ Financial proxy per person: 2020 Sanxia \$300*12 classes=\$3,600 2021 Sanxia \$300*9 classes=\$2,700 2020 Yingge \$300*12 classes=\$3,600 2021 Yingge \$300*8 classes=\$2,400
		Yingge 2	10		\$3,600	\$2,400	
	Improve online teaching skills		Sanxia 2	7	Online subscription fees for Zoom	\$0	\$1,797
Yingge 2			7	\$0		\$1,797	
Increase DIY knowledge		Sanxia 2	8	Happier Children DIY Class by the School of Continuing Education of Chinese	\$2,340	\$2,340	Happier Children DIY Class by the School of Continuing Education of Chinese Culture University 【\$300/hour】 https://www.sce.pccu.edu.tw/courses/7B42SAMPLE \$3,750/12.5 hours=\$300/hour

		Yingge 2	8	Culture University	\$1,755	\$1,560	▲ Financial proxy per person: 2020 Sanxia \$300*12 classes=\$3,600 2021 Sanxia \$300*9 classes=\$2,700 2020 Yingge \$300*12 classes=\$3,600 2021 Yingge \$300*8 classes=\$2,400
	Improve teaching expression and communication skills	Sanxia 2	9	Children's Emotional Expression and Art Games Workshop by the School of Continuing Education of Chinese Culture University	\$6,000	\$4,500	Children's Emotional Expression and Art Games Workshop by the School of Continuing Education of Chinese Culture University 【\$6,000/section】 https://www.sce.pccu.edu.tw/courses/0FE9B1010?c=0607 Section\$6,000/20 hours=\$300/hour ▲ Financial proxy per person: 2020 Sanxia \$6,000 2021 Sanxia \$6,000/12*9 classes=\$4,500 2020 Yingge \$6,000 2021 Yingge \$6,000/12*8 classes=\$4,000
		Yingge 2	9		\$6,000	\$4,000	
Agape Tutors	Get respite time	Sanxia 2	10	Agape Tutor Hourly Pay	\$1,920	\$1,440	Agape Tutor Hourly Pay 【\$160/person】 ▲ Financial proxy per person: 2020 Sanxia \$160*12 classes=\$1,920 2021 Sanxia \$160*9 classes=\$1,440 2020 Yingge \$160*12 classes=\$1,920 2021 Yingge \$160*8 classes=\$1,280
		Yingge 2	10		\$1,920	\$1,280	
	Design new teaching materials or new courses	Sanxia 2	8	Language of Love Summer Camp	\$0	\$1,500	Language of Love Summer Camp by Love Communication Association 【\$1500/人】(one time per year) https://apply.kairos.news/product/wenshan-bilingual/ ▲ Financial proxy per person: 2020 Sanxia a=\$0 2021 Sanxia a=\$1,500 2020 Yingge=\$0 2021 Yingge=\$1,500
		Yingge 2	8		\$0	\$1,500	
	Help family education	Sanxia 2	7	Parent-child communicatio n skills practice class by the School of Continuing Education of Chinese Culture University	\$3,804	\$2,853	Parent-child communication skills practice class by the School of Continuing Education of Chinese Culture University https://www.ctpa.org.tw/familyteacher-202203.html Section \$3,800/12 hours=\$317/person ▲ Financial proxy per person: 2020 Sanxia \$317*12 classes=\$3,804 2021 Sanxia \$317*9 classes=\$2,853 2020 Yingge \$317*12 classes=\$3,804 2021 Yingge \$317*8 classes=\$2,536
		Yingge 2	7		\$3,804	\$2,536	
	Improve the sense of teaching achievement	Sanxia 2	9	Children's Emotional Expression and Art Games Workshop by the School of Continuing Education of Chinese Culture University by the School of Continuing Education of Chinese Culture University	\$6,000	\$4,500	Children's Emotional Expression and Art Games Workshop by the School of Continuing Education of Chinese Culture University by the School of Continuing Education of Chinese Culture University 【\$6,000/section】 https://www.sce.pccu.edu.tw/courses/0FE9B1010?c=0607 ▲ Financial proxy per person: 2020 Sanxia \$6,000 2021 Sanxia \$6,000/12*9 classes=\$4,500 2020 Yingge \$6,000 2021 Yingge \$6,000/12*8 classes=\$4,000
		Yingge 2	9		\$6,000	\$4,000	
Improve online teaching skills	Sanxia 2	6	Online subscription fees for Zoom	\$0	\$1,797	Online subscription fees for Zoom 【NT\$ 599/month】 https://zoomnow.net/zntw_zoom_pay_desc.php Sanxia Class and Yingge Class each share half the cost: ▲ Financial proxy per person: 2021 Sanxia Class: \$599/2*6 months =\$1,797 2021 Yingge Class: \$599/2*6 Months =\$1,797	
	Yingge 2	6		\$0	\$1,797		

3.8 Impact Factors

In the SROI model, four impact factors need to be considered before converting the pricing results into impact. It is important to include these four influence factors in the calculation, because it can avoid the risk of SROI's Principle 5 "Do not over claim" and establish credibility. We ask stakeholders to verify the content of input, output, outcome, event chain and outcome indicators, and confirm the four impact factors - Deadweight, Displacement, and Attribution, Drop-off, as the factors to adjust the value.

3.8.1 Deadweight

A deadweight factor is a change that would occur even if the activity did not take place. The deadweight factor is also known as the "Counterfactual Factor", the concept is the opposite of what actually happened, or what actually happened to your stakeholders. Counterfactual scenarios can be used to assess the level of outcomes that would have occurred anyway: another term used for this is "Deadweight".

The Deadweight factor of this project is determined according to the evaluation of the personal outcomes of the stakeholders in the interviews and questionnaires, including the students who are determined through the interviews and questionnaires.

The deadweights of most outcomes are 0%, because a change would not occur if the activity did not take place. Other than that, some deadweights of the outcomes are not 0%, the highlights are as the followings:

The deadweight of Dandelion Character Class Students' 2nd outcome "Be happier and more hopeful" is 10%. Students said that attending the Dandelion Character Class makes them feel very fun and happier to receive gifts, which makes them be happier and more hopeful to join the class in the future. However, students also said that the school's art class and Agape "Love language for children" courses also bring them hope. Therefore, the deadweight is 10%.

The deadweight of Dandelion Character Class Students' 3rd outcome "Enhance self-identity" is 20%. The Dandelion Character Class help them build their self-confidence and improve their self-identity. However, students indicated that Agape Chairman, General Secretary, Agape tutors, and school teachers also teach students the preciousness of life and how to recognize their own value. Therefore, the deadweight is 20%.

The deadweight of Dandelion Character Class Students' 4rd outcome "Improve interpersonal relationships and emotional management" is 20%. Dandelion Character Class teaches students to think from the standpoint of others, such as classmates, teachers and parents, learn to respect other people's different opinions and think over well when making decisions. Dandelion Character Class helps students improve interpersonal relationships and emotional management. However, Dandelion Character Class students said that the school teachers, Agape Care Association's Chairman and General Secretary, and Agape tutors also teach them to love each other and live in harmony without losing their temper.

Therefore, the deadweight is 20%.

The deadweight of Dandelion Character Class students' 5th outcome "Feel loved and happiness" is 10%. Students feel that the Dandelion teachers love and care about them very much. Students learn to help their families do house work. DIY works enhance the interaction between students and their families and help their relationship with their families become better. These changes help them to feel be loved and happiness. However, the students said that the Agape tutors also love them very much. Therefore, the deadweight is 10%.

The deadweight of Dandelion Character Class volunteer teaching assistants' 1st outcome "Increase DIY knowledge" is 10%. When students take Dandelion Character Class, volunteer teaching assistants also follow the teaching content to learn and think, and they learn a lot of DIY hand-made knowledge. Since DIY knowledge can also be learned from DIY books, therefore, the deadweight is 10%.

The deadweight of Dandelion Character Class volunteer teaching assistants' 4th outcome "Improve online teaching skills" is 5%. Volunteers have to explain the DIY steps in a way that elementary school students can understand, thus training their expression skills and improving teaching communication skills. Since teaching communication skills can also be learned from daily communication with their children, whether there is this project or not, there are opportunities for volunteer teaching assistants to improve communication skills. However, it is not the same as the formal teaching of a group of students in a classroom. Therefore, the deadweight is 5%.

The deadweight of Agape tutors' 2nd outcome "Design new teaching materials or new courses" is 50%. The Dandelion Character Class helps the Agape tutors to increase the opportunities for class observation, enhances the diversity of the teaching contents, and inspires the tutors to develop new teaching materials and new courses. Learning from the Dandelion Character Class, the Chairman of the Agape Care Association asked the Agape tutors to develop new teaching contents, such as the Language of Love. Therefore, the deadweight is 50%.

The deadweight of Agape tutors' 3rd outcome "Help family education" is 50%. The Agape tutors observed the teaching method of the Dandelion Character Class and inspired their own way of educating their children. Because the Agape tutors are very dedicated to educating the students, with or without this project, there is an opportunity for a tutor to help with home education. Therefore, the deadweight is 50%.

The deadweight of Agape tutors' 4th outcome "Improve the sense of teaching achievement" is 10%. Dandelion Character Class helps teachers to be more empathetic with their classmates. The Agape tutor observed the students make progress in Dandelion Character Class and became interested in learning, they also obtained a sense of achievement and satisfaction. Because the Agape tutors are very dedicated to educating the students, but the teaching content is different from Dandelion Character Class. Therefore, whether there is this project or not, there is an opportunity for tutors to enhance the sense

of teaching achievement. Therefore, the deadweight is 10%.

The outcomes and rationales are explained as follows (Table 16):

Table 16. Deadweight

Stakeholder	Outcome	Deadweight	Rationale
Dandelion Character Class Project Team 【Sanxia and Yingge Class】	Increase the sense of achievement of Dandelion project team	0%	The Dandelion Character Class was first promoted to The Agape Care Association's Sanxia Class and Yingge Class, which have significant progress every semester. Through the character story and DIY course of "Dandelion Character Lesson", it will bring students character education, companionship and care, as well as more diversified teaching content, gifts and materials. Dandelion teachers see that students take classes seriously and give warm feedback, and their psychology of getting along with students has also changed. Dandelion team sees students' growth and change, increasing their sense of work achievement. If there is no such project, there will not have such outcome. Therefore, the deadweight is 0%.
	Improve Dandelion teacher's teaching and leadership skills	0%	After the Dandelion Character Class, the Dandelion teacher will receive feedback from the Agape Care Association, Agape Tutors, and Dandelion volunteer teaching assistants. Without the long-term cooperation of this project and the belief in sustainable development, there will not have such outcome. Therefore, the deadweight is 0%.
	Improve editor's teaching material design ability	0%	Since the Chairman of the Agape Care Association puts forward the needs and expectations for the content of the Dandelion Character Class according to the needs of the students, which stimulated the creativity and potential of the Dandelion team and developed more customized products. The course enhances the new creative teaching of Dandelion Character Class and helps the teaching content of the Agape Association's Sanxia Class and Yingge Class to be more diversified. If there is no such project, there will not have such outcome. Therefore, the deadweight is 0%.
	Promote the utilization rate of teaching materials by the Project Manager	0%	The Dandelion project team copied and applied the teaching plan developed by the Sanxia Class and Yingge Class to other projects to promote the utilization rate of the teaching material, including 6 classes of Banqiao class of the Agape Care Association, 6 classes of Taidong Friendly Care Association, and 4 after school class of Jiayi Minxiong Bread of Life Church. If there is no such project, there will not have such outcome. Therefore, the deadweight is 0%.
	Improve the usage value of Dandelion Magazine by the project team	0%	The Dandelion project team used the content of the Dandelion Magazine to produce the teaching material for Dandelion Character Class, which was first applied to the Sanxia Class and Yingge Class, thus enhancing the usage value of the Dandelion Magazine. The Dandelion Christmas Monthly Writing Activity helps students write words of encouragement or thanks on the Dandelion Christmas Monthly as a Christmas gift to parents or classmates to enhance the usage value of the Dandelion Magazine. If there is no such project, there will not have such outcome. Therefore, the deadweight is 0%.
The Agape Association 【Sanxia and Yingge Class】	Improve student's satiety and happiness	0%	Dandelion Hope Foundation recommended 30 students of Agape Care Association's Sanxia Class and Yingge Class to participate in the charity dinner of "Sharing infinite love in Christmas" initiated by TVBS Faith Hope Love Sustainability Foundation in 2020. Therefore, the deadweight is 0%.
	Raise the profile of Agape Care Association	0%	In 2020, the Sanxia Class received TVBS news and website reports of "Sharing Infinite Love" and ETToday Fun Donation News Report. Yingge Class received YouTube exposure "I don't want children to be afraid anymore", which video supports poor and weak children with love lessons. In 2021, the Yingge Class was interviewed by TVBS television media to film "the TVBS Top Firm Program" leading by Nutritionist Song Minghua, Home Physician Doctor Chen Xinmei, and Hairdresser Ryan with those students. If there is no such project, there will be no such outcome. Therefore, the Deadweight factor is 0%. Because of participating in the TVBS "Infinite Love" public welfare activity, it has received many media reports in 2020 and 2021, especially through TVBS TV media broadcasts, which greatly increased the popularity of the Agape Care Association. Therefore, the deadweight is 0%.
	Increase the amount of charity fundraising by the Agape Care Association	0%	Mainly because of the report of TVBS, the Agape Care Association received a total of NT\$600,000 donations in 2021. Therefore, the deadweight is 0%.
Dandelion Character Class Students	Increase knowledge	0%	The students of the Agape's Sanxia Class and Yingge class won't have other resources to learn DIY hand-made courses and character stories without the Dandelion Character Class. If there is no such project activity, there will not have such outcome. The deadweight is 0%.

【Sanxia and Yingga Class】	Be happier and more hopeful	10%	In the interview and questionnaire, the students said that attending the Dandelion Character Class makes them feel very fun and happier to receive gifts, which makes them be happier and more hopeful to join the class in the future. They will look forward to attending the Dandelion Character Class and bring them hope. Dandelion teachers, volunteer teaching assistants and Agape tutors also found that students in Dandelion Character Class were more attentive and would raise their hands to answer questions. Students learned more in Dandelion Character Class, including interesting character stories, created their own DIY works, received gifts and snacks, which make them be happier and more hopeful. However, students also said that the school's art class and Agape "Love language for children" courses also bring them hope. Therefore, the deadweight is 10%.
	Enhance self-identity	20%	Students said in interviews and questionnaires that they found their advantages in completing DIY handmade works in Dandelion Character Class, they felt that they performed well in class, and they knew that they could do things well. After the class, the character story let them know that life is precious, they are willing to make themselves better and they know that they are valuable persons. The Dandelion Character Class help them build their self-confidence and improve their self-identity. However, the students of Dandelion Character Class indicated in the questionnaire that Agape Chairman, General Secretary, and Agape tutors also teach students to recognize their own value. Besides, school teachers also teach about the preciousness of life and how to build self-confidence. Therefore, the deadweight is 20%.
	Improve interpersonal relationships and emotional management	20%	In the interview and questionnaire, the students said that through the observation of Dandelion teachers, Dandelion volunteer teaching assistants and Agape tutors, it was found that in Dandelion Character Class, students were willing to help teachers and students do things, would take the initiative to help students in difficulty, and learned to cooperate with each other to complete things. Students like to come to class because they can meet new students and play with more students. The teaching of emotion class helps them learn to control their temper, so they are less likely to lose their temper. In DIY manual class, I learn to share scissors, glue, etc. with my classmates. I will ask my classmates if they can borrow things, get along well with others, share limited resources and be willing to share things. Dandelion Character Class teaches students to think from the standpoint of others, such as classmates, teachers and parents, learn to respect other people's different opinions and think over well when making decisions. Therefore, Dandelion Character Class helps students improve interpersonal relationships and emotional management. However, Dandelion Character Class students said in questionnaire that the school teachers, Agape Care Association's Chairman and General Secretary, and Agape tutors also teach them to love each other and live in harmony without losing their temper. Therefore, the deadweight is 20%.
	Feel loved and happiness	10%	Students said in interviews and questionnaires that Dandelion Character Class teaches them what love is, learn to take the initiative to care for and help others, and thank others for their care and help. When there are difficulties or problems, students will share their thoughts with teachers and classmates. When encountering problems, they will ask the teachers for advice. They feel that the Dandelion teachers love and care about them very much. In addition, students learn to help their families do house work. DIY works enhance the interaction between students and their families and help their relationship with their families become better. These changes help them to feel be loved and become happier. However, the students said that the school teachers and Agape tutors also love them very much. Therefore, the deadweight is 10%.
Dandelion Character Class Volunteer Teaching Assistant 【Sanxia and Yingga Class】	Improve teaching achievement	0%	Dandelion volunteer teaching assistants usually do not have the opportunity to be teachers. In the questionnaire and interview, they feel it is very meaningful to see students learn how to do DIY step by step, become interested in learning, and make more progress. As a result, volunteer teaching assistants gain a sense of achievement and satisfaction. Therefore, the deadweight is 0%.
	Improve online teaching skills	0%	Volunteer-assisted teaching learned to use Zoom because of Dandelion Character Class, which help them to improve online teaching skills. Therefore, the deadweight is 0%.
	Increase DIY knowledge	10%	Volunteer teaching assistants said in interviews and questionnaires, when students take Dandelion Character Class, volunteer teaching assistants also follow the teaching content to learn and think, and they learn a lot of DIY hand-made knowledge. Since DIY knowledge can also be learned from DIY books, therefore, the deadweight is 10%.
	Improve online teaching skills	5%	Volunteer teaching assistants said in interviews and questionnaires that by serving as volunteer teaching assistants, they have to explain the DIY steps in a way that elementary school students can understand, thus training their expression skills and improving teaching communication skills. Since teaching communication skills can also be learned from daily communication with their children, whether there is this project or not, there are opportunities for volunteer teaching assistants to improve communication skills. However, it is not the same as the formal teaching of a group of students in a classroom. Therefore, the deadweight is 5%.
Agape Tutor 【Sanxia and Yingga Class】	Get respite time	0%	Without Dandelion Character Class, the Agape tutors can't get respite time. Therefore, the deadweight is 0%.

Yingge Class]	Design new teaching materials or new courses	50%	The Dandelion Character Class helps the Agape tutors to increase the opportunities for class observation, enhances the diversity of the teaching contents, and inspires the tutors to develop new teaching materials and new courses. Learning from the Dandelion Character Class, the Chairman of the Agape Care Association asked the Agape tutors to develop new teaching contents, such as “Love language for children” in 2021 and “What is love” in 2022. Therefore, the deadweight is 50%.
	Help family education	50%	The Agape tutor observed the teaching method of the Dandelion Character Class and inspired their own way of educating their children. Because the Agape tutors are very dedicated to educating the students, with or without this project, there is an opportunity for a tutor to help with home education. Therefore, the deadweight is 50%.
	Improve the sense of teaching achievement	10%	Dandelion Character Class helps teachers to be more empathetic with their classmates. The Agape tutor observed the students make progress in Dandelion Character Class and became interested in learning, they also obtained a sense of achievement and satisfaction. Because the Agape tutors are very dedicated to educating the students, but the teaching content is different from Dandelion Character Class. Therefore, whether there is this project or not, there is an opportunity for tutors to enhance the sense of teaching achievement. Therefore, the deadweight is 10%.
	Improve online teaching skills	0%	The Agape tutors do not need to use online teaching. Because of the COVID 19 pandemic, the Dandelion Character Class is conducted online instead. The Agape tutors learned to use Zoom because of observing Dandelion Character Class, which help them to improve online teaching skills. If there is no such project, there will not have such outcome. Therefore, the deadweight is 0%.

3.8.2 Displacement

According to the SROI guidelines, the displacement factor refers to the transfer of resources from other projects to this project caused by the implementation of the project, which has a negative impact on other projects. Displacement factors do not apply to every SROI analysis, nor do they exist for every project, but it is important to be aware of this possibility. Since the negative impact on other project activities is usually difficult to evaluate, the SROI guidelines also allow the calculation of this factor to be ignored without clear evidence.

The displacement factor of this project is determined based on the evaluation of individual results by stakeholders in interviews and questionnaires, including students through interviews and questionnaires.

The displacements of all stakeholders’ outcomes are 0%, because there is no any transfer of resources from other projects to this project caused by the implementation of the project.

The outcomes and rationales are explained as follows (Table 17):

Table 17. Displacement

Stakeholder	Outcome	Displacement	Rationale
Dandelion Character Class Project Team 【Sanxia and Yingge Class】	Increase the sense of achievement of Dandelion project team	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Improve Dandelion teacher's teaching and leadership skills	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Improve editor's teaching material design ability	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Promote the utilization rate of teaching materials by the Project Manager	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Improve the usage value of Dandelion Magazine by the project team	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
The Agape Association	Improve student's satiety and happiness	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project.

【Sanxia and Yingge Class】			Therefore, the displacement is 0%.
	Raise the profile of Agape Care Association	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Increase the amount of charity fundraising by the Agape Care Association	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
Dandelion Character Class Students 【Sanxia and Yingge Class】	Increase knowledge	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Be happier and more hopeful	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Enhance self-identity	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Improve interpersonal relationships and emotional management	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Feel loved and happiness	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
Dandelion Character Class Volunteer Teaching Assistant 【Sanxia and Yingge Class】	Improve teaching achievement	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Improve online teaching skills	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Increase DIY knowledge	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Improve online teaching skills	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
Agape Tutor 【Sanxia and Yingge Class】	Get respite time	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Design new teaching materials or new courses	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Help family education	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Improve the sense of teaching achievement	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.
	Improve online teaching skills	0%	The implementation of this project has not resulted in the transfer of resources from other projects to this project. Therefore, the displacement is 0%.

3.8.3 Attribution

According to the SROI guidelines, the attribution factor refers to the degree to which an outcome is attributable to others, and is sometimes referred to as the attribution of the outcome to the contribution of others.

The transfer factor of this project is determined based on the evaluation of the individual outcomes of the stakeholders in the interviews and questionnaires, including the students through the interviews and questionnaires.

The attributions of most outcomes are 0%, because outcomes are attributed by others. Other than that, some attributions of the outcomes are not 0%, the highlights are as the followings:

The attribution of Dandelion Character Class Students' 2nd outcome "Be happier and more hopeful" is 10%. Students said that the school's art class and "love class" will bring them happiness. However, they learned more in Dandelion Character Class, including

interesting character stories, their own DIY works, gifts and snacks, which brought them more hope and happiness. Therefore, the attribution is 10%.

The attribution of Dandelion Character Class Students' 3rd outcome "Enhance self-identity" is 20%. The Dandelion Character Class helps them build self-confidence and improve self-identity. However, the students of Dandelion Character Class indicated that Agape Chairman, General Secretary, and Agape tutors also teach students to recognize their own value. Besides, school teachers also teach about the preciousness of life and how to build self-confidence. Therefore, the attribution is 20%.

The attribution of Dandelion Character Class Students' 4th outcome "Improve interpersonal relationships and emotional management" is 20%. Dandelion Character Class teaches students to think from the standpoint of others, such as classmates, teachers and parents, learn to respect other people's different opinions and think over well when making decisions. Dandelion Character Class helps students improve interpersonal relationships and emotional management. However, Dandelion Character Class students said in questionnaire that the school teachers, Agape Care Association's Chairman and General Secretary, and Agape tutors also teach them to love each other and live in harmony without losing their temper. Therefore, the attribution is 20%.

The attribution of Dandelion Character Class Students' 5th outcome "Feel loved and happiness" is 10%. Students said Dandelion Character Class teaches them what love is, learn to take the initiative to care for and help others, and thank others for their care and help. These changes help them to feel be loved and happiness. However, the students of Dandelion Character Class said that the Agape tutors also love them very much. Therefore, the attribution is 10%.

The attribution of Dandelion Character Class volunteer teaching assistants' 3rd outcome "Increase DIY knowledge" is 10%. Volunteer teaching assistants said when students take Dandelion Character Class, volunteer teaching assistants also follow the teaching content to learn and think, and they learn a lot of DIY hand-made knowledge. Since DIY knowledge can also be learned from DIY books, therefore, the attribution is 10%.

The attribution of Dandelion Character Class volunteer teaching assistants' 4th outcome "Improve online teaching skills" is 5%. Volunteer teaching assistants said that they have to explain the DIY steps in a way that elementary school students can understand, thus training their expression skills and improving teaching communication skills. Since teaching communication skills can also be learned from daily communication with their children, whether there is this project or not, there are opportunities for volunteer teaching assistants to improve communication skills. However, it is not the same as the formal teaching of a group of students in a classroom. Therefore, the attribution is 5%.

The attribution of Agape tutors' 2nd outcome "Design new teaching materials or new courses" is 50%. The Dandelion Character Class helps the Agape tutors to increase the opportunities for class observation, enhances the diversity of the teaching contents, and inspires the tutors to develop new teaching materials and new courses. Learning from the

Dandelion Character Class, the Chairman of the Agape Care Association asked the Agape tutors to develop new teaching contents, such as the Language of Love. Therefore, the attribution is 50%.

The attribution of Agape tutors' 3rd outcome "Help family education" is 50%. The Agape tutors observed the teaching method of the Dandelion Character Class and inspired their own way of educating their children. Because the Agape tutors are very dedicated to educating the students, with or without this project, there is an opportunity for a tutor to help with home education. Therefore, the attribution is 50%.

The attribution of Agape tutors' 4th outcome "Improve the sense of teaching achievement" is 10%. Dandelion Character Class helps teachers to be more empathetic with their classmates. Because the Agape tutors are very dedicated to educating the students, but the teaching content is different from Dandelion Character Class. Therefore, whether there is this project or not, there is an opportunity for tutors to enhance the sense of teaching achievement. Therefore, the attribution is 10%.

The outcomes and rationales are explained as follows (Table 18):

Table 18. Attribution

Stakeholder	Outcome	Attribution	Rationale
Dandelion Character Class Project Team 【Sanxia and Yingge Class】	Increase the sense of achievement of Dandelion project team	0%	Without this project, the outcomes would not have occurred. This project was not caused by contributions from other organizations or individuals. Therefore, the attribution factor is 0%.
	Improve Dandelion teacher's teaching and leadership skills	0%	Without this project, the outcomes would not have occurred. This project was not caused by contributions from other organizations or individuals. Therefore, the attribution factor is 0%.
	Improve editor's teaching material design ability	0%	Without this project, the outcomes would not have occurred. This project was not caused by contributions from other organizations or individuals. Therefore, the attribution factor is 0%.
	Promote the utilization rate of teaching materials by the Project Manager	0%	Without this project, the outcomes would not have occurred. This project was not caused by contributions from other organizations or individuals. Therefore, the attribution factor is 0%.
	Improve the usage value of Dandelion Magazine by the project team	0%	Without this project, the outcomes would not have occurred. This project was not caused by contributions from other organizations or individuals. Therefore, the attribution factor is 0%.
The Agape Association 【Sanxia and Yingge Class】	Improve student's satiety and happiness	0%	Without this project, the outcomes would not have occurred. This project was not caused by contributions from other organizations or individuals. Therefore, the attribution factor is 0%.
	Raise the profile of Agape Care Association	0%	Without this project, the outcomes would not have occurred. This project was not caused by contributions from other organizations or individuals. Therefore, the attribution factor is 0%.
	Increase the amount of charity fundraising by the Agape Care Association	0%	Without this project, the outcomes would not have occurred. This project was not caused by contributions from other organizations or individuals. Therefore, the attribution factor is 0%.
Dandelion Character Class Students 【Sanxia and Yingge Class】	Increase knowledge	0%	Without this project, the outcomes would not have occurred. This project was not caused by contributions from other organizations or individuals. Therefore, the attribution factor is 0%.
	Be happier and more hopeful	10%	In the interview and questionnaire, the students said that attending the Dandelion Character Class makes them feel very fun and happier to receive gifts, which makes them happier. They will look forward to attending the Dandelion Character Class and bring them hope. Dandelion teachers, volunteer teaching assistants and Agape tutors also found that students in Dandelion Character Class were more attentive and would raise their hands to answer questions. In addition, students also said that the school's art class and "love class" will bring them happiness. However, they learned more in Dandelion Character Class, including interesting character stories, their own DIY works, gifts and snacks, which brought them more hope and happiness. Therefore, the attribution is 10%.

	Enhance self-identity	20%	Students said in interviews and questionnaires that they found their advantages in completing DIY handmade works in Dandelion Character Class, they felt that they performed well in class, and they knew that they could do things well. After the class, the character story let them know that life is precious, they are willing to make themselves better and they know that they are valuable persons. The Dandelion Character Class help them build their self-confidence and improve their self-identity. However, the students of Dandelion Character Class indicated in the questionnaire that Agape Chairman, General Secretary, and Agape tutors also teach students to recognize their own value. Besides, school teachers also teach about the preciousness of life and how to build self-confidence. Therefore, the attribution is 20%.
	Improve interpersonal relationships and emotional management	20%	In the interview and questionnaire, the students said that through the observation of Dandelion teachers, Dandelion volunteer teaching assistants and Agape tutors, it was found that in Dandelion Character Class, students were willing to help teachers and students do things, would take the initiative to help students in difficulty, and learned to cooperate with each other to complete things. Students like to come to class because they can meet new students and play with more students. The teaching of emotion class helps them learn to control their temper, so they are less likely to lose their temper. In DIY manual class, I learn to share scissors, glue, etc. with my classmates. I will ask my classmates if they can borrow things, get along well with others, share limited resources and be willing to share things. Dandelion Character Class teaches students to think from the standpoint of others, such as classmates, teachers and parents, learn to respect other people's different opinions and think over well when making decisions. Therefore, Dandelion Character Class helps students improve interpersonal relationships and emotional management. However, Dandelion Character Class students said in questionnaire that the school teachers, Agape Care Association's Chairman and General Secretary, and Agape tutors also teach them to love each other and live in harmony without losing their temper. Therefore, the attribution is 20%.
	Feel loved and happiness	10%	Students said in interviews and questionnaires that Dandelion Character Class teaches them what love is, learn to take the initiative to care for and help others, and thank others for their care and help. When there are difficulties or problems, students will share their thoughts with teachers and classmates. When encountering problems, they will ask the teachers for advice. They feel that the teachers love and care about them very much. In addition, students learn to help their families do house work. DIY works enhance the interaction between students and their families and help their relationship with their families become better. These changes help them to feel loved and become happier. However, the students of Dandelion Character Class said in the questionnaire that the Agape tutors also love them very much. Therefore, the attribution is 10%.
Dandelion Character Class Volunteer Teaching Assistant 【Sanxia and Yingge Class】	Improve teaching achievement	0%	Without this project, the outcomes would not have occurred. This project was not caused by contributions from other organizations or individuals. Therefore, the attribution factor is 0%.
	Improve online teaching skills	0%	Without this project, the outcomes would not have occurred. This project was not caused by contributions from other organizations or individuals. Therefore, the attribution factor is 0%.
	Increase DIY knowledge	10%	Volunteer teaching assistants said in interviews and questionnaires, when students take Dandelion Character Class, volunteer teaching assistants also follow the teaching content to learn and think, and they learn a lot of DIY hand-made knowledge. Since DIY knowledge can also be learned from DIY books, therefore, the attribution is 10%.
	Improve online teaching skills	5%	Volunteer teaching assistants said in interviews and questionnaires that by serving as volunteer teaching assistants, they have to explain the DIY steps in a way that elementary school students can understand, thus training their expression skills and improving teaching communication skills. Since teaching communication skills can also be learned from daily communication with their children, whether there is this project or not, there are opportunities for volunteer teaching assistants to improve communication skills. However, it is not the same as the formal teaching of a group of students in a classroom. Therefore, the attribution is 5%.
Agape Tutor 【Sanxia and Yingge Class】	Get respite time	0%	Without Dandelion Character Class, the Agape tutors can't get respite time. Therefore, the attribution is 0%.
	Design new teaching materials or new courses	50%	The Dandelion Character Class helps the Agape tutors to increase the opportunities for class observation, enhances the diversity of the teaching contents, and inspires the tutors to develop new teaching materials and new courses. Learning from the Dandelion Character Class, the Chairman of the Agape Care Association asked the Agape tutors to develop new teaching contents, such as the Language of Love. Therefore, the attribution is 50%.

	Help family education	50%	The Agape tutor observed the teaching method of the Dandelion Character Class and inspired their own way of educating their children. Because the Agape tutors are very dedicated to educating the students, with or without this project, there is an opportunity for a tutor to help with home education. Therefore, the attribution is 50%.
	Improve the sense of teaching achievement	10%	Dandelion Character Class helps teachers to be more empathetic with their classmates. The Agape tutor observed the students make progress in Dandelion Character Class and became interested in learning, they also obtained a sense of achievement and satisfaction. Because the Agape tutors are very dedicated to educating the students, but the teaching content is different from Dandelion Character Class. Therefore, whether there is this project or not, there is an opportunity for tutors to enhance the sense of teaching achievement. Therefore, the attribution is 10%.
	Improve online teaching skills	0%	Without this project, the outcomes would not have occurred. This project was not caused by contributions from other organizations or individuals. Therefore, the attribution is 0%.

3.8.4 Drop-off

According to the SROI guidelines, the drop-off factor refers to how the change will decrease over time. The drop-off factors were determined based on interviews and questionnaires from stakeholders.

The drop off rate of most outcomes are 0%, because the change will not decrease over time. Other than that, some attributions of the outcomes are not 0%, the highlights are as the followings:

The drop off rate of the Agape Association’ 1st outcome “Improve satiety and happiness” is 100%. Due to Dandelion Hope Foundation recommended 30 students of Agape Care Association’s Sanxia class and Yingge class to participate in the charity dinner of "Sharing infinite love in Christmas" initiated by TVBS Faith Hope Love Sustainability Foundation in 2020. Because the charity dinner occurs only once in 2020 and not the following year. Therefore, the drop off factor is 100%.

The drop off rate of the Agape Association’ 2nd outcome “Raise the profile of Agape Care Association” is 100%. The Agape Care Association was selected as the sponsor of TVBS "Infinite Love" charity event, and it received 3 media reports in 2020. In 2021, there was 2 media reports, and a total of 5 media reports, which increase the profile of the Agape Care Association. However, the effect of media reports is only in that year. Thus, the drop off factor is 100%.

The drop off rate of the Agape Association’ 3rd outcome “Increase the amount of charity fundraising by the Agape Care Association” is 100%. After receiving a lot of media coverage in 2020 and 2021, the Agape Care Association received NT\$600,000 donations in 2021. TVBS foundation had a designated donation account for Agape Care Association. Actually, the Agape Care Association only received public donations in the reporting year of 2021. There are no corresponding donations in 2022. Therefore, the duration is only 1 year. The drop-off factor is 100%.

The drop off rate of the students’ 1st outcome “Increase knowledge” is 30%. Although students continue to increase their knowledge by participating in Dandelion Character Class. From the results of interview and questionnaire, students only remember 70% of the 2020 content. Therefore, the drop off rate is 30%.

The drop off rate of the Agape tutors' 1st outcome "Get respite time" is 100%. Although the Agape tutors can get 100% of the respite time when observing the Dandelion Character Class, but they can only get the respite time during the class. Therefore, the drop off is 100%.

The drop off rate of the Agape tutors' 2nd outcome "Design new teaching materials or new courses" is 70%. The number of the Agape tutors increase the opportunities for teaching observation, and inspire them to develop new teaching materials or new courses. In 2021, they designed a new course "Love language for children". In 2022, they designed a new course "What is love" in 2022. Because Agape tutors comparably received less impacts in 2022, therefore, the drop off rate is 70%.

The outcomes and rationales are explained as follows (Table 19):

Table 19. Drop-off

Stakeholder	Outcome	Drop-off	Rationale
Dandelion Character Class Project Team 【Sanxia and Class and Yingge Class】	Increase the sense of achievement of Dandelion project team	0%	The Dandelion team saw the progress of the students and gained more sense of achievement in their work. The Dandelion Character Class is still going on. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
	Improve Dandelion teacher's teaching and leadership skills	0%	Dandelion teacher led volunteer teaching assistants to continuously improve teaching and leadership skills. Dandelion Character Class is still going on. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
	Improve editor's teaching material design ability	0%	With the continuous progress of Dandelion Character Class, the Dandelion project team has continuously improved the design ability of teaching material through feedbacks from the teaching. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
	Promote the utilization rate of teaching materials by the Project Manager	0%	Since the Dandelion Character Class started from Sanxia Class and Yingge Class, the teaching material has been extended to other area and the utilization rate of the teaching materials has been promoted. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
	Improve the usage value of Dandelion Magazine by the project team	0%	Originally, the Dandelion Magazine was sent to readers free of charge. However, writing activities were held to help students write words of encouragement or thanks in the Dandelion Christmas Monthly Magazine as Christmas gifts to parents or students, so as to enhance the usage value of the Dandelion Magazine. The positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
The Agape Association 【Sanxia and Yingge Class】	Improve student's satiety and happiness	100%	Due to Dandelion Hope Foundation recommended 30 students of Agape Care Association's Sanxia Class and Yingge Class to participate in the charity dinner of "Sharing infinite love in Christmas" initiated by TVBS Faith Hope Love Sustainability Foundation in 2020. Because the charity dinner occurs only once in 2020 and not the following year, the drop off factor is 100%.
	Raise the profile of Agape Care Association	100%	The Agape Care Association was selected as the sponsor of TVBS "Infinite Love" charity event, and it received 3 media reports in 2020. In 2021, there was 2 media reports, and a total of 5 media reports, which increase the profile of the Agape Care Association. However, the effect of media reports is only in that year. Thus, the drop off factor is 100%.
	Increase the amount of charity fundraising by the Agape Care Association	100%	After receiving a lot of media coverage in 2020 and 2021, the Agape Care Association received NT\$600,000 donations in 2021. TVBS foundation had a designated donation account for Agape Care Association. Actually, the Agape Care Association only received public donations in the reporting year of 2021. There are no corresponding donations in 2022. Therefore, the duration is only 1 year. The drop-off factor is 100%.
Dandelion Character Class Students 【Sanxia and Yingge Class】	Increase knowledge	30%	Although students continue to increase their knowledge by participating in Dandelion Character Class. From the results of interview and questionnaire, students only remember 70% of the 2020 content. Therefore, the drop off rate is 30%.
	Be happier and more hopeful	0%	Students become more hopeful and happier by participating in Dandelion Character Class. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
	Enhance self-identity	0%	As the Dandelion Character Class continues, students become more confident and continuously improve their self-identity by participating in the Dandelion Character Class. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
	Improve interpersonal relationships and emotional management	0%	As the Dandelion Character Class continues, students continue to improve their interpersonal relationships and emotional management skills by participating in the Dandelion Character Class, and the students grow up and become more and more sensible as they grow up. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
	Feel loved and	0%	As the Dandelion Character Class continues, the Dandelion Hope Foundation has

	happiness		invested more and more resources, and students continue to Feel loved and happiness by participating in the Dandelion Character Class. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
Dandelion Character Class Volunteer Teaching Assistant 【Sanxia and Yingge Class】	Improve teaching achievement	0%	Dandelion character class is still going on. The interaction between volunteer teaching assistants and students is getting closer and closer. Volunteer teaching assistants have accumulated more teaching experience and gained more sense of teaching achievement. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
	Improve online teaching skills	0%	Due to the impact of the epidemic, Dandelion Character Class is still conducted online through Zoom, and it has brought more and more positive impact. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
	Increase DIY knowledge	0%	Because Dandelion Character Class is still going on, volunteer teaching assistants learn more DIY knowledge. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
	Improve online teaching skills	0%	Dandelion character class is still going on, and the teaching communication skills of volunteer teaching are becoming more and more proficient. This positive impact has grown over time and has not decayed, so the drop off factor is 0%.
Agape Tutor 【Sanxia and Yingge Class】	Get respite time	100%	Although the Agape tutors can get 100% of the respite time when observing the Dandelion Character Class, but they can only get the respite time during the class. Therefore, the drop off is 100%.
	Design new teaching materials or new courses	70%	The number of the Agape tutors increase the opportunities for teaching observation, and inspire them to develop new teaching materials or new courses. In 2021, they designed a new course “Love language for children”. In 2022, they designed a new course “What is love” in 2022. Because Agape tutors comparably received less impacts in 2022, therefore, the drop off rate is 70%.
	Help family education	0%	As the Dandelion Character Class is still going on, the Agape tutors can still observe the teaching method of Dandelion Character Class and inspired themselves to teach their children. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
	Improve the sense of teaching achievement	0%	After seeing the progress of the students, the Agape tutors are interested in learning and gain more sense of teaching achievement. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.
	Improve online teaching skills	0%	Due to the impact of the COVID 19 pandemic, the Dandelion Character Class is still conducted online via Zoom, and it has brought more and more positive impact. This positive impact has grown over time and has not decayed. Thus, the drop off factor is 0%.

Chapter 4. Value Map

4.1 Calculation the Outcomes

After identifying the changes and outcomes of stakeholders of Dandelion Character Class in Sanxia Class and Yingge Class, the indicators for measuring the outcomes were defined, the monetary value of the outcomes was calculated with the financial proxy variables, and the four impact factors were adjusted. The value of the outcome is the social value.

<p>Total Social Value =</p> $\sum \{ \text{Number of Outcome Value} * (1 - \text{Deadweight}) * (1 - \text{Attribution}) * (1 - \text{Displacement}) \}$ <p>+ n years outcome value * (1 - Drop-off)</p>
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Because of the time value of money, this report adopts the one-year fixed deposit rate of 1.035% of the Bank of Taiwan as the discount rate to calculate the present value of all outcomes discussed with stakeholders. The value of each outcome is calculated as follows (Table 20):

Table 20. Calculation of outcomes

Stakeholder	Outcome	Quantity	Outcome duration	Outcome Value (NT\$)		Deadweight %	Displacement %	Attribution %	Drop off %	Present Value of Outcome (Social Value NT\$)
				2020	2021					
Dandelion Character Class Project Team 【Sanxia Class】	Increase the sense of achievement of the project team	3	2	1,000	1,000	0%	0%	0%	0%	5,908
	Improve Dandelion teacher's teaching and leadership skills	1	2	9,900	9,900	0%	0%	0%	0%	19,497
	Improve Dandelion editor's teaching material design ability	1	2	20,000	20,000	0%	0%	0%	0%	39,387
	Promote the utilization rate of teaching materials by the Project Manager	1	2	20,000	20,000	0%	0%	0%	0%	39,387
	Enhance the usage value of Dandelion Monthly Magazine by the project team	3	2	6,400	6,400	0%	0%	0%	0%	37,812
Dandelion Character Class Project Team 【Yingge Class】	Increase the sense of achievement of the project team	3	2	1,000	1,000	0%	0%	0%	0%	5,908
	Improve Dandelion teacher's teaching and leadership skills	1	2	9,900	9,900	0%	0%	0%	0%	19,497
	Improve Dandelion editor's teaching material design ability	1	2	20,000	20,000	0%	0%	0%	0%	39,387
	Promote the utilization rate of teaching materials by the Project Manager	1	2	20,000	20,000	0%	0%	0%	0%	39,387
	Enhance the usage value of Dandelion Monthly Magazine by the project team	3	2	6,400	6,400	0%	0%	0%	0%	37,812
The Agape Association 【Sanxia Class】	Improve students' satiety and happiness	15	1	0	600	0%	0%	0%	100%	8,817
	Raise the profile of Agape Care Association	16	1	21,875	0	0%	0%	0%	100%	346,415
	Increase the amount of charity fundraising by	16	1	0	18,750	0%	0%	0%	100%	293,885

	the Agape Care Association									
The Agape Association 【Yingge Class】	Improve students' satiety and happiness	15	1	0	600	0%	0%	0%	100%	8,817
	Raise the profile of Agape Care Association	16	1	0	19,500	0%	0%	0%	100%	305,641
	Increase the amount of charity fundraising by the Agape Care Association	16	1	0	18,750	0%	0%	0%	100%	293,885
Dandelion Character Class Students 【Sanxia Class】	Increase knowledge	16	2	3,600	2,700	0%	0%	0%	30%	99,329
	Be happier and more hopeful	16	2	4,560	3,420	10%	0%	10%	0%	101,912
	Enhance self-identity	16	2	12,420	9,315	20%	0%	20%	0%	219,319
	Improve interpersonal relationships and emotional management	16	2	9,204	6,903	20%	0%	20%	0%	162,529
	Feel loved and happiness	16	2	6,720	5,040	10%	0%	10%	0%	150,186
Dandelion Character Class Students 【Yingge Class】	Increase knowledge	16	2	3,600	2,400	0%	0%	0%	30%	94,627
	Be happier and more hopeful	16	2	4,560	3,040	10%	0%	10%	0%	97,088
	Enhance self-identity	16	2	12,420	8,280	20%	0%	20%	0%	208,937
	Improve interpersonal relationships and emotional management	16	2	9,204	6,136	20%	0%	20%	0%	154,835
	Feel loved and happiness	16	2	6,720	4,480	10%	0%	10%	0%	143,076
Dandelion Character Class Volunteer Teaching Assistants 【Sanxia Class】	Improve teaching achievement	2	2	3,600	2,700	0%	0%	0%	0%	12,416
	Improve online teaching skills	2	2	0	1,797	0%	0%	0%	0%	3,521
	Increase DIY knowledge	2	2	3,600	2,700	10%	0%	10%	0%	10,057
	Improve online teaching skills	2	2	6,000	4,000	5%	0%	5%	0%	17,792
Dandelion Character Class Volunteer Teaching Assistants 【Yingge Class】	Improve teaching achievement	2	2	3,600	2,400	0%	0%	0%	0%	11,828
	Improve online teaching skills	2	2	0	1,797	0%	0%	0%	0%	3,521
	Increase DIY knowledge	2	2	3,600	2,400	10%	0%	10%	0%	9,581
	Improve online teaching skills	2	2	6,000	4,000	5%	0%	5%	0%	17,792
The Agape Tutors 【Sanxia Class】	Get respite time	2	1	1,920	1,440	0%	0%	0%	100%	6,622
	Design new teaching materials or new courses	2	2	0	1,500	50%	0%	50%	70%	735
	Help family education	2	2	3,804	2,853	50%	0%	50%	0%	3,280
	Improve the sense of teaching achievement	2	2	6,000	4,500	10%	0%	10%	0%	16,762
	Improve online teaching skills	2	2	0	1,797	0%	0%	0%	0%	3,521
The Agape Tutors 【Yingge Class】	Get respite time	2	1	1,920	1,280	0%	0%	0%	100%	6,308
	Design new teaching materials or new courses	2	2	0	1,500	50%	0%	50%	70%	735
	Help family education	2	2	3,804	2,536	50%	0%	50%	0%	3,125
	Improve the sense of teaching achievement	2	2	6,000	4,000	10%	0%	10%	0%	15,968
	Improve online teaching skills	2	2	0	1,797	0%	0%	0%	0%	3,521

If the two classes are calculated separately, for the Sanxia Class of Dandelion Character Class, the total present value of outcome in 2020 and 2021 is NT\$2,477,136. For the Yingge Class of Dandelion Character Class, the total present value of outcome in 2020 and 2021 is NT\$2,365,525.

If Sanxia class and Yingge class are added together, the total present value of the

outcomes from Sanxia class and Yingge class of Dandelion Character Class in 2020 and 2021 is NT\$4,842,661. The social return on investment is 16.81. That is, every NT\$1 (new Taiwan dollar) invested can bring NT\$16.81 (new Taiwan dollar) of social value (including financial and non-financial value).

The calculation results of social return on investment (SROI) are as follows (Table 21):

Table 21. Social Return on Investment (SROI) calculation results

Present Value (NT\$)	Dandelion Character Class - Sanxia Class	Dandelion Character Class - Yingge Class	Dandelion Character Class - Total of Sanxia Class and Yingge Class
Social Value (a) (Total Present Value)	NT\$2,477,136	NT\$2,365,525	NT\$4,842,661
Input (b) (Total Present Value)	NT\$154,169	NT\$133,988	NT\$288,157
Social Return On Investment (SROI) = (a) / (b)	16.07	17.65	16.81

4.2 Sensitivity Analysis

According to the SROI Guidelines, each analytical report must conduct a sensitivity analysis and disclose relevant information. This is because the calculation of social value is carried out by monetizing quantitative, qualitative, narrative and other non quantitative information. The process involves the judgment of subjective value of many stakeholders and uses many assumptions and estimates.

In order to follow the Principle 5 of SROI "Do not over-claim", this report uses the general cost in the Taiwan market to estimate the financial proxy. Additionally, while this project is calculated over a two-year horizon, we only use the most conservative one-year duration to measure impact and value. If we change to higher value financial proxy variables and two-year duration, the social return on investment will change accordingly.

Adjustment items (1), (2), (3) are adjusted financial proxy variables, because similar courses have higher or lower fees on the market. Adjustment items (4), (5), (6), (7) are all adjusted deadweight and attribution factors. The adjustment item (8) is the adjustment duration.

The original calculation result of social return on investment (SROI) was 16.81. After adjustment by sensitivity analysis (Table 22), the total social return on investment (SROI) between 15.02 and 18.38.

Table 22. Sensitivity analysis

SROI	Adjust item	Original Calculation	Adjustment and rationale
15.58	(1) Dandelion Character Class students' outcomes: Enhance self-identity	<p>◆ Original deadweight and attribution factors: Carnegie Training Youth Prep Course 【\$1,035/person】 http://dcctw.weebly.com/yud.html \$29,000/8 classes/3.5 hour= \$1,035/person ▲ Financial proxy per person: 2020 Sanxia \$1,035*12 classes=\$12,420 2021 Sanxia \$1,035*9 classes=\$9,315</p>	<p>◆ Reduce financial proxy variables: "Playing therapy group class" in the psychotherapy Institute 【\$600/person】 http://www.talktalkpsy.com/modules/news/article.php?storyid=127 ▲ Financial proxy per person: 2020 Sanxia \$600*12 classes=\$7,200 2021 Sanxia \$600*9 classes=\$5,400</p>

		2020 Yingge \$2,000*12 classes=\$12,420 2021 Yingge \$2,000*8 classes=\$8,280	2020 Yingge \$600*12 Classes=\$7,200 2021 Yingge \$600*8 Classes=\$4,800
16.47	(2) Dandelion Character Class students' outcomes: Improve interpersonal relationships and emotional management	<p>◆ Original deadweight and attribution factors: "Mr. Zhang" Foundation EQ Little Soldier Children's Interpersonal Emotion Management Camp 【\$767/person】 https://www.becclass.com/rid=224139d5e35ad752724e \$2,300/3 days=\$767/person ▲ Financial proxy per person: 2020 Sanxia \$767*12 classes=\$9,204 2021 Sanxia \$767*9 classes=\$6,903 2020 Yingge \$767*12 classes=\$9,204 2021 Yingge \$2,000*8 classes=\$6,136</p>	<p>◆ Reduce financial proxy variables: "EQ Detective" Course 【\$650/person】 https://www.becclass.com/rid=254648e612c48aec5a44 \$2,600/4 classes=\$650/person ▲ Financial proxy per person: 2020 Sanxia \$650*12 classes=\$7,800 2021 Sanxia \$650*9 classes=\$5,850 2020 Yingge \$650*12 classes=\$7,800 2021 Yingge \$650*8 classes=\$5,200</p>
18.38	(3) Dandelion Character Class students' outcomes: Feel loved and happiness	<p>◆ Original deadweight and attribution factors: 2020 Summer DIY creative camp - five days without overnight 【One day \$560/person】 https://www.becclass.com/rid=2343ca35eel963036604 \$2800/5 days=\$560 ▲ Financial proxy per person: 2020 Sanxia \$560*12 classes=\$6,720 2021 Sanxia \$560*9 classes=\$5,040 2020 Yingge \$560*12 classes=\$6,720 2021 Yingge \$560*8 classes=\$4,480</p>	<p>◆ Reduce financial proxy variables: Children David Camp of SLLLC – one day without overnight 【One day \$1,000/person】 https://www.slllc.org.tw/2021_kids_camp/ ▲ Financial proxy per person: 2020 Sanxia \$1,000*12 classes=\$12,000 2021 Sanxia \$1,000*9 classes=\$9,000 2020 Yingge \$1,000*12 classes=\$12,000 2021 Yingge \$1,000*8 classes=\$8,000</p>
15.86	(4) Dandelion Character Class students' outcomes: Be happier and more hopeful	<p>◆ Original deadweight and attribution factors: With or without this project, students will be happier and more hopeful. The deadweight factor and attribution factor are 10%.</p>	<p>◆ Increase the deadweight and attribution factors: 10% → 50% If students are more influenced by their own school, the Agape Care Association, the Agape tutors, or other factors, all of which may help students "be happier and more hopeful". Then, the deadweight and attribution factor may be increased to 50%.</p>
15.02	(5) Dandelion Character Class students' outcomes: Enhance self- identity	<p>◆ Original deadweight and attribution factors: With or without this project, students will enhance self-identity. The deadweight factor and attribution factor are 20%.</p>	<p>◆ Increase the deadweight and attribution factors: 20% → 50% If students are more influenced by their own school, the Agape Care Association, the Agape tutors, or other factors, all of which may help students "enhance self-identity". Therefore, the deadweight and attribution factor may be increased to 50%.</p>
15.48	(6) Dandelion Character Class students' outcomes: Improve interpersonal relationships and emotional management	<p>◆ Original deadweight and attribution factors: After the class, students mainly do homework in the Agape Sanxia Class and Yingge Class. The Agape Care Association do not have any other cooperating organizations except Dandelion Hope Foundation. In the DIY class, students can learn to share scissors, glue, etc. with classmates, ask classmates if they can borrow things, can get along with others happily, control their temper, share limited resources, be willing to share things, and complete every task. Students also take the initiative to help other students, and they also want to help teachers. It is a material change for students. Because this project actually helps students improve interpersonal relationships and emotional management, the deadweight and attribution factors are 20%.</p>	<p>◆ Increase the deadweight and attribution factors: 20% → 50% Because the Agape Care Association and the Agape tutors also teach the students to love each other, live in harmony, and not lose their temper. In addition, school teachers and parents will also teach interpersonal relationships and emotional management. Therefore, the deadweight and attribution factor may be increased to 50%.</p>
15.42	(7) Dandelion Character Class	<p>◆ Original deadweight and attribution factors: With or without the project, students felt loved and happier, with a deadweight and</p>	<p>◆ Increase the deadweight and attribution factors: 10% → 50% In questionnaires and interviews, students</p>

	students' outcomes: Feel loved and happiness	attribution factor of 10%.	stated that they liked Dandelion Character Class because of gifts (e.g., watch, backpack), food (e.g., cookies, vitamin C candies, pizza), hand-made works (e.g., smokeless stoves), and Dandelion teacher who lectures gently. Therefore, the deadweight and attribution factor may be increased to 50%.
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4.3 Verify the results

According to the SROI Stage 6 “Reporting, using and embedding”, including: reporting to stakeholders, applying results of SROI report, and verify the results (SROI report assurance by Social Value International). We follow the Principle 6 of the SROI guidelines, "Be transparent and open", to prove that the SROI analysis process is accurate and honest, to confirm the appropriateness of the SROI calculation results. Therefore, all stakeholders are specially invited to review and discuss the SROI report and the Value Map, and make revisions based on the problems raised by the stakeholders.

4.3.1 Reporting to stakeholders

We held face-to-face meeting briefings and online explanations with stakeholders respectively, and discussed all results and analysis contents to confirm that the overall situation is in line with the actual and reasonable conditions. The number of people who actually participated in the verification results and verification methods are as follows (Table 23):

Table 23. Actual number and method of participants in verification

Stakeholder	Number of Stakeholder	Actual number of participants in verification	Verification method
Dandelion Character Class Project Team	Sanxia Class and Yingge Class Total 3 persons	7 persons (3 stakeholders and Dandelion Hope Foundation Top Management and Colleagues)	Face to face meeting, presentation, and discussion
The Agape Care Association	Sanxia Class and Yingge Class Total 2 persons	2 persons (Chairman and General Secretary)	Face to face meeting, presentation, and discussion
Dandelion Character Class Students	Sanxia 16 persons Yingge 16 persons	2 persons (Chairman and General Secretary)	Face to face meeting, presentation, and discussion
Dandelion Character Class Volunteer Teaching Assistants	Sanxia 2 persons Yingge 2 persons	4 persons (Volunteer Teaching Assistants)	Online meeting, presentation, and discussion
Agape tutors	Sanxia 2 persons Yingge 2 persons	4 persons (Tutors)	Online meeting, presentation, and discussion

4.3.2 Report Assurance by the Social Value International

According to the SROI Principle 7 “Verify the results”, data verification is very important and related to Principle 1: “Stakeholder engagement”. Through face-to-face and online meetings, we brief and discuss how to measure and evaluate these values, and involve key stakeholders to verify the conclusion of causality. Put forward relevant suggestions to optimize future value.

In addition, in order to demonstrate that the measurement of this report conforms to

international standards and norms, this report was specially sent to Social Value International in the United Kingdom for external third-party certification to ensure appropriate independent assurance.

4.4 Outcome Analysis

4.4.1 The social value generated by Dandelion Character Class

From Table 20, it can be deduced that the social value of the five stakeholders due to the implementation of the Dandelion Character Class, from the highest to the lowest are: The Dandelion Character Class Students (57.1%), The Agape Care Association (25.7%), Dandelion Character Class Project Team (11.5%), Dandelion Character Class Volunteer Teaching Assistants (3.5%), and The Agape Tutors (2.2%). The distribution of social values produced by Dandelion Character Class is as follows (Table 24) (Figure 10):

Table 24. The social values generated by Dandelion Character Class

Dandelion Character Class Stakeholder	Percentage	The Social Value of Dandelion Character Class (Sanxia Class and Yingge Class)	Dandelion Character Class – Sanxia Class	Dandelion Character Class – Yingge Class
Dandelion Character Class Project Team	11.5%	NT\$559,270	NT\$279,635	NT\$279,635
The Agape Care Association	25.7%	NT\$1,244,577	NT\$642,467	NT\$602,110
Dandelion Character Class Students	57.1%	NT\$2,762,825	NT\$1,414,903	NT\$1,347,923
Dandelion Character Class Volunteer Teaching Assistants	3.5%	NT\$170,366	NT\$86,231	NT\$84,136
Agape tutors	2.2%	NT\$105,623	NT\$53,901	NT\$51,722
Total	100%	NT\$4,842,661	NT\$2,477,136	NT\$2,365,525

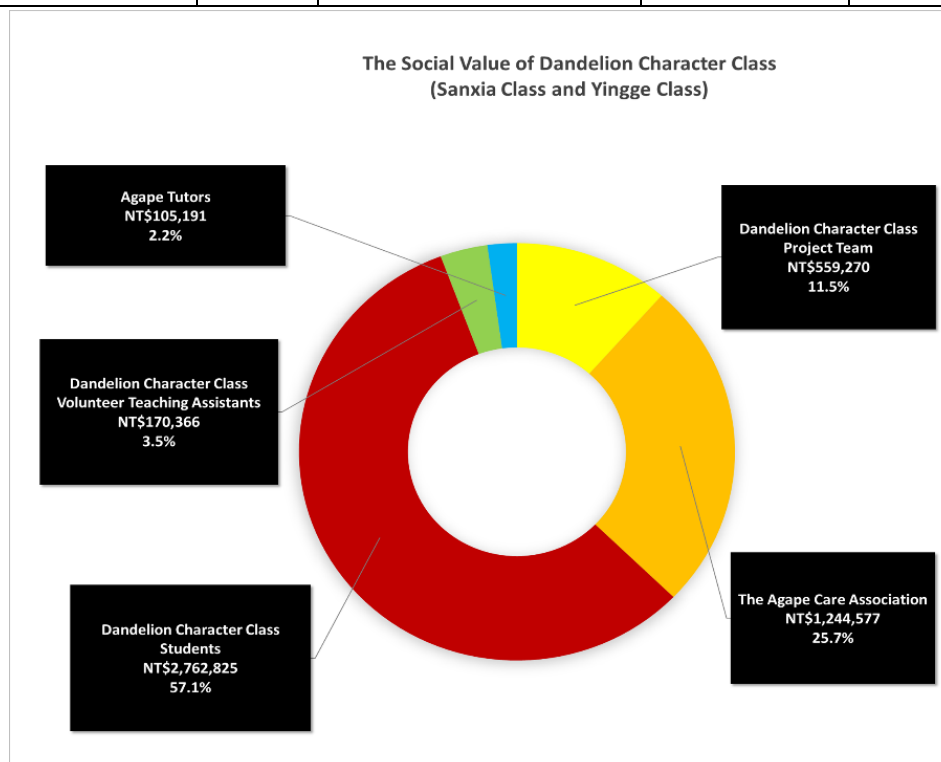


Figure 10. The social values generated by Dandelion Character Class

4.4.2 The social values generated by Dandelion Character Class

Due to the implementation of the Dandelion Character Course, it has brought different social values to the five stakeholders. The following is a more detailed analysis of the social value generated by different stakeholders.

(1) The social value generated by Dandelion Character Class project team

The social value generated by the Dandelion Character Class project team, from the highest to the lowest, are: Promote the utilization rate of teaching materials by the project manager (27.7%), Improve Dandelion editor's teaching material design ability (27.7%), Enhance the usage value of Dandelion Monthly Magazine by the project team (26.6%), Improve Dandelion teacher's teaching and leadership skills (13.7%), and Increase the sense of achievement of the project team (2.2%).

The distribution of social values generated by Dandelion Character Class is as following (Table 25) (Figure 11):

Table 25. The social values generated by Dandelion Character Class project team

Dandelion Character Class Project Team	Percentage	The Social Value of Dandelion Character Class (Sanxia Class and Yingge Class)	Dandelion Character Class – Sanxia Class	Dandelion Character Class – Yingge Class
Increase the sense of achievement of the project team	2.2%	NT\$23,271	NT\$11,635	NT\$11,635
Improve Dandelion teacher's teaching and leadership skills	13.7%	NT\$76,793	NT\$38,396	NT\$38,396
Improve Dandelion editor's teaching material design ability	27.7%	NT\$155,137	NT\$77,569	NT\$77,569
Promote the utilization rate of teaching materials by the Project Manager	27.7%	NT\$155,137	NT\$77,569	NT\$77,569
Enhance the usage value of Dandelion Monthly Magazine by the project team	26.6%	NT\$148,932	NT\$74,466	NT\$74,466
Total	100%	NT\$559,270	NT\$279,635	NT\$279,635

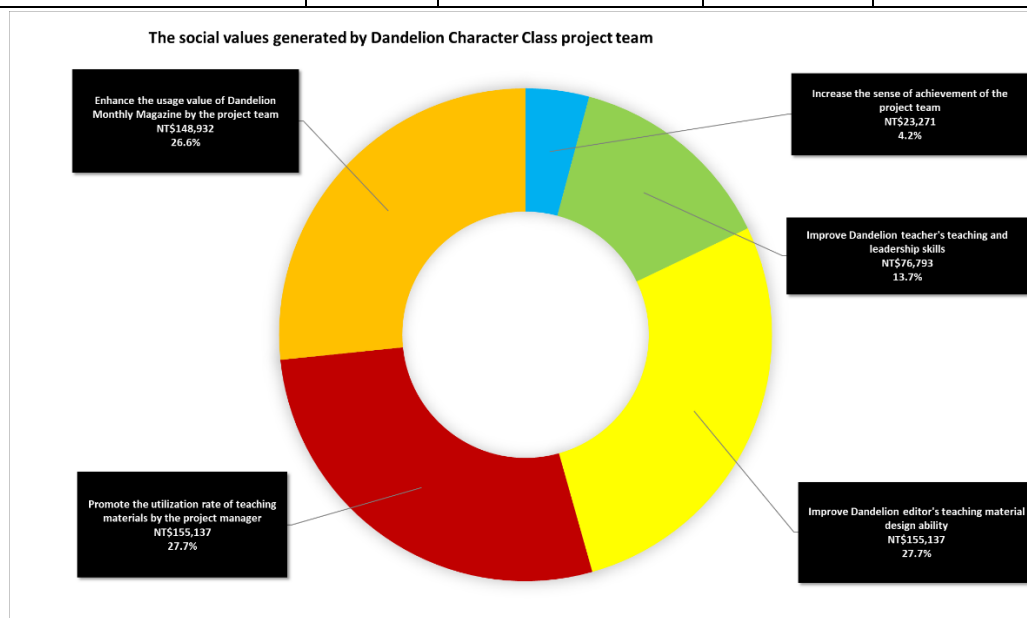


Figure 11. The Social Values generated by Dandelion Character Class Project Team

(2) The social value generated by the Agape Care Association

The social value generated by the Agape Care Association, from the highest to the lowest, are: Raise the profile of the Agape Care Association (51.9%), Increase the amount

of charity fundraising by the Agape Care Association (46.7%), and Improve students' satiety and happiness (1.4%).

The distribution of social values generated by the Agape Care Association is as follows (Table 26) (Figure 12):

Table 26. The social values generated by the Agape Care Association

The Agape Care Association – Outcomes	Percentage	The social value generated by the Agape Care Association students (Sanxia Class and Yingge Class)	The social value generated by the Agape Care Association students – Sanxia Class	The social value generated by the Agape Care Association students – Yingge Class
Improve students' satiety and happiness	1.4%	NT\$17,452.47	NT\$8,726	NT\$8,726
Raise the profile of the Agape Care Association	51.9%	NT\$645,375.47	NT\$342,866	NT\$302,510
Increase the amount of charity fundraising by the Agape Care Association	46.7%	NT\$581,749.09	NT\$290,875	NT\$290,875
Total	100%	NT\$1,244,577	NT\$642,467	NT\$602,110

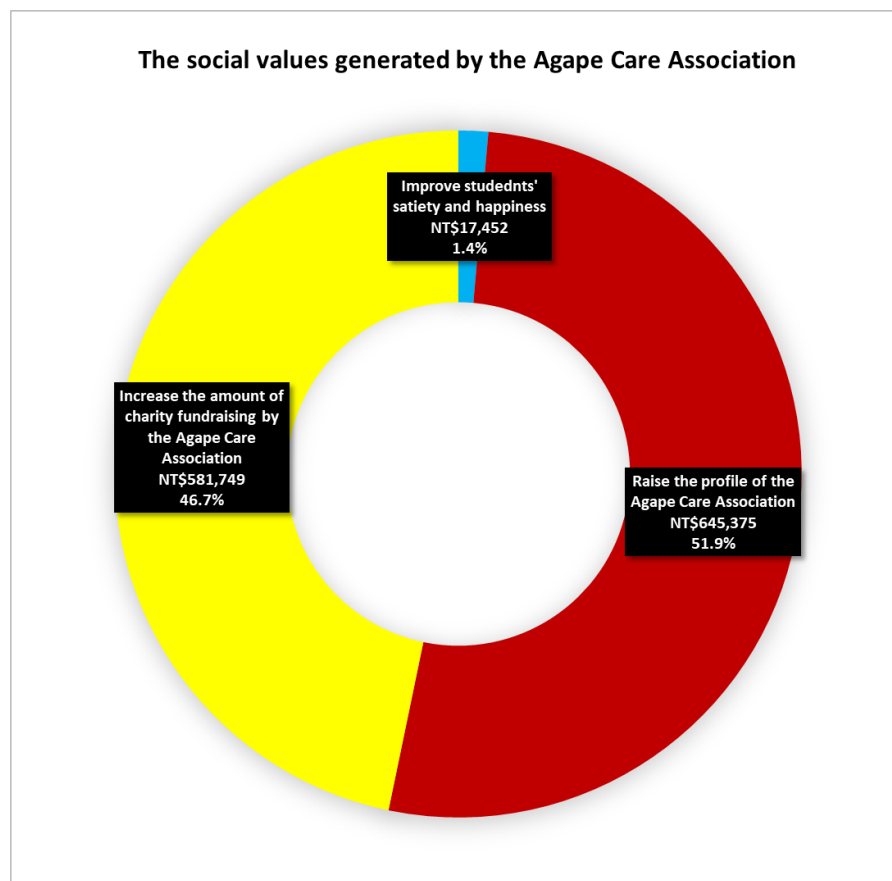


Figure 12. The social values generated by the Agape Care Association

(3) The social value generated by the Dandelion Character Class students

The social value generated by the Dandelion Character Class students, from the highest to the lowest, are: Enhance self-identity (30.5%), Improve interpersonal relationships and emotional management (22.6%), Feel loved and happiness (20.9%), Be happier and more hopeful (14.2%), and Increase knowledge (11.8%).

The distribution of social values generated by the Dandelion Character Class students is as follows (Table 27) (Figure 13):

Table 27. The social values generated by the Dandelion Character Class students

Dandelion Character Class students - Outcomes	Percentage	The social value generated by the Dandelion Character Class students (Sanxia Class and Yingge Class)	The social value generated by the Dandelion Character Class students – Sanxia Class	The social value generated by the Dandelion Character Class students – Yingge Class
Increase knowledge	11.8%	NT\$324,972	NT\$166,425	NT\$158,547
Be happier and more hopeful	14.2%	NT\$391,904	NT\$200,703	NT\$191,202
Enhance self-identity	30.5%	NT\$843,396	NT\$431,922	NT\$411,475
Improve interpersonal relationships and emotional management	22.6%	NT\$625,010	NT\$320,081	NT\$304,929
Feel loved and happiness	20.9%	NT\$577,543	NT\$295,772	NT\$281,771
Total	100%	NT\$2,762,825	NT\$1,414,903	NT\$1,347,923

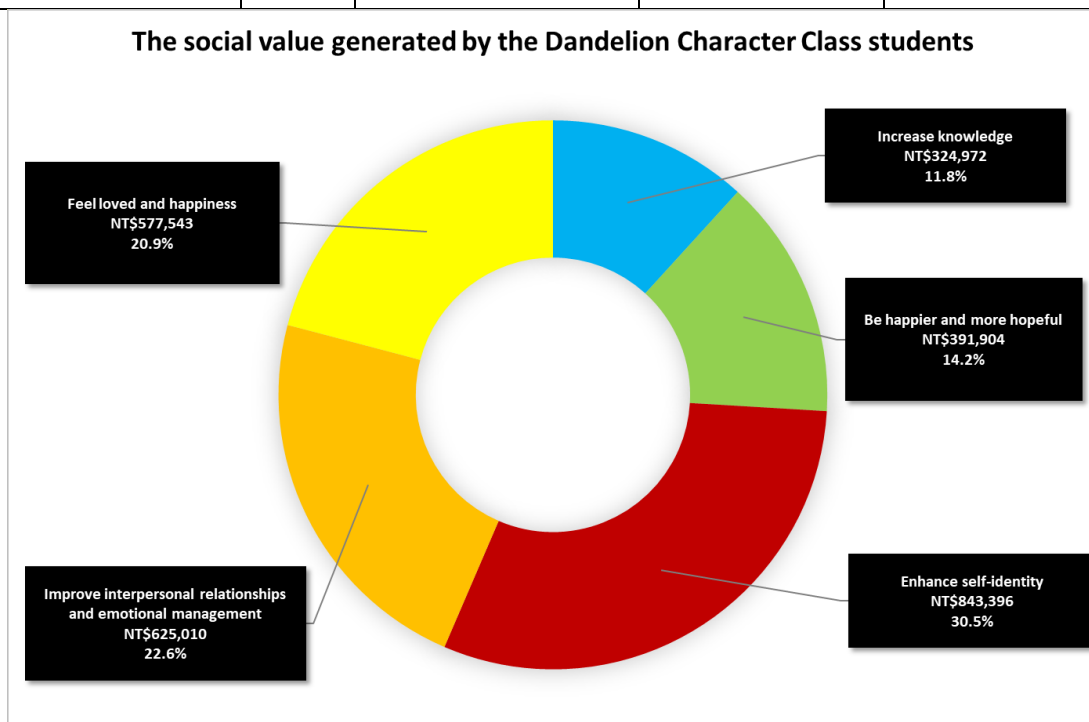


Figure 13. The social values generated by the Dandelion Character Class students

(4) The social values generated by the Dandelion Character Class volunteer teaching assistants

The social values generated by the Dandelion Character Class volunteer teaching assistants, from the highest to the lowest, are: Improve online teaching skills (41.1%), Improve teaching achievement (28.0%), Increase DIY knowledge (22.7%), and Improve online teaching skills (8.1%).

The distribution of social values generated by the Dandelion Character Class volunteer teaching assistants is as follows (Table 28) (Figure 14):

Table 28. The social values generated by the Dandelion Character Class volunteer teaching assistants

Dandelion Character Class volunteer teaching assistants – Outcomes	Percentage	The social value generated by the Dandelion Character Class volunteers (Sanxia Class and Yingge Class)	The social value generated by the Dandelion Character Class volunteers – Sanxia Class	The social value generated by the Dandelion Character Class volunteers – Yingge Class

Improve teaching achievement	28.0%	NT\$47,747	NT\$24,452	NT\$23,295
Improve online teaching skills	8.1%	NT\$13,867	NT\$6,934	NT\$6,934
Increase DIY knowledge	22.7%	NT\$38,675	NT\$19,806	NT\$18,869
Improve online teaching skills	41.1%	NT\$70,078	NT\$35,039	NT\$35,039
Total	100%	NT\$170,366	NT\$86,231	NT\$84,136

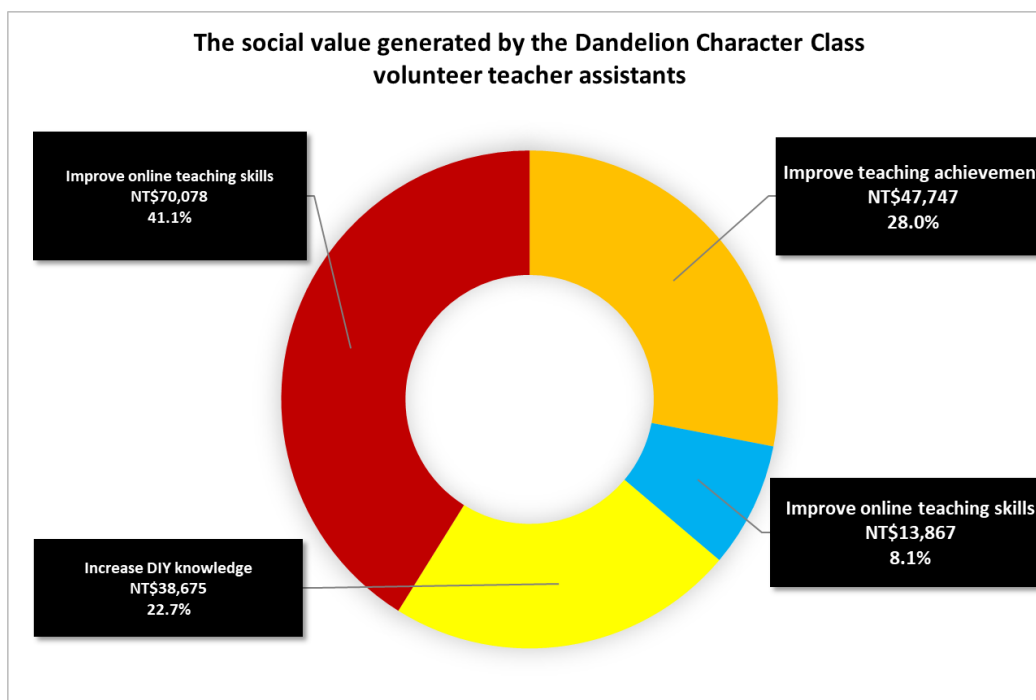


Figure 14. The social values generated by the Dandelion Character Class volunteer teaching assistants

(5) The social values generated by the Agape tutors

The social values generated by the Agape tutors, from the highest to the lowest, are: Improve the sense of teaching achievement (61.0%), Improve online teaching skills (13.1%), Get respite time (12.1%), Help family education (11.9%), and Design new teaching materials or new courses (1.8%). The distribution of social values generated by the Agape tutors is as follows (Table 29) (Figure 15):

Table 29. The social value generated by the Agape tutors

The Agape Tutors – Outcomes	Percentage	The social value generated by the Dandelion Character Class volunteers (Sanxia Class and Yingge Class)	The social value generated by the Dandelion Character Class volunteers – Sanxia Class	The social value generated by the Dandelion Character Class volunteers – Yingge Class
Get respite time	12.1%	NT\$12,798	NT\$6,554	NT\$6,244
Design new teaching materials or new courses	1.8%	NT\$1,886	NT\$943	NT\$943
Help family education	11.9%	NT\$12,613	NT\$6,459	NT\$6,154
Improve the sense of teaching achievement	61.0%	NT\$64,458	NT\$33,010	NT\$31,448
Improve online teaching skills	13.1%	NT\$13,867	NT\$6,934	NT\$6,934
Total	100%	NT\$105,623	NT\$53,901	NT\$51,722

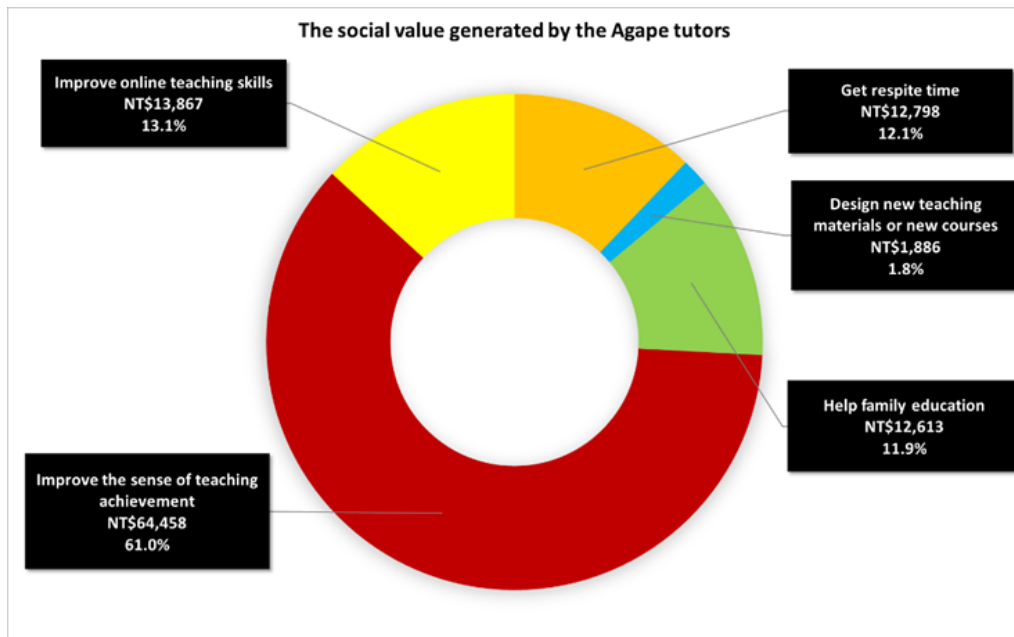


Figure 15. The social value generated by the Agape tutors

Chapter 5. Conclusion

Since the main purpose of this report is to record and thank the past efforts of participants, and thank the supporters, donors and partners of Dandelion Hope Foundation. The valuable opinions found in this report will be provided to the board of directors and managers for reference, which will be used to optimize future management strategies and maximize the value of resources.

According to the SROI Principle 8 “Be responsive”¹¹, pursue optimum social value based on decision making that is timely and supported by appropriate accounting and reporting. That is, the data obtained from the event chain of evaluating causality should obtain insights on how to optimize value creation, such as “Can resources be allocated more efficiently to other people produce greater results?” or “Who else should we cooperate?” While "attribution factor" refers to the degree to which an outcome is attributable to others, it is sometimes referred to as attributing the outcome to the contribution of others.

The SROI Principle 6 “Be transparent” is to be transparent and open. That is to demonstrate the basis on which the analysis may be considered accurate and honest, and show that it will be reported to and discussed with stakeholders. It has to embed SROI thinking in the daily operations of the organization to fully apply SROI recommendations of the report are for managers' reference to adjust management strategies and policies and implement them in the daily work of project executors. The key findings of this report, feedbacks, and suggestions are provided for subsequent management.

In terms of the overall social value generated by the five stakeholders due to the teaching of the Dandelion Character Class, the total input is NT \$288,157, the total social value is NT\$4,842,661. The rate of return on social investment is NT\$16.81. The social return on investment brought by the Dandelion Character Class project exceeded expectations, and every NT\$1 invested can bring about NT\$16.81 in social value. After the sensitivity analysis, the SROI is between 15.02 and 18.38.

According to the analysis of this research, the biggest beneficiaries of Dandelion Character Class Students (57.1%), followed by the Agape Care Association (25.7%), Dandelion Character Class Project Team (11.5%), Dandelion Character Class Volunteer Teaching Assistants (3.5%), and The Agape Tutors (2.2%), which is in line with the expected benefits of this project. In addition, the Dandelion Character Class also brought unexpected positive impact to the Agape Care Association and Agape tutors, which proves that the performance of this project is successful.

The key success factor of the Dandelion Character Class is that the Dandelion Foundation and its partners have the same mission and values. After more than two years of cooperation, trust and tacit understanding have been cultivated. Through the teaching

¹¹ This summary of Principle 8 is a DRAFT and subject of consultation and board approval in October 2021.

and feedback of the class, the story of Dandelion Magazine can be carried forward. The Dandelion Character Class project team designed customized, rich and interesting teaching content according to the needs of students, allowing teachers, students, volunteer teaching assistants, and tutors to make continuous progress and efforts, and successfully extended the teaching materials to Banqiao, Taitung, and Chiayi. In the three places, more successful experiences are copied and more echoes are obtained, thus bringing greater positive impact and social value, so that the promotion of character education can develop sustainably.

The Dandelion Hope Foundation sees the lack of resources and the needs of disadvantaged students in the "not rural, not urban" area. Through Dandelion Character Class, it helps the students in the Sanxia Class and Yingge Class of the Agape Care Association to have more diverse learning opportunities with diversified resources. The main purpose of Dandelion Character Class is to hope that students can better understand their own value, face the setbacks in life with a positive attitude, learn to manage their own emotions, and establish harmonious interpersonal relationships in society. Dandelion Character Class helps students learn to have positive values and life character despite difficult circumstances and decisions.

The results of this report show that the Dandelion Character Class has helped the Dandelion Hope Foundation to achieve milestones of the United Nations Sustainable Development Goals (UN SDGs), including: SDG10 Reduced Inequalities, SDG 4 Quality Education, and SDG17 Partnerships for the Goals. We will apply the results of this report to improve future project management to create greater social value and exert greater social impact.

散播希望種子
計畫



蒲公英希望基金會
Dandelion Hope Foundation



感謝有您
與我們能在兒少生命品格教育的建造上同行

Appendix

Appendix 1. Value Map - Example

- (1) Dandelion Character Class Project Team Members (Sanxia Class)
- (2) Dandelion Character Class Project Team Members (Yingge Class)
- (3) Agape Care Association (Sanxia Class)
- (4) Agape Care Association (Yingge Class)
- (5) Dandelion Character Class Students (Sanxia Class)
- (6) Dandelion Character Class Students (Yingge Class)
- (7) Volunteer Teaching Assistant (Sanxia Class)
- (8) Volunteer Teaching Assistant (Yingge Class)
- (9) Agape Tutors (Sanxia Class)
- (10) Agape Tutors (Yingge Class)

Appendix 2. Interview Outline (Example)

- Dandelion Character Class Students

Appendix 3. Questionnaire (Example)

- Dandelion Character Class Students

Appendix 1. – (1) Dandelion Character Class Project Team Members (Sanxia Class)

Stage 1		Stage 2				Stage 3										Stage 4							
Who and how many?	Who and how many?	Outputs				What changes?	How much?		How long?		How valuable?						How much caused by the activity?				Still material?		
Stakeholders	Inputs					Outcomes	Indicator and source	Quantity (scale)	Amount of change per stakeholder (depth)	Duration of outcomes	Outcomes start	Express the relative importance (value) of the outcome						Deadweight %	Displacement %	Attribution %	Drop off %	Imped calculation	
												Outcomes description	Outcomes start	Weighting	Valuation approach (monetary)	2020 Monetary valuation	2021 Monetary valuation						
Who do we have an effect on?	How many in group?	What will/did they invest and how much (money, time)?	Financial value for the total population for the accounting period)	Financial value for the total population for the accounting period)	Summary of activity in numbers.	Summary of activity in numbers.	What is the change experienced by stakeholders?	Describe how you will measure the described outcome (including any sources used)	Number of people experiencing described outcome.	Describe the average amount of change experienced (or to be experienced) per stakeholder.	How long (in years) was the outcome last for?	Does the outcome start in Period of activity or in the Period after?	Hidden column	Sum of duration and outcome start	How important is the outcome to stakeholders? (on a scale of 1-10) (N.B. To make comparison between outcomes possible, your analysis should be consistent in the type of weighting used).	Describe the monetary valuation approach used to express the relative importance (value) of each outcome. (N.B. If your analysis does not use monetary valuation of outcomes, please use the Value Map (non-SROI) tab of this spreadsheet).	How important is the outcome to stakeholders (expressed in monetary terms)?	How important is the outcome to stakeholders (expressed in monetary terms)?	What will happen/what would have happened without the activity?	What activity would/did you displace?	Who else contributed to the change?	Does the outcome drop off in future years?	Number of people (quantity) times value, less deadweight, displacement and attribution
Who has an effect on us?			2020	2021	2020	2021																	
Dandelion Character Class Project Team - Sanxia Class	Dandelion Hope Magazine	180	180	Teach 12 Dandelion Character Classes in Sanxia	Teach 9 Dandelion Character Classes in Sanxia	Increase the sense of achievement of the project team	The number of people who get a sense of job satisfaction because of Dandelion Character Class	3	100%	2	Period of activity	1	3	10	Dandelion Hope Foundation Staff Travel Expenses [A two days trip \$1,000/person] https://travel.by.ca.gov.tw/zh-tw/accmodation/detail/2633 ▲Financial proxy per person: 2020 Sanxia NTS1,000 2021 Sanxia NTS1,000 2020 Yingga NTS1,000 2021 Yingga NTS1,000	NTS1,000	NTS1,000	0%	0%	0%	0%	0%	NTS5,908
	Dandelion Personnel Expense	5,465	5,465	Produce 12 teaching materials for Sanxia class	Produce 9 teaching materials for Sanxia class	Improve Dandelion teacher's teaching and leadership skills	The number of people who have increased teaching experience and improved the teaching and leadership skills because teaching Dandelion Character Class	1	100%	2	Period of activity	1	3	10	Training and certification fee of children's whole brain development by the School of Continuing Education of Chinese Culture University [\$19,800/person] https://www.sce.pccu.edu.tw/courses/OKFB10507c-0607 Total of Sanxia class and Yingga class \$19,800 ▲Financial proxy per person: 2020 Sanxia \$19,800/2 classes=\$9,900 2021 Sanxia \$19,800/2 classes=\$9,900 2020 Yingga \$19,800/2 classes=\$9,900 2021 Yingga \$19,800/2 classes=\$9,900	NTS9,900	NTS9,900	0%	0%	0%	0%	0%	NTS19,497
	Dandelion Volunteer Teacher Assisting Training Course	2,000	2,000	Successfully trained 2 volunteer teaching assistants for Sanxia Class	Successfully trained 2 volunteer teaching assistants for Sanxia Class	Improve Dandelion editor's teaching material design ability	Number of people who improve their teaching material design ability through students' response to Dandelion Character Class	1	100%	2	Period of activity	1	3	10	Sanxia class and Yingga Class jointly hired a new Teaching Material R&D Senior Specialist for Graffo English (Headquarter) - Monthly Salary [\$40,000/person] https://www.104.com.tw/job/6u63 Sanxia Class and Yingga Class jointly hired a Senior Specialist with monthly salary \$40,000/person ▲Financial proxy per person: 2020 Sanxia \$40,000=\$20,000 2021 Sanxia \$40,000=\$20,000 2020 Yingga \$40,000=\$20,000 2021 Yingga \$40,000=\$20,000	NTS20,000	NTS20,000	0%	0%	0%	0%	0%	NTS39,387
	Dandelion Christmas Magazine	0	750	N/A	Host a Dandelion Christmas Writing Activity in Sanxia class	Promote the utilization rate of teaching materials by the project manager	The teaching material has been successfully extended to classrooms in the north, east, and south of Taiwan, including: 1. Banqiao Class: 6 classes 2. Tainung Friendly Care Association: 6 classes 3. Chiayi Mingxing Bread of Life Church After School Class: 4 classes	1	100%	2	Period of activity	1	3	10	Sanxia class and Yingga Class jointly hired a new Senior Marketing for Graffo English (Headquarter) - the Monthly Salary [\$40,000/person] https://www.104.com.tw/job/7a0b70b0sourcecompany Sanxia Class and Yingga Class jointly hired a Senior Marketing with monthly salary \$40,000/person ▲Financial proxy per person: 2020 Sanxia \$40,000=\$20,000 2021 Sanxia \$40,000=\$20,000 2020 Yingga \$40,000=\$20,000 2021 Yingga \$40,000=\$20,000	NTS20,000	NTS20,000	0%	0%	0%	0%	0%	NTS39,387
	Prizes, Gifts, and Food	11,300	3,200			Enhance the usage value of Dandelion Monthly Magazine by the project team	The number of teaching materials of Dandelion Character Class produced by using the contents of Dandelion Monthly Magazine and the number of people holding Dandelion Christmas Monthly Magazine writing activities.	3	100%	2	Period of activity	1	3	10	Christmas themed creative activity fees [\$400/person] https://www.accupass.com/event/2011240415073932727000 ▲Financial proxy per person: 2021 Sanxia \$400*16 students=\$6,400 2021 Yingga \$400*16 students=\$6,400	NTS6,400	NTS6,400	0%	0%	0%	0%	0%	NTS37,812
	Online subscription fees for Zoom	0	1,797																				

Appendix 1. – (2) Dandelion Character Class Project Team Members (Yingge Class)

Stage 1		Stage 2				Stage 3										Stage 4						
Who and how many?	At what cost?	Inputs				Outputs		What changed?	How much?	How long?	How valuable?			How much caused by the activity?					Still relevant?			
Stakeholders	Inputs	Financial value (for the total population for the accounting period)		Summary of activity in numbers		Outcomes	Indicator and source	Quantity (scale)	Percent of change per stakeholder (range)	Duration of outcomes	Outcome start	Outcome end	Weighting	Valuation approach (monetary)	2020 Monetary valuation	2021 Monetary valuation	Overweight %	Displacement %	Attribution %	Drop off %	Impact calculation	
		2020	2021	2020	2021																	What is the change experienced by stakeholders?
Dandelion Character Class Project Team - Yingge Class	Dandelion Hope Magazine	180	180	Teach 12 Dandelion Character Classes in Yingge	Teach 8 Dandelion Character Classes in Yingge	Increase the sense of achievement of the project team	The number of people who get a sense of job satisfaction because of Dandelion Character Class	3	100%	2	Period of activity	1	3	10	Dandelion Hope Foundation Staff Travel Expense (A two days trip \$1,000/person)	NT\$1,000	NT\$1,000	0%	0%	0%	0%	NT\$5,908
	Dandelion Personnel Expense	5,465	5,465	Produce 12 teaching materials for Yingge class	Produce 9 teaching materials for Yingge class	Improve Dandelion teacher's teaching and leadership skills	The number of people who have increased teaching experience and improved the teaching and leadership skills because teaching Dandelion Character Class	1	100%	2	Period of activity	1	3	10	Training and certification fees of children's whole brain development by the School of Continuing Education of Chinese Culture University [15,000/person]	NT\$9,900	NT\$9,900	0%	0%	0%	0%	NT\$19,497
	Dandelion Volunteer Teacher Assisting Training Course	2,000	2,000	Successfully trained 2 volunteer teaching assistants for Yingge class	Successfully trained 2 volunteer teaching assistants for Yingge class	Improve Dandelion editor's teaching material design ability	Number of people who improve their teaching material design ability through students' response to Dandelion Character Class	1	100%	2	Period of activity	1	3	10	Staff class and Yingge Class party travel & meal Teaching Material 1000 Books Specialized for Civility English (PhDquarter) – Monthly Salary [540,000/person]	NT\$20,000	NT\$20,000	0%	0%	0%	0%	NT\$39,387
	Dandelion Christmas Magazine	0	750	N/A	Host a Dandelion Christmas Writing Activity in Yingge class	Promote the utilization rate of teaching materials by the project manager	The teaching material has been successfully extended to classrooms in the north, east, and south of Taiwan, including: 1. Bangiao Class: 6 classes 2. Tainan Friendly Care Association: 6 classes 3. Chiayi Mizong Bread of Life Church After School Class: 4 classes	1	100%	2	Period of activity	1	3	10	Staff class and Yingge Class party travel & meal Student Marketing for Civility English (PhDquarter) – the Monthly Salary [540,000/person]	NT\$20,000	NT\$20,000	0%	0%	0%	0%	NT\$39,387
	Prizes, Gifts, and Food	8,000	3,400			Enhance the usage value of Dandelion Monthly Magazine by the project team	The number of teaching materials of Dandelion Character Class produced by using the contents of Dandelion Monthly Magazine and the number of people holding the Dandelion Christmas Monthly Magazine Writing Activity.	3	100%	2	Period of activity	1	3	10	Christmas themed creative activity fees [540/person]	NT\$6,400	NT\$6,400	0%	0%	0%	0%	NT\$37,812

Appendix 1. – (3) Agape Care Association (Sanxia Class)

Stage 1		Stage 2				Stage 3										Stage 4							
Who and how many?	At what cost?	Outputs				What changes?	How much?		How long?			How valuable?					How much caused by the activity?				Bill material?		
Stakeholders	Inputs					Outcomes	Indicator and source		Quantity (scale)	Amount of change per stakeholder (aopth)	Duration of outcomes	Outcomes start	Express the relative importance (value) of the outcome					Deadweight %	Displacement %	Attribution %	Drop off %	Impact calculation	
		Outcomes description	Describe how you will measure the described outcome (including any sources used)	Number of people experiencing described outcome	Describe the average amount of change experienced (or to be experienced) per stakeholder		How long (in years) does the outcome last for?	Does the outcome start in Period of activity or in the Period after?					Hidden column	Sum of duration and outcome start	How important is this outcome to stakeholders? (e.g. on a scale of 1-10) (N.B. To make comparison between outcomes possible, your analysis should be consistent in the type of weighting used)	Describe the monetary valuation approach used to express the relative importance (value) of each outcome. (N.B. If your analysis does not use monetary valuation of outcomes, please use the Value Map (non-SROI) tab of this spreadsheet)	How important is the outcome to stakeholders (expressed in monetary terms)?						How important is the outcome to stakeholders (expressed in monetary terms)?
Who do we have an effect on?	How many in group?	What would they invest and how much (money, time)?	Financial value (for the total population for the accounting period)	Financial value (for the total population for the accounting period)	Summary of activity in numbers.	Summary of activity in numbers.	What is the change experienced by stakeholders?	Describe how you will measure the described outcome (including any sources used)	Number of people experiencing described outcome	Describe the average amount of change experienced (or to be experienced) per stakeholder	How long (in years) does the outcome last for?	Does the outcome start in Period of activity or in the Period after?	Hidden column	Sum of duration and outcome start	How important is this outcome to stakeholders? (e.g. on a scale of 1-10) (N.B. To make comparison between outcomes possible, your analysis should be consistent in the type of weighting used)	Describe the monetary valuation approach used to express the relative importance (value) of each outcome. (N.B. If your analysis does not use monetary valuation of outcomes, please use the Value Map (non-SROI) tab of this spreadsheet)	How important is the outcome to stakeholders (expressed in monetary terms)?	How important is the outcome to stakeholders (expressed in monetary terms)?	What will happen/what would have happened without the activity?	What activity would/ did you displace?	Who also contributed to the change?	Does the outcome drop off in future years?	Number of people (quantity) times value, less deadweight, displacement and attribution
Who has an effect on us?			2020	2021	2020	2021																	
Agape Care Association - Sanxia Class	2	Time to accompany	31500	23625	The Agape Care Association's 15 Sanxia students participated in the charity dinner of "Sharing infinite love in Christmas" initiated by TVBS Faith Hope Love Sustainability Foundation in	N/A	Improve students' satiety and happiness	15 students from the Sanxia class of the Agape Care Association enjoyed TVBS Unlimited Love charity dinner	15	1	1	Period of activity	1	2	10	Tapei City Hall B1 Restaurant [\$6,000/Tabo] 10 persons \$6,000/Tabo, \$600/person https://www.facebook.com/yuanfu.hall/ ▲Financial proxy per person: 2021 Sanxia \$600/person 2021 Yingo \$600/person	NT\$0	NT\$600	0%	0%	0%	100%	NT\$8,817
		Venue rental fee: Rent and utility expenses	18000	13500	The Agape Care Association's Sanxia class received 2 media exposures in 2020.	N/A	Raise the profile of Agape Care Association	The Agape Care Association's Sanxia class received 2 media exposures in 2020. ●2020 media exposures: 1. Sanxia Class received TVBS news and website reports of "Share infinite love" 2020.11.10 [Sanxia Class] https://news.tvbs.com.tw/file/1414788 2. ETtoday Fun Donation News Report: 2020.12.25 [Sanxia Class] https://www.ettoday.net/news/20201225/1884398.htm	16	1	1	Period of activity	1	2	10	[2020 Media Exposures] Sanxia class total \$350,000/16 students=\$21,875 ▲Financial proxy per person: \$21,875 1. TVBS news and website report of Sharing Infinite Love 2020.11.10 [\$300,000] https://news.tvbs.com.tw/file/1414788 2. ETtoday Fun Donation news 2020.12.25 [\$50,000] https://www.ettoday.net/news/20201225/1884398.htm	NT\$21,875	NT\$0	0%	0%	0%	100%	NT\$346,415
					N/A	After these media broadcasts, the Agape Care Association's	Increase the amount of charity fundraising by the Agape Care Association	Because of the TVBS report, the Agape Care Association's Sanxia class received other charitable donations.	16	1	1	Period of activity	1	2	10	The Agape Care Association got donations [\$600,000] Sanxia and Yingo classes totally got donation of \$600,000. ▲Financial proxy per person: 2021 Sanxia \$300,000/16 persons=\$18,750 2021 Yingo \$300,000/16 persons=\$18,750	NT\$0	NT\$18,750	0%	0%	0%	100%	NT\$293,885

Appendix 1. – (4) Agape Care Association (Yingge Class)

Stage 1		Stage 2				Stage 3										Stage 4										
Who and how many?		At what cost?		Outputs		What changes?		How much?			How long?				How valuable?			How much caused by the activity?					\$Mill material?			
Stakeholders		Inputs				Outcomes		Indicator and source			Quantity (scale)	Amount of change per stakeholder (depth)	Duration of outcomes	Outcomes start		Express the relative importance (value) of the outcome			Deadweight %	Displacement %	Attribution %	Drop off %	Impact calculation			
Who do we have an effect on?		How many in group?	What would they invest and how much (money, time)?	Financial value for the total population for the accounting period	Financial value for the total population for the accounting period	Summary of activity in numbers.	Summary of activity in numbers.	What is the change experienced by stakeholders?	Describe how you will measure the described outcome (including any sources used)			Number of people experiencing described outcome.	Describe the average amount of change experienced (or to be experienced) per stakeholder.	How long (in years) does the outcome last for?	Does the outcome start in Period of activity or in the Period after?	Hidden column	Sum of duration and outcome start	How important is the outcome to stakeholders? (e.g. on a scale of 1-10) (N.B. To make comparison between outcomes possible, your analysis should be consistent in the type of weighting used).	Describe the monetary valuation approach used to express the relative importance (value) of each outcome. (N.B. If your analysis does not use monetary valuation of outcomes, please use the Value Map (non-SROI) tab of this spreadsheet).	How important is the outcome to stakeholders (expressed in monetary terms)?	How important is the outcome to stakeholders (expressed in monetary terms)?	What will happen/what would have happened without the activity?	What activity would/does you displace?	Who else contributes to the change?	Does the outcome drop off in future years?	Number of people (quantity) times value, less deadweight, displacement and attribution
Who has an effect on us?				2020	2021	2020	2021											2020 Monetary valuation	2021 Monetary valuation							
Agape Care Association - Yingge Class		2	Time to accompany	31,500	21,000	The Agape Care Association's 15 Yingge students participated in the charity dinner of "Sharing infinite love in Christmas" initiated by TVBS Faith Hope Love Sustainability Foundation in 2020.	N/A	Improve students' satiety and happiness	15 students from the Sarvia class of the Agape Care Association enjoyed TVBS Unlimited Love charity dinner			15	1	1	Period of activity	1	2	10	Taipei City Hall B1 Restaurant (NT\$6,000/Tabo) 10 persons NT\$6,000/Tabo, NT\$600/person https://www.facebook.com/yuanfu.hall/ ▲Financial proxy per person: 2021 Sarvia NT\$600/person 2021 Yingge NT\$600/person	NT\$0	NT\$900	0%	0%	0%	100%	NT\$8,817
			Venue rental fee: Rent and utility expenses	11,198	7,484	The Agape Care Association's Yingge received 1 media exposures in 2020 and 2 media exposures in 2021.	N/A	Raise the profile of Agape Care Association	The Agape Care Association's Yingge received 1 media exposures in 2020 and 2 media exposures in 2021. ●2020 media exposures: 1. Youtube exposure "I don't want children to be afraid anymore", which video support poor and weak children with love lessons. 2020.11.10 [Yingge Class] https://www.youtube.com/watch?v=6Q3u900mo ●2021 media exposures 1. TVBS Top Firm Program – one day teacher Experts care and accompany vulnerable children and fund-raise leading by Nutritionist Song Minghua, Home Physician Doctor Chen Ximmi, and Hairdresser Ryan with those students. 2021.2.5 [Yingge Class] https://fb.watch/hf6LzvmK/ 2. Sina News reported TVBS the TVBS Top Firm Program [Yingge Class] 2021.2.5 https://m.news.sina.com.tw/article/20210205/0781856.htm			16	100%	1	Period of activity	1	2	10	Yingge class total \$312,000/16 students=\$19,500 ▲Financial proxy per person: \$19,500 [2020 media exposures] 1. Youtube exposure "I don't want children to be afraid anymore", which video support poor and weak children with love lessons. 2020.11.10 [8] https://www.youtube.com/watch?v=6Q3u900mo [2021 media exposures] 1. TVBS Top Firm Program – one day teacher Experts care and accompany vulnerable children and fund-raise leading by Nutritionist Song Minghua, Home Physician Doctor Chen Ximmi, and Hairdresser Ryan with those students. 2021.2.5 [NT\$300,000] https://fb.watch/hf6LzvmK/ 2. Sina News reported TVBS the TVBS Top Firm Program 2021.2.5 [NT\$12,000] https://m.news.sina.com.tw/article/20210205/0781856.htm	NT\$0	NT\$19,500	0%	0%	0%	100%	NT\$305,641
						N/A	After these media broadcasts, the Agape Care Association's	Increase the amount of charity fundraising by the Agape Care Association	Because of the TVBS report, the Agape Care Association's Yingge class received other charitable donations.			16	100%	1	Period of activity	1	2	10	The Agape Care Association got donations [NT\$600,000] Sarvia and Yingge classes totally got donation of NT\$600,000. ▲Financial proxy per person: 2021 Sarvia NT\$300,000/16 persons=\$18,750 2021 Yingge NT\$300,000/16 persons=\$18,750	NT\$0	NT\$18,750	0%	0%	0%	100%	NT\$293,885

Appendix 1. – (5) Dandelion Character Class Students (Sanxia Class)

Stage 1		Stage 2				Stage 3										Stage 4							
Who and how many?	At what cost?	Outputs				What changes?	How much?	How long?	How valuable?	How much caused by the activity?					Did material?								
Who do we think are affected?	How many in group?	What would they be used for (how much money, time)?	Financial value for the total population for the accounting period		Summary of faculty involvement	Summary of faculty involvement	Quantity (people)	Amount of change per stakeholder (avg)	Duration of outcomes (days)	Outcome start	Outcome end	Express the relative importance (value) of the outcome					Did material?						
			2020	2021								2020	2021	Outcome start	Weighting	Valuation approach (monetary)		2020 Monetary valuation	2021 Monetary valuation	Did material?	Displacement %	Attribution %	Drop off %
Who has an effect on?	How many in group?	What would they be used for (how much money, time)?	2020	2021	2020	2021	Number of people experiencing described outcome	Describe the average amount of change experienced per stakeholder	How long in years does the outcome last?	Does the outcome last? Period of activity or in the fieldability?	Hidden outcome	How important the outcome is stakeholders? (avg on a scale of 1-10) (N/A. To make comparison between outcomes possible, your analysis should be consistent in the type of weighting)	Clear? (Is the monetary valuation approach used to express the relative importance a value of these outcomes. If N/A, your analysis does not use a monetary valuation of outcomes, please use the Value Map (non-BCO) bit of the spreadsheet)	How important is the activity to stakeholders (expressed in monetary terms)?	How important is the activity to stakeholders (expressed in monetary terms)?	What impact would have been expected without activity?	What actually happened (in displacement)?	What actually happened (in attribution)?	Does the outcome last? In 3 years?	Number of people (quantity) times value per stakeholder (displacement and attribution)			
Dandelion Character Class Students - Sanxia Class	16	Class time	0	0	Participate in 12 Dandelion Character Classes in Sanxia	Participate in 9 Dandelion Character Classes in Sanxia	Increase knowledge	The number of students who increased their knowledge by taking the Dandelion Character Class	16	100%	2	Period of activity	1	3	10	Harper Children DV Class by the School of Continuing Education of Chinese Culture University [1300hrs] https://www.ccu.edu.tw/course/TK25ABLE/TK250123.html#tab=course Financial proxy per person: 2020 Sanxia \$1000*12 classes=\$12,000 2021 Sanxia \$500*9 classes=\$4,500 2021 Yigge \$1000*12 classes=\$12,000 2021 Yigge \$500*9 classes=\$4,500	NT\$3,600	NT\$2,700	0%	0%	0%	30%	NT\$99,328
						Become happier, more hopeful	The number of students who feel very fun and happy to receive gifts in the Dandelion Character Class	16	95%	2	Period of activity	1	3	10	National Taiwan Science Education Center Future Amusement Park Science Tour [5600Class] https://bit.ly/3WZ8u8s https://www.sc.edu/education/TK250123.html#tab=course Financial proxy per person: 2020 Sanxia Class \$180*12 classes=\$2,160 2021 Sanxia Class \$180*9 classes=\$1,620 2021 Yigge Class \$180*12 classes=\$2,160 2021 Yigge \$180*9 classes=\$1,620	NT\$4,560	NT\$3,420	10%	0%	10%	0%	NT\$101,812	
							The number of students who are more attentive and take their hands to answer questions when participating in the Dandelion Character Class																
							The number of students who think I need to help the teacher with things during Dandelion Character Class																
							The number of students who are looking forward to the Dandelion Character Class																
						Enhance self-identity	The number of students who think that I consider myself a worthwhile person after taking a Dandelion Character Class	16	91%	2	Period of activity	1	3	10	Carriage Training Youth Prep Course [10500hrs] https://www.wyts.com.tw/course/TK250123.html#tab=course Financial proxy per person: 2020 Sanxia \$1,000*12 classes=\$12,000 2021 Sanxia \$1,000*9 classes=\$9,000 2021 Yigge \$1,000*12 classes=\$12,000 2021 Yigge \$1,000*9 classes=\$9,000	NT\$12,420	NT\$9,315	20%	0%	20%	0%	NT\$219,318	
							Number of students who know they can get things done																
							Number of students who think they are doing well in class																
							The number of students who think I found that I also have advantages after Dandelion Character Class																
							The number of students who know they are valuable after attending the Dandelion Character Class																
							Number of students who is willing to make more progress																
						Improve interpersonal relationships and emotional management	The number of students who can read non-verbal cues and play with more classmates	16	87%	2	Period of activity	1	3	10	1st Thing Foundation 0-18 Life Leader Children's Interpersonal Emotion Management Camp [2100hrs] https://www.tbcc.com.tw/course/TK250123.html#tab=course Financial proxy per person: 2020 Sanxia \$1,000*12 classes=\$12,000 2021 Sanxia \$1,000*9 classes=\$9,000 2021 Yigge \$1,000*12 classes=\$12,000 2021 Yigge \$1,000*9 classes=\$9,000	NT\$9,204	NT\$6,903	20%	0%	20%	0%	NT\$182,628	
							The number of students who think that I can stand in someone else's shoes after the Dandelion Character Class																
							The number of students who think that I can stand in someone else's shoes after the Dandelion Character Class																
							The number of students who think that I can think over when making a decision after the Dandelion Character Class																
							The number of students who think that I can help people in difficulty in the Dandelion Character Class																
							The number of students who think that I can work with my classmates to get things done in Dandelion Class																
							The number of students who think that I learned to respect the different opinions of others after the Dandelion Character Class																
							The number of students who think that I seem to care about my classmates in the Dandelion Character Class																
							The number of students who think that I can get along well with others in the Dandelion Character Class																
							The number of students who think that when I am in trouble, my teachers and classmates will help me in the Dandelion Character Class																
							The number of students who think that I need to help students who are in difficulty after the Dandelion Character Class																
						Feel loved and happiness	The number of teachers and classmates who will help me when I have a problem in Dandelion class	16	90%	2	Period of activity	1	3	10	2020 Summer DIY creative camp - five days without overnight [5500hrs] https://www.tbcc.com.tw/course/TK250123.html#tab=course Financial proxy per person: 2020 Sanxia \$500*12 classes=\$6,000 2021 Sanxia \$500*9 classes=\$4,500 2021 Yigge \$500*12 classes=\$6,000 2021 Yigge \$500*9 classes=\$4,500	NT\$6,720	NT\$5,040	10%	0%	10%	0%	NT\$160,188	
							The number of students who think that I will share my thoughts with my classmates after the Dandelion Character Class																
							The number of students who think that I will help my family do house work after the Dandelion Character Class																
							The number of students who think that I will tell the teacher what I think in the Dandelion Character Class																
							The number of students who think that when I have a question, I will ask the teacher in the Dandelion Character Class																
							The number of students who think that my teacher knows and cares about me in the Dandelion Character Class																
							The number of students who think that my relationship with my family has gotten better after the Dandelion Character Class																

Appendix 1. – (6) Dandelion Character Class Students (Yingge Class)

Stage 1		Stage 2				Stage 3										Stage 4							
Who and how many?	At what cost?	Inputs				Outputs		What changes?	How much?	How long?	How valuable?	How much caused by the activity?				Self-rated?							
Who do we have an effect on?	How many in group?	What will they invest and how much (money)?	Financial value for the total population for the accounting period?	Financial value for the total population for the accounting period?	Summary of activity in numbers.	Summary of activity in numbers.	Outcomes description	Indicate and source	Quantity (count)	Amount of change per stakeholder (ratio)	Duration of outcomes	Outcomes start	Outcomes end	Express the relative importance (value) of the outcome.				Deadweight %	Displacement %	Attribution %	Drop off %	Impact calculation	
		2020	2021	2020	2021	What change experienced by all students?	Describe how you will measure the described outcome (including any sources used).	Number of people experiencing a described outcome	Change amount per stakeholder	How long (years) does the outcome persist?	Does the outcome start/stop of its facility or is it Recurring?	Hidden costs	Sum of benefits and outcome cost	How important the outcome is to stakeholders? (1-10) (N.B. To make comparison between outcomes, describe your analysis should be consistent the type of weighting method.)	2020 Monetary valuation	2021 Monetary valuation	What else happened that would have impacted the outcome?	What activity would you contribute to the change?	Who else contributed to the change?	Does the outcome stop or future years?	Number of people (count), time value, but deducting displacement and attribution		
Dandelion Character Class Students - Yingge Class	16	Class time	0	0	Participate in 12 Dandelion Character Class in Yingge	Participate in 9 Dandelion Character Class in Yingge	Increase knowledge	The number of students who increased their knowledge by taking the Dandelion Character Class	16	100%	2	Period of activity	1	3	10	Happy Children Day Class by the School of Continuing Education of Chinese Culture University [\$100/hour] \$3,750/12 hours = \$300/hour ▲Financial proxy per person: 2020 Service \$300*12 classes = \$3,600 2021 Service \$300*12 classes = \$3,720 2021 Yingge \$300*12 classes = \$3,600	NT\$3,600	NT\$2,400	0%	0%	0%	30%	NT\$94,827
							Become happier, more hopeful	The number of students who feel very fun and happy to receive gifts in the Dandelion Character Class	16	100%	2	Period of activity	1	3	10	Historical Taiwan Science Education Center Future Assessment Park [\$180/hour] [\$180/hour] ▲Financial proxy per person: 2020 Service Class \$300*12 classes = \$4,500 2021 Service Class \$300*12 classes = \$4,500 2021 Yingge Class \$300*12 classes = \$4,500	NT\$4,560	NT\$3,040	10%	0%	10%	0%	NT\$97,088
							The number of students who are more attentive and raise their hands to answer questions when participating in the Dandelion Character Class	90%															
							The number of students who think I need to help the teacher with things during Dandelion Character Class	86%															
							The number of students who are looking forward to the Dandelion Character Class	91%															
							Enhance self-identity	The number of students who think that I consider myself a worthwhile person after taking a Dandelion Character Class	16	86%	2	Period of activity	1	3	10	Carnegie Training Youth Prep Course [\$1,000/person] \$20,000/20 classes/20 hour = \$1,000/person ▲Financial proxy per person: 2020 Service \$1,000*12 classes = \$12,000 2021 Service \$1,000*12 classes = \$12,000 2021 Yingge \$2,000*12 classes = \$24,000	NT\$12,420	NT\$8,280	20%	0%	20%	0%	NT\$208,837
							Number of students who know they can get things done	91%															
							Number of students who think they are doing well in class	91%															
							The number of students who think I found that I also have advantages after Dandelion Character Class	86%															
							The number of students who know they are valuable after attending the Dandelion Character Class	88%															
							Number of students who is willing to make more progress	91%															
							Improve interpersonal relationships and emotional management	The number of students who can meet new classmates and play with them	16	83%	2	Period of activity	1	3	10	Mr. Zhang's Foundation EOLM Selder Children's Interpersonal Relationship Management Camp [\$100/person] \$2,000/day = \$100/person ▲Financial proxy per person: 2020 Service \$100*12 classes = \$1,200 2021 Service \$100*12 classes = \$1,200 2021 Yingge \$2,000*12 classes = \$24,000	NT\$9,204	NT\$6,136	20%	0%	20%	0%	NT\$164,836
							The number of students who learned to control temper, and will not be angry after the Dandelion Character Class	85%															
							The number of students who think that I can stand in someone else's shoes after the Dandelion Character Class	86%															
							The number of students who think that I can think over when making a decision after the Dandelion Character Class	88%															
							The number of students who think that I can help people in difficulty in the Dandelion Character Class	83%															
							The number of students who think that I can work with my classmates to get things done in Dandelion Class	78%															
							The number of students who think that I learned to respect the different opinions of others after the Dandelion Character Class	86%															
							The number of students who think that I learn to care about my classmates in the Dandelion Character Class	85%															
							The number of students who think that I can get along well with others in the Dandelion Character Class	89%															
							The number of students who think that when I am in trouble, my teachers and classmates will help me in the Dandelion Character Class	88%															
							The number of students who think that I need to help students who are in difficulty after the Dandelion Character Class	82%															
							Feel loved and happiness	The number of teachers and classmates who will help me when I have a problem after the Dandelion Character Class	16	85%	2	Period of activity	1	3	10	2020 Number Of Creative Camp - five days without charge [\$50/day] \$2,000/day = \$50 ▲Financial proxy per person: 2020 Service \$50*12 classes = \$6,720 2021 Service \$50*12 classes = \$6,720 2021 Yingge \$50*12 classes = \$6,720	NT\$6,720	NT\$4,480	10%	0%	10%	0%	NT\$148,078
							The number of students who think that I will share my thoughts with my classmates after the Dandelion Character Class	85%															
							The number of students who think that I will help my family do house work after the Dandelion Character Class	85%															
							The number of students who think that I will tell the teacher what I think in the Dandelion Character Class	85%															
							The number of students who think that when I have a question, I will ask the teacher in the Dandelion Character Class	85%															
							The number of students who think that my teacher knows and cares about me in the Dandelion Character Class	83%															
							The number of students who think that my relationship with my family has gotten better after the Dandelion Character Class	83%															

Appendix 1. – (7) Volunteer Teaching Assistant (Sanxia Class)

Stage 1		Stage 2				Stage 3										Stage 4									
Who and how many?	At what cost?	Outputs				What changes?	How much?	How long?			How valuable?				How much caused by the activity?				Still material?						
Stakeholders	Inputs					Outcomes	Indicator and source	Quantity (scale)	Amount of change per stakeholder (both)	Duration of outcomes	Outcomes start	Express the relative importance (value) of the outcome				Deadweight %	Displacement %	Attribution %	Drop off %	Impact calculation					
												Outcome description	Outcomes start	Weighting	Valuation approach (monetary)						2020 Monetary valuation	2021 Monetary valuation			
Who do we have an effect on?	How many in group?	What will/did they invest and how much (money, time)?	Financial value for the total population for the accounting period)	Financial value for the total population for the accounting period)	Summary of activity in numbers.	Summary of activity in numbers.	What is the change experienced by stakeholders?	Describe how you will measure the described outcome (including any sources used)	Number of people experiencing described outcome.	Average amount of change experienced or to be experienced per stakeholder.	How long (in years) does the outcome last for?	Does the outcome start in Period of activity or in the Period after?	Hidden column	Sum of duration and outcome start	How important is this outcome to stakeholders? (e.g. on a scale of 1-10) (N.B. To make comparison between outcomes possible, your analysis should be consistent in the type of weighting)	Describe the monetary valuation approach used to express the relative importance (value) of each outcome. (N.B. If your analysis does not use monetary valuation of outcomes, please use the Value Map (non-BRC) tab of this spreadsheet.)	How important is the outcome to stakeholders (expressed in monetary terms)?	How important is the outcome to stakeholders (expressed in monetary terms)?	What will happen/what would have happened without the activity?	What activity would/did you displace?	Who else contributed to the change?	Does the outcome drop off in future years?	Number of people (quantity) times value, less deadweight displacement and attribution		
Who has an effect on us?			2020	2021	2020	2021																			
Dandelion Character Class Volunteer - Sanxia Class	2	Volunteering time	18,800	12,600	Volunteering in 12 Dandelion Character Classes in Sanxia	Volunteering in 9 Dandelion Character Classes in Sanxia	Improve teaching achievement	The number of volunteer teaching assistants who participated in teaching as Dandelion Volunteer Teaching Assistants, and who saw students make progress in Dandelion Character Class, became interested in learning, and also gained a sense of accomplishment and satisfaction from volunteer teaching assistants	2	90%	2	Period of activity	1	3	10	Picture Book Parent-Child Reading Practical Workshop by the School of Continuing Education of Chinese Culture University https://www.scc.pccu.edu.tw/courses/CPB2B10307c=0607 Session 05:400/18 hours=\$300 ▲Financial proxy per person: 2020 Sanxia \$300*12 classes=\$3,600 2021 Sanxia \$300*9 classes=\$2,700 2020 Yinyue \$300*12 classes=\$3,600 2021 Yinyue \$300*8 classes=\$2,400	NT\$3,600	NT\$2,700	0%	0%	0%	0%	0%	0%	NT\$12,416
							The number of volunteer teaching assistants who feel it is meaningful to help students as a volunteer teaching assistant for Dandelion Character Class		100%																
							Improve online teaching skills	The number of volunteer teaching assistants who improved their online teaching skills because of online teaching	2	100%	2	Period of activity	1	2	10	Online subscription fees for Zoom [\$ 99/month] https://zoom.us/join zoom pay desc.php Sanxia Class and Yinyue Class each share half the cost. ▲Financial proxy per person: 2021 Sanxia \$99/2*6 months =\$1,797 2021 Yinyue \$99/2*6 Months =\$1,797	NT\$0	NT\$1,797	0%	0%	0%	0%	0%	NT\$3,521	
							Increase DIY knowledge	The number of volunteer teaching assistants who learned a lot of DIY hand-made teaching by serving as a volunteer teaching assistant	2	80%	2	Period of activity	1	3	10	Hoppler Children DIY Class by the School of Continuing Education of Chinese Culture University [\$300/hour] https://www.scc.pccu.edu.tw/courses/7842SAMPLE \$3,750/12.5 hours=\$300/hour ▲Financial proxy per person: 2020 Sanxia \$300*12 classes=\$3,600 2021 Sanxia \$300*9 classes=\$2,700 2020 Yinyue \$300*12 classes=\$3,600 2021 Yinyue \$300*8 classes=\$2,400	NT\$3,600	NT\$2,700	10%	0%	10%	0%	0%	NT\$10,057	
							Improve teaching expression and communication skills	The number of volunteer teaching assistants serving as a volunteer teaching assistant increases the ability to express	2	80%	2	Period of activity	1	3	10	Children's Emotional Expression and Art Games Workshop by the School of Continuing Education of Chinese Culture University [\$6,000/session] https://www.scc.pccu.edu.tw/courses/0PE9B10107c=0607 Session\$6,000/20 hours=\$300/hour ▲Financial proxy per person: 2020 Sanxia \$6,000 2021 Sanxia \$6,000/12*9 classes=\$4,500 2020 Yinyue \$6,000 2021 Yinyue \$6,000/12*8 classes=\$4,000	NT\$6,000	NT\$4,000	5%	0%	5%	0%	0%	NT\$17,792	
							The number of volunteer teaching assistants who learn to explain the steps in a way that primary school students can understand and improve their teaching communication skills		100%																
							The number of volunteer teaching assistants who feel that the dandelion teaching model can help them for in home education or workplace activities		80%																

Appendix 1. – (8) Volunteer Teaching Assistant (Yingge Class)

Stage 1		Stage 2				Stage 3										Stage 4									
Who and how many?	At what cost?	Outputs				What changes?	How much?	How long?			How valuable?				How much caused by the activity?				Still material?						
Stakeholders	Inputs					Outcomes	Indicator and source	Quantity (scale)	Amount of change per stakeholder (each)	Duration of outcomes	Outcomes start	Express the relative importance (value) of the outcome				Deadweight %	Displacement %	Attribution %	Drop off %	Impact calculation					
												Outcomes description	Describe how you will measure the described outcome (including any sources used)	Outcomes end	Weighting						Valuation approach (monetary)	2020 Monetary valuation	2021 Monetary valuation		
Who do we have an effect on?	How many in group?	What will/did they invest and how much (money, time)?	Financial value for the total population for the accounting period)	Financial value for the total population for the accounting period)	Summary of activity in numbers.	Summary of activity in numbers.	What is the change experienced by stakeholders?	Describe how you will measure the described outcome (including any sources used)	Number of people experiencing described outcome.	Describe the average amount of change experienced (or to be experienced) per stakeholder.	How long (in years) does the outcome last for?	Does the outcome start in Period of activity or in the Period after?	Hidden column	Sum of duration and outcome start	How important is this outcome to stakeholders? (i.e. on a scale of 1-10) (N.B. To make comparison between outcomes possible, your analysis should be consistent in the type of weighting)	Describe the monetary valuation approach used to express the relative importance (value) of each outcome. (N.B. If your analysis does not use monetary valuation of outcomes, please use the Value Map (non-BRC) tab of this spreadsheet.)	How important is the outcome to stakeholders (expressed in monetary terms)?	How important is the outcome to stakeholders (expressed in monetary terms)?	What will happen/what happened without the activity?	What activity would/you displace?	Who else contributed to the change?	Does the outcome drop off in future years?	Number of people (quantity) times value, less (deadweight, displacement and attribution)		
Who has an effect on us?			2020	2021	2020	2021																			
Dandelion Character Class Volunteer - Yingge Class	2	Volunteering time	16,800	11,200	Volunteering in 12 Dandelion Character Classes in Sanxia	Volunteering in 8 Dandelion Character Classes in Sanxia	Improve teaching achievement	The number of volunteer teaching assistants who participated in teaching as Dandelion Volunteer Teaching Assistants, and who saw students make progress in Dandelion Character Class, became interested in learning, and also gained a sense of accomplishment and satisfaction from volunteer teaching assistants	2	80%	2	Period of activity	1	3	10	Picture Book Parent-Child Reading Practical Workshop by the School of Continuing Education of Chinese Culture University [3000hour] https://www.scc.pccu.edu.tw/courses/19B2B10307c=0607 Session \$5,400/18 hours=\$300 ▲Financial proxy per person: 2020 Sanxia \$300*12 classes=\$3,600 2021 Sanxia \$300*9 classes=\$2,700 2020 Yingge \$300*12 classes=\$3,600 2021 Yingge \$300*8 classes=\$2,400	NT\$3,600	NT\$2,400	0%	0%	0%	0%	0%	NT\$11,828	
							The number of volunteer teaching assistants who feel it is meaningful to help students as a volunteer teaching assistant for Dandelion Character Class		100%																
							Improve online teaching skills	The number of volunteer teaching assistants who improved their online teaching skills because of online teaching	2	100%	2	Period of activity	1	3	10	Online subscription fees for Zoom [\$ 599/month] https://zoom.us/join?meeting=zoom+pay+desc.php Sanxia Class and Yingge Class each share half the cost. ▲Financial proxy per person: 2021 Sanxia \$599/2*6 months=\$1,797 2021 Yingge \$599/2*6 months=\$1,797	NT\$0	NT\$1,797	0%	0%	0%	0%	0%	NT\$3,521	
							Increase DIY knowledge	The number of volunteer teaching assistants who learned a lot of DIY hand-made teaching by serving as a volunteer teaching assistant	2	80%	2	Period of activity	1	3	10	Happier Children DIY Class by the School of Continuing Education of Chinese Culture University [3000hour] https://www.scc.pccu.edu.tw/courses/7B425AMPLE \$3,750/12.5 hours=\$300/hour ▲Financial proxy per person: 2020 Sanxia \$300*12 classes=\$3,600 2021 Sanxia \$300*9 classes=\$2,700 2020 Yingge \$300*12 classes=\$3,600 2021 Yingge \$300*8 classes=\$2,400	NT\$3,600	NT\$2,400	10%	0%	10%	0%	0%	NT\$9,581	
							Improve teaching expression and communication skills	The number of volunteer teaching assistants serving as the volunteer teaching assistants who said that they follow the teaching content to learn and think		100%															
							Improve teaching expression and communication skills	The number of volunteer teaching assistants serving as a volunteer teaching assistant increases the ability to express	2	80%	2	Period of activity	1	3	10	Children's Emotional Expression and Art Games Workshop by the School of Continuing Education of Chinese Culture University [6,000\$section] https://www.scc.pccu.edu.tw/courses/0PE9B10107c=0607 Section\$6,000/20 hours=\$300/hour ▲Financial proxy per person: 2020 Sanxia \$6,000 2021 Sanxia \$6,000/12*9 classes=\$4,500 2020 Yingge \$6,000 2021 Yingge \$6,000/12*8 classes=\$4,000	NT\$6,000	NT\$4,000	5%	0%	5%	0%	0%	NT\$17,732	
							The number of volunteer teaching assistants who learn to explain the steps in a way that primary school students can understand and improve their teaching communication skills		100%																
							The number of volunteer teaching assistants who feel that the dandelion teaching model can help them for in home education or workplace activities		80%																

Appendix 1. – (9) Agape Tutors (Sanxia Class)

Stage 1		Stage 2				Stage 3										Stage 4							
Who and how many?	At what cost?	Outputs				What changes?	How much?	How long?			How valuable?				How much caused by the activity?				Still material?				
Stakeholders	Inputs					Outcomes	Indicator and source	Quantity (scale)	Amount of change per stakeholder (epoch)	Duration of outcomes	Outcomes start	Express the relative importance (value) of the outcome				Deadweight %	Displacement %	Attribution %	Drop off %	Impact calculation			
												Outcomes description	Describe how you will measure the described outcome (including any sources used)	Number of people experiencing described outcome.	Describe the average amount of change experienced (or to be experienced) per stakeholder.						How long (in years) does the outcome last for?	Does the outcome start in Period of activity or in the Period after?	Hidden column
Who do we have an effect on?	How many in group?	What will/did they invest and how much (money, time)?	Financial value for the total population for the accounting period)	Financial value for the total population for the accounting period)	Summary of activity in numbers.	Summary of activity in numbers.	What is the change experienced by stakeholders?											What will happen/what would have happened without the activity?	What activity would/did you displace?	Who else contributed to the change?	Does the outcome drop off in future years?	Number of people (quantity) times value, less deadweight, displacement and attribution	
Who has an effect on us?		2020	2021	2020	2021																		
Agape Tutors - Sanxia Class	2	The Agape tutors spend time to observe the Dandelion Character Class	3,840	2,880	Observe 12 Dandelion Character Classes in Sanxia	Observe 9 Dandelion Character Classes in Sanxia	Get respite time	The number of the Agape tutors who get respite time in Dandelion Character Class	2	93%	1	Period of activity	1	2	10	Agape Tutor Hourly Pay [\$160/person] ▲Financial proxy per person: 2020 Sanxia \$160*12 classes=\$1,920 2021 Sanxia \$160*9 classes=\$1,440 2020 Yingo \$160*12 classes=\$1,920 2021 Yingo \$160*6 classes=\$1,280	NTS1,920	NTS1,440	0%	0%	0%	100%	NTS6,622
							The number of the Agape tutors who feel that the Dandelion Character Class can reduce the number of tutors shoulding students																
								The number of the Agape tutors who feel that the Dandelion Character Class can assist tutors to teach ordinary norms for students															
							Design new teaching materials or new courses	The number of the Agape tutors who increase the opportunities for teaching observation, and inspire them to develop new teaching materials or new courses	2	100%	2	Period of activity	1	2	10	Language of Love Summer Camp by Love Communication Association [\$1500/person] (one time per year) https://apple.kalms.news/product/wenshan-bilingual/ ▲Financial proxy per person: 2020 Sanxia=\$0 2021 Sanxia=\$1,500 2020 Yingo=\$0 2021 Yingo=\$4,500	NT\$0	NTS1,500	50%	0%	50%	70%	NTS735
							Help family education	The number of the Agape tutors who observed the teaching method of "Dandelion Character Class" and inspired themselves to teach their children	2	100%	2	Period of activity	1	2	10	Parent-child communication skills practice class by the School of Continuing Education of Chinese Culture University https://www.ccu.edu.tw/family/teacher-202203.html Section \$3,800/12 hours=\$317/person ▲Financial proxy per person: 2020 Sanxia \$317*12 classes=\$3,804 2021 Sanxia \$317*9 classes=\$2,853 2020 Yingo \$317*12 classes=\$3,804 2021 Yingo \$317*8 classes=\$2,536	NTS3,804	NTS2,853	50%	0%	50%	0%	NTS3,280
						Improve the sense of teaching achievement	The number of the Agape tutors who observe students make progress in Dandelion Character Class and became interested in learning, and the tutors also gained a sense of achievement and satisfaction	2	100%	2	Period of activity	1	2	10	Children's Emotional Expression and Art Games Workshop by the School of Continuing Education of Chinese Culture University by the School of Continuing Education of Chinese Culture University [\$6,000/section] https://www.scc.edu.tw/courses/09E9810107c-0607 ▲Financial proxy per person: 2020 Sanxia \$6,000 2021 Sanxia \$6,000*12*9 classes=\$4,500 2020 Yingo \$6,000 2021 Yingo \$6,000*12*8 classes=\$4,000	NTS6,000	NTS4,500	10%	0%	10%	0%	NTS16,762	
						Improve online teaching skills	The number of the Agape tutors who can use the Zoom online class function to improve teaching skills	2	100%	2	Period of activity	1	2	10	Online subscription fees for Zoom [NT\$ 99/month] https://zoom.us/join?zoom_pay_desc.php Sanxia Class and Yingo Class each share half the cost. ▲Financial proxy per person: 2021 Sanxia Class: \$999/2*6 months =\$1,797 2021 Yingo Class: \$999/2*6 Months =\$1,797	NT\$0	NTS1,797	0%	0%	0%	0%	NTS3,521	

Appendix 1. – (10) Agape Tutors (Yingge Class)

Stage 1		Stage 2				Stage 3										Stage 4												
Who and how many?	At what cost?	Outputs				What changes?	How much?	How long?	How valuable?			How much caused by the activity?					Still material?											
Stakeholders	Inputs	Outputs				Outcomes	Indicator and source	Quantity (scale)	Amount of change per stakeholder (seps)	Duration of outcomes	Outcomes start	Outcomes end	Express the relative importance (value) of the outcome					Dissemination %	Displacement %	Attribution %	Drop off %	Impact recalculation						
													Outcomes description	Describe how you will measure the described outcome (including any sources used)	Number of people experiencing described outcome	Describe the average amount of change experienced (or to be experienced) per stakeholder.	How long (in years) does the outcome last for?						Does the outcome start in Period of activity or in the Period after?	Hidden return	Sum of student and outcome start	How important is this outcome to stakeholders? (on a scale of 1-10) (N.B. To make comparison between outcomes positive, your analysis should be consistent in the type of weighting)	Describe the monetary valuation approach used to express the relative importance (value) of each outcome. (N.B. If your analysis does not use monetary valuation of outcomes, please use the Value Map (non-IRCI) tab of this spreadsheet).	How important is the outcome to stakeholders (expressed in monetary terms)?
Who do we have an effect on?	How many in group?	What would they invest and how much money, time?	Financial value for the total population for the accounting period)	Financial value for the total population for the accounting period)	Summary of activity in numbers.	Summary of activity in numbers.	What is the change experienced by stakeholders?																					
Who has an effect on us?			2020	2021	2020	2021																						
Agape Tutors - Yingge Class	2	The Agape tutors spend time to observe the Dandelion Character Class	3,840	2,560	Observe 12 Dandelion Character Classes in Yingge	Observe 9 Dandelion Character Classes in Yingge	Get respite time	The number of the Agape tutors who get respite time in Dandelion Character Class	2	90%	1	Period of activity	1	2	10	Agape Tutor Hourly Pay [\$160/person] ▲Financial proxy per person: 2020 Sanxia \$160*12 classes=\$1,920 2021 Sanxia \$160*9 classes=\$1,440 2020 Yingge \$160*12 classes=\$1,920 2021 Yingge \$160*9 classes=\$1,260	NTS1,920	NTS1,260	0%	0%	0%	100%	NTS6,308					
								The number of the Agape tutors who feel that the Dandelion Character Class can reduce the number of tutors shouting students		90%																		
								The number of the Agape tutors who feel that the Dandelion Character Class can assist tutors to teach ordinary norms for students		80%																		
							Design new teaching materials or new courses	The number of the Agape tutors who increase the opportunities for teaching observation, and inspire them to develop new teaching materials or new courses	2	80%	2	Period of activity	1	3	10	Landscape of Love Summer Camp by Love Communication Association [\$1500/person] (one time per year) https://city.kuhs.net/news/lovecommunication-bilingual/ ▲Financial proxy per person: 2020 Sanxia=\$0 2021 Sanxia=\$1,500 2020 Yingge=\$0 2021 Yingge=\$1,500	NTS0	NTS1,500	50%	0%	50%	70%	NTS735					
							Help family education	The number of the Agape tutors who observed the teaching method of "Dandelion Character Class" and inspired themselves to teach their children	2	100%	2	Period of activity	1	3	10	Practical Communication skills practice class by the School of Continuing Education of Chinese Culture University https://www.ccu.edu.cn/family/edu/edu020203.htm Sanxia \$3,800/12 hours=\$317/person ▲Financial proxy per person: 2020 Sanxia \$317*12 classes=\$3,804 2021 Sanxia \$317*9 classes=\$2,853 2020 Yingge \$317*12 classes=\$3,804 2021 Yingge \$317*9 classes=\$2,853	NTS3,804	NTS2,853	50%	0%	50%	0%	NTS3,125					
Improve the sense of teaching achievement	The number of the Agape tutors who observe students make progress in Dandelion Character Class and became interested in learning, and the tutors also gained a sense of achievement and satisfaction	2	100%	2	Period of activity	1	3	10	Children's Emotional Education and Art Games Workshop by the School of Continuing Education of Chinese Culture University [\$6,000/person] https://www.cccpcc.edu.tw/courses/09E810107c-0507 ▲Financial proxy per person: 2020 Sanxia \$6,000 2021 Sanxia \$6,000*12*9 classes=\$4,500 2020 Yingge \$6,000 2021 Yingge \$6,000*12*8 classes=\$4,800	NTS6,000	NTS4,000	10%	0%	10%	0%	NTS15,968												
								100%																				
								2	100%	2	Period of activity	1	3	10	Online subscription fees for Zoom [NTS 599/month] https://zoom.us/join?src=zoom_pay_desc.php Sanxia Class and Yingge Class each share half the cost. ▲Financial proxy per person: 2021 Sanxia Class: \$599/2*6 months =\$1,797 2021 Yingge Class: \$599/2*6 Months =\$1,797	NTS0	NTS1,797	0%	0%	0%	0%	NTS3,521						

Appendix 2. Interview Outline (Example)– Dandelion Character Class Students

A. Basic Information

1. Which district of Dandelion Character Class do you participate in?
 (1) Sanxia (2) Yingge
2. Your name: _____
3. When did you start participating in the Dandelion Character Class?
 (1) 2021 (2) 2020

B. Dandelion Character Class Student's Changes

- Q1. If you hadn't come here for class, where would you be now? What would you be doing?
- Q2. Did taking part in Dandelion Character Class help you increase your knowledge?
- Q3. Do you like "Dandelion Character Class? Why do you like Dandelion Character Class?
- Q4. Did you feel happier and more hopeful while taking the Dandelion Character Class?
- Q5. When participating in the Dandelion Character Class, are you more attentive in class and willing to take the initiative to raise your hand to answer questions?
- Q6. In addition to the changes mentioned in the questionnaire you just completed, do you find any other changes in yourself?
- Q7. If you didn't attend the Dandelion Character Class, do you think you would have these changes too?
- Q8. In addition to the Dandelion Character Class, do you have any other classes that can make you have these changes? (For example: go to a parenting class or a talent class)
What is the name of the course?
- Q9. You are in the Dandelion Character Class, how much contents do you remember in the class in 2020 (0-100 points)? How much contents do you remember in the class in 2021 (0-100 points)?
- Q10. Has the dandelion character class caused bad things or negative impacts on you or others around you?

Appendix 3. Questionnaire Example – Dandelion Character Class Students

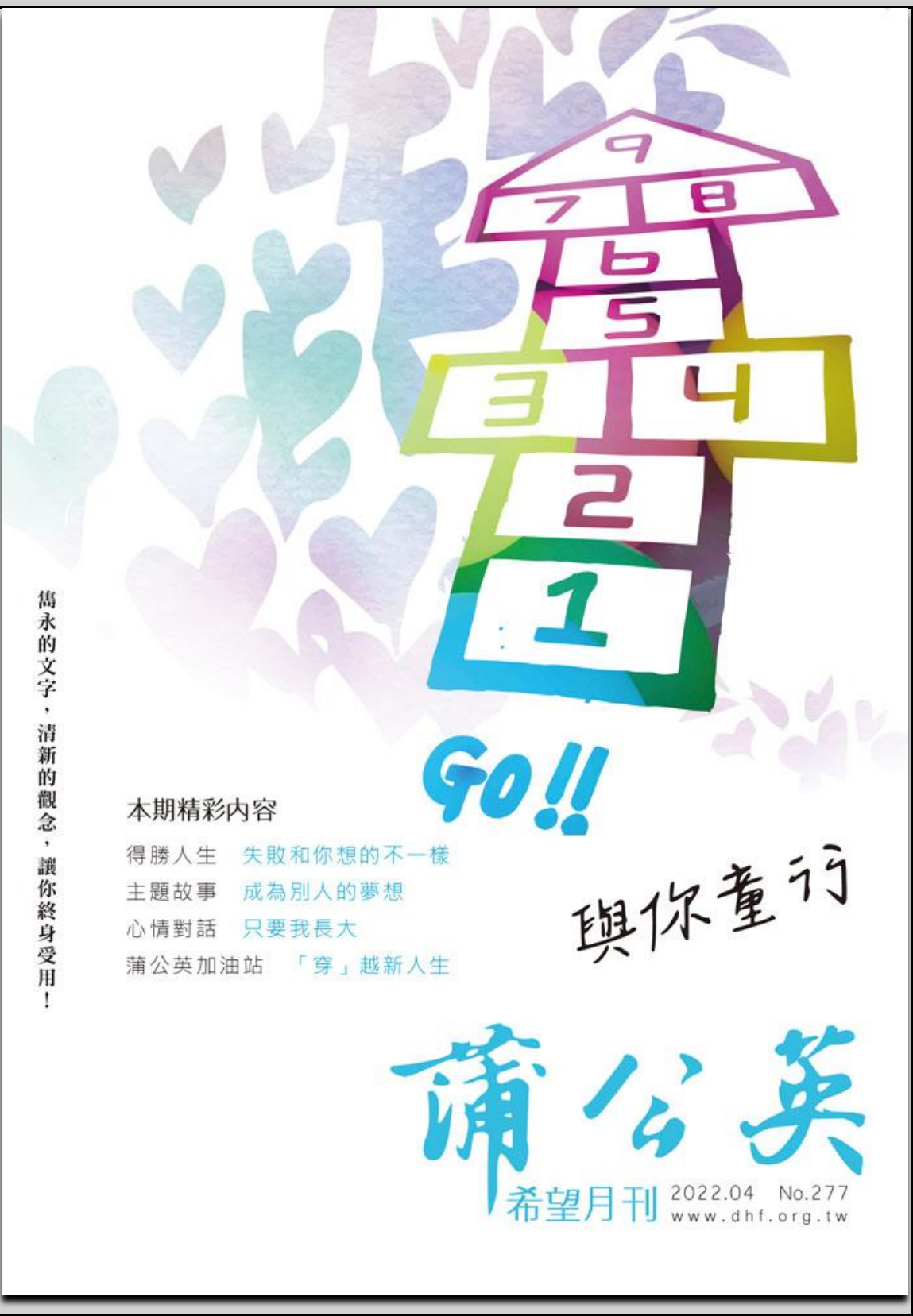
A. Basic Information

1. Which area did you attend the Dandelion Character Class?
 (1) Sanxia (2) Yingge
2. Your name: _____ Grade: _____
3. When did you start taking the Dandelion Character Class?
 (1) 2021 (2) 2020

B. Students' Changes

4. I know I am a valuable person after attending the Dandelion Character Class.
 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
5. I found that I also have advantages after attending Dandelion Character Class.
 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
6. Number of students who know they can get things done.
 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
7. Number of students who think they are doing well in Dandelion Character Class.
 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
8. I am willing to make more progress after attending Dandelion Character Class.
 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
9. I can meet new classmates in Dandelion Character Class.
 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
10. I can play with more classmates in Dandelion Character Class.
 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
11. I had learned to control temper after attending the Dandelion Character Class.
 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
12. I can stand in someone else's shoes after the Dandelion Character Class, such as classmates, tutors, and family.
 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
13. I can think over when making a decision after the Dandelion Character Class
 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
14. I can help people in difficulty in the Dandelion Character Class.
 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
15. I can work with my classmates to get things done in Dandelion Character Class.
 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
16. I learned to respect the different opinions of others after the Dandelion Character Class.
 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
17. I learned to care about my classmates in Dandelion Character Class.

- 1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
18. I can get along well with others in the Dandelion Character Class.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
19. When my teachers or classmates are in trouble, I want to help them in the Dandelion Character Class.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
20. I want to help students who are in difficulty after attending Dandelion Character Class.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
21. Teachers and classmates will help me when I have a problem in Dandelion class.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
22. After receiving help from my classmates, I will say thank you in the Dandelion Character Class.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
23. My classmates will make fun of me and bully me.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
24. I will help my family do house works after the Dandelion Character Class.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
25. I want to help the teacher to do things during Dandelion Character Class.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
26. I will tell the teacher what I think in the Dandelion Character Class.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
27. When I have a question, I will ask the teacher in the Dandelion Character Class.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
28. I feel very fun and happier to receive gifts in the Dandelion Character Class.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
29. My teacher loves and cares about me in the Dandelion Character Class.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
30. My relationship with my family has gotten better after the Dandelion Character Class.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree
31. I am looking forward to participate in the Dandelion Character Class.
1 strongly disagree 2 disagree 3 neutral 4 agree 5 strongly agree



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